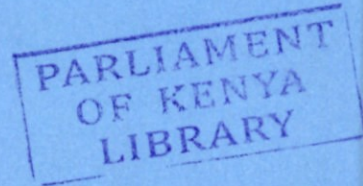
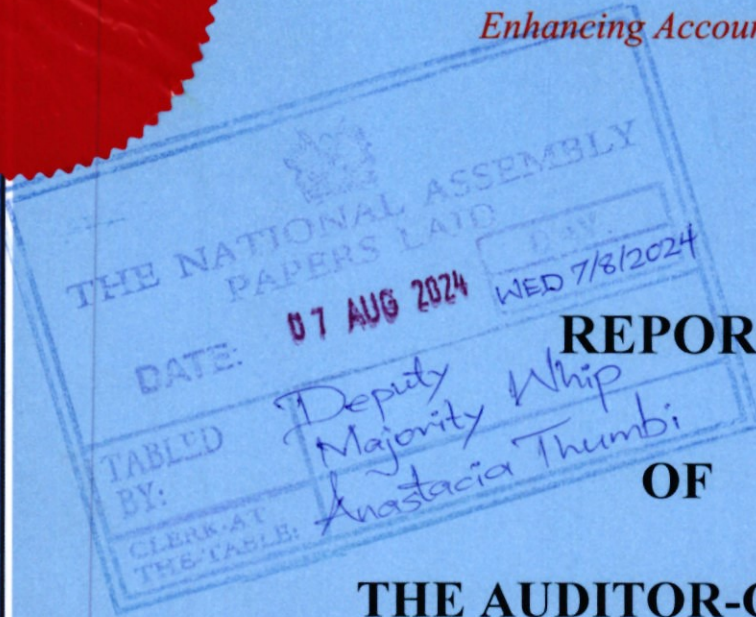


REPUBLIC OF KENYA



Enhancing Accountability



**REPORT
OF
THE AUDITOR-GENERAL
ON
NATIONAL GOVERNMENT CONSTITUENCIES
DEVELOPMENT FUND – LOIMA
CONSTITUENCY**

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





LOIMA CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND
ANNUAL REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2023

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

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I. Acronyms and Abbreviations

NGCDF - National Government Constituency Development Fund

PFM - Public Finance Management

IPSAS - International Public Sector Accounting Standards.

PMC - Project Management Committee

FY - Financial Year

II. Key Constituency Information and Management

(a) Background information

The National Government Constituencies Development Fund (NG-CDF) formerly Constituencies Development Fund (CDF), is established under the NG-CDF Act 2015 as amended in 2022. The Act is a successor to the Constituencies Development Fund (CDF) Act of 2003 which initiated the Fund and its subsequent amendments/reviews of 2007 and 2013. At cabinet level, NG-CDF is represented by the Cabinet Secretary for the Treasury, who is responsible for the general policy and strategic direction of the Fund.

Mandate

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

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

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

- j) Provide mechanisms for the National Assembly to facilitate the involvement of the people in the identification and implementation of projects for funding by the national government at the constituency level; and
- k) Provide for mechanisms for supplementing infrastructure development at the constituency level in matters falling within the functions of the national government at that level in accordance with the Constitution

Vision

Equitable Socio-economic development countrywide

Mission

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

Core Values

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

Functions of NG-CDF Committee

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

(b) Key Management

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

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

Fiduciary Management

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

No	Designation	Name
1.	A.I.E holder	Peter Maraya
2.	Sub-County Accountant	Kennedy Alubi
3.	Chairman NGCDFC	Naomi Aregae Esekon
4.	Member NGCDFC	James Kalotum Jama

(c) Fiduciary Oversight Arrangements

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

(d) Loima Constituency NGCDF Headquarters

P.O. Box 193 - 30500

NGCDF Office

Lorugunt, Along the Lodwar - Uganda International Road

Lodwar, KENYA

(e) Loima Constituency NGCDF Contacts

Telephone: (254) 710988042

E-mail: cdfloima@ngcdf.go.ke

Website: www.ngcdf.go.ke

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

(f) Loima Constituency NGCDF Bankers

Equity Bank

Account No. 0990261717473

Lodwar Branch

Lodwar

(g) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(h) Principal Legal Adviser

The Attorney General

State Law Office

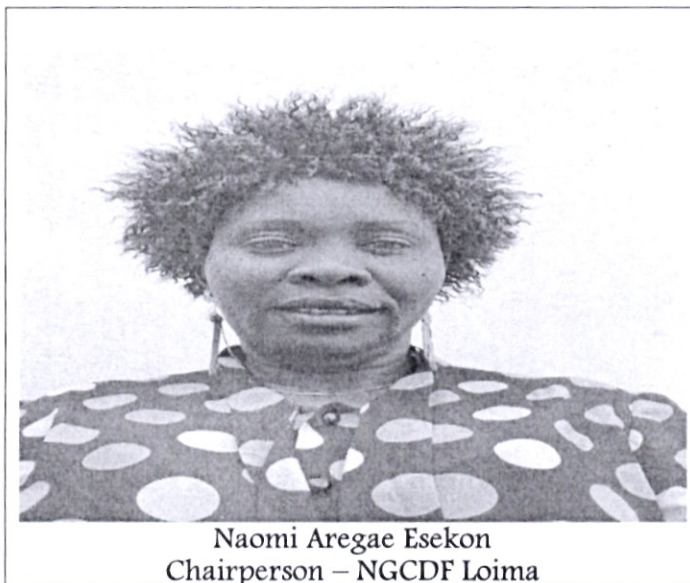
Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

III. NG-CDFC Chairperson's Report



I am pleased to present the financial statements for Loima Constituency for the financial year ended 30th June 2023. Loima Constituency is one of the six Constituencies in the larger Turkana County. Loima is generally vast characterized by a rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure. The people of Loima are predominantly pastoralists in which their livelihoods depend on livestock.

Budget Performance

The Constituencies Development Fund Act 2015 requires that at least 2.5% of the National Government share of Ordinary Revenue be allocated to the Board as a statutory obligation. During FY 2022/2023 Loima NGCDF was allocated a total of Kshs. 138,215,033. The Constituency received Ksh. 97,000,000 by end of the financial year out of a budget of Ksh 138,215,033. The Fund disbursed all the funds received from the Board during the year except for Kshs. 58,050,582 which are still in our Equity Bank account as at 30th June, 2023.

The Fund has strived to achieve its core mandates by ensuring timely and efficient disbursement of funds to all the project management committees.

Key Achievements During 2022/2023 FY

Loima CDFC has intensified monitoring and Evaluation of projects for prudent management of the Fund. Intense monitoring and evaluation has in effect reduced the time taken to complete our projects. For instance, Lorugum police Station Project whose completion time and quality improved greatly with our regular monitoring and evaluation.

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Key Implementation Challenges.

Due to the rough mountainous terrain, harsh semi-arid climatic conditions, remoteness and poor road infrastructure our efforts to undertake and intensify regular monitoring and evaluation is greatly hampered. Instead every NGCDFC member representing wards across the constituency is encouraged to keep close contact with the ongoing projects and accordingly shares his or her findings during NGCDFC meetings for action by the committee.

Below are the key achievements during the year:

Project Description	Project Pictorial
Nakwamuyen Primary School Construction of 2 Classrooms	

Kolomegur
Primary School.
Construction of
School Pit
Latrines



Nakoyoangisikiria
Primary School
Drilling and
Equiping of
Borehole



Thank you.

Name: Naomi Aregae Esokon
CHAIRPERSON NGCDF COMMITTEE

IV. Statement of Performance Against Predetermined Objectives for FY2022/23

Introduction

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

The key development objectives of Loima Constituency 2023 -2027 plan are to:

- a) Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development.
- b) Promote access to quality and affordable education.
- c) Promote quality and affordable health care.
- d) Improve productivity to attain food security and human dignity.
- e) Deliver a world class infrastructure development for economic growth.
- f) Promote access to safe and affordable water for commercial domestic and livestock consumption
- g) Promote protection conservation and efficient exploitation of environment and natural resources.
- h) Mainstream youth and gender issues in development

Progress on attainment of Strategic development objectives

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

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Constituency Sector	Objective	Outcome	Indicator	Performance
Education	To promote access to quality and affordable education	Increased literacy levels, enrolment in primary schools and improved transition rates to secondary schools and tertiary institutions	<ul style="list-style-type: none"> - Number of usable physical infrastructure build in primary, secondary, and tertiary institutions - Number of bursary beneficiaries at all levels - Number of students joining and transitioning through learning institutions. 	<p>We increased number of dormitories, from 4 to 6 in the following schools – Lorugum Boys Secondary, Lomil Girls Secondary, Turkana Girls National Secondary School, Lokwatubwa Primary School, Kodopa Primary School.</p> <p>We also increased number of Classrooms from 24 to 37 at Namoruputh Primary School, Nadapal Primary School, Lobei Primary School.</p> <ul style="list-style-type: none"> - Increased number of Bursary beneficiaries at all levels. - Increased number of students joining and being retained in schools and the increased transition rates.
Security	Strengthen security, tranquillity and promote cohesive coexistence amongst the communities to create an enabling environment for development	Decreasing cases of insecurity and increased peaceful coexistence.	<ul style="list-style-type: none"> - Number of security administration Offices - Programs promoting social interactions and peaceful coexistence. 	We increased number of Security Control Units from 8 to 11 by constructing Namoru Arengan Boarder Control Unit, Namoruputh Police Station, Kotaruk Security Houses, and security roads at Kawouetom Security Road.
Environment	Promote protection conservation and efficient exploitation of environment and natural resources	improved livelihoods dependent on availability of water and increased school retention.	Drilling of borehole in Schools and equipping with solar pump	We improved livelihoods dependent on availability of water and increased school retention rates at Kakalel Primary School, Kachemeri Primary School, Lobole Primary School

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Sports	Mainstream youth and gender issues in development	Increased interaction of youths and women in development programs	<ul style="list-style-type: none">- Number of Youths and women participating.- Number of programs associated with youth and women.	We improved involvement and participation of youth and women in our development programs.
Disaster Management	Improve productivity to attain food security and human dignity	Increased learning and knowledge acquisition	<ul style="list-style-type: none">- Number of literate people.- Number of a variety of food items produced	We improved literacy levels leading to increased individual initiatives for food production and avoidance of disasters.

V. Statement of Governance

In constituting a constituency committee, members provided under section 43(2) (b), (c) and (d) of the NGCDF Act are selected by a selection panel established upon occurrence of a vacancy in the constituency committee. A selection panel constituted invites applications taking into account age, gender, special interest groups and regional balance in accordance with the NGCDF Act.

Two members provided under section 43 (2) (e) are nominated by the Constituency office as established under parliamentary service Act. The selected members are thereafter gazetted.

The NGCDF Board co-opt a member provided under section 43 (2) (g) of the Act to ensure equitable representation in the membership of the constituency committee. These members together with the national government official responsible for coordination of national government functions and an Officer of the Board seconded to the constituency committee form the entirety of the Constituency Committee.

In removing a member, the Constituency committee receives a complaint against a member for deliberation. The concerned member may be invited to the meeting to respond to the complaints. The constituency committee makes a decision having given a fair hearing to the member whom a complaint is made and communicates the decision to the National NGCDF board for determination.

The roles and functions of a constituency committee include;

- Building capacity of Project Management Committees (PMCs), NGCDFC Staffs and sensitize the community on the operations of the fund,
- Consult with relevant government departments in execution of its mandate,
- Consider project proposals from all wards in the constituency, process them and implements,
- Monitor the implementation of projects, generate the requisite reports thereof including financial statements and submit to the NGCDF board,
- Enter into performance contracting with the board on annual basis
- Constitute Project Management Committees, open and close PMC accounts, receive project returns and offer overall management of the PMCs,
- Ensure compliance with the provisions of the law and the associated regulations governing implementation of NGCDF funded projects.

The constituency committee constituted undertakes inductions and training of its members, NGCDFC Staff and PMCs accordingly. The Constituency Committee, first ensures that its members are sufficiently trained to equip them undertake their mandate. With the subsequent recruitment of NGCDFC staff, the Constituency Committee ensures that their staff are trained. With continuous training, the staff are equipped to be relied upon by the NGCDFC. Thereafter PMCs are formed for purposes of project implementation. NGCDFC projects are implemented through and by the PMCs and are trained to ensure proper implementation. This training to all the groups has to be continuous to ensure that the concerned persons or groups are sufficiently refreshed throughout.

The committee in discharging its mandate, it is required to sit for at least 6 and at most 24 meetings. Holding regular meetings improves on the quality of decision making.

In the event of conflict of interest, a constituency committee member is required to disclose his or her interests prior. It may call for possible disqualification and/or disassociate him/herself from the activity at hand. Constituency committee members and any other related person are bound by Ethics and anticorruption regulations by which they must observe. It is upon the committee to be most ethical and conduct its affairs in an orderly manner.

Constituency committee members are commensurately remunerated by the constituency fund in execution of their activities. NGCDFC staff, draw their salaries from the budget meant for administrative and recurrent activities.

While budgeting, projects are wholesomely costed to ensure that administrative activities by the PMCs are budgeted for. Consulting technical departments during budgeting and throughout project implementation guarantees that project costing is sufficiently done.

The constituency committee are encouraged to mitigate risk and spread it at the earliest opportunity. Proper risk management guarantees effective and efficient project implementation.

VI. Environmental and Sustainability Reporting

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

1. Sustainability strategy and profile -

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

- a. **Education and Training:** Loima NG-CDF focus on human capital for constituency development is entrenched in its strategy to support needy and bright students from each ward of the constituency. The intention is to empower the constituents such that in years to come, the beneficiaries at secondary school levels would have transitioned to Tertiary institutions while those at tertiary level would have transitioned to the job market as employees or employers thereby contributing positively to the economic growth of the constituency. This strategy takes care of both marginalised groups including girls and people living with disabilities.
- b. **Security Sector Support:** Among its key pillars; NGCDF has security as a priority area with intention to provide better working environment for the security providers within the constituency as well a secure constituency. The strategy is to have a long-term collaborative working approach that enhances community engagement in security activities. This is aimed at eliminating crime and vices in the long run by providing a better working environment for the law enforcement agencies while collaborating with community in trust on matters of security.
- c. **Environment:** The Constituency acknowledges that all its operation has an impact on environment. Cognizant of the Sustainable development goals, the NG-CDF has allocated part of its budget on environment conservation through activities such as tree planting, water conservation, sensitization forums for agro-forestry as well as best practices to reduce soil erosion.
- d. **Sports:** The NG-CDF has taken sports as a key pillar of cohesion and integration. To sustain this pillar, the strategy taken is that of developing skills through sports with intention of identifying, nurturing talent and encouraging physical fitness among the constituents.

To attain this level of sustainability, we acknowledge challenges currently arising from the effects of Covid- 19 that have adversely affected the sporting activities and thereby limiting the potential benefits envisaged in using sports as development strategy within the constituency. On macro levels FY 2022/2023 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

- Once a Year during the rainy season, NG-CDF supports students carry out environmental conservation activities e.g. planting trees once in an academic calendar
- NGCDFC organises public baraza where the youth and the community in general are sensitized on the impact of drugs.
- NG-CDF sponsored sporting activities / tournament bringing communities and sensitizing them on environmental conservation matters.
- NG-CDF staff Have at least one day in the Financial year to sensitize the local communities on proper farming methods that lead to soil conservation as well as crop and animal husbandry of NGCDF supported projects.

3. Employee welfare

We invest in providing the best working environment for our employees. Loima constituency recruitment is guided by Employment Act, NGCDF Act and other regulations as issued from time to time. In line with the law and regulations, the Constituency offers equal opportunity to all while adhering to the one third gender rule and special groups. We also Recognize and appreciate of our employees for exemplary performance. The reward and sanctions system is based on performance appraisal.

The constituency promotes a healthy lifestyle and provides all employees with health insurance cover through a reliable insurance Scheme. Employees are encouraged and supported to continually build on their skills and knowledge. Loima constituency invests in capacity building programs for employees. These include courses on technical competencies relevant to each employee and continuous sensitization on cross cutting issues.

The committee has a policy on safety in compliance with Occupational Safety and Health Act of 2007, (OSHA) and has ensured the work environment is conducive for everybody in terms of movement and accessibility within the office. The Constituency has also put in place disaster mitigating measures including fire extinguishers and accessible escape routes in case of emergency.

4. Market place practices-

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

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

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

NGCDF has put in efforts to ensure:

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

5. Community Engagements-

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

Public Participation in Project Identification and Implementation and Monitoring

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

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

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

Public Awareness

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

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



.....
Name: Peter Maraya

Fund Account Manager.

VII. Statement of Management Responsibilities

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

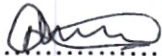
The Accounting Officer in charge of the NGCDF- Loima Constituency is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the NGCDF-Loima Constituency accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *constituency's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer charge of the NGCDF- Loima Constituency further confirms the completeness of the accounting records maintained for the *constituency*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The NGCDF- Loima Constituency financial statements were approved and signed by the Accounting Officer on 02/04/2024.



Name: Naomi Esokon

Chairman – NGCDF Committee



Name: Peter Maraya

Fund Account Manager

REPUBLIC OF KENYA

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



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

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

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying Financial Statements of National Government Constituencies Development Fund - Loima Constituency set out on pages 1 to 39, which comprise of the statement of assets and liabilities as at 30 June, 2023, , the statement of receipts and payments, the statement of cash flows, summary statement of appropriation and budget execution by sectors and projects 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

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

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 matters described in the Basis for Qualified Opinion section of my report, the Financial Statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund - Loima Constituency as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with National Government Constituencies Development Fund Act, 2015, (Amended 2022) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Inaccuracy in the Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents of Kshs.58,050,582 as disclosed in Note 12A to the financial statements and bank reconciliation for 30 June, 2023. However, the bank reconciliation statement reflects un-presented cheques amounting to Kshs.1,438,810 which include Kshs.671,364 that had become stale but had not been reversed in the cashbook and where necessary replaced as at the time of the audit in March, 2024.

In the circumstances, the accuracy and completeness of the cash and cash equivalents could not be confirmed.

2. Unsupported Project Management Committee Bank Balances

Annex 5 to the financial statements reflects project management committee (PMC) bank balances amounting to Kshs.3,011,404 held in ninety-seven (97) project bank accounts in various commercial banks. However, cash books, bank reconciliation statements, certificates of bank balance, and bank statements for these bank accounts were not provided for audit review.

In the circumstances, the accuracy and existence of the project management committee bank balances of Kshs.3,011,404 could not be confirmed

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

Emphasis of Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.146,685,212 and Kshs.105,470,179 respectively resulting to an under-funding of Kshs.41,215,033 or 28% of the budget. Similarly, the Fund spent a balance of Kshs.47,419,597 against actual receipts of Kshs.105,470,179 resulting to an under-utilization of Kshs.58,050,582 or 55%.

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

2. Delay in Projects Implementation

The statement of budget execution by sectors and projects indicates that the Fund was to implement a total of 36 projects in schools and tertiary institutions during the financial year amounting to Kshs.86,053,791. However, as at 30 June 2023 no disbursement had been made and therefore all the projects had not started.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion, 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 of Conclusion

1. Delay in Disbursement of Funds

The summary statement of appropriation reflects transfers from the Board original budget amount of Ksh.138,215,033. However, the statement of receipts and payments indicates actual transfers from the Board amount of Kshs.97,000,000 resulting to undisbursed funds of Ksh.41,215,033 or approximately 30% of the budgeted funds.

Further, included in the Kshs.97,000,000 received from the Board was a total amount of Kshs.40,000,000 that was received in June, 2023 contrary to Section 16(a) of the National Government Constituencies Development Fund Act, 2015 (Amended 2022) which stipulates that the functions of the Board shall be to ensure timely and efficient disbursement of funds to every constituency. Section 39(2) of the National Government Constituencies Development Fund Act, 2015 further states that the disbursement of funds to the constituency fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the constituency fund account shall be replenished in three equal installments at the beginning of the second, third and fourth quarters of the financial year.

In the circumstances, the Board was in breach of the law .

2. Non-Remittance of Statutory Deductions

Review of the Fund's payrolls revealed that a total amount of Kshs.91,292 in respect of deductions for NSSF, NHIF and PAYE. However, a total of Kshs.11,864 had not been remitted to the relevant authorities as at 30 June, 2023. Further, it was noted that the Fund management deducted NSSF of Kshs.200 from each employee instead of the required Kshs.1,080 in the months of March and April 2023.

In the circumstances, Management was in breach of the law.

3. Irregular Award of Bursaries

The statement of receipts and payments reflects other grants and transfers amounting to Ksh.38,755,300. The amount was transferred to needy students in secondary schools and tertiary institutions. However, there was no evidence to show that there was a sub-committee formed that included two co-opted members, one who must be an Education Officer or an officer seconded by the Ministry of Education as required by the Fund Board circular Ref. CDF Board circulars/Vol 1/111 dated 13 September 2010. Further, the established criteria for identifying the beneficiaries were not documented and provided for audit review. In addition, all the minutes of the Bursary Committee were not provided for audit verification. This was contrary to Regulation 104 of the Public Financial Management Regulations, 2015 requires that all receipts and payment vouchers of public monies shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by appropriate authority and documentation

In the circumstances, the Fund management was in breach of the law.

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of the Management and Those Charged with Governance

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

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

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the Fund's 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 Management.
- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Fund to cease its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 May, 2024

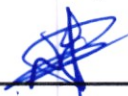
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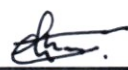
IX. Statement of Receipts and Payments for the Year Ended 30th June 2023

	Note	2022/2023	2021/2022
		Kshs	Kshs
Receipts			
Transfers From NGCDF Board	1	97,000,000	182,177,758
Proceeds From Sale of Assets	2	-	-
Other Receipts	3	-	388,000
Total Receipts		97,000,000	182,565,758
Payments			
Compensation Of Employees	4	1,079,483	2,645,660
Committee expenses	5	1,428,500	2,106,394
Use Of Goods and Services	6	6,156,314	7,470,959
Transfers To Other Government Units	7	-	129,480,819
Other Grants and Transfers	8	38,755,300	45,549,243
Acquisition Of Assets	9	-	-
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		47,419,597	187,253,075
Surplus / (Deficit)		49,580,403	(4,687,317)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by the NGCDFC on 02/04/2024 and signed by:


Fund Account Manager
Name: Peter Maraya


National Sub-County Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430


Chairman NG-CDF Committee
Name: Naomi Esokon


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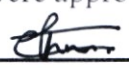
X. Statement of Assets and Liabilities as at 30th June, 2023


	Note	2022/2023	2021/2022
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances (As Per the Cash Book)	12A	58,050,582	8,470,179
Cash Balances (Cash at Hand)	12B	-	-
Total Cash and Cash Equivalents		58,050,582	8,470,179
Accounts Receivable			
Outstanding Imprests	13	-	-
Total Financial Assets		58,050,582	8,470,179
Financial Liabilities			
Accounts Payable (Deposits)			
Retention	14A	-	-
Gratuity	14B	-	-
Total Financial Liabilities		-	-
Net Financial Assets		58,050,582	8,470,179
Represented By			
Fund Balance B/Fwd	15	8,470,179	13,127,496
Prior Year Adjustments	16	-	30,000
Surplus/Deficit for The Year		49,580,403	(4,687,317)
Net Financial Position		58,050,582	8,470,179

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 02/04/2024 and signed by:


Fund Account Manager
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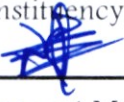


*Loima Constituency**National Government Constituencies Development Fund (NGCDF)**Annual Report and Financial Statements for The Year Ended June 30, 2023***XI. Statement of Cash Flows for The Year Ended 30th June 2023**

	Notes	2022/2023	2021/2022
		Kshs	Kshs
Receipts From Operating Activities			
Transfers From NGCDF Board	1	97,000,000	182,177,758
Other Receipts	3	-	388,000
Total Receipts		97,000,000	182,565,758
Payments			
Compensation Of Employees	4	1,079,483	2,645,660
Committee Expenses	5	1,428,500	2,106,394
Use Of Goods and Services	6	6,156,314	7,470,959
Transfers To Other Government Units	7	-	129,480,819
Other Grants and Transfers	8	38,755,300	45,549,243
Oversight Committee Expenses	10	-	-
Other Payments	11	-	-
Total Payments		47,419,597	187,253,075
Total Receipts Less Total Payments		49,580,403	(4,687,317)
Adjusted For:			
Prior Year Adjustments	16	-	30,000
Decrease/(Increase) In Accounts Receivable	17	-	-
Increase/(Decrease) In Accounts Payable	18	-	-
Net Cash Flow from Operating Activities		49,580,403	(4,657,317)
Cashflow From Investing Activities			
Proceeds From Sale of Assets	2	-	-
Acquisition Of Assets	9	-	-
Net Cash Flows from Investing Activities		-	-
Net Increase In Cash And Cash Equivalent		49,580,403	(4,657,317)
Cash & Cash Equivalent At Start Of The Year	12	8,470,179	13,127,496
Cash & Cash Equivalent At End Of The Year	12	58,050,582	8,470,179

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The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved by NG CDFC on 02/04/2024 and signed by:

 _____	 _____	 _____
Fund Account Manager Name: Peter Maraya	National Sub-County Accountant Name: Kennedy Alubi ICPAK M/No: 14430	Chairman NG-CDF Committee Name: Naomi Esokon

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XII. Summary Statement of Appropriation for The Year Ended 30th June 2023

Receipts/Payments	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference	% of Utilization
	a	b		c=a+b	d	e=c-d	f=d/c %
Receipts	2022/2023	Opening Balance (C/Bk) and AIA	Previous Years' Outstanding disbursements	2022/2023	2022/2023		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Transfers From NGCDF Board	138,215,033	8,470,179	-	146,685,212	105,470,179	41,215,033	72%
Proceeds From Sale of Assets	-	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	-	0%
Totals	138,215,033	8,470,179	-	146,685,212	105,470,179	41,215,033	
Payments							
Compensation Of Employees	3,604,230	67,803	-	3,672,033	1,079,483	2,592,550	30%
Committee Expenses	1,198,000	494,600	-	1,692,600	1,428,500	264,100	84%
Use Of Goods and Services	6,685,671	280,286	-	6,965,957	6,156,314	809,643	88%
Transfers to Other Government Units	64,300,000	7,200,000	-	71,500,000	-	71,500,000	0%
Other Grants and Transfers	54,491,191	39,490	-	54,530,681	38,755,300	15,775,381	71%
Acquisition of Assets	-	-	-	-	-	-	0%
Oversight Committee Expenses	1,382,150	-	-	1,382,150	-	1,382,150	0%
Other Payments	2,903,791	-	-	2,903,791	-	2,903,791	0%
Funds Pending Approval**	3,650,000	388,000	-	4,038,000	-	4,038,000	0%
Totals	138,215,033	8,470,179	-	146,685,212	47,419,597	99,265,615	

*Loima Constituency
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***Funds pending approval are sums not yet approved by the board for utilisation and include approved allocations and/or AIA not yet allocated for specific projects.*

Explanatory Notes.


- (a) The Compensation of Employees utilization stands at 30% because the NGCDFC Staff were recruited later in the 3rd quarter of the Financial year resulting to savings.
- (b) The Committee Expenses utilization stands at 84% because of the delay in disbursement that was partly received in the 4th quarter.
- (c) The Use of Goods and Services utilization stands at 88% because of the delay in disbursement that was partly received in the 4th quarter.
- (d) The Transfers to other Government units' utilization stands at 0% because of the delay in disbursement that was partly received in the 4th quarter.
- (e) The Other Grants and Transfers utilization stands at 71% because of the delay in disbursement that was partly received in the 4th quarter.
- (f) The Acquisition of Assets utilization stands at 0% because of the delay in disbursement that was partly received in the 4th quarter.
- (g) The Oversight Committee Expenses utilization stands at 0% because of the delay in disbursement that was partly received in the 4th quarter.
- (h) The Other Payments utilization stands at 0% because of the delay in disbursement that was partly received in the 4th quarter.

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.


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Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities	
Description	Amount
Budget utilisation difference totals	99,265,615
Less undisbursed funds receivable from the Board as at 30 th June 2023	41,215,033
	58,050,582
Increase/(decrease) Accounts payable	-
(Decrease)/Increase Accounts Receivable	-
Add/Less Prior Year Adjustments	-
Cash and Cash Equivalents at the end of the 30 th June 2023	58,050,582

The Constituency financial statements were approved by NG CDFC on 02/04/2024 and signed by:



Fund Account Manager
Name: Peter Maraya



National Sub-County Accountant
Name: Kennedy Alubi
ICPAK M/No: 14430



Chairman NG-CDF Committee
Name: Naomi Esokon

*Loima Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Budget Execution by Sectors and Projects for The Year Ended 30th June 2023

Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
		Kshs	Kshs			
1.0 Administration and Recurrent						
1.1 Compensation of employees	3,604,230	67,803	-	3,672,033	1,079,483	2,592,550
1.2 Committee allowances	648,000	200,000	-	848,000	397,000	451,000
1.3 Use of goods and services	3,235,671	280,286	-	3,515,957	3,312,229	203,728
Sub-total	7,487,901	548,089	-	8,035,990	4,788,712	3,247,278
2.0 Monitoring and evaluation						
2.1 Capacity building	874,000	-	-	874,000	874,000	-
2.2 Committee allowances	550,000	294,600	-	844,600	1,031,500	(186,900)
2.3 Use of goods and services	2,576,000	-	-	2,576,000	1,970,085	605,915
Sub-total	4,000,000	294,600	-	4,294,600	3,875,585	419,015
3.0 Emergency						
3.1 Primary Schools	-	-	-	-	-	-
3.2 Secondary schools	-	-	-	-	-	-
3.3 Tertiary institutions	-	-	-	-	-	-
3.4 Security projects	-	-	-	-	-	-
3.5 Unutilised Funds	7,636,190	-	-	7,636,190	-	7,636,190
Sub-total	7,636,190	-	-	7,636,190	-	7,636,190

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Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
4.0 Bursary and Social Security						
4.1 Primary Schools	-	-	-	-	-	-
4.2 Secondary Schools	18,855,001	14,490	-	18,869,491	26,532,000	(7,662,509)
4.3 Tertiary Institutions	20,000,000	25,000	-	20,025,000	12,223,300	7,801,700
4.4 Universities						
4.5 Social Security						
Sub-total	38,855,001	39,490	-	38,894,491	38,755,300	139,191
5.0 Sports						
5.1 Constituency Sports Tournament	2,150,000	-	-	2,150,000	-	2,150,000
5.2 North Rift Regional Sports Tournament	350,000	-	-	350,000	-	350,000
Sub-total	2,500,000	-	-	2,500,000	-	2,500,000
6.0 Environment						
6.1 Natwel Primary School	625,000	-	-	625,000	-	625,000
6.2 Lomwaragete Primary School	625,000	-	-	625,000	-	625,000
6.3 Nangereny Primary School	625,000	-	-	625,000	-	625,000
6.4 Aurumosing Primary School	625,000	-	-	625,000	-	625,000
Sub-total	2,500,000	-	-	2,500,000	-	2,500,000
7.0 Primary Schools Projects						
7.1 Kalopiria Primary School	3,000,000	-	-	3,000,000	-	3,000,000

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Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.2 Mala Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.3 Kanyangapus Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.4 Locherekuyen Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.5 Nakutan Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.6 Kaemase Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.7 Kaayen Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.8 Natuntun Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.9 Nakitoekirion Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.10 Nationokar Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.11 Kasogoletom Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.12 Lokorikipi Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.13 Kekoroengorok Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.14 Nakabaran Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.15 Lokoyo Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.16 Loble Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.17 Kaekuto Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.18 Alablab Primary School	1,500,000	-	-	1,500,000	-	1,500,000
7.19 Lomilo Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.20 Kapulikine Primary School	3,000,000	-	-	3,000,000	-	3,000,000

*Loima Constituency
National Government Constituencies Development Fund (NGCDF)
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Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
7.21 Naurienpuu Primary School	3,000,000	-	-	3,000,000	-	3,000,000
7.22 Nabuin Primary School	2,500,000	-	-	2,500,000	-	2,500,000
7.23 Kodopa Primary School	2,000,000	-	-	2,000,000	-	2,000,000
Sub-total	60,000,000	-	-	60,000,000	-	60,000,000
8.0 Secondary Schools Projects						
8.1 Loima Girls Secondary School	-	7,200,000	-	7,200,000	-	7,200,000
8.2 Lorengippi Secondary School	1,300,000	-	-	1,300,000	-	1,300,000
8.3 Nadapal Girls Secondary School	3,000,000	-	-	3,000,000	-	3,000,000
Sub-total	4,300,000	7,200,000	-	11,500,000	-	11,500,000
9.0 Tertiary Institutions Projects						
9.1 -	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
10.0 Security Projects						
10.1 Lorugum Police Station	3,000,000	-	-	3,000,000	-	3,000,000
Sub-total	3,000,000	-	-	3,000,000	-	3,000,000
11.0 Acquisition of assets						
11.1 Motor Vehicles (including motorbikes)	-	-	-	-	-	-
11.2 Construction of CDF office	-	-	-	-	-	-
11.3 Purchase of furniture and equipment	-	-	-	-	-	-

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Programme / Sub-programme	Original Budget	Adjustments		Final Budget	Actual on comparable basis	Budget utilization difference
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements			
11.4 Purchase of computers	-	-	-	-	-	-
11.5 Purchase of land	-	-	-	-	-	-
Sub-total	-	-	-	-	-	-
12.0 Oversight Committee Expenses						
12.1 Oversight Committee Allowances	1,330,000	-	-	1,330,000	-	1,330,000
12.2 Other Oversight Committee Expenses	52,150	-	-	52,150	-	52,150
Sub-total	1,382,150	-	-	1,382,150	-	1,382,150
13.0 Others						
13.1 Loima NG-CDF Office	703,791	-	-	703,791	-	703,791
13.2 Loima NG-CDF Strategic Plan	2,200,000	-	-	2,200,000	-	2,200,000
Sub-total	2,903,791	-	-	2,903,791	-	2,903,791
Funds Pending Approval**						
Loima Girls Secondary School	2,200,000	-	-	2,200,000	-	2,200,000
Loima Technical and Vocational College	1,450,000	-	-	1,450,000	-	1,450,000
AIA	-	-	-	-	-	-
PMC Savings	-	388,000	-	388,000	-	388,000
Total	3,650,000	388,000	-	4,038,000	-	4,038,000
Total	138,215,033	8,470,179	-	146,685,212	47,419,597	99,265,615

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

XIV. Significant Accounting Policies

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

1. Statement of compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the NGCDF-Loima 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 National Government Constituency Development Fund (NG-CDF)

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

Proceeds from Sale of Assets

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

Other receipts

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

Significant Accounting Policies continued

Unutilized Funds from PMCs.

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

External Assistance

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

b) Recognition of payments

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

Compensation of Employees

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

Use of Goods and Services

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

Acquisition of Fixed Assets

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

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

5. In-kind contributions

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

Significant Accounting Policies continued

6. Cash and Cash Equivalent.

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

7. Accounts Receivable

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

8. Accounts Payable

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

9. Pending Bills

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

10. Unutilized Fund

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

Significant Accounting Policies continued

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest which is accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on 15 June 2022 for the period 1st July 2022 to 30th June 2023 as required by law. Included in the adjustments are Cash book opening balance, AIA generated during the year and constituency allocations not yet disbursed at the beginning of the financial year.

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

12. Comparative Figures

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

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2023.

14. Errors

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

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

15. Related Party Transactions

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

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XV. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description	2022/2023	2021/2022
NGCDF Board	Kshs	Kshs
AIE NO. B140983	-	33,000,000
AIE NO. B155987	-	12,088,879
AIE NO. B105630	-	34,000,000
AIE NO. B128594	-	6,000,000
AIE NO. B128906	-	12,000,000
AIE NO. B154103	-	12,000,000
AIE NO. B105846	-	30,000,000
AIE NO. B164438	-	19,000,000
AIE NO. B155873	-	24,088,879
AIE NO. B185150	7,000,000	-
AIE NO. B185390	7,000,000	-
AIE NO. B185696	14,000,000	-
AIE NO. B206004	5,000,000	-
AIE NO. B206451	12,000,000	-
AIE NO. B205961	12,000,000	-
AIE NO. B207559	20,000,000	-
AIE NO. B207841	20,000,000	-
TOTAL	97,000,000	182,177,758

2. Proceeds from Sale of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Receipts from sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from sale of office and general equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Others (specify)	-	-
Total	-	-

Notes to the Financial Statements (Continued)

3. Other Receipts

	2022/2023	2021/2022
	Kshs	Kshs
Interest Received	-	-
Rents	-	-
Receipts from sale of tender documents	-	-
Hire of plant/equipment/facilities	-	-
Unutilized funds from PMCs	-	388,000
Other Receipts Not Classified Elsewhere	-	-
Total	-	388,000

4. Compensation of Employees

	2022/2023	2021/2022
	Kshs	Kshs
NG-CDFC Basic staff salaries	1,032,683	1,589,420
Personal allowances paid as part of salary	-	-
House Allowance	-	-
Transport Allowance	-	-
Leave allowance	-	-
Gratuity to contractual employees	-	889,080
Employer Contributions Compulsory national social security schemes	46,800	167,160
Total	1,079,483	2,645,660

5. Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
Sitting allowance	397,000	2,106,394
Other committee expenses	1,031,500	-
Total	1,428,500	2,106,394

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Notes to The Financial Statements (Continued)

6. Use of Goods and services

	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	10,010	2,120,000
Electricity	-	213,400
Water & sewerage charges	-	250,000
Office rent	-	-
Communication, supplies and services	169,000	247,000
Domestic travel and subsistence	974,600	750,400
Printing, advertising and information supplies & services	1,301,230	-
Rentals of produced assets	-	-
Training expenses	598,700	1,118,141
Hospitality supplies and services	509,000	50,000
Insurance costs	-	-
Specialised materials and services	-	-
Office and general supplies and services	361,670	430,000
Fuel, oil & lubricants	1,357,062	891,600
Other operating expenses	604	40,000
Bank Charges	3,600	50,418
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	750,000	1,200,000
Routine maintenance - other assets	120,838	110,000
Total	6,156,314	7,470,959

7. Transfer to Other Government Units

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers To Primary Schools	-	106,180,819
Transfers To Secondary Schools	-	23,300,000
Transfers To Tertiary Institutions	-	-
Total	-	129,480,819

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Notes to the Financial Statements (Continued)

8. Other Grants and Other transfers

	2022/2023	2021/2022
	Kshs	Kshs
Bursary – secondary schools (see attached list)	26,532,000	9,985,510
Bursary – tertiary institutions (see attached list)	12,223,300	8,535,000
Bursary – special schools (see attached list)	-	-
Mock & CAT (see attached list)	-	-
Social Security programmes (NHIF)	-	-
Security projects (see attached list)	-	17,336,526
Sports projects (see attached list)	-	1,000,000
Environment projects (see attached list)	-	1,500,000
Emergency projects (see attached list)	-	7,192,207
Roads projects (see attached list)	-	-
Total	38,755,300	45,549,243

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Notes to the Financial Statements (Continued)

9. Acquisition of Assets

	2022/2023	2021/2022
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and renovation of plant, machinery and equipment	-	-
Acquisition of Land	-	-
Acquisition Intangible Assets	-	-
Total	-	-

10. Oversight Committee Expenses

	2022/2023	2021/2022
	Kshs	Kshs
COC Members allowance	-	-
Other COC expenses	-	-
Total	-	-

11. Other Payments

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

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Notes to the Financial Statements (Continued)

12. Cash Book Bank Balance

Name Of Bank, Account No. & Currency	2022/2023	2021/2022
	Kshs	Kshs
12A: Bank Accounts (Cash Book Bank Balance)		
Equity Bank, A/C No. 0990261717473, Branch Lodwar. (Main Account)	58,050,582	8,470,179
Equity Bank, A/C No. Lodwar Branch. (Deposit Account)	-	-
Total	58,050,582	8,470,179
12 B: Cash on Hand		
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other Locations (<i>Specify</i>)	-	-
Total	-	-
<i>[Provide Cash Count Certificates for Each]</i>		

13. Outstanding Imprests

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
-	-	-	-	-
Total	-	-	-	-

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

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Notes to the Financial Statement (Continued)

14. Retention and Gratuity

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

15. Fund Balance B/F

	(1 st July 2022-1)	(1 st July 2021-2)
	Kshs	Kshs
Bank accounts	8,470,179	13,127,496
Cash in hand	-	-
Imprest	-	-
Total	8,470,179	13,127,496
Less		
Payables: - Retention	-	-
Payables – Gratuity	-	-
Fund Balance Brought Forward	-	-

[Provide short appropriate explanations as necessary]

Notes to the Financial Statements (Continued)

16. Prior Year Adjustments

	Balance b/f as per Audited Financial statements	Adjustments	Adjusted Balance** BF
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

** The adjusted balances are not carried down on the face of the financial statement.

(Entity to provide disclosure on the adjusted amounts)

17. Changes in Accounts Receivable – Outstanding Imprests

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

18. Changes in Accounts Payable – Deposits and Retentions

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

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Notes to the Financial Statements (Continued)

19. Other Important Disclosures

19.1: Pending Accounts Payable (See Annex 1)

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

19.2: Pending Staff Payables (See Annex 2)

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

19.3: Unutilized Fund (See Annex 3)

	2022/2023	2021/2022
	Kshs	Kshs
Compensation of employees	2,592,550	67,803
Committee expense	264,100	494,600
Use of goods and services	809,643	280,286
Amounts due to other Government entities	42,150,000	7,200,000
Amounts due to other grants and other transfers	7,560,348	39,490
Acquisition of assets	-	-
Oversight Committee Expenses	1,382,150	0
Other Payments		
Loima NG-CDF Office	703,791	-
Loima NG-CDF Strategic Plan	2,200,000	-
Saving From Purchase of School Bus	388,000	388,000
Funds pending approval	-	-
Total	58,050,582	8,470,179

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Notes to the Financial Statements (Continued)

19.4: PMC account balances (See Annex 5)

	2022/2023	2021/2022
	Kshs	Kshs
PMC Account Balances (See Attached List)	3,011,404	642,051
Total	3,011,404	642,051

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XVI. Annexes

Annexes: 1 Analysis of Pending Accounts Payable

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

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Annex 2 - Analysis of Pending Staff Payables

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

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Annex 3 – Unutilized Fund

Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Compensation of employees	Compensation of employees Balance	2,592,550	649,839	
Committee Allowances	Committee Allowances	264,100	-	
Use of goods & services	Use of goods & services Balance	809,643	192,850	
Amounts due to other Government entities				
Primary Schools				
Kalopiria Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Mala Primary School	Construction to completion of two classrooms, Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Kanyangapus Primary School	Construction to completion of One classroom at Kshs. 1,300,000 and supply of 40 desks at Kshs. 200,000	1,500,000	-	New Project
Locherekuyen Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Nakutan Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Kaemase Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Kaayen Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Natuntun Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Nakitoekirion Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Nationokar Primary School	Construction to completion of One classrooms Kshs 1,500,000 to completion	1,500,000	-	New Project
Kasogoletom Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Lokorikipi Primary School	Construction to completion of two classrooms at Kshs. 2,600,000 and supply of 80 desks at Kshs. 400,000	3,000,000	-	New Project
Kekoroengorok Primary School	Construction to completion of One classroom at Kshs. 1,300,000 and supply of 40 desks at Kshs. 200,000	500,000	-	New Project
Lobole Primary School	Construction to completion of One classroom at Kshs. 1,300,000 and supply of 40 desks at Kshs. 200,000	1,450,000	-	New Project
Secondary School Projects				
Loima Girls Secondary School	Purchase of 52 seater school bus	7,200,000	7,200,000	New Project
Sub-Total		42,150,000	7,200,000	
Amounts due to other grants and other transfers				
Bursary Secondary Schools	Payment of bursary to needy students in secondary Schools	109,079	-	New Project
Bursary Tertiary Institutions	Payment of bursary to needy students in tertiary institutions	30,112	39,490	New Project
Emergency Reserve	To cater for any unforeseen occurrences in the constituency during the financial year	7,421,157	-	New Project
Sub-Total				
Acquisition of assets		-	-	-

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Name	Brief Transaction Description	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Oversight Committee Expenses				
Oversight Committee Allowances	Oversight Committee Allowances	1,330,000	-	New Project
Other Oversight Committee Expenses	Other Oversight Committee Expenses	52,150	-	New Project
Others (specify)				
Loima NG-CDF Strategic Plan	To facilitate in preparation, facts collection designing, typesetting and printing of Loima Constituency Strategic plan for the period between 2023 - 2027	2,200,000	-	New Project
Loima NG-CDF Office	Renovation to completion of the NG-CDF Office; fixing of doors and windows, Painting and replacement of broken horse pipes	703,791	-	New Project
Unallocated	Saving from Purchase of Bus - Napeillilim Secondary School	388,000	388,000	PMC Saving
Sub-Total		3,291,791	388,000	
Funds pending approval	-	-	-	-
Grand Total		58,050,582	8,470,179	

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Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost At Year End (Kshs)
Land	1,500,000	-	-	1,500,000
Buildings and structures	5,100,000	-	-	5,100,000
Transport equipment	511,000	-	-	511,000
Office equipment, furniture and fittings	67,000	-	-	67,000
ICT Equipment, Software and Other ICT Assets	-	-	-	
Other Machinery and Equipment	-	-	-	
Heritage and cultural assets	-	-	-	
Intangible assets	-	-	-	
Total	7,178,000	-	-	7,178,000

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Annex 5 – PMC Bank Balances as at 30th June 2023

PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Loima Boys Secondary School	Equity Bank, Lodwar	990279761212	66,375	
Kalemunyang Secondary School	Equity Bank, Lodwar	990279794318	58,590	
Lorugum Boys Secondary School	Equity Bank, Lodwar	990280970299	127,680	
David Lee Adventist Nagis Secondary School	Equity Bank, Lodwar	990280973288	1,700	
Turkana Girls Secondary School	Equity Bank, Lodwar	990280996375	54,600	
Nadapal Girls Secondary School	Equity Bank, Lodwar	990280982606	11,903	
Turkwel Boys Secondary School	Equity Bank, Lodwar	990279752386	14,040	
Lomil Girls Secondary	Equity Bank, Lodwar	990277353216	14,122	
Napeililim Mixed Secondary School	Equity Bank, Lodwar	990278986020	228	
Loima Girls Secondary School	Equity Bank, Lodwar	990279761172	39,927	
Kotela Primary School	Equity Bank, Lodwar	990279761191	47,114	
Kangalita Primary School	Equity Bank, Lodwar	990279761351	67,008	
Sasak-Echoke Primary School	Equity Bank, Lodwar	990279761359	58	
Lomilo Primary School	Equity Bank, Lodwar	990279761372	47,140	
Lokipetot-Arengan Primary School	Equity Bank, Lodwar	990279762106	135,080	
Loroo Primary School	Equity Bank, Lodwar	990279763418	17,460	
Lochor Esekon Primary School	Equity Bank, Lodwar	990279765019	15	
Urum Primary School	Equity Bank, Lodwar	990279813235	29,589	
Kabulokor Primary School	Equity Bank, Lodwar	990279829753	60	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Nakabaran Primary School	Equity Bank, Lodwar	990280953057	11,468	
Lorogo Primary School	Equity Bank, Lodwar	990280963447	460	
Natodoi Primary School	Equity Bank, Lodwar	990280965569	2,580	
Nagis Primary School	Equity Bank, Lodwar	990280966949	5,856	
Kotaruk Primary School	Equity Bank, Lodwar	990280968404	36,172	
Ulukuse Primary School	Equity Bank, Lodwar	990280968894	185,380	
Namagirat Primary School	Equity Bank, Lodwar	990280973930	45,034	
Lokiriama Primary School	Equity Bank, Lodwar	990280974173	45,919	45,919
Kakalel Primary School	Equity Bank, Lodwar	990280979056	32,512	
Nadapal Primary School	Equity Bank, Lodwar	990280982577	39,360	
Nakorimunyen Primary School	Equity Bank, Lodwar	990280982884	48,501	
Kalemunyang Primary School	Equity Bank, Lodwar	990280989833	61,380	
St. John Naurenpuu Primary School	Equity Bank, Lodwar	990282190590	45,760	
Natwel Primary School Pmc	Equity Bank, Lodwar	990282190974	100,800	
Napeililim Primary School	Equity Bank, Lodwar	990282222170	59,760	
Lochor Ekuyen Primary School	Equity Bank, Lodwar	990282224415	45,160	45,160
Nakoyo Angisikiria Lotongina Ecde	Equity Bank, Lodwar	990282229914	39,760	
Lolemugete Primary School	Equity Bank, Lodwar	990282230010	22,000	
Sasak Edoot Primary School	Equity Bank, Lodwar	990282231380	45,200	
Kangole Primary School	Equity Bank, Lodwar	990282232480	140,800	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Nangereny Primary School	Equity Bank, Lodwar	990282282440	21,800	21,800
Lokoyo Primary School	Equity Bank, Lodwar	990282289885	8,400	
Moruongor Primary School	Equity Bank, Lodwar	990282292206	39,968	
Aic Lomil Primary School	Equity Bank, Lodwar	990282312507	-	165,800
Nataparkakono Primary School	Equity Bank, Lodwar	990282313934	-	
Agc Nakutan Primary School	Equity Bank, Lodwar	990282494176	24,028	
Loya Primary School	Equity Bank, Lodwar	990282577355	23,600	23,600
Moruese Primary School	Equity Bank, Lodwar	990282642568	29,800	
Tiya Primary School	Equity Bank, Lodwar	990176245084	240	
Konyipad Primary School	Equity Bank, Lodwar	990176250915	130	
Nakamane Primary School	Equity Bank, Lodwar	990279192799	30,191	
Lorugum Primary School	Equity Bank, Lodwar	990279193098	45,240	45,240
Nakwasinyen Primary School	Equity Bank, Lodwar	990279193907	40,267	
Lokatul Primary School	Equity Bank, Lodwar	990279751874	67,220	67,220
Napeikar Primary School	Equity Bank, Lodwar	990279752217	53	
Kalomegur Primary School	Equity Bank, Lodwar	990279752343	9,120	
Turkana Girls Primary School	Equity Bank, Lodwar	990279752444	650	
Koono Primary School	Equity Bank, Lodwar	990279753805	35,992	
Kodopa Primary School	Equity Bank, Lodwar	990279754097	10,786	
Nabuin Primary School	Equity Bank, Lodwar	990279754525	5,952	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Nakeju-Akaal Primary School	Equity Bank, Lodwar	990279756876	361	
Kaitese Primary School	Equity Bank, Lodwar	990279757307	24,012	
Lokori-Kipi Primary School	Equity Bank, Lodwar	990279757394	39,196	
Katukury Primary School	Equity Bank, Lodwar	990279757804	18,200	
Kospir Primary School	Equity Bank, Lodwar	990279759384	180	
Naremit Primary School	Equity Bank, Lodwar	990279759631	92	
Lochor-Edome Primary School	Equity Bank, Lodwar	990279761165	2,503	
Lobei Primary School	Equity Bank, Lodwar	990263412831	82,386	
Namorunyang Primary School	Equity Bank, Lodwar	990272638981	15,905	15,905
Mala Primary School	Equity Bank, Lodwar	990276208371	136,460	
Nakuja Ekalale Primary School	Equity Bank, Lodwar	990277326678	14,440	
Kolelewi Primary School	Equity Bank, Lodwar	990277326961	155,679	
Nakwapua Primary School	Equity Bank, Lodwar	990277331096	14,594	
Kangataruk Primary School	Equity Bank, Lodwar	990277463382	7,910	
Atalokamusio Primary School	Equity Bank, Lodwar	990277470935	8,822	
Napeidukan Primary School	Equity Bank, Lodwar	990277532539	856	
Koloboi Primary School	Equity Bank, Lodwar	990277535636	4,670	
Nawoyawoi Primary School	Equity Bank, Lodwar	990277535944	368	
Locherelim Primary School	Equity Bank, Lodwar	990277790881	3,800	
Nakwamunyen Primary School	Equity Bank, Lodwar	990279190625	9,829	

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PMC	Bank	Account number	Bank Balance 2022/2023	Bank Balance 2021/2022
Nataparkakono Primary School	Equity Bank, Lodwar	990279190524	5,554	
Marakalo Water Drilling	Equity Bank, Lodwar	990277452566	36	
Koleleui Water Drilling	Equity Bank, Lodwar	990277410731	-	
Nakuja Ekalale Water Drilling	Equity Bank, Lodwar	990277410725	3,960	
Kyangapus Primary School	Equity Bank, Lodwar	990279754983	33,700	
Natuntun Primary School	Equity Bank, Lodwar	990279752253	42,360	
Lokopu Primary School	Equity Bank, Lodwar	990279752083	50,660	
Kaekoroe-Akwan Primary School	Equity Bank, Lodwar	990279769717	14,284	
Nawomor Primary School	Equity Bank, Lodwar	990279768074	74,554	
Kaakim Kraal Emergency	Equity Bank, Lodwar	990277513653	7,881	
Loima Cdf Emergency	Equity Bank, Lodwar	990264404378	1,380	
Kawou-Etom Security Road	Equity Bank, Lodwar	990282182349	2,200	
Namoru Arengan Border Control Loima	Equity Bank, Lodwar	990282585416	800	
Namoruputh Police Station	Equity Bank, Lodwar	990279197968	145	
Turkwel Ict Hub	Equity Bank, Lodwar	990277601817	79,629	
Kalemunyang Ict Hub	Equity Bank, Lodwar	990279757457	13,883	
Loima Sub County Director Of Education	Equity Bank, Lodwar	990281083562	-	
Loima NG-CDF Office	Equity Bank, Lodwar	990282241257	127	
Total			3,011,404	430,644

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Annex 6: Progress On Follow Up of Auditor Recommendations

The Audit certificate for the previous audit exercise has not been received by the management of NGCDF Loima. As soon as we are in receipt, we shall provide progress on follow up of auditor's recommendations.


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Name: Peter Maraya
Fund Account Manager.