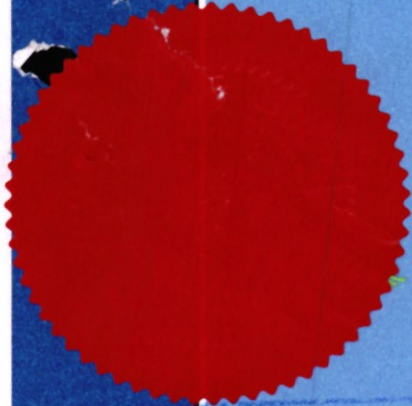


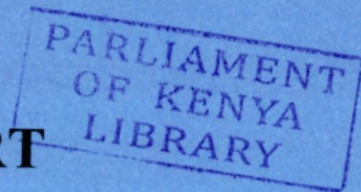
REPUBLIC OF KENYA



Enhancing Accountability



NATIONAL ASSEMBLY PAPERS LAID	
DATE: 08 AUG 2024	DAY: THUR
BY: HON. KIMANI ICHINGUA	
FOR: L.O.M	
AT: WILIS OBIRO	



REPORT

OF

THE AUDITOR-GENERAL

ON

**NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – RONGAI
CONSTITUENCY**

**FOR THE YEAR ENDED
30 JUNE, 2023**



RONGAI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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I. Acronyms and Abbreviations

NGCDF-National Government Constituency Development Fund

PFM-Public Finance Management

IPSAS-International Public Sector Accounting Standards.

PMC-Project Management Committee

FY-Financial Year

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

II. 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 2022. 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 cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with 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 is as outlined in section 11 of The National Government Constituencies Development Fund Regulations, 2016.

(b) Key Management

The Rongai Constituency NGCDF 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)

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Kenneth Kamau
2.	Sub-County Accountant	Rufus Mburu
3.	Chairman NGCDFC	Josphat Koech
4.	Member NGCDFC	Moses Korir

(c) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of Rongai Constituency NGCDF. The reports and recommendation of ARMC when adopted by the NGCDF Board are forwarded to the Constituency Committee for action. Any matters that require policy guidance are forwarded by the Board to the Cabinet Secretary and National Assembly Select Committee.

(d) Rongai Constituency NGCDF Headquarters

Rongai NGCDF Office
Kambi Ya Moto Bulding
Nakuru/Ravine Road
P.O.Box 12848-20100
Nakuru, Kenya

(e) Rongai Constituency NGCDF Contacts

Telephone: : (+254) 723745154
E-mail: cdfrongai@ngcdf.go.ke
Website: www.rongaingcdf.go.ke

(f) RONGAI CONSTITUENCY NGCDF Bankers

Bank Name: KENYA COMMERCIAL BANK
Branch: NAKURU BRANCH
Account Name: RONGAI NG - CDF
Account Number: 1101849169

(g) Independent Auditors

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

(h) Principal Legal Adviser

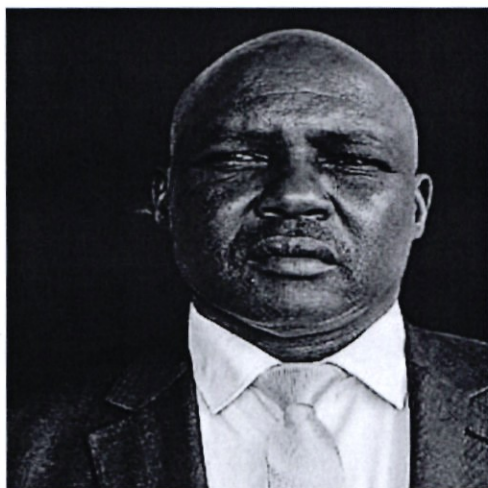
The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

III. NG-CDFC Chairman's Report

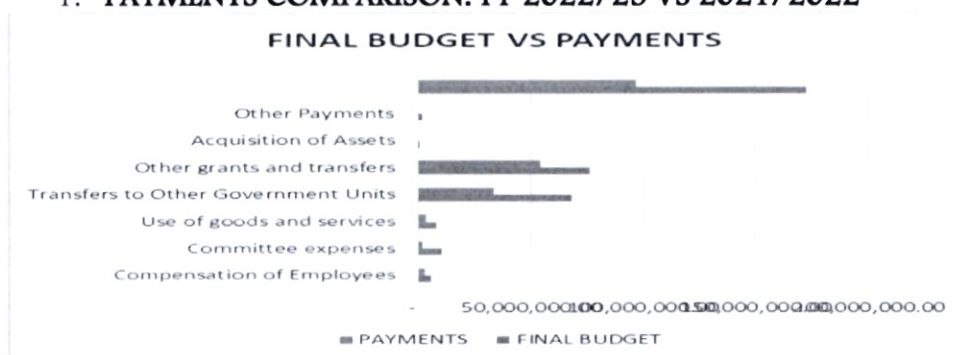


Josephat Koech Chairman NGCDFC Rongai

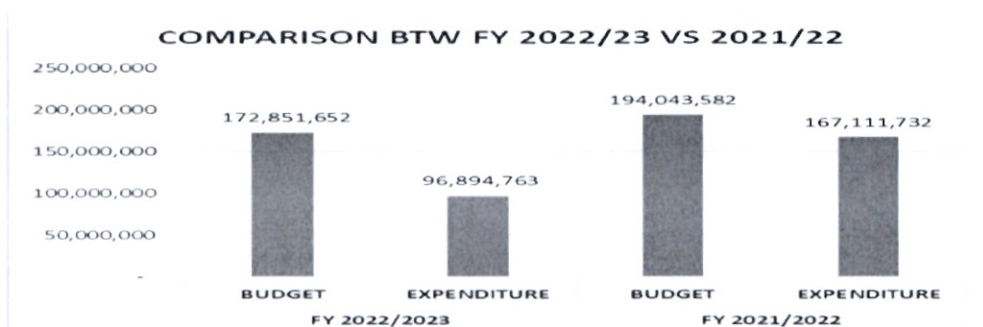
RONGAI NG-CDF has in the last financial year received a disbursement of **Kshs 87,000,000**. Out of the **Kshs 87,000,000** received, the constituency spent **Kshs 96,894,763**. This is more than total receipts by **Kshs 9,894,743** since the constituency had unspent balance of **Kshs 14,773,971** at the beginning of the FY 2022/23. This translates to a favourable absorption rate of 56% despite operating with a unique environmental context of electioneering period.

Below we present a graphical presentation of the annual allocation and actual amounts spent in FY 2021/2022.

1. PAYMENTS COMPARISON: FY 2022/23 VS 2021/2022



2. COMPARISON BETWEEN FY 2022/2023 & FY 2021/2022



Key Achievements:

The greatest achievements are in project implementation which included improvement of learning structures in schools by construction of classrooms and administration blocks:

Emerging issues:

Emerging issues include:

1. High demand for bursary due to high poverty index.
2. High cost of building materials due making the cost of building a classrooms higher and hence less number are allocated funds in the Financial Year

Challenges:

1. Some schools are inaccessible due to poor road networks

Pictorials

The management also constructed several classes during the financial year to create conducive environment for learning:

Sample of the classrooms constructed:

1. KIAMUNYI PRIMARY SCHOOL- CONSTRUCTION OF TWO CLASSROOMS



2. CHEMASIS SECONDARY SCHOOL- 2 CLASSROOMS



.....


Name: Josphat Koech
CHAIRMAN NGCDF COMMITTEE

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

IV. Statement of Performance Against Predetermined Objectives for FY 2022/23

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 **Rongai Constituency** 2022-2025 plan are to:

- To mobilize more resources for community development.
- To improve safe water supply.
- To improve the health standards of the constituency.
- To improve infrastructure, especially schools and roads within the constituency.
- To build capacity of the community to implement development projects.
- Empower and training of youth

Progress on 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:

Constituency Program	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions	- number of usable physical infrastructure build in primary, secondary, and tertiary institutions - number of bursary beneficiaries at all levels	In FY 2022/23 -we have only managed to disbursed Kshs 26.1M for primary schools and Kshs 7.5M to various secondary schools for development
Security	To have conducive working environment for security agencies	Increased construction of chief's office	Improved security in the area	In FY 2022/23 we disburse funds of Kshs 2M to security sector
Environment	To improve environment by	Increased planting of trees	Improved environment	In the FY 2022/23, we have disbursed

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Constituency Program	Objective	Outcome	Indicator	Performance
	carrying out environmental activities	both indigenous and fruit trees		Kshs 2.3M for construction of 4 8-door pit latrines to completions
Sports	To empower youth through sports activities	Increased sports activities through Rongai tournament	Improved youth empowerment	In the year 2022/23, management did not implement sports projects due to delay of funding
Disaster Management	To mitigate disasters through disaster management	Increased capacity building on disaster management	Improved awareness	Management has carried out PMC & CDFC capacity building to improve in the management of NG-CDF funds

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

V. Statement of Governance

Governance is the process of making and enforcing decisions within an organization or society. It's the process of interactions through the laws, social norms, power or language as structured in communication of an organized society over a social system.

The NG-CDFC Rongai Constituency has strived to achieve good governance in the management of the funds allocated to it through the following;

- 1) Process of appointment and removal of a member-the appointment of NG-CDFC member is done competitively through advertisement for the positions to the people of the constituency. A selection panel consisting of competent persons is constituted for vetting of the applicants in terms of education, integrity and leadership qualities
- 2) A member of NG-CDFC can be removed from the office on cross misconduct but a member is given an opportunity to be heard.
- 3) The roles of the committee include the following;
 - i. Build the capacity of project management committees
 - ii. Consider all projects proposals from all wards in the constituency and any other projects which a constituency considers beneficial to the constituency
 - iii. Ensure that all proposed projects that are approved for funding meeting the requirements of section 24 of the Act
 - iv. Ensure that project proposals submitted to the board include detailed budget proposals, procurement plans and work plans
 - v. In approving a project and before submitting the project to the board for consideration, satisfy itself and make a declaration to the effect that such project [works and services] fall within the functions of the national Government under the Constitution.
 - vi. Consult with relevant departments to ensure that cost estimates for projects are realistic
 - vii. In considering joint projects, ensure that the participating constituencies enter into negotiations for effective implementation of such projects
 - viii. 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
 - ix. Rank projects proposals in order of priority while ensuring that ongoing projects take precedence
 - x. Ensure that all projects receive adequate funding and are completed within 3 years
 - xi. 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.

- xii. Ensure that projects proposed for funding fulfil the requirements provided in the Act and relevant circulars issued by the Board.
- 4) Induction and training of members-The NG-CDFC has been fully inducted and trained on its mandate and roles in executing their functions and roles.
 - 5) Number of meetings held in the financial year 2022-2023-Ng-cdf Act dictates that the committee members can hold a minimum of 6 meetings and a maximum of 24 meetings in a year, sub-committee meetings inclusive. On discharging its mandate NG-CDFC Rongai held a total of 12 meetings signifying a total commitment to attaining its performance target.
 - 6) Disclosure policy on conflicts of interests- in every meeting all committee members are expected to declare their interest in all matter related to the agendas of the day.
 - 7) The NG-CDFC members are remunerated according to the rates provided by the board
 - 8) Ethics and conduct of members-all members are expected to be ethical and have good conduct in the management of the fund. All members signed public officers code of ethics to deter them from engaging in unethical matters
 - 9) The management is committed in risk management by at all times responding to risk analysis

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

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

- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.

- 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.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 22/23 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals and climate change, the NGCDF has allocated part of the budget towards environment conservation through activities such as water harvesting, construction of toilets for proper sanitation.

3. Employee welfare

We invest in providing the best working environment for our employees. Rongai 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. Rongai 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-

Rongai NGCDF Constituency is committed to fair and ethical market practises.

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

Rongai NGCDF 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

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

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

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

Public Awareness

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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.

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



.....
Name: Kenneth Kamau

Fund Account Manager.

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

VII. 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-Rongai 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, 2023. 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-Rongai 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, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Rongai 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 Rongai 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

RONGAI CONSTITUENCY

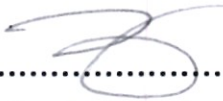
National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

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- Rongai Constituency financial statements were approved and signed by the Accounting Officer on 12TH September 2023.



.....
Name: Josphat Koech

Chairman – NGCDF Committee



.....
Name: Kenneth Kamau

Fund Account Manager

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RONGAI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2023

PREAMBLE

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

- A. Report on the 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 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 intended purpose.
- C. Report on the 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.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 - Rongai Constituency set out on pages 1 to 43, which comprise of the statement of assets and liabilities as at 30 June, 2023 and the statement

Report of the Auditor-General on National Government Constituencies Development Fund - Rongai Constituency for the year ended 30 June, 2023

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 - Rongai Constituency as at 30 June, 2023 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 Disbursements

The statement of receipts and payments and Note 8 to the financial statements reflects expenditure on other grants and transfers amounting to Kshs.54,047,597. The amount includes bursaries to secondary schools and tertiary institutions of Kshs.29,039,312 and Kshs.14,354,885, respectively. However, the bursaries were not supported with acknowledgement letters from beneficiary institutions as required by the guideline of National Government Constituencies Development Fund Board circular dated 18 June, 2020. Further, bursaries amounting to Kshs.4,366,055 were not supported with registration or admission numbers of students and application forms.

In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.43,394,197 could not be confirmed.

2. Unsupported Project Management Committees Balances

Annex 5 to the financial statements reflects Project Management Committee (PMC) bank accounts balance of Kshs.6,028,438. However, the cash books and bank reconciliation statements were not provided for audit.

In the circumstances, the accuracy and completeness of the PMC accounts balance of Kshs.6,028,438 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Government Constituencies Development Fund - Rongai 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 comparable basis of Kshs.172,851,652 and Kshs.101,773,971 respectively resulting to an underfunding of Kshs.71,077,681 or 41% of the budget. However, the Fund spent an amount of Kshs.96,895,421 against actual receipts of Kshs.101,773,971 resulting to an under-utilization of Kshs.4,878,550 or 5% of the actual receipts.

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

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the audit report for the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to clear the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in use of Public Resources, 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. Project Implementation Status

During the period under review, an amount of Kshs.126,532,447 was disbursed towards implementation of seventy-six (76) projects. However, physical verification of the projects revealed that forty-three (43) projects had not started despite the funds being remitted to the respective Project Management Committee (PMC) bank accounts.

In the circumstances, value for money for the amount disbursed for unimplemented projects could not be confirmed.

2. Undisclosed Contingent Liability

The statement of receipts and payments reflects expenditure on use of goods and services Kshs.3,792,006 as disclosed in Note 6 to the financial statements. The amount includes legal fee of Kshs.266,143. Review of the Fund records revealed that a contract signed in the financial year 2014/ 2015 was terminated and the contractor subsequently sued the Fund demanding payment of Kshs.2,647,852. However, the information has not been disclosed by way of Note to the financial statements as required by the financial reporting framework.

In the circumstances, the presentation and disclosure of the financial statements do not comply with the prescribed reporting framework.

The audit was conducted in accordance with ISSAI 4000. The standard requires 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. 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 and weakness 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 addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, 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 accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in

which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence and where applicable, related safeguards.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 June, 2024

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****IX. Statement of Receipts and Payments for the Year Ended 30th June 2023**

	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		87,000,000	170,088,879
PAYMENTS			
Compensation of employees	4	3,258,618	2,320,810
Committee expenses	5	2,197,200	2,200,200
Use of goods and services	6	3,792,006	4,281,329
Transfers to Other Government Units	7	33,600,000	100,650,000
Other grants and transfers	8	54,047,597	57,659,393
Acquisition of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
TOTAL PAYMENTS		96,895,421	167,111,732
SURPLUS/DEFICIT		(9,895,421)	2,977,147


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 12th September 2023 and signed by:



Fund Account Manager

Name: Kenneth Kamau



National Sub-County
Accountant
Name: Rufus Mburu
ICPAK M/No:20454

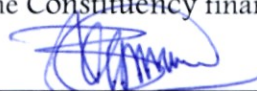
Chairman NG-CDF
Committee
Name: Josphat Koech


RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****X. Statement of Assets and Liabilities as At 30th June, 2023**

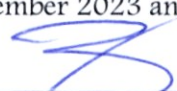
	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	12A	4,878,550	14,842,971
Cash Balances (cash at hand)	12B	-	-
Total Cash and Cash Equivalents		4,878,550	14,842,971
Accounts Receivable			
Outstanding Imprests	13	-	-
TOTAL FINANCIAL ASSETS		4,878,550	14,842,971
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
NET FINANCIAL ASSETS		4,878,550	14,842,971
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	14,842,971	11,865,824
Prior year adjustments	16	(69,000)	
Surplus/Deficit for the year		(9,895,421)	2,977,147
NET FINANCIAL POSITION		4,878,550	14,842,971

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 12th September 2023 and signed by:



Fund Account Manager**Name: Kenneth Kamau**

**National Sub-County
Accountant****Name: Rufus Mburu
ICPAK M/No:20454**

**Chairman NG-CDF
Committee****Name: Josphat Koech**

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XI. Statement Of Cash Flows for The Year Ended 30th June 2023**


	Note	2022-2023	2021-2022
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	87,000,000	170,088,879
Other Receipts	3	-	-
		87,000,000	170,088,879
Payments for operating activities			
Compensation of Employees	4	3,258,618	2,320,810
Committee expenses	5	2,197,200	2,200,200
Use of goods and services	6	3,792,006	4,281,329
Transfers to Other Government Units	7	33,600,000	100,650,000
Other grants and transfers	8	54,047,597	57,659,393
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
		96,895,421	167,111,732
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	-	-
Prior year Adjustments	16	(69,000)	-
Net Adjustments		(69,000)	-
Net cash flow from operating activities		(9,964,421)	2,977,147
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	-	-
Net cash flows from Investing Activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(9,964,421)	2,977,147
Cash and cash equivalent at BEGINNING of the year	12	14,842,971	11,865,824
Cash and cash equivalent at END of the year		4,878,550	14,842,971


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 12th September 2023 and signed by:


 Fund Account Manager

Name: Kenneth Kamau


 National Sub-County
 Accountant
 Name: Rufus Mburu
 ICPAK M/No:20454


 Chairman NG-CDF
 Committee
 Name: Josphat Koech

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XII. Summary Statement of Appropriation for The Year Ended 30th June 2023**

Receipt/Expense Item	Original Budget		Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a		b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	2022-2023		
Transfers from NG-CDF Board	145,988,802	14,842,971	12,088,879	172,851,652	101,773,971	71,077,681	59%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts				-	-	-	
TOTAL RECEIPTS	145,988,802	14,773,971	12,088,879	172,851,652	101,773,971	71,077,681	59%
PAYMENTS							
Compensation of Employees	3,527,208	2,486,344		6,013,552	3,258,618	2,754,934	54%
Committee expenses	3,492,628	4,473,388		7,966,016	2,197,200	5,768,816	28%
Use of goods and services	5,717,377	4,000,000		9,717,377	3,792,006	5,925,371	39%
Transfers to Other Government Units	63,408,480		4,800,000	68,208,480	33,600,000	34,608,480	49%
Other grants and transfers	65,405,233	3,814,239	7,288,879	76,508,351	54,047,597	22,460,754	71%
Acquisition of Assets	85,800			85,800	-	85,800	0%
Oversight Committee Expenses	1,450,876			1,450,876	-	1,450,876	0%
Other Payments	2,000,000			2,000,000	-	2,000,000	0%
Funds Pending	901,200						

RONGAI CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Approval				901,200	-	901,200	
TOTAL	145,988,802	14,773,971	12,088,879	172,851,652	96,895,421	75,956,231	56%


Explanatory Notes.


- (a) Transfer to other government units disbursement less than 90% since there was delay in release of funds by the Board due to Electioneering period
- (b) Employee salaries at 54% with the utilization difference being staff gratuity
- (c) Other grants and transfer at 71% utilization since funds received were allocated to bursary to support needy students
- (d) Acquisition of assets at 0% since purchase of asset is yet to be done
- (e) Strategic plan under other payments is at 0% and is yet to be implemented

(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	75,956,231
Less undisbursed funds receivable from the Board as at 30 th June 2023	71,077,681
	4,878,550
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	4,878,550

The Constituency financial statements were approved by NG CDFC on 12th September 2023 and signed by:


Fund Account Manager
Name: Kenneth Kamau


National Sub-County Accountant
Name: Rufus Mburu
ICPAK M/No:20454


Chairman NG-CDF Committee
Name: Josphat Koech

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

XIII. Budget Execution by Sectors and Projects for the Year Ended 30th June 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,527,208	2,486,344		6,013,552	3,258,618	2,754,934	54%
1.2 Committee allowances	2,080,000	1,325,766		3,405,766	1,045,000	2,360,766	31%
1.3 Use of goods and services	3,077,377	2,287,960		5,365,337	1,530,531	3,834,806	29%
Total	8,684,585	6,100,070	-	14,784,655	5,834,149	8,950,506	39%
2.0 Monitoring and evaluation							
2.1 Capacity building	1,870,000	1,023,593		2,893,593	1,096,000	1,797,593	38%
2.2 Committee allowances	1,412,628	3,412,625		4,825,253	1,152,200	3,673,053	24%
2.3 Use of goods and services	770,000	423,444		1,193,444	1,165,475	27,969	98%
Total	4,052,628	4,859,662	-	8,912,290	3,413,675	5,498,615	38%
3.0 Emergency							
	7,636,190			7,636,190		7,636,190	0%
3.1 Primary Schools							
Ngessumin Primary School					600,000	(600,000)	

RONGAI CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Atebwo Primary School					2,200,000	(2,200,000)	
Tumaini Primary School					600,000	(600,000)	
Boito Primary School School					400,000	(400,000)	
Kiriko Subukia Primary School					1,000,000	(1,000,000)	
3.2 Secondary schools				-	216,000	(216,000)	
Kamosop Secondary School					216,000	(216,000)	
Sarambei Secondary School						-	
3.3 Tertiary institutions				-		-	
3.4 Security projects				-		-	
Athinai Chiefs Office					350,000	(350,000)	
Salгаа Chiefs Office					350,000	(350,000)	
Salгаа police post					400,000	(400,000)	
3.5 Unutilised		1,451,328	690,879	2,142,207		2,142,207	0%
Total	7,636,190	1,451,328	690,879	9,778,397	6,332,000	3,446,397	65%
4.0 Bursary and Social Security							
4.1 Secondary Schools	26,542,798	2,804,882		29,347,680	29,039,312	308,368	99%
4.2 Tertiary Institutions	17,304,719	(1,496,234)		15,808,485	14,354,885		91%

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
						1,453,600	
4.3 Social Security	2,100,000		1,998,000	4,098,000		4,098,000	0%
4.4 Special Needs	2,000,000	-	4,000,000	6,000,000	-	6,000,000	0%
Total	47,947,517	1,308,648	5,998,000	55,254,165	43,394,197	11,859,968	79%
5.0 Sports				-		-	
2,619,776.06	2,619,776	1,054,263		3,674,039		3,674,039	0%
300,000.00	300,000			300,000		300,000	0%
Total	2,919,776	1,054,263		3,974,039		3,974,039	0%
6.0 Environment							
Koyumtich Primary school	580,350			580,350	580,350	-	100%
Leldet Primary School	580,350			580,350	580,350	-	100%
Makongeni Primary School	580,350			580,350	580,350	-	100%
Tumanini Primary School	580,350			580,350		580,350	0%
Gakwen Primary school	580,350			580,350	580,350	-	100%
Magare Primary School			600,000	600,000		600,000	0%
Total	2,901,750	-	600,000	3,501,750	2,321,400	1,180,350	66%
7.0 Primary Schools Projects							
Kampi Ya Moto Primary	1,500,000			1,500,000	1,500,000	-	100%

RONGAI CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
School							
Atebwa Primary School	2,500,000			2,500,000	2,500,000	-	100%
Ogilgei Primary School	1,800,000			1,800,000	1,000,000	800,000	56%
Tegunot Primary School	2,500,000			2,500,000	2,500,000	-	100%
Emarangishu Primary School	3,700,000			3,700,000	3,700,000	-	100%
Kimangu Primary School	4,700,000			4,700,000	4,700,000	-	100%
Seventy-One primary school	2,500,000			2,500,000	2,500,000	-	100%
Tuiyotich Primary School	1,200,000			1,200,000	1,200,000	-	100%
Kiamunyi Primary School	2,500,000			2,500,000	2,500,000	-	100%
Gakwen Primary School	4,000,000			4,000,000	4,000,000	-	100%
Set Kobor Primary			1,000,000	1,000,000	-	1,000,000	0%
Sigito Primary School			100,000	100,000	-	100,000	0%
Kapsetek Primary			150,000	150,000	-	150,000	0%
Kaptera Primary			50,000	50,000	-	50,000	0%
Total	26,900,000	-	1,300,000	28,200,000	26,100,000	2,100,000	93%
8.0 Secondary Schools Projects							
Barina Secondary School	500,000			500,000	500,000	-	100%

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Set Kobor Baptist Secondary School	794,480			794,480	-	794,480	0%
Chemasis Secondary school	2,500,000			2,500,000	-	2,500,000	0%
Sarambei Secondary school	2,500,000			2,500,000	2,500,000	-	100%
Lake solai Secondary school	8,738,000			8,738,000	-	8,738,000	0%
Lenginet Secondary School	8,738,000			8,738,000	-	8,738,000	0%
Ogilgei Secondary School	8,738,000			8,738,000	-	8,738,000	0%
Mema Secondary School	4,000,000			4,000,000	4,000,000	-	100%
Keriko Secondary		-	3,500,000	3,500,000	500,000	3,000,000	14%
Total	36,508,480	-	3,500,000	40,008,480	7,500,000	32,508,480	19%
9.0 Tertiary institutions Projects				-		-	
						-	
Total	-		-	-	-	-	
10.0 Security Projects				-		-	
Solai Police Post	2,000,000			2,000,000		2,000,000	0%
West Gate police post	2,000,000			2,000,000	2,000,000	-	100%
Total	4,000,000	-	-	4,000,000	2,000,000	2,000,000	50%
11.0 Acquisition of assets				-		-	

RONGAI CONSTITUENCY
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2023

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements				
	2022-2023			2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Rongai NG-CDF Office furniture and Equipment	85,800		-	85,800	-	85,800	0%
Total	85,800		-	85,800		85,800	0%
12.0 Oversight Committee Expenses							
Constituency Oversight Committee allowances	300,000			300,000		300,000	0%
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	240,000			240,000		240,000	0%
Accommodation - Domestic Travel	300,000			300,000		300,000	0%
Daily Subsistence Allowance	165,000			165,000		165,000	0%
Advertising, Awareness and Publicity Campaigns	245,876			245,876		245,876	0%
Refined Fuels and Lubricants for Transport	200,000			200,000		200,000	0%
Total	1,450,876			1,450,876		1,450,876	0%
12.0 Other payments							
Strategic Plan	2,000,000			2,000,000		2,000,000	0%

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Programme/Sub-programme	Original Budget(a)	Adjustments(b)		Final Budget c = (a+b)	Actual on comparable basis(d)	Budget utilization difference(e = c-d)	% of Utilisation(f=d/c %)
	2022-2023	Opening Balance (C/Bk) and AIA	Previous years Outstanding Disbursements	2022-2023	30/06/2023		
	Kshs		Kshs	Kshs	Kshs	Kshs	
Total	2,000,000	-	-	2,000,000	-	2,000,000	0%
13.0 unallocated fund							
Unapproved projects	901,200			901,200		901,200	0%
AIA						-	
PMC savings							
Total	901,200		-	901,200	-	901,200	0%
Total	145,988,802	14,773,971	12,088,879	172,851,652	96,895,421	75,956,231	56%

(NB: This statement is a disclosure statement indicating the utilisation in the same format as the entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury

XIV. 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; a) receivables that include imprests and salary advances and b) payables that include deposits (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-Rongai 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. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the entity for all the years presented.

a) Recognition of Receipts

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

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Significant Accounting Policies continued

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.

Proceeds from Sale of Assets

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

Other receipts

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

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.

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.

b) Recognition of payments

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

Significant Accounting Policies continued

Compensation of Employees

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

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.

Acquisition of Fixed Assets

The payment on 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 provided for purposes of consolidation. This summary is disclosed as an annexure to the financial statements.

5. 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.

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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 insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year.

Significant Accounting Policies continued

7. 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. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of 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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. Gratuity earned on 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 National Government Constituencies Development Fund as prescribed by PSASB. Other liabilities including pending bills are disclosed in the financial statements.

Significant Accounting Policies continued

9. 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.

10. Unutilized Fund

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

11. 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 2022 for the period 1st July 2022 to 30th June 2023 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.

12. Comparative Figures

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

RONGAI CONSTITUENCY

National Government Constituencies Development Fund (NGCDF)

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Significant Accounting Policies Continued

13. 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 2023.

14. 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, restating 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.

15. 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.

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****XV. Notes To the Financial Statements****1. Transfers from NGCDF Board**

Description	2022-2023	2021-2022
Normal Allocation	Kshs	Kshs
2019/2020/1585		33,000,000
2021/2022/0094		44,000,000
2020/2021/0094		22,000,000
2021/2022/0095		5,000,000
2021/2022/0095		12,000,000
2021/2022/0095		12,000,000
2021/2022/0095		18,000,000
2021/2022/0095		24,088,879
2022/2023/0295	7,000,000	
2022/2023/0295	6,000,000	
2022/2023/0295	15,000,000	
2022/2023/0295	5,000,000	
2022/2023/1228	12,000,000	
2022/2023/1228	12,000,000	
2022/2023/0205	15,000,000	
2022/2023/0206	15,000,000	
TOTAL	87,000,000	170,088,879

2. Proceeds From Sale of Assets

	2022/23	2021/22
	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	-	-

3. Other Receipts

	2022-2023	2021-2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Other Receipts Not Classified Elsewhere	-	-
Total	-	-

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023***Notes to the Financial Statements (Continued)***4. Compensation Of Employees**

Description	2022-2023	2021-2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,570,796	2,292,010
Personal allowances paid as part of salary		
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	640,302	-
Employer Contributions Compulsory national social security schemes	47,520	28,800
TOTAL	3,258,618.	2,320,810

5. Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
Sitting allowance	1,045,000	2,200,200
Other committee expenses	1,152,200	-
Total	2,197,200	2,200,200

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****6. Use of Goods and services**

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	42,900	108,400
Communication, supplies and services	1,060,000	-
Domestic travel and subsistence	62,300	112,700
Printing, advertising and information supplies & services	-	794,591
Rentals of produced assets	-	-
Training expenses	1,096,000	991,482
Hospitality supplies and services	-	30,038
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	520,525	1,156,000
Fuel , oil & lubricants	750,000	750,000
Other operating expenses	59,450	220,078
Bank Charges	72,531	-
Security operations	-	118,040
Routine maintenance - vehicles and other transport equipment	128,300	-
Routine maintenance- other assets	-	-
TOTAL	3,792,006	4,281,329

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To The Financial Statements (Continued)****7. Transfer To Other Government Units**

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers To Primary Schools (See Attached List)	26,100,000	74,850,000
Transfers To Secondary Schools (See Attached List)	7,500,000	25,800,000
Transfers To Tertiary Institutions (See Attached List)	-	
Total	33,600,000	100,650,000

8. Other Grants and Other transfers

	2022-2023	2021-2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	29,039,312	22,104,818
Bursary – tertiary institutions (see attached list)	14,354,885	17,662,905
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	1,998,000
Security projects (see attached list)	2,000,000	7,600,000
Sports projects (see attached list)	-	1,543,670
Environment projects (see attached list)	2,321,400	1,700,000
Emergency projects (see attached list)	6,332,000	5,050,000
Roads projects (see attached list)	-	-
Total	54,047,597	57,659,393

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****9. Acquisition Of Assets**

	2022-2023	2021-2022
	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. Oversight Committee Expenses

	2022-2023	2021-2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
TOTAL	-	-

11. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Strategic plan	-	-
ICT Hub	-	-
	-	-

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****12. Cash Book Bank Balance**

Name Of Bank, Account No. & Currency	2022-2023	2021-2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Kenya Commercial Bank,A/C no.1101849169 , Nakuru Branch .	4,878,550	14,842,971
	-	-
Total	4,878,550	14,842,971
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-

13. Outstanding Imprests

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

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes to the Financial Statement Continued****14. Retention and Gratuity**

14 A. Retention	2022-2023	2021-2022
	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	-	-

14 B. Gratuity	2022-2023	2021-2022
	KShs	KShs
Gratuity as at 1 st July (A)	-	-
Gratuity held during the year (B)	-	-
Gratuity paid during the Year (C)	-	-
Closing Gratuity as at 30 th June D= A+B-C	-	-

15. Fund Balance B/F

	(1st July 2022)	(1st July 2021)
	Kshs	Kshs
Bank accounts	14,842,971	11,865,824
Cash in hand	-	-
Imprest	-	-
Total	-	-
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	14,842,971	11,865,824

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****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	69,000		69,000
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	69,000	-	69,000

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

17. Changes In Accounts Receivable – Outstanding Imprests

	2022-2023	2021-2022
	KShs	KShs
Outstanding Imprest as at 1 st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
closing accounts in account receivables D= A+B-C	-	-
Net changes in accounts Receivables D - A	-	-

18. Changes In Accounts Payable – Deposits and Retentions

	2022-2023	2021-2022
	KShs	KShs
Deposit and Retentions as at 1 st July (A)	-	-
Deposit and Retentions held during the year (B)	-	-
Deposit and Retentions paid during the Year (C)	-	-
closing account payables D= A+B-C	-	-
Net changes in accounts payables D-A	-	-

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Notes To the Financial Statements (Continued)****1. Other Important Disclosures****19.1: Pending Accounts Payable (See Annex 1)**

	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

19.2: Pending Staff Payables (See Annex 2)

	2022-2023	2021-2022
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
Total	-	-

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,754,934	2,486,344
Use of goods and services	11,694,187	8,473,388
Amounts due to other Government entities (see attached list)	34,608,480	5,900,000
Amounts due to other grants and other transfers (see attached list)	22,460,754	10,655,288
Acquisition of assets	85,800	-
Oversight Committee Expenses	1,450,876	-
Other Payments (<i>specify</i>)	2,000,000	-
Funds pending approval	901,200	-
Total	75,956,231	27,515,020

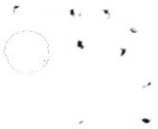
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18.4: PMC account balances (See Annex 5)

	2022-2023	2021-2022
	Kshs	Kshs
PMC account balances (see attached list)	6,028,438	9,899,068
Total	6,028,438	9,899,068



XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Comments
	a	b	c	d=a-c	
Construction of buildings					
1.					
2.					
3.					
Sub-Total					
Construction of civil works					
4.					
5.					
6.					
Sub-Total					
Supply of goods					
7.					
8.					
9.					
Sub-Total					
Supply of services					
10.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30 th June 2023	Comments
NG-CDFC Staff				
1.				
2.				
3.				
Sub-Total				
Grand Total				

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/2023	2021/2022	
1.0 Administration and Recurrent and Monitoring and evaluation				
1.1 Compensation of employees	Employee salaries	2,754,934	2,486,344	Ongoing
Use of goods and services				
1.2 Committee allowances	Committee allowances	2,360,766	1,325,766	Ongoing
1.3 Use of goods and services	Committee use of goods & service	4,099,811	2,287,960	Ongoing
2.1 Capacity building	Training allowances	1,797,593	1,023,593	Ongoing
2.2 Committee allowances	Committee allowances	3,408,050	3,412,625	Ongoing
2.3 Use of goods and services	Committee use of goods & services	27,969	423,444	Ongoing
Total		11,694,187	8,473,388	
3.0 Emergency				
	To cater for unforeseen circumstances	3,446,397	2,142,207	Ongoing
3.1 Primary Schools		-		
3.2 Secondary schools				
3.5 Unutilised				
Total		3,446,397	2,142,207	ongoing
4.0 Bursary and Social Security				
4.1 Secondary Schools	Bursary for the needy	11,861,968	6,858,818	
4.2 Tertiary Institutions	Bursary for the needy			
4.3 Social Security	N.H.I.F	1,998,000	-	
4.4 Special Needs	Bursary for the needy with special needs			
Total		13,859,968	6,858,818	Ongoing

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/2023	2021/2022	
5.0 Sports				
5.1	facilitation of sports tournament	3,974,039	1,054,263	Ongoing
Total		3,974,039	1,054,263	
6.0 Environment				
Tumaini Primary School	Grants to PMC for Development	580,350		ongoing
Magare Primary School	Grants to PMC for Development	600,000	600,000	ongoing
Total		1,180,350	600,000	
		22,460,754.00	10,655,288	
7.0 Primary Schools Projects				
Ogilgei Primary School	Grants to PMC for Development	800,000		Ongoing
Set Kobor Primary	Grants to PMC for Development	1,000,000		Ongoing
Sigito Primary School	Grants to PMC for Development	100,000		Ongoing
Kapsetek Primary	Grants to PMC for Development	150,000		Ongoing
Kaptera Primary	Grants to PMC for Development	50,000		Ongoing
Set Kobor Primary	Grants to PMC for Development		1,600,000	Ongoing
Sigito Primary School	Grants to PMC for Development		100,000	Ongoing
Kapsetek Primary	Grants to PMC for Development		150,000	Ongoing
Kaptera Primary	Grants to PMC for Development		50,000	Ongoing
Total		2,100,000	1,900,000	
8.0 Secondary Schools Projects				

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Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/2023	2021/2022	
Set Kobor Baptist Secondary School	Grants to PMC for Development	794,480		Ongoing
Chemasis Secondary school	Grants to PMC for Development	2,500,000		Ongoing
Lake solai Secondary school	Grants to PMC for Development	8,738,000		Ongoing
Lenginet Secondary School	Grants to PMC for Development	8,738,000		Ongoing
Ogilgei Secondary School	Grants to PMC for Development	8,738,000		Ongoing
Keriko Secondary	Grants to PMC for Development	3,000,000		Ongoing
Keriko Secondary	Grants to PMC for Development		3,500,000	Ongoing
Mema Secondary	Grants to PMC for Development		500,000	Ongoing
Total		32,508,480	4,000,000	
9.0 Tertiary institutions Projects		-		
		-		
Total		34,608,480	5,900,000	
10.0 Security Projects		-		
Solai Police Post	Grants to PMC for Development	2,000,000		ongoing
Total		2,000,000	-	
11.0 Acquisition of assets		-		
Rongai NG-CDF Office furniture and Equipment (AIA)	Purchase of office furniture	-		ongoing
Rongai NG-CDF Office furniture and Equipment	Purchase of office furniture	85,800	-	ongoing

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023**

Name	Brief Transaction Description	Outstanding Balance	Outstanding Balance	Comments
		2022/2023	2021/2022	
Total		987,000	-	
12.0 Oversight Committee Expenses				
Constituency Oversight Committee allowances	Payment of COC allowances for 5 members	300,000		
Travel Costs (Airlines, Bus, Railway, Mileage Allowances, etc.)	Payment of travel costs for 5 COC members	240,000		
Accommodation - Domestic Travel	Payment of accommodation allowances for 5 COC members	300,000		
Daily Subsistence Allowance	Payment of Daily Subsistence Allowance for 5 COC members	165,000		
Advertising, Awareness and Publicity Campaigns	Payment of Advertising, Awareness and Publicity Campaigns costs	245,876		
Refined Fuels and Lubricants for Transport	Payment of Refined Fuels and Lubricants for Transport	200,000		
Total		1,450,876		
13.0 Other payments		-		
Strategic Plan	Constituency strategic plan	2,000,000		ongoing
Total		2,000,000	-	
14.0 unallocated fund				
Unapproved projects		901,000		
A.I.E		-		
PMC savings		-		
Total		75,956,231	27,515,020	

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 4 – Summary of Fixed Asset Register**

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2022/2023
Land	–	–	–	–
Buildings and structures	–	–	–	–
Transport equipment	7,841,000	–	–	7,841,000
Office equipment, furniture and fittings	432,820	–	–	432,820
ICT Equipment, Software and Other ICT Assets	631,552	–	–	631,552
Total	8,905,372		–	8,905,372

RONGAI CONSTITUENCY**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2023****Annex 5 –PMC Bank Balances As At 30th June 2023**

PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
A.I.C KABARNET FARM PRIMARY SCHOOL	40130000006	ACCESS BANK	175	175
A.I.C TULWOBMOI PRIMARY SCHOOL	80130000084	ACCESS BANK	101,082	33,423
A.I.C TULWOBMOI SECONDARY SCHOOL	80130000118	ACCESS BANK	29,171	-
ARUS PRIMARY SCHOOL	80130000101	ACCESS BANK	33,423	5,069
ATHINAI PRIMARY SCHOOL	80130000066	ACCESS BANK	5,069	4,353
ATHINAICHIERS OFFICE	80130000141	ACCESS BANK	9,474	-
BANITA PRIMARY SCHOOL	80130000099	ACCESS BANK	4,113	467
BARINA PRIMARY SCHOOL	80130000069	ACCESS BANK	467	821,006
BARINA SECONDARY SCHOOL	80130000045	ACCESS BANK	66,492	43,759
BELBUR PRIMARY SCHOOL	80130000056	ACCESS BANK	43,492	1,422
BOROR SECONDARY SCHOOL	80130000030	ACCESS BANK	1,422	138
BRIGHT HOPE LOMOLO PRIMARY SCHOOL	80130000076	ACCESS BANK	138	394,838
BURGEI PRIMARY SCHOOL	80130000135	ACCESS BANK	69,951	-
CHELITIT PRIMARY SCHOOL	80100000069	ACCESS BANK	395,688	27,291
CHEMARMAR PRIMARY SCHOOL	80130000072	ACCESS BANK	27,291	5,395
CHEMASIS PRIMARY SCHOOL	80130000127	ACCESS BANK	36,867	-

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PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
CHEMASIS SECONDARY SCHOOL	4010000363	ACCESS BANK	1,435	2,517,956
EAST GATE CHIEFS OFFICE	80130000129	ACCESS BANK	16,778	-
EMARANGISHU PRIMARY SCHOOL	80130000039	ACCESS BANK	66,978	3,257
KAMOSOP SECONDARY SCHOOL	80130000070	ACCESS BANK	2,931	36,562.16
KAMPI YA MOTO PRIMARY SCHOOL	80100000099	ACCESS BANK	83,046	80,003
KANDUTURA PRIMARY SCHOOL	80130000132	ACCESS BANK	49,028	-
KANGA PRIMARY SCHOOL	801300000120	ACCESS BANK	49,697	-
KAPKECHUI-SARAMBEI PRIMARY SCHOOL	80130000051	ACCESS BANK	80,003	10,296
KAPSATEK PRIMARY SCHOOL	80130000126	ACCESS BANK	1,447	-
KAPSETEK SECONDARY SCHOOL	80130000098	ACCESS BANK	10,296	13,993
KAPTCH -KINOYO PRIMARY SCHOOL	80130000067	ACCESS BANK	13,993	49,001.85
KAPTERA PRIMARY SCHOOL	80100000048	ACCESS BANK	48,762	4,714
KERMA PRIMARY SCHOOL	80130000104	ACCESS BANK	4,714	192,785.25
KERMA SECONDARY SCHOOL	80130000062	ACCESS BANK	192,785	510,173
KIMANGU DAY SECONDARY SCHOOL	40130000011	ACCESS BANK	18,554	233,576
KIMANGU PRIMARY SCHOOL	80130000140	ACCESS BANK	232,567	-

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PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
KIPSAOS PRIMARY SCHOOL	80130000027	ACCESS BANK	89,698	134,198
KIPSYENAN PRIMARY SCHOOL	80130000054	ACCESS BANK	134,198	652,932
KIPSYENAN SECONDARY SCHOOL	80130000058	ACCESS BANK	1,407	37,545
KIRIKO-SUBUKIA PRIMARY SCHOOL	80130000079	ACCESS BANK	112,630	45,258.50
KOIMUNGUL PRIMARY SCHOOL	80100000135	ACCESS BANK	37,545	21,484
KOISAMO MIXED SECONDARY SCHOOL	80130000100	ACCESS BANK	45,259	21,335
KOKWOMOI PRIMARY SCHOOL	80130000055	ACCESS BANK	21,484	3,392
KOYUMTICH PRIMARY SCHOOL	80130000094	ACCESS BANK	21,095	88,022
LAKE SOLAI SECONDARY SCHOOL	80130000042	ACCESS BANK	1,774	919
LELDET PRIMARY SCHOOL	80130000122	ACCESS BANK	38,768	-
LELDET SECONDARY SCHOOL	80130000036	ACCESS BANK	88,022	57,581
LELECHWET PRIMARY SCHOOL	80130000077	ACCESS BANK	799	60,174
LENGINET SECONDARY SCHOOL	80130000083	ACCESS BANK	57,581	3,062
LOSIBIL PRIMARY SCHOOL	80130000112	ACCESS BANK	60,174	30,983.20

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PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
LOWER SOLAI PRIMARY SCHOOL	80130000032	ACCESS BANK	3,062	16,229
LUKUNGA PRIMARY SCHOOL	40130000010	ACCESS BANK		
MAGARE PRIMARY SCHOOL	80130000053	ACCESS BANK	30,983	1,949
MAJANI MINGI PRIMARY SCHOOL	80130000095	ACCESS BANK	12,109	11,918
MAJANI MINGI SECONDARY SCHOOL	80130000057	ACCESS BANK	1,949	9,000
MAMA NGINA KENYATTA SECONDARY SCHOOL	80130000088	ACCESS BANK	11,918	43,847
MANGU PRIMARY SCHOOL	80130000081	ACCESS BANK	61,930	2340
MATUIKU PRIMARY SCHOOL	80130000085	ACCESS BANK		41,293.61
MATUIKU SECONDARY SCHOOL	80130000044	ACCESS BANK	210	2018.70
MEMA SECONDARY SCHOOL	80130000136	ACCESS BANK	9,000	28,122
MIMWAITA PRIMARY SCHOOL	80100000132	ACCESS BANK	94,709	-
MIMWAITA SECONDARY SCHOOL	80100000054	ACCESS BANK	43,847	48,921
MIREMA PRIMARY SCHOOL	40100000229	ACCESS BANK	2,340	69,211
MOGOIWET PRIMARY SCHOOL	40100000160	ACCESS BANK	36,974	44,114
MOROP PRIMARY SCHOOL	80100000060	ACCESS BANK	219	52,612
MUHIGIA SECONDARY SCHOOL	80130000103	ACCESS BANK	23,802	38,465
				27,770

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PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
MURICHO PRIMARY SCHOOL	80130000096	ACCESS BANK	19,091	7,840
MWITEITHIA PRIMARY SCHOOL	80130000073	ACCESS BANK	44,114	140,805
NAITHUITI PRIMARY SCHOOL	80100000133	ACCESS BANK	52,612	1
NDARUGU CHIEFS OFFICE	80130000124	ACCESS BANK	3,610	-
NGATA PRIMARY SCHOOL	80130000038	ACCESS BANK	38,465	310
NGESUMIN PRIMARY SCHOOL CDF	80130000040	ACCESS BANK	38,069	129,131
NYAMAMITHI PRIMARY SCHOOL	80130000052	ACCESS BANK	7,840	77,851
OGILGEI PRIMARY SCHOOL	80130000102	ACCESS BANK	140,685	404,202
OLRONGAI PRIMARY SCHOOL	80130000041	ACCESS BANK	1	67,957
OLRONGAI SECONDARY SCHOOL	80100000025	ACCESS BANK	310	56,033
R.V.S.T PRIMARY SCHOOL	80130000080	ACCESS BANK	128,891	9,045
RAFIKI FARM PRIMARY SCHOOL	80130000071	ACCESS BANK	311	50,613
RONGAI PRIMARY SCHOOL	80130000130	ACCESS BANK	47,049	-
RONGAI SECONDARY SCHOOL	80130000111	ACCESS BANK	54,082	35,161
RUIYOBEL CHIEFS OFFICE	80130000035	ACCESS BANK	7,380	3,587
SALGAA CHIEFS OFFICE	80130000138	ACCESS BANK	695	-
SALGAA POLICE STATION	80130000123	ACCESS BANK	147,765	-

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PMC	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
SARAMBEI PRIMARY SCHOOL	80130000114	ACCESS BANK	67,957	76,580
SARAMBEI SECONDARY SCHOOL	80130000090	ACCESS BANK	1,600,347	309,133
SAWATII PRIMARY SCHOOL	80130000028	ACCESS BANK	9,045	1,384,517
SET KOBOR BAPTIST SECONDARY SCHOOL	80130000137	ACCESS BANK	134,882	53,247
SET KOBOR PRIMARY SCHOOL	40100000211	ACCESS BANK	46,293	-
SEVENTY ONE PRIMARY SCHOOL	80130000134	ACCESS BANK	105,894	-
SIGITO PRIMARY SCHOOL	80130000034	ACCESS BANK	35,141	1,216
SOLAI DAY SECONDARY SCHOOL	80130000029	ACCESS BANK		18,299
SOLAI KALE SECONDARY SCHOOL	80130000087	ACCESS BANK	76,580	4,895
ST PAUL KIRIKO SECONDARY SCHOOL	80130000128	ACCESS BANK	57,896	-
TESTAI PRIMARY SCHOOL	80130000059	ACCESS BANK	4,443	1,806
THIRANDU PRIMARY SCHOOL	80130000097	ACCESS BANK	106,691	101,202
TUIYOMOI PRIMARY SCHOOL	80100000134	ACCESS BANK	105,894	61,654
TUIYOTICH MIXED SECONDARY SCHOOL	80130000105	ACCESS BANK	1,216	61,930
TUIYOTICH PRIMARY SCHOOL	40130000007	ACCESS BANK	18,299	6,783
TUMAINI PRIMARY SCHOOL	80130000074	ACCESS BANK	33,039	210

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	Account Number	Bank	Bank Balance	Bank Balance
			2022-2023	2021-2022
UMOJA CHIEFS OFFICE	80130000125	ACCESS BANK	3,680	3,076
UMOJA SECONDARY SCHOOL	80130000107	ACCESS BANK	1,806	7,130
KIAMUNYI SECONDARY SCHOOL	1257838024	KCB BANK		3,643
MERCY NJERI SECONDARY SCHOOL	130280201370	EQUITY BANK	953	953.40
SOLAI DAY SECONDARY SCHOOL	130280201406	EQUITY BANK	2,188	2187.50
KAYANET PRIMARY SCHOOL	130280201751	EQUITY BANK	16,148	16,148.20
LEGETIO PRIMARY SCHOOL	130280302547	EQUITY BANK	28,555	117,867.50
RAJUERA LORDS PRIMARY SCHOOL	130280302564	EQUITY BANK	1,128	1127.50
MWITEITHIA CHIEFS OFFICE	130280201581	EQUITY BANK	4,248	4,247.50
KIROBON PRIMARY SCHOOL	130280564973	EQUITY BANK	41,430	41430.00
CHEMASIS CHIEFS OFFICE	130280574956	EQUITY BANK	4,001	4,001.00
MENENGAI PRIMARY SCHOOL	1178907570	KCB BANK	48,899	48,899.00
Total			6,028,438	9,899,068

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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)
RONGAI/CDF/AUDIT2021-22/2	1.0 Cash and Cash Equivalentents	All stale cheques reversed in the cahsbook	Resolved	April 2023
RONGAI/CDF/AUDIT2021-22/2	2.0 Unsupported PMC Bank Account Balances	Certified PMC Account balances availed for audit verification	Resolved	April 2023
RONGAI/CDF/AUDIT2021-22/2	3.0 Lack of Ownership Documents	Copies land sale agreements availed for audit verifications	Resolved	April 2023

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Name: Kenneth Kamau
Fund Account Manager.

