

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

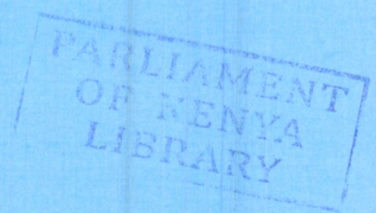
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BY:

MAJORITY LEADER

CLERK OF  
THE TABLE:

**OF**



**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL STATEMENTS OF  
NATIONAL GOVERNMENT  
CONSTITUENCIES DEVELOPMENT FUND  
KILGORIS CONSTITUENCY**

**FOR THE YEAR  
ENDED 30 JUNE 2018**



10/10/10



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NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND KILGORIS  
CONSTITUENCY

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018

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



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF)**  
**KILGORIS CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2018**

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**I. KEY CONSTITUENCY INFORMATION AND MANAGEMENT**

**(a) Background information**

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 The Act was later reviewed through the enactment of the CDF (Amendment) Act 2007, and repealed through CDF Act, 2013.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

**Mandate**

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

- a) Recognize the constituency as a platform for identification, performance and implementation of national government functions;
- b) Facilitate the performance and implementation of national government functions in all parts of the Republic pursuant to Article 6(3) of the Constitution;
- c) Provide for the participation of the people in the determination and implementation of identified national government development projects at the constituency level pursuant to Article 10(2)(a) of the Constitution;
- d) Promote the national values of human dignity, equity, social justice, inclusiveness, equality, human rights, non-discrimination and protection of the marginalized pursuant to Article 10 (2) (b) of the Constitution;
- e) Provide for the sustainable development of all parts of the Republic pursuant to Article 10 (2) (d) of the Constitution;
- f) Provide a legislative and policy framework pursuant to Article 21 (2) of the Constitution for the progressive realization of the economic and social rights guaranteed under Article 43 of the Constitution;
- g) Provide mechanisms for the National Assembly to deliberate on and resolve issues of concern to the people as provided for under Article 95 (2) of the Constitution;
- h) provide for a public finance system that promotes an equitable society and in particular expenditure that promotes equitable development of the country by making special provisions for marginalized groups and areas pursuant to Article 201 (b) (iii) of the Constitution;
- i) Authorize withdrawal of money from the Consolidated Fund as provided ' under Article 206 (2) (c) of the Constitution;
- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

**Vision**

Equitable Socio-economic development countrywide

**Mission**

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

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY**  
Reports and Financial Statements  
For the year ended June 30, 2018

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Core Values

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

(b) Key Management

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

- i. National Government Constituencies Development Fund Board (NG-CDFB)
- ii. National Government Constituency Development Fund Committee (NG-CDFC)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2018 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	Accounting Officer	Yusuf Mbuno
2.	A.I.E holder	Eric Muange
3.	Sub-County Accountant	Benson Aseka
4.	Chairman NGCDFC	Shadrack Seiyio
5.	Member NGCDFC	Ruth Naiduya

(d) Fiduciary Oversight Arrangements

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

(e) NGCDF Kilgoris Constituency Headquarters

P.O. Box 361-50409  
Kilgoris CDF Building  
Off Kisii Kilgoris Road next to Sub County Headquarters  
Kilgoris, KENYA

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY  
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For the year ended June 30, 2018**

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(f) NGCDF KILGORIS Constituency Contacts

Telephone: (254) 0722405245  
E-mail: [cdfKilgoris@ngcdf.go.ke](mailto:cdfKilgoris@ngcdf.go.ke)  
Website: [www.Kilgoris.go.ke](http://www.Kilgoris.go.ke)

(g) NGCDF KILGORIS Constituency Bankers

Equity Bank of Kenya  
Kilgoris Branch  
P.O. Box 203  
Kilgoris, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

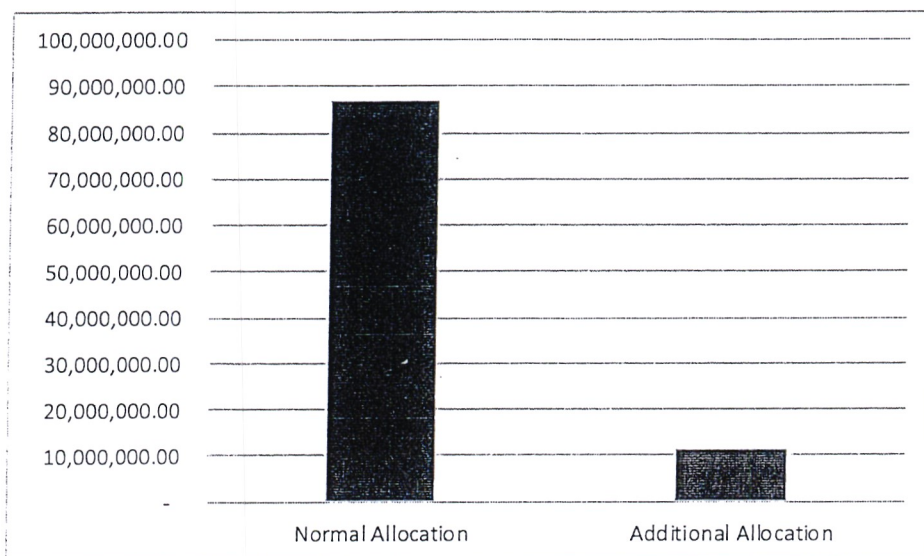
The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY**  
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II. FORWARD BY THE CHAIRMAN NGCDF COMMITTEE

Annual Constituency Allocation

I am pleased to present the financial statements for Kilgoris NG-CDF for the financial year ended 30th June 2018. During the year, the Constituency was allocated a total of Kshs 98,189,655.15 consisting of Kshs 86,810,344.82 as normal allocation and Kshs 11,379,310.34 as additional allocations.



On receipt of the above allocations, Kilgoris NGCDFC pursuant to the provisions of the National Government CDF Act 2015, as amended in 2016, met and allocated funds to various projects with reference to the priorities of the public participation meetings held across the Constituency. It is noteworthy that during the FY 2017/2018, we received 100% of the

normal Constituency funding equivalent to Kshs 98,189,655.15 and these funds were then disbursed to earmarked projects. Out of this the committee focused more on full implementation of bursary and completion of projects in Primary, Secondary and Security sectors. The Committee also embarked on a review of the Constituency Strategic Plan which had come to an end and further developed one for the next five years which is 100% complete.

Some of the emerging issues the Fund is facing include; over dependence of Fund due to high poverty index in the constituency which is estimated to be 72%, and secondly is high enrolment in upcoming schools thus creating high demand of infrastructure.

Major challenges faced by the Fund include; delay in disbursement of funds from the board, infrastructural demands is higher than the amount allocated, and the incomplete National Government and devolved projects which have not been given any attention by the county government.

As a way forward, the Board need to release funds in good time, secondly the Board needs to lobby for increase of funding to every constituency and finally the Board to create a linkage with the county government with a view of completing the devolved projects.

CHAIRMAN NG-CDF COMMITTEE



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY**  
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For the year ended June 30, 2018

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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

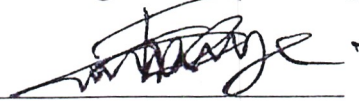
The Accounting Officer in charge of the NG-CDF Kilgoris Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year ended on June 30, 2018. This 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.

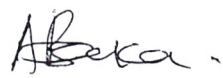
The Accounting Officer in charge of the NG-CDF Kilgoris Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2018, and of the entity's financial position as at that date. The Accounting Officer charge of the NG-CDF Kilgoris Constituency further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NG-CDF Kilgoris Constituency financial statements were approved and signed by the Accounting Officer on 24<sup>th</sup> August, 2018.

  
\_\_\_\_\_  
Fund Account Manager  
Eric Muange

  
\_\_\_\_\_  
Sub-County Accountant  
Benson Aseka

# REPUBLIC OF KENYA

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E-Mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND KILGORIS CONSTITUENCY FOR THE YEAR ENDED 30 JUNE 2018

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#### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund – Kilgoris Constituency set out on pages 6 to 23 which comprise the statement of Assets and Liabilities as at 30 June 2018, 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of NGCDF Kilgoris Constituency as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the National Government Constituency Development Act 2015 and Public Finance Management Act 2012.

#### Basis for Qualified Opinion

##### 1. Inaccuracies in the Financial Statements

##### 1.1 Inaccurate Cash and Cash Equivalent Balance

The statement of assets and liabilities as at 30 June 2018 reflects cash and cash equivalent balance of Kshs.11,857,694. This amount is net of payments in cash book not recorded in bank statement of Kshs.16,484,667.90 out of which Kshs.1,067,071 are stale cheques with some dating as far back as the year 2014 that have not been reversed in the cash book thereby distorting the cash balance.

As a result, the accuracy and completeness of cash and cash equivalent of Kshs.11,857,694 could not be confirmed.

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*Report of the Auditor-General on the Financial Statements of National Government Constituencies Development Fund Kilgoris Constituency For The Year Ended 30 June 2018*

## **1.2 Inaccurate summary statement of Appropriation**

The summary statement of appropriation reflects a final receipt budget of Kshs.98,189,655 which differs with the final payments budget of Kshs.98,209,656 resulting to a difference of Kshs.(20,001) which has not been reconciled nor explained. In addition, the statement reports unutilized budget amount of Kshs.11,902,154 which differs with amount of Kshs.10,647,153 as disclosed under Annex 3 to the financial statements leading to a difference of Kshs.1,255,001 that has not been reconciled or explained.

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

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kilgoris Constituency Development Fund in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

### **Key Audit Matters**

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

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **Receipts and Payments**

##### **Projects not Supported by Certificates of Work Completed**

The statement of receipts and payments reports total payments of Kshs.86,487,502 which includes Kshs.6,262,834 disbursed to various projects that have not been supported by works completion certificates or Inspection and Acceptance Committee Certificates. It

was therefore not possible to confirm whether value for money was obtained in the absence of the certificates.

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

## REPORT ON INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing has else come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Internal Controls Weaknesses**

##### **Manual Processing of Financial Transactions**

Although Kilgoris Constituency Development Fund uses the manual vote book system to process financial transactions, no reasonable explanation was provided why the Integrated Financial Management Information System (IFMIS) or the automated vote book management system deployed at the Sub County Treasury are not applied for consistency and conformity.

Therefore, it was not possible to confirm whether internal controls were effective and operated throughout the year due to the limitations of a manual accounting system.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and Those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material

misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the National Government either intends to liquidate the Kilgoris Constituency Development Fund or to cease operations, or have no realistic alternative but to do so.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness

of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Kilgoris Constituency Development Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

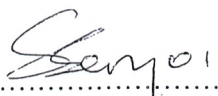
**09 August 2019**

**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY  
Reports and Financial Statements  
For the year ended June 30, 2018**

**IV. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2017-2018 Kshs	2016-2017 Kshs
<b>RECEIPTS</b>			
Transfers from Other Government Entities	1	98,189,655.15	82,096,551.70
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	-	804,342
<b>TOTAL RECEIPTS</b>		<u>98,189,655.15</u>	<u>82,900,894.00</u>
<b>PAYMENTS</b>			
Compensation of employees	4	1,927,480	1,545,045
Use of goods and services	5	8,999,520.00	5,729,590
Transfers to Other Government Units	6	42,991,763	56,266,897
Other grants and transfers	7	29,123,739.00	19,426,886
Acquisition of Assets	8	2,200,000.00	-
Other Payments	9	1,245,000.00	-
<b>TOTAL PAYMENTS</b>		<u>86,487,502</u>	<u>82,968,418</u>
<b>SURPLUS/DEFICIT (Balance c/d)</b>		<u>11,702,153.13</u>	<u>(67,524.00)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The Kilgoris NG-CDF financial statements were approved on..... 2018 and signed by:

  
.....  
Chairman NG-CDFC

  
.....  
Fund Account Manager

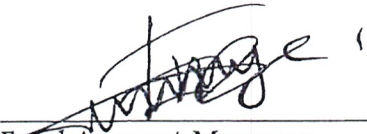



**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
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V. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
<b>FINANCIAL ASSETS</b>			
Cash and Cash Equivalents			
Cash and Cash Equivalents	10A	11,857,694	155,540.70
Bank Balances (as per cash book)			
Cash Balances (cash at hand)	10B	-	-
Total Cash and Cash Equivalent		11,857,694	155,540.70
Current Receivables - Outstanding Imprests	11	-	-
<b>TOTAL FINANCIAL ASSETS</b>		<u>11,857,694</u>	<u>155,5410.70</u>
<b>FINANCIAL LIABILITIES</b>			
Accounts Payables – Retention	12	-	-
<b>NET FINANCIAL ASSETS REPRESENTED BY</b>		<u>11,857,694</u>	<u>155,540.70</u>
Fund balance b/fwd. 1 July	13	155,540.70	223,064.85
Surplus/Deficit for the year		11,702,153.15	(67,524.15)
Prior year adjustments	14	-	-
<b>NET FINANCIAL POSSITION</b>		<u>11,857,694</u>	<u>155,540.70</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NG CDF-Kilgoris Constituency financial statements were approved on 24<sup>th</sup> August, 2018 and signed by:

  
Fund Account Manager  
Eric Muange

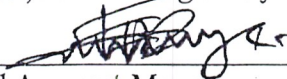
  
Sub-County Accountant  
Benson Aseka

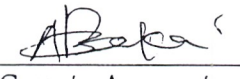
**NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND (NGCDF) –  
KILGORIS CONSTITUENCY**  
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VI. STATEMENT OF CASHFLOW

Receipts for operating income		2017-2018	2016 - 2017
Transfers from NG-CDF Board	1	98,189,655.15	82,096,551.70
Other Receipts	3		804,342
		98,189,655.15	82,900,894
Payments for operating expenses			
Compensation of Employees	4	1,927,480	1,545,045
Use of goods and services	5	8,999,520	5,729,590
Transfers to Other Government Units	6	42,991,763	56,266,897
Other grants and transfers	7	29,123,739	19,426,886
Other Payments	9	1,245,000	-
		84,287,502	82,968,418
Adjusted for:			
Adjustments during the year	14	-	-
Net cash flow from operating activities		13,902,153.15	(67,524)
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	9	2,200,000	
Net cash flows from Investing Activities		2,200,000	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>11,702,153.15</b>	<b>(67,524)</b>
Cash and cash equivalent at BEGINNING of the year	13	155,541	223,065
Cash and cash equivalent at END of the year	10A	11,857,694	155,541

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The NGCDF-Kilgoris Constituency financial statements were approved on 24<sup>th</sup> August, 2018 and signed by:

  
Fund Account Manager  
Eric muange

  
Sub-County Accountant  
Benson Aseka

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) – KILGORIS CONSTITUENCY**  
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**VII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

**KILGORIS NG-CONSTITUENCY DEV FUND**

**SUMMARY STATEMENT OF APPROPRIATION: RECURRENT & DEVELOPMENT**

**FINANCIAL YEAR 2017-2018 ENDED 30TH JUNE 2018**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation (Variance)
a	b	c=a+b	d	e=c-d	f=d/c %	
<b>RECEIPTS</b>						
Transfers from CDF Board	86,810,345	11,379,310	98,189,655	98,189,655	0.00	100
Proceeds from Sale of Assets						
Other Receipts						
<b>PAYMENTS</b>						
Compensation of Employees	1,980,000	220,000	2,200,000	1,927,480	452,520	81
Use of goods and services	8,941,723	804,137	9,745,860	8,999,520	746,340	92
Transfers to Other Government Units	36,628,890	7,400,000	44,028,890	42,991,763	1,037,127	98
Other grants and transfers	30,902,705	1,955,174	32,857,878	29,123,739	3,734,139	89
Acquisition of Assets	2,200,000	0	2,200,000	2,200,000	0	100
Other Payments	7,177,028	0	7,177,028	1,245,000	5,932,028	17
<b>TOTALS</b>	<b>87,830,346</b>	<b>10,379,310</b>	<b>98,209,656</b>	<b>86,487,502</b>	<b>11,902,154</b>	<b>88</b>

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NB: EXPLANATIONS ON ALL ITEMS BELOW 90% UTILIZATION

- ❖ On other payments i.e Constituency innovation hubs and strategic plan, the 89% performance is due to non-commencement of the NHIF and CIH programs by the closure of the financial year due to late disbursement of the funds from the national board.
- ❖ On Compensation of employees the 81% performance is attributed to the NG-CDF committee employing few staff at the beginning of the financial year.
- ❖ On other grants and other payments the 17% was due to ksh. 3.7 million for bursary not being disbursed to students by the end of the financial year as the funds were disbursed from the national board late.

The NGCDF-KILGORIS Constituency financial statements were approved on 24<sup>th</sup> August, 2018 and signed by:



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Fund Account Manager  
Eric Muange



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Sub-County Accountant  
Benson Aseka

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**VIII. SIGNIFICANT ACCOUNTING POLICIES**

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

**1. Statement of Compliance and Basis of Preparation**

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

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

**2. Reporting Entity**

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

**3. Reporting Currency**

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

**4. Significant Accounting Policies**

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

**a) Recognition of Receipts**

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

**Transfers from the Exchequer**

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

**External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners.

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

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During the year ended 30<sup>th</sup> June 2018, no external loans or grants were received.

**Other receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognized in the financial statements the time associated cash is received.

**b) Recognition of payments**

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

**Compensation of Employees**

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

**Use of Goods and Services**

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

**Acquisition of Fixed Assets**

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

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

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**SIGNIFICANT ACCOUNTING POLICIES**

**5. In-kind contributions**

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

**6. Cash and Cash Equivalents**

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

**7. Accounts Receivable**

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

**8. Accounts Payable**

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

**9. Pending Bills**

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

**10. Unutilized Funds**

Unutilized funds consist of bank balances in the constituency account and previous year(s) balances not yet disbursed by the Board to the constituency at the beginning of the financial year. These balances are available for use in the year under review to fund projects approved in the respective prior financial years consistent with sec 6(2) and sec 7(1) of NGCDF Act, 2015.

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**SIGNIFICANT ACCOUNTING POLICIES**

**11. Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are 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 June 2017 for the period 1<sup>st</sup> July 2017 to 30<sup>th</sup> June 2018 as required by Law and there was one supplementary adjustment to the original budget during the year. Included in the adjustments are the unutilized funds.

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

**12. Comparative Figures**

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

**13. Subsequent Events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30<sup>th</sup> June 2018.

**14. Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

**15. Related Party Transactions**

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.



**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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**IX. NOTES TO THE FINANCIAL STATEMENTS**

**1. TRANSFERS FROM OTHER GOVERNMENT ENTITIES**

Description		2017-2018	2016 - 2017
		Kshs	Kshs
Normal Allocation	AIE NO 829604		4,094,828
	AIE NO 855137		40,648,275
	AIE NO 839600		36,853,449
	AIE NO 825985		500,000
	A855862	5,500,000	
	A892830	37,905,172	
	A896831	21,000,000	
	A896907	22,405,173	
	A896980	11,379,310	
Conditional grants			
Receipt from other Constituency		-	
<b>TOTAL</b>		<b>98,189,655</b>	<b>82,096,552</b>

**2. PROCEEDS FROM SALE OF ASSETS**

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from sale of Buildings		
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

3. OTHER RECEPTS	2017-2018	2016 - 2017
	Kshs	Kshs
Interest Received	0	-
Rents	0	-
Receipts from Sale of tender documents	0	-
Other Receipts Not Classified Elsewhere	0	804,342
	<hr/>	
Total	0.00	<hr/> <hr/> 804,342
4. COMPENSATION OF EMPLOYEES	2017-2018	2016 - 2017
	Kshs	Kshs
Basic wages of contractual employees	1,853,270	1,519,125
Basic wages of contractual employees		-
Basic wages of casual labour		-
Personal allowances paid as part of salary		-
House allowance		-
Transport allowance		-
Leave allowance		-
Other personnel payments		-
Gratuity	0	25,920
Employer contribution to NSSF	74,210	
Total	1,927,480	1,545,045
	<hr/> <hr/>	

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

5. USE OF GOODS AND SERVICES

	2017-2018	2016 - 2017
	Kshs	Kshs
Utilities, supplies and services -	0	0
Electricity	0	0
Communication, supplies and services	0	-
Domestic travel and subsistence	0	21,920
Printing, advertising and information supplies & services	0	0
Rentals of produced assets	0	-
Training expenses	0	-
Hospitality supplies and services	0	-
Insurance costs	0	-
Specialised materials and services	0	0
Office and general supplies and services	1,812,715	1,226,021
Fuel ,oil & lubricants	0.00	100,000.00
Other operating expenses		-
Routine maintenance – vehicles and other transport equipment	0.00	224,685
Routine maintenance – other assets		-
Other committee expenses	1,090,000	0.00
Committee allowances	1,939,095	4,156,964
Strategic plan	3,500,000	-
<b>Total</b>	<b>8,999,520</b>	<b>5,729,590</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

6. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018 Kshs	2016 - 2017 Kshs
Transfers to National Government entities:		
Transfers to primary schools (see attached list)	24,062,873	38,966,896
Transfers to secondary schools (see attached list)	18,928,890	17,300,001
Transfers to tertiary institutions (see attached list)	0	0
Transfers to health institutions (see attached list)	0	0
<b>TOTAL</b>	<b>42,991,763</b>	<b>56,266,897</b>

7. OTHER GRANTS AND OTHER PAYMENTS

	2017-2018 Kshs	2016 - 2017 Kshs
Bursary –Secondary	18,270,000.00	13,017,852
Bursary –Tertiary	0.00	6,409,034
Bursary-Special schools	-	-
Mocks & CAT	-	-
Water	-	-
Agriculture (food security)	-	-
Electricity projects	-	-
Security	4,000,000	0
Roads	-	-
Sports	1,433,739.00	-
Environment	300,000.00	-
Health	-	-
Emergency Projects (specify)	5,120,000.00	0
<b>TOTAL</b>	<b>29,123,739.00</b>	<b>19,426,886</b>

**NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND (NGCDF) –  
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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

8. ACQUISITION OF ASSETS

<u>Non-Financial Assets</u>	2017-2018	2016-2017
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	2,000,000	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	200,000	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
<b>Total</b>	<b>2,200,000</b>	<b>-</b>

9. OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
ICT Hub	-	-
Social security (NHIF)	1,245,000	-
	1,245,000	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10A: Bank Accounts (cash book bank balance)

	2016-2017	2015 - 2016
Name of Bank, Account No. & currency		
	Kshs	Kshs
Equity bank AC No. 1230261205890	11,857,694	155,541
		-
		-
<b>Total</b>	<b>11,857,694</b>	<b>155,541</b>

11: OUTSTANDING IMPRESTS

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

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

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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

12. RETENTION

	2017 - 2018 Kshs	2016-2017 Kshs
Supplier 1	-	-
Supplier 2	-	-
Supplier 3	-	-
Total	-	-

*[Provide short appropriate explanations as necessary]*

13. BALANCES BROUGHT FORWARD

	2017 - 2018 Kshs	2016 - 2017 Kshs
Bank accounts	11,857,694	220,048
Cash in hand	-	-
Imprest	-	3,017
Total	11,857,694	223,065

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. PRIOR YEAR ADJUSTMENTS

	2017- 2018	2016-2017
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Imprest	-	-
<b>Total</b>	<b>-</b>	<b>-</b>

15. OTHER IMPORTANT DISCLOSURES

15.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017- 2018	2016-2017
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	<b>-</b>	<b>-</b>

15.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others ( <i>specify</i> )	-	-
	<b>-</b>	<b>-</b>

15.3: UNUTILIZED FUNDS (See Annex 3)

	Kshs	Kshs
Compensation of employees	452,520	-
Use of goods and services	746,340	-
Amounts due to other Government entities (see attached list)	1,037,127	-
Amounts due to other grants and other transfers (see attached list)	3,734,139	-
Acquisition of assets	-	-
Others ( <i>specify</i> )-Innovation Hubs	4,677,027	-
	<b>10,647,153</b>	



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*NOTES TO THE FINANCIAL STATEMENTS (Continued)*

15.4: PMC account balances (See Annex 4)

	2017- 2018	2016-2017
	Kshs	Kshs
PMC account Balances (see attached list)	20,660,621	8,577,998.85

**NATIONAL GOVERNMENT ENTITY -- KILGORIS CONSTITUENCY**

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**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount a	Date Contracted B	Amount Paid To-Date c	Outstanding Balance 2016 d=a-c	Outstanding Balance 2014	Comments
<b>Construction of buildings</b>						
1.						
2.						
3.						
Sub-Total						
<b>Construction of civil works</b>						
4.						
5.						
6.						
Sub-Total						
<b>Supply of goods</b>						
7.						
8.						
9.						
Sub-Total						
<b>Supply of services</b>						
10.						
11.						
12.						
Sub-Total						
Grand Total						



**NATIONAL GOVERNMENT ENTITY – KILGORIS CONSTITUENCY**

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**ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2014	Comments
		A	B	C	d=a-c		
<b>Senior Management</b>							
1.							
2.							
3.							
<b>Middle Management</b>							
4.							
5.							
6.							
<b>Unionisable Employees</b>							
7.							
8.							
9.							
<b>Others (specify)</b>							
10.							
11.							
12.							
<b>Sub-Total</b>							
<b>Sub-Total</b>							
<b>Sub-Total</b>							
<b>Grand Total</b>							



**NATIONAL GOVERNMENT ENTITY – KILGORIS CONSTITUENCY**  
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**ANNEX 3 – UNUTILIZED FUNDS**

Name	Outstanding Balance 2017/18	Outstanding Balance 2016/17	Comments
Compensation of employees	452,520	64,754.80	
Use of goods & services	746,340	1,305,437.88	
<b>Amounts due to other Government entities</b>			
Transfers to Primary Schools	1,037,127	(6,786,935.02)	
Transfers to Secondary Schools	-	-	
Transfers to Tertiary Institutions	-	-	
Sub-Total	2,235,987	(5,416,742.34)	
<b>Amounts due to other grants and other transfers</b>			
Bursary – Secondary Schools	3,716,208	5,872,283.59	
Bursary – Tertiary Institutions	-	-	
Security Projects	-	-	
Sports Projects	-	-	
Emergency Projects	17,931		
Sub-Total	3,734,139	5,872,283.59	
Sub-Total			
Acquisition of assets	-	-	
		-	
<b>Others (specify)</b>			
Constituency Innovation Hubs Project	4,677,027	-	
Sub-Total		-	
Grand Total	10,647,153	455,541.25	



NATIONAL GOVERNMENT ENTITY – *KILGORIS CONSTITUENCY*  
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ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2016/17	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2017/18
Land	-	-	-	-
Buildings and structures				
Transport equipment-Motor vehicles & motor cycles	10,551,221.00			10,551,221.00
Office equipment, furniture and fittings-various	5,234,348.00	2,000,000.00	-	7,234,348.00
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	200,000.00	-	200,000.00
Heritage and cultural assets	-	-	-	-
Intangible assets				
<b>Total</b>	<b>15,785,569.00</b>	<b>2,200,000.00</b>	<b>-</b>	<b>17,985,569.00</b>





**NATIONAL GOVERNMENT ENTITY – KILGORIS CONSTITUENCY**  
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**ANNEX 4 –PMC BANK BALANCES AS AT 30<sup>TH</sup> JUNE 2018**

NO	NG-CDF PROJECT NAMES	A/C NO	BALANCES (KSHS)
1.	Enkoiperiai primary school	1230299484905	999,873
2.	Mutenkuar sec school	1230298812511	5,691,862
3.	Kaptembwo primary school	1230299822296	1,000,333
4.	Olalui primary school	1230298563129	14,396.00
5.	Mashangwa primary school	1230261417160	300,465
6.	Tororek primary school	1230299795320	755.00
7.	Oidonyo orok primary school	1230298714255	218.00
9.	Ntulele secondary school	1230269019284	1,500,915
10.	Sitoka primary school	1230299528390	8,872.00
11.	Ongata barrikoi primary school	1230298713326	18
12.	Ildolisho primary school	1230298749756	30
13.	Pimbiniyet primary school	1230261417743	500,890
14.	Sosio primary school	1230298527180	93
15.	Oldonyo orok loc.chiefs office	1230264381285	144
16.	Angata barrikoi loc chiefs office	1230264381367	40
17.	Ilkarian primary school	1230262184339	5,745
18.	Olpikdon'goe primary school	1230298570295	18,770
19.	Enkakenya primary school	1230298466958	2,300,678
20.	Enoosaen primary school	1230263423698	1,270
21.	Naronyo primary school	1230299772201	260
22.	Esoit naibor primary school	1230269107278	15
23.	Manyatta primary school	1230262591612	152,358
24.	Endoinyo narok primary school	123029872517	630
25.	Kigonor primary school	1230299814659	1,095
26.	Sosiana primary school	1230262634914	300,760
27.	olgos sopia primary school	1230261417357	258
28.	Kenyolo primary school	1230262763432	304,333
29.	Kabusa primary school	12302624699902	1,394
30.	Kapsinendet primary school	1230298838606	1,098
31.	Keturo primary school	1230268835199	1,161
32.	Ole soilal primary school	1230299450382	7,117
33.	Ntuka primary school	1230268178649	55
34.	Olasenua primary school	1230268948311	915
35.	Ilookwaya primary school	1230298714066	3,437
36.	Kondamet secondary school	1230299447240	957
37.	Enoosaen boy's secondary school	1230299738279	3,999,247
38.	Endoinyo onkopit sec school	1230299498236	12,192
39.	Emarti sec school	1230298662917	1,397
40.	Oloonkolin primary school	1230261417262	2,340
41.	Enkipai primary school	1230262779263	2,555
42.	Snr. Chief nkoidila primary school	1230269629676	415
43.	Olorukoti sec school	1230298564677	2,623
44.	Kapune sec school	12302997885122	15,682
45.	Shartuka girl's sec school	1230298878425	2,000,944
46.	Ntulele girl's sec school	1230269019284	1,500,915
47.	Sosian sec school	1230268883441	676
48.	Ongata barrikoi girl's sec school	1230298695075	425
		<b>Total</b>	<b>20,660,621</b>

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