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THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 29 APR 2025	DAY: Tuesday
TABLED BY:	Hon Julius Nelly, MP On Behalf of L.O.M
CLERK-AT THE-TABLE:	Benson Inzifu

THE AUDITOR-GENERAL

ON

NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND-RONGO
CONSTITUENCY

FOR THE YEAR ENDED
30 JUNE, 2024



NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

RONGO CONSTITUENCY

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30th JUNE 2024**

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

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

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1. Acronyms and Definition of Key Terms

A. Acronyms

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

B. Definition of Key Terms

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

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; Entity to insert all the relevant acronyms and key terms used in the annual report and financial statements)

2. Key Constituency Information and Management

(a) Background information

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

Mandate

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

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

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

Vision

Equitable Socio-economic development countrywide.

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

(c) Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Enock O. Nyasende
2.	Sub-County Accountant	Felix Emolem
3.	Chairperson NGCDFC	Moureen Auma
4.	Member NGCDFC	Richard Onyango Ochieng

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Rongo Constituency Headquarters

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

(f) NGCDF Rongo Constituency Contacts

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

(g) NGCDF Rongo Constituency Bankers

1. Kenya Commercial Bank of Kenya
1121172210
P.O BOX 266-40404
Rongo, Kenya
2. Cooperative Bank
01100595101001
Rongo, Kenya

(h) Independent Auditor

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

(i) Principal Legal Adviser

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

3. NG-CDFC Chairman's Report

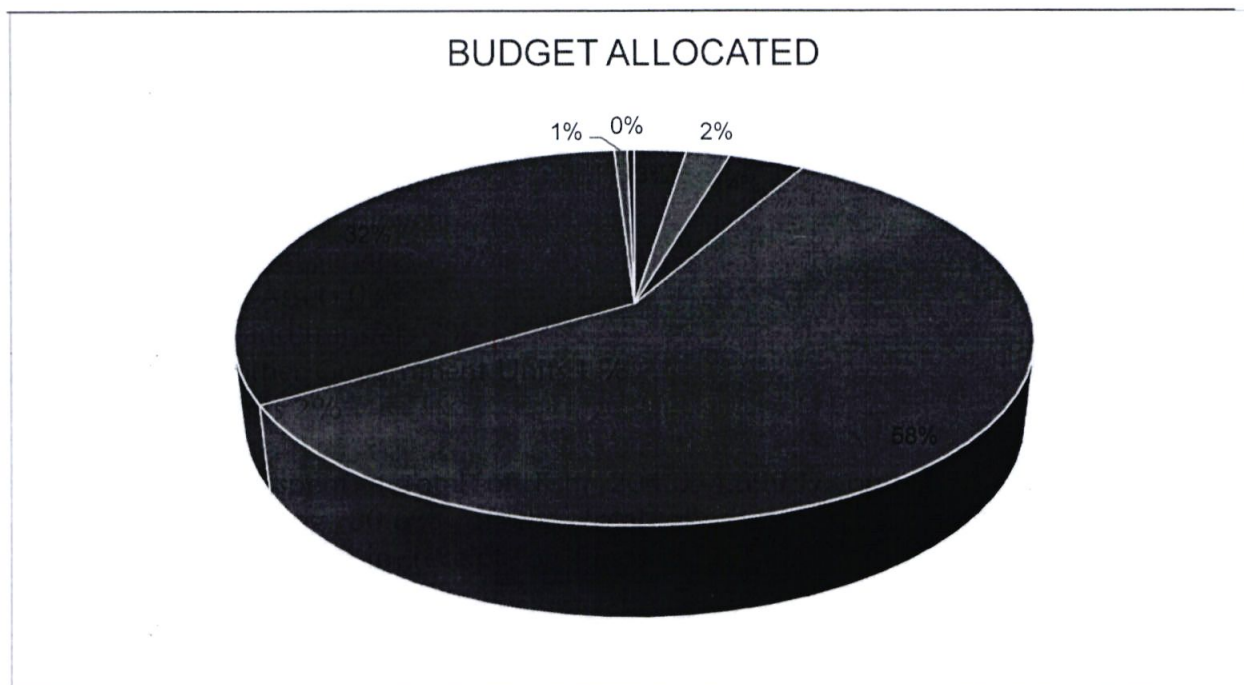


Moureen Auma
Chairperson, Rongo NGCDFC

Budget Performance

Once again it is that time of the year when, as per the law, we present to you the Financial Statements of Rongo NGCDF for the financial year 2023/2024. In the financial year 2023/2024 the Constituency was allocated Kshs.179,790,153.00. Balance brought forward from the previous financial year was Ksh. 80,030,412.68 making the total budget for the year to be Ksh. 259,820,565.68.

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1. Committee Expenses-58%
2. Compensation of Employees - 4%
3. Use of goods and Services - 32%
4. Acquisition of Assets 0%
5. Other grants and transfers 3%
6. Transfers to other Government Units 1 %
7. Other payments 2%

The Constituency spent a total of Ksh. 204,044,699.17 out of Ksh 181,215,032.95 received, representing 80.6% of the total allocation. The under absorption was occasioned by a delay in receipt of funds from the NGCDF Board and requisite procedures before spending.

In the FY 2023/2024 we managed to implement most of the projects carried over from FY 2022/2023 with new notable projects being implemented. Among them are 20 primary schools and 5 secondary schools funded to construct classrooms.

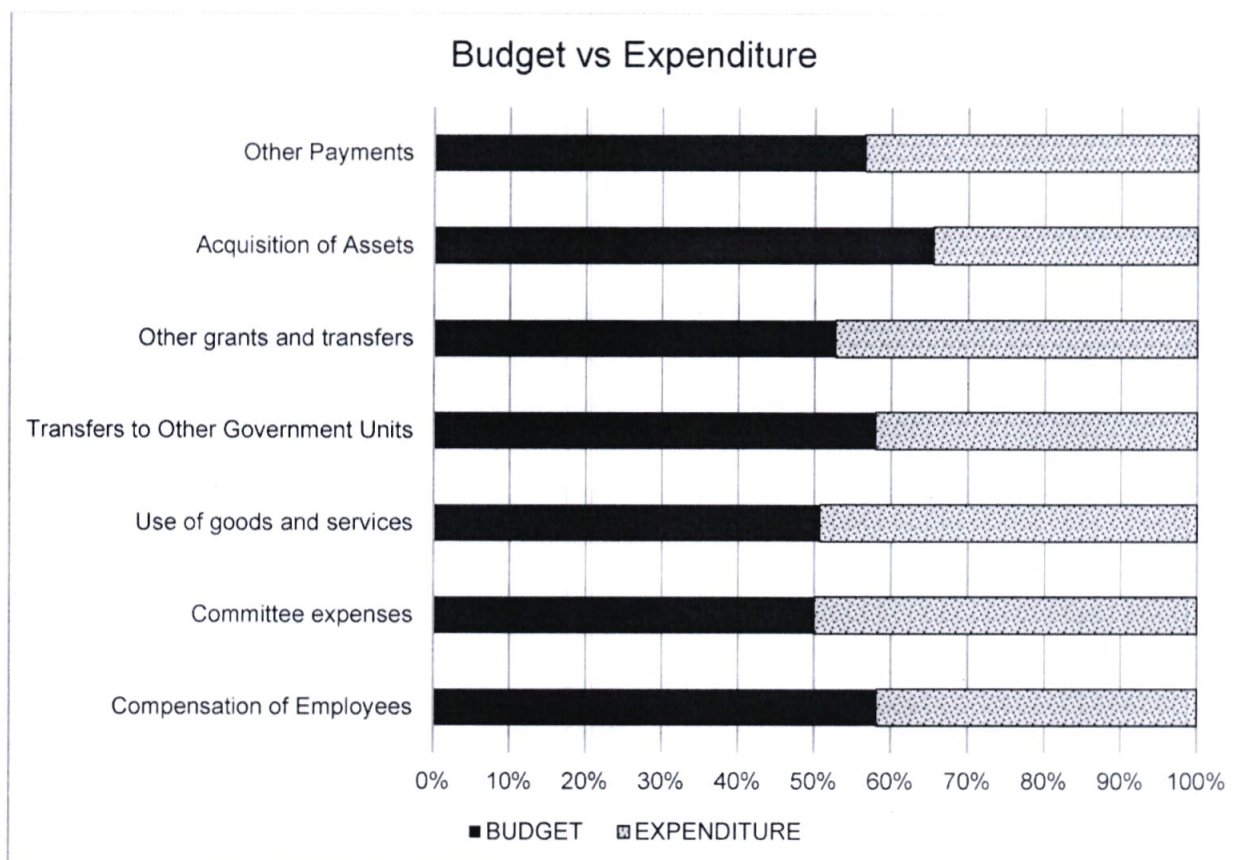
During the FY 2023/2024, two thousand four hundred and twenty secondary school students and two thousand two hundred and thirty-four tertiary students were awarded bursary in the year, one hundred and fifty of them were on full scholarship.

The performance per sector was as follows:

Compensation of employees was 81.1 % while Use of Goods and Services 97.2% and Transfer to Other Government Units registered 72.5% absorption rate each. Other grants and other transfers registered an absorption rate of 89.6%, while Acquisition of Assets

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registered 55.9% absorption. Below is a representation of budget against expenditure in each section.



Key Achievements

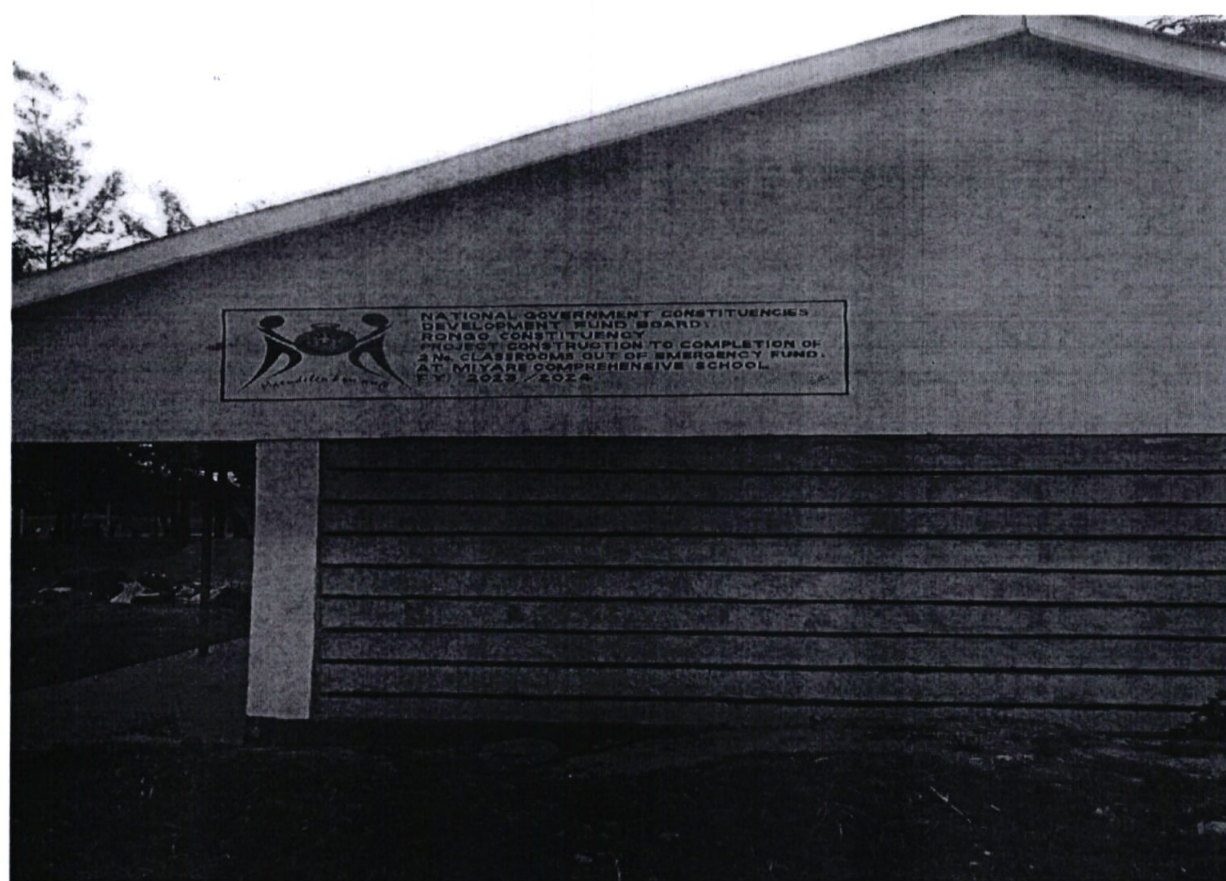
Listed here below are a few flagship projects realised in the past one year. Through our collaborative efforts, the constituency made significant strides in its endeavours on enhancing education for all and reducing insecurity:

1. Rongo Mixed Day: Comprising Classrooms and Staffrooms



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2. Miyare Comprehensive School: Constructions of Classrooms



3. Sumba Primary school: Administration Block



4. Kameji Primary School: Renovation of Administration block & 1. No Classroom



Challenges

Despite progress, challenges in project implementation persist, including budget constraints, delayed disbursements, delayed approval of some projects proposals and sustaining recurrent costs of running ICT Hubs.

Emerging Issues

Rongo Constituency's utilization of the CDF funds has been instrumental in driving socioeconomic development and improving the quality of life for its residents. By strategically allocating funds, addressing challenges, and leveraging opportunities, the constituency has made significant strides towards achieving its development goals.

However new issues emerging in the community still impede the effective implementation of projects eg

- Persistent rising cost of building materials thereby affecting costs of projects.
- Lack of sustainable employment in the community
- Alcoholism and drug abuse is still on the rise leading to social vices
- Population density increasing at an alarming rate posing environment concerns
- Insecurity as a result of increased population

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Name: Moureen Auma
Chairman Rongo NG-CDF Committee

4. Statement of Performance Against Predetermined Objectives for FY 2023/24

Introduction

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

The key development objectives of the **NGCDF Rongo Constituency** 2023-2028 plan are to enhance grassroots infrastructural and socio-economic development. This is done through community-identified projects that aim to alleviate poverty. The following strategic pillars of Education, Water and Environment, ICT, Tourism, Security, and Youth and emerge as foundational elements that hold the potential to transform the fortunes of Rongo people.

Progress on the attainment of Strategic development objectives

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

Sector	Objective	Outcome	Indicator	Performance
Education	Enhance educational infrastructure	Enhanced learning environment	Number of labs and classrooms upgraded Number of schools with improved facilities	Over 80% of the schools in Rongo have improved facilities. The Building and equipping of Rongo Mixed Sec School Laboratory and Kadianga JSS Laboratory is notable. A total of 20 primary schools and 5 secondary schools Classrooms were complete as at 30 th June 2024

	Improve bursary and scholarship support	Increased educational support	System developed Number of students supported	2420 No. secondary school students and 2234 tertiary students were awarded bursary in the year.150 of them were on full scholarship
		Reduced financial barriers to education	Programs launched Parents and guardians reached	The day secondary schools that target the most vulnerable in the community reported a decrease in dropout rates
Security	Modern Office Infrastructure	Improved administrative efficiency	Number of new offices built	Okumba Police Station Administration Block including Armoury is nearing completion and police are already deployed at the station.
	Strengthening Security Infrastructure	Enhanced mobility for local administration	Number of motorbikes provided	
		Quick and easy access to security services	Number of new police posts established	Kamagambo Police Ablution Block built to completion and the cells renovated to completion
		Upgraded police infrastructure	Upgrades completed in existing facilities	
	Safety through Environmental Measures	Reduced crime rates	Number of floodlights installed	
	Technological Advancement and Digital Integration	Digital transformation of local administration	Extent of digitalization achieved	
			Level of community engagement	

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	Grassroots Security Collaborations	Strengthened community- security relations	Number of rewards given	
	Workforce Motivation and Support	Increased motivation among security workforce		
Environment	Enhance water resource management and accessibility	Efficient water collection and storage Improved water access in schools and communities Enhanced community water access Consistent water availability in schools	Number of schools assessed for rainwater harvesting Number of tailored water distribution plans implemented Number of boreholes drilled and kiosks Established Schools with implemented water storage solutions	Tree seedlings were purchased, supplied and planted in the following 11 schools: a) Orembe Primary School b) Omware Primary School c) Ndonyo Primary School d) Nyakwere Primary School e) Rongo Primary School f) Andingo Kokebe Primary School g) Lwala Primary School h) Kanyadgiro Primary School i) Kitweru Primary School j) Ngere Primary School k) Pundo Kawiti Primary School
	Promote afforestation and environmental rehabilitation	Improved environmental management Increased environmental awareness and action Improved tree cover and environmental health Sustainable employment and environmental	Number of environmental assessments conducted Environmental activities conducted annually Number of trees planted Number of nurseries	

		Preservation Improved protection of water sources Stabilized riverbanks and enhanced environmental Health	established Number of educational sessions conducted Annual riverbank projects completed	
Emergency	To have interventions in emergency cases	Emergencies attended to.	Attend to emergencies arising in the constituency	Kameji & Miyare Primary Schools had 4 No new Classrooms built to completion 2 No. Security facilities Kamagambo Police Station and DCIO Residence were renovated to completion.
ICT	Enhance ICT infrastructure and digital literacy	Enhanced digital access for communities Supported digital commerce and transactions Improved digital literacy and access Improved service delivery and access to information	Number of ICT hubs developed Number of WiFi hotspots installed ICT hubs launched tailored to local needs Facilities equipped with internet and WiFi Number of ICT centers	Rongo Constituency has 4 No. Operational Digital Hubs, (South, East, Central and North Kamagambo Creative and Innovation hubs).

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		Community engagement and learning hubs Enhanced support for education, research, and public services	constructed Institutions with high-speed internet	
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5. Governance Statement

a. NG-CDFC process of appointment

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

1. there is established a National Government Constituency Development Fund Committee for every constituency.
2. Constituency Committee Shall comprise of;
 - a) the national government official responsible for co-ordination of national government functions.
 - b) two men each nominated in accordance with subsection (3), one of whom shall be a youth at the date of appointment
 - c) two women nominated in accordance with subsection (3) one of Whom shall be a youth at the date of appointment;
 - d) one person with disability nominated by a registered group representing persons with disabilities in the constituency in accordance with subsection (3);
 - e) two persons nominated by the constituency office established under Regulations made pursuant to the Parliamentary Service Act;
 - f) the officer of the Board seconded to the Constituency Committee by the Board who shall be an ex officio member without a vote.
 - g) one member co-opted by the Board in accordance with regulations made by the Board
3. The seven persons referred to in sub-section (2) (b), (d) and (e) shall be selected in such manner and shall have such qualifications as the Board may, by Regulations, prescribe.

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The names of the persons selected under sub-section (3) shall be submitted by the Board to the National Assembly for approval before appointment and gazettelement by the board.

The current NGCDFC members were gazetted on 29/11/2022 and the first meeting was held in 22/12/2022.

The persons appointed are drawn from different groupings as follows:

- Male Adult-Richard Onyango Ochieng-Member
- Male youth --Kenedy Otieno Oyieko - Secretary
- Female adult—Meresa Atieno Nyakinye- Member
- Female youth—Auma Moureen - Chairperson
- PWD REP—Edwin Moses Osuda -Member
- C0-opted Member—Maxwel Orina - Member
- Nominee of constituency Office—John Anjago Nyotong - Member
- Nominee of constituency Office—Millicent Awuor Miyoka - Member

b. NG-CDFC Tenure

The term of office of the members of the Constituency Committee shall be two years and shall be renewable but shall expire upon the appointment of a new Constituency Committee in the manner provided for in the Act, or as may be approved by the Board.

c. The Role of the Constituency Committee

Develops project proposals in consultation with wananchi through periodic ward level open forums, submits them to the NG-CDF Board for approval and facilitates the PMCs in the planning, implementation, and sustenance of the projects once completed at the Constituency level.

d. Removal of a member

A member of the Constituency Committee may be removed from office on any one or more of the following grounds.

- (a) lack of integrity;

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- (b) gross misconduct;
 - (c) embezzlement of public funds;
 - (d) bringing the committee into disrepute through unbecoming personal public conduct;
 - (e) promoting unethical practises;
 - (f) causing disharmony within the committee;
 - (g) physical or mental infirmity.
- i. A decision to remove a member under subsection (13) shall be made through a resolution of at least five members of the Committee and the member sought to be removed shall be given a fair hearing before the resolution is made.
 - ii. A vacancy arising as a result of the removal of a member under subsection (13) shall be filled in the manner set out in subsection (10) and minutes of the meeting shall indicate the fact of the removal or appointment of a member.

e. NG-CDFC Induction and training

In the financial year 2023-2024, the NG-CDF board organized an induction and training for gazetted National Government Constituencies Development funds committee members in Nakuru from 4th to 12th May 2024. The Training conducted by the board members trained on their roles in relation to Management as per the NG-CDF Act.

f. Number of meetings;

NG-CDF Act Section 43 (6) stipulates that NG-CDFC shall have a maximum of twenty-four meetings per year and not less than twelve including sub-committee meetings.

In Rongo Constituency, the NG-CDF Committee conducted 20 meetings and 4 sub-committee meetings.

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		Meetings held	
Name of committee member			
1	Moureen Auma	✓	✓
2	Kenedy Otieno Oyieko	✓	✓
3	Enock O. Nyasende	✓	✓
4	Millicent Awuor Miyoka	✓	✓
5	John Anjiego Nyotong	✓	✓
6	Edwin Moses Osuda	✓	✓
7	Richard Onyango Ochieng	✓	✓
8	Joseph Ngeny	✓	✓
9	George Matundura		
10	Meresa Atieno		
11	Maxwel Orina		

g. Remuneration Rates

Remuneration of Committee Members is guided by the NGCDF Board circulars and/or regulations issued from time to time. The prevailing rates are Ksh5,000.00 per sitting for members while the Chairperson earns Ksh7,000.00 for every sitting. Proof of attendance by way of a duly signed attendance register is mandatory. Officials of the NG CDF Board seconded to the constituency (FAM) does not qualify for the payment of sitting allowance.

The funds are taxed at the prevailing PAYE rates for secondary employees.

Additionally attendance of a subcommittee meeting, field visits, being out on official duty etc attracts a daily subsistence allowance, transport allowance, per diems etc as the case may be.

h. Disclose the policy on conflict of interest The Members are required to declare any conflict during meetings, which whenever declared, would be recorded in the minutes and in the register.

i. Succession plan

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

j. Ethics and code of conduct

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

k. Risk Management

The Rongo Constituency Development Fund (CDF) faces a range of risks that could impact its effectiveness, project delivery, and overall contribution to the constituency. Addressing these risks requires a structured approach to risk management, identifying potential issues, assessing their implications, and implementing strategies to mitigate them.

The constituency has deployed the following measure to mitigate the risks:

- ✓ Maintain and Update the Risk Register
- ✓ The risks are evaluated and measured periodically and appropriate action taken.
- ✓ A reporting mechanism to escalate any major concerns is also in place

6. Environmental and Sustainability Reporting

Rongo NG-CDF Main Mandate is to transform lives of the constituents through various social economic and development programs approved and guided by the NG-CDF Act, Rongo NG-CDF Strategic plan.

We seek to achieve and embrace social inclusivity of all people of different background.

1. Sustainability strategy and profile -

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

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

- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

2. Environmental performance

- NG-CDF supported students carry out environmental conservation activities, this is done to coincide with the rainy seasons
- Construction of police stations supported NG-CDF in the villages has brought policing to the community level thereby enhancing adherence to the rule of law
- During NG-CDF sponsored sporting activities/tournament. Communities' and participants are sensitized on environmental conservation matters.

3. Employee welfare

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

Rongo Constituency is committed to fair and ethical market practices.

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

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

Public Awareness

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

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



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Name: Enock O. Nyasende
Fund Account Manager.

7. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed by 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, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-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 *constituency*'s financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2024, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Rongo Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

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

Approval of the financial statements

The NGCDF- Rongo Constituency financial statements were approved and signed by the Accounting Officer on 10/12/ 2024.


.....
Name: Moureen Auma
Chairperson – NGCDF Committee


.....
Name: Enock O. Nyasende
Fund Account Manager

REPUBLIC OF KENYA

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



Enhancing Accountability

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, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund-Rongo Constituency set out on pages 1 to 41 which comprise the statement of assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1.0 Unsupported Project Management Committee (PMC) Bank Balances

The statement of receipts and payments and as disclosed in Note 7 and 8 to the financial statements reflects Kshs.119,105,632 and Kshs.66,736,189 in respect to transfer to other government entities and other grants and other payments respectively both totaling to Kshs.185,841,821. These amounts were disbursed to various institutions to implement projects through Project Management Committees (PMCs). Included in the Kshs.185,841,821 was Kshs.46,950,088 reflected at Annex 5 as Project Management Committee (PMC) bank balances, being the unspent project funds held by various institutions' PMCs. However, the respective bank confirmation certificates and bank statements for Kamondi Primary School Kshs.188,708, Kudho Primary Kshs. 1,200, Nyamuga Mixed Secondary Kshs.761 and St Peter's Kuna Kshs.305 were not availed for audit review.

In the circumstances, the completeness and accuracy of the Kshs.46,950,088 in respect to Project Management Committees bank balances as at 30 June, 2024 could not be confirmed.

2.0 Accuracy of Summary Statement of Appropriation

The summary statement of appropriation reflects Kshs.51,215,033 and Kshs.29,548,381 in respect to budget adjustments for the year ended 30 June, 2024 and opening balance and AIA respectively both totalling to Kshs.80,763,414 which should comprise any unutilized funds and cash balances from the previous year. However, the audited financial statements for 2022-2023 reflect unutilized funds and cash balances of Kshs.80,030,878 and Kshs.29,542,381 respectively as at 30 June, 2023 both totalling Kshs.109,573,259 and therefore resulting to unexplained and unreconciled variance of Kshs.28,809,845.

In the circumstances, the accuracy of the summary statement of appropriation for the year ended 30 June, 2024 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1.0 Budgetary Control and Performance

Receipts Analysis

The Fund's summary statement of appropriation for the year ended 30 June, 2024 reflects an approved receipt budget of Kshs.260,553,567 and actual receipts of Kshs.210,763,414 resulting to budget shortfall of Kshs.49,790,153. In overall, the Fund failed to actualize its budget by Kshs.49,790,153 (19%) an indication that most of the programmes and activities that had been planned were not implemented.

There is need therefore for the Constituency Development Fund management to review its budget making process with a view to formulating a realistic budget that would be actualized for better service delivery to the residents of Rongo Constituency.

Expenditure Analysis

The summary statement of appropriation for the year ended 30 June, 2024 reflects budgeted payments of Kshs.260,553,567 and actual payments of Kshs.204,044,699 resulting to under expenditure of Kshs.56,508,868.

In overall, the NGCDF Rongo Constituency under spent its budget by Kshs.56,508,868 which could have been allocated to other deserving areas that would have improved delivery of goods and services to the residents of Rongo Constituency. There is need therefore for the management to re-look at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the residents of Rongo Constituency.

Further, included in the Kshs.56,508,868 under expenditure is Kshs.6,486,647 reflected at Note 11 to the financial statements for the year under review as a bank balance. Although these funds were disbursed by the Board during the year under review, the same remained unspent as at 30 June, 2024. These funds could have been disbursed to priority projects that would have improved delivery of goods and services to the residents of Rongo Constituency.

2.0 Unresolved Prior Year Matters

There were issues raised in the audit report for 2022/2023 financial year. However, no report or recommendations from the Management and oversight bodies was submitted for audit verification and clearance. The issues therefore remain unresolved contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers in respect of the entity concerned to try to resolve any issues resulting from an audit that remain outstanding.

Other Information

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

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Transfer to Kosondo Secondary School-Physical Verification

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects Kshs.119,105,632 in respect to transfer to other government entities which further includes Kshs.888,444,686 relating to transfers to secondary schools. During the year under review, a company was awarded tender for completion of storey administration /tuition block at Kosondo Secondary School at a contract price of Kshs.6,889,400, being the lowest evaluated bidder as per the professional opinion issued by the procurement department on 15 August, 2023. The indicated contract sum of Kshs.6,889,400 was paid through various certificates of completion raised during the year. However, review of documents provided and a field verification conducted on 28 November 2024 revealed that the project was branded as relating to 2018/19-2019/20-2020/21-2021/22-2022/23. However, no explanations were provided on the anomaly. Further, the hand over report, certificate of completion including minutes of the project management committee and monitoring and evaluation committee were not provided for review. In addition, physical verification revealed the following variations from the priced bills of quantities:

Description in Priced Bill of Quanties	Price (Kshs)	Actual Status as Per Verification on 28/11/2024
Element no. 5 Supply and fix patterned steel curtain rods as directed by the project manager	21,000	No curtain rods had been fixed.
Element no. 4 Prepare and apply three coats oil paint full gross to internal walls.	16,200	Although the paint work had been done, it appeared poorly done and had already stained, an indication that the gross paint had not been applied, or sub-standard preparation of surfaces before the paint had been applied.
Total	37,200	

In the circumstances, the regularity of the Kshs.6,889,400 expenditure during the year under review could not be confirmed.

3.0 Emergency Project- Proposed Construction of Ablution Block at Kamagambo Police Station

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects Kshs.66,736,189 in respect to other grants and transfers which further included Kshs. 9,514,102 relating to emergency projects. During the year under review, a company was awarded tender for construction of an ablution block at Kamagambo police station at a contract price of Kshs.1,999,992. Review of documents provided for audit review followed by a physical verification conducted on 28 November, 2024 revealed that the construction of the ablution block does not fall within the context of “an emergency” as defined in the Act. Further the procurement process and subsequent award of tender to the company could not be evaluated as procurement bid documents, evaluation minutes, professional opinion, award and signed contract documents were not availed for review. In addition, the compliance to priced bill of quantities, monitoring and evaluation reports and subsequent handover reports upon completion could not be confirmed as the same were not provided. Physical verification confirmed that the ablution block consisted of three (3) toilets. Although they had been fixed, there are not in use as there was no water supply and therefore casting doubt on the viability of the project.

In the circumstances, the value for money and regularity of the Kshs.1,999,992 could not be confirmed.

4.0 Sports Projects

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects Kshs.66,736,189 in respect to other grants and other payments for the year ended 30 June, 2024. Included in the amount is Kshs.2,611,300 in relation to expenditure on sports projects. During the year under review the Constituency management awarded tender for supply of sports equipment to a company at a contract sum of Kshs.1,670,000 through request for quotation. Notification of award was done on the 21 September, 2023 after evaluation of the quotations submitted by bidders. Audit review of the expenditure revealed that the evidence of market survey undertaken to justify or confirm that the prices quoted by the suppliers was within the prevailing market rates, evidence to confirm that the monies were transferred to a Project Management Committee (PMC) Account and evidence of acceptance by the winning bidder and subsequent signing of contract were not provided for audit review. Further, there was no report on successes or challenges experienced during the inter-Constituencies sports tournament.

In the circumstances, the regularity of the Kshs.2,611,300 relating to sports activities during the year under review could not be confirmed.

4.0 Security Projects- Proposed Construction of Okumba Police Post

The statement of receipts and payments and as disclosed in Note 8 to the financial statement reflects Kshs.66,736,189 in respect of Other Grants and Other transfers which further includes Kshs.4,000,000 in respect of security projects. These funds were transferred to Okumba Police Post Project Management Committee vide voucher number 36 & 394 of Kshs.1,800,000 and Kshs.2,200,000 respectively for construction of Okumba police post. The physical verification conducted on 28 November, 2024, revealed that the project was incomplete and finishing works including window panes, ceiling, floor plaster, painting works, fixing of water basins and general plumbing, septic tank and electrical works which had been provided for in the priced bills of quantities had not been done and the contractor was not on site. Further, the management did not provide the contract agreement for audit review.

In the circumstances, the value for money for the Kshs.4,000,000 relating to the construction of Okumba police post could not be confirmed.

5.0 Proposed Construction of Administration Block at Sumba Primary School

The statement of receipts and payments as at 30 June, 2024 and as disclosed in Note 7 to the financial statements reflect Kshs.30,660,946 in respect of transfer to other government units. Included in this balance is Kshs.1,850,000 and Kshs.1,677,151 transferred to Sumba Primary School Project Management Committee through voucher number 33 & 383 respectively. However physical verification conducted on 28 November, 2024, revealed that the contractor is not on site. Further verification revealed that plastering and painting works was not complete, one flash door leading into the store's library is broken, the toilet doors were not fixed and there are visible cracks in the walls at the principals' office.

In the circumstances the regularity of the Kshs.3,527,151 expenditures in respect to Sumba Primary School could not be confirmed.

5.0 Environment Project- Proposed Construction of Eight (8) Door Pit Latrine at Lwala Kameji Secondary School

The statement of receipts and payments as at 30 June, 2024 and as disclosed in Note 8 to the financial statements reflect Kshs.66,736,189 in respect of other grants and transfers, included in this balance is Kshs.1,564,301 for environmental projects which further include Kshs.800,000 transferred to Lwala Kameji Secondary school project management committee through payment voucher number 19. However, physical verification conducted on 28 November, 2024, revealed that no pit latrine door to cater

for persons with disability had been done though it had been provided for in the priced bill of quantities. In addition, the project has not been branded as an NGCDF project.

In the circumstances, the regularity of the Kshs.800,000 expenditures could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

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

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) 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 cease operations.

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

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

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

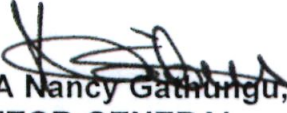
Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

National Government Constituencies Development Fund (NGCDF)
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9. Statement of Receipts and Payments for the Year Ended 30th June 2024

	Note	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	181,215,033	87,000,000
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	6,000	4,000
TOTAL RECEIPTS		181,221,033	87,004,000
PAYMENTS			
Compensation of employees	4	4,118,536	3,113,184
Committee expenses	5	4,371,150	2,903,000
Use of goods and services	6	6,847,461	6,507,731
Transfers to Other Government Units	7	119,105,632	4,794,581
Other grants and transfers	8	66,736,189	61,202,430
Acquisition of Assets	9	850,407	1,799,973
Other Payments	10	2,015,325	172,975
TOTAL PAYMENTS		204,044,699	80,493,874
SURPLUS/DEFICIT		(22,823,666)	6,510,126

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 10/12/2024 and signed by:


Chairperson NG-CDF
Committee
Name: Moureen Auma


Fund Accountant Manager
Name: Enock Nyasende


National Sub-County
Accountant
Name: Felix Emolem
ICPAK M/No: 11731

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

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

	Note	2023-2024 Kshs	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	11A	6,486,647	29,542,381
Cash Balances (cash at hand)	11B	-	-
Total Cash and Cash Equivalents		6,486,647	29,542,381
Accounts Receivable			
Outstanding Imprests	12	-	-
TOTAL FINANCIAL ASSETS		6,486,647	29,542,381
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	13	12,475	89,999
Gratuity	14	482,458	637,002
NET FINANCIAL SSETS		5,991,714	28,815,380
REPRESENTED BY			
Fund balance b/fwd 1st July...	15	28,815,380	22,305,254
Prior year adjustments	16	-	-
Surplus/Defict for the year		(22,823,666)	6,510,126
NET FINANCIAL POSITION		5,991,714	28,815,381

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 10/12/ 2024 and signed by:



Chairperson NG-CDF
Committee
Name: Moureen Auma



Fund Accountant Manager
Name: Enock Nyasende



National Sub-County
Accountant
Name: Felix Emolem
ICPAK M/No: 11731

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

		2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	181,215,033	87,000,000
Other Receipts	3	6,000	4,000
Total Receipts		181,221,033	87,004,000
Payments for operating activities			
Compensation of Employees	4	4,118,536	3,113,184
Committee expenses	5	4,371,150	2,903,000
Use of goods and services	6	6,847,461	6,507,731
Transfers to Other Government Units	7	119,105,632	4,794,581
Other grants and transfers	8	66,736,189	61,202,430
Other Payments	10	2,015,325	172,975
Total Payments		203,194,292	78,693,901
Adjusted for:			
Decrease/(Increase) in Accounts receivable	17	-	-
Increase/(Decrease) in Accounts Payable	18	(232,067)	421,030
Prior year Adjustments	16	-	-
Net Adjustments		(232,067)	421,030
Net cash flow from operating activities		(22,205,327)	8,731,129
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	(850,407)	(1,799,973)
Net cash flows from Investing Activities		(850,407)	(1,799,973)
NET INCREASE IN CASH AND CASH EQUIVALENT		(23,055,734)	6,931,156
Cash and cash equivalent at BEGINNING of the year	11	29,542,381	22,305,254
Cash and cash equivalent at END of the year		6,486,647	29,542,381

National Government Constituencies Development Fund (NGCDF)
Rongo Constituency
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12. Summary Statement of Appropriation for The Year Ended 30th June 2024

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
	2023/2024	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2023/2024	2023/2024		
Receipts							
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers from NG-CDF Board	179,790,153	29,542,381	51,215,033	260,547,567	210,757,414	49,790,153	81%
Proceeds from Sale of Assets				-	-	-	0%
Other Receipts		6,000		6,000	6,000	-	100%
TOTAL RECEIPTS	179,790,153	29,548,381	51,215,033	260,553,567	210,763,414	49,790,153	81%
PAYMENTS							
Compensation of Employees	4,543,012	1,174,338	-	5,717,350	4,118,536	1,598,814	72%
Committee expenses	3,828,000	543,150	-	4,371,150	4,371,150	0	100%
Use of goods and services	6,622,422	424,609	-	7,047,031	6,847,461	199,571	97%
Transfers to Other Government Units	104,681,581	16,745,324	42,806,413	164,233,318	119,105,632	45,127,686	73%
Other grants and transfers	58,385,091	7,664,764	8,408,620	74,458,475	66,736,189	7,722,287	90%
Acquisition of Assets	1,130,047	479,999	-	1,610,046	850,407	759,639	53%
Other Payments	600,000	2,019,025	-	2,619,025	2,015,325	603,700	77%
AIA	-	497,172	-	497,172		497,172	
TOTAL	179,790,153	29,548,381	51,215,033	260,553,567	204,044,699	56,508,868	78%

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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	56,508,868
Less undisbursed funds receivable from the Board as at 30th June 2024	49,790,153
	6,718,715
Add Accounts payable	(232,067)
Less Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the FY 2023/2024	6,486,648

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1.0 Administration and Recurrent						
1.1 Compensation of employees	4,543,012	1,174,338		5,717,350	4,118,536	1,598,814
1.2 Committee allowances	1,828,000			1,828,000	1,828,000	-
1.3 Use of goods and services	3,624,611	370,834		3,995,445	3,795,875	199,571
Sub-total	9,995,623	1,545,172		11,540,795	9,742,411	1,798,384
2.0 Monitoring and evaluation						
2.1 Capacity building	1,080,000			1,080,000	1,080,000	-
2.2 Committee allowances	2,000,000			2,000,000	2,000,000	-
2.3 Use of goods and services	1,917,811	53,775		1,971,586	1,971,586	-
Sub-total	4,997,811	53,775		5,051,586	5,051,586	-
3.0 Constituency Oversight Committee (Itemize as per budget)						
		543,150		543,150	543,150	-
Sub-total		543,150		543,150	543,150	-

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

Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
4.0 Emergency						
4.1 Primary Schools				-		-
4.2 Secondary schools				-		-
4.3 Tertiary institutions				-		-
4.4 Security projects				-		-
4.5 Unutilized	8,768,091	546,013	200,000	9,514,104	9,514,102	2
Sub-total	8,768,091	546,013	200,000	9,514,104	9,514,102	2
5.0 Bursary and Social Security						
5.1 Primary Schools				-		-
5.2 Secondary Schools	15,277,000	948,811		16,225,811	16,143,526	82,285
5.3 Tertiary Institutions	23,500,000	1,202,960		24,702,960	24,702,960	-
5.4 Special Needs	1,000,000			1,000,000	1,000,000	-
5.4 Universities				-		-
5.5 Education Support Programmes				-		-
5.6 Social Security	7,200,000	3,719,981	3,480,019	14,399,999	7,200,000	7,199,999
Sub-total	46,977,000	5,871,752	3,480,019	56,328,770	49,046,486	7,282,284
6.0 Sports						
6.1 Constituency Sports		47,000	2,214,301	2,261,301	2,261,300	1

National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
6.2 Regional Sports			350,000	350,000	350,000	-
Sub-total		47,000	2,564,301	2,611,301	2,611,300	1
7.0 Environment						
Orembe Primary School	40,000			40,000		40,000
Omware Primary School	40,000			40,000		40,000
Ndonyo Primary School	40,000			40,000		40,000
Nyakwere Primary School	40,000			40,000		40,000
Rongo Primary School	40,000			40,000		40,000
Andingo Kokebe Primary School	40,000			40,000		40,000
Lwala Primary School	40,000			40,000		40,000
Kanyadgiro Primary School	40,000			40,000		40,000
Kitweru Primary School	40,000			40,000		40,000
Ngere Primary School	40,000			40,000		40,000
Pundo Kawiti Primary School	40,000			40,000		40,000
6.1 Primary Schools		400,000	364,301	764,301	764,301	-
6.1 Secondary Schools		800,000		800,000	800,000	-
Sub-total	440,000	1,200,000	364,301	2,004,301	1,564,301	440,000
8.0 Primary Schools Projects						
(List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
Sumba Primary School	1,677,151			1,677,151	1,677,151	-
Marera Primary School	1,677,151			1,677,151	1,677,151	-
Dago Kowuor Primary School	1,677,150			1,677,150	1,677,150	-
Kitunja Primary School	2,000,000			2,000,000	2,000,000	-
Tonye Primary School	2,000,000			2,000,000	2,000,000	-
Kamgundho Primary School	1,300,000			1,300,000	1,300,000	-
Siala Primary School	1,150,000			1,150,000	1,150,000	-
Nyarach Primary School	3,100,000			3,100,000	3,100,000	-
Miyare Primary School	2,300,000			2,300,000	2,300,000	-
Nyangao Primary School	100,000			100,000	100,000	-
Nyakwere Primary School	800,000			800,000	800,000	-
Kameji Prim School		7,579		7,579	-	7,579
Kamgundho Prim school		539,900		539,900	539,900	
Kanga Prim Sch		200,000		200,000	200,000	
Nyakwere Prim Sch		1,397,845		1,397,845	1,397,845	
Nyamaroka Prim Sch		1,396,952		1,396,952	1,396,952	
Kudho Prim Sch		1,396,322		1,396,322	1,396,322	
Kamondi Prim Sch		1,398,475		1,398,475	1,398,475	
Kitere Prim Sch		1,000,000		1,000,000	1,000,000	

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Marera Prim Sch			1,850,000	1,850,000	1,850,000	
Dago Kowuor Pri Sch			1,850,000	1,850,000	1,850,000	
Sumba Prim Sch			1,850,000	1,850,000	1,850,000	
Andingo Kokebe Primary School	700,000			700,000	-	700,000
Uriri Primary School	400,000			400,000		400,000
Nyamaroka Primary School	2,100,000			2,100,000		2,100,000
Kosodo Primary School	1,300,000			1,300,000		1,300,000
Rongo Primary School	2,000,000			2,000,000		2,000,000
Aila Primary School	2,000,000			2,000,000		2,000,000
Nyamuga Primary School	2,100,000			2,100,000		2,100,000
Tuk Jowi Primary School	1,200,000			1,200,000		1,200,000
Opapo Primary School	1,200,000			1,200,000		1,200,000
Kangeso Primary School	1,050,000			1,050,000		1,050,000
Ngere Primary School	1,050,000			1,050,000		1,050,000
Rongo Primary School	2,100,000			2,100,000		2,100,000
Nyamaroka Primary School	1,050,000			1,050,000		1,050,000
Kitembe Primary School	400,000			400,000		400,000
Ongo Primary School	400,000			400,000		400,000
Winyo Primary School	600,000			600,000		600,000

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Mitwe Primary School	400,000			400,000		400,000
Paul Arondo Primary School	1,340,000			1,340,000		1,340,000
Sango Primary School	2,100,000			2,100,000		2,100,000
Kamgundho Primary School	1,200,000			1,200,000		1,200,000
Kadianga Primary School	2,596,433			2,596,433		2,596,433
Koyar Primary School	2,100,000			2,100,000		2,100,000
Kosodo Primary School	1,146,433			1,146,433		1,146,433
Kanga Primary School	2,100,000			2,100,000		2,100,000
Sub-total	50,414,318	7,337,073	5,550,000	63,301,391	30,660,946	32,640,445
9.0 Secondary Schools Projects (List all the Projects)						
Rongo Mixed Day Secondary School -Phase II	10,000,000			10,000,000	10,000,000	-
Kanyimach Mixed Secondary School	10,817,263			10,817,263	10,817,263	-
St. Peters of Wanga Mixed Secondary School	3,500,000			3,500,000	3,262,759	237,241
Ngodhe Mixed Secondary School	6,750,000			6,750,000		6,750,000
Kamagambo Day Secondary School	8,000,000			8,000,000	8,000,000	-
Kitere Secondary School	9,000,000			9,000,000	9,000,000	-

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Lwala Kameji Secondary School	700,000			700,000	700,000	-
Opapo Secondary School	5,000,000			5,000,000		5,000,000
Kanyimach Mixed Secondary School	500,000			500,000		500,000
Kamagambo Sec Sch		1,395,272		1,395,272	1,395,272	-
St Albert Miyare Sec Sch		1,396,322		1,396,322	1,396,322	-
Lwala Kameji Sec Sch		1,394,642		1,394,642	1,394,642	-
St Peters Kuna M. Sec Sch		1,397,845		1,397,845	1,397,845	-
Nyamuga Mixed Sec Sch		1,395,692		1,395,692	1,395,692	-
Kameji M. Sec Sch		1,395,272		1,395,272	1,395,272	-
Kanyimach M. Sec Sch		1,033,206	6,966,794	8,000,000	8,000,000	-
St Peters Of Wanga M. Sec Sch			3,500,000	3,500,000	3,500,000	-
Kamagambo Day Sec Sch			4,000,000	4,000,000	4,000,000	-
Kitere Sec Sch			5,000,000	5,000,000	5,000,000	-
Kosodo Mixed Sec Sch			6,938,337	6,938,337	6,938,337	-
Rongo M. Day			10,851,282	10,851,282	10,851,282	-
Sub-total	54,267,263	9,408,251	37,256,413	100,931,927	88,444,686	12,487,241
10.0 Tertiary institutions Projects (List all the Projects)						

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Programme/Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
10				-		-
Sub-total				-		-
11.0 Security Projects						
Okumba Police Post	2,200,000		1,800,000	4,000,000	4,000,000	-
Sub-total	2,200,000	-	1,800,000	4,000,000	4,000,000	-
12.0 Acquisition of assets						
12.1 Motor Vehicles (including motorbikes)				-		-
12.2 Construction of CDF office	1,130,047	89,999		1,220,046	460,407	759,639
12.3 Purchase of furniture and equipment				-		-
12.4 Purchase of computers				-		-
12.5 Purchase of land				-		-
Refurbishment of building				-	-	-
Purchase of ICT Equipment, Software		250,000		250,000	250,000	-
Office furniture & fittings		140,000		140,000	140,000	-
Sub-total	1,130,047	479,999		1,610,046	850,407	759,639
13.0 Others						
13.1 Strategic Plan		2,000,000		2,000,000	1,996,300	3,700

Programme/Sub-programme	Original Budget	Adjustments		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements		
			Final Budget				
		Actual on comparable basis					
		Budget utilization difference					
13.2 Innovation Hub	600,000	19,025	619,025	19,025			
Sub-total	600,000	2,019,025	2,619,025	2,015,325			
Funds pending approval**							
AIA		497,000	497,000				
PMC Accounts		172	172				
Sub-total		497,172	497,172				
Total	179,790,153	29,548,381	51,215,033	260,553,567	204,044,699	56,508,868	

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

14. Significant Accounting Policies

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

1. Statement of Compliance and Basis of Preparation

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

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

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

2. Reporting Entity

The financial statements are for the NGCDF-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. Recognition of Receipts

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

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

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

b. Proceeds from the Sale of Assets

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

c. Other receipts

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

d. Unutilized Funds from PMCs.

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

e. External Assistance

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

5. Recognition of payments

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

a) Compensation of Employees

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

b) Use of Goods and Services

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

c) Acquisition of Fixed Assets

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

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

6. In-kind contributions

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

7. Cash and Cash Equivalents

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

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Unutilized Fund

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

12. Budget

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

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

13. Comparative Figures

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

14. Subsequent Events

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

15. Prior Period Errors

Material prior period errors are corrected retrospectively in the first set of financial statements authorized for issue after their discovery by i. restating the comparative

amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restate the opening balances of assets, liabilities, and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

16. Related Party Transactions

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

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15. Notes To the Financial Statements

1. Transfers from NGCDF Board

Description	2023-2024	2022-2023
Normal Allocation	Kshs	Kshs
AIE NO. B 214411	28,061,114	
AIE NO. B 214703	12,302,637	
AIE NO. B 225202	30,000,000	
AIE NO. B 225295	10,851,282	
AIE NO. B 226199	30,000,000	
AIE NO. B 233816	40,000,000	
AIE NO. B 214906	30,000,000	
AIE NO B185234		7,000,000
AIE NO. B185765		15,000,000
AIE NO.B185409		6,000,000
AIE NO.B206085		5,000,000
AIE NO.B205582		12,000,000
AIE NO.B205877		12,000,000
AIE NO.B207640		15,000,000
AIE NO.B207999		15,000,000
TOTAL	181,215,033	87,000,000

2. Proceeds From Sale of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Receipts from the Sale of Buildings		-
Receipts from the Sale of Vehicles and Transport Equipment		-
Receipts from the Sale Plant Machinery and Equipment		-
Receipts from the Sale of Office and General Equipment		-
TOTAL	-	-

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3. Other Receipts

Description	2023-2024	2022-2023
	Kshs	Kshs
Interest Received		-
Rents		-
Receipts Sale of Tender Documents	6,000	4,000
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs		-
Other Receipts Not Classified Elsewhere (specify)	-	-
TOTAL	6,000	4,000

4. Compensation Of Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,851,680	2,056,460
Casual Labour	217,500	126,900
Personal allowances paid as part of salary		
House allowance	-	25,200
Transport allowance	-	24,000
Leave allowance	37,000	37,000
Gratuity-contractual employees	825,366	655,684
Employer Contributions Compulsory national social security schemes	145,904	187,940
Employer Contributions Compulsory Housing levy	34,285	
Employer contributions to National Industrial Training Authority	6,800	
TOTAL	4,118,536	3,113,184

5. Committee Expenses

	2023-2024	2022-2023
A. NG-CDF	Kshs	Kshs
Sitting allowance	3,048,000	1,848,000
Other committee expenses	780,000	216,000
Sub-total	3,828,000	2,064,000

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B. Oversight Committee Expenses		
Members allowance	303,000	300,000
Other committee expenses	240,150	539,000
Sub-total	543,150	839,000
TOTAL(A+B)	4,371,150	2,903,000

6. Use of Goods and services

Description	2023-2024	2022-2023
	Kshs	Kshs
Utilities, supplies and services	112,000	292,000
Communication, supplies and services	624,000	317,040
Domestic travel and subsistence	1,841,000	1,073,000
Printing, advertising and information supplies & services	317,000	1,036,000
Rentals of produced assets	152,611	92,000
Training expenses	1,080,000	1,002,000
Hospitality supplies and services	240,000	330,000
Insurance costs	140,670	-
Specialised materials and services	86,000	39,000
Office and general supplies and services	891,000	1,214,200
Fuel , oil & lubricants	412,000	497,450
Other operating expenses	260,000	212,027
Bank Charges	7,590	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	643,590	278,221
Routine maintenance- other assets	40,000	124,793
TOTAL	6,847,461	6,507,731

7. Transfer To Other Government Units

Description	2023-2024	2022-2023
	Kshs	Kshs
Transfers to Primary Schools	30,660,946	4,794,581
Transfers to Secondary Schools	88,444,686	-
Transfers to Tertiary Institutions	-	-
TOTAL	119,105,632	4,794,581

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8. Other Grants and Other transfers

Description	2023-2024	2022-2023
	Kshs	Kshs
Bursary - Secondary	16,143,526	12,497,189
Bursary -Tertiary	24,702,960	39,183,640
Bursary- Special Schools	1,000,000	400,000
Mocks & CAT	-	-
Social Security programmes (NHIF)	7,200,000	
Security Projects	4,000,000	-
Sports Projects	2,611,300	153,000
Environment Projects	1,564,301	1,200,000
Emergency Projects	9,514,102	7,768,601
Roads Projects	-	-
TOTAL	66,736,189	61,202,430

9. Acquisition Of Assets

	2023-2024	2022-2023
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings		1,799,973
Purchase of Vehicles Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment		
Purchase of office furniture and and General Equipment	600,407	-
Purchase of ICT Equipment, Software and Other ICT Assets	250,000	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets		
TOTAL	850,407	1,799,973

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10. Other Payments

	2023-2024	2022-2023
10. Other Payments	Kshs	Kshs
Strategic Plan	1,996,300	
ICT Hubs	19,025	172,975
TOTAL	2,015,325	172,975

11. Cash and Cash Equivalents

Name of Bank, Account No. & currency	2023-2024	2022-2023
	Kshs (30/6/2024)	Kshs (30/6/2023)
Kenya Commercial Bank, Rongo Branch . Rongo NG-CDF A/C No 1121172210	5,494,886	29,542,381
Cooperative Bank,A/C no.01100595101001 Branch .Rongo (deposit account)	991,761	-
	-	-
TOTAL	6,486,647	29,542,381
11B: CASH IN HAND)		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other receipts (specify)	-	-
TOTAL	-	-

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12. 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>
Total		-	-	-

[Include an annex if the list is longer than 1 page.]

13. Retention

	2023-2024	2022-2023
	KShs	KShs
Retention as at 1st July (A)	89,999	-
Retention held during the year (B)	12,475	179,997
Retention paid during the Year (C)	89,999	89,999
Closing Retention as at 30th June D= A+B-C	12,475	89,999

Retentions aging analysis.

	2023/2024	% of the total Retention	2022/2023	% of the total Retention
Under one year	12475	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	12475	-	-	-

14. Gratuity

	KShs	KShs
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Gratuity as at 1st July (A)	637,002	315,398
Gratuity held during the year (B)	825,366	655,684
Gratuity paid during the Year (C)	979,910	334,080
Closing Gratuity as at 30th June D= A+B-C	482,458	637,002

Gratuity aging analysis

	2023/2024	% of the total Gratuity	2022/2023	% of the total Gratuity
Under one year	482,458	%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total	482,458	-	-	-

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

15. Fund Balance B/F

	2023-2024	2022-2023
	Kshs (1/7/2023)	Kshs (1/7/2022)
Bank accounts	28,315,380	22,305,254
Cash in hand		
Imprest		
TOTAL	28,315,380	22,305,254

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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	-	-	-
Cash in hand	-	-	-
Imprests	-	-	-
Retentions	-	-	-
Gratuity	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

*** 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

	2023/2024	2022/2023
	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 – Gratuities and Retentions

	2023-2024	2022-2023
	Kshs	Kshs
Gratuities and Retentions as at 1st July (A)	727,001	305,971
Gratuities and Retentions held during the year (B)	837,841	845,108
Gratuities and Retentions paid during the Year (C)	1,069,909	424,079
Closing account payables D= A+B-C	494,933	727,001
Net changes in accounts payables D-A	(232,067)	421,030

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19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

Aging Analysis for Pending Accounts Payables

	2023/2024	% of the total	2022/2024	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total	-		-	

19.2: Pending Staff Payables (See Annex 2)

	2023/2024	2022/2023
	Kshs	Kshs
NGCDFC Staff		
Others (<i>specify</i>)		
Total	-	-

Aging Analysis for staff Payables

	2023/2024	% of the total	2022/2023	% of the total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total	-		-	

19.3: Unutilized Fund (See Annex 3)

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	2023-2024	2022-2023
	Kshs	Kshs
Compensation of employees	1,598,814	537,508
Committee expenses	0	
Use of goods and services	199,571	847,732
Amounts due to other Government entities	45,127,686	48,700,455
Amounts due to other grants and other transfers	7,722,287	16,073,385
Acquisition of assets	759,639	390,027
Others (<i>specify</i>)	603,700	2,139,025
Funds pending approval**	497,172	
Total	56,508,868	68,688,132

19.4: PMC account balances (See Annex 5)

	2023/2024	2022/2024
	Kshs	Kshs
PMC account balances	46,711,748	12,339,664
Total	46,711,748	12,339,664

19.5 Related Party Transactions

	2023/2024	2022/2023
	Kshs	Kshs
Committee Members Remuneration		
Sitting allowance of committee Members during the year	3,048,000	1,848,000
Transaction with the NGCDF Board		
Receipts from the NGCDF Board during the year	181,215,033	87,000,000
Total	184,263,033	88,848,000

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16. 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.					
Sub-Total					
Construction of civil works					
3.					
4.					
5.					
Sub-Total					
Supply of goods					
6.					
7.					
Sub-Total					
Supply of services					
8.					
Sub-Total					
Grand Total					

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance	Comments
			30 th June 2024	
NG-CDFC Staff				
Immaculate Okesho Oduk	Office Secretary	01-06-2024	5,580	Deposit Account
Jacob Otieno Dede	Driver	01-06-2024	7,750	Deposit Account
Linet Akinyi Opiyo	Cleaner/Messenger	01-06-2024	4,650	Deposit Account
Lucas Ochieng Odhiambo	Groundsman	01-06-2024	4,650	Deposit Account
Eucabeth Atieno Odenyo	Cleaner	01-06-2024	4,650	Deposit Account
Erick Otieno Olang	Office Messenger	01-06-2024	4,650	Deposit Account
Kennedy Ogweni Ongidi Ogana	Projects Clerk	01-06-2024	6,820	Deposit Account
Valary Akoth	Digital Hubs Officer	01-06-2024	6,820	Deposit Account
Leonard Othoo Kimaru	Office Assistant	01-01-2023	95,480	Deposit Account
Robert Ouko Obongo	Groundsman	01-06-2023	55,800	Deposit Account
Jacob Titus Owino	Groundsman	01-06-2023	55,800	Deposit Account
Tom Adimo	Accounts Assistant	01-09-2022	229,638	Deposit Account
Sub-Total			482,288	
Grand Total			482,288	

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Compensation of employees	Compensation of employees	1,598,814	1,080,658	Main Account
Use of goods & services	Use of goods & services	199,571	304,582	Main Account
Amounts due to other Government entities	Primary Schools Projects			
Kameji Primary School	Rehabilitation of 12No.Classrooms	7,579	7,579	Main Account
Andingo Kokebe Primary School	Fencing of a 650 metres perimeter compound and installation of a gate	700,000		PMC Account
Uriri Primary School	Construction to completion of 4 door girls pit latrine	400,000		PMC Account
Nyamaroka Primary School	Construction to completion of 2 classrooms	2,100,000	1,396,952	PMC Account
Kosodo Primary School	Renovation to completion of 3 classrooms	1,300,000		PMC Account
Rongo Primary School	Construction of an Administration Block	2,000,000		PMC Account
Aila Primary School	Construction of an Administration Block	2,000,000		PMC Account
Nyamuga Primary School	Construction to completion of 2 classrooms	2,100,000		PMC Account
Tuk Jowi Primary School	Construction to completion of 1 classroom on unstable ground	1,200,000		PMC Account
Opapo Primary School	Construction to completion of 1 classroom on unstable ground	1,200,000		PMC Account
Kangeso Primary School	Construction to completion of 1 classroom	1,050,000		PMC Account
Ngere Primary School	Construction to completion of 1 classroom	1,050,000		PMC Account
Rongo Primary School	Construction to completion of 2 classrooms	2,100,000		PMC Account
Nyamaroka Primary School	Construction to completion of 1 classroom	1,050,000		PMC Account
Kitembe Primary School	Construction to completion of 4 door girls pit latrine	400,000		PMC Account
Ongo Primary School	Construction to completion of 3 door boys pit latrine	400,000		PMC Account

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Winyo Primary School	Construction to completion of 6 door girls pit latrine	600,000		PMC Account
Mitwe Primary School	Construction to completion of 4 door girls pit latrine	400,000		PMC Account
Paul Arondo Primary School	Completion of 2 classrooms	1,340,000		PMC Account
Sango Primary School	Renovation to completion of 5No.Classrooms	2,100,000		PMC Account
Kamgundho Primary School	Renovation to completion of 8 classrooms	1,200,000	539,900	PMC Account
Kadianga Primary School	Renovation to completion of 7 classrooms	2,596,433		PMC Account
Kanga Primary School	Renovation to completion of 5 classrooms	2,100,000	200,000	PMC Account
Koyar Primary School	Renovation to completion of 5 classrooms	2,100,000		PMC Account
Kosodo Primary School	Renovation to completion of 3 classrooms	1,146,433		PMC Account
Nyakwere Primary School	Completion of Drilling and Equipping of 1No Borehole		1,397,845	PMC Account
Kudho Primary School	Completion of Drilling and Equipping of 1No.Borehole		1,396,322	PMC Account
Kamondi Primary School	Completion of Drilling and Equipping of 1No.Borehole		1,398,475	PMC Account
Marera Primary School	Construction of Administration Block Comprising offices and staffroom to completion		1,850,000	PMC Account
Dago Kowuor Primary School	Construction of Administration Block Comprising of offices and staffroom to completion		1,850,000	PMC Account
Sumba Primary School	Construction of Administration Block Comprising offices and staffroom to completion		1,850,000	PMC Account
Kitere Primary School	Renovation of 8No. Classrooms to Completion		1,000,000	PMC Account
Secondary Schools				
Kamagambo Secondary School	Completion of Drilling and Equipping of 1No.Borehole		1,395,272	PMC Account
St Albert Miyare Secondary School	Completion of Drilling and Equipping of 1No.Borehole		1,396,322	PMC Account
Lwala Kameji Seondary School	Completion of Drilling and Equipping of 1No.Borehole		1,394,642	PMC Account
St Peters Kuna Mixed	Completion of Drilling and Equipping of 1No.Borehole		1,397,845	PMC Account

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
Secondary School				
Nyamuga Mixed Secondary	Completion of Drilling and Equipping of 1No.Borehole		1,395,692	PMC Account
Kameji Mixed Seocndary	Completion of drilling and equipping of 1No. borehole to completion		1,395,272	PMC Account
Kamagambo Day Secondary School	Completion of a ground floor of 4 storey Tuition Block		4,000,000	PMC Account
Kitere Secondary School	Construction of 1 Storey Tuition/Admin Block Comprising- 8No. Classrooms, 5No. Administration Offices		5,000,000	PMC Account
Kosodo Mixed Secondary School	Additional funds for Construction of 1 Storey Building to Completion		6,938,337	PMC Account
St. Peters of Wanga Mixed Secondary School	Completion of Administration Block Comprising of 6 offices, boardroom and staffroom	237,241	3,500,000	PMC Account
Ngodhe Mixed Secondary School	Construction of 1 Storey Tuition/Admin Block	6,750,000		PMC Account
Opapo Secondary School	Construction of 1 Storey building comprising of 4 classrooms, 2 Laboratories, 4 Offices, Boardroom and equipping the 2 laboratories	5,000,000		PMC Account
Kanyimach Mixed Secondary School	Completion of Construction of one Storey Building Comprising-8No. Classrooms, 4No. Administration Offices & 3No. Toilets with one chamber catering for	500,000	8,000,000	PMC Account
Sub-Total		45,127,686	48,700,455	
Amounts due to other grants and other transfers				
Bursary Secondary Schools	Payment of bursary to needy students in secondary schools	82,285	2,811	Main Account
Bursary Tertiary Inst	Payment of bursary to needy students in secondary schools		2,960	Main Account
Sports -Regional	Facilitate regional sports tournaments		350,000	Main Account

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Name	Brief Transaction Description	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
NG CDFC Social Programmes	Provision of annual medical insurance cover for 1000 vulnerable families	7,199,999	9,346,000	Main Account
Sports -Regional	Facilitate regional sports tournaments	1	2,261,301	Main Account
Environment-Primary Schools	Supply 2500 Mature Tree Seedlings	440,000	764,301	Main Account
Environment- Secondary Schools	Supply 2500 Mature Tree Seedlings		800,000	Main Account
Emergency Projects	To cater for any unforeseen occurrences in the constituency during the financial year	2	746,012	Main Account
Security Projects	Construction of Administration Block		1,800,000	PMC Account
Sub-Total		7,722,287	16,073,385	
Acquisition of assets	Procure and Install Solar Power Back Up System	759,639	390,027	Main Account
Sub-Total		669,640	390,027	
Others (specify) Strategic Plan	To facilitate in preparation strategic plan	3,700	2,120,000	Main Account
ICT Hubs	Payment of Recurrent Costs of Utilities	600,000	19,025	Main Account
Sub-Total		1,273,340	2,529,052	
Funds pending approval				
AIA		497,000	491,000	Deposit Account
Sub-total		497,000	491,000	
Grand Total		56,508,868	69,179,132	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) At Year End
Land	-			
Buildings and structures	21,273,914	280,047		21,553,961
Transport equipment	11,098,843	-		11,098,843
Office equipment, furniture and fittings	2,580,000	290,000		2,870,000
ICT Equipment, Software and Other ICT Assets	886,000	249,500		1,135,500
Other Machinery and Equipment	-	-		-
Intangible assets	-	-		-
Total	35,838,757			36,658,304

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

	PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
1	Aila Primary School	1124154744	KCB-RONGO	1,544	-
2	Dago Kowuor Primary School	1317205545	KCB-RONGO	1,022,800	2,109
3	Kadianga Primary School	1183066198	KCB-RONGO	1,000	-
4	Kamagambo Day Secondary School	1294014110	KCB-RONGO	3,897,860	403,367
5	Kamagambo Police Station	1272907864	KCB-RONGO	218,735	-
6	Kameji Mixed Secondary School	1292219807	KCB-RONGO	900,091	545,060
7	Kamgundho Primary School	1259244075	KCB-RONGO	1,302,443	17,339
8	Kamondi Primary School	1143717082	KCB-RONGO	188,708	513,940
9	Kanga Primary School	1132328462	KCB-RONGO	1,269	10,838
10	Kangeso Primary School	1132256216	KCB-RONGO	1,361	-
11	Kanyimach Mixed Secondary School	1297616545	KCB-RONGO	5,441,064	954,621
12	Katunja Primary School	1320507379	KCB-RONGO	2,000,975	-
13	Kitere Mixed Secondary School	1272988171	KCB-RONGO	9,458,775	1,236,963
14	Kitere Primary School	1256597554	KCB-RONGO	1,633	-
15	Kosodo Mixed Secondary School	1253282323	KCB-RONGO	144,916	2,148
16	Koyar Primary School	1123906076	KCB-RONGO	334	-
17	Kudho Primary School	1119702097	KCB-RONGO	1,200	1,909,439
18	Lwala Kameji Secondary School	1272338789	KCB-RONGO	2,297,012	824

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	PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
19	Marera Primary School	1285673336	KCB-RONGO	808,882	311,973
20	Mitwe Primary School	1132192951	KCB-RONGO	2,481	-
21	Miyare Primary School	1172172153	KCB-RONGO	1,183,502	-
22	Ngere Primary School	1135067880	KCB-RONGO	1,331	-
23	Ngodhe Mixed Secondary School	1254260129	KCB-RONGO	1,072	-
24	Nyakwere Primary School	1148848665	KCB-RONGO	888,615	1,914,004
25	Nyamaroka Primary School	1167486463	KCB-RONGO	795	1,915,106
26	Nyamuga Mixed Secondary School	1254454497	KCB-RONGO	761	539,261
27	Nyangao Primary School	1144244242	KCB-RONGO	100,004	401,554
28	Nyarach Primary School	1148447342	KCB-RONGO	3,100,408	-
29	Okumba Police Station	1315413108	KCB-RONGO	2,204,160	-
30	Opapo Mixed Secondary School	11673229945	KCB-RONGO	3,625	
31	Opapo Primary School	1132150132	KCB-RONGO	808	-
32	Paul Arondo Primary School	1311850236	KCB-RONGO	1,373	535,889
33	Rongo Mixed Day Secondary School	1257103679	KCB-RONGO	5,751,919	791
34	Rongo Primary School	1160505659	KCB-RONGO	23,018	-
35	Sango Primary School	1320467989	KCB-RONGO	13	-
36	Siala Primary School	1269446819	KCB-RONGO	1,170,290	20,411
37	St Albert Miyare Mixed Secondary School	1252642822	KCB-RONGO	193,572	545,651
38	St Jonathan Primary School	1272131556	KCB-RONGO	8,326	8,447

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	PMC	Bank	Account number	Bank Balance Current FY	Bank Balance Comparative FY
39	St Peters Kuna Mixed Secondary School	1232630241	KCB-RONGO	305	538,111
40	St. Peters Of Wanga Mixed Secondary School	1131555392	KCB-RONGO	1,552,852	11,313
41	Sumba Primary School	1172182973	KCB-RONGO	828,674	505
42	Tonye Primary School	1113905166	KCB-RONGO	2,000,607	-
43	Tuk Jowi Primary School	1109835604	KCB-RONGO	2,530	-
44	Uriri Primary School	1124112774	KCB-RONGO	110	-
45	Omware Primary School	1205553711	KCB-RONGO	57,725	-
46	Pundo Primary School	1137260599	KCB-RONGO	64,182	-
47	Ndonyo Primary School	1137031921	KCB-RONGO	3,524	-
48	Kondoro Primary School	1144030234	KCB-RONGO	1,022	-
49	Kanyadgiro Primary School	1132184045	KCB-RONGO	111,887	-
	TOTAL			46,950,088	12,339,664

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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)
	1. Inaccuracies in Budget Execution by Sector and Projects The summary statement of appropriation reflects final expenditure budget of Kshs.160,524,287 while budget execution by sectors and projects reflects final budget of Kshs.149,669,006 resulting to an unreconciled variance of Kshs.10,855,281. In the circumstances, the accuracy and completeness of the summary statement of appropriation could not be confirmed.	The project had not been funded/approved at the time of audit but has since been funded.	Not Resolved	December 2024
	2. Unsupported Project Management Committee Balances Note 18.4 and Annex 3 to the financial statements reflects Project Management Committee (PMC) account balances of Kshs.12,339,664. However, the cash books, bank reconciliation statements and certificates of bank balances for the individual PMC accounts were not provided for audit. In the circumstances, the accuracy and completeness of the PMC bank balance of Kshs.12,339,664 could not be confirmed.	Bank reconciliations has now been done.	Not Resolved	December 2024

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	3. Unsupported Bursary Disbursements The statement of receipts and payments reflects other grants and transfers amount of Kshs.61,202,430 and as disclosed in Note 8 to the financial statements which includes bursary payments amounting to Kshs.12,497,189 and Kshs.39,183,640 disbursed to secondary schools and tertiary institutions respectively. However, no acknowledgement letters from beneficiary institutions were provided for audit. In the circumstances, the accuracy and completeness of bursary disbursements totalling Kshs.51,680,829 could not be confirmed.	Following up on the remaining bursary acknowledgment receipts	Not Resolved	December 2024



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Name Enock O. Nyasende
Fund Account Manager.