

# **REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - TURKANA SOUTH CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2022**

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## **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 National Government Constituencies Development Fund - Turkana South Constituency set out on pages 1 to 37, which comprise of the statement of assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of National Government Constituencies Development Fund -Turkana South 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 Public Finance Management Act, 2012 and the National Government Constituencies Development Fund Act, 2015.

## **Basis for Opinion**

### **1. Unsupported Fuel, Oil and Lubricants**

The statement of receipts and payments reflects use of goods and services amount of Kshs.10,685,502 as disclosed in Note 5 to the financial statements. This amount includes fuel, oil and lubricants payments of Kshs.1,135,000. However, the expenditure was not supported by; motor vehicle work tickets, detail orders, and supplier statements contrary to Regulation 104(1) of the Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the Fund Management was in breach of the law and the accuracy and completeness of the expenditure on fuel, oil and lubricants of Kshs.1,135,000 could not be confirmed.

### **2. Unsupported Transfers to Other Government Units**

The statement of receipts and payments reflects other grants and transfers of Kshs.87,130,303 of Kshs.12,384,407 as disclosed in Note 7 to the financial statements. This amount includes emergency projects payments of Kshs.12,384,407 out of which

payments totaling to Kshs.1,458,407 were not supported by expenditure returns, emergency PMC minutes, handover reports and completion certificates.

In the circumstances, the accuracy and completeness of emergency projects payments of Kshs.1,458,407 could not be confirmed.

### **3. Stale Cheques and Unrecorded Receipts**

The statement of assets and liabilities reflects bank balances of Kshs.7,625,722 as disclosed in Note 10A to the financial statements. The bank reconciliation statement for the month of June, 2022 includes unpresented cheques amounting to Kshs.22,666,338 and receipts in bank statement not recorded in cash book amount of Kshs.1,911. However, the unpresented cheques include stale cheques amounting to Kshs.111,947

which were not reversed and replaced. Further, the schedule supporting receipts in bank statement not recorded in cash book amount of Kshs.1,911 were not provided for audit.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.7,625,722 could not be confirmed.

#### **4. Unsupported Summary of Fixed Assets**

Annex 4 to the financial statements - summary of fixed assets register reflects cumulative historical asset cost of Kshs.36,668,945 comprising of; building and structures of Kshs.18,323,705, transport equipment of Kshs.15,303,000, office equipment, furniture and fittings of Kshs.1,998,850, and ICT equipment and software and other assets of Kshs.1,043,390. However, land on which the Fund's building and structures are built has not been valued and included in the fixed asset register and the annual report and financial statements. Further, land ownership documents in form of land title deeds were not provided for audit .

In the circumstances, the accuracy and completeness of the fixed assets historical cost of Kshs.36,668,945 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of National Government Constituencies Development Fund - Turkana South 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 a final budget and actual receipts on comparable basis of Kshs.224,629,246 and Kshs.212,540,367 respectively, resulting to an underfunding of Kshs.12,088,879 or 5% of the budget. Similarly, the Fund spent Kshs.204,966,645 against an approved budget of Kshs.224,629,246 resulting to an under-expenditure of Kshs.19,662,601 or 9% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

##### **2. Project Implementation Status**

The project implementation status (PIS) report as at 30 June, 2022, indicated that the Fund implemented 57 projects with a total disbursement of Kshs.81,092,207. Projects completed were fifty-six (56) with a total disbursement of Kshs.77,892,207 while one (1) project with disbursement Kshs.3,200,000 is still on-going.

The non-completion of projects as planned denied the public the services and benefits that would have accrued from the completed projects.

### **3. Unresolved Prior Year Matters**

The Management has not addressed audit issues in Report of the Auditor-General for the financial year 2020/2021 contrary to Section 149(2)(l) of the Public Finance Management Act, 2012 which requires accounting officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding. The issues therefore remain outstanding as shown in the report on progress on follow up of auditor recommendations as no evidence has been presented for their resolution.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Delay in Disbursement of Funds from the Board**

The statement of receipts and payments reflects transfers from National Government Constituencies Development Fund Board of Kshs.170,088,879 . However, the amount of Kshs.170,088,879 includes Kshs.33,000,000 or 19% of total receipts budgeted for in the 2021/2022 financial year. Further, the Fund had not received arrears of Kshs.12,088,879 relating to 2020/2021 financial year contrary to Section 39(2) of the National Government Constituencies Development Fund Act, 2015 which states that the disbursement of funds to the Constituency Fund account shall be effected at the beginning of the first quarter of each financial year with an initial amount equivalent to twenty-five per centum of the allocation for the constituency and thereafter the Constituency Fund account shall be replenished in three equal instalments at the beginning of the second, third and fourth quarters of the financial year. Further Section 40(1) which stipulates that the Board shall ensure that the list of projects forwarded to it by each constituency is, upon approval, funded in accordance with the Act.

Consequently, the Board is in breach of the law.

## **2. Irregular Emergency Expenditure**

The statement of receipts and payments reflects other grants and transfers of Kshs.87,130,303 as disclosed in Note 7 to the financial statements. This amount includes emergency projects payments of Kshs.12,384,407 made to Juluk Primary School of Kshs.3,926,000 and Locheremoit Primary School of Kshs.2,500,000 for construction of classrooms. However, the payments of Kshs.Kshs.6,426,000 did not meet emergency criteria defined in Section 8(3) of the National Government Constituencies Development Fund Act, 2015 which states that “Emergency’ shall be construed to mean an urgent, unforeseen need for expenditure for which it is in the opinion of the committee that it cannot be delayed until the next financial year without harming the public interest of the constituents. Further, there was no evidence to indicate that the constituency committee reported to the Board within thirty (30) days of occurrence of the emergency. This is contrary to Regulation 20(2) of the National Government Constituencies Development Fund Regulations, 2016 which states that the utilization of the emergency reserve shall be reported to the Board within thirty (30) days of the occurrence of the emergency, in the format prescribed by the Board.

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

## **3. Award of Education Bursary**

The statement of receipts and payments reflects other grants and transfers of Kshs.87,130,303 as disclosed in Note 7 to the financial statements. Included are bursary payment to secondary schools and tertiary institutions of Kshs.36,611,872 and Kshs.31,934,024 respectively, which were approved by the sub-committee. However, there was no evidence to show that the sub-committee formed included two (2) co-opted members, of which one must be an education officer or an officer seconded from Ministry of Education contrary to the Constituency Development Fund (CDF) Board circular reference VOL1/111 dated 13 September 2010 which requires formation of a sub-committee of Constituency Development Fund to manage the bursary. Further, the criteria for identifying the beneficiaries was not provided for audit.

In addition, the bursary payments of Kshs.68,545,896 were not supported by acknowledgement receipts contrary to Regulation 104(1) of Public Finance Management (National Government) Regulations, 2015 which states that all receipts and payments of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

In the circumstances, the Fund was in breach of the law and there was no assurance that deserving students benefitted from the bursary payments.

## **4. Unsatisfactory Implementation of Projects**

The statement of receipts and payments reflects transfers to other government units of Kshs.101,420,000 as disclosed in Note 6 to financial statements. Included in this amount

is transfers to primary and secondary schools of Kshs.74,820,000 and Kshs.26,600,000 respectively. However, project inspection carried out in March 2023 on twenty -one (21) projects with total disbursements of Kshs.40,120,000 revealed that although the Fund engaged the services of a technical expert – clerk of works to assist in the project implementation, the projects where not constructed to the expected standards as per the bill of quantities. Major installations that include fixing of the gutters, ceilings and pavement slabs were not done on all the projects as in **Appendix I**.

In the circumstances, the Fund did not obtain value for money from the disbursements of Kshs.40,120,000.

## **5. Irregular Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets amount Kshs.2,200,000 as disclosed in Note 8 to the financial statements. The amount includes Kshs.300,000 paid to a local merchant for the supply and fitting of 26 metallic steels doors at Turkana South Constituency Offices. However, there was no evidence of competitive bidding having been conducted for the procurement of the goods and services contrary to Section 96(1) of Public Procurement and Asset Disposal Act, 2015 which states that the accounting officer shall take such steps as are reasonable to bring the invitation of tender to the attention of those who may wish to submit tenders.

In the circumstances, the Management was in breach of the law and there is no assurance that Fund obtained value for money from the expenditure of Kshs.300,000.

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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance

were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those charged with Governance**

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 overall 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 controls would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal 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 Fund's 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 the Management.
- Conclude on the appropriateness of the 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 continue 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's to cease to continue as 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's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

**30 June, 2023**

## Appendix: Project Verification

No.	Project Name	Project Description	Amount Allocated (Kshs)	Total Payments (Kshs)	Remarks
1.	Kasuroi Primary School	Construction of 2 classrooms	2,400,000	2,380,000	<ul style="list-style-type: none"> <li>- Internal wall painting work completed</li> <li>- NG CDF Labelling done.</li> <li>- The rainwater installation items such as gutters not installed.</li> <li>- Ceilings not fitted</li> <li>- External plastering not done satisfactorily</li> <li>- Pavements slabs not mounted</li> </ul>
2.	Lomeleku Primary School	Construction of 1 classroom with 40 Desks	1,600,000	1,580,000	<ul style="list-style-type: none"> <li>- NG CDF labelling done.</li> <li>- Internal and external wall painting work completed</li> <li>- 40 desks delivered but not NGCDF labelled</li> <li>- Pavements slabs not mounted</li> <li>- Ceilings not fitted</li> <li>- The rainwater installation items such as gutters not installed</li> </ul>
3	Kaaroge Primary School	Construction of 1 classroom and Supply of 60 desks	1,700,000	1,700,000	<ul style="list-style-type: none"> <li>-NG CDF Labelling done.</li> <li>-60 desks Supplied and in use</li> <li>-The rainwater installation items such as gutters not installed</li> <li>-pavements slabs not mounted</li> <li>-Ceiling not fitted</li> </ul>

<b>No.</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Amount Allocated (Kshs)</b>	<b>Total Payments (Kshs)</b>	<b>Remarks</b>
4	Kedoome Primary School	Construction of 1 classroom and Supply of 50 desks	1,500,000	1,480,000	- NG CDF labelling done. -50 desks Supplied and in use - The rainwater installation items such as gutters not installed. - Ceiling not fitted - Pavement slabs not mounted.
5	Ageles Primary School	Construction of 1 classroom and Supply of 60 desks	1,700,000	1,700,000	- NG CDF labelling done. -60 desks Supplied and in use -The rainwater installation items such as gutters not installed. -Ceiling not fitted - Pavement slabs not mounted
6	Kalodicha Primary School	Construction of 1 classroom and Supply of 50 desks	1,500,000	1,480,000	- NG CDF Labelling done. -50 desks Supplied and in use -External walls not satisfactorily done- Only the rough casting done. - The rainwater installation items such as gutters not installed. - Ceiling not fitted - Pavement slabs not mounted
7				1,380,000	

<b>No.</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Amount Allocated (Kshs)</b>	<b>Total Payments (Kshs)</b>	<b>Remarks</b>
	Kamarese Primary School	Fencing 1.5 Acres of school Compound using chain link with steel metal gate	1,400,000		-NG CDF Labelling done. The project is 100%complete and satisfactory.
8	Kalapata Primary School	Construction of 200 capacity Dormitory and equipping with 100 double decker beds	3,200,000	3,200,000	-Internal and external plastering works for both the floor and the wall were done. -Well labelled - The rainwater installations items such as gutters, ridges and swan neck were not installed. - Ceiling not fitted -Only 78 beds were found at the time of audit verification instead of 100 - Pavement slabs not mounted -The project is approximately 60% complete.
9	Kangakipur Primary School	Construction of 1classroom to completion	1,500,000	1,400,000	- Internal painting work for the walls complete - 50 desks supplied and in use - NG CDF labelling done - The rainwater installation items such as gutters, ridges and swan neck were not installed. - Ceiling not fitted - Pavement slabs not mounted
10	Kalapata Girls Secondary School	Construction of 2 units of 4 door pit latrines with one door being PLWD Compliant	1,500,000	1,500,000	- NG CDF labelling done -One toilet is not PLWD Compliant

<b>No.</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Amount Allocated (Kshs)</b>	<b>Total Payments (Kshs)</b>	<b>Remarks</b>
11	Kalapata Girls Secondary School	Supply of 3 water tanks and installation of water tower	1,500,000	1,500,000	- 3 water tanks supplied - Installation of water tower complete
12	AGC Lokichar Secondary School	Construction of 200 capacity Dormitory and equipping with 100 double decker beds	3,200,000	3,180,000	-Complete and in use -NG CDF Labelling done
13	Kalemungorok Secondary School	Construction of 2 classrooms and Supply of 50 lockers and 50 chairs	3,000,000	2,980,000	-NG CDF Labelling done -Ceiling works not done - The rainwater installation items such as gutters not installed.
14	Korinyang Mixed Day Secondary School	Construction of 2classrooms and supply of 120 desks	3,400,000	3,400,000	-The rainwater installation items such as gutters not installed. - NG CDF Labelling done - Ceiling works not done -Facia board fittings not complete - The rainwater installation items such as gutters, ridges and swan neck not installed
15	Kalapata Girls Secondary School	Construction of 100 capacity Dormitory and equipping with 50 double decker beds	3,000,000	2,980,000	-50 beds not supplied (students still sleeping on the floor at the time of audit verification) -The project is not labelled. - Ceiling works not done -Only undercoat painting is done.

No.	Project Name	Project Description	Amount Allocated (Kshs)	Total Payments (Kshs)	Remarks
					- Poor workmanship. - Pavement slabs not mounted
17	Karipun Primary School	Construction of 1 classroom and supply of 60 desks	1,700,000	1,680,000	- Internal and external painting work on the walls complete - 60 desks supplied and in use - NG CDF Labelling done - The rainwater installation items such as gutters not installed. - Ceiling not fitted - Pavement slabs not mounted - In use
18	Lowoidapal Primary School	Construction of 1 classroom and supply of 60 desks	1,700,000	1,700,000	- Internal and external painting work on the walls complete - 60 desks supplied and in use - NG CDF labelling done - The rainwater installation items such as gutters not installed. - Ceiling not fitted - Pavement slabs not mounted - Although in use
19	Lokapel Mixed Secondary School	Construction of 200 capacity Dormitory and equipping with 100 double decker beds	3,200,000	3,200,000	- Internal and external plastering works for both the floor and the wall were done - Well labelled - The rainwater installations items such as gutters, ridges and swan neck were not installed. - NG CDF labelling done - In use

<b>No.</b>	<b>Project Name</b>	<b>Project Description</b>	<b>Amount Allocated (Kshs)</b>	<b>Total Payments (Kshs)</b>	<b>Remarks</b>
20	Nariamowoi Primary Secondary School	Construction of 1 classroom and Supply of 60 desks	1,500,000	1,480,000	<ul style="list-style-type: none"> <li>- NG CDF labelling done.</li> <li>- At the time of audit only 32 desks could be traced while 8 had broken down .20 desks missing.</li> <li>- The rainwater installation items such as gutters not installed.</li> <li>- Ceiling not fitted</li> <li>- Pavement slabs not mounted</li> </ul>
21	Kangimanyi in Primary School	Construction of 2 classroom and Supply of 120 desks	3,400,000	3,400,000	<ul style="list-style-type: none"> <li>- Internal and external painting work on the walls complete.</li> <li>- 120 desks supplied and in use</li> <li>- NG CDF labelling done</li> <li>- The rainwater installation items such as gutters not installed.</li> <li>- Pavement slabs not mounted</li> <li>- Ceiling not fitted</li> <li>- In use</li> </ul>
	<b>Total</b>			<b>40,120,000</b>	