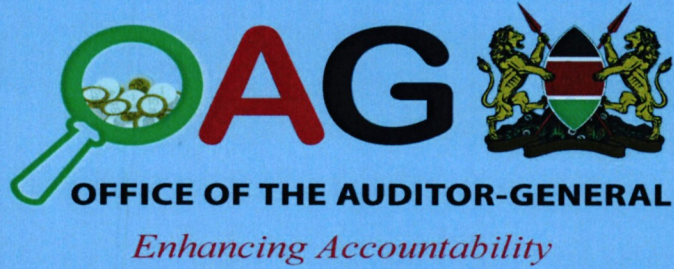



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REPORT

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CLERK-AT THE-TABLE:	B. Inzogu

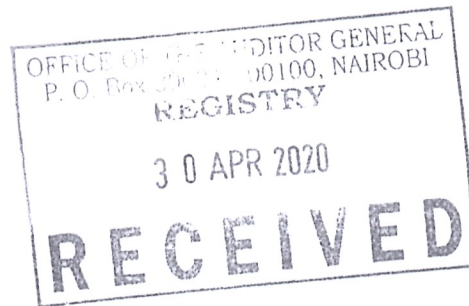
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2019**

Revised Template 30th June 2019



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

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
WONGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

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I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) (hereafter referred to as the Fund) formerly Constituencies Development Fund (CDF), is a fund established in 2003 through an Act of Parliament, the Constituencies Development Fund Act, 2003. The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013. The latter was subsequently succeeded by the current NG-CDF Act, 2015. At cabinet level, NG-CDF is represented by the Cabinet Secretary for Devolution, 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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RONGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

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.

(b) Key Management

The NGCDF Rongo Constituency day-to-day management is under the following key organs:

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

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	A.I.E holder	Enock Nyasende
2.	Sub-County Accountant	Jared Orinda
3.	Chairman NGCDFC	Moureen Auma
4.	Member NGCDFC	Kennedy Oyieko

(d) Fiduciary Oversight Arrangements

The Audit and Risk Management Committee (ARMC) of NGCDF Board provide overall fiduciary oversight on the activities of NGCDF -RONGO Constituency. 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.

(e) NGCDF RONGO Constituency Headquarters

P.O. Box 542-40404
NG-CDF Building
Rongo Sub County Headquarters
Rongo.

RONGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

(f) NGCDF RONGO Constituency Contacts

Telephone: (254) 723362923
E-mail: cdfrongo@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) NGCDF RONGO Constituency Bankers

Kenya Commercial Bank of Kenya
1121172210
P.O BOX 266-40404
Rongo, Kenya.

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RONGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

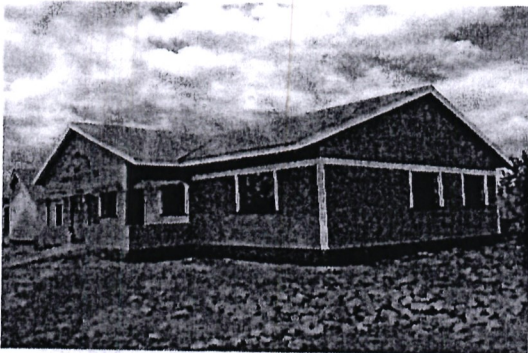
II. FOREWARD BY THE CHAIRMAN NGCDF COMMITTEE

It gives me great pleasure to present to you the Financial Statements for Rongo National Government Constituency Development Fund (NG-CDF) for the financial year 2018/2019. The financial year ended on 30th June 2019 saw the Constituency make great strides in achieving its performance targets. The Constituency was allocated Ksh.109,040,876. By the close of the financial year the Constituency had received Ksh.106,390,876. The balance brought forward from the previous financial year was Ksh.26,322,960.00. Total funds available for utilization during the financial year was Ksh.132,713,836.. Actual funds utilized during the financial year was Ksh.110,742,281.00 representing an absorption rate of 81.7%.

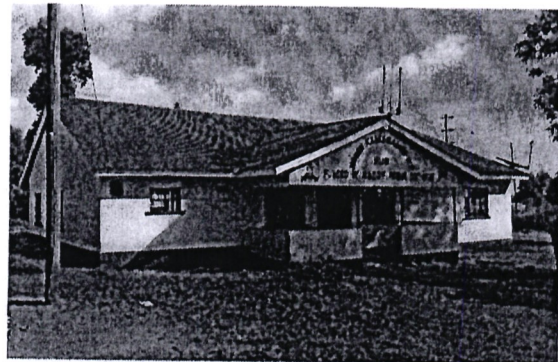
The financial year 2018/19 was particularly challenging due to the fact that the bulk of the funds were received towards the close of the financial year. This occasioned a delay in implementation of some projects.

In spite of the foregoing challenges the committee immediately disbursed the funds received to respective PMC accounts so that project implementation would commence. A good number of projects began in the 2017/2018 financial year were completed and they have had tremendous impact on the users and the community at large.

We have sampled a few projects which have been done during the financial year and their photographs are hereby attached.



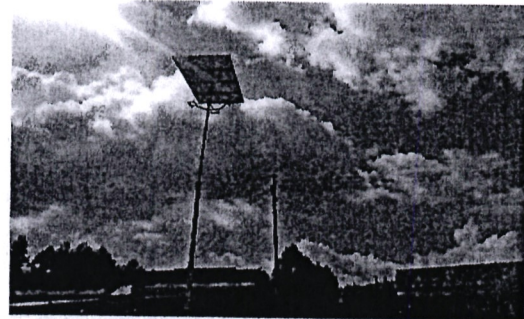
East Kamagambo ICT HUB



North Kamagambo ICT HUB

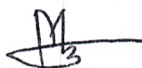


Rairi Primary School-Renovation of 5No. Classrooms



Kuja Market High Mast Security Light

Sign
CHAIRMAN NGCDF COMMITTEE


**CHAIRMAN
RONGO NG- C.D.F
P.O. BOX 542-J0104
RONGO**

Reports and Financial Statements

For the year ended June 30, 2019

III. STATEMENT OF ENTITY 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-RONGO 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, 2019. 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.

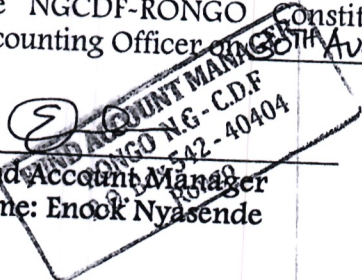
The Accounting Officer in charge of the NGCDF-RONGO Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF-RONGO Constituency further confirms the completeness of the accounting records maintained for the *entity*, 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-RONGO Constituency confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity'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.

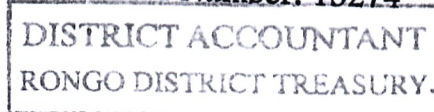
Approval of the financial statements

The NGCDF-RONGO Constituency financial statements were approved and signed by the Accounting Officer on 31st AUGUST 2019.

Fund Account Manager
Name: Enock Nyasende

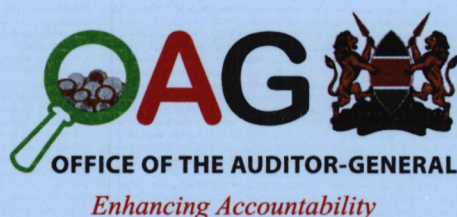


Sub-County Accountant
Name: Jared Orinda
ICPAK Member Number: 13274



REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - RONGO CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Rongo Constituency set out on pages 6 to 33, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined 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 - Rongo Constituency as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1. Presentation of Financial Statements

The statement of financial assets and liabilities reflects total financial assets of Kshs.22,195,555 and nil total financial liabilities as at 30 June, 2019. The statement, however, shows at the bottom net liabilities instead of net financial position of Kshs.22,195,555. No explanation was provided for this anomaly.

2. Unsupported Adjustments in Summary Statement of Appropriation

The summary statement of appropriation: recurrent and development combined indicates an original budget of Kshs.109,040,876, an adjustment of Kshs.26,546,960 bringing the total approved final budget to Kshs.135,587,836. However, the adjustments of Kshs.26,546,960 have not been adequately supported by the approved code list showing the 2017-2018 financial year items/projects that were rolled over and financed in 2018-2019 financial year.

*Report of the Auditor-General on National Government Constituencies Development Fund - Rongo Constituency
for the year ended 30 June, 2019*

Further, the summary statement of appropriation shows total final expenditure budget of Kshs.135,587,836 while the actual casting of individual expenditure items yields a total of Kshs.135,170,836. The resulting difference of Kshs.417,000 was not explained.

In the circumstances, the completeness and accuracy of the summary statement of appropriation could not be ascertained.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, 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

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.135,587,836 and Kshs.132,713,836 respectively resulting to an under-funding of Kshs.2,874,000 or 2% of the budget. Similarly, the Fund expended Kshs.110,742,281 against an approved budget of Kshs.135,587,836 resulting to an under-expenditure of Kshs.24,845,555 or 18% of the budget. A significant under-expenditure of Kshs.22,907,576 or about 35% of the budgeted expenditure of Kshs.65,417,701 was noted under transfer to other government entities.

In the circumstances, the underutilization of the approved budget hindered the achievements of some of the core objectives of the Fund, which in turn adversely affected its effectiveness and efficiency in the delivery of services to the constituents.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Failure to Provide Procurement Documents for Solar Panels at Kaju Market

The statement of receipts and payments reflects an expenditure of Kshs.48,942,974 under other grants and transfers as shown under Note 7 to the financial statements. Included in the expenditure is an amount of Kshs.6,005,324 incurred on security projects, which in turn includes Kshs.1,238,240 paid for the construction of solar panels at Kaju market centre. However, Management did not provide for audit review, the procurement documents including the advertisement, valuation minutes and inspection and acceptance reports to confirm that the procurement process was competitive as required under Section 37 of the National Government Constituencies Development Fund Act, 2015.

Consequently, the regularity and value for money for the expenditure of Kshs.1,238,240 incurred on the security project could not be confirmed.

2. Unsatisfactory Works at Nyatienge Primary School

The statement of receipts and payments reflects an expenditure of Kshs.42,510,125 under transfer to other government units as shown under Note 6 to the financial statements. The expenditure includes an amount of Kshs.15,400,975 in respect of transfers to primary schools, which in turn includes Kshs.3,127,299 paid for the completion of the administration block – roofing, fixing doors, windows, plastering, painting and decoration at Nyatienge Primary School. Physical verification done on 19 February, 2020 revealed poor workmanship including the chipping-off of the floor. In addition, the project had not been branded.

Consequently, the value for money and regularity of the expenditure of Kshs.3,127,299 incurred on the project could not be confirmed.

3. Unutilized Project Management Committee Bank Balances

Included in Note 15.4 to the financial statements are the Project Management Committees' account balances of Kshs.14,235,180 as at 30 June, 2019. Adequate justification was not provided for failure by the Project Management Committees to spend all the amounts allocated.

4. Delayed Project Implementation

Twelve projects with a total budget outlay of Kshs.30,566,650 were physically verified during the year under review. Out of the total, five projects were fully implemented and put in use while seven projects with a budget of Kshs.19,352,726 were at various levels of completion as summarized below:

Project Name	Budget Kshs.	Activity	Level of Completion %	Status
Kadianga Primary School	1,320,000	Renovation of 6 classrooms: Floor screed, plastering and rendering, fixing	80%	6 classrooms renovation works incomplete: - window panes not done - paint works not done

Project Name	Budget Kshs.	Activity	Level of Completion %	Status
		doors, windows, attending to cables, painting and decoration		<ul style="list-style-type: none"> - cable works not done - project not branded
Rongo Mixed Secondary School	8,000,000	Construction of one storey building comprising of 8 classrooms, Administration office and 3 laboratories	40%	Work still in progress: <ul style="list-style-type: none"> - ground floor walls and pillars done - 1 floor slab and pillars done
Nyamuga Secondary School	3,200,000	Construction of administration block	60%	Work still in progress: <ul style="list-style-type: none"> - walls and floor done - project not branded
St Joseph Tuk Jowi Secondary School	3,032,726	Completion of twin science laboratory: Roofing, floor screed, doors, windows, painting and decoration.	90%	Project incomplete <ul style="list-style-type: none"> - project branded - gas chamber not fixed
Ngodhe Mixed Secondary School	1,900,000	Construction of 2 standard classrooms	90%	Project incomplete but in use <ul style="list-style-type: none"> - walls not painted - roof traces poorly done - project not branded
Sango Mixed Secondary School	1,900,000	Construction of 2 standard classrooms	80%	Project incomplete <ul style="list-style-type: none"> - walls not painted - window panes not fixed
Kosodo Mixed Secondary School	1,826,424	Construction of one storey building comprising 8 classrooms and administration block	60%	Project ongoing: <ul style="list-style-type: none"> - leveling and foundation done - walls and pillars done - project not branded.
Total	19,352,726			

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 are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall 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 processes and systems of internal control, risk management and 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 control 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 control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Fund's ability to sustain services, disclosing, as applicable, matters related 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 financial reporting process, reviewing the effectiveness of how the entity 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 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 control 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 the Management.
- Conclude on the appropriateness of the Management's use of the going concern 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 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 sustaining 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control 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.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

01 October, 2021

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RONGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**


IV. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018-2019	2017-2018
		Kshs	Kshs
RECEIPTS			
Transfers from CDF board	1	117,770,186	86,810,345
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	224,000	-
TOTAL RECEIPTS		117,994,186	86,810,345
PAYMENTS			
Compensation of employees	4	3,658,636	1,988,744
Use of goods and services	5	8,276,378	5,654,757
Transfers to Other Government Units	6	42,510,125	28,376,421
Other grants and transfers	7	48,942,794	31,381,787
Acquisition of Assets	8	1,123,500	
Other Payments	9	6,230,847	5,100,000
TOTAL PAYMENTS		110,742,281	72,501,709
SURPLUS/DEFICIT		7,251,905	14,308,636

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RONGO Constituency financial statements were approved on 30th August 2019 and signed by:


Fund Account Manager
Name: Enock Nyasende

ACCOUNT MANAGER
NGCDF - C.D.F
P.O. BOX 223
RONGO


Sub-County Accountant
Name: Jared Orinda
ICPAK Member Number: 13274

DISTRICT ACCOUNTANT
RONGO DISTRICT TREASURY.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RONGO CONSTITUENCY**

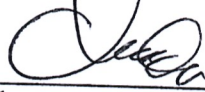
**Reports and Financial Statements
For the year ended June 30, 2019**

V. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2018-2019 Kshs	2017-2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	20,747,542	14,943,650
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalents		20,747,542	14,943,650
Current Receivables			
Outstanding Imprests	11	1,448,013	-
TOTAL FINANCIAL ASSETS		22,195,555	14,943,650
FINANCIAL LIABILITES			
Accounts Payable			
Retention	12A	-	-
Gratuity	12B	-	-
Total Financial Liabilities		-	-
NET FINANCIAL ASSETS		<u>22,195,555</u>	<u>14,943,650</u>
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	14,943,650	635,014
Surplus/Deficit for the year		7,251,905	14,308,636
Prior year adjustments	14	-	-
NET LIABILITIES		<u>22,195,555</u>	<u>14,943,650</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF RONGO Constituency financial statements were approved on 30th AUGUST 2019 and signed by:

DISTRICT ACCOUNTANT
RONGO N.G - C.D.
542 - 40404
Fund Account Manager
Name: Enock Nyasende


Sub-County Accountant
Name: Jared Orinda
ICPAK Member Number: 13274

DISTRICT ACCOUNTANT
RONGO DISTRICT TREASURY.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)
RONGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

VI. STATEMENT OF CASHFLOW

CASH FLOWS FROM OPERATING ACTIVITIES		2018 - 2019	2017 - 2018
Receipts			
Transfers from CDF Board	1	117,770,186	86,810,345
Other Receipts	3	224,000	
Total Receipts		117,994,186	86,810,345
Payments			
Compensation of Employees	4	3,658,636	1,988,744
Use of goods and services	5	8,276,378	5,654,757
Transfers to Other Government Units	6	42,510,125	28,376,421
Other grants and transfers	7	48,942,794	31,381,787
Other Payments	9	6,230,847	5,100,000
Total Payments		109,618,781	72,501,709
Total Receipts Less Total Payments		8,375,405	14,308,636
Adjusted for:			
Outstanding Imprest	11	1,448,013	
Retention	12A	-	
Gratuity Payable	12B	-	
Prior Year adjustment	14	-	
Net Adjustments		(1,448,013)	-
Net cash flow from operating activities		6,927,392	14,308,636
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	(1,123,500)	
Net cash flows from Investing Activities		(1,123,500)	-
NET INCREASE IN CASH AND CASH EQUIVALENT		5,803,892	14,308,636
Cash and cash equivalent at BEGINNING of the year	13	14,943,650	635,014
Cash and cash equivalent at END of the year		20,747,542	14,943,650

RONGO CONSTITUENCY NGCDF RONGOS DEVELOPMENT FUND (NGCDF)

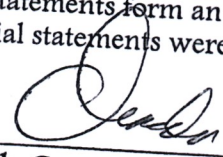
Reports and Financial Statements

For the year ended June 30, 2019

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-RONGO Constituency financial statements were approved on 30th August 2019.

Fund Account Manager
Name: Enock Nyasende

FUND ACCOUNTANT
RONGO N.C.D
P.O. Box 542 - 4004
Rongo



Sub-County Accountant
Name: Jared Orinda
ICPAK Member Number: 13274

DISTRICT ACCOUNTANT
RONGO DISTRICT TREASURY.

VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers from NGCDF Board	109,040,876	26,322,960	135,363,836	132,713,836	2,650,000	98.0%
Proceeds from Sale of Assets			-		-	
Other Receipts		224,000	224,000		224,000	
TOTALS RECEIPTS	109,040,876	26,546,960	135,587,836	132,713,836	2,874,000	97.9%
PAYMENTS						
Compensation of Employees	3,425,000	331,350	3,756,350	3,658,636	97,714	97.4%
Use of goods and services	6,263,679	2,032,312	8,295,991	8,276,378	19,612	99.8%
Transfers to Other Government Units	53,181,494	12,236,207	65,417,701	42,510,125	22,907,576	65.0%
Other grants and transfers	43,491,882	6,853,065	50,344,947	48,942,794	1,402,153	97.2%
Acquisition of Assets	1,125,000		1,125,000	1,123,500	1,500	99.9%
Other Payments	1,553,820	4,677,027	6,230,847	6,230,847	-	100.0%
Unallocated (AIA)		417,000			417,000	
TOTALS	109,040,876	26,546,960	135,587,836	110,742,281	24,845,555	81.7%

(a) [For the revenue items, indicate whether they form part of the AIA by inserting the "AIA" alongside the revenue category.]

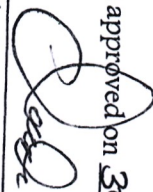
(b) [Provide below a commentary on significant underutilization (below 90% of utilization) and any overutilization (above 100%)]

- i. Transfer to other Government Units-The funds applicable had not been received from the Board as at 30th June 2019

(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.

The NGCDF-RONGO DISTRICT constituency financial statements were approved on 30th August 2019 and signed by:

FUND ACCOUNT MANAGER
Box 542-40404
RONGO N.G. - C.D.F.
Fund Account Manager
Name: Enock Nyasende



Sub-County Accountant
Name: Jared Orinda
ICPAK Member Number: 13274

DISTRICT ACCOUNTANT
RONGO DISTRICT TREASURY.

Reports and Financial Statements
For the year ended June 30, 2019

VIII. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 2018/2019 Kshs	Adjustments Kshs	Final Budget 2018/2019 Kshs	Actual on comparable basis 30/06/2019 Kshs	Budget utilization difference Kshs
1.0 Administration and Recurrent					
1.1 Compensation of employees	3,200,000	178,759	3,378,759	3,366,678	12,081
1.2 Committee allowances	2,000,000	1,530	2,001,530	2,001,530	0
1.3 Use of goods and Services	992,453	682,849	1,675,302	1,674,814	488
Sub-Total	6,192,453	863,138	7,055,591	7,043,022	12,569
2.0 Monitoring and evaluation					
2.1 Capacity building	1,271,226	1,110	1,272,336	1,271,115	1,221
2.2 Committee allowances	1,000,000	3,933	1,003,933	998,954	4,979
2.3 Use of goods and services	1,000,000	342,890	1,342,890	1,328,528	14,362
Sub-Total	3,271,226	347,933	3,619,159	3,598,597	20,562
3.0 Emergency					
3.1 Primary Schools					

Reports and Financial Statements
 For the year ended June 30, 2019

3.2 Secondary schools							
3.3 Tertiary institutions							
3.4 Security projects	5,738,993	597,284	6,336,278	6,311,742	24,536		
3.5 others							
Sub-Total	5,738,993	597,284	6,336,278	6,311,742	24,536		
4.0 Bursary and Social Security							
4.1 Primary Schools							
4.2 Secondary Schools	9,260,219	1,845,828	11,106,046	11,105,078	968		
4.3 Tertiary Institutions	18,000,000	1,013,336	19,013,336	19,013,300	36		
4.4 Universities					0		
4.5.1 Social Security-NHIF	100,000	54,911	154,911	118,095	36,816		
4.5.2 Social Security-NSSF	125,000	97,680	222,680	176,150	46,530		
Sub-Total	27,485,219	3,011,754	30,496,973	30,412,623	84,350		
5.0 Sports							
5.1 Sports	2,180,818	229,653	2,410,471	2,410,470	1		

Reports and Financial Statements
 For the year ended June 30, 2019

5.2 bal b/f								
Sub-Total	2,180,818	229,653	2,410,471	2,410,470				
6.0 Environment								1
6.1 balance b/f								
6.2 Tree Planting	380,818	227,586	608,404	607,504				1
6.3 Rain Water Goods	1,800,000		1,800,000	1,800,000				900
Sub-Total	2,180,818	1,916,963	4,097,781	4,096,880				901
7.0 Primary Schools Projects								
7.1 Kadianga primary school	1,320,000		1,320,000	1,320,000				0
7.2 Kamagambo primary school	1,200,000		1,200,000	1,200,000				0
7.3 Kamondi primary school	68,750		68,750	68,750				0
7.4 Kamgundho primary school	950,000		950,000	950,000				0
7.5 Kitere primary school	1,200,000		1,200,000	1,200,000				1,200,000
7.6 Kondoro primary school	950,000		950,000	950,000				950,000
7.8 Nyitienge primary school	1,241,093		1,241,093	1,241,093				0

Reports and Financial Statements
 For the year ended June 30, 2019

7.9 Omware primary school	2,587,500		2,587,500	2,587,500	0
7.10 Rairi primary school	1,200,000		1,200,000	1,200,000	0
7.11 Rongo primary school	105,000		105,000	105,000	0
7.12 Matagaro Primary School		1,250,000	1,250,000	242,425	1,007,575
7.13 Kadianga Primary School		1,250,000	1,250,000		1,250,000
7.14 Omware Primary School		1,250,000	1,250,000		1,250,000
7.15 Kitunja Primary Sch		1,800,000	1,800,000	1,800,000	0
7.16 Koyar Primary Sch		2,500,000	2,500,000	2,500,000	0
7.17 Nyatienge Primary school		300,000	300,000	300,000	0
7.18 Nyatienge Primary School		1,886,207	1,886,207	1,886,207	0
7.50 retention b/f					
7.51 Resubmitted Projects	2,650,000		2,650,000		2,650,000
Sub-Total	13,472,343	10,236,207	23,708,550	15,400,975	8,307,575
8.0 Secondary Schools Projects					
8.1 Kanga High school	1,000,000		1,000,000		1,000,000

Reports and Financial Statements
For the year ended June 30, 2019

8.2 Kosodo Mixed secondary school	1,826,424		1,826,424	1,826,424			0
8.3 Kuna secondary school	100,000		100,000	100,000			0
8.4 Matagaro Mixed secondary school	1,050,000		1,050,000	1,050,000			0
8.5 Miyare Mixed secondary school	1,000,000		1,000,000	1,000,000			0
8.6 Ngodhe Mixed secondary school	1,900,000		1,900,000	1,900,000			0
8.7 Nyamuga Mixed secondary school	3,200,000		3,200,000	3,200,000			0
8.8 Oyugi Ogango Girls sec school	1,900,000		1,900,000	1,900,000			0
8.9 Sango Mixed secondary school	1,900,000		1,900,000	1,900,000			0
9.0 St Joseph's Tuk Jowi Girls	3,032,727		3,032,727	3,032,726			1
9.1 St Augustine Arundo Mixed Sec Sch	1,200,000		1,200,000	1,200,000			0
9.2 Rongo Mixed Day Sec Sch	8,000,000		8,000,000	8,000,000			0
9.3 Minyenya Mixed Sec Sch	6,800,000		6,800,000				6,800,000
9.4 Sigiria Mixed Sec Sch	6,800,000		6,800,000				6,800,000
9.5 Siala Technical		2,000,000	2,000,000				0
9.6 retention b/f							0

Reports and Financial Statements
For the year ended June 30, 2019

... .. (VGCDF) – RONGO CONSTITUENCY

Sub-Total	39,709,151	2,000,000	41,709,151	27,109,150	14,600,001
9.0 Health institutions Projects					
9.1 balances b/f					
10.0 Security Projects					
10.1 Rongo Uni. AP Post	275,710		275,710		275,710
10.2 Kobado Chief's Camp	2,201,090		2,201,090	2,201,089	1
10.3 Opapo AP Post	2,394,235		2,394,235	2,394,235	0
10.4 Kuja Market Solar Lamp	1,260,000		1,260,000	1,260,000	0
10.5 Ngodhe Assistant Chief's Office		1,250,000	1,250,000	150,000	1,100,000
10.6 retention b/f					
11.0 Acquisition of assets					
11.1 Motor Vehicles					
11.2 Construction of CDF office	800,000		800,000	800,000	0
11.3 Purchase of furniture and equipment	200,000		200,000	198,500	1,500
11.4 Purchase of computers					0

Reports and Financial Statements
For the year ended June 30, 2019

WANGARI MAATHAI UNIVERSITY – KINYOJA CONSTITUENCY

11.4 Purchase of office Equipment	125,000		125,000	125,000		
Sub-Total	7,256,035	1,250,000	8,506,035	7,128,824	1,377,211	
12.0 ROADS						
12.1						
13.0 Others						
13.1 Strategic Plan		1,000,000	1,000,000	999,150	850	
13.2 Innovation Hub		4,677,027	4,677,027	4,677,027	0	
13.2.1 East Kamagambo ICT Hub	522,940		522,940	522,940	0	
13.2.2 North t Kamagambo ICT Hub	517,940		517,940	517,940	0	
13.2.1 South Kamagambo ICT Hub	512,940		512,940	512,940	0	
13.2 TIVET					0	
13.3 Unallocated		417,000			417,000	
Sub-Total	1,553,820	6,094,027	7,230,847	7,229,997	417,850	
GRAND TOTALS	109,040,876	26,546,960	135,170,836	110,742,281	24,845,555	

IX. 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 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-RONGO 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.

Tax Receipts

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

Transfers from the Exchequer

Transfers from the exchequer are recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

SIGNIFICANT ACCOUNTING POLICIES

5. In-kind contributions

In-kind contributions are donations that are made to the Entity 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 Entity 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.

6. Cash and Cash Equivalents

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

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 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. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

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 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 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.

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RONGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

X. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description		2018 - 2019	2017-2018
		Kshs	Kshs
NGCDF Board			
AIE NO	B005082	11,379,310	
AIE NO	B030114	10,000,000	
AIE NO	B005458	12,000,000	
AIE NO	B007457	8,000,000	
AIE NO	B042610	11,000,000	
AIE NO	B042830	13,000,000	
AIE NO	B047580	52,390,876	
	A855990		5,500,000
	A892864		20,000,000
	A892926		17,905,172
	A896873		43,405,173
TOTAL		117,770,186.00	86,810,345.00

2. PROCEEDS FROM SALE OF ASSETS

	2018-2019	2017-2018
	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		
Total		

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RONGO CONSTITUENCY**

Reports and Financial Statements

For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. USE OF GOODS AND SERVICES

Description	2018-2019	2017 - 2018
	Kshs	Kshs
Utilities, supplies and services	10,960	15,630
Electricity	15,162	
Water & sewerage charges		
Office rent		
Communication, supplies and services		
Domestic travel and subsistence	387,200	879,900
Printing, advertising and information supplies & services	177,758	198,792
Rentals of produced assets		
Training expenses	1,271,115	998,890
Hospitality supplies and services		
Other committee expenses	2,001,530	1,558,300
Committee allowance	884,420	
Insurance costs		
Specialised materials and services		
Office and general supplies and services	2,132,727	1,495,423
Fuel , oil & lubricants	200,000	
Other operating expenses		
Bank service commission and charges	15,660	
Security operations		
Routine maintenance - vehicles and other transport equipment	180,696	507,822
Routine maintenance- other assets		
Strategic Plan	999,150	
TOTAL	8,276,378	5,654,757

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –
RONGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2019**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2018-2019	2017 - 2018
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	800,000.00	-
Purchase of Vehicles		-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles	-	-
Purchase of office furniture and fittings	198,500	
Purchase of computers ,printers and other IT equipments	-	
Purchase of photocopier	-	-
Purchase of other office equipments	125,000	-
Purchase of soft ware	-	-
Acquisition of Land	-	-
TOTAL	1,123,500	-

4. OTHER PAYMENTS

9 Other Payments		
ICT HUB	6,230,847	5,100,000
specify	-	-
specify	-	-
TOTAL	6,230,847	5,100,000

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –

RONGO CONSTITUENCY

Reports and Financial Statements

For the year ended June 30, 2019

			14,235,180	29,016,016.4

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-RONGO CONSTITUENCY
Reports and Financial Statements
For the year ended June 30, 2014

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Comments
		a	b	c	d=a-c	
Senior Management						
1.						
2.						
3.						
	Sub-Total					
Middle Management						
4.						
5.						
6.						
	Sub-Total					
Unionisable Employees						
7.						
8.						
9.						
	Sub-Total					
Others (specify)						
10.						
11.						
12.						
	Sub-Total					
	Grand Total					

NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-RONGO CONSTITUENCY

Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/18	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2018/19
Land	N/A	-	-	N/A
Buildings and structures	19,473,941.00	-	-	19,473,941.00
Transport equipment	11,098,843.00	-	-	19,473,941.00
Office equipment, furniture and fittings	2,230,000.00	-	-	2,230,000.00
ICT Equipment, Software and Other ICT Assets	566,000.00	-	-	566,000.00
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	33,368,784.00			33,368,784.00

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
RONGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**

PMC	Bank	Account number	Bank Balance 2018/19	Bank Balance 2017/18
North Kamagambo Ward ICT Hub	KCB	1232331295	100,618	
South Kamagambo Ward ICT Hub	KCB	1232749982	1,214	
Total			14,235,180	

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF)-
RONGO CONSTITUENCY**

**Reports and Financial Statements
For the year ended June 30, 2019**
