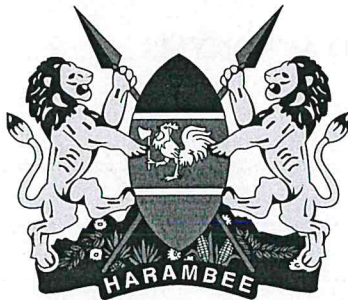


Approved for tabling in the House.

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17/8/2021

REPUBLIC OF KENYA




THE NATIONAL ASSEMBLY

TWELFTH PARLIAMENT- FIFTH SESSION

SPECIAL FUNDS ACCOUNTS COMMITTEE

TENTH REPORT ON AUDITED FINANCIAL STATEMENTS FOR THE LOCAL
AUTHORITIES PROVIDENT FUND, THE UNCLAIMED ASSETS TRUST FUND, THE
NATIONAL ENVIRONMENT TRUST FUND, THE LAND SETTLEMENT FUND AND THE
PETROLEUM DEVELOPMENT FUND

	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 17 AUG 2021	DAY: TUES
TABLED BY:	Member, Hon. Robert Pukase
CLERK-AT THE-TABLE:	Mace: Lemuna

Directorate of Audit, Appropriations & Other Select Committee
The National Assembly
Parliament of Kenya
NAIROBI

August, 2021

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LIST OF ABBREVIATIONS AND ACRONYMS

CoK	-	Constitution of Kenya, 2010
FY	-	Financial Year
LAPFUND	-	Local Authorities Provident Fund
MDAs	-	Ministries, Departments and Agencies
MP	-	Member of Parliament
NHC	-	National Housing Corporation
OAG	-	Office of the Auditor-General
PFM	-	Public Finance Management Act, 2012
RBA	-	Retirement Benefits Authority
SAGAs	-	Semi-Autonomous Government Agencies
UATF	-	Unclaimed Assets Trust Fund
UFAA	-	Unclaimed Financial Assets Authority
SCAC	-	State Corporations Advisory Committee
NETFUND	-	National Environment Trust Fund
REREC	-	Rural Electrification and Renewable Energy Corporation

ANNEXURES

- Annexure 1 - Committee Minutes
- Annexure 2 - Adoption List
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CHAIRPERSON'S FOREWORD

Hon. Speaker, on behalf of the Special Funds Accounts Committee, and pursuant to Standing Orders 199, it is my pleasant duty and honour to present to the House the report of the Committee on audited financial statements for the Local Authorities Provident Fund (FYs 2016/17, 2017/18 & 2018/19), the Unclaimed Assets Trust Fund (FY 2016/17), the National Environment Trust Fund (FYs 2017/18 & 2018/19), the Land Settlement Fund (FY 2018/19) and the Petroleum Development Fund (FY 2017/18).

The National Assembly exercises its role on oversight over national revenue and expenditure as stipulated under Article 95 (4) (c) of the Constitution of Kenya, 2010. This is in addition to the provision under Article 229(8) that mandates this House to debate and take appropriate action on audit reports from the Auditor-General. To fulfil these constitutional provisions, the National Assembly's Standing Order Number No 205A establishes the Special Funds Accounts Committee, whose mandate is to examine reports of the Auditor-General for specific Funds to ascertain whether public funds have been utilized in a lawful, authorized, effective, efficient, economical and transparent manner.

In discharging its mandate, the Committee held seventeen (17) sittings under unique circumstances occasioned by the COVID-19 pandemic. It received both oral and written evidence from the Accounting Officers on audit queries raised by the Auditor-General. In addition, the Committee undertook inspection visits to some projects to ascertain the information submitted to it and confirm that the implemented projects are beneficial to the taxpayers. Minutes of the Committee's meetings and submissions by the accounting officers are annexed to this report.

Hon. Speaker, I wish to commend the accounting officers whose financial statements received unqualified opinion from the Auditor-General. I also urge the accounting officers to these funds to continue discharging their duties efficiently and effectively to enhance the performance of these key funds whose mandates are for the common good of all Kenyans.

In conclusion, Hon. Speaker, I wish to express my appreciation to fellow Honourable Members of the Committee, the Office of the Speaker and the Clerk of the National Assembly and the Parliamentary Liaison Offices of the Auditor-General and the National Treasury for facilitating the Committee and making the production of this report possible.

Hon. Speaker, on behalf of the Special Funds Accounts Committee, I now wish to table this report and urge the House to adopt it and its recommendations therein.

HON. KATHURI MURUNGI, M.P.
CHAIRPERSON, SPECIAL FUNDS ACCOUNTS COMMITTEE

CHAPTER ONE

1.0. PREFACE

1.1. Establishment of the Committee

1. The Special Funds Accounts Committee is amongst the *Watchdog Committees* of the Twelfth Parliament mandated to consider the reports of the Auditor-General laid before the National Assembly.

1.2. Mandate of the Committee

2. The Committee's mandate under the National Assembly's Standing Order 205A, is to examine the audited accounts laid before the House of:
 - (i) the Equalization Fund;
 - (ii) the Political Parties Fund;
 - (iii) the Judiciary Fund;
 - (iv) the National Government Constituencies Development Fund; and
 - (v) such other Fund established by law as the Speaker may direct.

1.3. Guiding Principles

3. In execution of its mandate, the Committee was guided by constitutional and statutory principles on public finance management, established customs, traditions, and practices. These principles include the following:

1.3.1. Constitutional Principles on Public Finance

4. Article 201 of the Constitution of Kenya 2010 (CoK, 2010) provides the fundamental principles that guide all aspects of public finance. These principles are, *inter alia*:-
 - (i) Article 201(a) states that there shall be openness and accountability, including public participation in financial matters;
 - (ii) Article 201(d) states that public money shall be used prudently and responsibly; and
 - (iii) Article 201(e) requires that financial management shall be responsible, and fiscal reporting shall be clear.

1.3.2. Direct Personal Liability

5. Article 226 (5) of the Constitution of Kenya, 2010 is emphatic that, *"If the holder of a public office, including a political office, directs or approves the use of public funds contrary to law or instructions, the person is liable for any loss arising from that use and shall make good the loss, whether the person remains the holder of the office or not"*.

1.3.3. Obligations of Accounting Officers

6. Section 68 (1) of the Public Finance Management Act, 2012 provides, *inter alia*, that: *"An accounting officer for a national government entity, Parliamentary Service Commission and the Judiciary shall be accountable to the National Assembly for ensuring that the resources*

of the respective entity for which he or she is the accounting officer are used in a way that is lawful and authorized, and effective, efficient, economical and transparent.”

7. The Committee relied on these constitutional and legal provisions as the basis for inviting the accounting officers of the five Funds to respond to issues raised by the Auditor-General. During consideration of the reports, the Committee also relied on additional information submitted to it on the administration and performance of these key Funds to develop general recommendations geared towards effective management of the Funds to achieve their intended mandates effectively.

1.4. Committee Membership

8. The Committee comprises the following members:-

Hon. Kathuri Murungi, MP
South Imenti Constituency

Independent Member

Hon. William Chepkut, MP
Ainabkoi Constituency

Independent Member

-Chairperson

Vice-chairperson

Members

Hon. Alfred Agoi Masadia, M.P.
Sabatia Constituency

Amani National Congress Party

Hon. Dennitah Ghati, HSC, M.P.
Nominated Member (representing Persons with Disabilities)

Orange Democratic Movement Party

Hon. Mark Lomunokol, M.P.
Kacheliba Constituency

Party of Development and Reforms

Hon. Shakeel Shabbir Ahmed, CBS, M.P.
Kisumu Town East Constituency

Independent Member

Hon. Erastus Kivasu Nzioka, M.P.
Mbooni Constituency

New Democrats Party

Hon. Esther Muthoni Passaris, OGW, M.P.
Nairobi County

Orange Democratic Movement Party

Hon. Geoffrey Omuse, M.P.
Teso South Constituency

Orange Democratic Movement Party

Hon. (Dr.) Enock Kibunguchy, M.P.
Lukuyani Constituency

Ford Kenya Party

Hon. (Dr.) Robert Pukose, M.P.
Endebess Constituency

Jubilee Party

Hon. Jared Okelo, M.P.
Nyando Constituency

Orange Democratic Movement Party

Hon. Justus Kizito Mugali, M.P.
Shinyalu Constituency

Orange Democratic Movement Party

Hon. Marwa Maisori Kitayama, M.P.
Kuria East Constituency

Jubilee Party

Hon. Mohamed M. Ali, M.P.
Nyali Constituency

Independent Member

Hon. Mwambu M. Mabongah, M.P.
Bumula Constituency

Independent Member

Hon. Faith Gitau, M.P.
Nyandarua County

Jubilee Party

Hon. Mohamed Ali Lokiru, M.P.
Turkana East Constituency

Orange Democratic Movement Party

Hon. Koske Gideon Kimutai, M.P.
Chepalungu Constituency

Chama cha Mashinani Party

1.5. Committee Secretariat

9. The Secretariat facilitating the Committee comprises of the following staff:

Ms Lucy Kimathi
Principal Clerk Assistant II

Ms Hellen Ekadeli
Clerk Assistant II

Ms Emma Essendi
Legal Counsel I

Mr Josphat Bundotich
Senior Serjeant-at-Arms

Ms Fiona Musili
Research Officer I

Mr Robert Ngetich
Fiscal Analyst I

Ms Noelle Chelagat
Media Relations Officer

Ms Naserian Kaare
Serjeant-at-Arms II

Mr Job Owaga
Audio Officer II

CHAPTER TWO

2.0. Background Information

10. The National Assembly's roles include oversight over the national revenue and expenditure as per Article 95(4) (c) of the Constitution of Kenya. Article 229(8) mandates the National Assembly to debate and take appropriate action on audit reports within three months of receipt of the reports from the Auditor-General. Further, Section 68(1) of the Public Finance Management (PFM) Act, 2012 requires accounting officers for national government entities including Public Funds, Parliamentary Service Commission and the Judiciary to be accountable to the National Assembly through the relevant Committee.
11. The Special Funds Accounts Committee is amongst the Committees of Parliament established pursuant to Article 124 of the Constitution of Kenya, 2010 to assist the National Assembly to undertake these constitutional and legal mandates geared towards enhanced accountability in handling public Funds. The Committee's specific mandate is contained in the Standing Order number 205A of the National Assembly's Standing Orders (5th Edition). The Standing Order mandates the Committee to examine accounts of such funds established by law as the Speaker may direct, including the funds covered in this report.

2.1. The Local Authorities Provident Fund

12. The Local Authorities Provident Fund (LAPFUND) is a Fund established as a corporate body under an Act of Parliament, Cap. 272. The Fund is a defined contribution retirement benefits scheme for employees of all county governments, water and sewerage companies and other associated companies in Kenya. The mandates include collecting contributions/savings from individuals, employees and employers (sponsors), administering these Funds through prudent investments and making payments to members upon retirement or earlier withdrawal to the dependents of deceased members upon death.
13. The Fund operates as a parastatal under the Retirement Benefits Authority (RBA) supervision and the Inspectorate of State Corporations. The current membership of the Fund stands at fifty-two thousand (52,000), drawn mainly from the county governments and water and sewerage companies. The contributions made to the Fund comprise 12 per cent of the employee's gross salary with the employer/sponsor contributing 15 per cent. As of 30th June, 2019, LAPFUND's net worth was Kshs. 35 billion invested in different assets, including property, government securities, equities, and deposits regulated by the RBA and the approved investment policy.
14. The LAPFUND has diversified its market and customer base to include part of the public sector (parastatals), private sector, non-governmental organizations, informal sector, Kenyans living in the diaspora, the Muslim community and Kenyans willing to save under *Sharia-compliant laws*. Further, the Fund has also devolved its operations by establishing seven zonal offices in Kisumu, Nakuru, Mombasa, Nairobi, Garissa, Isiolo and Nyeri to ensure efficiency in its service delivery.

15. In support of the Government's Big Four National Agenda, LAPFUND has developed various affordable healthcare and housing products. These include enhancing pension mortgage products for members to improve their eligibility for a house mortgage, provision of Group Life Assurance to members, Provision of Post-Retirement Health Cover and investment in affordable real estate.

2.2. The Unclaimed Assets Trust Fund

16. The Unclaimed Assets Trust Fund is managed and operated by the Unclaimed Financial Assets Authority (UFAA), a State Corporation established under the Unclaimed Financial Assets (UFA) Act No.40 of 2011. The mandate of the Fund, which became operational in the year 2015 is to receive unclaimed financial assets from the holders of such assets, safeguard and reunite the assets with their rightful owners.
17. Upon its operationalization, the Fund received an amount of Kshs. 3 billion from various institution holders of unclaimed assets. The value of the Fund as at 30th June, 2017 was Kshs. 25 billion, which comprised of unclaimed assets in cash amounting to Kshs. 8.5 billion and shares of Kshs. 16.5 billion.

2.3. The National Environment Trust Fund

18. The National Environment Trust Fund (NETFUND) is a State Corporation established by the Environmental Management and Coordination Act of 1999 whose mandate is to facilitate research intended to further the requirements of environmental management, capacity building, environmental awards, environmental publications, scholarships and grants.
19. The Fund provides a platform for environmental conservationists and funding agents to converse and share bankable ideas. Further, the Fund coordinates environmental sector players and creates synergy to deliver well-researched initiatives for effective environmental management in Kenya.
20. The Fund has improved access to sustainable financing available for environmental management in Kenya and mobilized, managed and availed resources for environmental awards, capacity building, research and publications, scholarships and grants in Kenya. It has also played a significant role in offering technical support to the Government of Kenya and private institutions in designing projects and capacity building to improve the quality of concept notes to access global funds.
21. Further, NETFUND has trained public officers in all the forty-seven (47) counties on renewable energy and integration of climate finance in the County Integrated Development Plans (CIDPs). Through support from the African Development Bank, NETFUND has trained an Inter-Ministerial Resource Mobilization Committee on accessing financing from the Global Climate Fund. In addition, NETFUND had conducted various environmental researches funded by the Exchequer.

2.4. Land Settlement Fund

22. The Land Settlement Fund is established under section 168 of the Agriculture Act, Cap. 318 and Legal Notice No. 352/1963, repealed by the Agriculture, Fisheries and Food Authority Act, 2013. The Fund is mandated to settle landless poor on viable agricultural land, facilitate land registration, and provide security of tenure.
23. The Fund is administered by the Principal Secretary, Ministry of Lands and Physical Planning and its management is overseen by the Settlement Fund Board of Trustees who comprises –
- (i) the Cabinet Secretary responsible for land matters as the Chairperson;
 - (ii) the Cabinet Secretary responsible for National Treasury;
 - (iii) the Cabinet Secretary responsible for Agriculture;
 - (iv) the Cabinet Secretary responsible for environment and natural resources;
 - (v) the Cabinet secretary responsible for Internal Security; and
 - (vi) a representative of the National Land Commission.
24. The Fund's day-to-day operations are undertaken by the Director of Land Adjudication and Settlement whose key strategic priorities is the facilitation of discharge for issuance of Title Deeds, finalization of on-going land adjudication sections and settlement schemes and computerization of Settlement Trust Fund Billing and Accounting Systems.

2.5. Petroleum Development Fund

25. The Petroleum Development Fund is established under Section 4(2) of the Petroleum Development Levy Act, No.4 of 1991 and is domiciled in the State Department for Energy. The Fund is administered by the Principal Secretary for Energy, appointed by the Principal Secretary for the National Treasury. It is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity of the Fund is to supplement the development budget of the State Department for Energy as Appropriation in Aid (AIA).

CHAPTER THREE

3.0. REPORTS OF THE AUDITOR-GENERAL ON AUDITED FINANCIAL STATEMENTS FOR THE LOCAL AUTHORITIES PROVIDENT FUND FOR FINANCIAL YEARS 2016/17, 2017/18 AND 2018/19

26. Mr David Koross, the Chief Executive Officer and the Accounting Officer, Local Authorities Provident Fund (LAPFUND), appeared before the Committee on 18th June, 2020 and 5th March, 2021 to respond to audit issues raised by the Auditor-General on financial statements for LAPFUND for financial years 2016/17, 2017/18 and 2018/19. The following officers accompanied him:

- | | |
|-------------------------|---------------------------------------|
| 1. Mr Bernard Mbogoh | -Chief Manager, Finance & Investment; |
| 2. Ms Chemashack Ndiwa, | -Manager, Finance; and |
| 3. Ms Kellen Njue | -Manager, Legal Services |

Submission by the Accounting Officer

Establishment of the Fund

27. The accounting officer submitted that the Local Authorities Provident Fund (LAPFUND) is established as a corporate body under an Act of Parliament, Cap. 272 of 1960 as a defined contribution retirement benefits scheme for employees of all county governments, Water & Sewerage Companies and other associated companies in Kenya. Its mandate includes collecting contributions/savings from individuals, employees, and employers (sponsors) and administering these funds through prudent investments and making payments to members upon retirement or earlier withdrawal and deceased members' dependents upon death.

28. The Fund operates as a parastatal under the National Treasury and is supervised by the Retirement Benefits Authority (RBA) and the Inspectorate of State Corporations. The current membership of the Fund stands at fifty-two thousand (52,000), drawn mainly from the county governments and Water & Sewerage Companies. The contributions made to the Fund comprise of 12percent of the employee's gross salary, which is the sum of basic salary and house allowance with the employer/sponsor contributing 15percent of the amount. As of 30th June, 2019, the LAPFUND net worth was Kshs. 35 billion invested in various assets, including property, government securities, equities, and deposits as regulated by the RBA and approved investment policy.

Management of the Fund

29. The accounting officer further submitted that LAPFUND is managed by a Board of Trustees 'appointed by the Cabinet Secretary, the National Treasury with a 3-year mandate, with the Chief Executive Officer as its Secretary. The Board exercises leadership, enterprise, integrity and judgment in directing LAPFUND's operations to achieve prosperity.

30. The current LAPFUND Board of Trustees was appointed on 19th December, 2018 via gazette Notice No. Vol. CXX—No. 156. However, their appointment was challenged on 23rd September, 2019 through a court order JR Case No. 156 of 2019 and the case is still in court.

This has negatively affected the operations of the Fund due to the lack of a Board of Trustees.

The Retirement Benefits Sector

31. The Committee was informed that Kenya's retirement benefits industry is composed of the National Social Security Fund (NSSF), the Civil Service Scheme, occupational retirement benefits schemes and individual pension schemes whose legal structures are either through an Act of Parliament or a Trust Deed.
32. These schemes are regulated by the Retirements Benefits Authority Act and the Pensions Act, with varied models in terms of membership, funding, sector (formal or informal) and structure.
33. The current national coverage of pension schemes in Kenya is estimated to be about 20percent of the total work-force and the estimated membership distribution is as shown in the table below:

Scheme Type	Estimated Membership	Percentage
National Social Security Fund (NSSF)	1,200,000	66.3percent
Civil Service Pension Scheme	400,000	22.1percent
Occupational Retirement Benefits Schemes	200,000	11.0percent
Individual Pension Schemes	10,000	0.6percent

Source: Retirement Benefits Authority - RBA Statistical Digest, 2017

34. Whereas the informal sector employs about 83.4percent of the national workforce, it generally remains unreachable by pension service providers, a gap which LAPFUND has chosen to exploit.

Performance Review

35. The Fund's performance report indicated continued improvement as witnessed by growth in key financial and non-financial indicators. The results achieved are attributable to the sustained transformation of management and operations within a predetermined strategic growth path pursued by the Board of Trustees and management through good corporate governance practices.
36. He submitted on growth in the following Key Performance Indicators for the FYs 2014/15 to 2019/2020 on Members' Contributions, Investment Income, Net Surplus, investments and Fund Value which are attributed to LAPFUND's growth as shown in the following graphs:
 - a) *Members' Contributions*
37. Members' contributions had tremendously increased from Kshs. 3.3 billion in F/Y 2014/2015 to Kshs. 6.1 billion in the financial year 2018/2019, and projected to rise to Kshs. 6.9 billion in F/Y 2019/2020.

b) Investment Income

38. Investments had grown over the years from Kshs. 18 billion in F/Y 2014/2015 to almost Kshs. 25 billion in F/Y 2018/2019, and anticipated to reach Kshs. 29.2 billion in the F/Y 2019/2020. The growth is attributed to the increase in contributions available for investments in government securities, deposits, corporate bonds, equities and properties. In addition, administrative expenses had reduced from Kshs. 3.3 billion in F/Y 2014/2015 to Kshs. 1.07 billion in F/Y 2018/2019. An insignificant reduction to Kshs. 943 million is projected in the F/Y 2019/2020 and is expected to reduce further due to various cost-containment measures undertaken by management.

c) Net Surplus

39. Surplus available to members was Kshs. 3 billion in the F/Y 2014/2015 compared to Kshs. 3.3 billion in the F/Y 2018/2019. The same is expected to drop slightly to Kshs. 3.2 billion in F/Y 2019/2020. This is the income available for re-investments and distribution to members' accounts.

d) Members' Benefits

40. LAPFUND had been paying benefits to its members who have exited through retirement, withdrawal or death. LAPFUND paid Kshs. 915 million in F/Y 2014/2015 and Kshs. 3.4 billion in F/Y 2018/19, and the forecast is at Kshs. 3.9 billion for the year 2019/2020.

e) Fund Value

41. Fund value has grown over the years from Kshs. 25.54 Billion in F/Y 2014/2015 to Kshs. 35 billion in the FY 2018/2019 and is estimated at Kshs. 40.4 billion in FY 2019/2020. The growth was attributed to an increase in contributions due to a rise in membership over the years, improved and diversified investment portfolio and effective cost management measures in operations.

Administrative Budgeting Process

42. The accounting officer further submitted that in accordance with Section 11 and 12 of the State Corporations Act, Cap 446 and Section 68 of the Public Finance Management (PFM) Act 2012, State Corporations and Semi-Autonomous Government Agencies (SAGAS) are required to prepare and submit their budget proposals to the National Treasury for approval latest by the end of January each year.
43. The budgets include projected revenue and expenditure proposed to be incurred in the succeeding financial year. The National Treasury issues circulars from time to time to provide guidelines on budget preparation aligned with the prevailing economic conditions.
44. The budget is discussed and approved by the Board of Trustees as provided by the PFM Act, 2012 and Treasury guidelines. All its income and expenditures are financed by funds generated internally.

3.1 Audited Financial Statements for the Local Authorities Provident Fund for Financial Year 2016/2017

(i) Key Audit Issue on Mariakani Estate in Nairobi County

45. LAPFUND started collecting rent from Mariakani Estate tenants during the year under review after a court case that had been pending was settled. LAPFUND is working in partnership with Nairobi City County Government to ensure all tenants pay rent to LAPFUND and the accrued rent arrears of Kshs. 64,800,000 that the Nairobi City County Government had collected is refunded.

Submission by the Chief Executive Officer

46. The accounting officer submitted that Mariakani Estate was acquired through debt for property swap through an agreement between the defunct City Council of Nairobi and LAPFUND in 2012. The property was transferred to LAPFUND as part of the settlement of the debt owed.
47. The debt for property swap was recommended and approved by a Special Finance Committee meeting held on 10th August, 2012, to sort out the statutory debts owed to LAPFUND. This was then approved by the former Ministry of Local Government via a letter Ref. No. MLG/2310/V (32) and dated 1st November, 2012. The property was valued at Kshs. 1.95 billion at the time of transfer. It is currently valued at Kshs. 2.6 billion.
48. The Estate consists of 240 units and the monthly rent is Kshs. 10,000 per month per unit. However, some tenants refused to acknowledge the transfer and sued the City Council of Nairobi and LAPFUND. Due to protracted court battles, there was no clear direction on whom to pay the rent. As a result, some tenants have been paying rent to Nairobi City County and others to LAPFUND.
49. However, in a ruling dated 30th April, 2020 concerning the rent payments, the High Court ruled in favour of LAPFUND. The number of tenants paying rent had increased to 53 as at end of May 2020. LAPFUND had sent demand letters to all the tenants to direct them to pay rent to LAPFUND, failure to which they would raise rental distress. The signing of lease agreements with the tenants is ongoing, ensuring full rental payments to LAPFUND.
50. The accounting officer further stated that LAPFUND had raised demand notes for payment of the accrued rent of Kshs. 64,800,000 to the Nairobi City County Government, which was yet to be honoured. Further, the Fund was also negotiating with several tenants on the repayment plan of outstanding rental amounts.

Committee's Observations

51. Arising from the submissions made by the Chief Executive Officer, the Committee made the following observations:
- (i) The Committee noted that the Auditor-General had given an unqualified audit opinion on the financial statements for the financial year 2016/17;

- (ii) The Local Authorities Provident Fund acquired Mariakani Estate through a debt-swap agreement it had entered into with the defunct City Council of Nairobi in 2012;
- (iii) While some of the tenants of Mariakani Estate were paying rent to the County Government of Nairobi, others were paying to LAPFUND before a High Court ruling on 30th April, 2020 in favour of LAPFUND to collect the rent; and
- (iv) The County Government of Nairobi had collected a sum of Kshs. 64,800,000 as rent before the court ruling. However, the rent collected had not been transferred to LAPFUND hence the audit query remains outstanding.

Committee's Recommendations

52. The Committee recommends that the County Government of Nairobi pays the amount of Ksh. 64,800,000 collected as rent prior to the High Court ruling in favor of LAPFUND within three months of the adoption of this report by the House.

(ii) Key Audit Issue on Makasembo Estate in Kisumu County

53. The court case concerning the continued collection of rent by the National Housing Corporation (NHC) from Makasembo Estate was not yet determined by the court at the end of the year. The National Housing Corporation did not remit the collected rent for the year to LAPFUND. As in the previous year, rental income of Kshs. 1,452,000 was due from the property during the financial year 2016/2017 but was not received by LAPFUND.
54. The total accrued rent income from the property earned but not received since the transfer of the property by the defunct Kisumu Municipal Council to LAPFUND stood at Kshs. 9,075,000 as at 30th June, 2017. The defunct Kisumu Municipal Council failed to service undetermined debt arising from the construction of the Estate houses by the National Housing Corporation. Thus the National Housing Corporation moved in to collect rent to recover the debt.

Submission by the Accounting Officer

55. The accounting officer submitted that Makasembo Estate, located along Ondiek Highway in Kisumu, was acquired through a debt swap agreement between the defunct Municipal Council of Kisumu and LAPFUND which was Kshs. 135,000,000 as at 31st March, 2011. The land is 4.74 hectares subdivided into three separate titles with 125-two bedroomed residential units, 3 shops and a vacant area. Each residential unit is constructed independently of each other while the shops are on one single block. The undeveloped land has semi-permanent structures therein. The collectable rent ranges between Kshs. 1,000 and Kshs. 2,000.

56. The parcels are allocated land LR Nos. Kisumu Municipality Block 359, 360, 361, 362 and 363 valued by the Government Chief Valuer at Kshs. 150,125,000 at the time of transfer was currently valued at Kshs. 700 Million.
57. Since the transfer to date, LAPFUND had not managed to collect rent since the National Housing Corporation claimed a lien over the property to recover the construction of the houses.
58. He further stated that they had held several tripartite meetings between Kisumu County Government, National Housing Corporation and LAPFUND on the issue and indicated that they had come to an agreement that the Kisumu County Government would settle the National Housing Corporation debt either by payment of cash or allocation of another estate to National Housing Corporation.
59. LAPFUND was in the process of developing the property in support of the Big Four Agenda on affordable housing. The Fund had procured a consultant who had done a feasibility study and submitted a report on the best use of the property. In addition, the Fund had commenced engagement with the Kisumu County Government to get their input on the project design and concepts before the process of development kicks off.

Committee's Observations

60. Arising from the submissions made by the Chief Executive Officer, the Committee made the following observations:
- (i) LAPFUND acquired Makasembo Estate in 2012 through a debt-swap agreement it had entered with the defunct Municipal Council of Kisumu. The Title Deed to Makasembo Estate was later transferred to LAPFUND by the County Government of Kisumu to settle the debt owed being unremitted statutory contributions;
 - (ii) The National Housing Corporation had been managing various estates owned by the County Government of Kisumu, including Makasembo Estate, to recover Kshs. 1,028,103,460.90 owed by the defunct Municipal Council of Kisumu and the successor now being County Government of Kisumu;
 - (iii) During the financial year 2016/17, NHC collected rent estimated at Kshs. 1,452,000 but did not remit to LAPFUND; and
 - (iv) As at 30 June, 2017 the total rent receivable from the property from the date of transfer was Kshs. 9,075,000 and the audit query remains unresolved.

Committee's Recommendations

61. **The Committee recommends that the County Government of Kisumu pays the amount of Ksh. 9,075,000 within three months of the adoption of this report by the House.**

3.2 Audited Financial Statements for the Local Authorities Provident Fund for Financial Year 2017/2018

(i) Key Audit issues on Mariakani Estate Nairobi

62. LAPFUND started collecting rent from tenants of Mariakani Estate - Nairobi during the financial year 2016/2017. However, the recovery of the accrued rent areas of Kshs. 64,800,000 that the County Government of Nairobi had collected before the settlement of the court case in April 2020 had not been successful.

Submission by the Accounting Officer

63. The accounting officer submitted that Mariakani Estate was acquired through a debt swap agreement between the defunct City Council of Nairobi and LAPFUND in 2012. The property was transferred to LAPFUND as part of the settlement of the debt owed.
64. The swap was recommended and approved by a Special Finance Committee meeting held on 10th August, 2012 to settle the statutory debts owed to LAPFUND. This was then approved by the former Ministry of Local Government via a letter Ref. No. MLG/2310/V (32) and dated 1st November 2012. The property was valued at Kshs. 1.95 billion at the time of transfer and is currently valued at Kshs 2.6 billion.
65. The Estate consists of 240 units and the monthly rent is Kshs. 10,000 per month per unit. Due to protracted court battles, tenants did not have a clear direction on whom to pay rent. As a result, some tenants had been paying rent to Nairobi City County and others to LAPFUND.
66. He further submitted that the ruling dated 30th April 2020 by the High Court favoured LAPFUND and that the number of tenants paying rent to LAPFUND had increased to 53 as at the end of May 2020. Management had sent demand letters to all the tenants directing them to pay rent to LAPFUND, failure to which LAPFUND would raise rental distress.
67. He also submitted that signing of lease agreements with the tenants was ongoing and that they had raised a demand note for the payment of accrued rent of Kshs. 64,800,000 to the Nairobi City County Government, which they are yet to honor.

Committee's Observations

68. Arising from the submissions made by the Chief Executive Officer, the Committee made the following observation:
- (i) The Committee noted that the Auditor General had given unqualified audit opinion on the financial statements for the financial year 2017/18;
 - (ii) The Local Authorities Provident Fund acquired Mariakani Estate through a debt-swap agreement it had entered into with the defunct City Council of Nairobi in 2012;
 - (iii) While some of the tenants of Mariakani Estate were paying rent to the County Government of Nairobi, others were paying to LAPFUND before a High Court ruling on 30th April 2020 in favor of LAPFUND to collect the rent; and

- (iv) The County Government of Nairobi had collected a sum of Kshs. 64,800,000 as rent prior to the court ruling, the monies had not been transferred to LAPFUND. Hence the audit query remains outstanding.

Committee's Recommendations

69. **The Committee recommends that the County Government of Nairobi pays the amount of Ksh. 64,800,000 collected as rent prior to the High Court ruling in favour of LAPFUND within three months of the adoption of this report by the House.**

(ii) Key Audit Issue on Makasembo Estate – Kisumu

70. The court case concerning the continued collection of rent by National Housing Corporation (NHC) from tenants of Makasembo Estate was yet to be concluded/determined by the court by 30th June, 2018 and the National Housing Corporation did not remit the collected rent for the year to LAPFUND amounting to Kshs. 1,452,000. The total accrued rent income from the property earned but not received since the transfer of the property by the defunct Kisumu Municipal Council to LAPFUND, stood at Kshs. 10,527,000 as of 30th June 2018. The defunct Kisumu Municipal Council failed to service undetermined debt arising from the construction of the Estate houses by the National Housing Corporation. Thus, National Housing Corporation moved in to collect rent to recover the debt. However, the LAPFUND management had explained that a tripartite negotiation between National Housing Corporation, County Government of Kisumu and LAPFUND had been initiated to resolve the dispute.

Submission by the Accounting Officer, LAPFUND

71. The accounting officer submitted that Makasembo Estate, located along Ondiek Highway in Kisumu, was acquired through a debt swap agreement between the Defunct Municipal Council of Kisumu and LAPFUND of Kshs. 135,000,000 as at 31st March, 2011.
72. The land is 4.74ha subdivided into three separate titles with 125 two-bedroomed residential units, 3 shops and a vacant area. Each residential unit is constructed independently of each other while the shops are on one single block. The undeveloped land has semi-permanent structures there-in. The collectable rent ranges between Kshs. 1,000 and Kshs. 2, 000.
73. The parcels are allocated land LR Nos. Kisumu Municipality Block 359, 360, 361, 362 and 363 valued by the Government Chief Valuer at Kshs. 150,125,000 at the time of transfer. The property is currently valued at Kshs. 700 million.
74. Since the transfer to date, LAPFUND had not managed to collect rent since the National Housing Corporation claimed a lien over the property to recover the construction cost of the houses.
75. He further submitted that they had held several tripartite meetings between Kisumu County Government, National Housing Corporation and LAPFUND on the issue and had come to an agreement that the Kisumu County Government would settle the National Housing

Corporation debt either through payment of cash or allocation of another estate to National Housing Corporation.

76. LAPFUND was in the process of developing the property in support of the *Big Four 4* Agenda on affordable housing, and that they had procured a consultant who had done a feasibility study and had submitted a report on the best use of the property.
77. He also submitted that they had engaged the Kisumu County Government to get their input on the project design and concepts before development kicks off.
78. Having considered the submission from the Chief Executive Officer of LAPFUND, the Committee resolved to invite the CEO, National Housing Corporation (NHC), to apprise it of the Corporation's efforts towards the settlement of the accrued rental income on Makasembo Estate.

Additional information by the Chief Executive Officer, NHC

79. Mr Andrew Saisi, the CEO & Managing Director, National Housing Corporation, appeared before the Committee on 16th October 2020. He was accompanied by Mr William Keitany, the Corporation Secretary and Mr John W. Agutu, the Ag. General Manager Estates. He submitted that:
 - (i) The amount owed to the National Housing Corporation by the County Government of Kisumu stood at Kshs. 1,146,234,373.88 as at 30th June 2020;
 - (ii) The National Housing Corporation and the County Government of Kisumu had entered into a Memorandum of Understanding with a view to an amicable settlement of the debt to enable NHC to release all the estates under its management (including Makasembo) to the County Government; and
 - (iii) During tripartite meetings held on 24th August, 2016 and 19th April, 2018 between the County Government of Kisumu, NHC and LAPFUND, the County Government had proposed to pay NHC between 10-20 per cent of the outstanding debt by December, 2020, after which NHC would release management of Makasembo Estate to County Government. However, the County Government of Kisumu reneged on this promise.

Committee's Observations

80. Arising from the submissions made by the Chief Executive Officer, LAPFUND, and the CEO, NHC, the Committee made the following observations:
 - (i) LAPFUND acquired Makasembo Estate in 2012 through a debt-swap agreement it had entered into with the defunct Municipal Council of Kisumu. The Title deed to Makasembo Estate was transferred to LAPFUND by the County Government of Kisumu to settle the debt owed on unremitted statutory contributions;
 - (ii) The National Housing Corporation had been managing various estates owned by the County Government of Kisumu, including Makasembo Estate, to recover Kshs. 1,028,103,460.90 owed by the defunct Municipal Council of Kisumu and the successor being the County Government;

- (iii) During the financial year 2016/17, NHC had collected rent of Kshs. 1,452,000 but did not remit to LAPFUND; and
- (iv) As at 30 June, 2018, the total rent receivable to the Fund was approximately Kshs. 10,527,000 and the audit query remains unresolved.

Committee Recommendation

- 81. The Committee recommends that the County Government of Kisumu pays the amount of Ksh. 10,527,000 within three months of the adoption of this report by the House.**

3.3 Audited Financial Statements for the Local Authorities Provident Fund for Financial Year 2018/2019

Key Audit Matters

i. Key Audit Issue on Long Term Receivables from Exchange Transactions

82. The statement of financial position reflects long-term receivables from the exchange transactions balance of Kshs. 7,323,268,000 (2018: Kshs. 7,275,398,000) as disclosed under Note 14 to the financial statements. Although adjustments had been made for the likely impairment for the long outstanding contributions by way of doubtful debts provisions, management had not aggressively pursued the collection of the receivables. This occasioned an increase in the long-overdue contributions by Kshs. 47,870,000 during the year under review.

Submission by the Accounting Officer

83. The accounting officer submitted that non-remittance and/delayed remittance of contributions by County Governments and defunct local authorities had remained a major challenge to the financial growth of LAPFUND. However, LAPFUND had taken various steps to address the challenges, including issuing demand letters to Counties, sending reports to the Retirement Benefits Authority (RBA) as the regulator to assist in the enforcement of remittance of statutory contributions to LAPFUND and seeking assistance from the Office of the Controller of Budget. This has seen recovery proceedings being filed in Court and settlement of the arrears negotiated.
84. He further submitted that LAPFUND would continue to pursue contributions by Counties and other sponsors to ensure that the employees' retirements were secured.

Committee's observations

85. Arising from the submissions made, the Committee made the following observations:
- i). The Auditor-General had given an unqualified audit opinion on the financial statements for the financial year 2018/19;
 - ii). An increase in overdue contributions was attributed to non-remitted of statutory contributions by defunct municipal councils and failure by County Governments to remit the same to LAPFUND; and
 - iii). The audit query remains unresolved.

Committee's Recommendations

86. The Committee recommends that:
- i). **The Controller of Budget ensures that no development disbursements are made to the County Governments until all outstanding statutory deductions are remitted to LAPFUND; and**

- ii). **The outstanding balances of Kshs. 7,323,268,000 as of 30 June 2019 be treated as the first charge in pending bills of the respective County Governments budgets for the FY 2021/2022.**

ii. Unresolved Prior Year Audit Matters- Unrecovered Rent – Mariakani Estate Nairobi

87. The following prior audit matters remained unresolved as at 30 June, 2019. As previously reported, LAPFUND started collecting rent from tenants of Mariakani Estate in Nairobi during the financial year 2016/2017. Prior to the court ruling in April 2020, the County Government of Nairobi had collected rent amounting to Kshs. 64,800,000, which has not been forwarded to LAPFUND.

Submission by the Accounting Officer

88. The accounting officer submitted that the defunct City Council of Nairobi fell into huge contribution arrears and could not pay. The Council then offered to transfer Mariakani Estate to LAPFUND through a debt swap agreement in 2012. However, the estate tenants filed two suits seeking nullification of title for lack of public participation, which was determined in favour of LAPFUND.

89. He further submitted that LAPFUND took over the property in October 2016. Still, only a handful of the tenants agreed to pay rent to LAPFUND (pending hearing and determination of the court cases) while the majority continued to pay the County Government of Nairobi. The expected amount per month is Kshs. 2.4Million translating to Kshs. 28.8Million. Since then, the collections trend has been as follows:

- i. 2016/17 FY – Kshs. 0.29 Million
- ii. 2017/18 FY – Kshs. 0.82 Million
- iii. 2018/19 FY – Kshs. 3.11 Million
- iv. 2019/20 FY – Kshs. 2.34 Million
- v. 2020/21 FY – Kshs. 10.4 Million (up to February 2021)

90. The tremendous improvement was catalysed by a managing agent's engagement to collect the rent arrears and rent as it falls due from September 2020. The monthly performance in the current financial year (2020/2021) is as follows:

- September 2020 – Ksh. 0.697 Million
- October 2020 – Ksh. 3.03 Million
- November 2020 – Ksh. 1.86 Million
- December 2020 – Ksh. 1.89 Million
- January 2021 – Ksh. 2.25 Million

91. The spike in October was due to many tenants paying the arrears and the Fund was hopes that in the subsequent financial year, at least 90percent of the rent would be collected.

Committee's observations

92. The Committee made the following observations:

- i). The Local Authorities Provident Fund acquired Mariakani Estate through a debt-swap agreement it had entered into with the defunct City Council of Nairobi in 2012;
- ii). While some of the tenants of Mariakani Estate were paying rent to the County Government of Nairobi, others were paying to LAPFUND prior to a High Court ruling on 30th April 2020 in favour of LAPFUND to collect the rent;
- iii). LAPFUND has since taken over the estate and is collecting rent directly from the tenants; and
- iv). The County Government of Nairobi had collected a sum of Kshs. 64,800,000 as rent prior to the court ruling. However, the rent collected had not been transferred to LAPFUND. Hence audit query remains outstanding.

Committee's Recommendations

93. **The Committee recommends that the County Government of Nairobi pays the amount of Ksh. 64,800,000 collected as rent prior to the High Court ruling in favour of LAPFUND within three months of the adoption of this report by the House.**

iii. Uncollected Rent - Makasembo Estate – Kisumu

94. As previously reported, the court case concerning the continued collection of rent by the National Housing Corporation (NHC) from tenants of Makasembo Estate had not been concluded by 30 June 2019. During the year under review, NHC collected rent estimated at Kshs. 1,452,000 but did not remit to LAPFUND. This brought the rent receivable from the Property from the date of transfer by the defunct Kisumu Municipal Council to the Fund to approximately Kshs. 11,979,000 as at 30 June, 2019. Available information also indicated that the defunct Kisumu Municipal Council failed to service undetermined debt arising from the construction of the Estate by NHC. Thus, the reason for the latter to move in is to collect rent to recover the amount owed.

Submission by the Accounting Officer

95. The accounting officer submitted that the defunct Municipal Council of Kisumu fell into huge contribution arrears and could not pay. The Municipality then offered to transfer Makasembo Estate to LAPFUND through a debt swap agreement in March 2011. Later National Housing Corporation (NHC) emerged and claimed that they had a lien over the property to recover their development costs. Since then, LAPFUND got involved in a tussle with NHC and the Municipal Council of Kisumu (and subsequently the County Government of Kisumu) to settle the issue to take possession of the estate.

96. He further submitted that LAPFUND started negotiations to settle the issue between the parties to acquire quiet possession and ensure maximum return. Several consultative

meetings between the three entities were held, culminating in the Memorandum of Understanding (MOU) on 15th September 2020 between NHC and the County Government of Kisumu. Under the MOU, NHC undertook to release Makasembo estate upon the County Government of Kisumu meeting certain conditions. The estate was handed over to LAPFUND by the end of November 2020 by the County Government of Kisumu.

97. He also submitted that LAPFUND, in collaboration with the County Government of Kisumu and the Makasembo Estate Residents Association, started engaging tenants on the re-development of the estate in line with the big four agenda of the Government of affordable housing. The project will see over 1,600 affordable houses developed. A resettlement plan was agreed upon and all the one Hundred and Thirty-Eight (128) tenants have now moved out of the estate. The property has been hoarded in readiness for the project.
98. The Committee resolved to undertake an inspection visit to Makasembo Estate in Kisumu County to ascertain the information on the re-development of the estate. The visit was undertaken on 19th March, 2021 by a sub-committee of seven (7) Members.

Committee's observations

99. Arising from the submissions made by the accounting officer field visit by the sub-committee, the Committee made the following observations:
- (i) The NHC was managing various estates owned by the county government of Kisumu, including Makasembo estate, to recover an amount of Kshs. 1,028,103,460.90 owed by the County Government;
 - (ii) As at 30 June, 2019 the total rent receivable from the Property from the date of transfer by the defunct Kisumu Municipal Council to LAPFUND was approximately Kshs. 11,979,000;
 - (iii) During the financial year 2018/19, NHC collected rent estimated Kshs. 1,452,000. However, the rent collected had not been transferred to LAPFUND. Hence the audit query remains outstanding;
 - (iv) NHC and the County Government of Kisumu entered into a Memorandum of Understanding on 15th September 2020, where the County Government of Kisumu committed to settling 10-20 per cent of the outstanding debt in receipt of which NHC was to hand over Makasembo Estate to the County Government of Kisumu. However, the County Government did not honor the agreement but handed over the estate to LAPFUND in November 2020;
 - (v) LAPFUND, in collaboration with the County Government of Kisumu and the Makasembo Estate Residents Association, engaged tenants on the re-development of the estate in line with the Government's big four agenda of affordable housing;
 - (vi) That, Makasembo Estate had 128 housing units. Notice to vacate the estate was given to the residents and thereafter issued with cheques to facilitate relocation and settlement.

- (vii) Before the expiry of the vacation notice, some residents illegally demolished their houses and carried materials, including the asbestos roofing sheets. This also resulted in a few small fractures of asbestos being littered on the ground;
- (viii) That, LAPFUND demolished Makasembo estate with a view to developing decent and affordable housing units in line with the Government agenda of affordable housing;
- (ix) That, to pursue the residents to return the asbestos roofing sheets, Kisumu County Government and LAPFUND continued to advertise through local Radio stations. As a result, some asbestos roofing sheets were recovered and returned to the Estate for disposal;
- (x) Not all the asbestos roofing sheets have been recovered. However, there are efforts to ensure that all the remaining sheets are recovered and disposed of appropriately; and
- (xi) The recovered asbestos roofing sheets have been crushed and buried in a pit as National Environment Management Authority (NEMA) Asbestos Guidelines provided. However, LAPFUND did not provide Environmental Impact Assessment License.

Committee's Recommendations

100. The Committee recommends that:

- (i) **The County Government of Kisumu pays the amount of Ksh. 11,979,000 within three months of the adoption of this report by the House;**
- (ii) **LAPFUND and the County Government of Kisumu to immediately ensure that all the asbestos roofing sheets and fragments are disposed of as per the *National Environment Management Authority (NEMA) Asbestos Guidelines*; and**
- (iii) **LAPFUND to procure an independent environmental expert to do a forensic audit on the disposal of the asbestos roofing sheets and submit a report to the National Assembly within three months of the adoption of this report.**

CHAPTER FOUR

4.0. REPORT OF THE AUDITOR-GENERAL ON AUDITED FINANCIAL STATEMENTS OF THE UNCLAIMED ASSETS TRUST FUND FOR THE FINANCIAL YEAR 2016/17

101. Mr John Mwangi, the Chief Executive Officer, Unclaimed Assets Authority and Managing Trustee, Unclaimed Assets Trust Fund appeared before the Committee on 3rd March, 2020 and 16th October, 2020 to respond to key audit matters raised in the report of the Auditor-General. The following officers accompanied him:

1. Mr James Nduna - Corporation Secretary;
2. Mr Leonard Langat - Senior Accountant; and
3. Ms. Beatrice Chelangat - Ag. Manager, Legal Services
4. Mr Daniel Mutua - Alternate CS/National Treasury; and
5. Mr Henry Taabu, - Manager, Finance & Accounting.

Submission by the Chief Executive Officer

Background information on the Unclaimed Assets Trust Fund

102. The CEO Submitted that the Unclaimed Financial Assets Authority (UFAA) is a State Corporation established pursuant to the Unclaimed Financial Assets Act, 2011. The primary mandate of the Authority is to receive unclaimed financial assets from holders of such assets, safeguard and re-unite the assets with their rightful owners. In particular, section 39 of the Unclaimed Financial Assets Act, 2011 establishes UFAA.

103. Section 44 of the Unclaimed Financial Assets Act, 2011 establishes the Unclaimed Financial Assets Trust Fund. In addition, section 44 vests the Trust Fund in the Authority and gives the Authority the mandate to operate and manage the Trust Fund. For this reason, the Authority is responsible for the Fund, both in its operation and management.

104. The Unclaimed Assets Trust Fund (UATF) became operational in 2015 and is managed and operated by the Unclaimed Financial Assets Authority. It started operating with Kshs. 3 billion, which was handed over to it by various institution holders following the operationalization of the Fund.

105. The value of unclaimed assets in cash as of June 2017 was Kshs. 8.5 billion and the value of shares reported and held by holders was Kshs. 16.43 billion, as shown in the table below.

Asset Type	No. of Units	Amount (Ksh. '000')
Cash received from holders		8,538,209
Shares reported and held by holders	241,360,000	16,433,424
Unit trusts	7,695,746	12,976
Safe-deposit box	962	-
Foreign currency	13	194,523
Total		25,179,132

Financial Reporting for the Trust Fund and Human Resources

106. The CEO further submitted that Section 46 of the Act requires financial statements for the Trust Fund to be prepared, submitted to the Auditor General for Audit and published in at least two (2) dailies of national circulation and the Kenya Gazette. The Financial Year 2016/17 was significant in the Authority's operations in the management of the Trust Fund given that it is the year that the Authority paid the first of claims following gazettelement of the Unclaimed Financial Assets Regulations 2016.
107. The Authority has an approved staffing capacity of 39 as per the organization structure on its establishment. Out of the approved capacity, 32 staff are currently in post, while seven (7) are under various approval stages to fill vacancies. Of the 32 staff, 13 are staff not directly involved in the management of the Trust Fund, while 19 are involved in the direct management of the Trust Fund.
108. The Board had recommended enhancement of the staff capacity, given the Authority's national mandate. The National Treasury approved the recommendation in principal that the Authority enhances its capacity up to 85 staff members in total, but with 60percent of the staff to be assigned to the core mandate of management of the Fund. The Authority submitted a reviewed structure in January 2020. Follow-up on approval by National Treasury and the State Corporations Advisory Committee (SCAC) is still ongoing.

Budgetary Allocation

109. The CEO further submitted that the primary responsibility of the Authority is to manage unclaimed financial assets and the Trust Fund as established under the Act. For this reason, UFAA's operations are meant to ensure the Unclaimed Financial Assets Act, 2011 is effectively implemented and Unclaimed Assets are managed, both those at the Holders' level and those delivered to the Fund. The operations budget of the Authority includes costs for management of the Fund.
110. A significant allocation of the capital budget had been allocated to the automation of Trust Fund management. In addition, operations costs are allocated to measures meant to enhance stakeholder engagement and awareness, compliance, reunification and fund management. The overall budget for the Authority and specific direct costs for Fund Management from FY 2016/17 are shown in the following table:

Budgetary Allocation (Kshs '000)

Budget Area	FY 2016/17	FY 2017/18	FY 2018/19	FY 2019/20
Staff Emoluments	140,753	137,316	133,519	132,991
Operations (including management of the Fund)	150,824	233,702	308,671	425,865
Sub-Total	291,577	371,018	442,190	558,676
Capital Expenditure	169,266	75,000	229,054	141,622
Total Budget	484,166	464,447	722,924	746,344
Direct Fund Management costs (included in operations budget)	33,809	90,334	134,115	226,480
percent of operations budget	22.4percent	38.6percent	43.4percent	53.2percent

Receipts in the Unclaimed Financial Assets Trust Fund

111. The CEO also submitted that the Authority conducted a baseline survey, which indicated that over Kshs 200 Billion is available in unclaimed assets in the country. The report stated that over 400,000 holders in the market hold this. However, only 508 holders have remitted assets of about Kshs 16 Billion in cash and over 800 Million units of shares, valued at about Kshs 26 Billion, bringing the Fund value to approximately Kshs 42 Billion. The cash assets are received in an account domiciled at the Central Bank of Kenya.
112. The Authority has continued to receive unclaimed financial assets from holders since its inception. To date, a total of 508 Holders have reported assets to the Authority. These are both cash and non-cash assets.
113. The major non-cash classes received to date are safe deposit boxes and shares from both quoted and unquoted firms. To date, a total of over 802 Million units of shares, valued at about Kshs 26 Billion, have been surrendered. The cumulative cash and cash equivalent of shares received from FY 2016/17 is shown in the table :

114. Assets in the Trust Fund

Fin Year	Cash Assets (Kshs 000)	Shares (Kshs 000)	Safe Deposits Boxes (Number)
2016/17	8,538,209	16,433,424	962
2017/18	10,731,802	22,396,804	1,087
2018/19	13,547,361	22,924,635	1,489
2019/20	16,196,552	26,285,617	1,592

Investment Income

115. The CEO submitted that Cash in the Trust Fund is invested in Government Securities in line with the Unclaimed Financial Assets Act and approved Investment Policy Statement. To date, a total of Kshs. 19.1 billion is held in Treasury Bills. Investment income generated is retained in the Fund for re-investment and partly, the Authority obtains approval from the Cabinet Secretary, National Treasury to use it for budgetary support. The summary of the total income received and amounts approved per FY for operations are shown below:

Summary of Investments (Kshs 000)

FY	Total Investment	Income	Approved budget support
2016/17	9,118,756	734,517	230,000
2017/18	11,897,886	971,806	210,000
2018/19	15,258,177	1,191,799	354,676
2019/20	19,138,394	1,403,516	458,300

Reunification of Unclaimed Financial Assets

116. The CEO submitted that the Unclaimed assets regime is generally new in Africa. Kenya is a pioneer in Africa in having an institution that specifically handles unclaimed assets management. Globally, the regime has been in existence for many years in the USA, Australia, Canada, Europe and other Far East nations like Malaysia and Singapore.
117. The global trend on reunification indicates an average of 5-20 per cent, with some states in the USA having 40 per cent as the highest re-unification level despite their advanced identification and location mechanisms and their regimes in existence for over 50 years.
118. The Authority paid its first claim in FY 2016/17 following gazettelement of the Unclaimed Financial Assets Regulations, 2016, which set the guidelines and approved forms for claims processing. During this year, the Authority paid out Kshs 34.5 Million in claims from 412 claimants. Since then, claims processed have continued to grow over the years. A summary of claims paid per year is shown below:

Reunification numbers and values

Financial Year	Number of Claimants	Amount (Kshs 000)	per cent of Cash Assets
2016/17	412	34,490	0.40percent
2017/18	1,027	73,115	0.68percent
2018/19	1,281	91,590	0.68percent
2019/20	2,244	235,017	1.45percent

Factors affecting reunification efforts

119. The CEO highlighted the following challenges that had adversely affected the re-unification of assets to their rightful owners:
- (i) Limited staff capacity - given its national mandate, the current staffing strength of 32 in-post puts a significant strain on the Authority's efforts to deliver its mandate.
 - (ii) A regulatory regime that addresses reunification of all unclaimed assets uniformly, regardless of the amount. The Regulations give a uniform way for submission of all claims irrespective of the amount being claimed. This has significantly impacted claims from owners of assets that are of low value, given the need for notarization and certification of the forms.
 - (iii) Small individual amounts that assets are denominated in - Funds received are denominated in small quantities, with over 70 per cent of the amounts being below Kshs 1,000.00. Given the cost of processing a claim, which includes notarization, low-value claimants are discouraged from submitting their claims due to the mandatory requirements inbuilt in the UFAA, 2016 Regulations.
 - (iv) Limited/incomplete information given by holders on surrender of assets to the Authority - Most holders surrender assets with little details to support reunification.

This may be due to historical reasons where holders did not have stringent know your customer requirements (KYC) or lack of awareness on the need to surrender assets with adequate information for tracing purposes.

- (v) Nature of unclaimed assets such that holders were unable to reunite, where holders are the primary reunification agents for all assets they hold. However, due to various factors, they cannot reunify some assets, hence unclaimed assets. While it is acknowledged that UFAA has a mandate to ensure re-unification is done, this process takes time, given the need to trace asset owners.
- (vi) Lack of a donation mechanism for owners of assets who have indicated a willingness to surrender their assets to different social courses.
- (vii) Lack of information by various beneficiaries on unclaimed assets that deceased benefactors may have left.
- (viii) Costly and lengthy exercise of getting Letters of Administration for intestate estates for death benefit claims.
- (ix) Lack of awareness by a majority of Kenyans and relevant stakeholders on the mandate of UFAA.

Mechanisms put in Place by UFAA to address Re-unification Challenges.

120. The CEO informed the Committee of the following mechanisms that had been adopted geared towards improving the levels of assets re-unification:

Education and Awareness Campaigns

121. The Authority has continued to undertake rigorous education and awareness campaigns. This is for both holders and claimants. In August 2020, for instance, the Authority carried out a shares reunification campaign. This resulted in about 3,000 claims lodged by claimants and approximately 200,000 persons that visited the Authority's website. Other awareness drives and campaigns are planned across the country to make the public aware of UFAA's mandate and help in reunification.

Partnerships and Collaborations

122. In line with the Act, the Authority had entered into MoUs with various regulators and industry associations to enhance enforcement of the Act. In addition, the Authority has entered a partnership with the Ministry of Interior & Coordination of National Government. In this partnership, County Commissioners and Deputy County Commissioners were trained on the mandate of the Authority. Deputy County Commissioners can cascade information down to National Government Administrators below them so that claimants from grassroots can access information right near their doorstep.

Engagement with other government agencies and Members of Parliament

123. Given the grassroots network of Members of Parliament, particularly members of the National Assembly, the Authority was making plans to engage them in sensitization on UFAA's mandate formally. This is in a bid to leverage their grassroots networks and their legislative role in enhancing the reunification rate and deepening compliance by holders.

Proposed Amendments to Unclaimed Financial Assets Act and Regulation, 2016

124. The CEO informed the Committee that the Authority had recommended a review of the National Policy on Unclaimed Financial Assets to the National Treasury. The process was spearheaded by the National Treasury and was at the Cabinet-level.
125. As part of the proposals, there are recommendations to review the Unclaimed Financial Assets Act and UFAA Regulations, 2016. Currently, the Regulations provide uniform claiming instructions for all amounts of unclaimed financial assets. The nature of unclaimed financial assets is that they comprise small amounts and due to the current regulations, the owners of small amounts are not motivated to claim their funds. In addition, the need for gazettment of documents that have already been gazetted creates bureaucracy that leads to delays in reunification processing, especially for death claims.
126. In addition, there is a proposal to in-build a donation mechanism in law to allow those who wish to donate their assets to worthy courses. The Authority has since forwarded the proposed amendments to the National Treasury for consideration.

Automation of Unclaimed Assets Management

127. The Authority identified automation as key in its bid to ensure effective management of unclaimed assets. Though there was a significant delay in the implementation of an Unclaimed Financial Assets Management System (UFAMS) due to litigation by vendors, this is now on track. The system will have the capability to receive unclaimed financial assets reports from Holders, manage the fund's investment, and assist in the efficient reunification of Unclaimed Financial Assets with the rightful owners. In addition, the Authority has identified the use of blockchain technology and Artificial Intelligence, which it will adopt in its reunification efforts.
128. The CEO finally submitted that the Authority had partnered with the Judiciary to verify letters of Administration. This helps in the faster verification of letters of administration so that deceased claims can be fast-tracked. As a result, the Chief Registrar had tasked all Family Division Courts to fast track verification of letters of administration coming from the Unclaimed Financial Assets Authority.

Committee's Observations

129. Arising from the submissions made by the Chief Executive Officer & Managing Trustee, the Committee made the following observations:

- (i) The Auditor-General had given an unqualified audit opinion to financial statements for the Unclaimed Assets Trust Fund for FY 2016/17;
- (ii) Out of a total of Kshs. 25 billion worth of assets held by the Fund, only Kshs. 34 million has been settled, which indicates a low level of unification of Assets with their rightful owners given;
- (iii) Based on the mandate of the Fund, which is 'to receive unclaimed **financial assets** from the holders of such assets, safeguarding and reuniting the assets with their rightful owners, there is a legal challenge on **non-financial assets** that the Fund may come across after opening the 962 safe deposit boxes that it currently holds;
- (iv) The Fund's strategy to partner with government agencies such as the Ministry of Interior and Coordination of National Government towards raising awareness is ineffective given the low level of the reunification of assets held by the Fund;
- (v) The current UFAA Regulations, 2016 impede Assets unification, especially for the low-value category. The Regulations provide uniform claiming instructions for all amounts of unclaimed financial assets. The nature of unclaimed financial assets is that they comprise of small amounts and due to the current regulations, the owners of small amounts are not motivated to claim their funds; and
- (vi) The Authority had forwarded amendments geared towards ease of lodging a claim and that the amendments were at the National Treasury for consideration.

Committee's Recommendation

130. The Committee recommends that the National Treasury fast-tracks consideration of the proposed amendments to the UFAA Regulations, 2016 for submission to the National Assembly for approval.

CHAPTER FIVE

5.0. REPORTS OF AUDITOR-GENERAL ON AUDITED FINANCIAL STATEMENTS FOR THE NATIONAL ENVIRONMENT TRUST FUND FOR FINANCIAL YEARS 2017/18 AND 2018/19.

131. Mr Samson Toniok, the Chief Executive Officer and the Accounting Officer, National Environment Trust Fund, appeared *in a virtual meeting* with the Committee on 22nd April, 2021 to adduce evidence on audited financial statements for the National Environment Trust Fund for financial years 2017/18 and 2018/19. The following officers accompanied him:

- | | |
|-----------------------|---------------------------|
| 1. Mr Andrew Machora | - Project Manager |
| 2. Mr Evans Rotich | - Finance Manager and |
| 3. Ms Beatrice Wamuyu | - Manager, Internal Audit |

5.1. Audited financial statements for F/Y 2017/18

i. Long Outstanding Payables

132. Note 24 to the financial statement on trade and other payables from exchange transactions reflect a balance of Kshs. 8,991,198 on pay as you earn for the year ended June 30, 2018 which includes Kshs. 2,145,159 being taxes on Chief Executive Officers salary arrears for the period. Pending bills from a previous period should make a fast charge in the succeeding financial year. Continuous carryover of the pending tax liability exposes the entity to the risk of attracting penalties for late tax payment.

Submission by the Accounting Officer

133. The CEO submitted that pending bills amounting to Kshs 8,991,198 were paid after year-end due to delay in exchequer disbursements from the parent Ministry received after the financial year's closure. In addition, an amount totalling Kshs 18M for Recurrent Budget and Kshs 10M for Development Budget were never received hence occasioning the non-payment of long outstanding bills such as the taxes on CEO salary arrears amounting to Kshs 2,145,159 and accumulation of other outstanding bills. Copies of bank statements for the entire financial year and revised budget estimates were available for review.

ii. Understaffing

134. It was observed that the entity was significantly understaffed. While its approved staff establishment provided for 100 employees, the entity had in post 31 employees equivalent to 31 per cent. Therefore the fund is understaffed by 69 per cent. Given the strategic nature of the entity as a facilitator of research intended to further the requirements of the environmental management, environmental awards, capacity building, environmental publication, scholarship and mobilization of donor grants, the deficit ought to have been addressed.

Submission by the Accounting Officer

135. The CEO submitted that the staff establishment of 100 employees was a transitional establishment initially proposed by NETFUND. However, the State Corporation Advisory Committee reviewed the same and granted the fund the approval for 77 employees out of which 31 employees were in-post, translating to 40 per cent. This shortfall had been occasioned by low budgetary allocation over the years. The Fund had sought budgetary increment with the National Treasury with no success. However, they will continue to engage with the Government to enhance the budget to fill the remaining positions.

Committee observations

136. Arising from the submissions made by the Chief Executive Officer, the Committee observed that:

- (i) The Auditor-General had given unqualified audit opinion on the financial statements for the financial year FY 2017/18;
- (ii) The issue on pending tax liability amounting to Ksh. 2,145,159 under FY 2017/18 had been settled in the subsequent financial year as confirmed by the Auditor-General hence the issue stands resolved; and
- (iii) The issue of understaffing had not been resolved to date and could hamper the Fund's execution of its mandate.

Committee recommendation

137. The Committee recommends that:

- (i) **The Chief Executive officer complies with the Income Tax Act, Cap.470 and any other tax law on remittance of taxes to avoid fines and penalties; and**
- (ii) **The National Treasury to provide adequate budgetary allocation to the Fund for recruitment of staff to ensure that the Fund is operating at the optimum level within the staff establishments.**

5.2. Audited financial statements for FY 2018/19.

i. Understaffing of Employees

138. As reported in the previous year, it was observed that the NETFUND was significantly understaffed. While its approved staff establishment provided for 100 employees, the entity had 31 employees equivalent to 31 per cent and therefore understaffed by 69 per cent. Given the strategic nature of the entity as a facilitator of research intended to further the requirements of the environmental management, environmental awards, capacity building, environmental publication, scholarship and mobilization of donor grants, the deficit ought to have been addressed.

Submission by the Accounting Officer

139. The CEO submitted that the NETFUND was declared a State Corporation in 2015 through an amendment of the Environmental Management and Coordination Act, 1999. This enabled the Human Resource Management Instruments development such as Human Resource manual, staff establishment, and categorization by the SCAC financial year April 2019-2020.

140. The Fund acquired the approval for the Human Resource Instruments from SCAC and the Ministry of Environment and Forestry towards the end of the financial year 2018/2019 and implementation began in the FY 2019/2020. These approvals enabled the Fund to have bargaining power for budget allocation from the National Treasury. During their meeting, the Board of Trustees approved the recruitment for five positions. This has equally assisted in bridging the human resource gap.

141. He further submitted that the Fund shall request budgetary allocation from the National Treasury to recruit more staff members to ensure that the Fund operates at acceptable levels.

Committee observations

142. Arising from the submissions made by the Chief Executive Officer, the Committee observed that:

- (i) The Auditor-General had given an unqualified audit opinion on the financial statements for the financial year 2018/19;
- (ii) The issue on pending tax liability amounting to Ksh. 2,145,159 under FY 2017/18 had been settled in the subsequent financial year as confirmed by the Auditor-General hence the issue stands resolved; and
- (iii) The issue of understaffing had not been resolved to date and could hamper the Fund's execution of its mandate.

Committee recommendation

143. The Committee recommends that the National Treasury provides adequate budgetary allocation to the Fund to recruit staff to ensure that the Fund operates at the optimum level within the staff establishments.

CHAPTER SIX

6.0. REPORT OF AUDITOR-GENERAL ON AUDITED FINANCIAL STATEMENTS FOR THE LAND SETTLEMENT FUND FOR THE FINANCIAL YEAR ENDED 2018/19

144. Dr Nicholas Muraguri, the Principal Secretary, Ministry of Lands and Physical Planning, appeared before the Committee on 26th May, 2021 to adduce evidence on audited financial statements for the Land Settlement Fund for the financial year 2018/19. The following officers accompanied him:

- | | | |
|----------------------|---|---------------------------------------|
| 1. Mr Kennedy Njenga | - | Acting Director, Land Settlement Fund |
| 2. Mr Ndungu Kiarie | - | Senior Principal Finance Officer |
| 3. Mr David Kimotho | - | Senior Accountant |

The basis for disclaimer of opinion

1. Unsupported Balances

145. The statement of cash flows reflects a balance of Kshs.11,275,052,477 described as adjustments in working capital whose workings were not totalling provided for audit review. Further, and as previously reported, the statement of changes in net assets as of 30 June, 2019 reflects transfers to and from accumulated surplus to Kshs.11,665,052,516. However, Management did not provide details of where the balances were transferred to or from, and supporting schedules for the balances transferred were also not availed for audit verification. In the circumstances, the accuracy of the financial statements for the year ended 30th June, 2019 could not be confirmed.

Submission by the Accounting Officer

146. The accounting officer submitted that the statement of cash flows reflects a balance of Kshs. 11,275,052,477 described as adjustments in working capital whose working were not provided for audit review. The statement of changes in net assets as of 30th June, 2019 reflected transfers to and from accumulated surplus totalling Kshs 11,665,052,516, whose details and supporting schedules were not availed for audit verification.

147. He further submitted that during verification of Land Loans, it was established that substantial settler data was not captured in funds ledgers and in effect the receivables and Fund balances were understated and adjustments had been done and the accounts were now in agreement.

Committee observations

148. The Committee observed that:

- i. At the time of the audit, supporting schedules on the Kshs 11,665,052,516 had not been provided for audit review contrary to the provisions of Section 68(2) of the Public Finance Management Act, No. 18 of 2012;

- ii. Substantial settler data had not been captured in funds ledgers at the time of audit and in effect, the receivables and Fund balances were understated; and
- iii. Subsequently, supporting schedules have been availed and reviewed as confirmed by the Auditor-General and the audit query resolved.

Committee Recommendation

149. The Committee recommends that-

- (i) **The Accounting Officer complies with the accounting standards prescribed by the Public Sector Accounting Standards Board as provided under section 81(3) of the Public Finance Management Act, No. 18 of 2012 and PFM (NG) Regulation 100 and 101(4); and**
- (ii) **The Accounting Officer complies with the provisions of section 68(2) of the Public Finance Management Act, No. 18 of 2012 on the timely submission of documents.**

2. Trade receivables

150. As disclosed in Note 9 of the financial statements, the statement of financial position reflects a balance of Kshs. 12,491,957,849 under receivables from non-exchange transactions. The following observations were noted:

2.1 Accuracy of the opening balances

151. As reported in the previous year, the trade receivables balance excludes the opening balance of various items as summarized below.

Item	Kshs
Land Loans Issued	278,975,885
Rescue Loan Issued	550,019
Land Loans Principal Billed	(610,055,404)
Billed amount settlers	3,494,524,091
Development Loans Principal Billed	(189,149,529)
Rescue Loans Principal Billed	(240,198)
Cane Development Costs – Suspense	(5,139,967)
1. Other Recoverable expenses	9,820,460
General Debtors	32,353,374
Trade Investment	59,263,387
Advances	10,567,668
Suspense Debit Items	64,507,005
Loan Repayment Collection	(2,161,547,241)
Agency Accounts (debits)	257,000

152. Although Management wrote to the National Treasury for the Authority to write off the balances, the approval was not granted.

Submission by the accounting officer

153. The accounting officer submitted that during verification of Land Loans, it was established that substantial settler data was not captured in funds ledgers and in effect the receivables and Fund balances were understated. The adjustments have since been done and the accounts are now in agreement as submitted.

Committee observations

154. The Committee observed that:

- (i) Substantial settler data had not been captured in funds ledgers at the time of audit and in effect, the receivables and Fund balances were understated; and
- (ii) Subsequently, supporting schedules have been availed and reviewed as confirmed by the Auditor-General and the audit query resolved.

Committee's Recommendation

155. The Committee recommends that the Accounting Officer

- (i) **The Accounting Officer complies with the accounting standards prescribed by the Public Sector Accounting Standards Board as provided under section 81(3) of the Public Finance Management Act, No. 18 of 2012 and PFM (NG) Regulation 100 and 101(4); and**
- (ii) **The Accounting Officer complies with the provisions of section 68(2) of the Public Finance Management Act, No. 18 of 2012 on the timely submission of documents.**

2.2 Long outstanding imprests

156. The receivables balance also includes the imprest balance of Kshs. 22,952,980 out of which imprest totalling Kshs.3,007,300 was due but had not been surrendered at the time of audit. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015 that states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to the duty station. Regulations (93) 6 further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with interest at the prevailing Central Bank rate. Although Management has written to the relevant institutions for the recoveries to be effected from the officer's dues and remitted to the Fund, progress made has not been disclosed.

Submission by the accounting officer

157. The accounting officer submitted that the receivables balance also includes the imprest balance of Kshs. 22,952,980 out of which imprests totalling Kshs. 3,007,300 was due but

had not been surrendered as at the time of audit. This amount constitutes imprests issued to officers transferred to other institutions before they could surrender their outstanding imprests. The Ministry's Directorate of Human Resource Management and Development wrote to their respective new stations for recoveries to be effected from the officers' salaries. Recoveries have since been made and the amounts recovered remitted to the Fund.

Committee observations

158. The Committee observed that imprest recoveries had been effected hence the audit query stands resolved.

Committee Recommendations

159. **The Committee recommends that the accounting officer adheres with section 71 (2) of the PFM Act, 2012 and Regulation 93 (5) and (6) of the Public Finance Management (National Government) Regulations on surrender of imprest.**

2.3 Long Outstanding Land and Development Loans

160. The receivables balance further includes amounts of Kshs.6,983,399,323 and Kshs.70,931,965 in respect of land loans receivables and development loans receivables respectively. However, a review of the supporting schedules indicated that these loans were issued to settlers from 1962 but remained outstanding as of 30 June, 2019. No explanation has been provided for the long outstanding balances on land and development loans.

Submission by the accounting officer

161. The accounting officer submitted that the receivables balance included amounts of Kshs. 6,983,399,323 and Kshs. 70,931,965 in respect of land loans receivable and development loans receivable respectively issued to settlers from the year 1962 but remained outstanding as of 30 June 2019. These amounts had remained outstanding for long due to the settlers' general slow pace of loan repayment caused by the tedious manual bill processing and dispatch processes previously in place.

162. He further submitted that during the reconstruction of the Fund's accounts, the Fund digitized all settler data and has since been processing and dispatching bi-annual complete balance statements to the debtors as a reminder of their obligations.

163. He also submitted that settlers had been enabled to make their loan repayments via the M-Pesa platform. Complete recoverability of amounts outstanding is assured through the Fund's loan clearance and discharge process to ensure that all outstanding amounts are paid before a parcel is discharged for registration. This way, the Fund has always been able to recover all amounts due from settlers who wish to process land titles for their parcels and consider all dues as recoverable.

Committee observations

164. The Committee observed that:

- i. The long outstanding loans resulted from the slow pace of loan repayment caused by tedious manual bill processing and dispatch processes previously in place. The Fund has since digitized billing and loan repayment processes geared towards improving loan recoverability; and
- ii. The accounting officer has put adequate measures to ensure outstanding loans are settled before discharge and registration of land parcels to beneficiaries.

Committee recommendations

165. **The Committee recommends that the accounting officer ensures that all outstanding amounts are fully paid before a parcel of land is discharged for registration.**

2.4 Long Outstanding Interest Receivable

166. The receivables balance includes an interest receivable balance of Kshs.5, 264,673,581, accumulated over the years on loans issued to settlers since 1962 and whose recoverability remains doubtful as at 30 June, 2019. In this circumstance, the accuracy, completeness, validity and recoverability of the receivables from non-exchange transactions balance of Kshs.12, 491,957 as at 30th June 2019 could not be confirmed.

Submission by the accounting officer

167. The accounting officer submitted that the receivables balance includes Kshs. 5,264,673,581 in respect of interest receivable accumulated over the years on loans issued to settlers since 1962. As with the Land and Development loans outstanding, these amounts have remained unpaid for long due to the settlers' slow pace of loan repayment occasioned by the manual bill processing and dispatch processes previously in place. This has been addressed through the digitization of settler data and the processing and dispatch of bi-annual full balance statements. Digitization has also ensured that settler data is accurate, complete, valid and verifiable with the physical settler file.

168. He also submitted that total and complete recoverability of amounts outstanding is assured through the Fund's loan clearance and discharge process, ensuring that all due amounts are paid before a parcel is discharged for registration.

Committee observations

169. The Committee observed that:

- (i) The long outstanding loans resulted from the slow pace of loan repayment caused by tedious manual bill processing and dispatch processes previously in place. The Fund has since digitized billing and loan repayment processes geared towards improving loan recoverability; and

- (ii) The accounting officer has put adequate measures to ensure outstanding loans are settled before discharge and registration of land parcels to beneficiaries.

Committee recommendations

170. The Committee that the accounting officer ensures that all outstanding amounts are fully paid before a parcel of land is discharged for registration

3. Inaccuracy of Trade and Other Payables from Exchange Transactions

171. As disclosed in Note 11 to the financial statements, the statement of financial position reflects a balance of Kshs. 397, 676 under trade and other payables from exchange transactions. However, and as previously reported, the balance excludes unsupported opening balances as detailed below:

Item	Amount (Kshs.)
Refundable Deposits from customers	93,343,385
Provisions	11,676
Agency Accounts (credits)	125,425
Other Creditors	3,150,139
Accrued Interest on Loan	301,500
Reserve for Bad Debts	6,602,797
Suspense Credit Items	(122,806,862)
Fund Drawn from Treasury	5,153,814

172. Management has not explained the circumstances that led to a debit balance in payables, indicating that the creditors were overpaid. In the circumstances, the accuracy, completeness and validity of the trade and other payables from exchange transactions balance of Ksh. 397, 676 as at 30 June, 2019 could not be confirmed.

Submission by the accounting officer

173. The Accounting Officer submitted that as disclosed in Note 11 to the financial statements, the statement of financial position reflects a balance of Kshs. 397,676 under trade and other payables from exchange transactions. He further submitted that during the verification of land loans, they realized that most settlers were not captured in funds ledgers and that the receivables and fund balances were understated. They also noted mispostings in the funds' ledger, the adjustments made and the accounts are now in agreement as submitted.
174. The Accounting Officer further submitted that the audit queries No. 1 to 2.1 and 3 which are related to old balances, would be resolved since the Fund's management had received authority from the National Treasury to adopt and work with the new figure stated after the reconstruction in concurrence with the Auditor General.

Committee observations

175. The Committee observed that:

- (i) Substantial settler data had not been captured in funds ledgers at the time of audit and in effect, the receivables and Fund balances were understated;
- (ii) Subsequently, supporting schedules have been availed and reviewed as confirmed by the Auditor-General and audit query resolved; and
- (iii) The National Treasury has approved the adoption of new figures to reconcile various balances which the Auditor General queried.

Committee's Recommendation

176. The Committee recommends that:

- (i) **The Accounting Officer complies with the accounting standards prescribed by the Public Sector Accounting Standards Board as provided under section 81(3) of the Public Finance Management Act, No. 18 of 2012 and PFM (NG) Regulation 100 and 101(4);**
- (ii) **The Accounting Officer complies with the provisions of section 68(2) of the Public Finance Management Act, No. 18 of 2012 on the timely submission of documents; and**
- (iii) **The Accounting Office reconciles the book balances with the newly reconstructed figures approved by the National Treasury and submits the revised financial statements to the Auditor General for review in the next audit cycle.**

4. Non-Resettlement of Internally Displaced Persons

177. As per the sales agreement dated 3rd October, 2012, the Fund purchased land, Kisima Njoro L.R. No. 9216 at the cost of Kshs. 396, 984,000 for resettlement of Internally Displaced Persons (IDPs). However, during physical verification of the farm in September, 2019, it was noted that the land had not been surveyed or sub-divided and therefore, the beneficiaries had not been resettled. Consequently, the objective for which the land was acquired had not been achieved as of 30th June, 2019.

Submission by the accounting officer

178. The accounting officer submitted that Kisima Njoro L.R. No. 9216 was purchased at Kshs 396,984,000 as per the agreement for sale dated 3rd October, 2012 for the resettlement of internally displaced persons. However, a group of forty- five (45) former employees of the farm felt that they had a stake in the farm since they were already squatters on the farm. They filed a suit at the High Court of Kenya in the Nakuru *Environment and Land Court (ELC)* as Case No. 173 of 2012, thereby occasioning a delay.

179. He further submitted that the matter was subsequently settled out of court and the settlement agreement adopted by the Court through a consent order dated 19th May, 2016 whereby the

Court directed that the land be subdivided and the 45 former workers are given one (1) acre each.

180. In obeying the court order, the Director of Physical Planning was requested to re-plan the farm to cater for the 45 farmworkers. The plan was finalized on 23rd January 2020 and the process of survey and demarcation commenced. However, as the re-survey was ongoing, *ELC suit no. 19 of 2020 (Maryanne Chepkorir and Nathan William Hinga vs Njenga Hinga, Charles Kibandi Kaguoya and others)* was filed and the court ordered that the survey works be suspended until the case was heard and determined.

Committee Observations

181. The Committee observed that:

- (i) In the case of High Court of Kenya in *Nakuru Environment and Land Court (ELC) as Case No. 173 of 2012*, on the 45 former employees, the case was settled out of court through a consent order dated 19th May, 2016 whereby the Court directed that the land be subdivided and the 45 former workers be given one (1) acre each; and
- (ii) Subsequently, another case, *Environment and Land Court suit No.19 of 2020, (Maryanne Chepkorir and Nathan William Hinga vs Njenga Hinga, Charles Kibandi Kaguoya and others)*, was filed and thus sub-division of the land was stopped until the case is heard and determined. This matter is *sub-judice*.

CHAPTER SEVEN

7.0. CONSIDERATION OF AUDITED FINANCIAL STATEMENTS OF PETROLEUM DEVELOPMENT FUND FOR THE FINANCIAL YEAR 2017/18.

182. Dr. (Eng.) Joseph K. Njoroge, the Principal Secretary, Ministry of Energy, appeared in a *virtual meeting* with the Committee on 3rd September, 2020 and 29th March, 2021 to submit information on operations of the Petroleum Development Fund. The following officers joined him:

- | | |
|-----------------------|---|
| 1. Eng. Isaac Kiva | -Secretary for Renewable Energy |
| 2. Mr Moses Gitari | -Head of Accounting, Ministry of Energy |
| 3. Eng. William Mbaka | -Head of Finance, Ministry of energy |
| 4. Eng. Paul Mbuvi | - Deputy Director, Renewable Energy and |
| 5. Mr Peter Mbugua | -Chief Executive Officer, Rural Electrification &
Renewable Energy Corporation |

Submission by the Accounting Officer

Establishment of Petroleum Development Fund

183. The accounting officer submitted that the Petroleum Development Fund under the State Department for Energy was formed on 27th October, 2006. The Fund is administered by the Principal Secretary for Energy, who the Principal Secretary for National Treasury appoints in accordance with section 4(2) of Petroleum Development Levy Act, No.4 of 1991.
184. The Fund is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity of the Fund is to supplement the Development budget of the State Department for Energy as Appropriation in Aid (AIA). During the Financial Year 2017/18, the Fund had budgeted for Ksh. 1,170,000,000.00 worth of projects. However, only Ksh. 793,000,000.00 was utilized by the end of the financial year, representing 32percent underutilization of budget. This was a result of the late release of funds by the National Treasury, given that Ksh. 405,123,108 was released during the 3rd Quarter of 2017/2018 financial year.
185. Some of the projects not funded during the financial year included installation and or maintenance of solar photovoltaics in institutions and community boreholes, whose budgeted amount was Ksh. 110,000.000, installation of wind masts and data loggers at Ksh. 10,000,000.00 and upscaling of a pilot programme on domestic household biogas digesters at Ksh. 50,000,000.00
186. He also submitted that the Ministry of Energy had disbursed Ksh. 687 Million to Rural Electrification & Renewable Energy Corporation (REREC) towards electrification of various public facilities, including primary and secondary schools, health centres, and shopping centres.
187. In addition, the Ministry had also allocated Ksh. 155 Million for the development and maintenance of energy centres in different regions to promote renewable energy. The Energy Centers are the technical outreach arm of the Ministry of Energy. Currently, there

are 16 operational Energy Centers which are located in the various Counties as shown in the table:

	Energy Centre	Host County
1.	Bukura	Kakamega
2.	Busia	Busia
3.	Garissa	Garissa
4.	Jamhuri	Nairobi
5.	Kericho	Kericho
6.	Kisii	Kisii
7.	Kitui	Kitui
8.	Lodwar	Turkana
9.	Marsabit	Marsabit
10.	Migori	Migori
11.	Mirangine	Nyandarua
12.	Mitunguu	Meru
13.	Mtwapa	Kilifi
14.	Uasin Gishu	Uasin Gishu
15.	Wajir	Wajir
16.	Wambugu	Nyeri

Objectives of the Centers

188. The Committee was informed that the objectives of the Energy Centre were:

1. To promote development, adoption and wider use of renewable sources of energy available in the various areas within the Centre's jurisdiction;
2. To demonstrate, train and offer technical support on the application of various renewable energy technologies and energy conservation techniques to various user groups- Individuals, community groups, institutions and private sector, among others;
3. To demonstrate and provide technical support in the production and management of on-farm wood fuel production;
4. To monitor the quality of improved stoves being produced and disseminated by the various producers within the areas of the Centre's jurisdiction;
5. To disseminate information on renewable energy through extension visits, field days, exhibitions, brochures, posters, media articles and any other appropriate communication tools;
6. To undertake periodic customer satisfaction surveys to capture and incorporate customer expectations in the formulation of appropriate intervention strategies; and
7. Undertake applied research and development to resolve known and perceived barriers against accelerated adoption of the various renewable energy options.

Budgetary allocations for the Energy Centres for FYs 2017/2018 to 2020/2021

189. The accounting officer further submitted budgetary allocation and disbursed amounts to the Energy Centers for the financial years 2017-2018 to 2020-2021 against an allocated Kshs 155,000,000.00 as follows:

No	ENERGY CENTRE	2017-2018	2018 – 2019	2019 -2020	2020 - 2021	TOTAL
	Allocated Budget- PDL	155,000,000.00	155,000,000.00	155,000,000.00	155,000,000.00	620,000,000
Disbursed Amounts to Energy Centers						
1	Busia	5,350,000.00	6,984,900.00	7,950,000.00	3,952,500.00	24,237,400.00
2	Kitui	12,600,000.00	6,875,000.00	8,150,000.00	4,052,500.00	31,677,500.00
3	Mitunguu	10,500,000.00	10,455,184.00	9,850,000.00	4,925,000.00	20,350,000.00
4	Bukura	5,100,000.00	5,625,000.00	9,980,000.00	4,967,500.00	25,672,500.00
5	Garissa	14,650,000.00	5,625,000.00	7,438,000.00	3,669,000.00	31,382,000.00
6	Jamhuri	1,100,000.00	6,443,000.00	10,399,000.00	5,199,500.00	23,141,500.00
7	Lodwar	12,700,000.00	5,200,280.00	9,070,000.00	4,725,000.00	31,594,827.00
8	Mtwapa	14,100,000.00	4,803,000.00	8,200,000.00	4,077,500.00	31,180,500.00
9	Uasin Gishu	2,100,000.00	4,010,000.00	7,425,000.00	3,712,500.00	19,157,500.00
10	Wajir	17,000,000.00	5,603,000.00	7,378,000.00	3,819,000.00	21,420,000.00
11	Wambugu	3,600,000.00	4,705,000.00	9,150,000.00	4,565,000.00	22,020,000.00
12	Mirangine	5,800,000.00	6,574,900.00	8,450,000.00	4,192,500.00	25,017,400.00
13	Kericho	4,100,000.00	6,934,900.00	8,180,000.00	4,067,500.00	25,409,586.00
14	Kisii	1,056,000.00	6,684,900.00	7,450,000.00	3,702,500.00	18,893,400.00
15	Migori	6,300,000.00	5,515,000.00	7,600,000.00	3,777,500.00	19,517,500.00
16	Marsabit	17,800,000.00	9,625,000.00	6,350,000.00	6,350,000.00	42,252,186.00
17	Maralal	17,788,200.00	1,950,000.00	2,000,000.00	945,000.00	22,682,200.00
		151,644,200.00	93,158,880.00	135,020,000.00	65,775,000.00	435,605,999.00

190. He further submitted that during the financial year ended 30th June 2018, the funds expended by the Energy Centres amounted to Ksh. 151,644,200 against the budgeted amount of Ksh. 155,000,000 as provided in the table below:

AIE'S TO Energy Centres for 2017-2018 (Development)

	NAME	1st half disbursement	3rd quarter disbursement	4th quarter disbursement	TOTAL DISBURSEMENT
1	WAMBUGU ENERGY CENTRE	2,050,000.00	775,000.00	775,000.00	3,600,000.00
2	KITUI ENERGY CENTRE	6,300,000.00	3,150,000.00	3,150,000.00	12,600,000.00
3	MTWAPA ENERGY CENTRE	7,300,000.00	3,650,000.00	3,150,000.00	14,100,000.00

4	MIGORI ENERGY CENTRE	3,650,000.00	1,325,000.00	1,325,000.00	6,300,000.00
5	KERICHO ENERGY CENTRE	2,300,000.00	900,000.00	900,000.00	4,100,000.00
6	KISII ENERGY CENTRE	525,000.00	265,500.00	265,500.00	1,056,000.00
7	BUSIA ENERGY CENTRE	2,700,000.00	850,000.00	1,800,000.00	5,350,000.00
8	BUKURA ENERGY CENTRE	3,050,000.00	1,025,000.00	1,025,000.00	5,100,000.00
9	UASIN GISHU ENERGY CENTRE	1,050,000.00	525,000.00	525,000.00	2,100,000.00
10	MITUNGUU ENERGY CENTRE	5,750,000.00	2,375,000.00	2,375,000.00	10,500,000.00
11	LODWAR ENERGY CENTRE	6,350,000.00	3,175,000.00	3,175,000.00	12,700,000.00
12	GARRISA ENERGY CENTRE	7,800,000.00	3,900,000.00	2,950,000.00	14,650,000.00
13	WAJIR ENERGY CENTRE	8,000,000.00	5,000,000.00	4,000,000.00	17,000,000.00
14	MARSABIT ENERGY CENTRE	6,400,000.00	4,700,000.00	6,700,000.00	17,800,000.00
15	MIRANGINE ENERGY CENTRE	2,900,000.00	1,450,000.00	1,450,000.00	5,800,000.00
16	MIRANGINE ENERGY CENTRE	10,551,900.00	3,868,150.00	3,368,150.00	17,788,200.00
17	JAMHURI ENERGY CENTRE	550,000.00	275,000.00	275,000.00	1,100,000.00
	TOTAL	77,226,900.00	37,208,650.00	37,208,650.00	151,644,200.00

Status of Energy Centres as of March 2021

191. The accounting officer also informed the Committee that, there are sixteen (16) operational Energy centres spread across the country, whose main goal was to promote Renewable Energy Technologies in solar technology, biogas digester plants, energy-saving cookstoves and agroforestry.

192. Committee Observations

The Committee having considered the submission observed that:

- i. The Auditor-General had given unqualified audit opinion on the financial statements for the Petroleum Development Fund for FY 2017/18;
- ii. There are seventeen (17) energy centres located in sixteen (16) Counties. These centres also serve other counties within the regions they are located; and
- iii. The current budgetary allocation to the energy centres is inadequate to execute their mandate.

Committee recommendation

193. The Committee recommends that the Ministry of Energy ensures that energy centres are spread in all the forty-seven (47) Counties and adequate budgetary allocations is allocated.

CHAPTER EIGHT

8.0. GENERAL OBSERVATIONS AND RECOMMENDATIONS

194. The Committee made the following general observations, findings and recommendations from the proceedings, evidence tendered and selected projects visited related to the report of the Auditor-General on the financial statements of the Funds.

LOCAL AUTHORITIES PROVIDENT FUND FYS 2016/2017; 2017/2018 AND 2018/2019

195. The Committee observed that the Fund value had grown over the years from Kshs. 25.54 Billion in F/Y 2014/2015 to Kshs. 35 billion in the FY 2018/2019 and is estimated at Kshs. 40.4 billion in FY 2019/2020. The growth was attributed to an increase in contributions due to a rise in membership over the years, improved and diversified investment portfolio and effective cost management measures in operations. In addition, the Committee also found out that the Fund was in the process of developing Housing Units in its property located in Makasembo Estate, Kisumu County.

The Committee recommends that the Fund continue diversifying its investment portfolio in property to support the Country's *Big Four Agenda* on affordable housing as well as enhance growth in retirement benefits for its members; and

The County Government of Kisumu pays the amount of Kshs. 11,979,000 within three months of the adoption of the report by the House.

UNCLAIMED ASSETS TRUST FUND FYS 2016/2017

196. The Committee found out that out of Kshs. 25 billion worth of assets held by the Fund, only Kshs. 34 million had been settled, which indicates a low level of unification of Assets with their rightful owners. The Committee was informed of various strategies that the Fund had devised various strategies including partnering with government agencies to cascade information on how to claim for Assets held by the Fund.

197. The Committee also noted that the Fund was in the process of finalizing formal engagement with Members of Parliament on sensitization of its mandate formally with a view to leveraging on their grassroots networks to increase reunification rate..

The Committee recommends that the Fund expedite the process of engagement with Members of Parliament to increase reunification rate.

LAND SETTLEMENT FUND FYS 2018/2019

198. The Committee observed that land loans of Ksh. 6,983,399,323 and development loans of Ksh. 70,931,965 issued to settlers from 1962 had remained outstanding as at June, 2019. This was attributed to be slow pace of loan repayment by settlers/beneficiaries due to tedious manual bill processing and dispatch processes that were previously in place. The Fund has since digitized billing and loan repayment processes geared towards improving

loan recoverability. In addition, the accounting officer had put adequate measures to ensure outstanding loans are settled before discharge and registration of land parcels to beneficiaries.

199. However, resettlement of Internally Displaced Persons (IDPs) in some regions has been hampered by various court cases, some of which are active to date.

The Committee recommends that the Accounting Officer complies with the provisions of section 68(2) of the Public Finance Management Act, No. 18 of 2012 on the timely submission of documents; and

The Accounting Officer reconciles the book balances with the newly reconstructed figures approved by the National Treasury and submits the revised financial statements to the Auditor General for review in the next audit cycle.

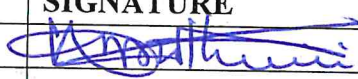

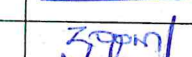




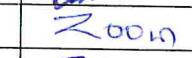
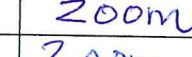
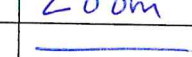


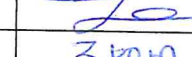
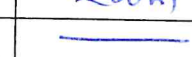





Signed: _____ date: _____

**HON. KATHURI MURUNGI, MP
CHAIRPERSON, SPECIAL FUNDS ACCOUNTS COMMITTEE**

THE SPECIAL FUNDS ACCOUNTS COMMITTEE

Adoption Schedule

We, the undersigned Hon. Members of the Special Funds Accounts Committee, today... 9th August, 2021 do hereby affix our signatures to this **TENTH REPORT ON AUDITED FINANCIAL STATEMENTS FOR THE LOCAL AUTHORITIES PROVIDENT FUND, THE UNCLAIMED ASSETS TRUST FUND, THE NATIONAL ENVIRONMENT TRUST FUND, THE LAND SETTLEMENT FUND AND PETROLEUM DEVELOPMENT FUND** to affirm our approval and confirm accuracy, validity and authenticity:-

NAME	SIGNATURE
1. Hon. Kathuri Murungi, M.P. - Chairperson	
2. Hon. William Chirchir Chepkut, M.P. - Vice- Chairperson	
3. Hon. Justus Kizito Mugali, M.P.	
4. Hon. Shakeel Shabbir Ahmed, CBS, M.P.	
5. Hon. (Dr.) Robert Pukose, M.P.	
6. Hon. Dennitah Ghati, HSC, M.P.	
7. Hon. Erastus Kivasu Nzioka, M.P.	
8. Hon. Alfred Agoi Masadia, M.P.	
9. Hon. Marwa Kitayama Maisori, M.P.	
10. Hon. Esther M. R. Passaris, OGW, M.P.	
11. Hon. Mwambu Mabongah, M.P.	
12. Hon. Geoffrey Omuse, M.P.	
13. Hon. Mark Lomunokol, M.P.	
14. Hon. Mohamed Ali, M.P.	
15. Hon. Faith Gitau, M.P.	
16. Hon. Jared Okelo, M.P.	
17. Hon. Mohamed Ali Lokiru, M.P.	
18. Hon. (Dr.) Enock Kibunguchy, MP	
19. Hon. Koske Gideon Kimutai, M.P.	



UNCLAIMED FINANCIAL ASSETS AUTHORITY

TRUST FUND REPORT FOR THE YEAR 2016/2017

1.0. INTRODUCTION

The Unclaimed Financial Assets Authority (UFAA) is a State Corporation established under the National Treasury pursuant to the Unclaimed Financial Assets (UFA) Act No.40 of 2011 with the primary mandate of receiving unclaimed financial assets from the holders of such assets, safeguarding and reuniting the assets with their rightful owners.

1.2. TRUST FUND STATUS FOR FINANCIAL YEAR 2016/2017

The Unclaimed Assets Trust fund is managed and operated by unclaimed Financial Asset Authority.

The value of unclaimed assets in cash was Ksh 8.5 billion and the value of shares reported and held by holders were Ksh 16.43 billion, making total fund to be Ksh 25 billion. The Breakdown is as below.

Asset Type	No. Of Units	Amount(Ksh `000`)
Cash received from Holders		8,538,209
Shares reported and held by holders	241,360,000	16,433,424
Unit Trusts	7,695,746	12,976
Safe Deposit Box	962	-
Foreign Currency	13	194,523
Total		25,179,132

During the year, unclaimed Assets regulations were gazetted and this allowed for the processing and payment of valid claims. We paid the first batch of 400 valid claims amounting to ksh 34 million from our payment account at the Central Bank of Kenya.

The Authority and National Treasury initiated development of Comprehensive National policy following operationalization of the Act to guide legal and policy changes that may be proposed in entrenching unclaimed asset regimes for social-economic development and prosperity.

The Managing Trustee acknowledges low level of awareness on the Authority's mandate as the main challenge hindering achievement of our mandate for both reunification and compliance. Several interventions have been undertaken to raise awareness including partnering with other

government agencies such as Ministry of interior and coordination of National Government , financial regulators ,ICPAK and other key stakeholders to appraise and deepen UFAA mandate.

Conclusion

As per Auditor General's report of 2016/2017, Unclaimed Assets Trust Fund got unqualified opinion.



JOHN MWANGI

CHIEF EXECUTIVE OFFICER & MANAGING TRUSTEE



**Consideration of the Reports of the
Auditor General on Financial
Statements for Local Authorities
Provident Fund for the Financial Years
2016/2017 and 2017/2018**

**Presented to the Special Funds Account
Committee**

June 2020

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1. Background of LAPFUND

LAPFUND was established in 1960 as a corporate body operating under an Act of Parliament, Cap. 272 and a defined contribution retirement benefits scheme for employees of all County Governments, Water and other associated Companies in Kenya, supervised by the Retirement Benefits Authority (RBA) and Inspectorate State Corporations Act, audited by the Office of the Auditor-General; and operates as a Parastatal under the National Treasury.

The current membership is 52,000 spread over all County Governments, Water & Sewerage Companies. The contribution rates are 12% for employees and 15% Sponsors (Employer) of the member's gross salary (basic salary plus house allowance).

The fund value as at June 2019 was Kshs 35 Billion invested in various asset classes as outlined and regulated by RBA. These are government securities, equities and deposits, property.

LAPFUND has established seven zonal offices in Kisumu, Nakuru, Mombasa, Nairobi, Garissa, Isiolo and Nyeri. With the evolving market dynamics in the pension sector, LAPFUND has now opened up its market and customer base to include part of the public sector (parastatals), private sector, non-governmental organizations, informal sector, Kenyans living in the diasporas and the Muslim community or Kenyans willing to save under the sharia compliant laws.

2. Mandate of LAPFUND

LAPFUND's mandate includes the collections of contributions/savings from individuals, employees and employers (sponsors) so as to administer these funds through prudent investments and make payments to members upon retirement or earlier withdrawal and to the dependents of deceased members upon death. The proceeds from investments are then credited to members as interest or profits earned over the period.

Investment of members' contributions is in accordance with the governing Act, Cap 272 of 1960 Laws of Kenya, approved Investment Policy and Retirement Benefit Act and attendant Regulations

LAPFUND is cognizant of the Government's commitment to adopt and implement the Big Four National Agenda in the sectors of Food Security, Affordable Healthcare, Affordable Housing and Manufacturing. In support of these, LAPFUND has entrenched the following in its 5-year development plan:

- Through Corporate Social Responsibilities (CSR) activities, LAPFUND will plant trees to support a vibrant ecosystem as well as support government in food distributions during national famine or drought crisis
- Enhance its pension mortgage product for members to attract more members to own homes
- Enhance staff mortgage plans to encourage all staff members to own homes
- Provide Group Life Assurance to all its members
- Provide Post-Retirement Health Cover to all its members
- Continuously improve the staff medical plan
- Develop new markets and products that will support both national and county laws, directives and goals
- Continue to invest in real estate and build homes that Kenyans can purchase or rent

3. Challenges Facing LAFUND

The main challenges facing LAFUND and requires the attention of the committee are-

- a. **Board of Trustees** – The current LAFUND Board of Directors were appointed on 19th December 2018 via gazette Notice No. Vol. CXX—No. 156 but stayed on 23rd September 2019 by a court order JR Case No. 156 of 2019 challenging the legality of their appointment. The case is still under mention in the court. This has affected LAFUND operations
- b. **County Government Retirement Scheme (CGRS) Act, 2019** – The CGRS that provides for the establishment of an umbrella retirement scheme for county governments was approved in September 2019. However, there is an Employment and Labour Relations Court petition no. 230 of 2019; LAPTRUST & CPF vs. Attorney General, Cabinet Secretary for National Treasury, RBA and LAFUND, stopping the implementation of the same. Due to this, our operations are affected and we cant do much as envisaged in our strategic plan e.g.we are not able to roll out new products to our members.
- c. **Debt owed by County Governments** ~ Failure by some Counties to remit their contributions as they fall due. This has affected our cash flows available for investments

In addition, the directive issued by the defunct Transition Authority to the County Governments to freeze payment of outstanding liabilities inherited from the defunct Local Authorities until such a time when the defunct Transition Authority shall have reconciled all the liabilities and permit County Governments to settle the same. The Intergovernmental Relations Committee is still on the process of response. This has affected our cash flows and fund value of the scheme.

4. Board of Trustees

The LAPFUND Board is established through appointment by the Cabinet Secretary National Treasury with a 3-year mandate. The Board is established to exercise leadership, enterprise, integrity and judgment in directing LAPFUND's operations so as to achieve prosperity.

The current LAPFUND Board of Directors were appointed on 19th December 2018 via gazette Notice No. Vol. CXX—No. 156 but stayed on 23rd September 2019 by a court order JR Case No. 156 of 2019 challenging the legality of their appointment. The case is still under mention in the court.

5. Retirement Benefits Sector

Kenya's retirement benefits industry is composed of the National Social Security Fund (NSSF), the Civil Service Scheme, occupational retirement benefits schemes and individual pension schemes; whose legal structures are either through an Act of Parliament or a Trust Deed. These schemes are regulated by the Retirements Benefits Authority Act and the Pensions Act. Their models vary in terms of membership, funding, sector (formal or informal) and structure.

The current national coverage of pension schemes in Kenya is estimated to be about 20% (Retirement Benefits Authority - RBA statistical Digest, 2017) of the total work force and the estimated membership distribution is as shown below:

Scheme Type	Estimated Membership	Percentage
National Social Security Fund (NSSF)	1,200,000	66.3%
Civil Service Pension Scheme	400,000	22.1%
Occupational Retirement Benefits Schemes	200,000	11.0%
Individual Pension Schemes	10,000	0.6%

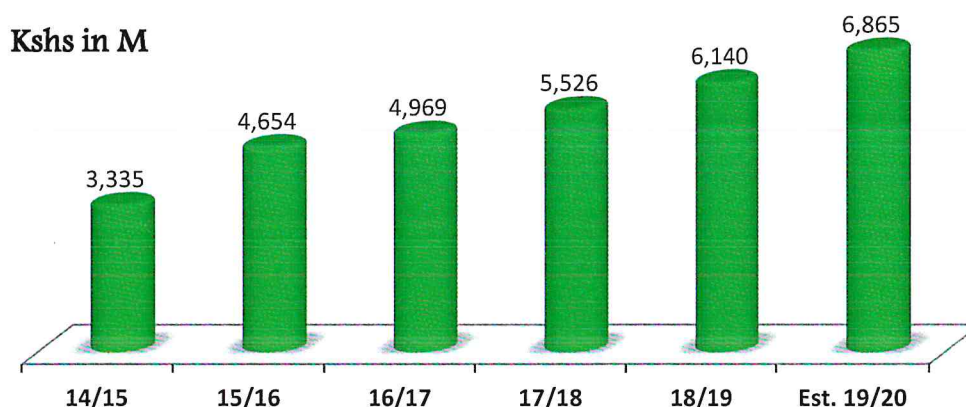
Whereas the informal sector employs about 83.4% of the national work force, it remains generally unreachable by pension service providers; a gap which LAPFUND has chosen to exploit.

6. LAPFUND Performance Review

LAPFUNDs' overall performance has continued to improve as witnessed by growth in key financial and non-financial indicators. The results achieved are attributable to the sustained transformation of management and operations within a predetermined strategic growth path pursued by the Board and management through practices of good corporate governance.

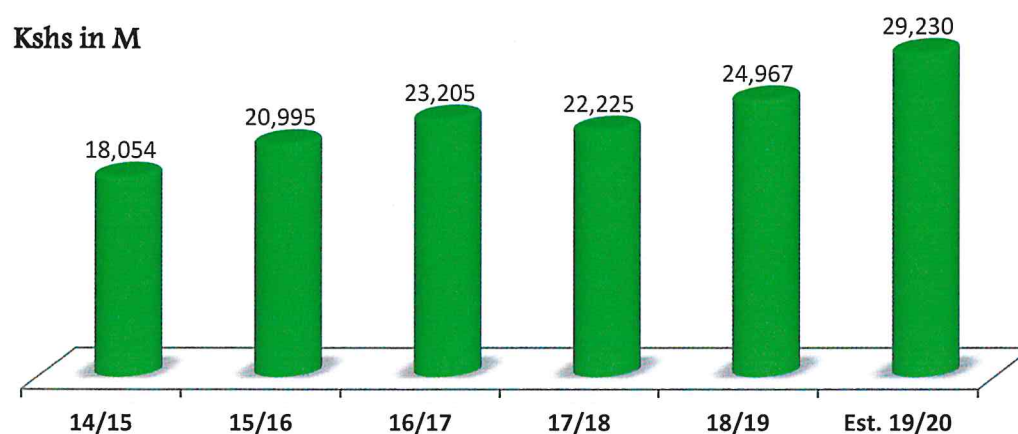
The key performance indicators are Members Contributions, Investment Income, Net Surplus, investments and Fund Value. LAPFUND growth is demonstrated as shown on the graphs below:

a) Members Contributions



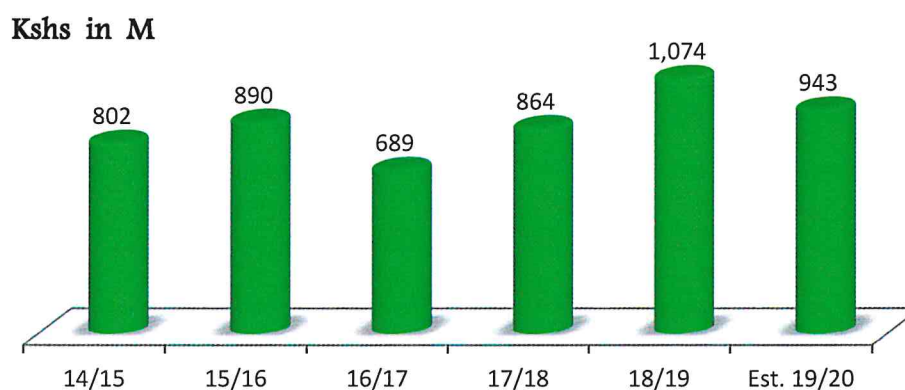
Members' contributions have tremendously increased from Kshs. 3.3bn in FY 2014/2015 to Kshs. 6.1bn in the year 2018/2019. Member contributions are projected to rise to Kshs 6.9bn in FY 2019/2020. This has been attributed to the increase in membership over the years.

b) Investments



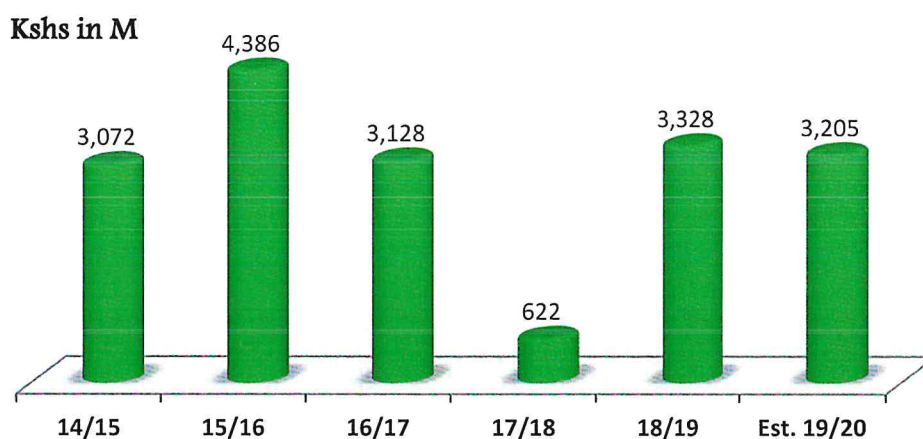
Investments have grown over the years from Kshs. 18bn in FY 2014/2015 to Kshs. 25bn in FY 2018/2019. The growth is anticipated in the FY 2019/2020 to Kshs 29.2bn. The growth is attributed to the increase in contributions available for investments in government securities, deposits corporate bonds, equities and properties.

c) Administrative Expenses



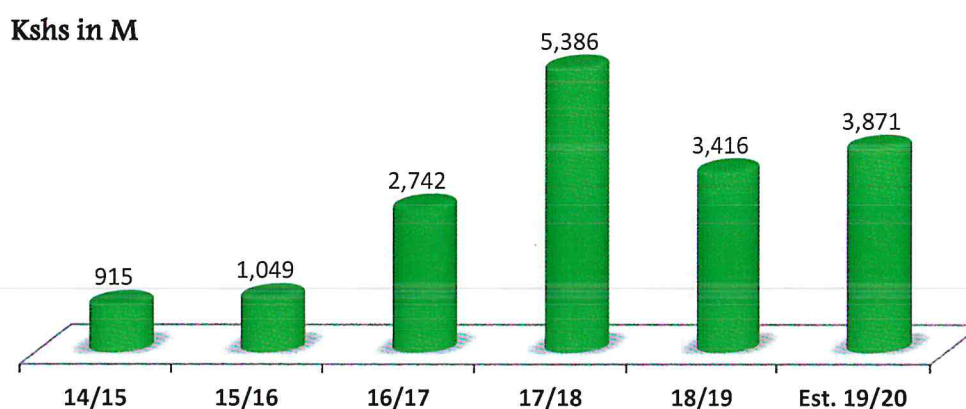
Administrative expenses have reduced over the years from Kshs. 3.3bn in FY 2014/2015 to Kshs. 1.07bn in FY 2018/2019. An insignificant reduction to Kshs 943m is projected in the FY 2019/2020. This due to continued cost management that has been put in place by LAPFUND.

d) Surplus for distribution to mbrs.



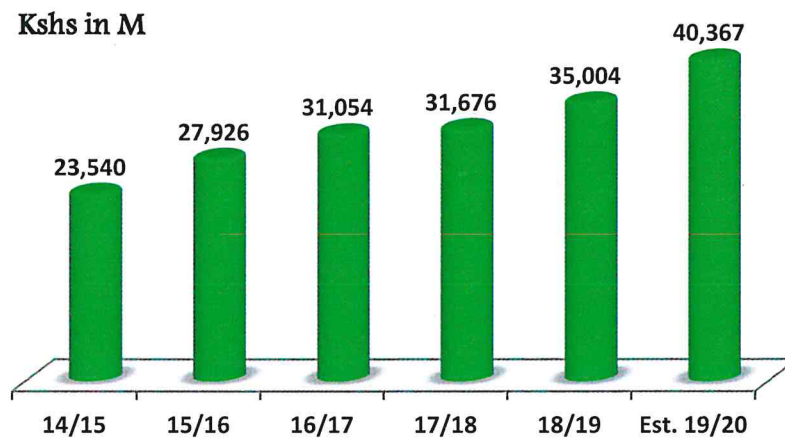
Surplus available to members was Kshs. 3bn in the FY 2014/2015 compared to Kshs. 3.3bn in the FY 2018/2019. The same is expected to drop slightly to Kshs 3.2bn in FY 2019/2020. This is the income available for re-investments and distribution to members account.

e) Members Benefits



LAPFUND has been paying benefits to its members who have exited through retirement, death or withdrawal. LAPFUND paid Kshs. 915m in FY 2014/2015 and Kshs. 3.4bn in FY 2018/19, we forecast to pay Kshs 3.9bn in the year 2019/2020

f) Fund Value



Fund value has grown over the years from Kshs 25.54bn in FY2014_2015 to Kshs 35bn in the FY 2018_2019 and as estimated Kshs 40.4bn in FY 2019/2020. The growth is attributed to:

- Increase in contributions due to rise in membership over the years.
- Improved and diversified investment portfolio
- Effective cost management measures in operations

7. Administrative Budgeting Process

In accordance with the State Corporations Act (Cap 446) section 11 and 12, and the Public Finance Management Act 2012 (PFMA) Section 68, State Corporations and Semi-Autonomous Government Agencies (SAGAS) are required to prepare and submit their Budget proposals to the Parent Ministry and Ministry of Finance (Treasury) for approval latest by end of January Each Year for the projected revenue and expenditure proposed to be incurred in the succeeding financial year.

National Treasury issues circulars from time to time to provide guidelines on the budget preparation in alignment with the prevailing economic conditions of the time. In preparing the Medium-Term Budget proposals especially the income projections, we consider the macro-economic and social political factors that affecting the economic.

The budget is discussed and approved by the Board of Directors as provided for by the PFM Act and Treasury guidelines. All its income and expenditures are financed by funds generated internally

8. Report of the Auditor-General for the Financial Year 2016/2017

1. Mariakani Estate Nairobi

a. Auditor observation

LAPFUND started collecting rent from Mariakani Estate tenants during the year under review after the court case was settled that had been pending for some time. LAPFUND is working in partnership with Nairobi City County Government to ensure all tenants pay rent to LAPFUND and that the recovery of the accrued rent arrears of Kshs 64,800,000 that had been collected by the Nairobi City County Government is refunded

b. LAPFUND Response

Mariakani Estate was acquired through debt swap agreement between the Defunct City Council of Nairobi and LAPFUND in 2012. The property was transferred to LAPFUND as part of the settlement of the debt owed.

The swap was recommended and approved by a Special Finance Committee meeting held on 10th August 2012 as a way of sorting out the statutory debts owed to LAPFUND. This was then approved by the Ministry of Local Government vide a letter Ref. No. MLG/2310/V (32) and dated 1st November 2012. The property was valued at Kshs 1.95bn at the time of transfer, currently valued at Kshs 2.6bn.

The Estate consists of 240 units, with a monthly rent of Kshs 10,000 per month per unit. However, some tenants refused to acknowledge the transfer and sued City Council of Nairobi and LAPFUND. Due to protracted court battles, there was no clear direction on whom to pay rent. As a result of this, some tenants have been paying rent to Nairobi City County and others to LAPFUND.

However, the recent ruling dated 30th April 2020 by the High court ruled in favor of LAPFUND. The number of tenants paying their rents has now increased to 53 as at end

tenants have appeared ~ cumulated debts.

of May 2020. We have sent demand letters to all the tenants to direct them to pay rent to LAPFUND, failure to which we shall raise a rental distress. The signing of lease agreements with the tenants is on-going. This will ensure full rental payments to LAPFUND. We have raised a demand note for the demanding payment of the accrued rent of Kshs. 64,800,000 to the Nairobi City County Government which they are yet to honor.

We are also in negotiation with several tenants on the repayment plan of the outstanding rental amounts.

2. Makasembo Estate – Kisumu

a. Auditor observation

The court case concerning the continued collection of rent by National Housing Corporation (NHC) from Makasembo Estate was not yet determined by the court at the end of the year and National Housing Corporation did not remit the collected rent for the year to LAPFUND. As in the previous year, rental income of Kshs 1,452,000 was due from the property during the financial year 2016/2017 but was not received by LAPFUND. The total accrued rent income from the property which had been earned but not received since the transfer of the property by the defunct Kisumu Municipal Council to LAPFUND stood at Kshs 9,075,000 as at 30 June 2017. The defunct Kisumu Municipal Council failed to service undetermined debt arising from the construction of the Estate houses by National Housing Corporation and thus the reason National Housing Corporation moved in to collect rent to recover the debt.

b. LAPFUND Response

Makasembo Estate located along Ondiek Highway in Kisumu was acquired through debt swap agreement between the Defunct Municipal Council of Kisumu and LAPFUND which was Kes 135,000,000 as at 31st March 2011. The land is 4.74ha subdivided into three separate titles with 125-two bedroomed residential units, 3 shops and vacant

area. Each residential unit is constructed independently of each other while the shops are on one single block. The undeveloped land has semi-permanent structures there in. The rent collectable rent range between Kshs 1,000 and 2,000

The parcels are allocated land LR Nos. Kisumu Municipality Block 359, 360, 361, 362 and 363 valued by the Government Chief Valuer at Kes 150,125,000 at the time of transfer. The property is currently valued at Kes 700m.

Since the transfer to date, LAPFUND has not managed to collect rent since National Housing Corporation is claiming lien over the property to recover cost of construction of the houses.

We have held several tripartite meetings between Kisumu County Government, National Housing Corporation and LAPFUND on the issue and we have now come to an agreement that the Kisumu County Government will settle National Housing Corporation debt either by payment of cash or allocation to another estate to National Housing Corporation

LAPFUND is now in the process of developing the property in support of the big 4 agenda on housing. In this regard;

- We have procured consultant who has done feasibility study and submitted a report on the best use of the property.
- Currently we are engaging the Kisumu County Government to get their input on the project design and concepts before the process of development kicks off.

We are committed to ensuring that both the issues are settled conclusively.

9. Report of the Auditor-General for the Financial Year 2017/2018

1. Mariakani Estate Nairobi

a. Auditor observation

LAPFUND started collecting rent from tenants of Marikani Estate - Nairobi during the financial year 2016/2017 after the court case was settled. However, the recovery of the accrued rent areas of Kshs 64,800,000 that had been collected by the County Government of Nairobi has not been successful.

b. LAPFUND Response

Mariakani Estate was acquired through debt swap agreement between the Defunct City Council of Nairobi and LAPFUND in 2012. The property was transferred to LAPFUND as part of the settlement of the debt owed.

The swap was recommended and approved by a Special Finance Committee meeting held on 10th August 2012 as a way of sorting out the statutory debts owed to LAPFUND. This was then approved by the Ministry of Local Government vide a letter Ref. No. MLG/2310/V (32) and dated 1st November 2012. The property was valued at Kshs 1.95bn at the time of transfer, currently valued at Kshs 2.6bn.

The Estate consists of 240 units, with a monthly rent of Kshs 10,000 per month per unit. Due to protracted court battles, tenants did not have a clear direction on whom to pay rent. As a result of this, some tenants have been paying rent to Nairobi City County and others to LAPFUND.

However, the recent ruling dated 30th April 2020 by the High court ruled in favor of LAPFUND. The number of tenants paying their rents has now increased to 53 as at end of May 2020. We have sent demand letters to all the tenants to direct them to pay rent to LAPFUND, failure to which we shall raise a rental distress. The signing of lease agreements with the tenants is on-going. This will ensure full rental payments to

LAPFUND. We have raised a demand note for the demanding payment of the accrued rent of Kshs. 64,800,000 to the Nairobi City County Government which they are yet to honor.

We are also in negotiation with several tenants on the repayment plan of the outstanding rental amounts.

2. Makasembo Estate – Kisumu

a. Auditor observation

The court case concerning the continued collection of rent by National Housing Corporation (NHC) from tenants of Makasembo Estate is yet to be concluded/determined by the court by 30 June 2018 and National Housing Corporation did not remit the collected rent for the year to LAPFUND amounting to Kshs 1,452,000. The total accrued rent income from the property which had been earned but not received since the transfer of the property by the defunct Kisumu Municipal Council to LAPFUND stood at Kshs 10,527,000 as at 30 June 2018. The defunct Kisumu Municipal Council failed to service undetermined debt arising from the construction of the Estate houses by National Housing Corporation and thus the reason National Housing Corporation moved in to collect rent to recover the debt. However, management has explained that a tripartite negotiation between National Housing Corporation, County Government of Kisumu and LAPFUND has been initiated to resolve the dispute.

b. LAPFUND Response

Makasembo Estate is located along Ondiek Highway in Kisumu was acquired through debt swap agreement between the Defunct Municipal Council of Kisumu and LAPFUND which was Kes 135,000,000 as at 31st March 2011. The land is 4.74ha subdivided into three separate titles with 125-two bedroomed residential units, 3 shops and vacant area. Each residential unit is constructed independently of each other while the shops

are on one single block. The undeveloped land has semi-permanent structures there in. The rent collectable rent range between Kshs 1,000 and 2,000

The parcels are allocated land LR Nos. Kisumu Municipality Block 359, 360, 361, 362 and 363 valued by the Government Chief Valuer at Kes 150,125,000 at the time of transfer. The property is currently valued at Kes 700m.

Since the transfer to date, LAPFUND has not managed to collect rent since National Housing Corporation is claiming lien over the property to recover cost of construction of the houses.

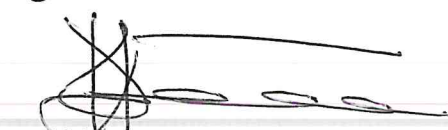
We've held several tripartite meetings between Kisumu County Government, National Housing Corporation and LAPFUND on the issue and we have now come to an agreement that the Kisumu County Government will settle National Housing Corporation debt either payment of cash or allocation to another estate to National Housing Corporation

LAPFUND is now in the process of developing the property in support of the big 4 agenda on housing. In this regard;

- We have procured consultant who has done feasibility study and submitted a report on the best use of the property.
- Currently we are engaging the Kisumu County Government to get their input on the project design and concepts before the process of development kicks off.

We are committed to ensuring that both the issues are settled conclusively.

Signed:



David Koross
Chief Executive Officer

Date: June 2020

P D F



REPUBLIC OF KENYA
MINISTRY OF ENERGY

Telegrams: 'MINPOWER', Nairobi
Telephone: Nairobi 3310112
Fax: 2240910
Telex: 223094: MINERGY
When replying please quote:

NYAYO HOUSE
P. O. Box 30582-00100
NAIROBI

Ref No. **MOE/ACC/AUDIT/I VOL.I/I/150**

19th July, 2021

Mr. Michael R. Salai, EBS
The Clerk
Kenya National Assembly
Parliament Buildings
NAIROBI



Dear *Michael*

**CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON
FINANCIAL STATEMENTS FOR THE PETROLEUM DEVELOPMENT FUND FOR
FINANCIAL YEAR ENDED 2017/2018 TO THE FINANCIAL YEAR ENDED 2020/21**

The Ministry of Energy has received an invitation with Special Fund Accounts Committee to brief the committees on monies allocated to projects funded by Petroleum Development Fund from financial year ended 2017/2018 to 2020/21.

In the Financial Year 2017/18 to 2020/2021, the Ministry of Energy received and disbursed various amounts to projects as tabulated below;

	2017/2018	2018/2019	2019/2020	2020/2021
Budget Allocation	1,170,000,000	1,127,000,000	2,026,000,000	2,207,000,000
Amount Received	1,170,000,000	1,127,000,000	2,026,000,000	2,027,000,000
Kenya Electricity Expansion program (KEEP)	61,000,000	-	-	-
Rural Electrification Authority (REA)	697,000,000	687,000,000	1,236,000,000	1,359,000,000
Nuclear Power & Energy Agency			200,000,000	130,000,000
Kenya Association of Manufactures (KAM)	35,000,000	35,000,000	35,000,000	35,000,000
Ministry of Energy	1,000,000	188,427,619	216,690,248	250,000,000
Kenya Energy-Sector Environment and Social Responsibility Programme Fund	-	-	100,000,000	50,000,000

During the Financial year 2017/18 to 2020/2021, the Ministry disbursed **Kshs. 3,979,000,000.00** to Rural Electrification & Renewable Energy Corporation (REREC) towards electrification of various public facilities which includes primary and Secondary Schools, health Centers and Shopping Centers. A Comprehensive list of projects implemented by REREC is attached (**Annex 1**).

The Ministry also allocated **Kshs 620,000,000** for development and maintenance of the 17 Energy Centers spread in the republic serving different regions in the promotion of renewable Energy from financial year 2017/2018 to 2020/2021.

A detailed report on the Energy Centers disbursed amounts and current status to date is attached (**Annex 2**).

Yours



Dr. Eng. Joseph K. Njoroge, CBS
PRINCIPAL SECRETARY

Copy to: **Hon. Charles Keter, EGH**

Cabinet Secretary
Ministry of Energy
NAIROBI

Ms. Nancy Gathungu
Auditor-General
Office of the Auditor General (OAG)
Anniversary Towers, University Way
P. O. Box 30084-00100
NAIROBI



**REPUBLIC OF KENYA
MINISTRY OF ENERGY**

**CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON
FINANCIAL STATEMENTS FOR THE PETROLEUM DEVELOPMENT
FUND FOR FINANCIAL YEAR ENDED 30TH JUNE 2018 TO FINANCIAL
YEAR ENDED 2021.**

1. Introduction


There are 16 Energy Centres located in various counties and providing renewable energy awareness activities in a number of counties within their mandate areas. The 17th one, Maralal, is under construction. The Energy Centres undertake the following activities while leveraging on the local renewable resources available.

- Promote the development, adoption and wider use of renewable sources of energy available in the various areas within the Centre's jurisdiction;
- Demonstrate, train and offer other technical support on the application of various renewable energy technologies and energy conservation techniques to various user groups (Individuals, community groups, institutions and private sector, among others);
- Demonstrate and provide technical support in the production and management of on-farm wood fuel production;
- Monitor the quality of improved stoves being produced and disseminated by the various producers within the areas of the Centre's jurisdiction;
- Disseminate information on renewable energy through extension visits, field days, exhibitions, brochures, posters, media articles and any other appropriate communication tools;
- Undertake applied Research and development to resolve known and perceived barriers against accelerated adoption of the various renewable energy options.

The centres are fully funded by Petroleum Development Levy. The budgetary allocation and disbursed amounts to the Energy Centres for the financial years 2017-2018 to 2020-2021 is shown in the table below.

Table: Budgetary allocations to Energy centers from 2017/2018 to 2020/2021

No	ENERGY CENTRE	2017-2018	2018 - 2019	2019 -2020	2020 - 2021	TOTAL
	Allocated Budget- PDL	155,000,000.00	155,000,000.00	155,000,000.00	155,000,000.00	620,000,000
Disbursed Amounts to Energy Centers						
1	Busia	5,350,000.00	6,984,900.00	7,950,000.00	7,905,000.00	28,189,900.00
2	Kitui	12,600,000.00	6,875,000.00	8,150,000.00	8,105,000.00	35,730,000.00
3	Mitunguu	10,500,000.00	10,455,184.00	9,850,000.00	9,850,000.00	30,200,000.00
4	Bukura	5,100,000.00	5,625,000.00	9,980,000.00	9,935,000.00	30,640,000.00
5	Garissa	14,650,000.00	5,625,000.00	7,438,000.00	7,338,000.00	35,051,000.00
6	Jamhuri	1,100,000.00	6,443,000.00	10,399,000.00	10,399,000.00	28,341,000.00
7	Lodwar	12,700,000.00	5,200,280.00	9,070,000.00	9,450,000.00	36,420,280.00
8	Mtwapa	14,100,000.00	4,803,000.00	8,200,000.00	8,155,000.00	35,258,000.00
9	Uasin Gishu	2,100,000.00	4,010,000.00	7,425,000.00	7,735,000.00	21,270,000.00
10	Wajir	17,000,000.00	5,603,000.00	7,378,000.00	7,328,000.00	20,309,000.00
11	Wambugu	3,600,000.00	4,705,000.00	9,150,000.00	9,130,000.00	26,585,000.00
12	Mirangine	5,800,000.00	6,574,900.00	8,450,000.00	8,385,000.00	29,209,900.00
13	Kericho	4,100,000.00	6,934,900.00	8,180,000.00	8,135,000.00	27,349,900.00
14	Kisii	1,056,000.00	6,684,900.00	7,450,000.00	7,405,000.00	22,595,900.00
15	Migori	6,300,000.00	5,515,000.00	7,600,000.00	7,555,000.00	26,970,000.00
16	Marsabit	17,800,000.00	9,625,000.00	6,350,000.00	6,300,000.00	40,075,000.00
17	Maralal	17,788,200.00	1,950,000.00	2,000,000.00	1,890,000.00	23,628,200.00
		151,644,200.00	93,158,880.00	135,020,000.00	135,020,000.00	497,823,080.00


 Dr. Eng. Joseph K. Njoroge, CBS
PRINCIPAL SECRETARY

PROJECTS COMMITTED IN 2018/19

No	County	Constituency	Project Name	Total Project Cost (Ksh.M)
1	BARINGO	BARINGO CENTRAL	KABARNET AIRSTRIP	1.92
2	BARINGO	MOGOTIO	NATO AREA EMINING	4.34
3	BARINGO	MOGOTIO	CHEMARMAR PRY/KABUSWA/KIRIBOT PRY/MKT	1.71
4	BOMET	KONON	CHEPKOCHUN VILLAGE	4.90
5	BUNGOMA	KANDUYI	NZOIA GIRLS	1.16
6	BUNGOMA	KANDUYI	NZOIA INDUSTRIAL SEC	0.94
7	BUNGOMA	MT. ELGON	LOLONG'BEI VILLAGE	4.88
8	BUNGOMA	TONGAREN	KISIMA VILLAGE	4.85
9	BUNGOMA	TONGAREN	MBIRIRA VILLAGE	4.55
10	BUNGOMA	WEBUYE WEST	KINGDOM OF FATH BASED HOSPITAL	1.05
11	BUSIA	NAMBALE	MUNGATSI T.T.I	2.58
12	BUSIA	TESO SOUTH	APATIT PRY-AREA	1.67
13	BUSIA	TESO SOUTH	ATERAIT PRY AREA	2.17
14	BUSIA	TESO SOUTH	AMUKURAT (ATABA TC)	3.07
15	ELGEYO MARAKWET	MARAKWET WEST	KAPTURE KAMUSENY - TOROKWO'S VILLAGE	3.24
16	EMBU	MBEERE SOUTH	KITHONGONDO VILLAGE	2.52
17	GARISSA	BALAMBALA	GARISSA 50MW SOLAR POWER PLANT-ALTERNATIVE POWER SUPPLY	
18	GARISSA	FAFI	ABQDERA MARKET	2.64
19	GARISSA	FAFI	JAMBELE MARKET	3.72
20	GARISSA	FAFI	NANIGHI MARKET	4.72
21	GARISSA	FAFI	KAMUTHE MKT	4.20
22	HOMABAY	SUBA NORTH	WASAMO AGWARO VILLAGE	3.28
23	HOMABAY	NDHIWA	OGERA SDA	2.68
24	KAJIADO	KAJIADO CENTRAL	ILMISIGIYO PRY & ENVIRONS	6.79
25	KAJIADO	KAJIADO SOUTH	INKOROSHONI PRY SCHOOL	2.62

26	KAJIADO	KAJIADO WEST	MANTINA JUNCTION (STAGE YA CHAAI) TAMALAKI EDUCATION CENTRE	10.73
27	KAKAMEGA	KHWISERO	ELUKANJI PRIMARY	0.91
28	KAKAMEGA	MALAVA	MATSETSHI VILLAGE	2.46
29	KAKAMEGA	IKOLOMANI	MUMBETSA EMULIRUA AREA	4.82
30	KAKAMEGA	SHINYALU	IKONYELO	4.61
31	KERICHO	BELGUT	CHEPNGETUNY TTI	1.24
32	KERICHO	BURET	SUGUTEK PRIMARY & SURROUNDING AREA	7.31
33	KIRINYAGA	MWEA	MIGINGO VILLAGE	11.59
34	KISII	BOMACHOGUE	KERONGO NEAR EGETUKI	6.49
35	KISII	CHUMACHOGUE	UPPER EGENTONTO NEAR NYAMAONDE	6.10
36	KISII	BONCHARI	EGETARE	3.70
37	KISII	NTUTU CHACHE	NYAGISAI P.A.C	2.63
38	KISII	NODU CHACHE	ITII-NYABOTE	4.57
39	KISII	SOUTH CHACHE	BONGESUMWA	5.20
40	KITUI	KITUI EAST	KALIKU-MATIA -NZOUNI BH-NGELENI-MALATANI	15.42
41	KITUI	KITUI RURAL	ULUNGU PRY SCHOOL	2.75
42	KITUI	KITUI RURAL	KIIMANI PRY SCHOOL	4.60
43	KITUI	MWINGI CENTRAL	NZIA COM BH	3.12
44	KITUI	MWINGI CENTRAL	LUNDI MARKET	16.55
45	KITUI	MWINGI CENTRAL	AIC MAKUKA	3.98
46	KITUI	MWINGI NORTH	KALWA SECONDARY	0.85
47	KITUI	MWINGI NORTH	MALILI VILLAGE	44.79
48	KITUI	MWINGI WEST	KIIO ENVIRONS MALATANI PRY/KWA KITEMWA VILLAGE	3.38
49	LAIKIPIA	LAIKIPIA WEST	KANJORA BH	3.05
50	LAMU	LAMU WEST	BAHARINI LAKWA/ MARKET	5.24
51	MACHAKOS	KANGUNDO	KAVILILA VILLAGE	1.71
52	MACHAKOS	MATUNGULU	KATINE VILLAGE	4.49
53	MACHAKOS	MASINGA	EXT. OF ABC KAKUKU POWER PROJECT	2.83
54	MACHAKOS	MWALA	KAVERNGE AREA SCHEME	0.86

55	MAKUENI	KIBWEZI WEST	KISINGOLI POLY	0.55
56	MAKUENI	KIBWEZI WEST	KWASELU VILLAGE	3.82
57	MAKUENI	KIBWEZI WEST	KAASUVI VILLAGE	4.49
58	MAKUENI	MAKUENI	KINGUUTHENI VILLAGE	2.35
59	MAKUENI	MAKUENI	NGUNU VILLAGE	3.17
60	MAKUENI	MBOONI	NGITINI VILLAGE	1.68
61	MANDERA	MANDERA NORTH	DARSALAAM LOCATION	16.47
62	MANDERA	MANDERA NORTH	KALICHA TRADING CENTRE	5.53
63	MANDERA	MANDERA NORTH	RHAMU-DIMTU TOWN	6.09
64	MERU	IGEMBE NORTH	KALUTINE VILLAGE	2.88
65	MERU	IGEMBE NORTH	MPITHA PRY(NDOLO)	3.01
66	MERU	IGEMBE NORTH	KIBUTU PRY	4.98
67	MERU	IGEMBE NORTH	MAIBUKI VILLAGE / MATERINE	10.63
68	MERU	IGEMBE SOUTH	KINOE-ANTUAMUO VILLAGE	5.56
69	MERU	IGEMBE SOUTH	MUKURI ITUMIA CATHOLIC	7.64
70	MERU	IGEMBE SOUTH	MWITHUNE ATHIRU	7.25
71	MERU	IGEMBE SOUTH	KATHIA VILLAGE	8.23
72	MERU	IGEMBE SOUTH	KASARANI-KIRIMENE	7.94
73	MERU	IGEMBE SOUTH	AKUI VILLAGE PRY	9.45
74	MERU	TIGANIA WEST	KIARE PRY AND TWARAMA VILLAGE	4.01
75	MIGORI	AWENDO	RANEN VILLAGE/RANEN GOT SDA CHURCH	2.48
76	MIGORI	SUNA WEST	KITBUL DISPENSARY	5.79
77	MIGORI	URIRI	NYAMAGE DISPENSARY/NYAUBE EXTENSION	5.67
78	MIGORI	URIRI	NYAGWETHE VILLAGE	3.60
79	MURANG'A	KANGEMA	BOYO VILLAGE	2.97
80	MURANG'A	KIHARU	KANGWACHI VILLAGE	4.35
81	MURANG'A	GATANGA	RWAITIRA VILLAGE	1.64
82	MURANG'A	GATANGA	KONDU VILLAGE	0.72
83	MURANG'A	MATHIOYA	EXTENTION OF KIREMBU-GITUGI LINE	4.71

84	MURANG'A	MATHIOYA	MUGUMOINI VILLAGE	2.96
1	NAKURU	NAIVASHA	GOVERNOR SECONDARY SCHOOL	2.47
2	NAKURU	BAHATI	NEW DCC MOROP NAIROBI AREA	6.18
3	NANDI	ALDAI	ISOE PRIMARY SCH.	2.32
4	NANDI	ALDAI	KIPSEMBWO VILLAGE	5.62
5	NANDI	CHESUMEI	MASABA SECONDARY	0.20
6	NAROK	KILGORIS	ENDONYO REKO VILLAGE	4.46
7	NAROK	KILGORIS	KAPUNE PRIMARY/SECONDARY SCHOOL	7.42
8	NAROK	NAROK EAST	ENARUPA ONGILA PRY/OLOIKA PRY/VILLAGE	24.28
9	NAROK	NAROK EAST	MPEUTI PRY	13.05
10	NAROK	NAROK NORTH	SUSWA ILARAMATAK	4.39
11	NYAMIRA	BORABU	RIAMIKAL TBC	3.45
12	NYAMIRA	KITUTU MASABA	ITINGO SENGERA	5.04
13	NYAMIRA	KITUTU MASABA	KENYERERE MWAMANGARA VILLAGE	3.72
14	NYAMIRA	WEST MUGIRANGO	GIRIGIRI	3.55
15	NYAMIRA	WEST MUGIRANGO	BOMORITO UPPER	4.94
16	NYANDARUA	KINANGOP	GITHABAU (GITHABAI) AREA	4.47
17	NYANDARUA	OL KALOU	OL-REOLONDO VILLAGE & MKT	1.14
18	NYANDARUA	OL NJORO OROK	GATUMBIRO YOUTH AGROBUSINESS BH	2.19
19	NYERI	MUKURWEINI	THUNGURI	1.79
20	SAMBURU	SAMBURU NORTH	BARAGOI-NALINGANGOR	6.76
21	SAMBURU	SAMBURU WEST	KISIMA-LANGAITOLIA BH-NGAMATA	19.46
22	SIAYA	ALEGO USONGA	UPANDE CATHOLIC CHURCH	5.52
23	SIAYA	ALEGO USONGA	SULWE NYANDIWA VILLAGE	1.21
24	SIAYA	BONDO	ULONGI VILLAGE (BABU OWINO'S RESIDENCE)	4.42
25	SIAYA	BONDO	NDULA/UYAWI	4.21
26	SIAYA	BONDO	PRINCIPAL ADERA OGUTU/UHANGA	1.98
27	SIAYA	GEM	LURI VILLAGE	4.52
28	SIAYA	UGENYA	GOT KOGONA (BAR OBER)	4.05

29	SIAYA	UGUNJA	UMIN HAINGA VILLAGE	1.81
30	TAVETA	TAVETA	ZIWANI SETTLEMENT	15.66
31	TAVETA	WUNDANYI	MOGHO VILLAGE	5.92
32	TAVETA	MWATATE	KIRUGHURUNYI TECHNICAL INSTITUTE	12.00
33	TANA RIVER	BURA	BISADI	1.60
34	TANA RIVER	GALOLE	JARIRODI	6.36
35	THARAKA	THARAKA	KAMWANKI AREA	3.86
36	NZAKA	CHERANGANY	KABOLET B (CHEPKWONY/LOWER)	4.77
37	NZAKA	CHERANGANY	KAHUHO BANDA KANINI MKT	3.98
38	NZAKA	CHERANGANY	MUSOLI FARM	3.00
39	NZAKA	KWANZA	NASIANDA VILLAGE	1.14
40	TURKANA	TURKANA WEST	TWR SIFA BIBLIA	3.12
41	UASIN GISHU	AINABKOI	BELIOMO	2.55
42	UASIN GISHU	KESSES	ASURURIET	4.54
43	UASIN GISHU	KESSES	OLETEBES	2.35
44	UASIN GISHU	MOIBEN	CHEBARUS	4.13
45	UASIN GISHU	TURBO	CHEPKATET VILLAGE (TEBESON)	3.34
46	UASIN GISHU	TURBO	SIRIAT VILLAGE (UPPER)	2.63
47	VIHIGA	EMUHAYA	MUSIKUKU AREA	5.45
48	VIHIGA	EMUHAYA	MUNGOMBE AREA	6.96
49	VIHIGA	EMUHAYA	EPANG'A AREA	6.56
50	VIHIGA	LUANDA	EMMUNWA	5.01
51	VIHIGA	LUANDA	ESERE	2.89
52	VIHIGA	SABATIA	LWENYA HEALTH CARE	3.85
53	VIHIGA	EMUHAYA	IKALIKHA & EPUNGU VILLAGES	12.35
				691.46

PROJECTS COMMITTED IN 2019/20

No	County	Constituency	Project Name	Total Project Cost (Ksh. M)
1	BARINGO	BARINGO CENTRAL	KATIMOK COFFEE FACTORY - KIPCHERERE	4.11
2	BARINGO	MOGOTIO	OTERIT KABARSUNYU	4.98
3	BOMET	BOMET CENTRAL	TEGANDA CATHOLIC CHURCH	7.45
4	BOMET	BOMET EAST	KENDUIYWO CHILDREN'S HOME	6.94
5	BOMET	BOMET EAST	SACHANGUAN DISPENSARY	4.53
6	BOMET	KONON	MUGENYI VILLAGE	3.01
7	BOMET	KONON	KIBOROMO VILLAGE	4.21
8	BOMET	KONON	CHESWERTA VILLAGE	4.25
9	BOMET	KONON	KIPTEMENIO VILLAGE	5.72
10	BOMET	KONON	KIMARWANDI TEA ZONE	4.58
11	BOMET	KONON	SANET VILLAGE	3.72
12	BUNGOMA	BUMULA	KABULA CENTRAL (CHIEF MWANJA)	5.68
13	BUNGOMA	KABUCHAI	NGALASIA AND MAKHONGE VILLAGES	4.79
14	BUNGOMA	KABUCHAI	LURENDE VILLAGE	4.42
15	BUNGOMA	MT. ELGON	CHEMONDI VILLAGE	4.54
16	BUNGOMA	MT. ELGON	KAPCHOIYWA MAXIMIZATION	3.33
17	BUNGOMA	TONGAREN	NAMAWANGA RGC SECONDARY SCHOOL	2.98
18	BUNGOMA	TONGAREN	NABISWA SEC & DISPENSARY	3.59
19	BUNGOMA	TONGAREN	NAMAKHELE	4.14
20	BUNGOMA	WEBUYE WEST	MACHAKHA B - JACK TUMWA	3.05
21	BUSIA	MATAYOS	SIKHABWA-LUNG'A VILLAGE	2.32
22	BUSIA	TESO SOUTH	AMAASE VLG	2.55
23	BUSIA	TESO SOUTH	AKORET -KAJORO VLG	3.26
24	BUSIA	TESO SOUTH	SOKOMOKO/KONGAMOR VLG	2.03
25	ELGEYO MARAKWET	MARAKWET WEST	KIPKOCHIRIO VILLAGE	7.82
26	ELGEYO MARAKWET	MARAKWET WEST	LAMAON & KABELYO PRY	9.43
27	EMBU	MBEERE SOUTH	KIAMUCINGA VILLAGE	4.19
28	EMBU	MBEERE SOUTH	GATUMBIRI VILLAGE	4.17
29	EMBU	RUNYENJES	KARIRU MARKET(GWA KANJU)	7.37
30	GARISSA	GARISSA TOWNSHIP	GARISSA GOVT STATEHOUSE/RESIDENCE HOUSE	1.99
31	GARISSA	IJARA	IJARA PRY/MKT	95.84
32	HOMABAY	KABONDO KASIPUL	ADING'O CATHOLIC PARISH	0.50
33	HOMABAY	KASIPUL	KONA KANYA OMUGA (KONNONGA KANYA OMUGA)	8.85
34	HOMABAY	KASIPUL	RANGACH MANDINY	6.78

35	HOMABAY	KASIPUL	ODOWA (KAROGO SDA) ISRAEL CHURCH	4.85
36	HOMABAY	KASIPUL	BONDE SDA	6.44
37	HOMABAY	KASIPUL	ODOWA & AOLRA SDA CHURCHES	6.60
38	HOMABAY	SUBA NORTH	WAREGI VILLAGE	4.39
39	HOMABAY	RANGWE	KODHOK VILLAGE	7.83
40	KAJIADO	KAJIADO CENTRAL	LETI BOREHOLE	2.47
41	KAJIADO	KAJIADO CENTRAL	EMPUKANI PRIMARY SCHOOL	10.14
42	KAJIADO	KAJIADO EAST	KIBINI VILLAGE & BH	4.17
43	KAJIADO	KAJIADO EAST	OLTIRIKISHI VILLAGE	4.38
44	KAJIADO	KAJIADO EAST	RANKAU AREA KAJIADO	2.78
45	KAJIADO	KAJIADO EAST	ERETETI VILLAGE NEAR CITAM CHURCH	0.60
46	KAJIADO	KAJIADO EAST	OLTUROTO VILLAGE-NEAR TO MKT	2.14
47	KAJIADO	KAJIADO EAST	NKENDIENYE AREA	0.15
48	KAJIADO	KAJIADO EAST	ORNGARUA BH	3.46
49	KAJIADO	KAJIADO EAST	EMPUYIANKAT	1.22
50	KAJIADO	KAJIADO EAST	ELANGATA NANYOKIE PRY	7.34
51	KAJIADO	KAJIADO EAST	KALEMBWANI PRIMARY	3.15
52	KAJIADO	KAJIADO NORTH	NONKOPIR COMMUNITY BOREHOLE	2.36
53	KAJIADO	KAJIADO SOUTH	IMESHANANI DISPENSARY	1.73
54	KAJIADO	KAJIADO WEST	MANTINA JUNCTION 2(EXTRA CUSTOMER CONNECTION)	2.69
55	KAJIADO	KAJIADO WEST	OLTEPES VILLAGE(MZEE PETER INDILA SUPEY)	3.25
56	KAJIADO	KAJIADO WEST	LETOYA ACADEMY	0.89
57	KAJIADO	KAJIADO WEST	PATTERSON MEMORIAL SEC	40.05
58	KAJIADO	KAJIADO WEST	OLORKUNONO	1.65
59	KAKAMEGA	KHWISERO	KHUMUKABAKABA	5.74
60	KAKAMEGA	KHWISERO	EMAKALE	3.82
61	KAKAMEGA	LUGARI	MAYOYO GIRLS	2.55
62	KAKAMEGA	LUGARI	MAKOKHA'S FARM	5.86
63	KAKAMEGA	LURAMBI	INAYA VILLAGE	4.14
64	KAKAMEGA	LIKUYANI	KISIGAME VILLAGE	1.12
65	KAKAMEGA	MALAVA	TIMBITO PRIMARY	2.86
66	KAKAMEGA	MUMIAS EAST	KMTC SHIANDA CAMPUS	0.46
67	KAKAMEGA	MUMIAS WEST	BUYONDO PRY	2.37
68	KAKAMEGA	MUMIAS WEST	EMAUNGU VILLAGE	2.95
69	KAKAMEGA	MUMIAS WEST	ENTEJE VILLAGE BEHIND DO'S OFFICE	3.44
70	KAKAMEGA	MATUNGU	MATUNGU YOUTH PLOYTECHNIC	2.68
71	KAKAMEGA	SHINYALU	MUCHINGU VILLAGE	1.07
72	KAKAMEGA	SHINYALU	LUKHUMBI	4.82
73	KAKAMEGA	SHINYALU	NANDUKHULA CATHOLIC CHURCH	5.14

113	KISUMU	NYAKACH	OBINGO VILLAGE	4.08
114	KISUMU	MUHORONI	MUSEUM AP POST, SONGHOR	1.65
115	KITUI	KITUI EAST	KIVILI PRIMARY	16.16
116	KITUI	KITUI EAST	INDALASYA VILLAGE	3.03
117	KITUI	KITUI RURAL	AREA NEAR SEKU MAIN GATE	4.57
118	KITUI	KITUI SOUTH	BISHOP WILLIAM DUNNE- MUTHUE SEC SCH	6.09
119	KITUI	KITUI SOUTH	KYAKA VILL COMM BH	3.09
120	KITUI	KITUI SOUTH	WINGETHI WATER	10.66
121	KWALE	KINANGO	KIAHUKO ECD	6.14
122	LAIKIPIA	LAIKIPIA WEST	KITE VILLAGE MAXIMIZATION	3.84
123	LAIKIPIA	LAIKIPIA WEST	KIANDEGE MAMBO ROAD	5.82
124	MACHAKOS	MATUNGULU	KITHUANI VILLAGE	3.97
125	MACHAKOS	MATUNGULU	MUKENGESYA VILLAGE	4.33
126	MACHAKOS	MATUNGULU	IVIANI KYAMUTWOO VILLAGE	4.33
127	MACHAKOS	MASINGA	KYAANI VILLAGE –KWA JAPHETH KING’ESI	2.87
128	MACHAKOS	MASINGA	NZII PRY	5.14
129	MACHAKOS	MASINGA	TULIMYUMBU PRY	11.26
130	MACHAKOS	MASINGA	KYUASINI PRY	7.00
131	MACHAKOS	MAVOKO	JUA KALI BONDENI VILLAGE	1.38
132	MACHAKOS	MAVOKO	SUNSHINE JOSKA VILLAGE	1.89
133	MACHAKOS	MWALA	KYOWANI PRY	4.47
134	MACHAKOS	MWALA	CUSTOM PRY	3.84
135	MACHAKOS	MWALA	KASENGELA PRY	6.61
136	MACHAKOS	MWALA	KWA MBITI BH	6.86
137	MACHAKOS	MWALA	MUTULA PRIMARY	5.00
138	MACHAKOS	MWALA	NTANGANYINI PRIMARY (KYAAMBULI ECD)	6.17
139	MACHAKOS	MWALA	MUKUYUNI PRIMARY (BH & VILLAGE)	5.06
140	MACHAKOS	MWALA	MYANYANI VILLAGE	2.44
141	MACHAKOS	MWALA	MAVINDINI PRIMARY SCHOOL	3.85
142	MACHAKOS	YATTA	KIMUUNI BOREHOLE	2.52
143	MAKUENI	KAITI	NDITUNI EXTENSION	3.56
144	MAKUENI	KAITI	NZOUNI DISP	0.41
145	MAKUENI	KAITI	KYULUNI VILLAGE	6.39
146	MAKUENI	KAITI	KYANGA	4.66
147	MAKUENI	KAITI	ITHEMBONI	4.24
148	MAKUENI	KAITI	KYAMUTHE/KWA KITONGA	5.13
149	MAKUENI	KAITI	ITHEMBONI	4.24
150	MAKUENI	KAITI	MAVILA	5.68
151	MAKUENI	KAITI	MULAANI-MUMBUNI	4.92
152	MAKUENI	KAITI	MAIMANI-MAKULI	5.45
153	MAKUENI	KAITI	MBAKONI VILLAGE	4.19
154	MAKUENI	KIBWEZI EAST	KYUMANI B	3.38
155	MAKUENI	KIBWEZI EAST	KATHEKANI DISPENSARY	0.20
156	MAKUENI	KIBWEZI WEST	ILANDI	1.55
157	MAKUENI	KIBWEZI WEST	TITUNI VILLAGE	6.46
158	MAKUENI	MAKUENI	KIVANDINI VILLAGE	5.37

74	KAKAMEGA	SHINYALU	NANDUKHULA CATHOLIC CHURCH	5.14
75	KERICHO	AINAMOI	CHEPKURBET TBC	2.80
76	KERICHO	BELGUT	SAMBURET PRY & SURROUNDINGS	7.23
77	KERICHO	BELGUT	KAAMAS VILLAGE	8.35
78	KERICHO	BURET	KAPITUTUNY VILLAGE	3.82
79	KERICHO	BURET	SEBETET-KIPROSOSIEK VILLAGE	5.51
80	KERICHO	BURET	KIPWASTUIYO MILK COOLING PLANT	3.14
81	KERICHO	KIPKELION EAST	KAPCHEPLANGA VILLAGE	3.35
82	KERICHO	KIPKELION WEST	KASHOKA JUNCTION, MTARAGON	15.28
83	KERICHO	SIGOWET/SOIN	BARNGOROR EXTENSION	2.80
84	KERICHO	SIGOWET/SOIN	CHEMOGIT AND KIBUGAT VILLAGES	7.07
85	KERICHO	SIGOWET/SOIN	REV JOSEPH TONUI AND NEIGHBOURS	4.41
86	KERICHO	SIGOWET/SOIN	TABET VILLAGE	11.11
87	KERICHO	SIGOWET/SOIN	CHEPONGE (CHEBUNYE) VILLAGE	8.33
88	KERICHO	SIGOWET/SOIN	CHEPKENDI VILLAGE	2.41
89	KERICHO	SIGOWET/SOIN	KOITATUI VILLAGE	4.86
90	KERICHO	SIGOWET/SOIN	KIPTENDEN VILLAGE	4.38
91	KERICHO	SIGOWET/SOIN	CHEBOTOT VILLAGE	5.89
92	KERICHO	SIGOWET/SOIN	KAPSOTOME VILLAGE	2.70
93	KERICHO	SIGOWET/SOIN	KIBUGAT LOWER PART	3.26
94	KERICHO	SIGOWET/SOIN	KAPWOS VILLAGE	5.50
95	KIAMBU	KIAMBU TOWN	KANUNGA VILLAGE	1.20
96	KIAMBU	RUIRU	KILIMAMBOGO VILLAGE (KARATINA)	2.93
97	KILIFI	KALOLENI	KADZONZO B	2.91
98	KILIFI	KILIFI NORTH	MTONDIA VILLAGE	4.41
99	KILIFI	MAGARINI	KAGUGUTA PRY SCHOOL	5.82
100	KILIFI	MAGARINI	BODOI PRY	5.03
101	KILIFI	MAGARINI	MAKUMBA PRY	8.65
102	KIRINYAGA	GICHUGU	KANDERI AREA	4.06
103	KIRINYAGA	GICHUGU	NGURA AREA	3.30
104	KIRINYAGA	GICHUGU	LOWER KAGAA AREA	4.61
105	KIRINYAGA	KIRINYAGA CENTRAL	NEW APOSTOLIC CHURCH	3.88
106	KIRINYAGA	MWEA	JERSUSALEM VILLAGE	8.73
107	KIRINYAGA	NDIA	MAGANJO VILLAGE	3.92
108	KIRINYAGA	NDIA	ESABELA WANGECI AND NEIGHBOURS	7.32
109	KISII	BOBASI	SAMETA AREA	0.32
110	KISII	BOMACHOGE	ETURI 2 & RIOMBONGI	9.35
111	KISII	KITUTU CHACHE NORTH	BOSINGO 2	5.07
112	KISII	NYARIBARI MASABA	IKENYE RIAMARTIN	3.27

194	NAKURU	NAIVASHA	KEDONG RANCH FIELD TRAINING CAMP	5.32
195	NAKURU	NJORO	LUSIRI SEC. SCHOOL	0.58
196	NAKURU	NJORO	BONDET PRY	2.48
197	NANDI	TINDERET	CHEPKIWEN PRIMARY	2.38
198	NAROK	NAROK EAST	NAIRAGIE ENKARE HC	1.34
199	NAROK	NAROK NORTH	NKOISUASH AND ILKURUMANI BOREHOLES	9.15
200	NAROK	NAROK WEST	NKAIROWANI-LEKANKA FARM	4.30
201	NAROK	NAROK WEST	OLMONENA ENDOINYO NARASHA STERLING ACADEMY PRY/MKT/VILLAGE	42.28
202	NAROK	NAROK WEST	ORKINYEI WATER PROJECT	0.40
203	NYAMIRA	KITUTU MASABA	NYAMWANGA SUB-LOCATION (WATER BOREHOLE)	0.14
204	NYAMIRA	WEST MUGIRANGO	KENONKA	4.68
205	NYANDARUA	KINANGOP	MUKUNGI COMMUNITY	4.10
206	NYANDARUA	NDARAGWA	GITOBU VILLAGE	6.57
207	NYANDARUA	NDARAGWA	MUHIRIGA VILLAGE	8.67
208	NYANDARUA	OL KALOU	KAIMBAGA HEALTH CENTRE	5.76
209	NYANDARUA	OL NJORO OROK	ORAIMUTIA DISP (GWA KAHII MAMA JOHN AREA)	4.56
210	NYANDARUA	OL NJORO OROK	NJORO BH AREA	3.47
211	NYANDARUA	OL NJORO OROK	MATINDIRI COMMUNITY BH & ENVIRONS	2.34
212	NYANDARUA	OL NJORO OROK	MATINDIRI JOHN Z AREA	5.29
213	NYANDARUA	OL NJORO OROK	BOIMAN DAM(NEAR MENJI'S AREA)	5.98
214	NYANDARUA	OL NJORO OROK	MERCIRIA NEAR MWALIMU KAIRU AREA	6.87
215	NYANDARUA	OL NJORO OROK	KABATI SEC& NEIGHBOURHOOD	5.14
216	NYANDARUA	OL NJORO OROK	GOOD FOR (GATAHANJE DISP BH)	5.37
217	NYERI	MUKURWEINI	GIKUMBO KIANGWACHI	8.21
218	SAMBURU	SAMBURU EAST	LKISIN/LENGARDE/SWARI PRY/MKT/HC	
219	SIAYA	ALEGO USONGA	BENGA DISPENSARY	3.67
220	SIAYA	ALEGO USONGA	KATHIENO VILLAGE	3.15
221	SIAYA	BONDO	JARAMOGI OGINGA ODINGA UNIVERSITY	3.93
222	SIAYA	UGENYA	WADEYA DISPENSARY	0.17
223	TAITA TAVETA	MWATATE	MAZOLA EARLY CHILDHOOD	0.34
224	TAITA TAVETA	MWATATE	DIGHAI PRY	0.51
225	TAITA TAVETA	WUNDANYI	MULECHI	10.71
226	TAITA TAVETA	WUNDANYI	MCHUNGUNYI PRY SCHOOL	0.96
227	TAITA TAVETA	WUNDANYI	MWAKISHIMBA SECONDARY SCHOOL	1.48
228	TAITA TAVETA	WUNDANYI	MKANYATTA PRY SCHOOL	5.43
229	TANA RIVER	BURA	VANGO PRY	3.18

159	MAKUENI	MAKUENI	MIANGENI DISPENSARY	9.00
160	MAKUENI	MAKUENI	KITUNDUANI MKT & MWIVETO BOREHOLE	5.12
161	MAKUENI	MAKUENI	MUAMBANI EARTH DAM	5.96
162	MAKUENI	MAKUENI	KITANDI VILLAGE(EMALI MULALA)	2.13
163	MAKUENI	MAKUENI	YEMULWA DISPENSARY	0.35
164	MAKUENI	MAKUENI	KYUASI MKT	1.79
165	MAKUENI	MAKUENI	KALINZI BH	4.00
166	MAKUENI	MAKUENI	KWA MALUNGU EARTH DAM & KALIMA MKT	9.49
167	MAKUENI	MBOONI	MILILUNI PRY & ENVIRONS	7.07
168	MAKUENI	MBOONI	KYALUMA, MUTEMBUKUDISP	0.84
169	MAKUENI	KILOME	MBUKINI VILLAGE (AROUND MUKAA AREA)	2.91
170	MAKUENI	KILOME	KAVUTI VILLAGE (FROM KITONGONI PRY)	11.03
171	MAKUENI	KILOME	KIVUU VILLAGE (MAIANI 11 TREES)	3.65
172	MAKUENI	KILOME	KYENI HIGH	2.04
173	MAKUENI	KILOME	SANTOM ESTATE(SULTAN) & DECENTRALIZE TRE	3.08
174	MAKUENI	KILOME	KATILINI DAM	3.23
175	MAKUENI	KILOME	KWA MBITA VILLAGE	5.55
176	MAKUENI	KILOME	AREA AROUND SILANGA MBUU (KAVUKO MARKET)	3.40
177	MAKUENI	KILOME	NGALANA DISP	0.22
178	MAKUENI	KILOME	MBUKUNI DISP	0.23
179	MAKUENI	KILOME	AREA AROUND MAIANI SEC & MIUI DAM	6.26
180	MAKUENI	KILOME	NDEMU PRIMARY	2.27
181	MAKUENI	KILOME	KWA NGOLE	5.42
182	MAKUENI	KILOME	KAUTANDINI B(SUVAI BH)	4.38
183	MAKUENI	KILOME	MUSENGONI VILLAGE	3.73
184	MANDERA	MANDERA SOUTH	IREGODANA	1.84
185	MARSABIT	SAKU	MANYATTA WAKO BUPI / QILTA BABALA (BADAS	3.71
186	MARSABIT	SAKU	MANYATTA GILLA BAJI (SAGANTE)	3.64
187	MARSABIT	SAKU	DIRIB AREA (DIRIB CENTRE)	4.08
188	MERU	BUURI	KIRIMA GIAITUNGA	6.43
189	NAIROBI	KASARANI	KAMULU PROJECT - NACHU SITE 104 UNITS	2.12
190	NAKURU	BAHATI	HA KUGWA AREA	4.17
191	NAKURU	KURESOI SOUTH	SIONGIROI VILLAGE	6.94
192	NAKURU	KURESOI SOUTH	KIPSOTET PRY	8.08
193	NAKURU	NAIVASHA	GREEN PARK 1&2 BOREHOLES&POLICEPOST&DISP	1.65

230	THARAKA NITHI	CHUKA/GAMBANG'O MBE	GACAGONI	4.30
231	THARAKA NITHI	CHUKA/GAMBANG'O MBE	MWENJI	3.58
232	THARAKA NITHI	CHUKA/GAMBANG'O MBE	MUTARUUNI	1.15
233	TRANS NZOIA	CHERANGANY	RIWO VILLAGE (SUPPLY TO UPPER & LOWER VILLAGES)	3.64
234	TRANS NZOIA	CHERANGANY	CROSSWAY VILLAGE	2.93
235	TRANS NZOIA	CHERANGANY	KAPKONGOR PRY	3.32
236	TRANS NZOIA	CHERANGANY	ST. ANN VISIWANI PRY	2.76
237	TRANS NZOIA	CHERANGANY	ERENG KAPLEMUR PRY	2.01
238	TRANS NZOIA	CHERANGANY	MWIRUTI PRY	2.81
239	TRANS NZOIA	KIMININI	BIRUNDA SOKOMOKO DISP AND ENVIRONS	6.57
240	TRANS NZOIA	KWANZA	MILIMANI JUNIOR	2.04
241	UASIN GISHU	MOIBEN	GUINET BOREHOLE	2.70
242	WEST POKOT	KACHELIBA	KASEI MKT/DISP/SEC/PRY & KAMKETO PRYS	31.90
				1,237.33

PROJECTS COMMITTED IN 2020/21

No	County	Constituency	Project Name	Total Project Cost (Ksh. M)
1	BARINGO	BARINGO NORTH	KAPINGAR AREA	5.40
2	BARINGO	BARINGO NORTH	MAOI KAPTIM BOREHOLE	3.98
3	BARINGO	MOGOTIO	KAPKEMIT,KOI WENMOI PRY	9.52
4	BARINGO	MOGOTIO	KAPCHEKUT-MATEBEI ROSOGA	3.68
5	BOMET	BOMET CENTRAL	SACHANGWAN KAPKWEN (SOSIOT) S/S188670	5.60
6	BOMET	BOMET EAST	SIMWAGA VILLAGE	0.55
7	BOMET	BOMET EAST	LEBEKWET VILLAGE	5.41
8	BOMET	CHEPALUNGU	KINYOGI VILLAGE	0.37
9	BOMET	KONON	CHELOINO VILLAGE	2.48
10	BUNGOMA	BUMULA	CARDINAL OTUNGA	5.60
11	BUNGOMA	BUMULA	WAMUNYIRI VILLAGE	3.83
12	BUNGOMA	KANDUYI	LOWER NAMIKELU	3.49
13	BUNGOMA	KABUCHAI	MUKUYUNI DIP VILLAGE	4.15
14	BUNGOMA	KIMILILI	NABEKI VILLAGE	3.73
15	BUNGOMA	MT. ELGON	CHEMEKER SDA & COFEE FACTORY	2.23
16	BUNGOMA	MT. ELGON	JUNCTION AND CORNER TATU VILLAGE	4.71
17	BUNGOMA	MT. ELGON	TUIYOBEI VILLAGE	5.06
18	BUNGOMA	TONGAREN	MAKUNGA VILLAGE	4.44
19	BUNGOMA	TONGAREN	LUKHUNA VILLAGE	4.76
20	BUNGOMA	WEBUYE WEST	SINOKO B VILLAGE	4.73
21	BUNGOMA	WEBUYE WEST	SINOKO TEMBA, BOKOLI WARD	5.23
22	BUSIA	BUTULA	BUMUTIRU VILLAGE	2.58
23	BUSIA	MATAYOS	MUNAFWA VILLAGE	1.84
24	BUSIA	TESO NORTH	KMTC KOCHOLIA CAMPUS(OKU KAUNYA)	2.65
25	EMBU	MBEERE NORTH	NDAYU-KAMBARU	5.65
26	EMBU	MBEERE SOUTH	AIC GACHOKA & ENVIRONS	4.79
27	EMBU	RUNYENJES	NGURUNGA-NDABIBI	5.29
28	EMBU	RUNYENJES	MUNYU IN NGURWEI-NI	4.51
29	GARISSA	GARISSA TOWNSHIP	GARISSA SOLAR POWER PLANT LOW MAST POWER SUPPLY	15.21
30	GARISSA	GARISSA TOWNSHIP	BULLA RAHMA	10.17
31	HOMABAY	KARACHUONYO	YALA /KOTIENO-KENDUBAY	2.56
32	KAJIADO	KAJIADO NORTH	IMANI VILLAGE	0.17
33	KAJIADO	KAJIADO SOUTH	JAMBO TREE BH(KIAMANA)	0.76
34	KAJIADO	KAJIADO WEST	KIMUKA BH & VILLAGE	2.63
35	KAJIADO	KAJIADO WEST	IL GAROOJ OOGUM COMM BH	2.26
36	KAKAMEGA	BUTERE	ELUKHOKHO B VILLAGE	4.01
37	KAKAMEGA	KHWISERO	EMAUNGU AREA	4.56
38	KAKAMEGA	LIKUYANI	SEREGEA VILLAGE	4.42
39	KAKAMEGA	MATUNGU	BUSOMBI B AND SHIBALE VILLAGE	4.75
40	KERICHO	BURET	RORET PINEAPPLE PROCESSING PLANT	0.86
41	KIAMBU	JUJA	RUIRU BH/MUNG'ETHO	0.45
42	KIAMBU	JUJA	MUTUNDUI CROTON EASTATE	2.72
43	KIAMBU	LIMURU	TIEKUNU VILLAGE	2.32
44	KIAMBU	LARI	KINENIE	1.97

45	KIAMBU	LARI	NYANDUMA VILLAGE	1.96
46	KIAMBU	RUIRU	CAMP MERU	1.97
47	KIAMBU	RUIRU	NDIINI PRY & UHURU SEC	1.36
48	KIAMBU	RUIRU	UHURU SEC	0.47
49	KILIFI	KILIFI SOUTH	VIPINGO MJI MKUBWA	5.75
50	KILIFI	KILIFI SOUTH	MWELE KWA MWANGOME AREA	6.52
51	KILIFI	KILIFI SOUTH	TSAGWA BOMU	1.34
52	KISII	BONCHARI	NYAKIOGIRO VILLAGE	6.36
53	KISII	BONCHARI	BAMAKOMBI,PALANNE,NEAR NYANGOGI SCH	4.54
54	KISII	BONCHARI	ETURETI SDA CHURCH	8.12
55	KISII	KITUTU CHACHE SOUTH	RIAMARINA SDA	4.82
56	KISUMU	NYAKACH	JOSHUA ONYANGO TINDA AND NEIGHBOURS	4.16
57	KITUI	KITUI RURAL	KANZAKAME VILLAGE	3.84
58	KITUI	KITUI RURAL	MWAANI VILLAGE	5.94
59	KITUI	KITUI WEST	KITHUMULA ASST CHIEFS OFFICE	0.72
60	KITUI	KITUI WEST	SYATHANI DISP	5.54
61	KWALE	KINANGO	NURU PRIMARY SCHOOL	0.25
62	KWALE	MATUGA	CHIRMANI JAMIA MOSQUE	2.71
63	KWALE	MSAMBWENI	ANTORITA PRY	0.15
64	LAIKIPIA	LAIKIPIA EAST	KALALU DAM	3.14
65	LAIKIPIA	LAIKIPIA WEST	RUBERE VILLAGE	4.83
66	LAIKIPIA	LAIKIPIA WEST	MAHIANYU POLICE POST	2.83
67	LAMU	LAMU EAST	OLORKUNONO	1.65
68	LAMU	LAMU EAST	PATE GIRLS SEC	1.71
69	MACHAKOS	KATHIANI	KILIKU COFFEE FACTORY	1.25
70	MACHAKOS	MATUNGULU	MUTALIA VILLAGE	2.14
71	MACHAKOS	MAVOKO	NGALALYA	4.03
72	MACHAKOS	MAVOKO	KYUMVI MNGENI/ASST CHIEF OFF	2.02
73	MACHAKOS	MAVOKO	LUKENYA VILLAGE	3.58
74	MACHAKOS	YATTA	KIVANDINI	1.71
75	MACHAKOS	YATTA	IANI SALVATION ARMY /KWA MWATU	2.45
76	MACHAKOS	MATUNGULU	KIKUYUNI SECONDARY	0.98
77	MAKUENI	KAITI	KYAKITHUKU/KYAMANZA	5.79
78	MAKUENI	KIBWEZI EAST	KOMBOYOO MIXED	0.55
79	MAKUENI	KIBWEZI EAST	NGOMANO BH & SORROUNDIG	3.69
80	MAKUENI	KIBWEZI WEST	MBUKANI VILLAGE	5.83
81	MAKUENI	MBOONI	KAVUMBU PRY & SEC	2.47
82	MAKUENI	MBOONI	KYAUME VILLAGE	7.38
83	MAKUENI	MBOONI	NZEENI VILLAGE	6.81
84	MAKUENI	MBOONI	NDITHINI VILLAGE	7.17
85	MAKUENI	MAKUENI	MANZANI SEC	4.15
86	MANDERA	MANDERA EAST	INTERGRATED AREA	11.65
87	MANDERA	MANDERA EAST	BPI LOCATION	19.03
88	MANDERA	BANISSA	BULLA SAFI	2.11
89	MANDERA	MANDERA WEST	TAKABA LINE UPGRADE	10.88
90	MANDERA	MANDERA EAST	ARESA SHOPPING	25.13
91	MARSABIT	LAISAMIS	LOIYANGALANI TOWNSHIP	141.04

92	MERU	CENTRAL IMENTI	MAKANDUNE MKT	2.65
93	MERU	IGEMBE CENTRAL	KALUTINE MARKET	9.39
94	MERU	SOUTH IMENTI	MUTIOKIAMA SHAMBA	4.10
95	MERU	SOUTH IMENTI	KIRIMAHIGA	9.39
96	MERU	TIGANIA WEST	MINGONGINE	4.49
97	MERU	TIGANIA WEST	LAITHICII-KIANJAI	4.55
98	MERU	TIGANIA WEST	CHUNGARI	0.38
99	MERU	BUURI	NYARIGINU	3.41
100	MERU	BUURI	KARIMBA VILLAGE	4.42
101	MERU	IGEMBE SOUTH	KATHERA VILLAGE	6.11
102	MERU	IGEMBE SOUTH	LEBUNE E.A.P.C CHURCH	6.34
103	MERU	IGEMBE SOUTH	AUKI DISPENSARY	0.12
104	MERU	SOUTH IMENTI	KANGOI AREA	4.38
105	MIGORI	AWENDO	SONY SUGAR PRIMARY SCHOOL	0.48
106	MIGORI	KURIA EAST	KEBOBONO KOMUTHURA VILLAGE	4.00
107	MIGORI	SUNA WEST	NYAMUSI VILLAGE (MASARA)	3.31
108	MIGORI	URIRI	OJWANG OMOLLO & MALICH PRY	5.11
109	MIGORI	URIRI	WAPONGO PRY	5.95
110	MIGORI	URIRI	OBAMA MURRAM PRY	4.84
111	MIGORI	AWENDO	KOJWANG ASANGO DEDE	5.42
112	MIGORI	AWENDO	KAUDHA VILLAGE	4.51
113	MIGORI	KURIA EAST	NYANSURURA	6.29
114	MIGORI	KURIA EAST	RONYASERO VILLAGE	6.31
115	MIGORI	NYATIKE	OSIRI KOGOYE VILLAGE	5.73
116	MURANG'A	KIHARU	KAYAHWE ELECTRICITY PROJECT	5.18
117	MURANG'A	KIHARU	GATHUNGURI VILLAGE	4.36
118	MURANG'A	KIGUMO	GATUNE (NEIGHBOURING KIUGU &	3.91
119	MURANG'A	KIGUMO	GATUNGURU & KIGUMURA VILLAGES	6.44
120	MURANG'A	KIGUMO	KARAMBIA VILLAGE/ GATHUGU	8.77
121	MURANG'A	GATANGA	MWANA WI KIIO VILLAGE	3.24
122	MURANG'A	GATANGA	KWA JIMMY/NGII VILLAGE	3.59
123	MURANG'A	MATHIOYA	THUNGURI - MIORO	2.70
124	MURANG'A	MATHIOYA	KAHWAI-CHUI	2.64
125	MURANG'A	KIHARU	GITWE AREA	1.39
126	MURANG'A	KIHARU	KIIRIANGORO	5.55
127	MURANG'A	KIGUMO	KANGARI TOWN	2.17
128	MURANG'A	KIGUMO	KIGUMO GIRLS	1.15
129	MURANG'A	KIGUMO	BLUE VALLEY KANYORE & KIGUMO TBC	0.41
130	MURANG'A	GATANGA	NGATHO VILLAGE	6.47
131	MURANG'A	KANDARA	KIGUOYA VILLAGE	1.25
132	NAIROBI	KASARANI	RUAI NDEGE VIEW & KAMULU NEXT TO DRUMVALLE	1.31
133	NAIROBI	KAMUKUNJI	ZAWADI MIXED SEC.	0.08
134	NAKURU	KURESOI NORTH	KIMUGUL VILLAGE	3.36
135	NAKURU	KURESOI NORTH	SITOTON-CHEBITET-ARARWET- KACHEPTOROR	6.80
136	NAKURU	KURESOI NORTH	TACHASIS PRY	5.59
137	NAKURU	KURESOI SOUTH	KIPTENDEN PRY	0.85
138	NAKURU	KURESOI SOUTH	KIRANDICH VILLAGE	2.96
139	NAKURU	GILGIL	KIENJERO BH/CUSTOMERS	7.43

140	NAKURU	NAIVASHA	LARI BH	2.25
141	NAKURU	MOLO	GREEN FARM	5.62
142	NAKURU	MOLO	LAWINA HEALTH CENTER AND MKT	4.13
143	NAKURU	RONGAI	GICHEHA KANGAKIGA FARM	2.00
144	NAKURU	RONGAI	SOLAI VALLEY SEC SCHOOL	3.99
145	NAKURU	RONGAI	EMARANGISHU VILLAGE	2.17
146	NAKURU	RONGAI	SIGITO PRIMARY SCHOOL/VILLAGE	5.28
147	NAKURU	RONGAI	SET KOBOR VILLAGE	8.52
148	NAKURU	KURESOI NORTH	KAMWINGI VILLAGE	3.19
149	NAKURU	NAKURU TOWN EAST	ABONGOLEWA ESTATE	1.90
150	NAKURU	MOLO	LAWINA AND OINOPTICH SEC	0.64
151	NAKURU	RONGAI	ORORONGAI VILLAGE	6.29
152	NAKURU	MOLO	MARY MOUNT SEC. SCHOOL BH	
153	NANDI	ALDAI	KAPSAGAWAT & SAMITOI DISPENSARIES	0.14
154	NANDI	ALDAI	KONGORO AND KAPTUMEK	0.14
155	NANDI	ALDAI	KAPTUMO MODERN MARKET STALLS	0.18
156	NANDI	ALDAI	KOBUJOI FRESH PRODUCE MARKET	0.13
157	NANDI	CHESUMEI	KAMONJIL VILLAGE (CHEPTERIT AREA)	0.35
158	NANDI	CHESUMEI	KAPCHEPKOK	0.44
159	NANDI	CHESUMEI	KAPTILOIL MARA & MUMET WATER PROJECTS	0.70
160	NANDI	CHESUMEI	KAPTILDIL COOLING PLANT	0.20
161	NANDI	EMGWEN	NGENY BOKURIO & KABWARENG DISPENSARIES	0.21
162	NANDI	EMGWEN	KILIBWANI TYPICAL MARKET STALLS	0.19
163	NANDI	MOSOP	BARAKEIYWET PRY	4.31
164	NANDI	MOSOP	KAMOTONG SOSIAN	1.23
165	NANDI	TINDERET	CHEBISHEP-KAIBOI VILLAGE	3.47
166	NANDI	TINDERET	CHEPSIRE CHEPTILIL & CHEPSANGOR DISPENSARIES	0.19
167	NANDI	TINDERET	MARABA AND CHEMURSOI MARKET	0.29
168	NANDI	TINDERET	CHELAMBUT AND KAPKIRWA	0.19
169	NAROK	KILGORIS	OLMOTONYI BH/SEC.	1.86
170	NAROK	NAROK EAST	MOSHORU WP	4.25
171	NAROK	NAROK EAST	ERETETI-KOISABA KODONYO	7.61
172	NAROK	NAROK NORTH	OLDONYO OROK	2.08
173	NAROK	NAROK WEST	MULLOT COMMUNITY WATER PROJECT	4.70
174	NAROK	KILGORIS	NARONYO VILLAGE	1.91
175	NAROK	NAROK EAST	NAILOGLOG VILLAGE	3.22
176	NAROK	NAROK EAST	CURIO EXTENTION/VILLAGE	4.11
177	NAROK	NAROK SOUTH	BOTORET VILLAGE, MKT & DISP	9.70
178	NYAMIRA	BORABU	KAHAWA HOSPITAL	0.10
179	NYAMIRA	BORABU	NYAGEITA SDA	4.24
180	NYAMIRA	KITUTU MASABA	EGWARO-NYANKOBA, UPPER AND LOWER, NYAIGE	4.69
181	NYAMIRA	KITUTU MASABA	BITICHA-RIOMORO VILLAGE	2.42
182	NYANDARUA	KINANGOP	KAHUHO TC(JASHU)	3.65
183	NYANDARUA	KINANGOP	KIYO SEC SCHOOL	1.20
184	NYANDARUA	KINANGOP	KIAHUHO VILLAGE	4.61

185	NYANDARUA	NDARAGWA	GACHONJOMA VILLAGE	5.31
186	NYANDARUA	OL KALOU	KANDETO VILLAGE	2.92
187	NYANDARUA	OL NJORO OROK	CHARAGITA DISPENSARY	5.32
188	NYANDARUA	OL NJORO OROK	KASUKU KAHINGO	5.72
189	NYANDARUA	KINANGOP	MUNYAKA-GATHEGE VILLAGE	4.82
190	NYANDARUA	KIPIPIRI	GICHARU AND OTHERS	4.36
191	NYANDARUA	KIPIPIRI	PESI KIRIMA	0.57
192	NYANDARUA	NDARAGWA	A.I.C NURSERY SCHOOL & SORROUNDING	5.11
193	NYANDARUA	OL KALOU	UHURU VILLAGE	3.91
194	NYANDARUA	OL NJORO OROK	THAYU ADDITIONAL WORKS	4.06
195	NYANDARUA	OL NJORO OROK	DESTINY(KIRIKO B)	1.97
196	NYANDARUA	OL NJORO OROK	Y AREA	7.97
197	NYERI	KIENI	GITUBURURU VILLAGE (KAIRI NEAR KIMAHURU)	5.55
198	NYERI	KIENI	WITHARE	7.83
199	NYERI	OTHAYA	KARUTHI KAHUHO CENTRE	3.82
200	NYERI	KIENI	NGANYUTHE VILLAGE	12.80
201	NYERI	KIENI	RODAMA NYANGE	4.71
202	SAMBURU	SAMBURU EAST	LOLOKWE MIXED	38.51
203	SAMBURU	SAMBURU NORTH	BARAGOI MIXED	2.82
204	SAMBURU	SAMBURU NORTH	MARIT MIXED SEC	49.44
205	SAMBURU	SAMBURU WEST	SUGUTA MIXED	4.85
206	SAMBURU	SAMBURU WEST	SIRAT MIXED	0.78
207	SAMBURU	SAMBURU WEST	MALASO MIXED	0.79
208	SAMBURU	SAMBURU WEST	LMUTARO	4.89
209	SAMBURU	SAMBURU WEST	LADALA-NONTOTO-NKEJUEMUNY-LORUKO	10.75
210	SAMBURU	SAMBURU WEST	LMISIGIYOI AND LEDERO PRY	9.22
211	SIAYA	GEM	USWEDA	3.06
212	SIAYA	GEM	ULAMBA CHIEF'S CAMP	3.64
213	SIAYA	UGUNJA	MUDHIERO MARKET PHASE 2 - RE-ROUTING LV	0.14
214	SIAYA	BONDO	MAJENGO VILLAGE	2.55
215	SIAYA	BONDO	OIKO PRY/KAISSABELLA CENTRE	7.08
216	SIAYA	GEM	JINA ADANG UNIT	4.74
217	TAITA TAVETA	VOI	MRAGI VILLAGE	14.17
218	TAITA TAVETA	WUNDANYI	MLECHI VILLAGE	6.48
219	TAITA TAVETA	MWATATE	LAGHONYI MAKANYA	3.25
220	TAITA TAVETA	TAVETA	JIPE FARM	5.86
221	THARAKA	MAARA	KIAMARAGWE B	4.75
222	THARAKA	MAARA	MIGARA	3.04
223	THARAKA	THARAKA	KANYANGE SOLAR VILLAGE	6.14
224	TRANS NZOIA	ENDEBESS	KOSTOI CENTRE	3.61
225	TRANS NZOIA	KIMININI	KABUYEFWE VILLAGE	3.66
226	TRANS NZOIA	KIMININI	SABATA FARM	2.02
227	TRANS NZOIA	KWANZA	MISEMWA KOLONGO AND KIPTUIMET VILLAGES	6.41
228	TRANS NZOIA	SABOTI	HON. KISIERO'S HOME	2.57

229	TURKANA	TURKANA EAST	LOKITAUNG POWER STATION UPGRADE	1.77
230	TURKANA	TURKANA EAST	LOKORI POWER STATION UPGRADE	8.11
231	TURKANA	LOIMA	KODOPA TRADING CENTER	21.90
232	TURKANA	TURKANA EAST	KATILIA BOYS SECONDARY SCH./MKT	13.64
233	UASIN GISHU	MOIBEN	RUNDA ESTATE	2.64
234	UASIN GISHU	AINABKOI	CHERORGET VILLAGE	2.83
235	UASIN GISHU	AINABKOI	KERIO-MZEE VILLAGE	4.23
236	UASIN GISHU	MOIBEN	KAPNUSU VILLAGE	6.06
237	UASIN GISHU	MOIBEN	SOSIOT	1.89
238	VIHIGA	EMUHAYA	ELUYEKA VILLAGE	2.19
239	VIHIGA	EMUHAYA	EBUCHIKA VILLAGE	8.20
240	VIHIGA	HAMISI	BISHOP CHABUGA KARANDINI PRY	2.97
241	WAJIR	WAJIR EAST	AFRASHANLE PRY & MANYATTA	25.40
242	WAJIR	WAJIR EAST	WAJIR BOR CENTRE	92.97
243	WAJIR	ELDAS	ELDAS PRISON	3.06
244	WAJIR	WAJIR NORTH	BUNA LINE UPGRADE	3.60
245	WAJIR	ELDAS	ELDAS LINE UPGRADE	10.98
246	WEST POKOT	KAPENGURIA	KAMUINO VILLAGE	4.66
247	WEST POKOT	KAPENGURIA	KANYARKWAT	4.97
				1,360.61

PROJECTS COMMITTED IN 2020/21

No	County	Constituency	Project Name	Total Project Cost (Ksh. M)
1	BARINGO	BARINGO NORTH	KAPINGAR AREA	5.40
2	BARINGO	BARINGO NORTH	MAOI KAPTIM BOREHOLE	3.98
3	BARINGO	MOGOTIO	KAPKEMIT,KOI WENMOI PRY	9.52
4	BARINGO	MOGOTIO	KAPCHEKUT-MATEBEI ROSOGA	3.68
5	BOMET	BOMET CENTRAL	SACHANGWAN KAPKWEN (SOSIOT) S/S188670	5.60
6	BOMET	BOMET EAST	SIMWAGA VILLAGE	0.55
7	BOMET	BOMET EAST	LEBEKWET VILLAGE	5.41
8	BOMET	CHEPALUNGU	KINYOGI VILLAGE	0.37
9	BOMET	KONON	CHELOINO VILLAGE	2.48
10	BUNGOMA	BUMULA	CARDINAL OTUNGA	5.60
11	BUNGOMA	BUMULA	WAMUNYIRI VILLAGE	3.83
12	BUNGOMA	KANDUYI	LOWER NAMIKILO	3.49
13	BUNGOMA	KABUCHAI	MUKUYUNI DIP VILLAGE	4.15
14	BUNGOMA	KIMILILI	NABEKI VILLAGE	3.73
15	BUNGOMA	MT. ELGON	CHEMEKER SDA & COFEE FACTORY	2.23
16	BUNGOMA	MT. ELGON	JUNCTION AND CORNER TATU VILLAGE	4.71
17	BUNGOMA	MT. ELGON	TUIYOBEL VILLAGE	5.06
18	BUNGOMA	TONGAREN	MAKUNGA VILLAGE	4.44
19	BUNGOMA	TONGAREN	LUKHUNA VILLAGE	4.76
20	BUNGOMA	WEBUYE WEST	SINOKO B VILLAGE	4.73
21	BUNGOMA	WEBUYE WEST	SINOKO TEMBA, BOKOLI WARD	5.23
22	BUSIA	BUTULA	BUMUTIRU VILLAGE	2.58
23	BUSIA	MATAYOS	MUNAFWA VILLAGE	1.84
24	BUSIA	TESO NORTH	KMTC KOCHOLIA CAMPUS(OKU KAUNYA)	2.65
25	EMBU	MBEERE NORTH	NDAYU-KAMBARU	5.65
26	EMBU	MBEERE SOUTH	AIC GACHOKA & ENVIRONS	4.79
27	EMBU	RUNYENJES	NGURUNGA-NDABIBI	5.29
28	EMBU	RUNYENJES	MUNYU IN NGURWEI-NI	4.51
29	GARISSA	GARISSA TOWNSHIP	GARISSA SOLAR POWER PLANT LOW MAST POWER SUPPLY	15.21
30	GARISSA	GARISSA TOWNSHIP	BULLA RAHMA	10.17
31	HOMABAY	KARACHUONYO	YALA /KOTIENO-KENDUBAY	2.56
32	KAJIADO	KAJIADO NORTH	IMANI VILLAGE	0.17
33	KAJIADO	KAJIADO SOUTH	JAMBO TREE BH(KIAMANA)	0.76
34	KAJIADO	KAJIADO WEST	KIMUKA BH & VILLAGE	2.63
35	KAJIADO	KAJIADO WEST	IL GAROOJ OOGUM COMM BH	2.26
36	KAKAMEGA	BUTERE	ELUKHOKHO B VILLAGE	4.01
37	KAKAMEGA	KHWISERO	EMAUNGU AREA	4.56
38	KAKAMEGA	LIKUYANI	SEREGEA VILLAGE	4.42
39	KAKAMEGA	MATUNGU	BUSOMBI B AND SHIBALE VILLAGE	4.75
40	KERICHO	BURET	RORET PINEAPPLE PROCESSING PLANT	0.86
41	KIAMBU	JUJA	RUIRU BH/MUNG'ETHO	0.45
42	KIAMBU	JUJA	MUTUNDUI CROTON EASTATE	2.72
43	KIAMBU	LIMURU	TIEKUNU VILLAGE	2.32
44	KIAMBU	LARI	KINENIE	1.97

45	KIAMBU	LARI	NYANDUMA VILLAGE	1.96
46	KIAMBU	RUIRU	CAMP MERU	1.97
47	KIAMBU	RUIRU	NDIINI PRY & UHURU SEC	1.36
48	KIAMBU	RUIRU	UHURU SEC	0.47
49	KILIFI	KILIFI SOUTH	VIPINGO MJI MKUBWA	5.75
50	KILIFI	KILIFI SOUTH	MWELE KWA MWANGOME AREA	6.52
51	KILIFI	KILIFI SOUTH	TSAGWA BOMU	1.34
52	KISII	BONCHARI	NYAKIOGIRO VILLAGE	6.36
53	KISII	BONCHARI	BAMAKOMBI,PALANNE,NEAR NYANGOGI SCH	4.54
54	KISII	BONCHARI	ETURETI SDA CHURCH	8.12
55	KISII	KITUTU CHACHE SOUTH	RIAMARINA SDA	4.82
56	KISUMU	NYAKACH	JOSHUA ONYANGO TINDA AND NEIGHBOURS	4.16
57	KITUI	KITUI RURAL	KANZAKAME VILLAGE	3.84
58	KITUI	KITUI RURAL	MWAANI VILLAGE	5.94
59	KITUI	KITUI WEST	KITHUMULA ASST CHIEFS OFFICE	0.72
60	KITUI	KITUI WEST	SYATHANI DISP	5.54
61	KWALE	KINANGO	NURU PRIMARY SCHOOL	0.25
62	KWALE	MATUGA	CHIRMANI JAMIA MOSQUE	2.71
63	KWALE	MSAMBWENI	ANTORITA PRY	0.15
64	LAIKIPIA	LAIKIPIA EAST	KALALU DAM	3.14
65	LAIKIPIA	LAIKIPIA WEST	RUBERE VILLAGE	4.83
66	LAIKIPIA	LAIKIPIA WEST	MAHIANYU POLICE POST	2.83
67	LAMU	LAMU EAST	OLORKUNONO	1.65
68	LAMU	LAMU EAST	PATE GIRLS SEC	1.71
69	MACHAKOS	KATHIANI	KILIKU COFFEE FACTORY	1.25
70	MACHAKOS	MATUNGULU	MUTALIA VILLAGE	2.14
71	MACHAKOS	MAVOKO	NGALALYA	4.03
72	MACHAKOS	MAVOKO	KYUMVI MNGENI/ASST CHIEF OFF	2.02
73	MACHAKOS	MAVOKO	LUKENYA VILLAGE	3.58
74	MACHAKOS	YATTA	KIVANDINI	1.71
75	MACHAKOS	YATTA	IANI SALVATION ARMY /KWA MWATU	2.45
76	MACHAKOS	MATUNGULU	KIKUYUNI SECONDARY	0.98
77	MAKUENI	KAITI	KYAKITHUKU/KYAMANZA	5.79
78	MAKUENI	KIBWEZI EAST	KOMBOYOO MIXED	0.55
79	MAKUENI	KIBWEZI EAST	NGOMANO BH & SORROUNDIG	3.69
80	MAKUENI	KIBWEZI WEST	MBUKANI VILLAGE	5.83
81	MAKUENI	MBOONI	KAVUMBU PRY & SEC	2.47
82	MAKUENI	MBOONI	KYAUME VILLAGE	7.38
83	MAKUENI	MBOONI	NZEENI VILLAGE	6.81
84	MAKUENI	MBOONI	NDITHINI VILLAGE	7.17
85	MAKUENI	MAKUENI	MANZANI SEC	4.15
86	MANDERA	MANDERA EAST	INTERGRATED AREA	11.65
87	MANDERA	MANDERA EAST	BPI LOCATION	19.03
88	MANDERA	BANISSA	BULLA SAFI	2.11
89	MANDERA	MANDERA WEST	TAKABA LINE UPGRADE	10.88
90	MANDERA	MANDERA EAST	ARESA SHOPPING	25.13
91	MARSABIT	LAISAMIS	LOIYANGALANI TOWNSHIP	141.04

92	MERU	CENTRAL IMENTI	MAKANDUNE MKT	2.65
93	MERU	IGEMBE CENTRAL	KALUTINE MARKET	9.39
94	MERU	SOUTH IMENTI	MUTIOKIAMA SHAMBA	4.10
95	MERU	SOUTH IMENTI	KIRIMAHIGA	9.39
96	MERU	TIGANIA WEST	MINGONGINE	4.49
97	MERU	TIGANIA WEST	LAITHICII-KIANJAI	4.55
98	MERU	TIGANIA WEST	CHUNGARI	0.38
99	MERU	BUURI	NYARIGINU	3.41
100	MERU	BUURI	KARIMBA VILLAGE	4.42
101	MERU	IGEMBE SOUTH	KATHERA VILLAGE	6.11
102	MERU	IGEMBE SOUTH	LEBUNE E.A.P.C CHURCH	6.34
103	MERU	IGEMBE SOUTH	AUKI DISPENSARY	0.12
104	MERU	SOUTH IMENTI	KANGOI AREA	4.38
105	MIGORI	AWENDO	SONY SUGAR PRIMARY SCHOOL	0.48
106	MIGORI	KURIA EAST	KEBOBONO KOMUTHURA VILLAGE	4.00
107	MIGORI	SUNA WEST	NYAMUSI VILLAGE (MASARA)	3.31
108	MIGORI	URIRI	OJWANG OMOLLO & MALICH PRY	5.11
109	MIGORI	URIRI	WAPONGO PRY	5.95
110	MIGORI	URIRI	OBAMA MURRAM PRY	4.84
111	MIGORI	AWENDO	KOJWANG ASANGO DEDE	5.42
112	MIGORI	AWENDO	KAUDHA VILLAGE	4.51
113	MIGORI	KURIA EAST	NYANSURURA	6.29
114	MIGORI	KURIA EAST	RONYASERO VILLAGE	6.31
115	MIGORI	NYATIKE	OSIRI KOGOYE VILLAGE	5.73
116	MURANG'A	KIHARU	KAYAHWE ELECTRICITY PROJECT	5.18
117	MURANG'A	KIHARU	GATHUNGURI VILLAGE	4.36
118	MURANG'A	KIGUMO	GATUNE (NEIGHBOURING KIUGU &	3.91
119	MURANG'A	KIGUMO	GATUNGURU & KIGUMURA VILLAGES	6.44
120	MURANG'A	KIGUMO	KARAMBIA VILLAGE/ GATHUGU	8.77
121	MURANG'A	GATANGA	MWANA WI KIIO VILLAGE	3.24
122	MURANG'A	GATANGA	KWA JIMMY/NGII VILLAGE	3.59
123	MURANG'A	MATHIOYA	THUNGURI - MIORO	2.70
124	MURANG'A	MATHIOYA	KAHWAI-CHUI	2.64
125	MURANG'A	KIHARU	GITWE AREA	1.39
126	MURANG'A	KIHARU	KIIRIANGORO	5.55
127	MURANG'A	KIGUMO	KANGARI TOWN	2.17
128	MURANG'A	KIGUMO	KIGUMO GIRLS	1.15
129	MURANG'A	KIGUMO	BLUE VALLEY KANYORE & KIGUMO TBC	0.41
130	MURANG'A	GATANGA	NGATHO VILLAGE	6.47
131	MURANG'A	KANDARA	KIGUOYA VILLAGE	1.25
132	NAIROBI	KASARANI	RUAI NDEGE VIEW & KAMULU NEXT TO DRUMVALLE	1.31
133	NAIROBI	KAMUKUNJI	ZAWADI MIXED SEC.	0.08
134	NAKURU	KURESOI NORTH	KIMUGUL VILLAGE	3.36
135	NAKURU	KURESOI NORTH	SITOTON-CHEBITET-ARARWET- KACHEPTOROR	6.80
136	NAKURU	KURESOI NORTH	TACHASIS PRY	5.59
137	NAKURU	KURESOI SOUTH	KIPTENDEN PRY	0.85
138	NAKURU	KURESOI SOUTH	KIRANDICH VILLAGE	2.96
139	NAKURU	GILGIL	KIENJERO BH/CUSTOMERS	7.43

140	NAKURU	NAIVASHA	LARI BH	2.25
141	NAKURU	MOLO	GREEN FARM	5.62
142	NAKURU	MOLO	LAWINA HEALTH CENTER AND MKT	4.13
143	NAKURU	RONGAI	GICHEHA KANGAKIGA FARM	2.00
144	NAKURU	RONGAI	SOLAI VALLEY SEC SCHOOL	3.99
145	NAKURU	RONGAI	EMARANGISHU VILLAGE	2.17
146	NAKURU	RONGAI	SIGITO PRIMARY SCHOOL/VILLAGE	5.28
147	NAKURU	RONGAI	SET KOBOR VILLAGE	8.52
148	NAKURU	KURESOI NORTH	KAMWINGI VILLAGE	3.19
149	NAKURU	NAKURU TOWN EAST	ABONGOLEWA ESTATE	1.90
150	NAKURU	MOLO	LAWINA AND OINOPTICH SEC	0.64
151	NAKURU	RONGAI	ORORONGAI VILLAGE	6.29
152	NAKURU	MOLO	MARY MOUNT SEC. SCHOOL BH	
153	NANDI	ALDAI	KAPSAGAWAT & SAMITOI DISPENSARIES	0.14
154	NANDI	ALDAI	KONGORO AND KAPTUMEK	0.14
155	NANDI	ALDAI	KAPTUMO MODERN MARKET STALLS	0.18
156	NANDI	ALDAI	KOBUJOI FRESH PRODUCE MARKET	0.13
157	NANDI	CHESUMEI	KAMONJIL VILLAGE (CHEPTERIT AREA)	0.35
158	NANDI	CHESUMEI	KAPCHEPKOK	0.44
159	NANDI	CHESUMEI	KAPTILOIL MARA & MUMET WATER PROJECTS	0.70
160	NANDI	CHESUMEI	KAPTILDIL COOLING PLANT	0.20
161	NANDI	EMGWEN	NGENY BOKURIO & KABWARENG DISPENSARIES	0.21
162	NANDI	EMGWEN	KILIBWANI TYPICAL MARKET STALLS	0.19
163	NANDI	MOSOP	BARAKEIYWET PRY	4.31
164	NANDI	MOSOP	KAMOTONG SOSIAN	1.23
165	NANDI	TINDERET	CHEBISHEP-KAIBOI VILLAGE	3.47
166	NANDI	TINDERET	CHEPSIRE CHEPTILIL & CHEPSANGOR DISPENSARIES	0.19
167	NANDI	TINDERET	MARABA AND CHEMURSOI MARKET	0.29
168	NANDI	TINDERET	CHELAMBUT AND KAPKIRWA	0.19
169	NAROK	KILGORIS	OLMOTONYI BH/SEC.	1.86
170	NAROK	NAROK EAST	MOSHORU WP	4.25
171	NAROK	NAROK EAST	ERETETI-KOISABA KODONYO	7.61
172	NAROK	NAROK NORTH	OLDONYO OROK	2.08
173	NAROK	NAROK WEST	MULLOT COMMUNITY WATER PROJECT	4.70
174	NAROK	KILGORIS	NARONYO VILLAGE	1.91
175	NAROK	NAROK EAST	NAILOGLOG VILLAGE	3.22
176	NAROK	NAROK EAST	CURIO EXTENTION/VILLAGE	4.11
177	NAROK	NAROK SOUTH	BOTORET VILLAGE, MKT & DISP	9.70
178	NYAMIRA	BORABU	KAHAWA HOSPITAL	0.10
179	NYAMIRA	BORABU	NYAGEITA SDA	4.24
180	NYAMIRA	KITUTU MASABA	EGWARO-NYANKOBA, UPPER AND LOWER, NYAIGE	4.69
181	NYAMIRA	KITUTU MASABA	BITICHA-RIOMORO VILLAGE	2.42
182	NYANDARUA	KINANGOP	KAHUHO TC(JASHU)	3.65
183	NYANDARUA	KINANGOP	KIYO SEC SCHOOL	1.20
184	NYANDARUA	KINANGOP	KIAHUHO VILLAGE	4.61

185	NYANDARUA	NDARAGWA	GACHONJOMA VILLAGE	5.31
186	NYANDARUA	OL KALOU	KANDETO VILLAGE	2.92
187	NYANDARUA	OL NJORO OROK	CHARAGITA DISPENSARY	5.32
188	NYANDARUA	OL NJORO OROK	KASUKU KAHINGO	5.72
189	NYANDARUA	KINANGOP	MUNYAKA-GATHEGE VILLAGE	4.82
190	NYANDARUA	KIPIPIRI	GICHARU AND OTHERS	4.36
191	NYANDARUA	KIPIPIRI	PESI KIRIMA	0.57
192	NYANDARUA	NDARAGWA	A.I.C NURSERY SCHOOL & SORROUNDING	5.11
193	NYANDARUA	OL KALOU	UHURU VILLAGE	3.91
194	NYANDARUA	OL NJORO OROK	THAYU ADDITIONAL WORKS	4.06
195	NYANDARUA	OL NJORO OROK	DESTINY(KIRIKO B)	1.97
196	NYANDARUA	OL NJORO OROK	Y AREA	7.97
197	NYERI	KIENI	GITUBURURU VILLAGE (KAIRI NEAR KIMAHURU)	5.55
198	NYERI	KIENI	WITHARE	7.83
199	NYERI	OTHAYA	KARUTHI KAHUHO CENTRE	3.82
200	NYERI	KIENI	NGANYUTHE VILLAGE	12.80
201	NYERI	KIENI	RODAMA NYANGE	4.71
202	SAMBURU	SAMBURU EAST	LOLOKWE MIXED	38.51
203	SAMBURU	SAMBURU NORTH	BARAGOI MIXED	2.82
204	SAMBURU	SAMBURU NORTH	MARIT MIXED SEC	49.44
205	SAMBURU	SAMBURU WEST	SUGUTA MIXED	4.85
206	SAMBURU	SAMBURU WEST	SIRAT MIXED	0.78
207	SAMBURU	SAMBURU WEST	MALASO MIXED	0.79
208	SAMBURU	SAMBURU WEST	LMUTARO	4.89
209	SAMBURU	SAMBURU WEST	LADALA-NONTOTO-NKEJUEMUNY-LORUKO	10.75
210	SAMBURU	SAMBURU WEST	LMISIGIYOI AND LEDERO PRY	9.22
211	SIAYA	GEM	USWEDA	3.06
212	SIAYA	GEM	ULAMBA CHIEF'S CAMP	3.64
213	SIAYA	UGUNJA	MUDHIERO MARKET PHASE 2 - RE-ROUTING LV	0.14
214	SIAYA	BONDO	MAJENGO VILLAGE	2.55
215	SIAYA	BONDO	OIKO PRY/KAISSABELLA CENTRE	7.08
216	SIAYA	GEM	JINA ADANG UNIT	4.74
217	TAITA TAVETA	VOI	MRAGI VILLAGE	14.17
218	TAITA TAVETA	WUNDANYI	MLECHI VILLAGE	6.48
219	TAITA TAVETA	MWATATE	LAGHONYI MAKANYA	3.25
220	TAITA TAVETA	TAVETA	JIPE FARM	5.86
221	THARAKA	MAARA	KIAMARAGWE B	4.75
222	THARAKA	MAARA	MIGARA	3.04
223	THARAKA	THARAKA	KANYANGE SOLAR VILLAGE	6.14
224	TRANS NZOIA	ENDEBESS	KOSTOI CENTRE	3.61
225	TRANS NZOIA	KIMININI	KABUYEFWE VILLAGE	3.66
226	TRANS NZOIA	KIMININI	SABATA FARM	2.02
227	TRANS NZOIA	KWANZA	MISEMWA KOLONGO AND KIPTUIMET VILLAGES	6.41
228	TRANS NZOIA	SABOTI	HON. KISIERO'S HOME	2.57

229	TURKANA	TURKANA EAST	LOKITAUNG POWER STATION UPGRADE	1.77
230	TURKANA	TURKANA EAST	LOKORI POWER STATION UPGRADE	8.11
231	TURKANA	LOIMA	KODOPA TRADING CENTER	21.90
232	TURKANA	TURKANA EAST	KATILIA BOYS SECONDARY SCH./MKT	13.64
233	UASIN GISHU	MOIBEN	RUNDA ESTATE	2.64
234	UASIN GISHU	AINABKOI	CHERORGET VILLAGE	2.83
235	UASIN GISHU	AINABKOI	KERIO-MZEE VILLAGE	4.23
236	UASIN GISHU	MOIBEN	KAPNUSU VILLAGE	6.06
237	UASIN GISHU	MOIBEN	SOSIOT	1.89
238	VIHIGA	EMUHAYA	ELUYEKA VILLAGE	2.19
239	VIHIGA	EMUHAYA	EBUCHIKA VILLAGE	8.20
240	VIHIGA	HAMISI	BISHOP CHABUGA KARANDINI PRY	2.97
241	WAJIR	WAJIR EAST	AFRASHANLE PRY & MANYATTA	25.40
242	WAJIR	WAJIR EAST	WAJIR BOR CENTRE	92.97
243	WAJIR	ELDAS	ELDAS PRISON	3.06
244	WAJIR	WAJIR NORTH	BUNA LINE UPGRADE	3.60
245	WAJIR	ELDAS	ELDAS LINE UPGRADE	10.98
246	WEST POKOT	KAPENGURIA	KAMUINO VILLAGE	4.66
247	WEST POKOT	KAPENGURIA	KANYARKWAT	4.97
				1,360.61

LSP

~~LAPPROD~~



Republic of Kenya

MINISTRY OF LANDS AND PHYSICAL PLANNING

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When replying please quote:

Ardhi House,
1ST Ngong Avenue,
P.O. Box 30450-00100,
NAIROBI.

Ref. DS. 3/14 Vol. V (18)

24th May, 2021

Mr. Michael Sialai, EBS
The Clerk,
National Assembly,
NAIROBI.

Dear,

Sialai

CONSIDERATION OF THE REPORT OF THE AUDITOR GENERAL ON FINANCIAL STATEMENTS FOR THE LAND SETTLEMENT FUND FOR THE FINANCIAL YEAR ENDED 30TH JUNE, 2019.

Reference is made to your letter Ref: NA/DAA&OSC/SFAC/2021/(016) of 10th May, 2021 in which you invited the Principal Secretary, Ministry of Lands and Physical Planning to a meeting with the Special Funds Accounts Committee during consideration of the report so as to respond to issues raised by the Auditor General.

The following are our responses and explanations to the issues raised therein;

Basis for disclaimer of opinion

1. Unsupported Balances

The statement of cash flows reflects a balance of Kshs.11,275,052,477 described as adjustments in working capital whose workings were not provided for audit review. Further, and as previously reported, the statement of changes in net assets as at 30 June, 2019 reflects transfers to and from accumulated surplus totaling to Kshs.11,665,052,516. However, Management did not provide details of where the balances were transferred to or from, and supporting schedules for the balances transferred were also not availed for audit verification.

In the circumstances, the accuracy of the financial statements for the year ended 30th June, 2019 could not be confirmed.

MANAGEMENT RESPONSE

It is true that the statement of cash flows reflects a balance of Kshs.11,275,052,477 described as adjustments in working capital whose workings were not provided for audit review and it's true the statement of changes in net assets as at 30 June, 2019 reflects transfers to and from accumulated surplus totaling to Kshs.11,665,052,516 whose details and supporting schedules were not availed for audit verification.

We however wish to state that during the verification of Land Loans, it was established that substantial settler data was not captured in funds ledgers and in effect the receivables and

Fund balances were understated. The adjustments have since been done and the accounts are now in agreement. (Annex 1)

2. Trade receivables

As disclosed in Note 9 of the financial statements, the statement of financial position reflects a balance of Kshs.12,491,957,849 under receivables from non-exchange transactions. The following observations were noted:

2.1 Accuracy of the opening balances

As reported in the previous year, the trade receivables balance excludes opening balance of various items as summarized below.

Item	Kshs
Land Loans Issued	278,975,885
Rescue Loan Issued	550,019
Land Loans Principal Billed	(610,055,404)
Billed amount settlers	3,494,524,091
Development Loans Principal Billed	(189,149,529)
Rescue Loans Principal Billed	(240,198)
Cane Development Costs – Suspense	(5,139,967)
Other Recoverable expenses	9,820,460
General Debtors	32,353,374
Trade Investment	59,263,387
Advances	10,567,668

Suspense Debit Items	64,507,005
Loan Repayment Collection	(2,161,547,241)
Agency Accounts (debits)	257,000

Although Management wrote to The National Treasury requesting for authority to write off the balances, the approval was not granted.

MANAGEMENT RESPONSE

It is true that the receivables from non-exchange transactions balance excludes the stated opening balances.

We however wish to state that during the verification of Land Loans, it was established that substantial settler data was not captured in funds ledgers and in effect the receivables and Fund balances were understated. The adjustments have since been done and the accounts are now in agreement.

We also noted mis-postings in the funds ledger, the adjustments of which have since been done and the accounts are now in agreement. (Annex 1)

***2.2 Long outstanding Imprests**

The receivables balance also includes imprest balance of Kshs.22,952,980 out of which imprest totaling Kshs.3,007,300 was due but had not been surrendered as at the time of audit. This is contrary to Regulation, 93(5) of the Public Finance Management (National Government) 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 the duty station. Regulations (93)6 further provides that in an event of the imprest holder failing to

account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank rate. Although Management has written to the relevant institutions for the recoveries to be effected from the officer's dues and remitted to the Fund, progress made has not been disclosed.

MANAGEMENT RESPONSE

It is true the receivables balance also includes imprest balance of Kshs.22,952,980 out of which imprests totaling Kshs.3,007,300 was due but had not been surrendered as at the time of audit.

This amount constitutes imprests issued to officers who were transferred to other institutions before they could surrender their outstanding imprests.

*The Ministry's Directorate of Human Resource Management and Development wrote to their respective new stations for recoveries to be effected from the officers' salaries. Recoveries have since been made and the amounts recovered remitted to the Fund (**Annex 2**).*

2.3 Long Outstanding Land and Development Loans

The receivables balance further includes amounts of Kshs.6,983,399,323 and Kshs.70,931,965 in respect of land loans receivables and development loans receivables respectively. However, a review of the supporting schedules indicated that these loans were issued to settlers from the year 1962 but remained outstanding as at 30 June, 2019. No explanation has been provided for the long outstanding balances on land and development loans.

MANAGEMENT RESPONSE

It is true the receivables balance further includes amounts of Kshs.6,983,399,323 and Kshs.70,931,965 in respect land loans receivable and development loans receivable respectively which were to settlers from the year 1962 but remained outstanding as at 30 June, 2019.

These amounts have remained outstanding for long due to the settlers' general slow pace of loan repayment caused by the tedious manual bill processing and dispatch processes previously in place. However, during the reconstruction of the Fund's accounts, the Fund digitized all settler data and has since been processing and dispatching bi-annual full balance statements to the debtors as a reminder of their obligations. It is now also possible for settlers to make their loan repayments via the Mpesa platform.

Full and complete recoverability of amounts outstanding is assured through the Fund's loan clearance and discharge process which ensures that before a parcel is discharged for registration, all outstanding amounts are paid. This way, the Fund has always been able to recover all amounts due from settlers who wish to process land titles for their parcels and hence considers all dues as recoverable.

*Titles are charged / settler pays then discharged.
Only * effect will be considered in next audit /
9 ps work*

2.4 Long Outstanding Interest Receivable

The receivables balance in addition, includes interest receivable balance of Kshs.5,264,673,581 which has accumulated over the years on loans issued to settlers since 1962 and whose recoverability remains doubtful as at 30 June, 2019. In the circumstance, the accuracy, completeness validity and recoverability of the receivables from non-exchange transactions balance of Kshs.12,491,957 as at 30 June 2019 could not be confirmed.

MANAGEMENT REPONSES

It is true that the receivables balance includes Kshs.5,264,673,581 in respect of interest receivable which has accumulated over the years on loans issued to settlers since 1962.

As with the Land and Development loans outstanding, these amounts have remained outstanding for long due to the settlers' slow pace of loan repayment occasioned by the manual bill processing and dispatch processes that were previously in place. This has been addressed through digitization settler data and the processing and dispatch of bi-annual full balance statements. Digitization has also ensured that settler data is accurate, complete, valid and verifiable with the physical settler file.

Full and complete recoverability of amounts outstanding is assured through the Fund's loan clearance and discharge process which ensures that before a parcel is discharged for registration, all outstanding amounts are paid.

- Effort effect will be checked in the next year audit.

3. Inaccuracy of Trade and Other Payables from Exchange Transactions

As disclosed in Note 11 to the financial statements, the statement of financial position reflects a balance of KShs.397,676 under trade and other payables from exchange transactions. However, and as previously reported, the balance excludes unsupported opening balances as detailed below:

Item	Amount (Kshs.)
Refundable Deposits from customers	93,343,385
Provisions	11,676
Agency Accounts (credits)	125,425

Other Creditors	3,150,139
Accrued Interest on Loan	301,500
Reserve for Bad Debts	6,602,797
Suspense Credit Items	(122,806,862)
Fund Drawn from Treasury	5,153,814

Management has not explained the circumstances which led to a debit balance in payables, an indication that the creditors were overpaid.

In the circumstances, the accuracy, completeness and validity of the trade and other payables from exchange transactions balance of Kssh.397,676 as at 30 June, 2019 could not be confirmed.

MANAGEMENT RESPONSE

It is true that as disclosed in Note 11 to the financial statements, the statement of financial position reflects a balance of KShs.397,676 under trade and other payables from exchange transactions.

We however wish to state that during the varication of land Loans we realized a lot of settlers were not captured in funds ledgers and in effect the receivables and fund balances were understated. We also noted mis postings in the funds' ledger, the adjustments of which have since been done and the accounts are now in agreement. (Annex 1)

OAG- Issue resolved.

4. Non-Resettlement of Internally Displaced Persons

As per sales agreement dated 3 October, 2012, the Fund purchased land, Kisima Njoro L.R. No.9216 at a cost of Kshs.396,984,000 for resettlement of Internally Displaced Persons (IDPs). However, during a physical verification of the farm in the month of September, 2019, it was noted that the land had not been surveyed or sub-divided and therefore, the beneficiaries had not been resettled.

Consequently, the objective for which the land was acquired had not been achieved as at 30 June, 2019.

MANAGEMENT RESPONSE

It is true that Kisima Njoro L.R. No. 9216 was purchased at Kshs 396,984,000 as per agreement for sale dated 3rd October 2012 for the re-settlement of internally displaced persons (IDPs). It is also true that during physical verification of the farm in the month of September 2019, it was observed that the beneficiaries had not been re-settled since the land had not been surveyed nor sub-divided.

As stated, the farm had initially been planned and surveyed for the re-settlement of 433 Internally Displaced Persons (IDPs). However, a group of forty five (45) former employees of the farm felt that they had a stake in the farm since they were already squatters on the farm. They filed a suit at the High Court of Kenya in the Nakuru Environment and Land Court (ELC) as Case No. 173 of 2012 thereby occasioning a delay.

The matter was subsequently settled out of court and the settlement agreement adopted by the Court through a consent order dated 19th May, 2016 whereby, the Court directed that the land be sub-divided and the 45 former workers be given One (1) acre each.

In obeying of the court orders, the Director of Physical Planning was requested to re-plan the farm to cater for the 45 farm workers. The plan was finalized on 23rd January 2020 and the process of survey and demarcation commenced.

However, as the re-survey was ongoing, E.L.C suit no. 19 of 2020 (Maryanne Chepkorir and Nathan William Hinga vs Njenga Hinga, Charles Kibandi Kaguoya and others) was filed and the court ordered that the survey works be suspended until the case was heard and determined. (Annex 3)

QAB-The is still outstanding

5. General Recommendation on the Financial Statements

The above audit queries no (1 to 2.1 and 3) which are related to old balances will be resolved since the Fund's Management has received authority from the National Treasury to adopt and work with the new figures stated after the reconstruction in concurrence with the Auditor General.

I hope the responses and explanations given to the issues raised are complete and satisfactory.

Yours,

Sincerely

NM

Dr. Nicholas Muraguri, CBS

PRINCIPAL SECRETARY

REPUBLIC OF KENYA

R.O.25

JOURNAL VOUCHER

Copy to

PS Min of Lands and Physical Planning

Details of Transaction

Being recognition of receivables and reserves
 whose amounts were understated from the
 previous years account now recognised

ORIGINATED BY

AUTHORIZED BY

Signature

Designation

Signature

Designation

Date 24/5/2021

Date 24/05/2021

DEBIT ENTRY

Vote	Head/Subhead			Item	
Account No.	Vch. No.	Station	Date	AMOUNT	
				Sh.	cts.
{ Various	01	NBI	24/5/2021	11,655,052,516	=

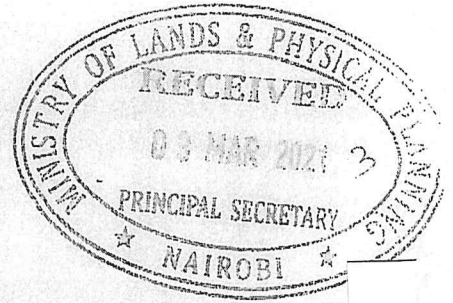
CREDIT ENTRY

Vote	Head/Subhead			Item	
Account No.	Vch. No.	Station	Date	AMOUNT	
				Sh.	cts.
Reserves	01	NBI	24/5/2021	11,655,052,516	=

PK



REPUBLIC OF KENYA
THE NATIONAL TREASURY & PLANNING



Telegraphic Address: 22921
Finance - Nairobi
FAX NO. 310833
Telephone: 2252299
When Replying Please Quote

THE NATIONAL TREASURY
P O BOX 30007 - 00100
NAIROBI

REF: AG.3/189/ Vol. I/ (8)

Date: 1st March, 2021

Dr. Nicholas Muraguri, CBS
The Principal Secretary
Ministry of Lands & Physical Planning
Ardhi House
P.O. Box 30450 - 00100
NAIROBI

D/K
FRA

Mung
3/3/21

Dear 

**LAND SETTLEMENT FUND – RECONSTRUCTED FINANCIAL STATEMENTS
FOR FINANCIAL YEAR 2018/2019**

Reference is made to a letter Ref. MOLPP/ADM/20/6(27) dated 15th June 2020 on un-analyzable balances in financial statements for the year 2015/2016 and the special Funds Accounts Committee report adopted on 2nd March 2020 which recommended that you prepare Annual Accounts for Lands Settlement Fund using available accounting records.

We note that you have prepared accounts for financial year 2018/2019 using available and updated records held by the Fund. However, we advise that you seek concurrence from the Office of the Auditor General before adjusting your accounts as provided for under IPSAS 3.

Your financial statements should be prepared in line with Section 84 of the Public Finance Management Act (2012) and the prescribed reporting templates for funds that is available in the National Treasury Website. The revised accounts should show a three year movement (IPSAS) on the face and must be signed by the Fund Administrator and a qualified accountant.

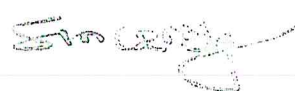

The proposed adjusted financial position will have improved from **Kshs.1,951,917,285** to **Kshs.13,266,170,244** and the reconstructed financial statements will have addressed the figures analyzed overleaf totaling to **Kshs.1,509,813,820** existing in the financial statements for the years 2015/2016 and prior.

From the foregoing, it is clear that the composition of your adjusted net assets of **Kshs.13,266,170,244.00** has resolved the following:-

Item	Amount
Other Interests	- 414,723,598.00
Investment Valuations	- 1,138,485.00
Billed Amounts (Settlers)	- 1,086,769,563.00
General Debtors	- 7,182,174.00
Total	- 1,509,813,820.00

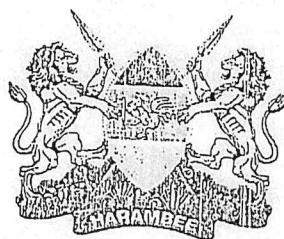
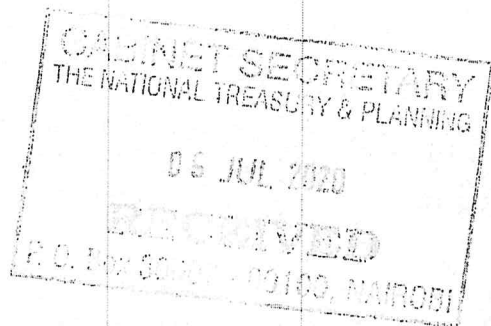
We therefore consider this request not to be a matter for write-off but that of correction of accounting estimates and advise that subject to concurrence with the Office of the Auditor General the prior period adjustments be effected in the financial statements and changes applied in line with the provisions of IPSAS 3 "Changes in Accounting Estimates."

Yours



JULIUS MUIA, PhD, CBS
PRINCIPAL SECRETARY/NATIONAL TREASURY

Copy to: Cabinet Secretary
Ministry of Lands & Physical Planning
Ardhi House
NAIROBI

The Auditor General
Office of the Auditor General
Anniversary Towers
NAIROBI



MINISTRY OF LANDS AND PHYSICAL PLANNING
Office of the Principal Secretary

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When replying please quote

Ardhi House
1st Ngong Avenue
P.O. Box 30450-00100
Nairobi, Kenya

Ref: MOLPP/ADM/20/6 (27)

15th June, 2020

Amb. Ukur Yatani, EGH
Cabinet Secretary
National Treasury
Harambee Avenue, Nairobi

Dear CS

RE: LAND SETTLEMENT FUND – WRITE OFF OF OLD UN-ANALYZABLE BALANCES

The Land Settlement Fund (LSF) is a Fund established under Section 135 of the Land Act, 2012 as amended by Section 90 of the Land Laws (Amendment) Act, 2016 and administered by the Land Settlement Fund Board of Trustees. The Fund previously existed as the Agricultural Settlement Fund established in 1963 by section 168 of the Agriculture Act Cap. 318 (Legal Notice No. 352/1963) (Repealed), administered by the Settlement Fund Trustees (SFT), a body corporate established at the same time by section 167 of the same Act.

The Agricultural Settlement Fund (ASF) was set up to assist in the settlement programmes through a loan agreement of £7.5 million from the British Government, the Colonial (later Commonwealth) Development Corporation and the World Bank/International Bank of Reconstruction and Development (IBRD). The money was given to partly compensate white settlers who were leaving Kenya and the balance to establish the settlement schemes for Kenyans who had been displaced by the settlers. The SFT was therefore the statutory organ established for the purposes of executing the settlement programme.

The Trustees to the Fund consisted of Ministers at the time responsible for Finance, Agriculture and Lands. In 1986, through an SFT paper No. 463, the Trustees approved that the Minister for Finance takes the role of the Chair of the Trustees. The Trustees were mandated to manage the Fund and to purchase any land for settlement purposes and regularization of squatters. The arrangement between the Fund and the people to be settled, was something akin to a "land purchase on mortgage", whereby the farmers were regarded to have bought the land from the SFT through monies loaned to them from the Fund.

Further, the farmers were supposed to make periodic (half yearly) repayments of the loan to the Fund until the purchase price was fully paid. The land loan repayment period was set at thirty (30) years which included a grace period of two years. Only after the repayment was made in full by the settlers would the SFT discharge and transfer land to the beneficiaries to facilitate acquisition of the title deed to the land.

On 25th September 2009, the SFT was given the additional mandate to manage funds for purchase of land for resettlement of Internally Displaced Persons (IDPs), and people evicted from forests through a presidential directive. However, in August 2013 the government issued another executive order that land purchase for the resettlement exercise be stopped forthwith and a cash payment programme was adopted.

The promulgation of the new Constitution in 2010 and the enactment of the Land Act (2012), Land Registration Act (2012) and the National Land Commission Act (2012) redefined the functions and operations of the settlement activities. The Land Act (2012), section 134 vested the settlement programme under the National Land Commission (NLC) and the Land Settlement Fund under section 135. However, with a view to harmonize the Land Act (2012) with the Constitution, it was amended through the Land Law Amendment Act (2016) thus transferring the settlement programme to the National Government under the Ministry of Lands and Physical Planning.

Over the years, the Fund has prepared and submitted Financial Statements that consistently included static balances whose analyses were unknown. This was occasioned by non-submission of Financial Statements in the years between 1995 and 2008 after the National Treasury's mainframe computer system collapsed.

At the resumption of preparation of financial statements in the Year 2007/2008, the Fund used the last known balances as the block opening balances for the year though the same were not supported by any analyses as none were available. In subsequent years, these figures have continuously been brought forward in the statements and due to their lack of supporting schedules, they have been subject of annual audit queries every financial year.

In a previous appearance before the Public Accounts Committee, the matter was discussed and a proposal given for a committee to be formed to look into the dormant balances of the Fund and the Supplies Branch which were under the then larger Ministry of Land, Housing, Public Works and Urban Development and give appropriate recommendations.

The then Principal Secretary appointed officers to the committee but before it could sit, there was re-organization of the larger Ministry that created the Ministry of Land and Physical Planning as a discrete Ministry and hence the committee was left in limbo.

On 10th April 2018, The Cabinet Secretary, Ministry of Land and Physical Planning appeared before the Special Funds Accounts Committee of the National Assembly to respond to issues arising from the Report of the Auditor General on Financial Statements of the Agricultural Settlement Fund for the year ended 30th June, 2016 where the issue of static figures appearing as brought forward amounts without analyses was discussed.

The Cabinet Secretary requested the Committee to allow the Fund to re-capture all its data in its new Enterprise Resource Programme (ERP) so as to get the Fund's true financial position. The request was granted by the Special Funds Accounts Committee of the National Assembly. The task of reconstructing the database commenced in earnest on 11th April, 2018 and involved re-keying of all Area Lists, Charges, Loan repayments and discharges for all parcels of land in all schemes across the country since inception of the settlement program.

The reconstruction of the Fund's data was completed successfully and the Fund is now able to provide a history on each Settler/Parcel in all the Schemes and also provide ready information on all Parcels with outstanding loans and those already discharged. This is the position as reported in the Financial Statements for the year ended 30th June, 2019 (copy attached).

In Chapter Three, Section 37 (i) of the Fifth Report of the Special Funds Accounts Committee of the National Assembly on the Audited Financial Statements for The Agricultural Settlement Fund, Universal Service Fund and Water Sector Fund (copy attached), the Committee recommended that the Accounting Officer seeks approval of the Cabinet Secretary, the National Treasury, to write off the unaccounted balances in accordance with Section 69 of the Public Finance Management Act, 2012.

In view of the above, the purpose of this letter therefore is to seek your authority to expunge from our books the following un-analyzable brought forward balances still outstanding in the Fund's Financial Statements as at 30th June, 2019:

<u>Item</u>	<u>Amount</u>
Other Interest	414,723,598
Investment Valuations	1,138,485
Billed Amounts – Settlers	1,086,769,563
General Debtors	7,182,174
TOTAL	<u>1,509,813,820</u>

Yours

Sir Gwaka

muraguri

Dr. Nicholas Muraguri
Principal Secretary


Copy to: Farida Karoney, EGH
Cabinet Secretary
Ministry of Lands & Physical Planning
Ardhi House, Nairobi

Dr. Julius Muia, CBS
Principal Secretary
National Treasury
Nairobi

LAND SETTLEMENT FUND

STATUS OF IMPREST UNSURRENDERED AS AT 30/06/2019

S/NO.	NAME	P/NO	W/NO	AMOUNT	DATE ISSUED	DATE CLEARED
1	ADELAIDE AUMA	2006043933	3800814	294,150.00	02/11/2019	13/03/2020
2	PETER KITOO	1983091153	3463390	1,246,100.00	03/10/2019	08/05/2020
3	WINFRIDA GESARE ORROKI	1991018622	3800831	117,600.00	30/05/2019	26/08/2020
4	KABWIMA PETER RAREMA	1991074173	3766082	56,000.00	30/05/2019	20/07/2020
5	ABEL ATEKA	1999009692	3766040	87,500.00	01/05/2019	12/06/2020
6	MICHAEL YEGON	2012007668	3800853	68,600.00	19/04/2019	30/11/2019
7	JAMES MWAURA	1985009445	3766089	56,000.00	27/03/2019	20/07/2020
8	ABEL ATEKA	1999009692	3800980	87,500.00	22/03/2019	12/06/2020
9	ISAAC MUIGEI	1997019692	3800933	75,000.00	30/03/2019	12/06/2020
10	ISAAC MUIGEI	1997019692	3766018	75,000.00	31/01/2019	12/06/2020
11	ERICK KORIR	2006048234	3766027	200,000.00	04/01/2019	20/07/2020
12	JUSTUS MWEU LEVU	2006048349	3766041	50,000.00	31/01/2019	17/06/2020
13	BENARD OGECHI	2011046807	3766087	56,000.00	20/02/2019	20/06/2020
14	CHARLES WANDERI	2010015162	2770483	73,800.00	11/01/2016	25/11/2019
15	HENRY MWAURA	2015000587	3398651	50,400.00	07/02/2018	07/05/2020
16	DUNCAN KABARIRI	1984081761	2962672	31,500.00	05/01/2017	13/02/2020
17	MARY NDUNGA	1994072040	2639555	295,200.00	25/06/2016	24/04/2020
18	ANDREW K. LETING	2012006909	2474755	34,300.00	01/06/2016	09/01/2020
19	EDWARD NDEKE NJAGI	2008103658	2294895	52,650.00	08/07/2015	28/05/2020
	TOTAL			3,007,300.00		


 CHIEF ACCOUNTANT
 LAND SETTLEMENT FUND
 P.O. Box 30433-00100
 NAIROBI

REPUBLIC OF KENYA
IN THE ENVIRONMENT & LAND COURT AT NAKURU
E.L.C. SUIT NO. 19 OF 2020

MARYANNE CHEPROKIR & NATHAN WILLIAM
HINGA (Suing as the administrators of the estate of) ANTHONY
HINGA NJENGA alias LAWRENCE
ANTHONY HINGA (DECEASED) PLAINTIFF

VERSUS

NYOIKE NJENGA HINGA 1st DEFENDANT
CHARLES KIBANDI KATHLOYA (Sued as the executor of the
Will of Isabella Muthoni Njenga alias Isabella Muthoni Hinga alias
Muthoni Nyoiike Hinga) 2nd DEFENDANT
CHIEF LAND REGISTRAR 3rd DEFENDANT
SETTLEMENT FUND TRUSTEES 4th DEFENDANT
DIRECTOR OF PHYSICAL PLANNING 5th DEFENDANT

ORDER

THIS MATTER coming up on 11th March, 2020 before HON. JUSTICE D. OHUNGO for application dated 3rd March, 2020 and in the presence of Counsel for the Applicant herein IT IS HEREBY ORDERED as follows:-

1. THAT in the meantime, this honourable court has hereby issued a temporary injunction restraining the 3rd, 4th and 5th Defendants by themselves, their agents and or servants from selling, leasing, occupying, allocating, transferring and or subdividing the parcel of land known as L.R. No. 9216 or in any way interfering in any manner whatsoever.
2. THAT the application dated 3rd March, 2020 shall be heard on 12th May, 2020
3. THAT hearing notice to issue.

GIVEN UNDER the HAND and SEAL of this Honourable Court this 11th day of March, 2020.

HON. JUSTICE D. OHUNGO
JUDGE

ISSUED at NAKURU this 16th day of June, 2020.


DEPUTY REGISTRAR,
HIGH COURT OF KENYA, NAKURU.

PENAL NOTICE: TAKE NOTICE that if you disobey this order, you shall be in contempt of court and liable to imprisonment for a period not exceeding six (6) months and your property shall be liable to attachment by an order of the court.

