

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCIES DEVELOPMENT FUND – KIPIPIRI 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 - Kipipiri Constituency set out on pages 12 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2020, and 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, in all material respects, the financial position of National Government Constituencies Development Fund - Kipipiri 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 National Government Constituencies Development Fund Act, 2015 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in Financial Statements

The summary statement of appropriation-recurrent and development combined for the year ended 30 June, 2020 reflects total final receipts budget of Kshs.203,856,489 whereas the recasted figure is Kshs.203,778,489 resulting to a variance of Kshs.78,000 which has not been reconciled.

Further, as reflected in in Notes 4, 5 and 7 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2020 had unreconciled variances between financial statements and supporting schedules in respect to the following items;

Financial Statements Item	Note	Figures as per the Financial Statements (Kshs.)	Figures as per the Audited Schedules (Kshs.)	Variance (Kshs.)
Printing Advertising and Information Supplies and Services	5	166,648	260,473	93,825
Hospitality Supplies and Services	5	222,300	348,700	126,400
Fuel Oil and Lubricants	5	401,799	449,074	47,275
Office and General Supplies	5	1,238,742	510,315	728,427

Other Committee Expenses	5	0	362,712	362,712
Basic Wages of Temporary Employee	4	1,369,459	1,811,829	442,370
Pension and other Social Security Contribution	4	442,370	0	442,370
Bursary – Tertiary	7	6,927,620	7,322,620	395,000

In addition, analysis of the supporting schedule for office and general supplies revealed that transactions totalling Kshs.448,275 were wrongly classified as office and general supplies expenses.

Consequently, the accuracy and completeness of compensation of employees, use of goods and services and other grants and transfers expenditures of Kshs.1,881,579, Kshs.3,425,702 and Kshs.16,336,030 respectively could not be ascertained.

2.0 Prior Year Adjustments

The statement of assets and liabilities reflects prior year adjustment balance of Kshs.310,320 as disclosed under Note 14 to the financial statements. However, the adjustment being a correction of the previous year period, is in contravention of the International Public Sector Accounting Standards No. 3 which requires that the amount of correction of an error that relates to prior period should be reported by adjusting the opening balance of accumulated surplus or deficit. The prior year adjustment of Kshs.310,320 in the year ended 30 June, 2020 is not in line with the accounting standards.

In the circumstances, the accuracy and fair presentation of the prior year adjustments figure of Kshs310,320 as at 30 June, 2020 could not be confirmed.

3.0 Unsupported Expenditure on Bursary Payments

The statement of receipts and payments reflects payments on other grants and other payments of Kshs.16,336,030 and as disclosed under Note 7 to the financial statements. Included in this amount is bursary payment to tertiary institutions of Kshs.6,927,620. However, bursary payments amounting to Kshs.342,000 have not been supported by way of student admission numbers.

In the circumstance, the accuracy and completeness of bursary payments of Kshs.342,000 for the year ended 30 June, 2020 could not be confirmed.

4.0 Unsupported Expenditure on Office and General Supplies and Services

The statement of receipts and payments reflects use of goods and services of Kshs.3,425,709 as disclosed under Note 5 to the financial statement. Included in this amount is office and general supplies and services of Kshs.1,238,742. However, the expenditure was not supported by detailed scheduled indicating the nature of items, bin cards (S3), counter receipts voucher (S13) and issuing voucher (S11).

In the circumstance, the accuracy and completeness of office and general supplies and services of Kshs.1,238,742 for the year ended 30 June, 2020 could not be confirmed.

5.0 Cash and Cash Equivalent - Stale Cheques

The statement of assets and liabilities as at 30 June, 2020 reflects bank balance of Kshs.85,787,541 and as disclosed under Note 10 to the financial statements. However, the bank reconciliation statement presented for audit revealed that there were payments in the cashbook not in bank statement amounting to Kshs.5,070,001 out of which stale cheques amounting Kshs.106,000 were included. No explanation was given for failure to reverse the amount in the cashbook.

Consequently, the accuracy and completeness of the bank balance of Kshs.85,787,541 as at 30 June, 2020 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 – Kipipiri 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

1.0 Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.203,778,489 and Kshs.123,118,876 respectively resulting to an under-funding of Kshs.80,659,613 or 40% of the budget.

Further, of the receipts amount of Kshs.123,118,876, only Kshs.48,833,274 was absorbed resulting to an under absorption of Kshs.74,285,602 or 60% of the receipts.

Under collection of receipts and under absorption of funds is an indication that services and approved projects/programmes were not delivered to the residents of Kipipiri Constituency and therefore the budget did not meet the intended objectives of improving service delivery.

2.0 Projects

2.1 Project Status

Review of the project implementation status report as of 30 June, 2020 indicated that one hundred thirty-eight (138) projects with an allocation of Kshs.84,195,000 were at different implementation statuses as detailed out below:

Project Status	Count	Amount (Kshs.)
Complete and in use	16	13,050,000
Ongoing	34	47,350,000
Funds released to PMCs but projects had not started neither tendering process started	23	11,250,000
Projects not started due to non-release of funds	65	12,545,000
Total	138	84,195,000

From the above analysis, it was observed that thirty-four (34) projects with funding allocation of Kshs.47,350,000 were incomplete. No satisfactory explanation has been rendered for not implementing the projects in time.

2.2 Project Inspection

Twenty-seven (27) projects with funding allocation of Kshs.44,000,000 were sampled for verification during the month of January, 2020. Observations against each of the project are highlighted in Appendix 1.

No satisfactory explanations have been provided for the deficiencies in projects implementation contrary to Section 25(1) of NG CDF Act, 2015.

Consequently, the Fund may have failed to obtain value for money spent on the projects valued at Kshs.44,000,000 for the year ended 30 June, 2020. There is need for proper implementation and follow up mechanism to ensure that projects are fully implemented for better delivery of goods and service to the residents of Kipipiri 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 matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections 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

1.0 Emergency Projects

The statement of receipts and payments reflects other grants and other payments of Kshs.16,336,030 for the year ended 30 June, 2020 and as disclosed under Note 7 to the financial statements. The amount includes Kshs.4,900,000 incurred on emergency projects. It was observed that the funds were used in construction of toilets in various primary and secondary schools and the reasons given included shortage, high population and existing dilapidated toilets. However, six months after the PMC received funds, only one project of Kshs.300,000 in respect of construction of toilet and bathroom had been implemented leaving out projects with funding allocation of Kshs.4,600,000

unimplemented. This is a confirmation that the projects were not an emergency since they were not implemented on time. This is in contravention of 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.

Consequently, the Management was breach of the law.

2.0 Non-Closure of Project Management Committee (PMC) Bank Accounts

Annex 5 to the financial statements for the year ended 30 June, 2020 reflects project bank balances totalling Kshs.51,756,726.40 for Eighty (80) project management committee bank accounts. However, sixty-seven (67) projects had their status indicated as completed and in use, yet the related Project Management Committee bank accounts had a total balance of Kshs.43,790,219.10 as at 30 June, 2020 and the accounts were active. This is contrary to Section 12(8) of the National Government Constituencies Development Fund Act, 2015 which states that, 'All unutilized funds of the Project Management Committee shall be returned to the constituency account'.

In circumstance, the Management is in breach of the Law.

3.0 Un-procedural Transfer of Funds to Projects

The statement of receipts and payments for the year ended 30 June, 2020 reflects an expenditure of Kshs.26,889,963 in respect of transfers to other government entities and Kshs.16,336,030 on other grants and other payments. Out of this amount, Kshs.36,189,963 was transferred to various projects as detailed in the table below:

No.	Description	Note	Amount Transferred (Kshs.)
1	Transfers to Primary Schools	6	11,800,000
2	Transfers to Secondary Schools	6	15,089,963
3	Security Projects	7	4,400,000
4	Emergency Projects	7	4,900,000
	Total		36,189,963

However, audit of the approval and disbursement process revealed that the conditions for disbursement of funds to the PMC bank accounts were not met before the funds were approved and released to the various Project Management Committees. The unmet conditions include: Project Management Committee (PMC), the requisite budgets, bills of quantities, approval for formation of PMC, approval to open PMC bank account, properly prepared project work plan. This is contrary to Section 15 of the NG CDF Regulations, 2016.

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

4.0 Irregular Committee Allowances

The statement of receipts and payments reflects use of goods and services of Kshs.3,425,702 and as disclosed under Note 5 to the financial statements. This amount includes Kshs.936,800 incurred on committee expenses. Records availed for audit indicated that the District Accountant and Fund Accounts Manager were paid allowances totalling to Kshs.717,512. The Management has not explained how the ex officio members and staff of the Constituency Development Fund Committee were paid allowances contrary to section 43 of the National Government Constituencies Development Fund Act, 2015.

Consequently, it has not been possible to confirm the regularity and validity of Kshs.717,512 incurred on committee expenses for the year ended 30 June, 2020.

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 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 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.

In preparing the financial statements, Management is responsible for assessing the fund's ability 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 abolish the Fund or 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism 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 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

28 January, 2022

Appendix 1: Observations Against Each Project

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
1	Kiambogo Primary School-Construction of two classrooms	1,600,000	Primary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. Works not done include keying and painting
2	Kianjogu Primary School- Construction of three classrooms (Two for the F/Y 2018-2019 and one for the F/Y 2019-2020)	2,400,000	Primary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. Works not done include roofing, doors, windows, plastering, flooring, ceiling, keying and painting The Contractor was not on site.
3	Kianjogu Secondary School- Construction of laboratory	4,500,000	Secondary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include benches, stools, gas chamber, plumbing, sewerage system and electrical works
4	Kianjogu Secondary School - Construction of one classroom to completion.	900,000	Secondary School	Project is incomplete. The works not done include roofing, doors, windows, plastering, flooring, ceiling, keying and paint works

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
5	Gathuthi Secondary School-Construction of laboratory	4,500,000	Secondary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include plumbing and drainage works; gas installation; electrical works and benches to accommodate 45 students.
6	Geta Secondary school- Completion of dormitory	2,000,000	Secondary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include septic tank, electrical wiring on 1 st floor, paint works, window glasses, ablution block doors, concrete stairway for the emergency door on first floor, keying
7	Mikeu secondary school- Completion of multipurpose hall.	2,000,000	Secondary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include pavement, ramp, keying
8	Mikeu Secondary School- Construction of two classrooms @ Kshs.900,000 to completion.	1,800,000	Secondary School	Project is incomplete and at roofing level The works not done include roofing, windows, doors, plastering, flooring, keying

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
				The contractor was not on site
9	Mikeu chief's office- Completion of office block	1,000,000	Security Project	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include paint works, keying, stairs The contractor was not on site
10	Kabati Secondary School- Completion of a laboratory	1,000,000	Secondary School	Project is complete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The project was not labelled hence project ownership could not be established
11	Kabati Primary School- Construction of 2 new classrooms	1,600,000	Primary schools	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include fixing of window glasses, painting, ceiling, keying

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
12	Wanjohi Primary School- Construction of one 8-door toilet for pupils - Kshs.500,000	500,000	Emergency Project	The project is incomplete Interview with the school head revealed that the project has been abandoned by the contractor since February 2020 Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015. The works not done include walling, roofing, doors, plastering, flooring, paint works, keying The contractor not on site
13	Wanjohi Primary School- Construction of one 8-door toilet for pupils	600,000	Emergency Project	The project has not commenced despite being of an emergent nature
14	Wanjohi mixed secondary school- Completion of a laboratory	1,200,000	Secondary School	The project is complete but labelling has not been done hence not possible to identify the project owner
15	Wanjohi Mixed Secondary- Construction of 2-door pit latrine staff toilet to completion.	150,000	Secondary School	The project is complete though not put to use The labelling of the project was not done hence not possible to identify the project owner
16	Wanjohi girls secondary school- completion of twin laboratory	2,000,000	Secondary School	The project is incomplete Implementation of the project was in phases (2014-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015 The works not done include plumbing, sinks, fume chamber, gas installation, shelves to store chemicals in the store

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
				Contract of agreement was not made available for review to ascertain the duration of the contract. The contractor was not on site
17	Wanjohi girls secondary school- dormitory and ablution block	2,000,000	Secondary School	The project is incomplete Implementation of the project was in phases (2014-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015 The project has dragged through the years due to underfunding hence not realizing value for money Contract of agreement was not made available for review to ascertain the duration of the contract. The contractor was not on site
18	Wanjohi girls secondary school - Construction of 8-door girls pit latrine toilet to completion.	600,000	Emergency Project	The project has not commenced despite being of an emergent nature
19	Kipipiri OCPD office- Construction of OCPD office	2,000,000	Security Project	The project is complete but not put to use due to lack of a biodigester Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015
20	St.Peters Mawingu secondary school- construction of laboratory	4,500,000	Secondary School	Project is incomplete Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015.

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
				The works not done include plumbing & drainage works; gas installation; electrical works and benches to accommodate 45 students. The contractor not on site. Poor workmanship due to cracks noted on the floor
21	Gathiriga secondary school-Construction of two classrooms to completion	1,800,000	Secondary School	Project is incomplete and is at foundation level
22	Gathiriga primary school-Construction of two 8-door toilet for boys and girls	1,000,000		Project complete but labelling not done hence not able to identify the project owner In addition, painting works had not been done
23	Gathuthi primary school-flooring of 12 classrooms	600,000	Primary Schools	Project was for the financial year 2017-2018, however as at the time of audit the works had not been undertaken
24	Turasha Chiefs Office- completion of office block, walls, armoury, strong rooms pavements and gutters	1,000,000	Security Projects	Project is complete and has not been put to use hence not realizing value for money Implementation of the project was in phases (2018-2020) although no documentary evidence to confirm proper definition as per Section 25(1) of NG CDF Act, 2015.
25	Turasha secondary school- Construction of two classrooms to completion.	1,800,000	Secondary Schools	Project not started though funds were disbursed yet the cause for the delay in implementation could not be ascertained
26	Turasha secondary school- Construction of 2-door toilet	150,000	Secondary Schools	Project not started though funds were disbursed yet the cause for the delay in implementation could not be ascertained

S/No.	Project Description	Amount Transferred (Kshs.)	Category	Observation
27	Turasha Primary school- Construction of two classrooms to completion.	800,000	Primary schools	Project is incomplete The works not done include doors, windows, flooring, plastering, keying, paintworks
	Total	44,000,000		