

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY	
REPORT	
DATE: 04 JUL 2023	DAY: TUE
TABLED BY:	Hon Owen Bayu, MP Deputy leader, majority party
CLERK OF THE TABLE:	Inzofu mwale

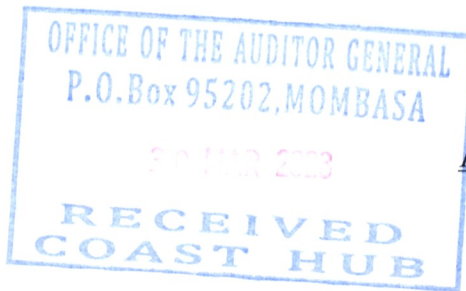
PARLIAMENT
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THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2022**



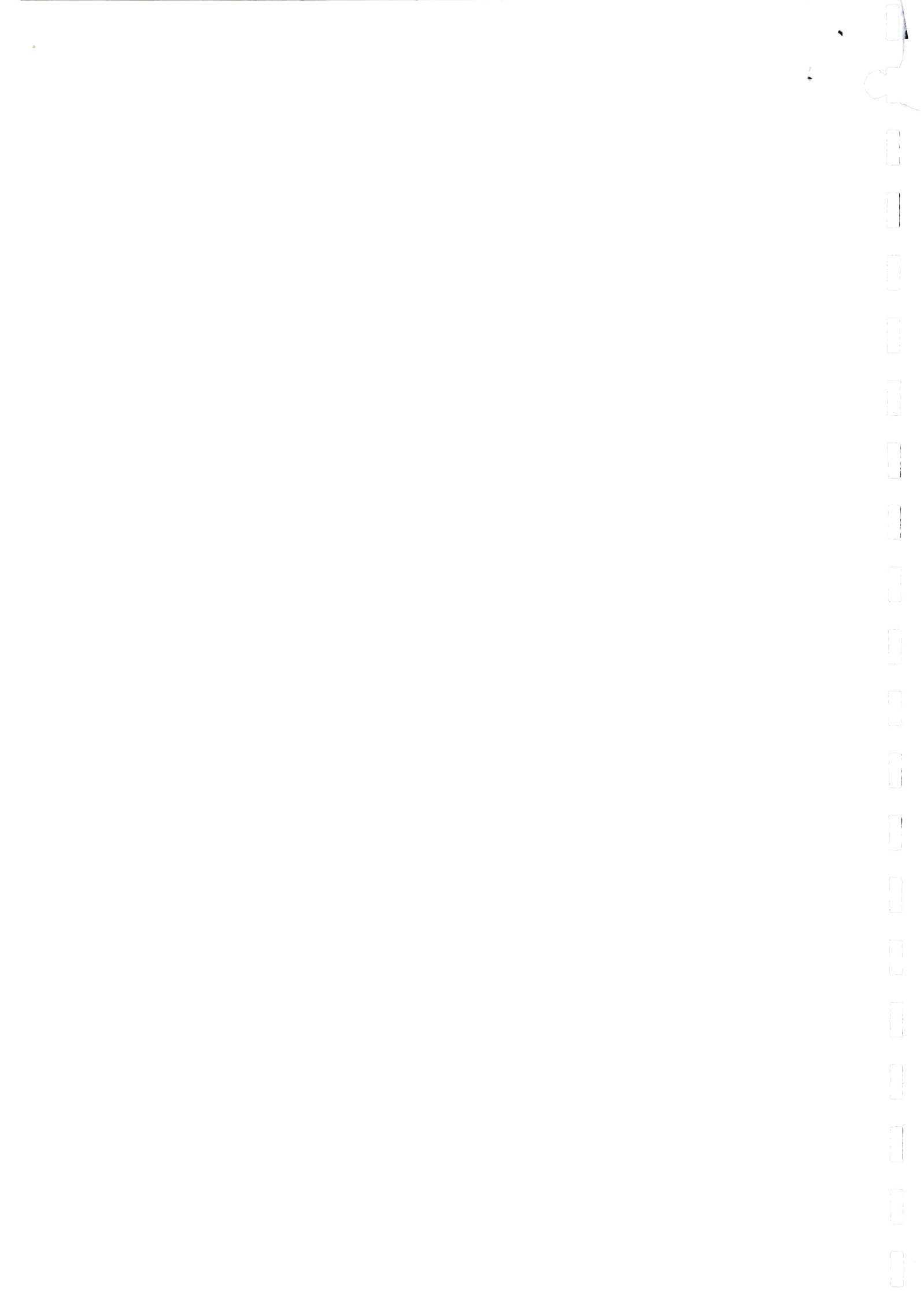
Revised Template 30th June 2022



MAGARINI CONSTITUENCY
NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND

REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30th JUNE 2022

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



***Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022***

Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

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I. 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 2016. 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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- 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 Magarini 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)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No	Designation	Name
1.	A.I.E holder	Yaye Shosi Ahmed
2.	Sub-County Accountant	Steven Kilonzo Mwachia
3.	Chairman NGCDFC	Samson K Ngudu
4.	Member NGCDFC	Ramla Abdullah

(d) Fiduciary Oversight Arrangements

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

(e) Magarini Constituency NGCDF Headquarters

NG CDF Office Building
Next to Assistant County Commissioner's Office
Gongoni
P.O Box 1907-80200
Malindi, Kenya

(f) Magarini Constituency NGCDF Contacts

Telephone: (254) 0112512660
E-mail: magarini@ngcdf.go.ke
Website: www.ngcdf.go.ke

(g) Magarini Constituency NGCDF Bankers

Kenya Commercial Bank Ltd
Malindi Branch
P.O. Box 9-80200
Malindi, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

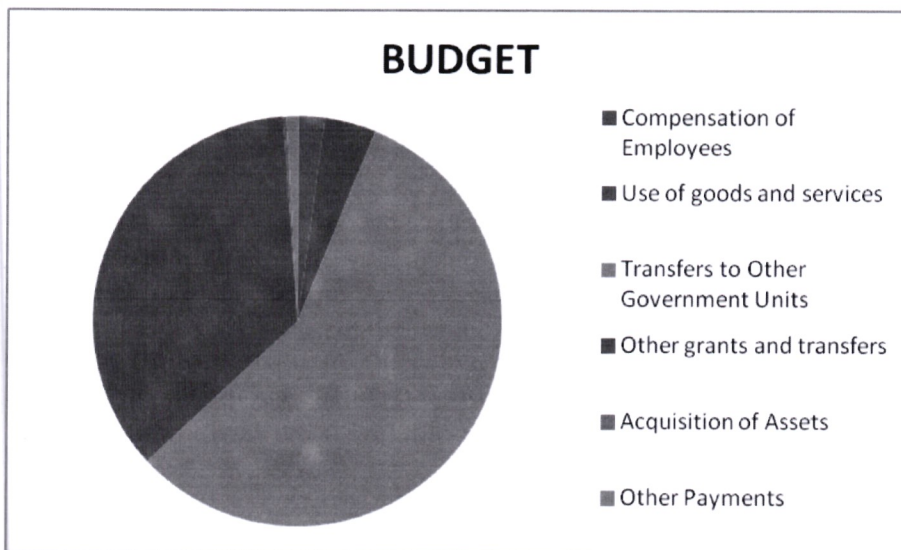
II. NG-CDFC Chairman's Report



Samson Kombe

Budget performance

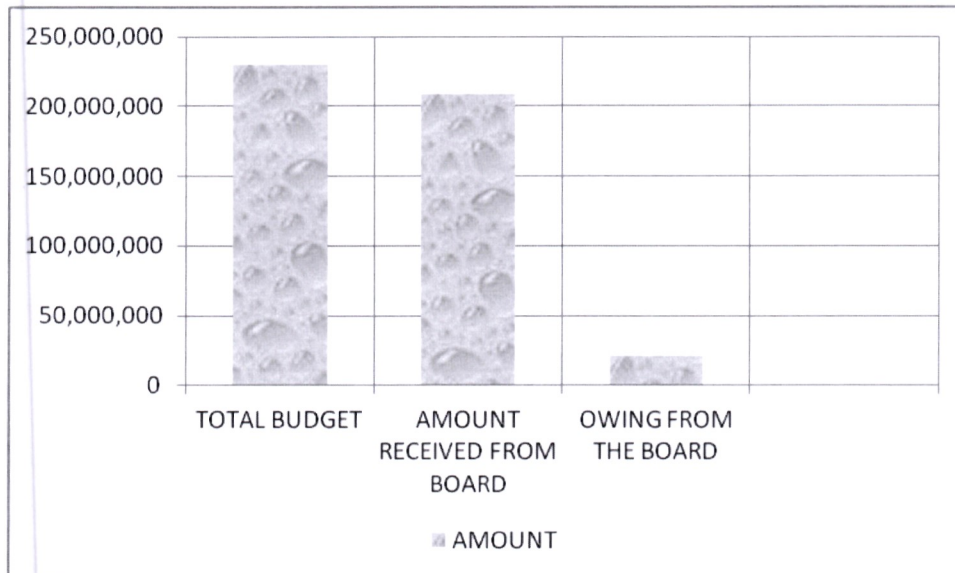
- Magarini NG-CDF's original budget was Kshs. 137 million in F/Y 2021/2022 and 60 million was brought forward from the previous financial years. During the F/Y under review, Kshs. 176 million was disbursed to the constituency. A balance of Kshs. 20 million is due from the Board.
- Below is an analysis of budget allocation in various sectors:



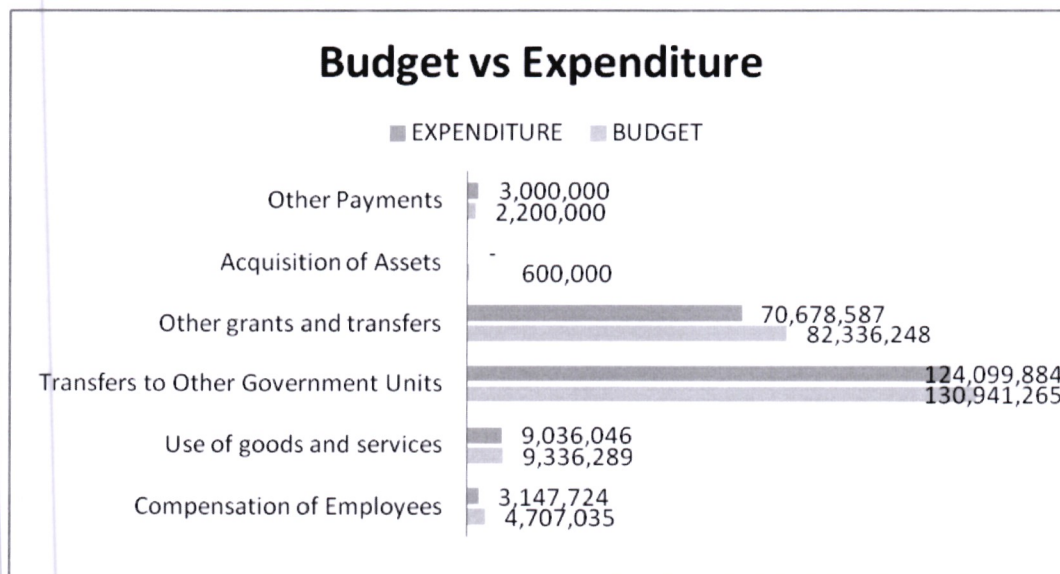
- Much of the fund went towards school infrastructures and bursary for needy student which enhances our motto "MAENDELEO KWA WOTE".

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Annual Report and Financial Statements for The Year Ended June 30, 2022

- Below is an analysis of budget against fund received



- Below is an analysis of expenditure against the budget:

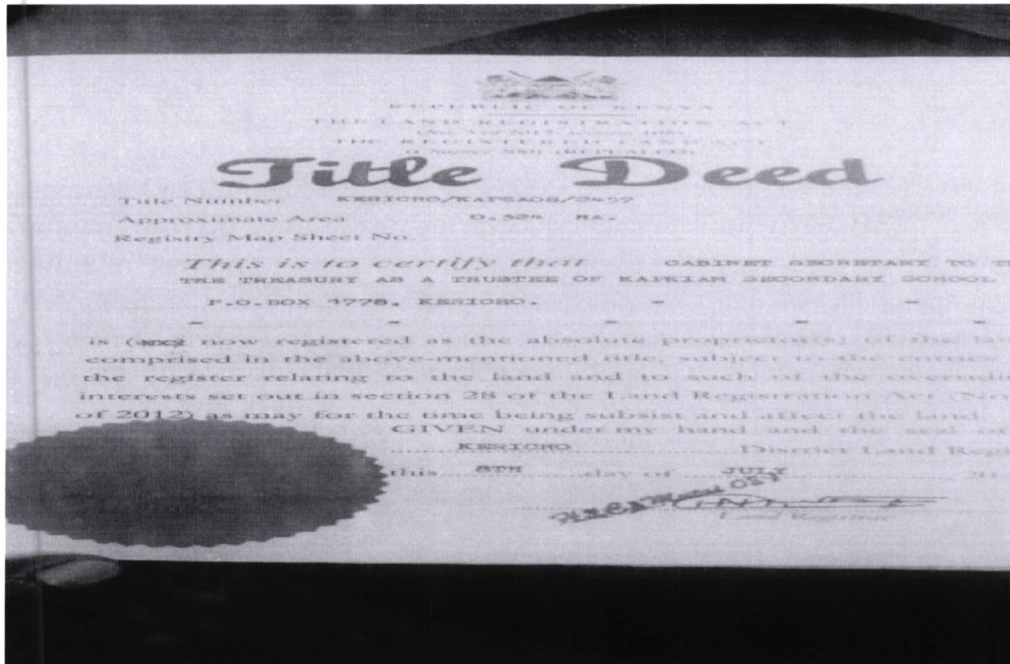


- The Magarini NG-CDF has continued to implement various projects in a well-organized and coordinated manner which follows clearly set performance indicators and time frame, under each of the national functions priorities namely: education infrastructure and bursary, security, sports, environment through equity and sustainable development in poverty eradication at community level.
- Infrastructure in the public primary and secondary school dormitories, classrooms, administration block, toilets is underway, hence creating a conducive working environment for

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both students and teachers which boosts morale and general education standards of the schools, security projects of various police stations have also been constructed, renovated and this has given our security team a conducive working environment and also improved security.

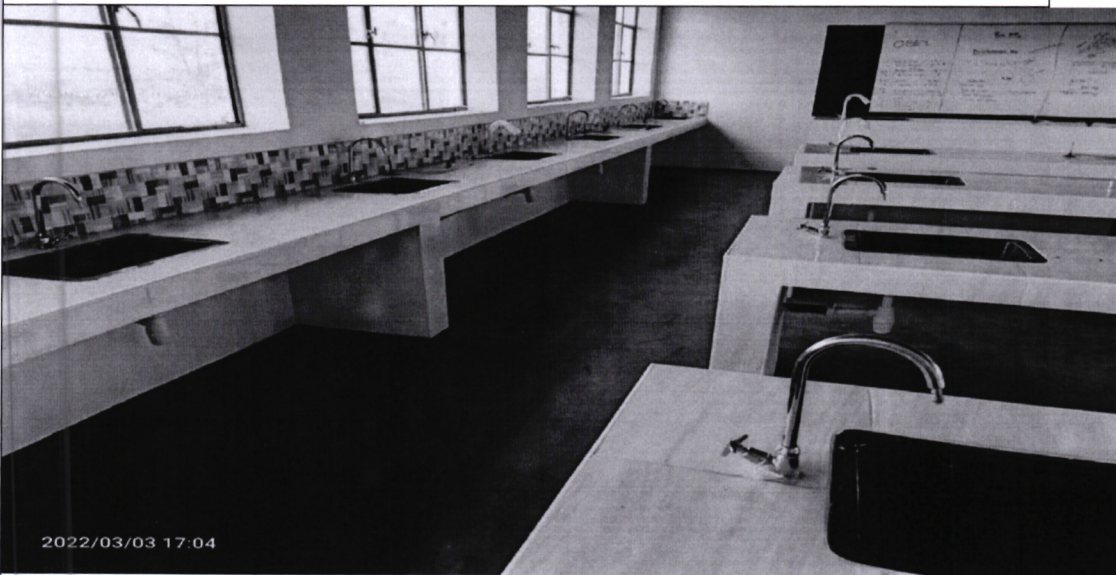
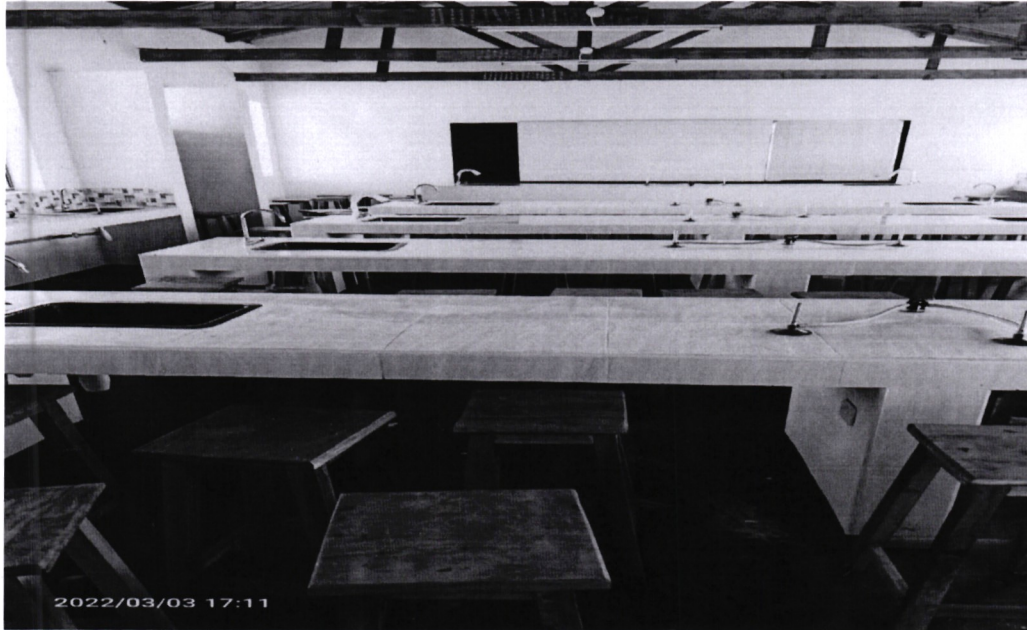
- Below are some of the projects that were done:



MAGARINI NG-CDF KAEMBENI SECONDARY SCHOOL LIBRARY



MAGARINI NG-CDF KAEMBENI SECONDARY SCHOOL LIBRARY





MAGARINI NG-CDF GARASHI SECONDARY SCHOOL DORMITORY



MAGARINI SPORTS DAY



**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
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KURAWA KANAGONI PRIMARY SCHOOL



Emerging issues

Following the Covid-19 Pandemic coupled with late disbursement of funds from the NGCDF Board, project implementation was delayed during this financial year. However, despite these issues, project implementation for new projects started and a good number of ongoing projects were completed and are in use.

Implementation challenges and recommendations

No	Challenges	Recommendations
1	Project implementation including bursary programme was slow because of the Covid 19 pandemic	Fast track project implementation
	There is only one public works officer serving constituencies in Kwale, Mombasa and Kilifi counties, resulting in delays in project design, supervision and issuance of payment and completion certificates.	The National Government should ensure that every constituency has her own Public works Officer to facilitate efficient and effective project implementation.
3	Funds allocated to Constituencies are insufficient posing a challenge to project implementation. This includes funds allocated to bursary.	The CDF Board should consider disbursing more funds to Constituencies.
5	Community proposals are forwarded to the NGCDFCs at Ward forums without getting realistic cost estimates from the public works officers posing a challenge of forwarding proposals to the NGCDF Board with unrealistic cost estimates	NGCDFCs should only consider prioritising proposals that have realistic cost estimates and BQs from the public works officer

Sign

Name **THOMAS KOMBE**
CHAIRMAN NGCDF COMMITTEE

MAGARINI CDF
COMMITTEE
30 MAR 2023
P. O. Box 1907-80200
MAMINDI

III. Statement Of Performance Against Predetermined Objectives for FY2021/22

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 *Magarini Constituency 2018-2022* plan are to:

- a) Mobilize resources for development.
- b) Reduce poverty and inequality.
- c) Improve access to quality education.
- d) Improve infrastructure in the constituency.
- e) Improve security in the constituency.
- f) Prevent environmental degradation.
- g) Build capacity to implement development projects.
- h) Promote sports activities in the constituency

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:

Constituency Programmes	Objective	Outcome	Indicator	Performance
Education	To have all children of school going age attending school.	Increased enrolment in primary schools and improved transition to secondary schools and tertiary institutions.	Number of usable physical infrastructure build in primary, secondary, and tertiary institutions. Number of bursary	In FY 2020/21 and 2021/22 Magarini NG-CDF increased: -The number of classrooms from 199 to 239 though constructions of extra classrooms in Bandacho primary school, Mkono wa jongoo primary school, Chamari primary school,

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			beneficiaries at all levels.	<p>Sogorosa primary school, Kasimani primary school, Amkeni primary school, Waresa primary school, Mpirani primary school, Mtangani pamoja primary school, Mambrui Primary school, Adimaye Primary School, Balaga Primary School, Bora Bora Primary School, Kadzandani Primary School, Kavunyalalo Primary School, Makumba Primary School, Matolani Primary School, Mekatilili Primary School, Mulunguni Primary School, Muthoroni Primary School, Povuni Primary School, Songerako Primary School, A J Kingi Secondary School, Kambi Ya Waya Secondary School, Muungano Secondary School, Ramada Secondary School, Kanyumbuni Primary School, Chasimba primary School, Mstangamali Primary School.</p> <p>-The Constituency renovated 15 classrooms in Yedhi Primary School Ng'andu Primary School, Kurawa Kanagoni Primary School</p> <p>- The number of dormitories increased from 2 to 6 through construction of new dormitories in Mapimo girls' secondary and Ngomeni secondary schools, Adu Secondary School</p> <p>-The number of science</p>
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Magarini Constituency

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				<p>laboratories increased from 7 to 21 through construction of new science laboratories in Shomela secondary, Baricho secondary, Chakama secondary, Kaembeni secondary and Mjanaheri secondary schools, Kurawa Secondary school, Fundisa secondary school, Garashi Secondary school, Garashi Secondary School, A J Kingi Secondary School, Mapimo Girls Secondary School, Magarini Hills Secondary School, Wathala Secondary School</p> <p>-The number of school toilets increased from 7 to 15 through construction of new toilet blocks in Bofu primary school, Marikebuni primary school, Ng'andu primary school, Chamari primary school, Baraka Primary school, A J Kingi Secondary School, Mulunguni Primary School, Shomela Primary School</p> <p>The constituency constructed 1 staff house in Kibokoni secondary school.</p> <p>The constituency is scheduled to purchase 1 school bus in Magarini girls secondary school</p> <p>Students at all levels benefitted from the bursary allocation.</p>
Security	To improve security in the constituency.	Improved security in the constituency.	Number of police posts and staff houses	In the FY 2019/2020 Magarini NG-CDF implemented the following

Magarini Constituency**National Government Constituencies Development Fund (NGCDF)****Annual Report and Financial Statements for The Year Ended June 30, 2022**

			constructed.	security programmes; - Construction of a 5 unit staff house at Adu police station - Construction of a 5 unit staff house at Marereni police station
Environment	To prevent environmental degradation	Improved environmental awareness in the constituency	Number of environmental programmes initiated.	In the FY 2021/2022 Magarini NG-CDF implemented the following environmental programmes; 4 No. 2 Door toilet blocks in Baraka Primary, Mulunguni Primary, Shomela Primary and A J Kingi Secondary schools.
Sports	To promote sports activities in the constituency	Increased sports activities in the constituency.	Number of sports activities implemented.	The annual constituency sports programme for 2020/21 scheduled for implementation upon receipts of funds from the NGCDF Board.
Disaster Management	To manage disasters in the constituency	Improved response to disasters.	Number of disaster management initiatives implemented.	In the FY 2019/2020 Magarini NG-CDF facilitated the use of face masks, hand sanitisers, running water, soap and disinfectants and in the fight against corona virus infections. The office has in place fire extinguishers and a first aid kit for use in case of any emergency occurrence.

IV. Environmental and Sustainability Reporting

Magarini 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 Magarini NG CDF, the committee funds the following key sectors with the following sustainable priorities.

- a. **Education and Training:** Magarini 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 21/22 has been a challenging year with limited funding towards these activities which may hamper the success of priority strategies undertaken.

2. Environmental performance

Among the Magarini – NGCDF initiatives and key responsibilities is to protect and care for the environment while facilitating project implementation.

Magarini NG-CDF is committed to:

- Protecting the environment by preventing and minimising our contribution to land, air and water pollution.
- Providing Environmental awareness training to NGCDFC members and staff
- Managing and disposing waste in a responsible manner

Part of Magarini NGCDF environmental Action Plan for 2021/2022 financial year is construction of 4 No. 2 Door toilet blocks in Baraka Primary, Mulunguni Primary, Shomela Primary and A J Kingi Secondary schools

Magarini- NGCDF staff and committee have at least one day in every financial year to sensitise the local community on environmental conservation activities and the impact of drugs and drug abuse through training of project management committees. Youth and Community sensitisation on the impact of drugs and drug abuse is further achieved through sports activities and construction of police posts.

3. Employee welfare

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

Magarini NGCDF 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-

Magarini 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.

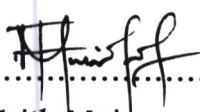
Public participation is the process that directly engages the concerned stakeholders in decision-making and gives full consideration to public input in making that decision.

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

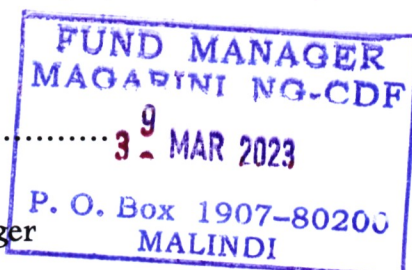
Public Awareness

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.

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


.....

Faith Muia
Fund Account Manager



V. 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-Magarini 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, 2022. 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-Magarini 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, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the NGCDF- Magarini 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 Magarini 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

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National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

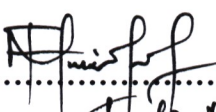
used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the *constituency's* financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

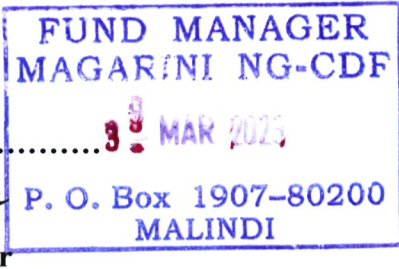
Approval of the financial statements

The NGCDF- Magarini Constituency financial statements were approved and signed by the Accounting Officer on _____ 2022.


.....
Name: **THOMAS KOMBE YESU**
Chairman – NGCDF Committee

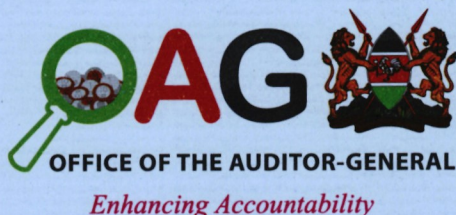

MAGARINI NGCDF
COMMITTEE
30 MAR 2023
P. O. Box 1907-80200
MALINDI


.....
Name: **Faith Mwangi**
Fund Account Manager


FUND MANAGER
MAGARINI NG-CDF
31 MAR 2023
P. O. Box 1907-80200
MALINDI

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 - MAGARINI CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022

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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the 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 the National Government Constituencies Development Fund - Magarini Constituency set out on pages 22 to 72, which comprise of the statement of assets and liabilities as at 30 June, 2022, and

Report of the Auditor-General on National Government Constituencies Development Fund - Magarini Constituency for the year ended 30 June, 2022

statement of receipts and payments, statement of cash flows and the summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

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

Basis for Qualified Opinion

1. Transfers to Other Government Entities - Undisclosed Payment

The statement of receipts and payments and as disclosed in Note 6 to the financial statements reflects transfers to other government entities of Kshs.124,099,884 which includes transfers to secondary schools of Kshs.70,210,672. Included in the transfers to secondary schools amount is Kshs.7,500,000 in respect of construction of a laboratory at Kurawa Secondary School. However, review of the Kurawa Secondary School project bank statements indicated receipts of Kshs.8,300,000 which included receipts of Kshs.800,000 which was not reflected as a payment in the schedule of transfers to secondary schools. No explanation was provided for the omission.

In the circumstances, the accuracy and completeness of transfers to other government entities of Kshs.124,099,884 could not be confirmed.

2. Unexplained Variance and Unsupported Fixed Asset Balance

Annex 4 of the financial statements on summary of fixed assets register reflects fixed assets balance of Kshs.45,906,125 while the assets register reflected a balance of Kshs.42,760,498, resulting in an unreconciled variance of Kshs.3,145,627.

Further, included in the register were two ambulances costing Kshs.2,988,000 which were transferred to the Kilifi County Public Service Board in the year 2016. However, Management did not provide a satisfactory explanation for retaining the ambulances in the asset register. In addition, Management did not provide authority from the National Government Constituencies Development Fund Board for the transfer of the ambulances. Further, a signed inventory of the transferred assets was not provided for audit verification. This was in contravention of Regulation 141(2) of the Public Finance Management (National Government) Regulations, 2015 that requires Accounting Officer for the transferring national government entity and the Accounting Officer for the receiving national government entity or other institution to sign the inventory when the transfer takes place.

In the circumstances, the existence and ownership of the ambulances valued at Kshs.2,988,000 and the accuracy and completeness of the fixed assets balance of Kshs.45,906,125 as at 30 June, 2022 could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.233,286,440 and Kshs.212,447,561 respectively, resulting in under-funding of Kshs.20,838,879 (or 9%) of the budget. Similarly, the Fund expended Kshs.209,962,241 against an approved budget of Kshs.233,286,440, resulting in under-expenditure of Kshs.23,324,199 (or 10%) of the budget.

The under-funding and under-expenditure might have adversely affected implementation of planned projects and service delivery to the residents of Magarini Constituency.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised. Management indicated that the issues were resolved without evidence to support the assertion. Management did not provide satisfactory explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

1. Unsupported Criteria for Bursary Payments

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers of Kshs.70,678,587 which includes

payments of bursary to secondary schools and tertiary institutions of Kshs.35,294,617 and Kshs.15,047,297 respectively. However, selection criteria for bursary beneficiaries, reports and minutes approving the bursaries were not provided for audit. Further, the criteria for determination of the bursary amounts was not disclosed. This was contrary to the National Government Constituencies Development Fund Board Circular Ref. No. CDF BOARD CIRCULARS/VOL1/111 of 13 September, 2010 on guidelines for disbursement of Constituencies Development Fund bursary that provides the terms of reference for the bursary committees as follows: (a) vet, identify and categorize needy students using established criteria; (b) decide on the awards strictly in accordance with the guidelines; (c) compile a report to the main Constituency Development Fund Committee (CDFC) to ratify all awards and (d) keep proper records of the accounts for monitoring and audit purposes.

In the circumstances, the regularity and fairness of the bursary payments could not be confirmed.

2. Reporting of Expenditure from Emergency Reserve

The statement of receipts and payments and as disclosed in Note 7 to the financial statements reflects other grants and transfers of Kshs.70,678,587 which includes expenditure on emergency projects of Kshs.10,931,262. However, no evidence was provided to confirm that the emergency funds utilization was reported to the Board within thirty days of the occurrence of the emergency, as required by Regulation 20(2) of Constituencies Development Fund Regulations, 2016 that provide that the utilization of the emergency reserve shall be reported to the Board within thirty days of the occurrence of the emergency, in the format prescribed by the Board.

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Lack of an Updated Fixed Assets Register

Annex 4 of the financial statements reflects fixed assets balance of Kshs.45,906,125. However, the fixed assets register provided for audit included assets which had nil values but still in use. In addition, the register did not indicate serial numbers, make, models, source of funds and users of the fixed assets.

In the circumstances, the existence of effective internal controls on fixed assets could not be confirmed.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the 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 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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall 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 controls 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 controls 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 controls.

- 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 to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Fund to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 June, 2023

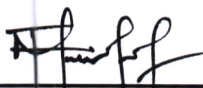
Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

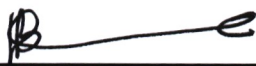
VII. Statement of Receipts and Payments for the Year Ended 30th June 2022


	Note	2021 – 2022	2020- 2021
		Kshs	Kshs
RECEIPTS			
Transfers from NGCDF Board	1	176,882,310	169,057,052
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	3,038,604	1,206,855
TOTAL RECEIPTS		179,920,914	170,263,907
PAYMENTS			
Compensation of employees	4	3,147,724	4,334,259
Use of goods and services	5	9,036,046	10,007,223
Transfers to Other Government Units	6	124,099,884	98,011,119
Other grants and transfers	7	70,678,587	37,950,719
Acquisition of Assets	8	-	510,000
Other Payments	9	3,000,000	1,000,000
TOTAL PAYMENTS		209,962,241	151,813,320
SURPLUS/DEFICIT		(30,041,327)	18,450,587

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

The Constituency financial statements were approved on _____ 2022 and signed by:


 Fund Account Manager
 Name: Faith Muia


 National Sub-County
 Accountant
 Name: Maxwell Buni


 Chairman NG-CDF Committee
 Name: Thomas Kombe Yeri



Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022

VIII. Statement of Assets and Liabilities As At 30th June, 2022

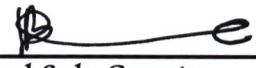
	Note	2021-2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances (as per the cash book)	10A	2,485,320	32,511,647
Cash Balances (cash at hand)	10B	-	15,000
Total Cash and Cash Equivalents		2,485,320	32,526,647
Accounts Receivable			
Outstanding Imprests	11	-	-
TOTAL FINANCIAL ASSETS		2,485,320	32,526,647
FINANCIAL LIABILITIES			
Accounts Payable (Deposits)			
Retention	12A	-	-
Gratuity	12B	-	-
NET FINANCIAL ASSETS		2,485,320	32,526,647
REPRESENTED BY			
Fund balance b/fwd 1st July...	13	32,526,647	14,076,060
Prior year adjustments	14	-	-
Surplus/Deficit for the year		(30,041,327)	18,450,587
NET FINANCIAL POSITION		2,485,320	32,526,647

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

The Constituency financial statements were approved on _____ 2022 and signed by:


 Fund Account Manager

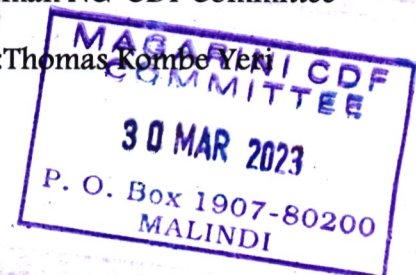
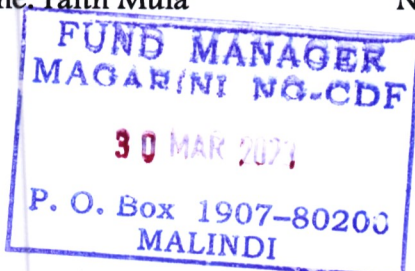
Name: Faith Muia


 National Sub-County
 Accountant

Name: Maxwell Buni


 Chairman NG-CDF Committee

Name: Thomas Kombe Yeri



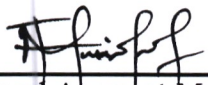
Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022


IX. Statement of Cash Flows for the Year Ended 30th June 2022

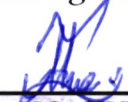
	Notes	2021 - 2021	2021 - 2021
		Kshs	Kshs
Receipts from operating activities			
Transfers from NGCDF Board	1	176,882,310	169,057,052
Other Receipts	3	3,038,604	1,206,855
		179,920,914	170,263,907
Payments for operating activities			
Compensation of Employees	4	3,147,724	4,334,259
Use of goods and services	5	9,036,046	10,007,223
Transfers to Other Government Units	6	124,099,884	98,011,119
Other grants and transfers	7	70,678,587	37,950,719
Other Payments	9	3,000,000	1,000,000
		209,962,241	151,303,320
Adjusted for:			
Decrease/(Increase) in Accounts receivable	15	-	-
Increase/(Decrease) in Accounts Payable	16	-	-
Prior year Adjustments	14	-	-
Net Adjustments		-	-
Net cash flow from operating activities		(30,041,327)	18,960,587
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	8	-	510,000
Net cash flows from Investing Activities		-	(510,000)
NET INCREASE IN CASH AND CASH EQUIVALENT		(30,041,327)	18,450,587
Cash and cash equivalent at BEGINNING of the year	10	32,526,647	14,076,060
Cash and cash equivalent at END of the year		2,485,320	32,526,647

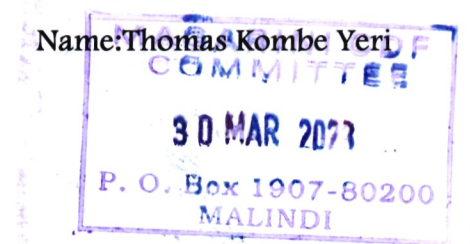
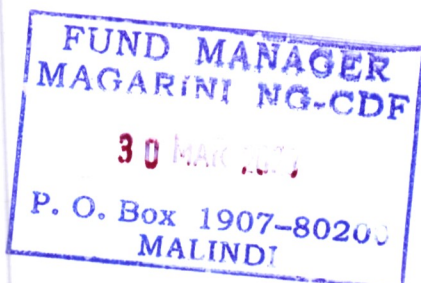
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The Constituency financial statements were approved on _____ 2022 and signed by:


 Fund Account Manager
 Name: Faith Muia


 National Sub-County
 Accountant
 Name: Maxwell Buni


 Chairman NG-CDF Committee
 Name: Thomas Kombe Yeri



**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

X.Summary Statement of Appropriation for the Year Ended 30th June 2022

Receipts/Payments	Original Budget		Adjustments		Final Budget c=a+b	Actual on comparable basis d	Budget utilization difference e=c-d	% of Utilization f=d/c %
	A	2021/2022	B	2021/2022				
Receipts			Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Transfers from NG-CDF Board	Kshs		Kshs	Kshs	Kshs	Kshs	Kshs	
Proceeds from Sale of Assets		137,088,879	32,526,647	60,632,310	230,247,836	209,408,957	20,838,879	91%
AIA		-	-	-	-	-	-	0%
Other Receipts		-	38,604	-	38,604	38,604	-	100%
TOTAL RECEIPTS		137,088,879	35,565,251	60,632,310	233,286,440	212,447,561	20,838,879	91%
PAYMENTS								
Compensation of Employees		3,424,000	1,283,035	-	4,707,035	3,147,724	1,559,311	67%
Use of goods and services		8,913,999	163,669	258,621	9,336,289	9,336,046	243	100%
Transfers to Other Government Units		81,286,453	14,200,000	35,454,812	130,941,265	124,299,884	6,641,381	95%
Other grants and transfers		43,464,427	16,752,943	22,118,878	82,336,248	71,678,587	10,657,661	87%
Acquisition of Assets		-	-	600,000	600,000	-	600,000	0%
Other Payments		-	-	2,200,000	2,200,000	1,500,000	700,000	68%
Unallocated funds		-	3,165,604	-	3,165,604	-	3,165,604	0%
TOTAL		137,088,879	35,565,251	60,632,310	233,286,440	209,962,241	23,324,199	90%

Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022
Explanatory Notes on significant under-utilisation (below 90%)

No	Expense Item	% of Utilization	Explanation
1	Compensation of Employees	67 %	Kshs 1,559,311 under compensation of employees relating to 2021/2022 financial year was still owing from the Board as at 30 th June 2022 contributing to the overall underutilisation of 33 %
2	Other Payments	68%	Kshs 700,000 meant for development of Magarini Constituency strategic plan was still owing from the NGCDF Board as at 30 th June 2022 contributing to the under utilisation of 32%

The changes between the original and final budget are as a result of adjustments tabulated in column b of the summary statement of appropriation table derived as follows:

Element	Description	Amount (Kshs)
1	Cash book balance as at 30/06/2021	
	Transfers from NG-CDF Board	32,526,647
	AIA	38,604
2	PMC closure	3,000,000
	Amount owing to the Constituency from the NGCDF Board as at 01/7/21	
	2020/21	
	2019/20	45,088,880
	2018/19	2,310,672
	2013/14	8,750,000
		4,482,758
Total		196,197,561

**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Total amount owing from the NGCDF Board as at 30/06/22 is Kshs 20,838,880.17 as follows:

Element	Description	Financial Year	Amount (Kshs)
	Amount owing to the Constituency from the NGCDF Board as at 30/6/22	2020/21	12,088,880.17
		2018/19	8,750,000.00
	Total		20,838,880.17

The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined agrees to the amounts reported in the Statement of Receipts and Payments. (Kshs 209,962,241.00)


Reconciliation of Summary Statement of Appropriation to Statement of Assets and Liabilities		Amount
	Description	
	Budget utilization difference totals	23,324,199
	Less undisbursed funds receivable from the Board as at 30th June 2022	20,838,879
		2,485,320
	Add Accounts payable	0
	Less Accounts Receivable	0
	Add/Less Prior Year Adjustments	0
	Cash and Cash Equivalents at the end of the FY 2021/2022	2,485,320

The Constituency financial statements were approved on _____ 2022 and signed by:

Magarini Constituency

National Government Constituencies Development Fund (NGCDF)

Annual Report and Financial Statements for The Year Ended June 30, 2022


Fund Account Manager

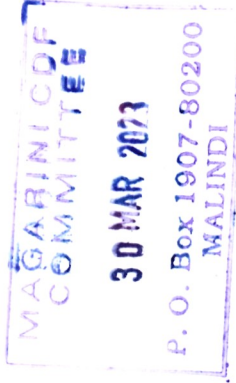
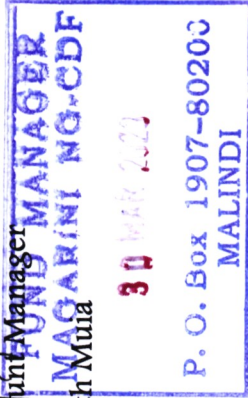
Name: Faith Muia


National Sub-County Accountant

Name: Maxwell Buni
ICPAK M/No:


Chairman NG-CDF Committee

Name: Thomas Kombe Yeri



**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

XI. Budget Execution by Sectors and Projects for the Year Ended 30th June 2022

Programme/Sub-programme	Original Budget 2021/2022 Kshs	Adjustments		Final Budget 2021/2022 Kshs	Actual on comparable basis 30/06/2022 Kshs	Budget utilization difference Kshs	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA Kshs	Previous Years' Outstanding Disbursements Kshs				
1.0 Administration and Recurrent							
1.1 Compensation of employees	3,424,000	1,283,035	-	4,707,035	3,147,724	1,559,311	67
1.2 Committee allowances	2,801,333	157	-	2,801,490	2,801,247	243	100
1.3 Use of goods and services	2,000,000	3,643	-	2,003,643	2,003,643	-	100
Total	8,225,333	1,286,835	-	9,512,168	7,952,614	1,559,554	84
2.0 Monitoring and evaluation							
2.1 Capacity building	1,200,000	80,900	-	1,280,900	1,280,900	-	100
2.2 Committee allowances	1,500,000	63,636	258,621	1,822,256	1,822,256	-	100
2.3 Use of goods and services	1,412,666	15,334	-	1,428,000	1,428,000	-	100
Total	4,112,666	159,869	258,621	4,531,156	4,531,156	-	100
3.0 Emergency							
3.1 Primary Schools	-	-	-	-	9,414,982	-	
3.2 Secondary schools	-	-	-	-	1,516,280	-	
3.3 Tertiary institutions	-	-	-	-	-	-	
3.4 Security projects	-	-	-	-	-	-	
3.5 Unutilised	7,192,207	2,622,862	2,697,145	12,512,214	-	-	

**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Total	7,192,207	2,622,862	2,697,145	12,512,214	10,931,262	1,580,952	87
4.0 Bursary and Social Security				-			-
4.1 Secondary Schools	20,000,000	6,630,081	8,663,720	35,293,801	35,294,617	(816)	100
4.2 Tertiary Institutions	12,000,000	1,000,000	2,300,000	15,300,000	15,047,297	252,703	98
4.3 Social Security	-	-	-	-	-	-	-
4.4 Special Needs	2,272,220	3,500,000	-	5,772,220	5,405,411	366,809	94
Total	34,272,220	11,130,081	10,963,720	56,366,020	55,747,325	618,695	99
5.0 Sports							
5.1 Organising Constituency Sports Tournament in football, roller- skating and athletics where winning teams in the Constituency shall be awarded with Trophies, Balls, Jerseys and sport kits.	-	-	2,408,013	2,408,013	-	2,408,013	-
Total	-	-	2,408,013	2,408,013	-	2,408,013	-
6.0 Environment							
6.1							
Baraka Primary school	500,000	-	-	500,000	500,000	-	100
A J Kingi primary	500,000	-	-	500,000	500,000	-	100
Mulunguni Primary School	500,000	-	-	500,000	500,000	-	100
Shomela Primary School	500,000	-	-	500,000	500,000	-	100

**Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
Annual Report and Financial Statements for The Year Ended June 30, 2022**

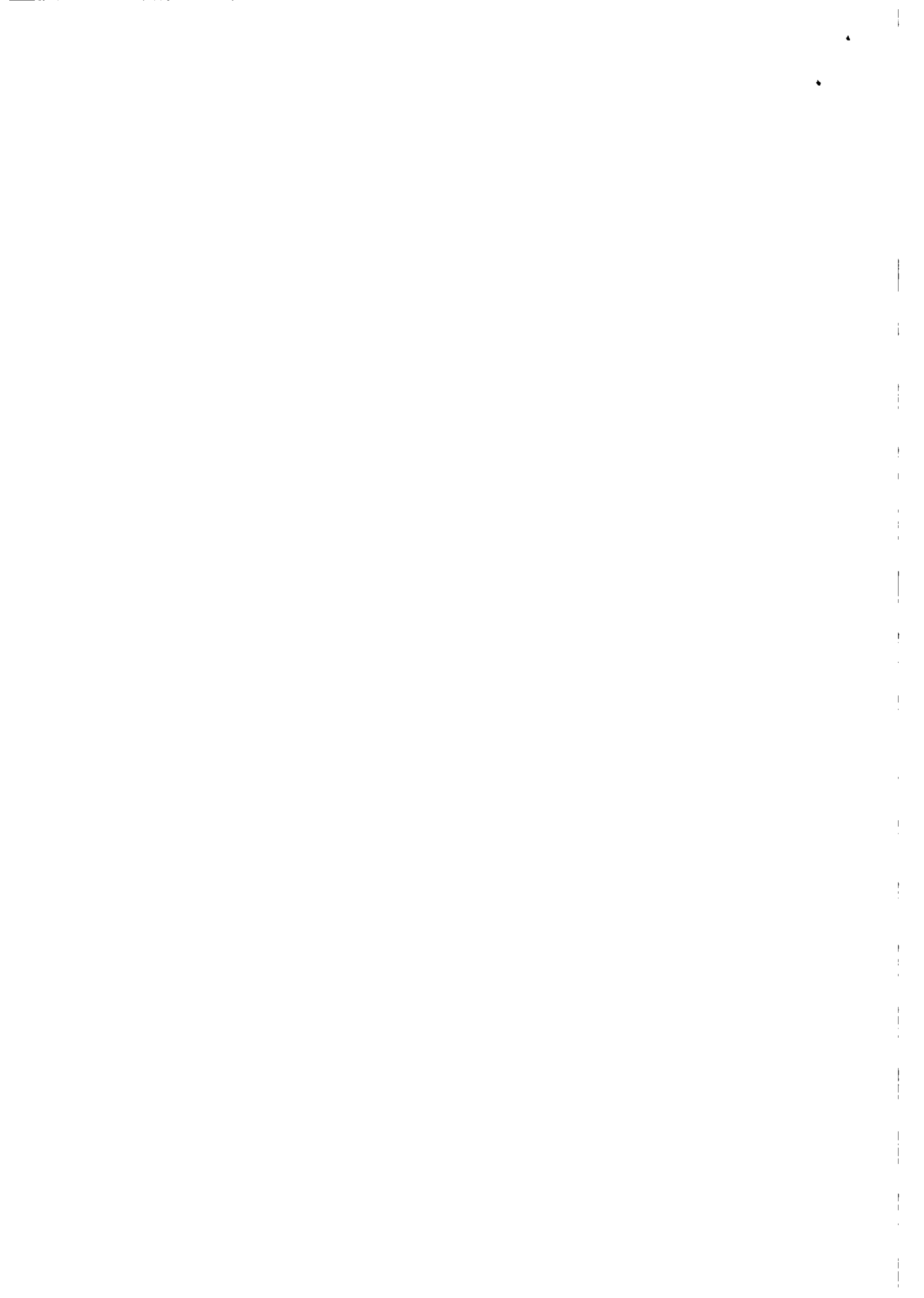
Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Marikebuni Primary School	-	500,000	-	500,000	500,000	-	100
Ng'andu Primary School	-	500,000	-	500,000	500,000	-	100
Total	2,000,000	1,000,000	-	3,000,000	3,000,000	-	100
7.0 Primary Schools Projects							
Kavuyalalo Primary School	3,600,000	-	-	3,600,000	3,600,000	-	100
Songerako Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Muthoroni Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Balaga Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Matolani Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Adimaye Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Kadzandani Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Povuni Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Mekatilili Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Makumba Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Mulunguni Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Bora Bora Primary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Yedhi Primary School	3,186,453	-	-	3,186,453	3,186,453	0	100
Kanyumbuni primary School	2,000,000	-	-	2,000,000	2,000,000	-	100
Mkono wa jongoo primary school	-	1,000,000	1,200,000	2,200,000	2,200,000	-	100
Bandacho primary school	-	-	1,200,000	1,200,000	1,200,000	-	100

**Magarini Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Chamari primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Sogorosa primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Kasimani primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Amkeni primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Waresa primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Mpirani primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Mtangani pamoja primary school	-	-	1,200,000	1,200,000	1,200,000	-	100
Mtsangamali primary school	-	-	2,241,380	2,241,380	2,241,380	1	100
Chasimba primary school	-	-	2,241,380	2,241,380	2,241,380	1	100
Mapimo primary	-	-	2,241,380	2,241,380	1,200,000	1,041,380	
Total	35,186,453	1,000,000	17,524,140	53,710,593	52,669,212	1,041,381	98
8.0 Secondary Schools Projects							
Magarini Girls Secondary School	2,400,000	-	1,900,000	4,300,000	4,300,000	-	100
Kurawa Secondary School	3,000,000	1,500,000	3,700,000	8,200,000	7,500,000	700,000	91
Fundisa Secondary School	3,000,000	1,500,000	3,700,000	8,200,000	7,500,000	700,000	91
Garashi Secondary School	2,500,000	1,700,000	3,500,000	7,700,000	7,000,000	700,000	91
Garashi Secondary School	4,700,000	-	-	4,700,000	4,700,000	-	100
A J Kingi Secondary School	2,400,000	-	-	2,400,000	2,400,000	-	100
A J Kingi Secondary School	4,200,000	-	-	4,200,000	4,200,000	-	100

**Magarini Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Mapimo Girls Secondary School	4,200,000	-	-	4,200,000	4,200,000	-	100
Magarini Hills Secondary School	4,200,000	-	-	4,200,000	4,200,000	-	100
Wathala Secondary School	4,200,000	-	-	4,200,000	4,200,000	-	100
Adu Secondary School	4,100,000	-	-	4,100,000	4,100,000	-	100
Ramada Secondary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Kambi Ya Waya Secondary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Muungano Secondary School	2,400,000	-	-	2,400,000	2,400,000	-	100
Shomela Secondary School	-	1,000,000	-	1,000,000	1,000,000	-	100
Baricho Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Chakama Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Kaembeni Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Mjianaheri Secondary School	-	1,500,000	-	1,500,000	1,500,000	-	100
Adu Secondary school	-	1,000,000	-	1,000,000	1,000,000	-	100
Kibokoni Secondary School	-	-	300,000	300,000	300,000	-	100
Sabaki Secondary School	-	-	410,672	410,672	410,672	-	100
Magarini Girls Secondary School	-	-	2,500,000	2,500,000	-	2,500,000	-
Mapimo Girls Secondary School	-	-	1,000,000	1,000,000	-	1,000,000	-
Total	46,100,000	12,700,000	17,010,672	75,810,672	70,210,672	5,600,000	93
9.0 Tertiary institutions Projects							



**Magarini Constituency
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
Galana TCC		500,000	920,000	1,420,000	1,420,000	-	100
Total	-	500,000	920,000	1,420,000	1,420,000	-	100
10.0 Security Projects							
Adu Police Station		2,000,000	5,500,000	7,500,000	2,000,000	5,500,000	27
Magarini AP Line			550,000	550,000	-	550,000	-
Total	-	2,000,000	6,050,000	8,050,000	2,000,000	6,050,000	25
11.0 Acquisition of assets							
Purchase of office furniture and fittings		-	-	-	-	-	-
Purchase of photocopier		-	-	-	-	-	-
Purchase of other office equipments		-	-	-	-	-	-
Magarini NGCDF Office		-	600,000	600,000	-	600,000	-
Total		-	600,000	600,000	-	600,000	-
12.0 Other payments							
Magarini Constituency strategic plan		-	2,200,000	2,200,000	1,500,000	700,000	68
Constituency desk project		-	-	-	-	-	-
Kavunyalalo Dispensary		-	-	-	-	-	-
Total	-	-	2,200,000	2,200,000	1,500,000	700,000	68
13.0 unallocated fund							
AIA		-	165,604	165,604	-	165,604	-



Magarini Constituency

**National Government Constituencies Development Fund (NGCDF)
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Programme/Sub-programme	Original Budget 2021/2022	Adjustments		Final Budget 2021/2022	Actual on comparable basis 30/06/2022	Budget utilization difference	% of Utilization (f=d/c %)
		Opening Balance (C/Bk) and AIA	Previous Years' Outstanding Disbursements				
PMC	-	3,000,000	-	3,000,000		3,000,000	-
Total	-	3,165,604	-	3,165,604	-	3,165,604	-
GRAND TOTAL	137,088,879	35,565,251	60,632,310	233,286,440	209,962,241	23,324,199	90

XII. 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-Magarini 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.

Significant Accounting Policies continued

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.

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.

Significant Accounting Policies continued

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 Equivalents.

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

Significant Accounting Policies continued

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.

Significant Accounting Policies continued

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

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 30th June 2021 for the period 1st July 2021 to 30th June 2022 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 2022.

Significant Accounting Policies continued

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.

Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
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XIII. Notes to the Financial Statements

1. Transfers from NGCDF Board

Description		2021-2022	2020-2021
		Kshs	Kshs
Normal Allocation			
	B096891/2018/2019/848		10,000,000
	B104767 2019/2020/1415		40,000,000
	B124597 2020/2021/0117		9,000,000
	B119551/2020/2021/0295		8,500,000
	B119941/2020/2021/0295		12,000,000
	B128183/2020/2021/0295		6,900,000
	B128325/2019/2020/1647		27,057,052
	B128496/2020/2021/0295		7,000,000
	B138907/2020/2021/0295		12,000,000
	B132239/2020/2021/0295		6,000,000
	B126201/2020/2021/0295		7,000,000
	B126496/2020/2021/157		11,600,000
			12,000,000
	B140814/2019/2020/1671	410,672	
	B140990/2020/2021/0295	33,000,000	
	B105395/2021/2022/0023	34,000,000	
	B105610/2021/2022/0023	10,000,000	
	B105853/2021/2022/0080	22,000,000	
	B128601/2021/2022/0295	5,000,000	
	B128913/2021/2022/0295	12,000,000	
	B154111/2021/2022/0295	12,000,000	
	B164445/2021/2022/0295	18,000,000	
	B155877/2021/2022/0295	24,088,879	
	A895071/2019/2020/0295	1,900,000	
	A895036/2013/2014/0295	4,482,759	
TOTAL		176,882,310	169,057,052

Magarini Constituency
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Notes to the Financial Statements (Continued)

2. Proceeds From Sale of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from the Sale of Office and General Equipment	-	-
TOTAL	-	-

3. Other Receipts

Description	2021-2022	2020-2021
	Kshs	Kshs
Interest Received	-	-
Rents(Hire of hall)	36,000	6,000
Receipts Sale of Tender Documents	-	102,000
Hire of plant/equipment/facilities (Hire of hall)	-	-
PMC savings (Marafa Secondary school)	3,000,000	1,098,855
Other Receipts Not Classified Elsewhere (KRA savings)	2,604	-
TOTAL	3,038,604	1,206,855

4. Compensation of Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
NG-CDFC Basic staff salaries	2,882,124	2,435,224
Personal allowances paid as part of salary		
NG-CDF wages	220,000	85,000
House allowance	-	-
Transport allowance	-	-
Leave allowance	-	-
Gratuity-contractual employees	-	1,770,835
Employer Contributions Compulsory national social security schemes	45,600	43,200
TOTAL	3,147,724	4,334,259

Magarini Constituency
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Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2021-2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	36,055	104,805
Electricity	73,288	53,115
Water & sewerage charges	-	-
Office rent	-	-
Communication, supplies and services	96,800	87,740
Domestic travel and subsistence	20,000	873,100
Printing, advertising and information supplies & services	18,130	277,830
Rentals of produced assets	-	-
Training expenses	830,250	399,600
Hospitality supplies and services	575,510	653,765
Other committee expenses		876,200
Committee allowance	5,424,300	2,365,643
Insurance costs	-	81,656
Specialised materials and services	141,470	584,655
Office and general supplies and services	439,690	1,617,738
Fuel , oil & lubricants	772,436	614,620
Other operating expenses	86,220	652,445
Bank service commission and charges	159,147	0
Other Operating Expenses	-	-
Security operations	-	-
Routine maintenance - vehicles and other transport equipment	256,100	333,946
Routine maintenance- other assets	106,650	430,365
TOTAL	9,036,046	10,007,223

Magarini Constituency
National Government Constituencies Development Fund (NGCDF)
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Notes to the Financial Statements (Continued)

6. Transfer to Other Government Units

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to Primary Schools	52,469,212	21,900,000.00
Transfers to Secondary Schools	70,210,672	74,531,118.67
Transfers to Tertiary Institutions	1,420,000	1,580,000.00
TOTAL	124,099,884	98,011,119

7. Other Grants and Other transfers

Description	2021-2022	2020-2021
	Kshs	Kshs
Bursary - Secondary (see attached list)	35,294,617	17,867,900.00
Bursary -Tertiary (see attached list)	15,047,297	14,630,380.00
Bursary- Special Schools	5,405,411	-
Mocks & CAT (see attached list)	-	-
Social Security programme (NHIF)		
Security Projects (see attached list)	2,000,000	-
Sports Projects (see attached list)	-	-
Environment Projects (see attached list)	2,000,000	2,000,000
Emergency Projects (see attached list)	10,931,262	3,452,439
TOTAL	70,678,587	37,950,719



Magarini Constituency
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Notes to the Financial Statements (Continued)

8. Acquisition of Assets

Description	2021-2022	2020-2021
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Bicycles & Motorcycles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of office furniture and General Equipment	-	140,000
Purchase of computers ,printers and other IT equipments	-	150,000
Purchase of other office equipment	-	220,000
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
TOTAL	-	510,000

9. Other Payments

Description	2021-2022	2020-2021
	Kshs	Kshs
Strategic Plan	1,500,000	-
ICT Hubs	-	-
Mapimo primary	1,200,000	-
Committee expenses	300,000	-
Magarini Constituency Desk Project	-	1,000,000
TOTAL	3,000,000	1,000,000

Magarini Constituency
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Notes to the Financial Statements (Continued)

10: Cash Book Bank Balance

Name Of Bank, Account No. & Currency	Account Number	2021-2022	2020-2021
		Kshs (30/6/2022)	Kshs (30/6/2022)
10A: Bank Accounts (Cash Book Bank Balance)			
<i>Kenya Commercial Bank, Malindi Branch-Magarini NG-CDF</i>	<i>A/C no.1108017754</i>	2,485,320	32,511,647
		-	-
TOTAL		2,485,320	32,511,647
10B: CASH IN HAND)			
Location 1		-	-
Other receipts (sale of tender)		-	15,000
TOTAL		-	15,000

11: Outstanding Imprests

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

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Notes to the Financial Statements (Continued)

12A. Retention

	2021-2022	2020-2021
	Kshs	Kshs
Retention as at 1st July (A)	-	-
Retention held during the year (B)	-	-
Retention paid during the Year (C)	-	-
Closing Retention as at 30th June D= A+B-C	-	-

12B. Gratuity

	2021-2022	2020-2021
	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	-	-

13. Balances Brought Forward

	2021-2022 (1st July 2021)	2020-2021 (1st July 2020)
	Kshs	Kshs
Bank accounts	32,526,647	14,061,060
Cash in hand	0	15,000
Imp-rest	0	
TOTAL	32,526,647	14,076,060

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Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Audited Financial statements	Adjustments	Adjusted Balance** b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank accounts balances	-		-
Cash in hand	-	-	-
Accounts Payable	-	-	-
Receivables	-	-	-
Others (specify)	-	-	-
Total	-	-	-

a. Changes in Accounts Receivable – Outstanding Imprests

	2021-2022	2020-2021
	Kshs	Kshs
Outstanding Imprest as at 1st July (A)	-	-
Imprest issued during the year (B)	-	-
Imprest surrendered during the Year (C)	-	-
Closing accounts receivable as at 30th June 2022 (D=A+B-C)	-	-
Net changes in accounts receivables D-A		

b. Changes in Accounts Payable – Deposits and Retentions

	2021 – 2022	2020 – 2021
	Kshs	Kshs
Deposits and Retention as a t 1st July 2019 (A)	-	-
Deposits and Retention held during the year (B)	-	-
Deposits and Retention paid during the year ©	-	-
Closing accounts payable at 30th June (D=A+B-C)	-	-
Net changes in accounts payables D-A		

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Notes to the Financial Statements (Continued)

17. Other Important Disclosures

17.1: Pending Accounts Payable (See Annex 1)

	2021-2022	2020-2021
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
TOTAL	-	-

17.2: Pending Staff Payables (See Annex 2)

	2021-2022	2020-2021
	Kshs	Kshs
NGCDFC Staff	-	-
Others (<i>specify</i>)	-	-
TOTAL	-	-

17.3: Unutilized Fund (See Annex 3)

	2021-2022	2020-2021
	Kshs	Kshs
Compensation of employees	1,559,311	905,256
Use of goods and services	243	-
Amounts due to other Government entities (see attached list)	6,641,381	45,430,670
Amounts due to other grants and other transfers (see attached list)	10,657,661	39,412,362
Acquisition of assets	600,000	600,910
Others (<i>specify</i>)	700,000	6,682,759
Unallocated funds	3,165,604	127,000
TOTAL	23,324,199	93,158,957

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17.4: PMC account balances (See Annex 5)

	2021-2022	2020-2021
	Kshs	Kshs
PMC account balances (see attached list)	51,190,582	30,811,563
Total	51,190,582	30,811,563

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Annexes
Annexes: 1 Analysis of Pending Accounts Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Comments
Construction of buildings	a	B	c	d=a-c	
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.					
11.					
12.					
Sub-Total					
Grand Total					

Magarini Constituency

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Annex 2 - Analysis of Pending Staff Payables

Name of Staff	Designation	Date employed	Outstanding Balance 30th June 2022	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 2021/22	Outstanding Balance 2020/2021	Comments
1.0 Administration				
Employee salary	Payment of staff salaries	1,559,311	794,101	
Goods and services	Purchase of fuel, repair and maintenance, printing, stationery, office refreshments, telephone, travel and subsistence	-	3,448	
Committee expenses	Payment of committee sitting allowances, transport and conference costs	243	-	
NSSF	Payment of NSSF Deductions	-	-	
Sub Total		1,559,554	797,549	
2.0 Monitoring and Evaluation				
Goods and services	Purchase of fuel, repair and maintenance, printing, stationery, office refreshments, telephone, travel and subsistence	-	-	
Committee expenses	Payment of committee sitting allowances, transport and conference costs	-	30,530	
NG CDFC / PMC Capacity building	Training NG CDFCs / PMCs on NG CDF related issues	-	77,177	
Sub Total		-	107,707	
3.0. Amounts due to other Government entities				
A. Primary Schools				
Bandacho primary school	Construction of 2 No classrooms to completion	-	1,200,000	
Mkono wa jongoo primary school	Construction of 2 No classrooms to completion	0	2,200,000	
Chamari primary school	Construction of 2 No classrooms to completion	0	1,200,000	
Sogorosa primary school	Construction of 2 No classrooms to completion	0	1,200,000	
Kasimani primary school	Construction of 2 No classrooms to completion	0	1,200,000	
Amkeni primary school	Construction of 2 No classroom to completion	0	1,200,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Waresa primary school	Construction of 2 No classroom to completion	0	1,200,000	
Mpirani primary school	Construction of 2 No classroom to completion	0	1,200,000	
Mtangani Pamoja primary school	Construction of 2 No classroom to completion	0	1,200,000	
Mapimo primary		1,041,380		
TOTAL		1,041,380	11,800,000	
B. Secondary Schools				
Kibokoni secondary school	Complete construction of 1 No staff housing unit with one bedroom, sitting room & a kitchen (external drainage system, plastering and painting)	-	300,000	
Shomela Secondary School	Complete construction of 1 No 90 capacity twin laboratory (Flooring, plastering, roofing fittings and gas chamber)	-	1,000,000	
Baricho Secondary School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Chakama Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Kaembeni Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Mjanaheri Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Adu Secondary school	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,000,000	

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**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kurawa Secondary School	Construction of 1 No 90 capacity twin laboratory - Phase 1 (Foundation, slabbing, supper walling up to lintel level).	700,000	5,200,000	
Fundisa Secondary School	Construction of 1 No 90 capacity twin laboratory - Phase 1 (Foundation, slabbing, supper walling up to lintel level).	700,000	5,200,000	
Garashi Secondary School	Construction of 1 No 150 capacity dormitory - Phase 1 (Foundation, walling and roofing).	700,000	5,200,000	
Mapimo Girls Secondary School (Staff house)	Construction of staff house	1,000,000	1,000,000	
Magarini Girls Sec School (Dormitory)	Construction of a science a dormitory	2,500,000	5,000,000	
Magarini Girls Sec School (Bus)	Purchase of school bus	-	1,900,000	
Sabaki secondary school (Reallocated from Katsangani primary school)	Construction of 2 classrooms	-	410,670	
TOTAL		5,600,000	32,210,670	
C. Tertiary institutions				
Galana TTC		-	1,420,000	
Total		-	1,420,000	
Sub-Total		6,641,380	45,430,670	
Amounts due to other grants and other transfers				
Security Projects				
Adu police station	Construction of housing units	5,500,000	5,500,000	
Magarini AP Line	Construction of 2 door toilet block	550,000	550,000	
Acquisition of assets				
Magarini NGCDF office	Renovation of Magarini NGCDF office - Painting of entire office	600,000	600,910	
Environmental Projects		-	1,000,000	

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**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sport Activities		2,408,013	2,458,385	
Emergency		1,580,952	5,188,009	
Bursary				
Secondary Schools		(816)	4,462,628	
Tertiary Institutions		252,703	11,889,620	
Special Needs		366,809	8,363,720	
Sub-Total		11,257,661	40,013,272	
Other payments				
Magarini Constituency strategic plan		700,000	2,200,000	
Kavunyalalo Dispensary			4,482,759	
Constituency desk project			-	
Sub-Total		700,000	6,682,759	
Unallocated fund		3,165,604	127,000	
Sub-Total		3,165,604	127,000	
Grand Total		23,324,198	93,158,957	
1.0 Administration				
Employee salary	Payment of staff salaries	1,559,311	794,101	
Goods and services	Purchase of fuel, repair and maintenance, printing, stationery, office refreshments, telephone, travel and subsistence	-	3,448	
Committee expenses	Payment of committee sitting allowances, transport and conference costs	243	-	
NSSF	Payment of NSSF Deductions		-	
Sub Total		1,559,554	797,549	
2.0 Monitoring and Evaluation				

Magarini Constituency

**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Goods and services	Purchase of fuel, repair and maintenance, printing, stationery, office refreshments, telephone, travel and subsistence	-	-	
Committee expenses	Payment of committee sitting allowances, transport and conference costs	-	30,530	
NG CDFC / PMC Capacity building	Training NG CDFCs / PMCs on NG CDF related issues	-	77,177	
Sub Total		-	107,707	
3.0. Amounts due to other Government entities				
A. Primary Schools				
Bandacho primary school	Construction of 2 No classrooms to completion	-	1,200,000	
Mkono wa jongoo primary school	Construction of 2 No classrooms to completion	-	2,200,000	
Chamari primary school	Construction of 2 No classrooms to completion	-	1,200,000	
Sogorosa primary school	Construction of 2 No classrooms to completion	-	1,200,000	
Kasimani primary school	Construction of 2 No classrooms to completion	-	1,200,000	
Amkeni primary school	Construction of 2 No classroom to completion	-	1,200,000	
Waresa primary school	Construction of 2 No classroom to completion	-	1,200,000	
Mpirani primary school	Construction of 2 No classroom to completion	-	1,200,000	
Mtangani Pamoja primary school	Construction of 2 No classroom to completion	-	1,200,000	
Mapimo primary		1,041,380		
TOTAL		1,041,380	11,800,000	
B. Secondary Schools				
Kibokoni secondary school	Complete construction of 1 No staff housing unit with one bedroom, sitting room & a kitchen (external drainage system, plastering and painting)	-	300,000	
Shomela Secondary School	Complete construction of 1 No 90 capacity twin laboratory (Flooring, plastering, roofing fittings)	-	1,000,000	

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**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
	and gas chamber)			
Baricho Secondary School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Chakama Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Kaembeni Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Mjanaheri Sec School	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,500,000	
Adu Secondary school	Complete construction of 1 No 90 capacity twin laboratory (Roofing, plaster, floor works, windows, doors, plumbing, electrical works, painting & decoration).	-	1,000,000	
Kurawa Socondary School	Construction of 1 No 90 capacity twin laboratory - Phase 1 (Foundation, slabing, supper walling up to lintel level).	700,000	5,200,000	
Fundisa Secondary School	Construction of 1 No 90 capacity twin laboratory - Phase 1 (Foundation, slabing, supper walling up to lintel level).	700,000	5,200,000	
Garashi Secondary School	Construction of 1 No 150 capacity dormitory - Phase 1 (Foundation, walling and roofing).	700,000	5,200,000	
Mapimo Girls Secondary School (Staff house)	Construction of staff house	1,000,000	1,000,000	
Magarini Girls Sec School (Dormitory)	Construction of a science a dormitory	2,500,000	5,000,000	
Magarini Girls Sec School (Bus)	Purchase of school bus	-	1,900,000	

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**National Government Constituencies Development Fund (NGCDF)
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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Sabaki secondary school (Reallocated from Katsangani primary school)	Construction of 2 classrooms	-	410,670	
TOTAL		5,600,000	32,210,670	
C. Tertiary institutions				
Galana TTC		-	1,420,000	
Total		-	1,420,000	
Sub-Total		6,641,380	45,430,670	
Amounts due to other grants and other transfers				
Security Projects				
Adu police station	Construction of housing units	5,500,000	5,500,000	
Magarini AP Line	Construction of 2 door toilet block	550,000	550,000	
Acquisition of assets				
Magarini NGCDF office	Renovation of Magarini NGCDF office - Painting of entire office	600,000	600,910	
Environmental Projects				
Sport Activities				
Emergency				
Bursary		-	1,000,000	
Secondary Schools		(816)	4,462,628	
Tertiary Institutions		252,703	11,889,620	
Special Needs		366,809	8,363,720	
Sub-Total		11,257,661	40,013,272	
Other payments				
Magarini Constituency strategic plan		700,000	2,200,000	

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Name	Brief Transaction Description	Outstanding Balance 2021/22	Outstanding Balance 2020/2021	Comments
Kavunyalalo Dispensary			4,482,759	
Constituency desk project			-	
Sub-Total		700,000	6,682,759	
Unallocated fund		3,165,604	127,000	
Sub-Total		3,165,604	127,000	
Grand Total		23,324,198	93,158,957	

Annex 4 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2020/21	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost (Kshs) 2021/22
Land	-	-	-	-
Buildings and structures	14,948,395	-	-	14,948,395
Transport equipment	26,350,653	-	-	29,338,653
Office equipment, furniture and fittings	762,450	-	-	809,895
ICT Equipment, Software and Other ICT Assets	982,500	-	-	809,182
Other Machinery and Equipment	-	-	-	-
Heritage and cultural assets	-	-	-	-
Intangible assets	-	-	-	-
Total	43,043,998			45,906,125

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Annex 5 – PMC Bank Balances As At 30th June 2022

PMC		ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
1.	Adimaye Primary School	1293166332	KCB Malindi	07-Feb-22	436,015	-
2.	Balaga Primary School	1292923512	KCB Malindi	28-Jan-22	856,400	-
3.	Bora Bora Primary School	1292827645	KCB Malindi	25-Jan-22	911,267	-
4.	Kadzandani Primary School	1292863749	KCB Malindi	26-Jan-22	797,480	-
5.	Makumba Primary School	1293039926	KCB Malindi	01-Feb-22	1,644,274	-
6.	Matolani Primary School	1292869585	KCB Malindi	27-Jan-22	797,480	-
7.	Mekatilili Primary School	1292827084	KCB Malindi	25-Jan-22	797,980	-
8.	Mulunguni Primary School	1293039853	KCB Malindi	01-Feb-22	1,589,017	-
9.	Muthoroni Primary School	1292871571	KCB Malindi	27-Jan-22	1,644,534	-
10.	Fovuni Primary School	1292870699	KCB Malindi	27-Jan-22	716,874	-
11.	Shomela Primary School	1292133058	KCB Malindi	28-Dec-21	499,924	-
12.	Mulunguni Primary School	1297565363	KCB Malindi	24-Jun-22	500,000	-
13.	Baraka Primary School	1294977547	KCB Malindi	04-Apr-22	500,020	-
14.	Kavunyalalo Primary School	1288242034	KCB Malindi	17-Aug-21	221,237	-
15.	Songerako Primary School	1297505522	KCB Malindi	22-Jun-22	2,400,000	-
16.	Yedhi Primary School	1297420977	KCB Malindi	20-Jun-22	3,186,453	-
17.	Ng'andu Primary School	1294868055	KCB Malindi	30-Mar-22	248,825	-
18.	Kurawa Kanagoni Primary School	1294911511	KCB Malindi	31-Mar-22	630,373	-
19.	Kanyumbuni Primary School	1296425568	KCB Malindi	21-May-22	2,000,000	-
20.	Sogorosa Primary School	1297273370	KCB Malindi	15-Jun-22	1,000	-
21.	Chasimba Primary School	1297403924	KCB Malindi	20-Jun-22	2,241,380	-
22.	Mtsangamali Primary School	1297513452	KCB Malindi	23-Jun-22	1,140,448	-
23.	AJ Kingi Secondary School	1293271926	KCB Malindi	09-Feb-22	1,721,478	-
24.	Adu Secondary School	1293114545	KCB Malindi	03-Feb-22	1,735,014	-
25.	Garashi Seconadry School	1292664738	KCB Malindi	19-Jan-22	822,441	-
26.	Kambi ya Waya Secondary School	1292869380	KCB Malindi	27-Jan-22	755,667	-

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	PMC		ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
27.	Magarini Hills Secondary school		1292518219	KCB Malindi	13-Jan-22	5,033	-
28.	Mapimo Girls Secondary School		1292871229	KCB Malindi	27-Jan-22	4,407	-
29.	Muungano Secondary School		1293039675	KCB Malindi	01-Feb-22	2,400,374	-
30.	Ramada Secondary School		1292312742	KCB Malindi	05-Jan-22	796,667	-
31.	Wathala Secondary School		1292827335	KCB Malindi	25-Jan-22	545,126	-
32.	AJ Kingi Secondary School		1294952536	KCB Malindi	01-Apr-22	798,567	-
33.	Mamburui Primary School		1284772071	KCB Malindi	09-Apr-21	499,748	-
34.	Mkono wa Jongoo Primary School		1288142811	KCB Malindi	13-Aug-21	50,639	-
35.	Mpirirani Primary School		1284434265	KCB Malindi	25-Mar-21	39,328	-
36.	Mtangani Pamoja Primary School		1284926532	KCB Malindi	15-Apr-21	41,781	-
37.	Sogorosa Primary School		1284540014	KCB Malindi	30-Mar-21	11,264	-
38.	Sabaki Primary School		1284540014	KCB Malindi	17-Jan-20	206,185	-
39.	Waresa Primary School		1284559491	KCB Malindi	30-Mar-21	50,993	-
40.	Kasimani Primary School		1284830497	KCB Malindi	12-Apr-21	102,948	-
41.	Magarini Primary School		1285450779	KCB Malindi	04-May-21	311,451	-
42.	Bandacho Primary School		1284365387	KCB Malindi	23-Mar-21	88,154	-
43.	Sosochamari Primary School		1284874273	KCB Malindi	13-Apr-21	85	-
44.	Bofu Primary School		1284873722	KCB Malindi	13-Apr-21	46,856	-
45.	Marikebuni Primary School		1284406385	KCB Malindi	25-Mar-21	43,970	-
46.	Nga'ndu Primary School		1284559068	KCB Malindi	30-Mar-21	768	-
47.	Chamari Primary School		1284874095	KCB Malindi	13-Apr-21	109	-
48.	Bomani Primary School		1284559319	KCB Malindi	30-Mar-21	3,963	-
49.	Mapimo Primary School		1261773845	KCB Malindi	05-Aug-19	1,115,577	-
50.	Kayadagamra Primary School		1275283217	KCB Malindi	30-Jun-20	51,632	-
51.	Waresa Primary School		1275283195	KCB Malindi	30-Jun-20	29	-
52.	Tangini Primary School		1275283381	KCB Malindi	30-Jun-20	195	-
53.	Kadzifitseni Primary School		1275283330	KCB Malindi	30-Jun-20	103,026	-
54.	Kakuhani Primary School		1275283322	KCB Malindi	30-Jun-20	15,300	-

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	PMC		ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
55.	Kaoyeni Primary School		1275283438	KCB Malindi	30-Jun-20	28,101	-
56.	Kibaoni Primary School		1275283446	KCB Malindi	30-Jun-20	147,569	-
57.	Ulaya Primary School		1275283306	KCB Malindi	30-Jun-20	55,701	-
58.	Majengo Primary School		1275276342	KCB Malindi	30-Jun-20	42,265	-
59.	Mwangatini Primary School		1275283268	KCB Malindi	30-Jun-20	108,268	-
60.	Mwangani Primary School		1275441629	KCB Malindi	06-Jul-20	12,509	-
61.	Kata Primary School		1275326722	KCB Malindi	02-Jul-20	5,202	-
62.	Ramada Secondary School		1275283152	KCB Malindi	30-Jun-20	3,165	-
63.	Sogorosa Primary School		1284540014	KCB Malindi	30-Mar-21	11,264	-
64.	Kasimani Primary School		1284830497	KCB Malindi	12-Apr-21	102,948	-
65.	Amkeni Primary School		1284873609	KCB Malindi	13-Apr-21	93,805	-
66.	Mtangani Pamoja Primary School		1284926532	KCB Malindi	15-Apr-21	41,781	-
67.	Mambrui Primary School		1284772071	KCB Malindi	09-Apr-21	499,748	-
68.	Bofu Primary School		1284873722	KCB Malindi	13-Apr-21	46,856	-
69.	Marikebuni Primary School		1284406385	KCB Malindi	25-Mar-21	43,970	-
70.	Ng'andu Primary School		1284559068	KCB Malindi	30-Mar-21	768	-
71.	Midodoni Central Primary School		1260682854	KCB Malindi	15-Jul-19	125	-
72.	Kadzuhoi Primary School		1227128509	KCB Malindi	18-Apr-18	45,609	-
73.	Nyamala Sinene Primary School		1268810215	KCB Malindi	21-Dec-19	17,323	-
74.	Kotayo Primary School		1267970332	KCB Malindi	28-Nov-19	14,760	-
75.	Magarini Primary School		1267090162	KCB Malindi	06-Nov-19	1,438	-
76.	Mpirani Primary School		1284434265	KCB Malindi	25-Mar-21	39,328	-
77.	Fundisa Secondary School		1284830349	KCB Malindi	12-Apr-21	352,302	-
78.	Garashi Secondary School		1284412253	KCB Malindi	25-Mar-21	153,745	-
79.	Kurawa Secondary School		1285901754	KCB Malindi	21-May-21	128,209	-
80.	Magarini Hills Secondary School		1284559580	KCB Malindi	30-Mar-21	500,874	-
81.	Shomela Secondary School		1268268798	KCB Malindi	06-Dec-19	233	-
82.	Marafa Secondary		1236338278	KCB Malindi	26-Jul-18	393,773	-

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	PMC	ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
83.	Kibokoni Secondary School	1179025466	KCB Malindi	23-Feb-16	286,557	-
84.	Wakala Girls Secondary School2	1275298850	KCB Malindi	01-Jul-20	207,891	-
85.	Marereni Secondary School	1237777062	KCB Malindi	28-Aug-18	3,325	-
86.	Ngomeni Secondary School	1275283179	KCB Malindi	30-Jun-20	464,726	-
87.	Chakama Secondary School	1275283233	KCB Malindi	30-Jun-20	836,027	-
88.	Kaembeni Secondary School	1275283349	KCB Malindi	30-Jun-20	165,965	-
89.	Magarini Girls Secondary School 1	1275283357	KCB Malindi	30-Jun-20	4,300,000	-
90.	Sabaki Secondary School	1275283373	KCB Malindi	30-Jun-20	517	-
91.	Mjanaheri Secondary School	1275298575	KCB Malindi	01-Jul-20	669,266	-
92.	Wakala Girls Secondary School 1	1275283403	KCB Malindi	30-Jun-20	71,463	-
93.	Baricho Secondary School	1275283292	KCB Malindi	30-Jun-20	1,001,454	-
94.	Adu Secondary School	1275352324	KCB Malindi	02-Jul-20	2,935,612	-
95.	Dagamra Secondary School	1252548559	KCB Malindi	25-Nov-19	65,907	-
96.	Burangi Secondary School	1251242847	KCB Malindi	14-Jan-19	79,835	-
97.	Mapimo Girls Secondary School	1109634463	KCB Malindi	05-Nov-08	8,990	-
98.	Sabaki Secondary	1286209684	KCB Malindi	02-Jun-21	97,730	-
99.	Magarini Girls Secondary School 2	1236093976	KCB Malindi	19-Jul-18	243,340	-
100.	Magarini Constituency Desk Project	1278300066	KCB Malindi	25-Sep-20	39,064	-
101.	Adu Police Post	1286997151	KCB Malindi	30-Jun-21	14,797	-
102.	Marereni Police Post	1169090176	KCB Malindi	02-Apr-15	501,024	-
103.	Galana TTC	1284924920	KCB Malindi	15-Apr-21	86,331	-
104.	Galukani primary school	0450279383914	Equity Malindi			
105.	Kibokoni Secondary School	1179025466	KCB Malindi			216,309
106.	Marafa Secondary School	1236338278	KCB Malindi			3,394,019
107.	Shomela Secondary School	1268268798	KCB Malindi			976,251
108.	Wakala Girls Secondary School2	1275298850	KCB Malindi			208,143
109.	Marereni Secondary School	1237777062	KCB Malindi			2,173,457
110.	Kayadagamra Primary School	1275283217	KCB Malindi			51,884

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	PMC	ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
111.	Waresa Primary School	1275283195	KCB Malindi			21,881
112.	Tangani Primary School	1275283381	KCB Malindi			210,329
113.	Kadzifitseni Primary School	1275283330	KCB Malindi			103,278
114.	Kakuhani Primary School	1275283322	KCB Malindi			15,552
115.	Kaoyeni Primary School	1275283438	KCB Malindi			28,353
116.	Kibaoni Primary School	1275283446	KCB Malindi			352,861
117.	Ulaya Primary School	1275283306	KCB Malindi			55,953
118.	Majengo Primary School	1275276342	KCB Malindi			42,643
119.	Mwanganini Primary School	1275283268	KCB Malindi			108,520
120.	Mwangani Primary School	1275441629	KCB Malindi			222,221
121.	Kata Primary School	1275326722	KCB Malindi			5,328
122.	Ramada Secondary School	1275283152	KCB Malindi			3,417
123.	Bandacho Primary School	1284365387	KCB Malindi			1,000,000
124.	Chamari Primary School	1284874273	KCB Malindi			1,000,000
125.	Sogorosa Primary School	1284540014	KCB Malindi			177,953
126.	Kasimani Primary School	1284830497	KCB Malindi			1,000,000
127.	Amkeni Primary School	1284873609	KCB Malindi			1,000,000
128.	Waresa Primary School	1284559491	KCB Malindi			1,000,000
129.	Mtangani Pamoja Primary School	1284926532	KCB Makindi			1,000,000
130.	Mambrui Primary School	1284772071	KCB Malindi			500,000
131.	Bofu Primary School	1284873722	KCB Malindi			500,000
132.	Marikebuni Primary School	1284406385	KCB Malindi			1,000
133.	Ng'andu Primary School	1284559068	KCB Malindi			500,000
134.	Ngomeni Secondary School	1275283179	KCB Malindi			1,078,369
135.	Chakama Secondary School	1275283233	KCB Malindi			1,282,441
136.	Kaambeni Secondary School	1275283349	KCB Malindi			1,510,152
137.	Magarini Girls Secondary School 1	1275283357	KCB Malindi			-
138.	Sabaki Secondary School	1275283373	KCB Malindi			208,369

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	PMC		ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
139.	Mjanaheri Secondary School		1275298575	KCB Malindi			1,471,974
140.	Wakala Girls Secondary School 1		1275283403	KCB Malindi			71,589
141.	Baricho Secondary School		1275283292	KCB Malindi			1,586,923
142.	Adu Secondary School		1275352324	KCB Malindi			2,122,701
143.	Kurawa Secondary School		1285901754	KCB Malindi			1,000
144.	Fundisa Secondary School		1284830349	KCB Malindi			800,000
145.	Galana Teachers Training College		1284924920	KCB Malindi			1,580,000
146.	Adu Police Station		1286997151	KCB Malindi			-
147.	Marereni Police station		11669090176	KCB Malindi			501,023.50
148.	Midodoni Central Primary School		1260685854	KCB Malindi			1,225
149.	Kadzuhoni Primary School		1227128509	KCB Malindi			45,609
150.	Dagamra Secondary School		1252548559	KCB Malindi			65,907
151.	Burangi Secondary School		1251242847	KCB Malindi			79,835
152.	Mapimo Girls Secondary School		1109634463	KCB Malindi			8,990
153.	Nyamala Sinene Primary School		1268810215	KCB Malindi			89,769
154.	Kotayo Primary School		1267970332	KCB Malindi			14,760
155.	Magarini Primary School		1267090162	KCB Malindi			1,438
156.	Mapimo Primary School		1261773845	KCB Malindi			32,083
157.	Katsangani Primary School		1275283276	KCB Malindi			-
158.	Magarini Girls Secondary School 2		1236093976	KCB Malindi			243,340
159.	Mpirani Primary School		1284434265	KCB Malindi			1,000,000
160.	Magarini Constituency Desk Project		1278300066	KCB Malindi			39,064
161.	Adu Police Post Station		1286997151	KCB Malindi			-
162.	Sabaki Secondary		1286209684	KCB Malindi			1,000
163.	Garashi Secondary School		1284412253	KCB Malindi			800,000
164.	Mkono wa Jongoo Primary School		1288142811	KCB Malindi			-
165.	Chamari Primary School		1284874095	KCB Malindi			500,000
166.	Kibokoni Secondary School		1179025466	KCB Malindi			216,309

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	PMC		ACCOUNT NUMBER	BANK	DATE OPENED	BANK BALANCE 2021/22	BANK BALANCE 2020/21
167.	Galukani primary school		0450279383814	Equity Malindi	08-Nov-19	89,366	89,366
	TOTAL					51,190,581	30,811,563

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Annex 6: Progress On Follow Up of Auditor Recommendations

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Time frame:
4.0. Variances Between Financial Statement Figures and Supporting Schedules	A review of the financial statements reflected variances between the financial statements for the year ended 30 June 2020 and the supporting schedules totaling to Kshs. 4,718,000 in absolute terms as detailed below:	After adjustments made following recommendations in the Management Letter, figures in the financial statement and their corresponding schedules have no variance as reflected in the table provided and the respective schedule in note 5 representing Use of goods and services (Annex 7) and Note 7 representing other grants and other payments (Annex 8).	Fund Account Manager	Resolved	
Other Matters	The Fund's revenue budget for the year under review was	The original revenue budget for the year under review is	Fund Account Manager	Resolved	

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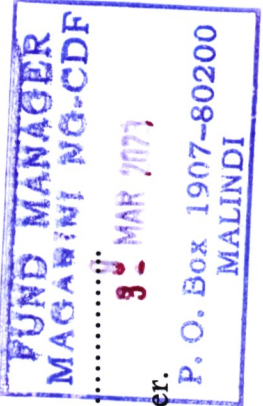
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Time frame:
1.0 Budgetary Control and Performance 1.1 Receipts Budget	<p>Kshs.203,742,691 against total actual receipts of Kshs.121,127,208, resulting to budget under funding of Kshs.82,615,483 or 41% as summarized.</p> <p>The under collection of Kshs.82,615,483 representing 41% of the budget is an indication that projects have not been funded as planned. The underutilization of funds may have impacted negatively on the delivery of goods and services to the citizens of Magarini Constituency This may be an indication of over-budgeting by National Government Constituencies Development Fund - Magarini Constituency.</p>	<p>137,367,724 and the final budget is Kshs 203,742,691. The changes between the original and final budget are as a result of adjustments tabulated in column b of the summary statement of appropriation table.</p> <p>Only Kshs 68,000,000.00 (49.5%) relating to 2019/2020 financial year had been received as at 30th June 2019. This has contributed to the overall under utilisation of funds by 30th June 2020.</p>			
1.0 Use of Goods and Services	<p>The statement of financial performance for the year ended 30 June, 2020 reflect use of goods and services of Kshs.10,788,557. This balance includes an amount of Kshs.1,756,900 in respect to training expenses. However, there was no training plan and training needs assessment, contrary to Human Resource Policies and</p>	<p>A copy of the training plan and training needs assessment has been attached for verification. (Annex 9). Management will ensure that future training programmes have the necessary updated training plan and training needs assessment.</p>	Fund Account Manager	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Time frame:
	<p>Procedures Manual for the Public Service 2015 Section H.3 (1) which states that "Training Needs Assessment is a performance audit that generates and provides information to assess the inadequacy of knowledge and skills which inhibits an organization from attaining its objectives. Training in the Public Service shall be based on Training Needs Assessment which shall be conducted after every three (3) years in each State Department".</p> <p>Consequently, Management was in breach of the Law.</p>				



 Faith Muia
 Fund Account Manager.



FUND MANAGER
MAGARINI NG-CDF
3 - MAR 2022
P. O. Box 1907-80200
MALINDI