



RONGO MUNICIPALITY

County Government of Migori

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2023

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

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1. Acronyms & Glossary of Terms

Insert acronyms and glossary of terms used in the report e.g.

PSASB	Public Sector Accounting Standards Board
FY	Financial Year
OSHA	Occupational Safety & Heath Act
Fiduciary Management	Key management personnel who have financial responsibility in the entity

2. Key Entity Information and Management

a) Background information

Rongo Municipality is established by and derives its authority and accountability from Urban Areas and Cities Act No. 13 of 2011 and Cities and Municipal Charter on 20th July 2018. The Municipality is under the County Government of *Migori* and is domiciled in Kenya.

b) Principal Activities

- c) The main functions of the municipality are drawn from section 20 of urban areas and cities act, 2011 and the municipal charter. The functions were officially transferred to the municipality vide Gazette Notice no 2384 of 20th March 2020. These include but not limited to:
- d) (a) Oversee the affairs of Municipality of Rongo;
 - e) (b) Develop and adopt policies, plans, strategies and Programmes, and set targets for delivery of services;
 - f) (c) Formulate and implement integrated development plan;
 - g) (d) Maintain a comprehensive database and information system of the administration and provide public access thereto upon Payment of a nominal fee to be determined by the board;
 - h) (e) Administer and regulate its internal affairs;
 - i) (f) Implement applicable national and county legislation;
 - j) (g) Enter into such contracts, partnerships or joint ventures as it may consider necessary for the discharge of its functions as required under the law;
 - k) (h) Monitor and, where appropriate, regulate municipal services where those services are provided by service providers other than the board of the municipality;
 - l) (i) Prepare its budget for approval by the county executive committee and administer the budget as approved;
 - m) (j) Monitor the impact and effectiveness of any services, policies, programmes or plans;
 - n) (k) Establish, implement and monitor performance management systems;
 - o) (l) Facilitate and regulate public transport;
 - p) (m) Promote a safe and healthy environment; and

- q) (n) Perform such other functions as may be delegated by the county government or as may be provided for by any written law.
- r) (2) The functions performed by the board of municipality under this Act shall, in the case of a town, be performed by a committee appointed by

Vision of Rongo Municipality

To be a secure, competitive and well-governed municipality with efficient service delivery and attractive opportunities for the benefit of its residents and investors

Mission of Rongo Municipality

To offer effective and efficient governance that works for, and with the people of Rongo and beyond

c) Municipality of Rongo Board

Ref	Position	Name
1.	Chairperson of the Board	Mr. Brighton Owuor Angienda
2.	Vice chairperson	Ms Faith Ochieng Ooko
3.	Board Member 1	Bishop Joel Okoth Nyauche
4.	Board Member 2	Mr. Jack Otieno Owuor
5.	Board Member 3	Ms Winnie Adhiambo Ogola
6.	Board Member 4	Mr Zackary Onyango Ojwang
7.	Board Member 5	Ms. Margaret Roseline Omolo
8.	Board Member 6	CPA Evans Achar
9.	CECM in charge of Urban matters	Hon. Eng. John Kobado, FKIM
10.	Chief Officer In charge of Urban Matters	Mr. Andrew Mwera
11.	Municipality Manager	Plan. David O. ORE

(Input names of all the members who held office during the period)

d) Fiduciary Management

The Municipal Manager who is the AIE holder is accountable to the Municipal board. The Municipal Board is then accountable to the County Executive committee and the County Assembly.

Ref	Position	Name
1	Municipality Manager	Plan. David O. ORE
2	Accountant	Mr. Alfred Ogundo
3	Physical planner	Mr Arthur Orangi

e) Fiduciary Oversight Arrangements

The Municipal Manager who is the AIE holder is accountable to the Municipal board. The Municipal Board is then accountable to the County Executive committee and the County Assembly.

i) Audit and Risk Management Committee

The Board has constituted an audit and Risk committee which is headed by Ms. Ms Winnie Adhiambo Ogola.

ii) County Assembly committees

The board is answerable to the County assembly of Migori and makes annual financial reports to the county assembly. Whenever called upon, the board files reports to relevant County Assembly departmental committee. In terms of financial matters, the board always make appearance before public accounts committee, implementation committee, budget and appropriation committee whenever requested to do so.

iii) Committees of the Senate

The board can also be called to appear before the relevant Senate community like Public Investment Committee, and Public Accounts Committee as the case maybe

f) Registered Offices

P.O. Box 450- 40404
Sub County headquarters Building
Rongo- Homabay Road
Rongo, KENYA

g) Contacts

Telephone: (+254) 202690780

E-mail: rongomunicipality@migori.go.ke

Website: www.migori.go.ke

h) Bankers

Commercial Banks-

Kenya Commercial Bank –

1. Municipality of Rongo Urban Development Grant

Account No. 1250199321

2. Rongo Municipality

Account No. 1272575330

3. Municipality of Rongo Urban Development retention

Account No. 1316544486

i) Independent Auditor

Auditor General

Office of The Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

j) Principal Legal Adviser

The Attorney General

State Law Office



Harambee Avenue



P.O. Box 40112



City Square 00200



Nairobi, Kenya

3. Municipality of Rongo Board


Name	Details of qualifications and experience
<p>1. Board Chairperson</p>  <p>Mr. Brighton Owuor Angienda</p>	<p><i>Kenyan Citizen</i> <i>ID No. 10792539</i> <i>DOB 02/07/1953</i> <i>Holds Masters of Art in Economics from Punjab Unvivervsit, India; BA from Paona University and Postgraduate Diplomas in Personnel Management and Financial Management from New Delhi and Symbiosis Institutes respectively</i> <i>Work experience: Assistant Lecture Barton University, District Revenue Officer</i></p>
<p>2. Board Vice Chairperson</p>  <p>Ms. Faith Achieng Ooko</p>	<p><i>DOB: 16/09/1977</i> <i>Bachelor Degree in Early Childhood Education from Nazarene University and Diploma in ECDE from Angelic Teachers Training College</i> <i>Work experience: Education sector</i></p>

<p>3. Board Member</p>  <p>Mr. Zackary Onyango Ojwang</p>	<p><i>DOB: 01/01/1981</i></p> <p><i>Bachelor degree in Commerce (Marketing) from Africa Nazarene University</i></p> <p><i>Work Experience: Self-employed and Business Man</i></p>
<p>4. Board Member</p>  <p>Bishop Joel Okoth Nyauche</p>	<p><i>DOB: 01/01/1973</i></p> <p><i>O-level Qualification</i></p> <p><i>Diploma in theology and Biblical studies from Pentecostal Bible College</i></p> <p><i>Work Experience: Experience and Background in Bible and Theology</i></p>

<p>5. Board Member</p>  <p>Ms. Winnie Adhiambo Ogola</p>	<p><i>DOB: 13/08/1993</i></p> <p><i>Diploma in Health Records and Information technologies from the Kenya Medical Training College</i></p> <p><i>Work experience in community service and public sector</i></p>
<p>6. Board Member</p>  <p>Ms Margaret Roseline Omolo</p>	<p><i>DOB:1949</i></p> <p><i>O-level Education and a certificate in type writing, office practice and business Education</i></p> <p><i>Work Experience: School Secretary- Homabay High School</i></p>

<p>7. Board Member</p>  <p>Mr. Jack Otieno Owuor</p>	<p><i>DOB: 12/08/1968</i></p> <p><i>Masters of Arts in sociology of education, Bachelor of Arts from Sukhadia university (India) postgraduate diploma from Egerton University</i></p> <p><i>Work experience in public sector</i></p>
<p>Municipal Manager</p>  <p>Plan. David O. ORE</p>	<p>Date of birth: <i>05/01/1989</i></p> <p>Academic and Professional Qualification-</p> <ul style="list-style-type: none"> • <i>Master’s Degree –Environmental Planning and Management (ongoing)</i> • <i>Bachelor’s Degree in Urban and Regional Planning</i> <p>Work Experience</p> <ul style="list-style-type: none"> • <i>2012-2022 –Physical Planning Officer</i> • <i>March 2022- May 2023 – Municipal Manager Municipality of Awendo</i> • <i>May 2023-Date Municipal Manager Rongo Municipality</i> <p>Area of Responsibility</p> <p><i>Municipal Manager/Secretary to the Board</i></p> <p><i>Accounting Officer</i></p>

4. Management Team

Name	Details of qualifications and experience
<p>1. Manager 1:</p>  <p>Plan. David ORE</p>	<p>Date of birth: 05/01/1989</p> <p>Academic and Professional Qualification-</p> <ul style="list-style-type: none"> • <i>Master's Degree –Environmental Planning and Management (ongoing)</i> • <i>Bachelor's Degree in Urban and Regional Planning</i> <p>Work Experience</p> <ul style="list-style-type: none"> • <i>2012-2022 –Physical Planning Officer</i> • <i>March 2022- May 2023 – Municipal Manager Municipality of Awendo</i> • <i>May 2023-Date Municipal Manager Rongo Municipality</i>
<p>2. Manager 2</p> <p>Mr. Charles Ayiro- Accountant</p>	<p>Diploma in purchasing and supplies management</p>
<p>3. Manager 3</p> <p>Mr Arthur Orangi</p>	<p>BA Urban and regional planning</p>
<p>4. Manager 4</p> <p>Otieno Brian Oluoch- Quantity Surveyor</p>	<p>BSC Quantity surveying</p>
<p>5. Manager 5</p> <p>Meshack Onyango Ochieng- Civil engineer</p>	<p>BSC Civil engineering</p>
<p>6. Manager 6</p> <p>Sylvesters Owino Ouka- Urban planner</p>	<p>BA Urban and regional planning</p>

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7. Manager 7 Mwikwabe John Joseph- Environmentalist	BSC Environmental science
<i>(Note: The Municipality Manager will feature under both the 'Board' and 'Management'.)</i>	

5. Municipality Board Chairperson’s Report

There has been a number of achievements that the municipality has gotten during the year under review , they include:

- Through KUSP funds several roads have been done to bitumen standards i.e Misadhi-posta road, beer belt- slaughter road, central SDA- catholic road, construction of a bus park and installation of street lights.
- The municipality has partnered with LVSWWD for water supply within the municipality.
- The municipality has partnered with KCB bank and erected garbage bins.
- Preparation of several municipal plans and documents.
-

The Municipality also got development funds appropriated by the County Assembly of Migori totalling to Ksh 10.5 million. The funds were used to finance the development of Non-Motorised facilities within the Municipality.

The board also conducted its meetings as required by law where several policy directions were given to the Municipal manager for implementation. The board also appreciates the support from development partners like the World Bank who has been supporting us with development funds

.....

Name: Mr. Brighton Owuor Angienda

Chairperson of the Board

6. Report of the Municipality Manager

In the Financial Year under review Rongo Municipality was allocated a budget of 20.5 Million ; 10.5 Million was meant for development expenditure whereas recurrent expenditure was allocated Ksh 10 Million. Within the recurrent expenditure there were other procurable items which included publishing and printing services and sanitary and cleaning materials, supplies and services.

The funds for development were used to on the following projects:

- i) Proposed NMTs at Posta-Beer Belt Road- **Ksh 3,098,940**
- ii) Proposed NMTs at Tamu Supermarket-Hospital-Police Station Road- **Ksh 3,797,845**
- iii) Proposed Construction of NMTs along Las Jona Junction-Posta-Kcb-A1 Road-**Ksh 3,797,845**

The funds for recurrent expenditures assisted the municipality in undertaking administrative and support services such as citizen fora, board meetings, daily subsistence allowances, and general office services.

.....
Name: Plan David ORE
Municipality Manager

7. Statement of Performance Against Predetermined Objectives for the FY 2021/2023

Guidance

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a County Government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board including a statement of the county government entity’s performance against predetermined objectives. The key development objectives of the Rongo Municipality Strategic plan 2020-2025 are to:

- a) Provide quality physical infrastructure.
- b) Urban planning.
- c) Urban governance and administration

Below we provide the progress on attaining the stated objectives:\

In the FY 2022/2023 ADP Rongo Municipality planned several programs as guided by its mandate and 2022- 2027 CIDP. The prioritized programs captured were:

- Environmental Management and Conservation
- Municipal Planning Services
- Infrastructural development
- Administrative and support services

Below we provide the progress on attaining the stated objectives:

PROGRAMME NAME	Environmental Management and Conservation				
OBJECTIVE	To improve cleanliness, preserve and conserve the environment				
OUTCOME	Enhanced safety and healthier environment				
SUB-PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	TARGETS		REMARKS
			PLANNED	ACHIEVED	

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Environmental Preservation, Cleaning and Conservation Services	Tree seedlings planted	No. of Tree seedlings planted	10000	0	Funds were never allocated for the sub-program
	Installed waste bins	No. of waste bins installed	100	50	The funds were not sufficient to meet the target
	Clean streets and open public spaces	Length of streets cleaned per week	15km	9km	The allocated funds were not sufficient to meet the planned target.

PROGRAMME NAME	Municipal Planning Services				
OBJECTIVE	To enhance land use planning, economic development and integrated planning				
OUTCOME	Properly guided and formalized development				
SUB-PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	TARGETS		REMARKS
			PLANNED	ACHIEVED	

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Policies, plans and bi-laws review and development	Draft Rongo Municipal By-laws	Existence of Rongo municipal by-law	1	1	The draft by laws have been prepared awaiting approval
	Revised Integrated Development Plan (IDeP) for Rongo Municipality	Existence of updated IDeP	1	1	The IDeP was revised as per the law
	Adopted Annual Urban Investment Plan	No. of Annual Urban Investment Plan prepared	1	1	

PROGRAMME NAME	Infrastructural development				
OBJECTIVE	To improve basic services within the municipality				
OUTCOME	Enhanced basic service within the municipality				
SUB-PROGRAMME	KEY OUTPUTS	KEY PERFORMANC E INDICATORS	TARGETS		REMARKS
			PLANNED	ACHIEVED	

Infrastructural Development services	Constructed Non-Motorized (NMTs) Facilities	Length of footpaths constructed	5km	3km	The funds allocated were not sufficient to meet the target.
	Installed street lights	No. of Solar Powered Street lights instilled	150	150	The target was met. The project was implanted with funds from KUSP

PROGRAMME NAME	Administrative and support services				
OBJECTIVE	To improve the work environment, administration and governance				
OUTCOME	Improved service delivery				
SUB-PROGRAMME	KEY OUTPUTS	KEY PERFORMANCE INDICATORS	TARGETS		REMARKS
			PLANNED	ACHIEVED	
Planning, administration and governance services	Board Meeting Minutes	No. of Quarterly Ordinary Board Meetings held	1	1	The board held 4 ordinary meetings and 4 special meetings over the last

					one year
	Board Committee Meeting minutes	No. of Quarterly Board Committee Meetings held	4	4	A total of 16 Board Sub-committee meetings were held over the last one year
	Citizen Fora Reports	No. of Citizen Fora meetings held quarterly	1	1	4 citizen Fora were held
	Trained Municipal Staff and Board Members	No. of Trainings conducted annually	2	1	There were no sufficient funds to hold the 2 planned trainings
	Pear learning Event Reports	No. of Benchmarking activities undertaken	2	0	There were no funds undertake the activity
	Planning, administrative and governance services	No. of proposals developed and shared with development partners	2	1	A proposal on solid waste management was prepared and got considered by a development

					partner.
	Equipped Municipal office	No. of Offices fully equipped with furniture and ICT equipment	4	1	Only the Municipal Mangers office was equipped with laptops, Desktop computer and stationery

Project Name	Objective/Purpose	Output	Description of Key Activities	Status (milestones)	Estimated Cost (Ksh)	Actual Cumulative (Ksh)	Source of Funds
PROPOSED NMTs AT POSTA-BEER BELT ROAD	To enhance pedestrian mobility and reduce accidents within Rongo Municipality CBD	Newly built pedestrian walkways	-Preparation of tender documents including designs and Bill of Quantities, -Sub-surface civil works -Removal of top soil -compaction of	The tender has been awarded; Contractor has initiated the works; due to late procurement the contract crossed into the	10,500,000	3,098,940 3,797,845	County Treasury

			the surface -Cabro Paving of the walkways.	FY 2023/2024 as pending Bill		3,797,845	
PROPOSED NMTs AT TAMU SUPERMARKET-HOSPITAL-POLICE STATION ROAD	To enhance pedestrian mobility and reduce accidents within Rongo Municipality CBD	Newly built pedestrian walkways	-Preparation of tender documents including designs and Bill of Quantities, -Sub-surface civil works -Removal of top soil -compaction of the surface -Cabro Paving of the walkways.	The tender has been awarded; Contractor has initiated the works; due to late procurement the contract crossed into the FY 2023/2024 as pending Bill			County Treasury
PROPOSED CONSTRUCTION OF NMTs ALONG LAS JONA JUNCTION-POSTA-KCB-A1 ROAD	To enhance pedestrian mobility and reduce accidents within Rongo	Newly built pedestrian walkways	-Preparation of tender documents including	The tender has been awarded; Contra			County Treasury

	Municipality CBD		designs and Bill of Quantities, -Sub-surface civil works -Removal of top soil -compaction of the surface -Cabro Paving of the walkways.	ctor has initiated the works; due to late procurement the contract crossed into the FY 2023/2024 as pending Bill			
Fabrication, Supply and Installation of 8 No. Waste bins, and Installation of Fire Extinguishers 12No	To enhance environmental safety and Health	Installed waste bins and fire extinguishers	-Fabrication of and installation of waste bins -supply, installation and testing of the fire extinguishers	Project completed as planned	1,194559.32	1,150,000	KUSP Additional Funding

CHALLENGES EXPERIENCED

- Limited budgetary allocation
- Overreliance on donor funding for development projects
- Lack of office space for Municipal Administration

- Mobility challenges due to unavailability of Municipal motor vehicle
- Delegation of functions without the attendant resources

LESSONS LEARNT AND RECOMMENDATIONS

- The ceiling given to the municipalities should reflect estimates captured in the ADP
- The award of Contracts for provision of goods and services should be done by end of 1st quarter to facilitate full absorption of budgeted funds.
- A formular for sharing of funds between the County Government and the Municipalities should be developed in line with section 173 of Public Finance Management Act, 2012.
- The County Executive Committee should transfer the functions and attendant resources to the municipality to facility effective delivery of services to the municipal residents.

Risk Management Strategies

The Municipality identified and undertook an assessment of impending risks to effective and efficient operations. These risks are environmental, political, organizational, operational, financial and technological in nature and affect implementation of programmes and its outcomes. The foregoing risks call for accountability, monitoring and reporting on mitigation factors so as to ensure a prosperous Municipality. Using the Low, Medium and High risk ranking on the basis of Likelihood and impact, the significant risks are highlighted as follows:

Key Risks	Likelihood (H/M/L)	Impact (H/M/L)	Contingency Plan/ Steps to Mitigate Risk	Person(s) Responsible
Political instability and Insecurity (e.g. election unrest, terrorism etc.)	Low	High	<ul style="list-style-type: none"> • Utilizing already existing county government structures, national government and other key actors 	Office of the Governor
Limited Financial Resources	Medium	High	<ul style="list-style-type: none"> • Development of sustainable income generating programmes 	CEC and Chief Officer
Insufficient collaboration, cooperation and strategic	Medium	High	<ul style="list-style-type: none"> • Enhancing partnerships with various stakeholders 	Municipality Board/ CEC

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partnerships with relevant stakeholders (PPP)				
Few technical staff	Medium	High	<ul style="list-style-type: none"> Identifying, developing and retaining the requisite human resources to support the strategy implementation Provide a competitive remuneration and benefits policy 	Public Service Board
Rapid technological advancement	Medium	High	<ul style="list-style-type: none"> Integrating information and communication technologies in the processes of services provision 	Directors
Resistance to change	Medium	High	<ul style="list-style-type: none"> Employee engagement; highly directed, engaged, mobilized county officers Team building for staff and the Board Communicating the vision and strategy to all effectively 	Municipal Manager

David Ore

Municipal Manager

Municipality of Awendo

8. Corporate Governance Statement

8.1 Process of appointment and removal of Board members.

Rongo municipal board members were appointed as provided for in section 11 of Urban Areas and Cities (Amendment) Act, 2019). Upon nomination the names of the nominees were forwarded to the County assembly of Migori for vetting and subsequent approval.

The removal of respective Board Members is guided by Urban Areas and Cities Act, 2011 section 18 which provides as follows:

- (1) A person may be removed from the office of chairperson, vice chairperson or a member of the board on any of the grounds provided under section 16 (a), (b), (c), (e), (f), (g), (h), (i) and (j)—*
 - (a) A person may be removed under subsection (1);*
 - (b) by the county governor;*
 - (c) by the board, supported by the vote of at least two-thirds of the members of the board; or*
 - (d) upon petition by the residents of a city or municipality.*
- (3) A resident of a city or municipality may file a writing petition with a board for the removal of a chairperson or vice chairperson.*
- (4) The procedure for the removal or petition for removal of a chairperson or vice chairperson under subsections (1) and (2) shall be provided by regulations.*

8.2 Roles and functions of the Municipality of Awendo Board members

Pursuant to Article 184 of the Constitution of Kenya, section 48 (1) (a) of the County Governments Act, 2012, sections 9 (1) and Section 20 of the Urban Areas and Cities Act, 2011 and section 6 of the Rongo Municipal Charter, the Governor, Migori County transferred the under listed functions to the Municipal Board of Rongo—

- (a) oversee the affairs of Municipality of Awendo;*
- (b) develop and adopt policies, plans, strategies and programmes, and set targets for delivery of services;*
- (c) formulate and implement integrated development plan;*
- (d) maintain a comprehensive database and information system of the administration and provide public access thereto upon payment of a nominal fee to be determined by the board;*
- (e) administer and regulate its internal affairs;*
- (f) implement applicable national and county legislation;*

- (g) enter into such contracts, partnerships or joint ventures as it may consider necessary for the discharge of its functions as required under the law;*
- (h) monitor and, where appropriate, regulate municipal services where those services are provided by service providers other than the board of the municipality; (i) prepare its budget for approval by the county executive committee and administer the budget as approved;*
- (j) monitor the impact and effectiveness of any services, policies, programmes or plans;*
- (k) establish, implement and monitor performance management systems;*
- (l) facilitate and regulate public transport;*
- (m) promote a safe and healthy environment; and*
- (n) perform such other functions as may be delegated by the county government or as may be provided for by any written law. The transfer of the above functions took effect immediately.*

8.3 Induction and training of Municipality Board members and member's performance

As at the time of establishment of the board the County government of Migori through the department of Physical Planning and urban development conducted induction exercises to board members. The induction focused on the following areas:

- Roles/functions of the Municipal Board
- Relationship between the Municipal Board and County government departments/other devolve units
- Structure of Kenya Urban Support Program

In the financial year under review board members were taken through two trainings which focussed on formulation of By-laws and preparation of various municipal plans.

8.4 Number of Municipality Board meetings held and the attendance to those meetings by members

The number of Municipal Board Meetings are capped by law at 4 ordinary sittings and 4 special sittings in a year. In the financial year 2022/2023 the Rongo Municipal Board conducted a total of 8 sittings. The four ordinary meetings were done once every quarter of the year. Rongo Municipal

Board also has 4 committees which include: Finance Committee, Monitoring and Evaluation Committee, Human Resource committee and Environment and Planning Committee.

The above four committees held one meeting each every quarter of the year under review bringing a total of 16 sub-committee meetings.

8.5 Succession plan

As per the applicable law the board of municipality shall be body corporate with perpetual succession and common seal. Each member of the board shall hold office for a term of five years, on part time basis.

8.6 Existence of a service charter

Municipality of Rongo has a service charter which was gazzeted on 20th March 2020 in the Kenya Government gazette Notice Vol. CXXII—No. 5. The charter formed the basis of conferment the status of Municipality to Rongo town. The charter outlines how the operations of the municipality are undertaken.

8.7 Board remuneration

As per the law the Board Members are not entitled to salaries since they work on part-time basis. However the individual members are being payed sitting and lunch allowances as per the circular from Salaries & Remuneration Commission dated 27th February, 2019 Ref: SRC/TS/CG/3/61/19 (38)

9. Management Discussion and Analysis

- a. On the operational and financial performance of the Municipality during the period,*
- b. Entity's key projects or investments decision implemented or ongoing,*
- c. Municipality's compliance with statutory requirements,*
- d. Major risks facing the Municipality, material arrears in statutory and other financial obligations, and*
- e. Any other information considered relevant to the users of the financial statements.)*

(The management should make use of tables, graphs, pie charts and other descriptive tools to make the information as understandable as possible.)

10. Environmental And Sustainability Reporting

Rongo municipality exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on municipality pillars: putting the residents/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

1. Sustainability strategy and profile

Rongo Municipality is one of the 59 Municipalities in Kenya and it is situated along the Kisii-Sirare route at the junction to Homa Bay and Riosir and is bordered by major urban areas such as Homabay 32.4km NW, Migori Municipality 36km SW, Kisii 21km NE and Oyugis 32.8km NE. The Municipality is served externally by three major roads: Kisii-Rongo-Migori Highway, Rongo –Homabay and Rongo-Riosir Road.

The main challenge of Rongo Municipality is that, functions have not been transferred by the various departments of the county, lack of technical staff and low resource allocation by the County treasury.

2. Environmental performance

The Municipality has sensitised the residents about solid waste management through citizen foras and through radio talks. The Municipality have also mounted waste bins in various strategic points within the town.

The main challenge is the collection of wastes from their temporary transfer stations where sometimes the Environment department takes long to collect the wastes to the dump sites. The function of keeping town healthy and safe has been transferred to the Municipality but no resource for this function. We only depend on the department of environment which also do not have the money.

3. Employee welfare

The recruitment is centralized at the County Public Service Board. The Municipality has one Staff fully deployed to the entity; the Accountant, the Staff at the municipality is periodically appraised by the Manager who is the Supervisor to enhance his performance to achieve overall goal of the County.

Generally the salaries of the staff are regulated by the Salaries and Remuneration Commission (SRC) .

The municipality has no stand-alone offices- the entity has one room at the sub county offices with all its staff. The entity is not visible. We need to construct an office for the Municipality to prevent crowding in the office and to enhance confidentiality at the work place. The OSHA policy is not in place.

4. *Market place practices*

The organisation should outline its efforts to:

a) *Responsible competition practice.*

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

b) Responsible Supply chain and supplier relations

The procurement is centralized at the Supply and Chain department of the County. The Municipality still rely on the Department in Budgeting and procurement process.

c) Responsible marketing and advertisement

As per the public service principles

d) Product stewardship

This is done through the trade department.

5. Community Engagements

The municipality during the period under review organized several citizen forums through which the community were engaged on various issues.

Also in collaboration with NEMA the municipality in commemoration of world environment day organised for clean-up exercise and also planting of several species of trees within the municipality.

11. Report of the Municipality Board Members

The Board Members submit their report together with the audited financial statements for the year ended June 30, 2023 which show the state of the Municipality affairs.

Principal activities

The principal activities of the Municipality are *(continue to be)*

Performance

The performances of the Municipality for the year ended June 30, 2023 are set out on page 1-5

Board Members

The members of the Board who served during the year are shown on page Viii-Xiii (*refer to the key entity information and management page*). The changes in the Board during the financial year are as shown below:

Auditors

The Auditor General is responsible for the statutory audit of the Municipality in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015.

OR By Order of the Board

David Ore

Municipal Manager

Municipality of Awendo

12. Statement of Management’s Responsibilities

Section 180 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of the Municipality established by Urban Areas and Cities Act No. 13 of 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Municipality manager is responsible for the preparation and presentation of the Municipality’s financial statements, which give a true and fair view of the state of affairs of the Municipality for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Municipality, (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 Municipality, (v) Selecting and applying appropriate accounting policies, and (vi) Making accounting estimates that are reasonable in the circumstances.

The Municipality Manager accepts responsibility for the financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and *Urban Areas and Cities Act No. 13 of 2011*. The Municipality Manager is of the opinion that the financial statements give a true and fair view of the state of Municipality’s transactions during the financial year ended June 30, 20xx, and the financial position as at that date.

The Municipality Manager further confirms the completeness of the accounting records which have been relied upon in the preparation of financial statements as well as the adequacy of the systems of internal financial control. In preparing the financial statements, the Municipality Manager has assessed the Municipality’s ability to continue as a going concern and disclosed, as applicable, matters relating to the use of going concern basis of preparation of the financial statements.

Nothing has come to the attention of the Municipality Manager to indicate that the Municipality will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Municipal financial statements were approved by the Board and signed on its behalf by:

.....
Name: Mr. Brighton Owuor Angienda
Chairperson of the Board

.....
Name: Plan David ORE
Accounting officer of the Board

13. Report of the Independent Auditor

**Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023**

14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023.

	Notes	2022/23	2021/22
		Kshs.	Kshs.
Revenue from non-exchange transactions			
Transfers from County Government	1	7,051,800.00	3,396,200
Total revenue		7,051,800.00	3,396,200
Expenses			
Use of Goods & Services	3	652,796.00	941,600
Board Expenses	4	2,509,530.00	2,451,280
Staff Cost	5	3,881,695.00	0
Finance Cost	6	7,779.00	3,320
Total expenses		7,051,800.00	3,396,200
Surplus for the period		-	-

.....
Name: Plan David ORE
Municipality Manager

.....
Name: Janet A. Kagali
Head of Accounting Services
ICPAK M/No.18111

15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2023

	Note	2022/23	2021/22
		Kshs.	Kshs.
Assets			
Current assets			
Cash and cash equivalents	7	13,186,920.60	37,811,013
Non-Current Assets			
Property, Plant & Equipment	8	107,308,204	81,697,189
TOTAL ASSETS		120,495,124.57	119,508,202
Net Assets			
Capital /Development Grants/Fund		91,718,897	90,731,975
Accumulated Surplus		28,776,227	28,776,227
Total net assets and liabilities		120,495,124	119,508,202

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _19th September 2023 and signed by:

.....

Name: Plan David ORE

Municipality Manager

Date:

.....

Name:Janet A.Kagali

Head of Accounting Services

ICPAK M/No.18111

Date:

16. STATEMENT OF CHANGES IN NET ASSETS AS AT 30 JUNE 2023

DETAILS	CAPITAL/DEVELOPMENT GRANTS/FUND	ACCUMULATED SURPLUS	TOTAL
		Kshs.	Kshs.
Balance as at 1 July 2021	-	28,776,227	28,776,227
Surplus/(deficit) for the period		0	0
Funds received during the year	90,524,338		90,524,338
Balance as at 30 June 2022	90,524,338	28,776,227	119,300,565
Surplus/(deficit) for the period			
Funds received during the year	1,194,559.32		1,194,559.32
Balance as at 30 June 2023	91,718,897	28,776,227	120,495,124

.....
Name: Plan David ORE
Municipality Manager

.....
Name: Janet A. Kagali
Head of Accounting Services
ICPAK M/No. 18111

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Annual Report and Financial Statements for the year ended June 30, 2023

17. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

	Note	2022/23	2021/22
		Kshs.	Kshs.
Cash flows from operating activities			
Revenue from non-exchange transactions			
Transfers from County Government	1	7,051,800.00	3,396,200
Public Contributions and Donations	2	1,194,559.32	90,731,975
Total Receipts		8,246,359.32	94,128,175
Payments			
Use of Goods & Services	3	652,796.00	941,600
Board Expenses	4	2,509,530.00	2,451,280
Staff Cost	5	3,881,695.00	0
Finance Cost	6	7,779.00	3,320
Total Payments		7,051,800.00	3,396,200
Cash flows from operating activities		1,194,559.32	90,731,975
Cash flows from investing activities			
Property Plant and Equipment	8	25,611,014.97	81,697,189
Net cash flows used in investing activities		25,611,014.97	81,697,189
Net increase/(decrease) in cash and cash equivalents		-24,416,455.65	9,034,786
Cash and cash equivalents at 1 JULY 2022		37,603,376	28,568,590
Cash and cash equivalents at 30 JUNE 2023	7	13,186,920.35	37,603,376

.....
Name: Plan David ORE
Municipality Manager

.....
Name: Janet A. Kagali
Head of Accounting Services
ICPAK M/No.18111

Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023

18. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2023

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
	A	b	c=(a+b)	d	e=(c-d)	f=d/c
Revenue	KShs	KShs	KShs	KShs	KShs	
Transfers from County Government	9,485,138	0	9,485,138	7,051,800	2,433,338	74%
Public Contributions and Donations	66,271,166	0	66,271,166	38,797,936	27,473,230	59%
Total income	75,756,304	0	75,756,304	45,849,736	29,906,568	61%
Expenses						
Use of Goods & Services	2,775,138	0	2,775,138	652,796	2,122,342	24%
Board Expenses	2,700,000	0	2,700,000	2,509,530	190,470	93%
Staff Cost	4,000,000	0	4,000,000	3,881,695	118,305	97%
Finance Cost	10,000	0	10,000	7,779	2,221	78%
Development Expenditure	66,271,166	0	66,271,166	25,611,015	40,660,151	39%
Total expenditure	128,054,454	0	128,054,454	32,662,815	95,391,639	26%
Surplus for the period	0	0	0	13,186,921	0	

.....

Name: Plan David ORE

Municipality Manager

Date:

.....

Name: Janet A. Kagali

Head of Accounting Services

ICPAK M/No.18111

Date:

19. Notes to the Financial Statements

1. General Information

Rongo Municipality is established by and derives its authority and accountability Urban Areas and Cities Act No. 13 of 2011. The Municipality is under the Migori County Government and is domiciled in Kenya.

The *entity's* principal activity is oversee the affairs of Municipality of Rongo

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts, and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgment in the process of applying the *entity's* accounting policies. The areas involving a higher degree of judgment or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

3. Application of New and revised standards (IPSAS)

4. Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the *Entity* and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that has been acquired using such funds.

b) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the City/Municipality recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An

estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

c) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

Raw materials: purchase cost using the weighted average cost method

Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity, but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the City/Municipality.

d) Provisions

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

e) Changes in accounting policies and estimates

The City/Municipality recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

f) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short-term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

g) Comparative figures

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

h) Events after the reporting period

Events after the reporting date are those events, both favourable and unfavourable, that occur between the reporting date and the date when the financial statements are authorized for issue. Two types of events can be identified:

(a) Those that provide evidence of conditions that existed at the reporting date (adjusting events after the reporting date); and

(b) Those that are indicative of conditions that arose after the reporting date (*non-adjusting events after the reporting date*).

The City/Municipality should indicate whether there are material adjusting and non- adjusting events after the reporting period.

i) Currency

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

5. Significant judgments and sources of estimation uncertainty

The preparation of the City/Municipality's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and

Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023

estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all judgements, estimates and assumptions made.

Estimates and assumptions.

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

Useful lives and residual values

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

- (i)The condition of the asset based on the assessment of experts employed by.
- (ii)The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- (iii)The nature of the processes in which the asset is deployed.
- (iv)Availability of funds to replace the asset.
- (v)Changes in the market in relation to the asset.

6. Transfers from the County Government

Description	2022/23	2021/22
	Kshs.	Kshs.
Transfers from County government for re -current use		
24/10/2022	956,300.00	
2/12/2022	1,020,860.00	
30/12/2022	403,000.00	
21/2/2023	1,342,340.00	
6/3/2023	1,000,000.00	
24/03/2023	403,000.00	
4/5/2023	444,000.00	

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9/6/2023	444,000.00	
20/06/2023	1,038,300.00	
Total	7,051,800.00	4,014,620

7. Public Contributions and Donations

Description	2022/23	2021/22
	Kshs.	Kshs.
Donation from development partners - KUSP-27/06/2023	1,194,559.32	73,638,406
Total	1,194,559.32	73,638,406

8. Use of Goods and Services

Description	2022/23	2021/22
	Kshs.	Kshs.
Utilities, supplies and services -communication	38,200.00	15,000
Domestic travel and subsistence	145,000.00	13,000
field allowance	-	194,000
Printing services	91,855.00	104,600
Trainnng expenses	-	387,400
Hospitality supplies and services	201,000.00	133,000
office news paper	26,500.00	39,600
sundry expenses	-	8,590
Office general suppliesand services	150,241.00	27,200
other operating expenses	-	6,810
rutine mantainance -other assets	-	12,400
Total	652,796.00	941,600

9. Board expenses

Description	2022/23	2021/22
	Kshs.	Kshs.
Sitting allowances	1,195,500.00	892,500
Induction and Training	760,530.00	938,800
Travel and Transport cost	127,000.00	85,200
Accommodation	426,500.00	430,280
other allowances-field allowances	-	104,500
Total	2,509,530.00	2,451,280

10. Staff Cost

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Description	2022/23	2021/22
	Kshs.	Kshs.
Casual wages/cost	3,881,695.00	0
Total	3,881,695.00	0

11. Finance Cost

Description	2022/23	2020/21
	Kshs.	Kshs.
Bank Charges	7,779.00	3,320
Total	7,779.00	3,320

12. Cash and cash equivalents

Description	2021/22
	Kshs.
Current account	37,811,013
Total cash and cash equivalents	37,811,013

Detailed analysis of the cash and cash equivalents are as follows:

Description	2022/23	2021/22
	Kshs.	Kshs.
Current account-1250198321	4,946,226.65	37,811,013
Retain account-1316544486	8,240,693.95	0
Total cash and cash equivalents	13,186,920.60	37,811,013

13. Property, Plant and Equipment

	SOLAR INSTALLATION	ROAD CONSRUCTION	TOTAL
Description	Shs		
W.D.V as at 30 June 2021	0	0	
Additional during the year 2021/2022	35,723,499	45,973,690	81,697,189.00
NBV as at 30th June 2022	35,723,499	45,973,690	81,697,189.00
Additional during the year 2022/2023	8,270,675.57	17,340,339.40	25,611,014.97
NBV as at 30th June 2023	43,994,175	63,314,029	107,308,204

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20. Annexes

Annex 1. Progress on Follow up of Auditors Recommendations.

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

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)

Guidance Notes:

- a) Use the same reference numbers as contained in the external audit report.
- b) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- c) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue.
- d) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to County Treasury.

.....

To be Signed by the Accounting officer of the Entity

Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023

Annex 2: Inter Entity Transfers

MUNICIPALITY NAME: RONGO MUNICIPALITY				
Breakdown of Transfers from the County Executive of Migori County				
FY 2021-1/2023				
		<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
a.	Recurrent Grants			
1	Office operations	24/10/2022	956,300.00	FY 2022 - 2023
2	Office operations	2/12/2022	1,020,860.00	FY 2022 - 2023
3	Office operations	30/12/2022	403,000.00	FY 2022 - 2023
4	Office operations	21/2/2023	1,342,340.00	FY 2022 - 2023
	Office operations	6/3/2023	1,000,000.00	FY 2022 - 2023
	Office operations	24/03/2023	403,000.00	FY 2022 - 2023
	Office operations	4/5/2023	444,000.00	FY 2022 - 2023
	Office operations	9/6/2023	444,000.00	FY 2022 - 2023
	Office operations	20/06/2023	1,038,300.00	FY 2022 - 2023
		Total	7,051,800.00	
b.	Development Grants	<u>Bank Statement Date</u>	<u>Amount (Kshs.)</u>	<u>Indicate the FY to which the amounts relate</u>
1	Urban Development Grant	27 th June 2023	1,194,559.32	FY 2022 - 2023
		Total	1,194,559.32	

(The above amounts have been communicated to and reconciled with the parent Department in the County.)

.....
Signed by the Head of Accounts of the Entity and the transferring Entities

Rongo Municipality
Annual Report and Financial Statements for the year ended June 30, 2023

Annex 3: Reporting of Climate Relevant Expenditures

Name of the Organization: Rongo Municipality
 Telephone Number: 0712701042
 Email Address: oredavid92@gmail.com
 Name of CEO/MD/Head Rongo Municipal Manager

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
									Kenya
Kenya Urban Support Program	Construction of Rongo township roads and Completion of Bus park phase III	establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya	Site lea trance, Cuts and fills, Culverts and drainage works, sub base and base works and pre-casting of IBD	29,000,000	0	8,732,996	8,240,693.95	Ministry of Transport, Infrastructure, Housing and Urban Development	Kenya
Kenya Urban Support Program	Construction of Rongo Installation of solar powered street lights	establish and strengthen urban institutions to deliver improved infrastructure and services in participating counties in Kenya	Site lea trance, Cuts and fills, sub base and base works and pre-casting of IBD	0	0	7,672,983	28,050,516.20	Ministry of Transport, Infrastructure, Housing and Urban Development	Kenya

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Annex 4: Trial balance for the year ended June 2023

	DEBIT	CREDIT
	KES	KES
Property Plant & Equipment	107,308,204	
Cash & Cash Equivalents		
KCB-1272575330	-	
KCB-125019321	13,186,921	
Reserves		
Capital/Development Grant		91,718,897
Accumulated Surplus		28,776,227
Revenue		
Transfers from County Government-Operations		7,051,800
Payments		
Use of Goods & Services	652,796	
Board Expenses	2,509,530	
Staff Cost	3,881,695	
Finance Cost	7,779	
TOTAL	127,546,925	127,546,925