

REPORT OF THE AUDITOR-GENERAL ON NATIONAL GOVERNMENT CONSTITUENCY DEVELOPMENT FUND - RONGAI 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 - Rongai Constituency set out on pages 1 to 32, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and 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 the National Government Constituencies Development Fund - Rongai 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 Presentation of the Financial Statements

During the audit, it was noted that the financial statements show in the significant accounting policies section on page 10, under the reporting currency that the figures have been rounded off to the nearest Kenya shilling. However, some figures in the financial statements have not been rounded off. In addition, the budget execution by programs and sub-programmes report on page 5 reflects the year for budget utilization difference as 2018/2019 instead of 2019/2020.

Consequently, the annual report and financial statements are not in the format prescribed by the Public Sector Accounting Standard Board (PSASB).

2.0 Inaccuracies in the Financial Statements

During the audit, it was noted that the financial statements contain some errors which remain uncorrected;

- 2.1. The statement of receipts and payments reflects a comparative other payments figure of Kshs.1,285,000 for the financial year 2018/2019. However, Note 9 to the financial statements reflects a comparative figure of Kshs.7,541,000 resulting to an unexplained difference of Kshs.6,256,000.
- 2.2. The statement of assets and liabilities shows a fund balance brought forward of Kshs.56,987,574 while the closing fund balance for the financial year 2018/2019 was Kshs.56,987,483. The resultant difference of Kshs.91 has not been explained.
- 2.3. The summary statement of appropriation: recurrent and development combined reflects a total of budget utilization difference of Kshs.74,343,782 for payments. However, the re-computation revealed a total of Kshs.76,399,212 resulting to an unexplained variance of Kshs.2,055,430.
- 2.4. The budget execution by programmes and sub-programmes report on page 5 reflects original budget total of Kshs.137,367,724. However, the re-computation reflects an amount of Kshs.134,864,335 resulting to an unexplained variance of Kshs.2,503,389.

Further, the report reflects total adjustments of Kshs.56,987,783. However, the re-computation reflects Kshs.53,811,670 resulting to an unexplained variance of Kshs.3,176,113.

In addition, the report reflects a total final budget amount of Kshs.194,355,507. However, the re-computation reflects an amount of Kshs.188,676,004 resulting to an unexplained variance of Kshs.5,679,503. The report also reflects actual on comparable basis total amount of Kshs.120,171,813. However, the re-computation reflects Kshs.117,957,313 resulting to an unexplained variance Kshs.2,214,500.

The report further reflects a total budget utilization difference of Kshs.74,343,782. However, the re-computation reflects an amount of Kshs.70,718,691 resulting to an unexplained variance of Kshs.3,625,091.

- 2.5. Note 15.3 to the financial statements reflects unutilized funds of Kshs.74,663,782 while re-computation reveals a total of Kshs.72,204,782 resulting to an explained difference of Kshs.2,459,000. Further, the Note reflects comparative unutilized funds of Kshs.56,987,784 while the summary on annex 3 to the financial statements on summary of unutilized funds reflects an amount of Kshs.74,343,782 resulting to a variance of Kshs.17,355,998. Further, annex 3 to the financial statements reflects a total comparative balance of Kshs.74,343,782. However, the re-computation reflects an amount of Kshs.62,086,443 resulting to an unexplained variance of Kshs.12,257,339. Further, the annex shows a total original budget amount for the year 2019/2020 of Kshs.74,663,794. However, the re-computation reflects an

amount of Kshs.80,100,394 resulting to an unexplained variance of Kshs.5,436,600.

- 2.6. Annex 5 to the financial statements on projects management account balances summary reflects a total of Kshs.53,412,147. However, the re-computation reflects an amount Kshs.54,425,065 resulting to a difference of Kshs.1,012,918.

In the circumstance, the accuracy and completeness of the above balances included in these financial statements for the year ended 30 June, 2020 could not be confirmed.

3.0 Unsupported and Unverified Fixed Assets

Annex 4 to the financial statements on the summary of fixed assets register in reflects a transport equipment balance of Kshs.7,841,000 as at 30 June, 2020. However, the asset register was not provided in support of the transport equipment. Available records indicate that the Fund had a vehicle, registration number GK A610V - Land Rover station wagon. However, the vehicle was not availed for physical verification and the management could not explain the location of the vehicle during the audit.

In the circumstance, the accuracy and completeness of transport equipment of Kshs.7,841,000 as at 30 June, 2020 could not be confirmed.

4.0 Understatement of Cash and Cash Equivalents Balance – Stale Cheques

The statement of financial assets and liabilities as at 30 June, 2020 reflects a bank balance of Kshs.5,415,761. However, audit review of the bank reconciliation statement as at 30 June, 2020 indicated payments in cash book not in bank statement in form of un-presented cheques amounting to Kshs.4,355,166, out of which Kshs.277,756 related to stale cheques which had not been reversed in the cash book as at 30 June, 2020. This means that the cash and cash equivalents balance is overstated by a similar amount.

In the circumstance, the accuracy and completeness of the reported cash and cash equivalents balance of Kshs.5,415,761 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 the National Government Constituency Development Fund-Rongai 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.194,355,508 and Kshs.68,600,000 respectively resulting to an under-funding of Kshs.125,755,508 or 65% of the budget. Similarly, the Fund expended Kshs.120,171,813 against an approved budget of Kshs.196,571,025 resulting to an under-expenditure of Kshs.76,399,212 or 39% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the constituents of Rongai Constituency.

The summary statement further shows a total receipts budget of Kshs.194,355,508 and a total expenditure budget of Kshs.196,571,025 thus resulting in a budget deficit of Kshs.2,215,517.

Consequently, it was not possible to ascertain how the Fund intends to fund the budget deficit.

2.0 Projects Implementation Status and Verification

2.1 Project Implementation Status

Review of the project implementation status report for the year under review revealed that the Fund had planned to implement fifty (50) projects with an allocation of Kshs.81,658,466. Seventeen (17) of the projects or 34% with an allocation of Kshs.21,205,077 had been completed and already in use. Further, thirty-three (33) projects or 66% with an allocation of Kshs.60,453,389 have remained on-going for a period of more than six months and as a result have occasioned delayed usage of the projects. Further, the Fund Management have continued to implement new projects without completing the on-going thereby contravening the Commission on Revenue Allocation circular No. 3/2016 dated 07 November, 2016 which requires a public entity to complete projects first before initiating new ones.

This therefore indicates that the though 34% projects were fully implemented as envisaged, the slow progress on completion of ongoing projects may impact negatively on delivery of goods and services to the residents of Rongai Constituency.

2.2 Project Verification - Unsatisfactory Implementation of Projects

During the audit, twenty-four (24) projects with total disbursements amounting to Kshs.38,200,001 were inspected and several observations made regarding unsatisfactory performance as shown in **Appendix I**.

In the circumstances, it could not be confirmed whether value for money was obtained from the projects.

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, I confirm that, nothing 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

Project Management Committee (PMC) Bank Accounts

Available records revealed that out of the forty-four (44) project management committee bank balances disclosed under Annex 5 to the financial statements, four (4) projects with a total balance of Kshs.8,344 as at 30 June, 2020 were complete but the accounts had not been closed and funds were still held in the bank. It was however observed that these balances had not been returned to the constituency account 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.

To this extent, the Fund is in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Qualified Opinion and Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections 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 Section 165(1)(a) of the Public Finance Management (National Government) Regulations, 2015 which states that the Accounting Officer shall ensure that the national government entity develops - risk management strategies, which include fraud prevention mechanism.

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, 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 basis basis of accounting unless Management is aware of 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 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 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 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 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

03 February, 2022

Appendix I – Unsatisfactory Project Implementation

| No. | Amount Disbursed (Kshs) | Institution | Project Name | Observation |
|-----|-------------------------|-------------------|-------------------------------|--|
| 1 | 1,000,000 | Tumaini Primary | Construction of 1No classroom | Contractor moved out of site, while work not done to completion, remaining works are- Verandah Rafter, electrical sockets and switches, blackboard done has changed colour to gray board, Bitumen works on foundation not done, land ownership not clear(land said to have been donated by the former late Land Minister in late president Kenyatta administration Hon Paul Ngai, finally, although work funded in 2019/2020 it was labelled as funded in 2020/2021, the conflict could not be explained, project put to use without being finished and official handing over and tasking over |
| 2 | 4,000,000 | Kipseyan Primary | Construction of 4No classroom | Contractor moved out of site, classes put to use, workmanship very good, however, 6No classrooms were done instead of 4No, no explanation was given for this, project not officially handed over and taken over |
| 3 | 3,000,000 | Lelechwet Primary | Construction of 3No classroom | Contractor moved out of site, classes put to use, 4No of classrooms constructed yet BQ provided for 3No, works undone are- Window glazing 20No. -Kshs.110,250, Sockets and switches No.8, ceiling finishes-Kshs.350,250, Access ram for persons abled differently, floor slab is on same level with ground level danger classes flooding, steel door recommended by BQ was double door but single door fixed, winders as per BQ 1800 X1500mm but 1200 x1500mm fixed, window gauge as per BQ 16G but 12G put, no explanation was given for the irregularities, classrooms were not officially handed over |
| 4 | 1,000,000 | Bel Bur Primary | Construction of 1No classroom | Contractor moved out of site and classroom put to use, yet work not complete, works not done are-window glazing (window pane)-Kshs.27,200, floor tiled while BQ indicate terrazzo-Kshs.84,190, no variation was submitted, foundation sides not painted to plinths (Bitumen court) facia board not painted to finish, verge board also not painted to finish, stanchions not painted to finish(steel), single door split as double, while BQ indicate double door-Kshs.14,400, key wall not painted, project not labelled, workmanship is categorized as below standard |
| 5 | 1,400,000 | Bel Bur Primary | Renovation of 5No classrooms | Renovation works not done, contractor not on site, the 5No classrooms which were to renovated are condemned state and pupils' lives are in danger as they continue to use them, no explanation was given for this state |

| No. | Amount Disbursed (Kshs) | Institution | Project Name | Observation |
|-----|-------------------------|------------------|---------------------------------------|---|
| | | | | of affairs 5 months later after the release of funds |
| 6 | 800,00 | Bel Bur Primary | Contraction of 2No. 8No doored toilet | Contractor not on site, work incomplete, works not done are- facia board not fixed, door locks fixed are not lockable from outside while BQ recommended lockable door locks, bitumen not applied, project not labelled, floor not screeded to finish, keyed wall not painted, poor quality doors fixed and cannot close and urinal not finished to BQ, the toilet not put to use not commissioned, no taking over and handing over, while the toilet in use are in a deplorable state and pose danger to the students |
| 7 | 1,700,000 | Kiamunyi Primary | Construction of 1No classroom | Contractor is out of site, classroom complete but not put to use since the school has not been opened to public, further, 2No classrooms were constructed in 2018/2019 also still remain idle, no explanation for given for this, value for money is in question |
| 8 | 2,000,000 | RVIST Primary | Construction of 2 No classrooms | Contractor not on site and yet project not complete, workmanship very good, but certain works are not done- terrazzo not completed to smooth finish both verandah and inside classrooms, painting works not done, labelling not done, another set of 2No classrooms were done in the year 2018/2019 were equally not finished and have not been put to use, since the school is not yet operational |
| 9 | 4,000,000 | RVIST Primary | Construction of 2 No classrooms | 4No classrooms funded in 2018/2019 have not been completed to date, works not done are- 4No doors not painted to finish, terrazzo works not done to finish, paint works not done, black board not done, sockets and switches are not fixed and stanchions are also not painted to finish, workmanship very good but project behind schedule by over 18months, project not put to use since school is not operational |
| 10 | 2,000,000 | Magare Primary | Construction of dormitory | Contractor has moved out of site, project remain incomplete, works remaining are- Electrical fittings, toilets not screeded to finish, painting works not done, tilling works not done, plumbing works not done, doors not fixed, site clearance not done, entry porch not plastered to finish, building not labelled, site not cleared project has been going on for about 12 months |

| No. | Amount Disbursed (Kshs) | Institution | Project Name | Observation |
|------------|--------------------------------|-----------------------------|---|---|
| 11 | 600,000 | Rafiki Primary | Construction of 8No doors toilet | Project complete, work well done but the contractor did not clear site and labelling not done |
| 12 | 1,800,000 | Lord Ranjuera Primary | Construction of 2No. Classrooms | Contractor out of site, yet project not completed, works left undone are: - verandah not done to completion, entry ramp for persons with disability, labelling not done |
| 13 | 1,000,000 | Kapkechui Primary | Construction of 2No. classrooms | Contractor moved out of site yet several works are not done to completion, these includes: - project not labelled, electrical sockets and switches not fixed, entry ramp not done to finish, further, the school is not operational, no pupils, o teachers, school not registered by the Ministry of Education, science and Technology, land ownership is in doubt, no activity in the compound, no value for money |
| 14 | 2,500,000 | Athinai Primary-Environment | Construction of 8No. Toilet for environment | 8No. Doors toilet done under environment project, contractor moved out of site, workmanship good, however, doors are falling off, door walls have fallen down and project not labelled |
| 15 | 2,500,001 | Athinai Primary | Renovation of 5No classrooms to completion | Contractor has moved out of site, only 7No. Doors were renovated instead of 8No. Entry ramp not done and the project not labelled, however, project well done |
| 16 | | Parrina Primary | construction of 2No. Classrooms | Contractor has moved out off site, project funded in 2019/2020, however it was labelled as 2018/2019 its not clear which year the funding was done |
| 17 | | | Renovation of 2No. Classrooms | Renovation done to completion, however it's not labelled, it's not therefore not clear which year it does relate to |

| No. | Amount Disbursed (Kshs) | Institution | Project Name | Observation |
|------------|--------------------------------|-----------------------|---------------------------------|--|
| 18 | 3,500,000 | Rongai Day Secondary | Construction of 1No Laboratory | Contractor on site work on-going, contractor has been on site for about 7 months, work is about 75% done, remaining works are ceiling finishes-345,750, Floor finishes-screed-Kshs.62,900, Painting works-Kshs.89,800, Glazing works doors 4No-Kshs. 51,250(pg7), Glazing works windows 8No-Kshs.21,690, Electrical installation-Kshs.199,000, pressure regulator works-Kshs.317,690, Non-slip floor tiles Saj-Kshs.226,800 all totaling Kshs.1,314,880 which is about 40%, finally works poorly done are-lab worktops down warped, different shapes and sizes-not properly aligned, opening to lab office is also poorly aligned-general workmanship is rated substandard |
| 19 | 2,000,000 | Mimwaita Secondary | Construction of Lab | Contractor moved out of site, yet works not finished are;- Stanchions poles not fixed, terrazzo not done to finish, plaster not done to smooth finish, painting works not done, tiles on work top not done, lab fittings not done, electrical conducting done after plaster hence poor work, sinks fixed are 14 instead of 16, ceiling board not painted, glazing works not done, 2No internal doors not fixed, bitumen not applied on foundation, facia board not fixed, timber treatment poorly done, project is not labelled and the project is behind schedule 7 months on |
| 20 | 1,500,000 | Ngata Secondary | Completion of lab | Contractor has moved out of site, workmanship good, however, several works were not done: - lab connections were not done, doors are poorly fixed leaving gaps, paving blocks not done to finish, entry ramp for persons with disability not fixed, waste pipe not connected to sock pit, gas chamber not screeded to finish, black/white board not fixed, site clearing not done, labelling not done and work is 10 months on |
| 21 | 1,700,000 | Mercy Njeri Secondary | Construction of 2 No classrooms | Contractor not on site, works not done includes- painting to finish not done, stanchions poles not painted, entry ramp for persons with disability not fixed, electrical wirings and fittings not done, bitumen paint not applied on foundation walls, labelling not done, workmanship good but project behind schedule, 12 months on |

| No. | Amount Disbursed (Kshs) | Institution | Project Name | Observation |
|------------|--------------------------------|-----------------------|--------------------------------|--|
| 22 | 1,000,000 | Sarambei Secondary | Construction of 1No classroom | Contractor moved out of site, work well done, however entry ramp poorly done and project was not commissioned before use |
| 23 | | Banita Chief's Office | Construction of chief's office | Project was funded in 2018/2019, Contractor moved out of site, project completed but not put to use since there is no toilet, value for money is in doubt |
| 24 | | Ogilgai Borehole | Borehole | The borehole was drilled and equip in 2015/2016 and was later handed over to County Government of Nakuru, who is said to have handed it over to Nakuru Rural Water and Sanitation company the borehole has not been put to use, since water pipes have not been laid to the locals, no evidence of water through test results, its on 1/4 acre of land whose ownership we could not confirm, the land has been encroached, no value for money realized |
| | 38,200,001 | | | |