

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND - KONOIN CONSTITUENCY FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of National Government Constituencies Development Fund - Konoin Constituency set out on pages 1 to 37, which comprise the statement of assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the summary statement of appropriation - recurrent and development combined 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, the financial position of the National Government Constituencies Development Fund - Konoin Constituency as at 30 June, 2020 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 National Government Constituencies Development Fund Act, 2015.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

The financial statements as prepared and presented for audit had the following errors which remain uncorrected;

- 1.1 The statement of receipts and payments reflects transfers from CDF Board of Kshs.123,140,876 while the summary statement of appropriation reflects actual on comparable basis of Kshs.143,065,732 resulting to unreconciled variance of Kshs.19,924,856.
- 1.2 The summary statement of appropriation reflects budget utilization difference total of Kshs.98,659,907. However, re-computation reflects Kshs.98,537,907 resulting to unreconciled variance of Kshs.122,000.
- 1.3 The statement of assets and liabilities reflects a gratuity balance of Kshs.718,225. However, the corresponding Note 12B reflects Kshs.508,200 on the same balance resulting to unreconciled variance of Kshs.210,025.

In the circumstance, the accuracy and completeness of the gratuity balance of Kshs.718,225 could not be confirmed.

2.0 Variances between Financial Statement and the Ledgers

The statement of receipts and payments for the year ended 30 June, 2020 reflects total payments of Kshs.113,801,548. However, some variations were noted between the financial statements and the general ledger figures as per the detailed table below:

Other Grants and Transfers	Note	Financial Statement (Kshs.)	General Ledger (Kshs.)	Variance (Kshs.)
Bursary to Secondary	7	19,655,770	18,370,500	1,285,270
Basic Wages	4	2,011,026	1,855,136	155,890
National Social Security Fund	4	90,240	180,480	(90,240)

In the circumstances, the accuracy and completeness of the total payments of Kshs.113,801,548 for the year 30 June, 2020 could not be confirmed.

3.0 Use of Goods and Services

As disclosed in Note 5 to the financial statements, the statement of receipts and payments reflects Kshs.6,699,826 in relation to use of goods and services. The following unsatisfactory issues were noted: -

3.1 Unsupported Procurement of Routine Maintenance Vehicle and Other Transport Equipment Items

Included in the use of goods and services is Kshs.534,808 in respect of routine maintenance vehicle and other transport equipment. Examination of records revealed that Kshs.300,000 was paid for supply of fuel, oil and lubricants. The fuel consumption was not supported by local purchase orders, fuel register, details orders and recording in the work tickets. Further, Kshs.234,808 was paid for repair of motor vehicle. However, there were no pre and post mechanical reports to confirm defects and whether repairs were done satisfactorily.

In the circumstances, the accuracy and regularity of expenditure on routine maintenance vehicle and other transport equipment of Kshs.534,808 could not be confirmed

3.2 Unsupported Committee Expenses

Included in the use of goods and services is committee expenses of Kshs.4,264,830. However, the expenses were not supported by annual Constituency Development Fund Committee operation plan, names of committee member, designation, amount paid, nature of activities, dates of meeting invitation to meetings, field activities, deliberation minutes, attendance records, work tickets for field activities, signed payment schedules.

In the circumstance, the accuracy and the regularity of committee expenses of Kshs.4,264,830 could not be confirmed.

3.3 Unsupported Training Expenses

Included in the use of goods and services is Kshs.424,000 in respect of training expenses. However, the expenditure of Kshs.324,000 was not supported by payment vouchers, schedules and verifiable documentation.

In the circumstance, the accuracy and the regularity of training expenses of Kshs.324,000 could not be confirmed.

3.4 Unsupported Communication, Supplies and Services

Included in the use of goods and services is Kshs.301,795 in respect of communication, supplies and services. However, expenditure lacked approval memos, procurement process documents, inspection and acceptance certificates, consumable goods register or ledgers, properly executed payment schedules with details of the payees, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and the regularity of communication, supplies and services expenditure of Kshs.301,795 could not be confirmed.

3.5 Unsupported Domestic Travel

Included in the use of goods and services is Kshs.262,600 in respect of domestic travel and subsistence. However, expenditure totaling Kshs.118,400 lacked approval memos, destination travelled, duties performed, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and regularity of domestic travel and subsistence expenditure of Kshs.118,400 could not be confirmed.

3.6 Unsupported Office and General Supplies and Services

Included in the use of goods and services is Kshs.607,268 in respect of office and general supplies and services. However, expenditure totaling Kshs.106,423 lacked approval memos, procurement process documents, inspection and acceptance certificates, consumable goods register or ledgers, properly executed payment schedules with details of the payees, and a properly processed imprest warrant recorded in the imprest register.

In the circumstance, the accuracy and regularity of office and general supplies and services expenditure of Kshs.106,423 could not be confirmed.

4.0 Other Grants and Transfers

As disclosed in Note 7 to the financial statements, the statement of receipts and payments reflects other grants and transfers amounting to Kshs.40,925,770. The following unsatisfactory issues were noted: -

4.1 Unsupported Bursaries to Schools

Included in the other grants and transfers is Kshs.32,684,770 in respect of bursary disbursements, Kshs.19,655,770 to secondary schools and Kshs.13,029,000 to tertiary institutions. However, these bursary payments were not supported by the sub-committee minutes, and the award vetting minutes to confirm how students were identified, vetted, categorized and needy students awarded bursary using specified guidelines. Further, the bursary application forms were not signed by the constituency bursary committee.

In the circumstance, the accuracy and the regularity of bursary to secondary and tertiary of Kshs.32,684,770 could not be confirmed.

4.2 Irregular Bursary Payments to a Driving School

Included in the other grants and transfers is bursary in respect of tertiary institutions of Kshs.13,029,000 out of which Kshs.2,000,000 was paid to a driving school. However, it was observed that tender documents in support of the payment was dated 29 March, 2018 and the beneficiaries schedule was signed on 15 June, 2018. It is therefore not clear how documents for 2017/2018 could be used to support payments made in 2019/2020 which is two (2) years later. The payment of Kshs.2,000,000 was not a pending bill recorded in the year 2017/2018 and 2018/2019.

In the circumstance, the accuracy and the regularity of Kshs.2,000,000 on bursary to tertiary institutions 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 - Konoin 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

Budget Control and Performance

The summary statement of appropriation reflects final receipts budget and actual on comparable basis of Kshs.212,461,456 and Kshs.143,093,732 respectively resulting to an under-funding of Kshs.69,367,724 or 33 % of the budget. The underfunding affected the planned activities and projects which may have impacted negatively on service delivery for the constituents of Konoin Constituency.

In addition, out of the total funds available of Kshs.143,093,732, only Kshs.113,801,548 was absorbed resulting to an under absorption of Kshs.29,292,184 or 20 % of the total receipts.

The under absorption affected the planned activities and may have impacted negatively on service delivery to the residents of Konoin Constituency.

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. Irregular Procurement of Sports Equipment

Included in the other grants and transfers is Kshs.1,941,000 in respect of sports projects for which Kshs.1,601,000 was used for the procurement of sports equipment from a firm in Nairobi. However, it is not clear how the three firms were identified since there was no prequalification data for sports equipment. The items were delivered on 18 December, 2019 but the counter receipt voucher indicated that they were received on 15 December, 2019. Further, the sports equipment's distribution schedule that was used to support the payment indicated that they were distributed on 12 October, 2018 which was more than one year earlier.

In the circumstance, the regularity of the sports equipment expenditure of Kshs.1,601,000 could not be confirmed.

2. Irregular Procurement and Implementation of CDF Office Repairs

As disclosed in Note 8 to the financial statements, the statement of receipts and payments reflects acquisition of assets of Kshs.549,980. However, no records were provided to confirm identification, selection and award of contract to the contractor. It is therefore not clear whether the contractor was pre-qualified. Further, the repairs were not supported by bill of quantities, tender opening and evaluation minutes with their attendance registers, professional opinion, approval by the fund account manager, contract documents, engineers' certificates for completion of works and inspection and acceptance report duly signed.

In the circumstance, value for money on the Kshs.549,980 incurred on repairs could not be confirmed.

3. Emergency Projects

As disclosed in Note 7 to the financial statements, the statement of receipts and payment reflects other grants and transfers of Kshs.40,925,770. Included is Kshs.5,150,000 in respect of emergency projects. However, evaluation of the projects revealed that the threshold of emergency as reflected 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 had not been met. The projects were observed to have been implemented without the input of the emergency committee and were not supported by verifiable documentation to confirm how the contractors were competitively sourced. Requests detailing the emergency context of the projects, minutes approving the projects as emergency, the implementation work plan and procurement records were not provided for audit review.

Consequently, the Management was in breach of the law.

4. Projects Inspection Report

The Project Implementation Status (PIS) revealed that projects costing Kshs.68,244,506 were funded during the year ended 30 June, 2020. Audit verification of twenty-two (22) projects costing Kshs.22,476,000 revealed various anomalies as detailed in **Appendix 1**.

In the circumstance, the regularity and value for money of projects totalling Kshs.22,476,000 for the year ended 30 June, 2020 could not be confirmed.

5. Long Outstanding Imprest

As disclosed in Note 11 to the financial statements, the statement of assets and liabilities reflects outstanding imprests of Kshs.329,142. The note shows an imprest of Kshs.500,000 was issued to the Fund Account Manager who has surrendered only Kshs.170,858. The purpose of the imprest has not been disclosed, the imprest is overdue and recovery of the outstanding imprest has not been initiated. This is contrary to regulation 93(5) of the Public Finance Management Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to duty station.

Consequently, the Management was in breach of the law.

6. Failure to Consult Relevant National Government Departments on Projects Implementation

The Management implemented projects costing at Kshs.68,244,506 during the period under review. However, there was no evidence that the relevant departments of the National government were consulted to enrich the projects and add technical specifications. This is contrary to Section 36(1) of the National Government Constituencies Development Fund Act, 2015 which states that projects under this act shall be implemented by the Project's Management Committee appointed in accordance

with the regulations made under section 57, with the assistance of the relevant departments of Government.

Consequently, the Management was in breach of the law.

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 Overall 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 a Risk Management Policy

During the year under review, the Fund did not have a risk management policy in place and therefore had no approved processes and guidelines on how to mitigate operational, legal and financial risks. In the circumstance, the Fund is not in compliance with the circular that requires that all public institutions develop an institutional risk management policy framework (IRMPF).

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and 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 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 financial reporting process, reviewing the effectiveness of how the Fund 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal

control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 to cease to continue 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and 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

11 February, 2022

Appendix 1

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
1	Seanin Primary	Construction of Classroom	750,000	Contractor moved out of site, Project put to use. However, certain works were incomplete or poorly done, these includes: - entry ramp for persons with disability, electricity switches, 2 No. Electricity Sockets 2 No. Electrical Wiring, although Stanchions were fixed, they were off poor quality and poor workmanship, the screened floor has developed cracks and is already pilling of due poor workmanship and possible cement/sand mixing ratio and possible failure cure adequately, the building was not commissioned before use.
2	Kemugul Primary	Environment Project - 10,000 Ltrs Water Tank	150,000	A 10,000 Ltrs Water Tank was delivered 3 weeks ago, it has not been installed and put to use, Delivery Note were not signed by the School, the area MP's name is put on the Project, the School was not involved.
3	Kemugul Primary	Renovation of Classroom	300,000	Contractor moved out of Site. Project put to use, however, workmanship found to be sub-standard, cracks have emerged on the floor and the veranda.
4	Komirmir Primary	Administration Block		The Foundation and Walling funded in 2012/2013. The Contractor has moved out of site without completing the Project. Aspects left are: - ceiling works, external finishes, 6 No. internal door not fixed, electrical works, 8 No. electricity switches, 12 No. electricity sockets, entry ramp. Third party confirmation indicated that No PMC was formed for the project. CDFC sub-committee on M&E have not visited the Project confirmed again by visitors' book. The Project was never handed over to the school.
5	Kumir	Classroom		Project funded in 2015/2016 but stalled since certain works were not completed. Project is not labelled to confirm year of funding. Workmanship is substandard.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
6	Kipkorir Salat Secondary	Administration Block	4,000,000	Project stalled from 2009 and started again in 2019/2020 but without clearance by engineers as to structural stability of the Project after being stalled for 12 years, the Contractor was on site. The Project display board is not put up to confirm the contractor, the project engineer, the funding body, the NEMA certification number, the period among others. Third party confirmation indicated no PMC for the Project,
7	Kobel Primary	Emergency Project - Toilet	350,000	A 4 No. door toilet, Project completed, work well done but put to use before official commissioning.
8	Kobel Primary	Environment Project - 10,000ltrs Water Tank	150,000	A 10,000ltrs water tank was delivered 3 weeks ago. It has not been installed and put to use. Delivery Note were not signed by the school. The area MP's name is put on the Project. The school was not involved.
9	Kobel Primary	1 No. Classroom	750,000	The Contractor moved out of site. Project put to use, however, certain works were not completed by the contractor. These are: -entry ramp for persons leaving with disability, electricity wiring, 2 No. sockets, 2 No. switches, plaster not done to fine finish. The floor has developed cracks. Stanchions are small in diameter. The workmanship is rated as below standard.
10	Masundo Primary	Emergency Project-Toilet	300,000	Contractor moved out of site, Project put to use, toilet is 3 No. doors instead of 4 No. doors, workmanship is good
11	Masundo Secondary	Dining hall	1,000,000	Contractor on site, work is about 15% (laying of foundation hard core) complete, project behind schedule by 5 months, project was varied but no approved engineer's site minutes of variation was submitted for audit, third party confirmation indicate that PMC are not constituted for the Project.
12	Kipketi Primary	Storey Classrooms Block	1,200,000	Contractor moved out of site. Project put to use and yet certain works were either not done or are incomplete. These are: - Entry ramp for persons with disability, 8 No. sockets, 12 No. switches, electricity wiring works, veranda works finishes poorly done and have developed cracks, the floors have also developed cracks, no evidence of PMC participation and M & E visits to the Project.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
13	Kapcheprotwo Primary	2 No. Classrooms	1,400,000	Contractor moved out of site. Project put to use and yet certain works were either not done or are incomplete. These are: - entry ramp for persons with disability, 4 No. sockets, 4 No. switches, electricity wiring works, veranda works finishes poorly done and have developed cracks, the floors have also developed cracks. No evidence of PMC participation and M&E visits to the Project.
14	Kapcheprotwo Primary	Renovation of Classroom	200,000	Contractor moved out of site but 2 No. sockets and 2 No. switcher not fixed, electricity wiring not done.
15	Tembet Primary	Storey Classrooms Block	1,200,000	The Contractor moved out of site, Project put to use, however, certain works were not completed by the Contractor or are poorly done. These are: - under stair case not screened to finish, entry ramp for use by persons with disability not fixed, the floor has developed cracks and holes, the Project put to use before official commissioning, Project not labelled, the General Workmanship is rated as below standards. No evidence of PMC and M&E activities at the Project.
16	Tembet Primary	Land Purchase	750,000	No evidence as how the parcel was identified since there was no expression of interest sent out, no purchase of land negotiation committee was formed, land mutations, search, sale agreement documents and Title Deed was submitted for audit, the land has not been put to use.
17	St. Bridgid Secondary	Purchase of School Bus	7,126,000	The bus has not been delivered. The procurement documents not availed for audit, no evidence of PMC participation, no sale agreement provided. No evidence of involving State Department of Mechanical for SPECS, and inspection report. No project file maintained at the school. The status of not clear.
18	Kaptien Secondary	Storey Classrooms Block	750,000	Funds was for finishing works. Contractor moved out of site. The following works are either not done at all or are poorly done, these are: - ceilings works, entry ramp, electricity wiring, 8 No. switches, 12 No. sockets, bulb holders, cracks are developed on the walls and floor. Classes put to use before commissioning.

No.	Institution	Project Name	Amount Disbursed (Kshs.)	Observation
19	Chebgwongo Primary	4 No. Classrooms Storey	1,200,000	Funding for finishing works. Contractor moved out of site, yet entry ramp for persons living with disability not fixed. Ceiling works poorly done and are falling off. Cracks have emerged on the floor and walls, the floor screening poorly done. No evidence of PMC and M&E involved in the Project.
20	Chebgwongo Primary	Environment Project -10,000 Ltrs Water Tank	150,000	A 10,000 Ltrs water tank was delivered 3 weeks ago. It has not been installed and put to use. Delivery Note were not signed by the school. The area MP's name is put on the Project. The school was not involved.
21	Kamagomon Primary	4 No. Classrooms Storey	1,200,000	Funding for finishing works. Contractor moved out of site, yet entry ramp for persons living with disability not fixed. Ceiling works poorly done and are falling off. Cracks have emerged on the floor and walls. The Floor screening poorly done, no evidence of PMC and M&E involved in the project.
22	Kamagomon Primary	Emergency Project - Toilet	300,000	Contractor moved out of site, Project put to use, toilet is 4 No. doors, workmanship is good.
		Total	22,476,000	