

Approved for tabling in the House.

REPUBLIC OF KENYA



*SWA*  
*8/6/2022*

TWELFTH PARLIAMENT – SIXTH SESSION

THE NATIONAL ASSEMBLY

PUBLIC INVESTMENTS COMMITTEE

EXIT REPORT

FOR

12<sup>TH</sup> PARLIAMENT

(2017-2022)

THE NATIONAL ASSEMBLY	
DATE: 08 JUN 2022 <i>Wednesday</i>	
TABLED BY:	<i>Chairperson, PIC</i>
CLERK AT THE TABLE:	<i>Mainah W. Nguni</i>

Directorate of Audit, Appropriations and Other Select Committees  
National Assembly  
Parliament Buildings  
NAIROBI

June, 2022

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## LIST OF ACRONYMS/ABBREVIATIONS

Art.	-	Article
CBS	-	Chief of the Order of the Burning Spear
M.P	-	Member of Parliament
PIC	-	Public Investments Committee
S.O	-	Standing Orders

## CHAIRPERSON'S FOREWORD

The Public Investments Committee is one of the three Watchdog Committees in the twelfth Parliament that examines reports of the Auditor-General laid before the National Assembly to ensure probity, efficiency and effectiveness in the use of public funds. The Committee is established pursuant to Standing Order 206 to examine the working of public investments based on their audited reports and accounts. This ensures implementation of *Article 229(8)* of the Constitution of Kenya, 2010 on reports laid before the House by the Auditor-General which provides that *"Within three months after receiving an audit report, Parliament shall debate and consider the report and take appropriate action"*.

The Committee is mandated to examine the audited accounts of more than two hundred and fifty state corporations undertaking different mandates in their respective sectors. Considering this huge volume of accounts to be examined, the Committee faced the challenge of prioritizing State Corporations to be examined given the limited time. The Committee resolved to prioritize examination of audited accounts for state corporations that have the highest turnover as well as those that offer critical services to the country.

This report contains a summary of the Public Investments Committee's work during the twelfth Parliament in undertaking its mandate under Standing Order 206 including the audit reports examined, inquiries undertaken, achievements, challenges faced and policy recommendations to address challenges and enhance effectiveness of the Committee's oversight mandate.

The Committee's operations were affected by the covid-19 pandemic that made it difficult for the Committee to have physical meetings and examine documents submitted at the earlier stages of the pandemic due to the containment measures instituted by the Government. This meant the Committee had to reduce its sittings frequency and amount of time spent in looking at each State Corporation's Audit Reports.

The Committee appreciates the Offices of the Speaker and the Clerk of the National Assembly for the support accorded to it to enable it to operationalize its mandate. The Committee further extends its appreciation to the Office of the Auditor-General for the services they offered to it during the entire period.

I also extend my appreciation to my fellow Members of the Committee whose immense contributions and dedication to duty has enabled the Committee to examine the audit queries and produce this report.

On behalf of the Public Investments Committee, and pursuant to National Assembly Standing Order 199(6), it is my pleasant duty and honour to present to this 24<sup>th</sup> Report of the Public Investments Committee report on Audited Financial Statements for **thirty state** corporations.

**THE HON. ABDULLSWAMMAD SHARIFF NASSIR, M.P**  
**CHAIRPERSON, PUBLIC INVESTMENTS COMMITTEE.**

## **1.0 PREFACE**

### **1.1 Establishment of Committee**

1. The power of each House of Parliament to establish committees and to make Standing Orders for the orderly conduct of its proceedings, including the proceedings of its committees is provided under Art. 124 of the Constitution of Kenya, 2010.
2. The National Assembly Standing Orders has established various committees of the House with distinct Mandates. These Committees under the Directorate of Audit, Appropriations and Other Select Committees play a pivotal role of facilitating the National Assembly fulfill its constitutional mandate of allocation of national revenue, appropriation of funds and oversight over national revenue, expenditure and State organs.
3. The Public Investments Committee is established under National Assembly Standing Order (S.O.) 206 and is responsible for the examination of the working of public investments.

### **1.2 Mandate of the Committee**

4. The Committee is mandated to:
  - (i) examine the reports and accounts of the public investments;
  - (ii) examine the reports, if any, of the Auditor General on the public investments; and
  - (iii) examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.
5. The Committee is excluded from dealing with the following: -
  - (iv) matters of major Government policy as distinct from business or commercial functions of the public investments;
  - (v) matters of day-to-day administration; and,

- (vi) matters for the consideration of which machinery is established by any special statute under which a particular public investment is established.

### 1.3 Committee Membership

6. The Committee comprised of the following members:-

#### 1<sup>st</sup> Session

1. The Hon. Abdullswamad Shariff Nassir , MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Dr. Chris Wamalwa, CBS MP.
4. The Hon. John Muchiri Nyaga, M.P.
5. The Hon. Raphael Wanjala, MP.
6. The Hon. James Githua Kamau Wamacukuru, M.P.
7. The Hon. Joash Nyamache Nyamoko, M.P.
8. The Hon. Purity Wangui Ngirici, M.P.
9. The Hon. Omar Mohamed Maalim Hassan, M.P.
10. The Hon. Mary Wamaua Njoroge, M.P.
11. The Hon. Mohamud Sheikh Mohammed, M.P.
12. The Hon. Rashid Amin, MP.
13. The Hon. Babu Owino, MP.
14. The Hon. Ahmed Kolosh, MP.
15. The Hon. Paul Katana, MP.
16. The Hon. Mohamed Hire Garane, M.P.
19. The Hon. Zachary Kwenya Thuku, M.P.
17. The Hon. Gideon Mulyungi, MP.
18. The Hon. Nicholas Tindi Mwale, MP.
19. The Hon. Ahmed Kolosh Mohamed, MP

#### 2<sup>nd</sup> Session

1. The Hon. Abdullswamad Shariff Nassir, MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Dr. Chris Wamalwa, CBS, MP.
4. The Hon. John Muchiri Nyaga, M.P.
5. The Hon. Raphael Wanjala, MP.
6. The Hon. James Githua Kamau Wamacukuru, M.P.
7. The Hon. Joash Nyamache Nyamoko, M.P.
8. The Hon. Purity Wangui Ngirici, M.P.
9. The Hon. Omar Mohamed Maalim Hassan, M.P.
10. The Hon. Mary Wamaua Waithira Njoroge, M.P.



11. The Hon. Mohamud Sheikh Mohammed, M.P.
12. The Hon. Rashid Amin, MP.
13. The Hon. Babu Owino, MP.
14. The Hon. Ahmed Kolosh, MP.
15. The Hon. Paul Katana, MP.
16. The Hon. Mohamed Hire Garane, M.P.
19. The Hon. Zachary Kwenya Thuku, M.P.
17. The Hon. Justus Gesito, MP.
18. The Hon. Gladys Wanga, CBS, MP.
19. The Hon. Ahmed Kolosh Mohamed, MP

### **3<sup>rd</sup> Session**

1. The Hon. Abdullswamad Shariff Nassir, MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Dr. Chris Wamalwa, CBS MP.
4. The Hon. John Muchiri Nyaga, M.P.
5. The Hon. Raphael Wanjala, MP.
6. The Hon. James Githua Kamau Wamacukuru, M.P.
7. The Hon. Joash Nyamache Nyamoko, M.P.
8. The Hon. Purity Wangui Ngirici, M.P.
9. The Hon. Omar Mohamed Maalim Hassan, M.P.
10. The Hon. Mary Wamaua Njoroge, M.P.
11. The Hon. Mohamud Sheikh Mohammed, M.P.
12. The Hon. Rashid Amin, MP.
13. The Hon. Babu Owino, MP.
14. The Hon. Ahmed Kolosh, MP.
15. The Hon. Paul Katana, MP.
16. The Hon. Mohamed Hire Garane, M.P.
19. The Hon. Zachary Kwenya Thuku, M.P.
17. The Hon. Justus Gesito, MP.
18. The Hon. Gladys Wanga, CBS MP.
19. The Hon. Ahmed Kolosh Mohamed, MP

### **4<sup>th</sup> Session**

1. The Hon. Abdullswamad Shariff Nassir, MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Raphael Bitta Sauti Wanjala, MP.
4. The Hon. James Githua Kamau Wamacukuru, M.P.
5. The Hon. Omar Mohamed Maalim Hassan, M.P.
6. The Hon. Mary Wamaua Njoroge, M.P.
7. The Hon. Rashid Amin, MP.



8. The Hon. Babu Owino Paul Ongili, MP.
9. The Hon. Paul Kahindi Katana, MP.
10. The Hon. Mohamed Hire Garane, M.P.
11. The Hon. Zachary Kwenya Thuku, M.P.
12. The Hon. Kibiwot, Julius Melly, M.P.
13. The Hon. Mboko, Mishi Juma Khamisi, M.P.
14. The Hon. Kajwang', Francis Tom Joseph, M.P.
15. The Hon. Passaris, Esther Muthoni Rosanna, M.P.
16. The Hon. Kandie, Joshua Chepyegon, M.P.
17. The Hon. Wachira, Rahab Mukami, M.P.
18. The Hon. Robi, Mathias Nyamabe, M.P.
19. The Hon. Oluoch, Anthony Tom, M.P.

#### **5th Session**

1. The Hon. Abdullswamad Shariff Nassir, MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Raphael Bitta Sauti Wanjala, MP.
4. The Hon. James Githua Kamau Wamacukuru, M.P.
5. The Hon. Omar Mohamed Maalim Hassan, M.P.
6. The Hon. Mary Wamaua Njoroge, M.P.
7. The Hon. Rashid Amin, MP.
8. The Hon. Babu Owino Paul Ongili, MP.
9. The Hon. Paul Kahindi Katana, MP.
10. The Hon. Mohamed Hire Garane, M.P.
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19. The Hon. Oluoch, Anthony Tom, M.P.

#### **6th Session**

1. The Hon. Abdullswamad Shariff Nassir, MP – **Chairperson**
2. The Hon. Ahmed Abdisalan Ibrahim, MP – **Vice Chairperson**
3. The Hon. Raphael Bitta Sauti Wanjala, MP.
4. The Hon. James Githua Kamau Wamacukuru, M.P.
5. The Hon. Omar Mohamed Maalim Hassan, M.P.
6. The Hon. Mary Wamaua Njoroge, M.P.

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15. The Hon. Passaris, Esther Muthoni Rosanna, M.P.
16. The Hon. Kandie, Joshua Chepyegon, M.P.
17. The Hon. Wachira, Rahab Mukami, M.P.
18. The Hon. Robi, Mathias Nyamabe, M.P.
19. The Hon. Mwambire, Teddy, M.P.

#### 7. Changes within the Committee membership during the term

- |  |   |           |
|--|---|-----------|
| 1. The Hon. Gideon Mulyungi, MP                      | - | 2017-2018 |
| 2. The Hon. Nicholas Tindi Mwale, MP                 | - | 2017-2018 |
| 3. The Hon. Ahmed Kolosh Mohamed, MP                 | - | 2017-2019 |
| 4. The Hon. Mohamud Sheikh Mohammed, M.P.            | - | 2017-2019 |
| 5. The Hon. Dr. Chris Wamalwa, MP.                   | - | 2017-2019 |
| 6. The Hon. John Muchiri Nyaga, M.P.                 | - | 2017-2019 |
| 7. The Hon. Joash Nyamache Nyamoko, M.P.             | - | 2017-2019 |
| 8. The Hon. Oluoch, Anthony Tom, M.P.                | - | 2020-2021 |
| 9. The Hon. Gladys Wanga, M.P                        | - | 2019-2021 |
| 10. The Hon. Kibiwot, Julius Melly, M.P.             | - | 2020-2022 |
| 11. The Hon. Mboko, Mishi Juma Khamisi, M.P.         | - | 2020-2022 |
| 12. The Hon. Kajwang', Francis Tom Joseph, M.P.      | - | 2020-2022 |
| 13. The Hon. Passaris, Esther Muthoni Rosanna, M.P.- | - | 2020-2022 |
| 14. The Hon. Kandie, Joshua Chepyegon, M.P.          | - | 2020-2022 |
| 15. The Hon. Wachira, Rahab Mukami, M.P.             | - | 2020-2022 |
| 16. The Hon. Robi, Mathias Nyamabe, M.P.             | - | 2020-2022 |
| 17. The Hon. Oluoch, Anthony Tom, M.P.               | - | 2020-2021 |
| 18. The Hon. Mwambire, Teddy, M.P.                   | - | 2021-2022 |

#### 1.4 Committee Secretariat

#### 8. The Secretariat supporting the Committee comprises of the following staff:

- |                    |   |   |
|--------------------|---|---|
| 1. Mr. Evans Oanda | - | Principal Clerk Assistant II<br>(Head of Secretariat) |
|--------------------|---|---|

- |    |                        |   |                             |
|----|------------------------|---|-----------------------------|
| 2. | Mr. Mohamed Boru       | - | Clerk Assistant II          |
| 3. | Ms. Marlene Ayiro      | - | Principal Legal Counsel II  |
| 4. | Mr. Cyrille Mutali     | - | Fiscal Analyst              |
| 5. | Ms. Deborah Mupusi     | - | Media Relations Officer III |
| 6. | Ms. Euridice Nzioka    | - | Audio Recording Officer     |
| 7. | Mr. Wilson Angatangori | - | Senior Sergeant-at-Arms     |

## 2.0 BACKGROUND INFORMATION

### 2.1 Legal framework

9. Art. 93 (1) of the Constitution of Kenya establishes Parliament of Kenya which consists of the National Assembly and the Senate. Further, Art 95 provides for the role of the National Assembly amongst others to:
  - (i) deliberate on and resolve issues of concern to the people;
  - (ii) enact legislations
  - (iii) determine allocation of national revenue between the two levels of governments the National government and County governments;
  - (iv) appropriate funds for expenditure by the national government and national State organs;
  - (v) exercise oversight over national revenue and its expenditure;
  - (vi) exercise oversight over State organs; and
  - (vii) review the conduct in the office of the President, Deputy President and other State officers and initiate the process of removal from office.
10. In addition, Art 124 of the Constitution empowers Parliament to establish Committees and to make Standing Orders for orderly conduct of its proceedings including the proceedings of its Committee.
11. The National Assembly Standing Orders has established various Committees of the House with distinct mandates.
12. The Public Investments Committee is established under the National Assembly Standing Order (S.O.) 206 and is responsible for the examination of the working of public investments based on their audited reports and accounts. It is mandated to-
  - (i) examine the reports and accounts of the public investments.
  - (ii) examine the reports, if any, of the Auditor General on the public investments; and

- (iii) examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

	State Corporation	FYs examined in the 22 <sup>nd</sup> report	FYs examined in the 23 <sup>rd</sup> Report	FYs examined in the 24 <sup>th</sup> Report
				2019/20
79.	Kenya School of Government			
80.	Kenya School of Law	2014/2015 to 2016/2017		
81.	Kenya School of Monetary Studies			
82.	Kenya Seed Company Ltd.			
83.	Kenya Sugar Board			
84.	Kenya Tourist Development Corporation			
85.	Kenya Trade Network Agency			
86.	Kenya Universities and Colleges Central Placement Service		2014/2015 to 2016/2017	
87.	Kenya Urban Roads Authority		2014/2015 to 2016/2017	
88.	Kenya Vision 2030 Secretariat			
89.	Kenya Wildlife Services		2012/2013 to 2016/2017	2017/18 & 2018/19
90.	Kenyatta International Convention Centre			2013/14 to 2016/17
91.	Kenyatta National Hospital			FY 2013/14 to FY 2017/18
92.	Kenyatta University			
93.	Kerio Valley Development Authority			
94.	Kipchabo Tea Factory			
95.	Kisii University			
96.	Lake Basin Development Authority			
97.	Lake Victoria North Water Services Board			
98.	LAPSSET Corridor Development Authority		2013/2014 to 2015/2016	
99.	Local Authority Provident Fund			
100.	Machakos University College			
101.	Masinde Muliro University of Science & Technology			
102.	Media Council of Kenya			
103.	Micro and Small Enterprises Authority			
104.	Moi Teaching and Referral Hospital			



	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
105.	Moi University			
106.	National Aids Control Council	2012/2013 to 2016/2017		
107.	National Authority for the Campaign Against Alcohol & Drug Abuse		2013/2014 to 2016/2017	
108.	National Bio-Safety Authority			
109.	National Centre for International Arbitration	2016/2017		
110.	National Cereals and Produce Board	2015/2016 to 2016/2017		
111.	National Cohesion and Integration Commission			
112.	National Commission for Science, Technology & Innovation			
113.	National Communication Secretariat		2008/2009 to 2015/2016	
114.	National Construction Authority			
115.	National Council for Population & Development	2014/2015 to 2015/2016		
116.	National Crime Research Centre			
117.	National Drought Management Authority		2013/2014 to 2017/2018	
118.	National Environment Management Authority			2011/12 to 2017/18
119.	National Environment Trust Fund			
120.	National Hospital Insurance Fund	2015/2016 to 2016/2017		FY 2017/18
121.	National Housing Corporation			2012/13 to 2016/17
122.	National Industrial Training Authority			
123.	National Irrigation Board		2014/2015 to 2016/2017	
124.	National Museums of Kenya			
125.	National Oil Corporation of Kenya			
126.	National Social Security Fund	2012/2013 to 2014/2015	2016/2017 to 2017/2018	2018/19
127.	National Transport and Safety		2015/2016 to	2017/18 to



	State Corporation	FYs examined in the 22 <sup>nd</sup> report	FYs examined in the 23 <sup>rd</sup> Report	FYs examined in the 24 <sup>th</sup> Report
	Authority		2016/2017	2019/20
128.	National Water Conservation & Pipeline Corporation			
129.	NEPAD Kenya Secretariat			
130.	New Kenya Cooperative Creameries		2011/2012 to 2017/2018	
131.	Northern Water Services Board			2011/12 to 2017/18
132.	Nursing Council of Kenya			
133.	Nzoia Sugar Company			
134.	Pest Control Products Board		2013/2014 to 2016/2017	
135.	Pharmacy and Poisons Board			2011/12 to 2017/18
136.	Policyholders Compensation Fund			
137.	Postal Corporation of Kenya			2012/13 to 2017/18
138.	Privatization Commission	2007/2008 to 2016/2017		
139.	Public Complaints Committee on Environment			
140.	Public Procurement Oversight Authority		2014/2015 to 2016/2017	
141.	Pyrethrum Directorate of AFFA			
142.	Retirements Benefits Authority			
143.	Rivatex East Africa Ltd			2015/16 to 2017/18
144.	Rural Electrification & Renewable Energy Corporation			2006/07 to 2019/20
145.	Rongo University			

	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
146.	Sacco Societies Regulatory Authority		2014/2015 to 2016/2017	
147.	School Equipment Production Unit			
148.	South Eastern Kenya University		2013/14 to 2016/2017	
149.	South Nyanza Sugar Company			
150.	Sports Stadia Management Board			
151.	State Corporations Appeals Tribunal		2013/2014 to 2016/2017	
152.	Sugar Development Fund			
153.	Sunset Hotel			
154.	Taita Taveta University College			
155.	Tana & Athi Rivers Development Authority		2014/2015 to 2017/2018	
156.	Tea Board of Kenya			
157.	Tea Research Institute of Kenya			
158.	Technical and Vocational Education	2015/2016 to 2016/2017		
159.	Technical University of Kenya			
160.	Tourism Fund			2011/12 to 2017/18
161.	Transition Authority			
162.	Unclaimed Financial Assets Authority	2014/2015 to 2016/2017		
163.	University of Eldoret			
164.	University of Nairobi Enterprises and Services Ltd			
165.	University of Nairobi Pension Scheme			
166.	Uwezo Fund			
167.	Veterinary Board of Kenya		2014/2015 to 2017/18	
168.	Water Sector Trust Fund			2004/05 to 2018/19

## **3.2 Oversight**

### **3.2.1 Audited Financial statements**

15. The Public Investments Committee oversights the financial management of State Corporations based on their audited financial statements.
16. The Committee considered the financial statements of 85 State Corporations cumulatively covering a total of 377 financial years. The list of audited accounts examined is attached as Annex 1.
17. Pursuant its mandate under Standing Order No. 206, the Committee conducts inquiries on various matters brought to its attention regards to whether public investments are managed in accordance with sound financial or business principles and prudent commercial practices.

### **3.2.2 Inquiries**

18. The Committee conducted a number of inquiries during the 12<sup>th</sup> Parliament as highlighted below:
  - (i) Inquiry into the Procurement Process and Implementation of Excisable Goods Management System (EGMS) by the Kenya Revenue Authority; in May 2019. The Committee's inquiry and recommendations streamlined the collection of Excise Tax and exempted basic goods like water from taxation.
  - (ii) Inquiry into the Safety of Ferries Operated by Kenya Ferry Services as Observed by the Auditor General in the financial statements of Kenya Ferry Services; in December, 2019. Following an inquiry by the Committee, it was established that the safety of the ferry service at Likoni channel was largely caused by underfunding to this State Corporation for the repair and maintenance of ferries operated by Kenya Ferry Services. Funds were availed following years of underfunding that exposed ferry users to danger.
  - (iii) Inquiry into the on Procurement of Pre-Export Verification of Conformity to Standard Services for Used Motor Vehicles, Mobile Equipment and Used Spare

Parts by the Kenya Bureau of Standards; in June 2020. The Committee's recommendations ensured the safety of vehicles imported into Kenya by harmonizing the process of inspection of vehicles imported into the country.

(iv) Inquiry into the Utilization of Covid-19 Funds by Kenya Medical Supplies Authority in June 2021. The Public Investments Committee called for a special audit by the Auditor General following receipt of information that the Kenya Medical Supplies had been involved in mismanagement of Covid-19 resources. The Committee's subsequent inquiry laid bare the gross mismanagement of Covid-19 funds by KEMSA and recommended for punitive action to be taken against the Management and the Board of the Authority as well as private entities involved in the actions that led to loss of public funds.

### **3.2.3 Oversight Milestones**

19. The Committee also recommended a number of structural and administrative interventions that led to prudent management of public investments.
20. The PIC ensured the safety of public land and assets by following up on registration of title documents for assets owned by various State Corporations. Various State Corporations lacked title deeds for their land opening up these State assets to fraudulent acquisition by unscrupulous parties. Through the intervention of the Committee, many of these State Corporations were able to secure titles and allotment letters, securing public land that could have otherwise been claimed by other parties.
21. The Committee also recommended State Corporations to settle pending bills as and when they arise to avoid repeated flagging of such audit queries by the Auditor General. Through the continuous review of audited accounts of these Corporations, the Committee has been able to see improvement in clearance of pending bills.

22. The Public Investments Committee also flagged stalled projects in various State Corporations including the NSSF's Hazina Towers, the Kenya National Examination Council's Mitihani House and KIRDI headquarters. The recommendations of the Committee led to budgetary allocations that saw the completion of these stalled projects, reducing contractor's interest claims, providing value for money to taxpayers and providing income for these State Corporations.
23. The Committee recommended that accounting officers should submit the relevant audit documents to the Office of the Auditor General. A significant number of audit queries arise from failure to submit audit documents in time. This makes it difficult for the Auditors and the Committee to examine the Reports efficiently.
24. In certain instances, the intervention of the Committee saved taxpayers funds from contractor claims in projects undertaken by various State Corporations. Through the intervention of the Public Investments Committee, a dispute between National Social Security Funds and a contractor for the Hazina Tower project was resolved and the contractor's interest claim was reduced by Kshs. 6.8 Billion. The review and downscaling of contractor's claim for the construction of NSSF's Hazina Tower Complex was a significant achievement that ensured the continuation of the stalled project and saved taxpayers funds.
25. The Public Investments Committee reduced the backlog of audit reports from the Office of the Auditor General through examination of over 377 audit reports from various State Corporations. Despite this, a huge backlog that has accumulated over many years still exists. The list of unexamined audit reports is attached as Annex 2 whereas Annex 3 shows the list of all the State Corporations and the status of their examined audit reports.



#### 4.0 CHALLENGES AND OPPORTUNITIES

26. In conducting its mandate the Public Investments Committee faced a number of challenges.
27. **Limited time to consider audited financial statements** - The Committee has to consider audited reports of over 300 State Corporations every year. This has seen a backlog of audit reports accumulate over the years with new reports issued every year adding to the backlog. Despite reducing the backlog of unexamined audit reports, the Committee was still left with a huge backlog due to the sheer number of annual reports submitted by the Auditor General for examination by one Committee with limited time.
28. **Delayed submission of audit documents** - Failure by accounting officers to submit documents in time gave rise to a significant number of audit queries arise. This made it difficult for the Auditors and the Committee to examine the Reports efficiently.
29. **Covid-19 pandemic** - The Committee's work plan also was significantly affected by the disruptions caused by the COVID-19 pandemic. This was particularly so during periods when Government employees were advised to work from home. With virtual meetings restricted for audit committees, the Public Investments Committee had to cancel some sittings during the session.
30. **Delay in appointment of Members of the Board of State Corporations and substantive Chief Executive Officers of State Corporations:** The Committee has consistently observed that some State Corporations operate without duly constituted Boards for an inordinately long period of time contrary to the Employment Act 2007, Code of Regulations for Public Service and the Mwongozo Code of Governance for State Corporations
31. **Limited performance audit** – The audit process pays very little focus on Performance-Based Budgeting/Performance Auditing that concentrates on the results that are being delivered for resources provided, rather than just how much money is being spent, with the aim of strengthening resource allocation, effectiveness, efficiency and accountability.
32. The Committee however sees several opportunities to enhance its efficiency on oversight of the financials of State Corporations. The split of the Public Investments into three Committees that focus on specific thematic sectors will

greatly increase the ability of each Committee to reduce the backlog of unexamined audited accounts in the respective sectors.

33. Additional funding to the Office of the Auditor will enable the Committee to establish the results that are being delivered for resources provided to State Corporations through performance-based auditing. This can advise resource allocation and enhance effectiveness, efficiency and accountability in use of public resources.



## 6.0 Recommendations

1. The Government of Kenya should build technical and financial capacity of Public Finance Management Officers in implementing projects through Public Private Partnerships (PPP). This will enhance efficiency and effectiveness in executing such projects.
2. Tracking of the implementation status of PIC/PAC Reports: There is need for the National Treasury to submit to Parliament, by way of an annual National Treasury Memorandum, the status of implementation of recommendations of PAC and PIC reports. This would minimize audit queries that keep recurring in the Auditor General's annual report as well as assist tracking of the progress of implementation of the recommendations in special reports.
3. The Committee recommends that there is timely appointment of Board members in State Corporations for effective operation and as a good governance measure.
4. The Committee recognizes the integral role played by the Office of the Auditor General in ensuring prudent use of public resources. The OAG is however constrained in fully undertaking its mandate owing to shortage of technical staff and inadequate budgetary provisions. The Committee therefore recommends that the Office of the Auditor General be strengthened by way of enhancing its budgetary allocation and staffing levels to ensure that it enhances its public audit function.

Signature: .....

Date: 08/06/2022 .....

**Hon. Abdullswammad Shariff Nassir**

**Chairperson, Public Investments Committee.**

THE NATIONAL ASSEMBLY	
DATE: 08 JUN 2022	DAY: .....
TABLED BY: .....	.....
.....	.....

## **ANNEXURES**

**Annex 1-** List of State Corporations and audited accounts examined in 12<sup>th</sup> Parliament

**Annex 2** – List of unexamined audited accounts at end of 12<sup>th</sup> Parliament

**Annex 3** – Full Matrix of State Corporations and the status of their examined audited accounts

# ANNEX 1



**Annex 1: SCHEDULE OF EXAMINED ACCOUNTS IN THE 22<sup>nd</sup> –  
24<sup>th</sup> REPORTS OF THE PUBLIC INVESTMENTS COMMITTEE**

	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
1.	Agricultural Finance Corporation			
2.	Agro-Chemical and Food Company Ltd.			
3.	Anti-Counterfeit Agency			
4.	Athi Water Services Board			2014/15 to 2017/18
5.	Bomas of Kenya		2013/2014 to 2016/2017	2017/18 & 2018/19
6.	Brand Kenya Board			
7.	Bukura Agricultural College			
8.	Capital Markets Authority			
9.	Central Bank of Kenya		2012/2013 to 2017/2018	
10.	Centre for Mathematics, Science and Technology Education in Africa	2015/2016 to 2016/2017		
11.	Coast Development Authority		2012/2013 to 2017/2018	
12.	Coast Water Services Board		2015/2016 to 2017/2018	
13.	Coffee Research Foundation			
14.	Commission for University Education		2016/2017	
15.	Communication Authority		2013/2014 to 2016/2017	
16.	Competition Authority of Kenya	2014/2015 to 2016/2017		
17.	Consolidated Bank of Kenya			
18.	Cotton Development Authority			
19.	Council for Legal Education		2015/2016 to 2017/18	
20.	Development Bank of Kenya			
21.	Embu University College			
22.	Energy Regulatory Commission			
23.	Engineers Board of Kenya		2014/2015 to 2016/2017	
24.	Ewaso Ng'iro North Development Authority			
25.	Ewaso Ng'iro South Development Authority		2012/2013 to 2016/2017	



	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
26.	Export Promotion Council		2010/2011 to 2016/2017	
27.	Geothermal Development Company	2015/2016		2016/17
28.	Golf Hotel			
29.	Higher Education Loans Board			
30.	Horticultural Crops Development Authority			
31.	Information, Communication & Technology Authority			
32.	Insurance Regulatory Authority			
33.	Jaramogi Oginga Odinga University of Science & Technology			
34.	Jomo Kenyatta Foundation	2010/2011 to 2016/2017		
35.	Kenya Accountants and Secretaries Examinations Board		2015/2016 to 2016/17	
36.	Kenya Airports Authority		2012/2013 to 2015/2016	2016/17 & 2017/18
37.	Kenya Bureau of Standards			
38.	Kenya Civil Aviation Authority			
39.	Kenya Copyright Board	2014/2015 to 2016/2017fte ch		
40.	Kenya Dairy Board			
41.	Kenya Electricity Generating Company			2014/15 to 2019/20
42.	Kenya Electricity Transmission Company Ltd.	2013/2014 to 2015/2016		
43.	Kenya Ferry Services Ltd		2015/2016 to 2017/2018	
44.	Kenya Film Classification Board			
45.	Kenya Forest Service			
46.	Kenya Forestry Research Institute			
47.	Kenya Industrial Research Development Institute	2012/2013 to 2015/2016		
48.	Kenya Institute of Curriculum Development		2013/2014 to 2016/2016	
49.	Kenya Institute of Public Policy Research and Analysis			
50.	Kenya Investment Authority		2014/2015 to 2016/2017	

	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
51.	Kenya Literature Bureau		2014/2015 to 2017/2018	
52.	Kenya Marine & Fisheries Research Institute			2012/13 to 2018/19
53.	Kenya Maritime Authority		2015/2016 to 2016/2017	2017/18
54.	Kenya Meat Commission			
55.	Kenya Medical Laboratory Technicians & Technologists Board			
56.	Kenya Medical Practitioners and Dentists Board		2013/14 to 2016/17	
57.	Kenya Medical Research Institute			
58.	Kenya Medical Supplies Authority	2012/2013 to 2016/2017		
59.	Kenya Medical Training College		2012/2013 to 2016/2017	
60.	Kenya National Assurance Company		2014/2015 to 2017/2018	
61.	Kenya National Bureau of Statistics			2015/16 to 2018/19
62.	Kenya National Commission for UNESCO		2014/2015 to 2017/2018	
63.	Kenya National Examination Council		2015/2016 to 2016/2017	
64.	Kenya National Highways Authority		2014/2015 to 2015/2016	2017/18 to 2019/20
65.	Kenya National Library Services	2013/2014 to 2016/2017		
66.	Kenya National Qualifications Authority			2018/19 & 2019/20
67.	Kenya Nuclear Electricity Board		2013/2014 to 2015/2016	
68.	Kenya Ordnance Factories Corporation			
69.	Kenya Petroleum Refineries Ltd.			
70.	Kenya Pipeline Company		2015/2016 to 2016/17	
71.	Kenya Plant Health Inspectorate Service		2011/2012 to 2016/2017	



	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
72.	Kenya Ports Authority		2014/2015 to 2016/2017	2017/18 to 2018/19
73.	Kenya Power Ltd.	2012/2013 to 2016/2017		
74.	Kenya Railways Corporation	2015/2016 to 2016/2017		2017/18
75.	Kenya Re-Insurance Corporation			
76.	Kenya Revenue Authority		2014/2015	
77.	Kenya Roads Board			2012/13 to 2019/20
78.	Kenya Rural Roads Authority			2014/15 to 2019/20
79.	Kenya School of Government			
80.	Kenya School of Law	2014/2015 to 2016/2017		
81.	Kenya School of Monetary Studies			
82.	Kenya Seed Company Ltd.			
83.	Kenya Sugar Board			
84.	Kenya Tourist Development Corporation			
85.	Kenya Trade Network Agency			
86.	Kenya Universities and Colleges Central Placement Service		2014/2015 to 2016/2017	
87.	Kenya Urban Roads Authority		2014/2015 to 2016/2017	
88.	Kenya Vision 2030 Secretariat			
89.	Kenya Wildlife Services		2012/2013 to 2016/2017	2017/18 & 2018/19
90.	Kenyatta International Convention Centre			2013/14 to 2016/17
91.	Kenyatta National Hospital			FY 2013/14 to FY 2017/18
92.	Kenyatta University			
93.	Kerio Valley Development Authority			
94.	Kipchabo Tea Factory			
95.	Kisii University			
96.	Lake Basin Development Authority			
97.	Lake Victoria North Water Services Board			
98.	LAPSSET Corridor Development Authority		2013/2014 to 2015/2016	
99.	Local Authority Provident Fund			

	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
100.	Machakos University College			
101.	Masinde Muliro University of Science & Technology			
102.	Media Council of Kenya			
103.	Micro and Small Enterprises Authority			
104.	Moi Teaching and Referral Hospital			
105.	Moi University			
106.	National Aids Control Council	2012/2013 to 2016/2017		
107.	National Authority for the Campaign Against Alcohol & Drug Abuse		2013/2014 to 2016/2017	
108.	National Bio-Safety Authority			
109.	National Centre for International Arbitration	2016/2017		
110.	National Cereals and Produce Board	2015/2016 to 2016/2017		
111.	National Cohesion and Integration Commission			
112.	National Commission for Science, Technology & Innovation			
113.	National Communication Secretariat		2008/2009 to 2015/2016	
114.	National Construction Authority			
115.	National Council for Population & Development	2014/2015 to 2015/2016		
116.	National Crime Research Centre			
117.	National Drought Management Authority		2013/2014 to 2017/2018	
118.	National Environment Management Authority			2011/12 to 2017/18
119.	National Environment Trust Fund			
120.	National Hospital Insurance Fund	2015/2016 to 2016/2017		FY 2017/18
121.	National Housing Corporation			2012/13 to 2016/17
122.	National Industrial Training Authority			
123.	National Irrigation Board		2014/2015 to 2016/2017	
124.	National Museums of Kenya			
125.	National Oil Corporation of Kenya			

	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
126.	National Social Security Fund	2012/2013 to 2014/2015	2016/2017 to 2017/2018	2018/19
127.	National Transport and Safety Authority		2015/2016 to 2016/2017	2017/18 to 2019/20
128.	National Water Conservation & Pipeline Corporation			
129.	NEPAD Kenya Secretariat			
130.	New Kenya Cooperative Creameries		2011/2012 to 2017/2018	
131.	Northern Water Services Board			2011/12 to 2017/18
132.	Nursing Council of Kenya			
133.	Nzoia Sugar Company			
134.	Pest Control Products Board		2013/2014 to 2016/2017	
135.	Pharmacy and Poisons Board			2011/12 to 2017/18
136.	Policyholders Compensation Fund			
137.	Postal Corporation of Kenya			2012/13 to 2017/18
138.	Privatization Commission	2007/2008 to 2016/2017		
139.	Public Complaints Committee on Environment			
140.	Public Procurement Oversight Authority		2014/2015 to 2016/2017	
141.	Pyrethrum Directorate of AFFA			
142.	Retirements Benefits Authority			
143.	Rivatex East Africa Ltd			2015/16 to 2017/18
144.	Rural Electrification & Renewable Energy Corporation			2006/07 to 2019/20
145.	Rongo University			
146.	Sacco Societies Regulatory Authority		2014/2015 to 2016/2017	
147.	School Equipment Production Unit			
148.	South Eastern Kenya University		2013/14 to 2016/2017	
149.	South Nyanza Sugar Company			



	<b>State Corporation</b>	<b>FYs examined in the 22<sup>nd</sup> report</b>	<b>FYs examined in the 23<sup>rd</sup> Report</b>	<b>FYs examined in the 24<sup>th</sup> Report</b>
150.	Sports Stadia Management Board			
151.	State Corporations Appeals Tribunal		2013/2014 to 2016/2017	
152.	Sugar Development Fund			
153.	Sunset Hotel			
154.	Taita Taveta University College			
155.	Tana & Athi Rivers Development Authority		2014/2015 to 2017/2018	
156.	Tea Board of Kenya			
157.	Tea Research Institute of Kenya			
158.	Technical and Vocational Education	2015/2016 to 2016/2017		
159.	Technical University of Kenya			
160.	Tourism Fund			2011/12 to 2017/18
161.	Transition Authority			
162.	Unclaimed Financial Assets Authority	2014/2015 to 2016/2017		
163.	University of Eldoret			
164.	University of Nairobi Enterprises and Services Ltd			
165.	University of Nairobi Pension Scheme			
166.	Uwezo Fund			
167.	Veterinary Board of Kenya		2014/2015 to 2017/18	
168.	Water Sector Trust Fund			2004/05 to 2018/19
169.	Youth Enterprise Development Fund Board			



# **ANNEX 2**





ANNEX 2: LIST OF AUDIT REPORTS PENDING AT THE END OF THE 12<sup>TH</sup> PARLIAMENT

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
1.	Kenya National Assurance Co (2001) Ltd	2018/2019	3 <sup>rd</sup> Aug 2021
2.	Kenya Deposit Insurance Corporation	2019/2020	3 <sup>rd</sup> Aug 2021
3.	Financial Reporting Centre	2019/2020	3 <sup>rd</sup> Aug 2021
4.	Public Sector Accounting Standards Board	2019/2020	3 <sup>rd</sup> Aug 2021
5.	IDB Capital Limited	2019/2020	3 <sup>rd</sup> Aug 2021
6.	State Corporations Appeal Tribunal	2019/2020	3 <sup>rd</sup> Aug 2021
7.	Kenya Accounts & Secretaries National Exam Board	2019/2020	3 <sup>rd</sup> Aug 2021
8.	Kenya National Assurance Co (2001) Ltd	2019/2020	3 <sup>rd</sup> Aug 2021
9.	Unclaimed Financial Assets	2019/2020	3 <sup>rd</sup> Aug 2021
10.	Kenya Ferry Services Limited	2019/2020	3 <sup>rd</sup> Aug 2021
11.	National Oil Corporation	2019/2020	3 <sup>rd</sup> Aug 2021
12.	Kenya National Examination Council	2019/2020	29 <sup>th</sup> June 2021
13.	National Council For Nomadic Education in Kenya	2019/2020	29 <sup>th</sup> June 2021
14.	University of Nairobi Enterprises and Services Limited	2019/2020	29 June 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
15.	TVET curriculum Development Assessment and Certification council	2019/2020	30 <sup>th</sup> June 2021
16.	National Commission for science and Technology and innovation	2019/2020	22 <sup>nd</sup> Jun 2021
17.	Consolidated Bank of Kenya Limited.	2019/2020	22 <sup>nd</sup> June 2021
18.	Business Registration Service	2018/2019	22 <sup>nd</sup> June 2021
19.	Alupe University college	2018/2019	9 <sup>th</sup> March 2021
20.	Capital Markets Authority	2019/2020	10 <sup>th</sup> Feb 2021
21.	National Construction Authority	2018/2019	22 <sup>nd</sup> Dec 2020
22.	Brand Kenya Board	2018/2019	22 <sup>nd</sup> Dec 2020
23.	Kenya industrial Estates Limited	2018/2019	13 <sup>th</sup> Nov 2020
24.	Sacco societies Regulatory Authority	2018/2019	13 <sup>th</sup> Nov 2020
25.	National Construction Authority	2016/2017	13 <sup>th</sup> Nov 2020
26.	New Kenya Co-operatives Creameries Limited	2018/2019	5 <sup>th</sup> Nov 2020
27.	Capital Markets Authority	2019/2020	10 <sup>th</sup> Feb 2021
28.	Muhoroni Sugar Company Limited	2019/2020	5 <sup>th</sup> Nov 2020
29.	East African Portland Cement PLC	2019/2020	5 <sup>th</sup> Nov 2020

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
30.	National Environment Management Authority	2017/2018	19 <sup>th</sup> Feb 2020
31.	Imarisha Naivasha Trust	2016/2017	19 <sup>th</sup> Feb 2020
32.	Industrial and Commercial Development Corporation	2017/2018	15 <sup>th</sup> Oct 2020
33.	Industrial and Commercial Development Corporation	2018/2019	16 <sup>th</sup> Oct 2020
34.	Kenya Post Office Savings Bank	2017/2018	3 <sup>rd</sup> Nov 2020
35.	National Oil Corporation	2017/2018	29 <sup>th</sup> Sep 2020
36.	Central Bank Of Kenya	2019/2020	29 <sup>th</sup> Sep 2020
37.	National Oil Corporation	2018/2019	29 <sup>th</sup> Sep 2020
38.	East African Portland Cement PLC	2018/2019	24 <sup>th</sup> Sep 2020
39.	Kimira Oluch Smallholder Farm Improvement Project	2018/2019	24 <sup>th</sup> Sep 2020
40.	Unclaimed Financial Assets Authority	2018/2019	17 <sup>th</sup> Sep 2020
41.	IDP Capital Limited	2018/2019	10 <sup>th</sup> Sep 2020
42.	Consolidated Bank of Kenya Limited	2018/2019	10 <sup>th</sup> Sep 2020
43.	Public Procurement Regulatory Authority	2017/2018	15 <sup>th</sup> Jul 2020
44.	Insurance Regulatory Authority	2018/2019	10 <sup>th</sup> Sep 2020

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
45.	Kenya Civil Aviation Authority	2016/2017	15 <sup>th</sup> July 2020
46.	Kenya Civil Aviation Authority	2017/2018	15 <sup>th</sup> Jul 2020
47.	Nursing Council of Kenya	2018/2019	11 <sup>th</sup> Sep 2020
48.	Retirement Benefits Authority	2018/2019	11 <sup>th</sup> Sep 2020
49.	Kenya Diary Board	2017/2018	8 <sup>th</sup> Sep 2020
50.	Kenya Reinsurance Corporation Limited	2018/2019	8 <sup>th</sup> Sep 2020
51.	Capital Markets Authority	2018/2019	5 <sup>th</sup> Nov 2020
52.	Laikipia University	2017/2018	17 <sup>th</sup> Nov 2020
53.	Regulatory and Other Non-Commercial Entities Privatization Commission	2018/2019	24 <sup>th</sup> June 2021
54.	Kenya Reinsurance Corporation	2019/2020	6 <sup>th</sup> July 2021
55.	Machakos University	2018/2019	1 <sup>st</sup> Dec 2020
56.	Laikipia University	2018/2019	11 <sup>th</sup> May 2021
57.	Privatization Commission	2018/2019	11 <sup>th</sup> May 2021
58.	Egerton University Investment Company	2018/2019	11 <sup>th</sup> May 2021
59.	Kenya Institute of Supplies Management	2017/2018	11 <sup>th</sup> May 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
60.	Kenya Veterinary Vaccines Production Institute	2014/2015	10 <sup>th</sup> June 2021
61.	Business Registration Service	2019/2020	9 <sup>th</sup> June 2021
62.	Kipchabo Tea Factory	2019/2020	9 <sup>th</sup> June 2021
63.	Capital Markets Authority	2019/2020	9 <sup>th</sup> June 2021
64.	Rural Electrification Scheme	2019/2020	6 <sup>th</sup> May 2021
65.	Public Procurement Regulatory Authority	2018/2019	6 <sup>TH</sup> May 2021
66.	Public Procurement Regulatory Authority	2020/2021	6 <sup>th</sup> May 2021
67.	Kenya Accountants and Secretariats National Examinations Board	2018/2019	6 <sup>th</sup> May 2021
68.	Bukura Agricultural College	2018/2019	6 <sup>th</sup> May 2021
69.	Kenya Scouts Association	2019/2020	6 <sup>th</sup> May 2021
70.	University of Nairobi Press	2018/2019	23 <sup>rd</sup> Mar 2021
71.	State Corporations Appeal Tribunal	2018/2019	25 <sup>th</sup> Mar 2021
72.	Dedan Kimathi University of Technology	2018/2019	25 <sup>th</sup> Mar 2021
73.	Kenya Space Agency	2018/2019	25 <sup>th</sup> Mar 2021
74.	University of Nairobi	2018/2019	18 <sup>th</sup> Mar 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
75.	Jomo Kenyatta University Agricultural and Technology Enterprises Limited	2018/2019	18 <sup>th</sup> Mar 2021
76.	Kenya Accreditation Service	2018/2019	9 <sup>th</sup> Mar 2021
77.	Kenya Power and Lighting Company PLC	2019/2020	9 <sup>th</sup> Mar 2021
78.	National Aids Control Council	2018/2019	9 <sup>th</sup> Mar 2021
79.	Kenya Deposit Insurance Corporation.	2018/2019	9 <sup>th</sup> Mar 2021
80.	Kenya Forestry Research Institute	2013/2014	11 <sup>th</sup> Mar 2021
81.	Kenya Forestry Research Institute	2014/2015	11 <sup>th</sup> Mar 2021
82.	Kenya Forestry Research Institute	2015/2016	11 <sup>th</sup> Mar 2021
83.	Kenya Forestry Research Institute	2016/2017	11 <sup>th</sup> Mar 2021
84.	Kenya Forestry Research Institute	2017/2018	11 <sup>th</sup> Mar 2021
85.	Assets Recovery Agency	2018/2019	11 <sup>th</sup> Mar 2021
86.	Kirinyaga University	2018/2019	11 <sup>th</sup> Mar 2021
87.	Higher Education Loans Board	2018/2019	3 <sup>rd</sup> Dec 2020
88.	Taita Taveta University	2018/2019	25 <sup>th</sup> Feb 2021
89.	Kenya Investment Authority	2018/2019	25 <sup>th</sup> Feb 2021



No.	STATE CORPORATION/ENTITY	Financial Year	Date Tabled
90.	Kenya Veterinary Board	2018/2019	25 <sup>th</sup> Feb 2021
91.	Kenya National Shipping Line Limited	2018/2019	25 <sup>th</sup> Feb 2021
92.	Kenya Universities and Colleges Central Placement Service	2018/2019	25 <sup>th</sup> Feb 2021
93.	Policyholders Compensation Fund	2018/2019	25 <sup>th</sup> Feb 2021
94.	Engineers Board of Kenya	2018/2019	25 <sup>th</sup> Feb 2021
95.	Kenya Institute of Special Education	2018/2019	25 <sup>th</sup> Feb 2021
96.	Multimedia University of Kenya	2018/2019	25 <sup>th</sup> Feb 2021
97.	Kipchabo Tea Factory	2018/2019	25 <sup>th</sup> Feb 2021
98.	Kenya Road Board -Operations	2018/2019	25 <sup>th</sup> Feb 2021
99.	Public Sector Accounting Standards Board	2018/2019	25 <sup>th</sup> Feb 2021
100.	Regional Centre On Groundwater Resources Education Training and Research in East Africa	2018/2019	25 <sup>th</sup> Feb 2021
101.	Energy and Petroleum Regulatory Authority	2018/2019	25 <sup>th</sup> Feb 2021
102.	Konza Technopolis Development Authority	2018/2019	25 <sup>th</sup> Feb 2021
103.	Kenya Film Commission	2018/2019	25 <sup>th</sup> Feb 2021
104.	Council for Legal Education	2018/2019	4 <sup>th</sup> Aug 2021

No.	STATE CORPORATION/ENTITY	Financial Year	Date Tabled
105.	Kenya Academy Sports	2018/2019	4 <sup>th</sup> Aug 2021
106.	National Industrial Training Authority	2018/2019	4 <sup>th</sup> Aug 2021
107.	National Council for Children's Services	2018/2019	4 <sup>th</sup> Aug 2021
108.	Lapsset Corridor Development Authority	2018/2019	4 <sup>th</sup> Aug 2021
109.	Financial Reporting Center	2018/19	4 <sup>th</sup> Aug 2021
110.	Water Services Regulatory Board	2018/2019	4 <sup>th</sup> Aug 2021
111.	Information and Communication Tech Authority	2018/19	4 <sup>th</sup> Aug 2021
112.	Masinde Muliro University of Science and Technology	2018/2019	4 <sup>th</sup> Aug 2021
113.	Kenya National Library Service	2018/2019	4 <sup>th</sup> Aug 2021
114.	Agricultural Finance Corporation	2018/2019	4 <sup>th</sup> Aug 2021
115.	Meru University of Science and Technology	2018/2019	4 <sup>th</sup> Aug 2021
116.	Technical University of Mombasa	2018/2019	4 <sup>th</sup> Aug 2021
117.	Moi University	2018/2019	4 <sup>th</sup> Aug 2021
118.	National Research fund	2018/2019	4 <sup>th</sup> Aug 2021
119.	Small Enterprises Finance Company Ltd	2019/2020	4 <sup>th</sup> Aug 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
120.	School Equipment Production Unit	2018/2019	4 <sup>th</sup> Aug 2021
121.	Kenya Citizens and Foreign Nationals Management Service	2018/2019	4 <sup>th</sup> Aug 2021
122.	National Transport and Safety Authority	2018/2019	4 <sup>th</sup> Aug 2021
123.	National Employment Authority	2018/2019	4 <sup>th</sup> Aug 2021
124.	Nairobi Centre for International Arbitration	2018/2019	4 <sup>th</sup> Aug 2021
125.	National Council for Persons with Disability	2018/2019	4 <sup>th</sup> Aug 2021
126.	National Council for Law Reporting	2018/2019	4 <sup>th</sup> Aug 2021
127.	Child Welfare Society of Kenya	2018/2019	4 <sup>th</sup> Aug 2021
128.	Kenya Veterinary Board	2019/2020	4 <sup>th</sup> Aug 2021
129.	Kenya Dairy Board	2018/2020	4 <sup>th</sup> Aug 2021
130.	Development Bank of Kenya	2019/2020	5 <sup>th</sup> August 2021
131.	Retirement Benefits Authority	2019/2020	5 <sup>th</sup> Aug 2021
132.	Jomo Kenyatta Foundation	2018/2019	10 <sup>th</sup> Aug 2021
133.	Kenya Education management Institute	2018/2019	10 <sup>th</sup> Aug 2021
134.	National Biosafety Authority	2018/2019	10 <sup>th</sup> Aug 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
135.	Commission for University Education	2018/2019	10 <sup>th</sup> Aug 2021
136.	Kenya Water Institute	2018/2019	10 <sup>th</sup> Aug 2021
137.	Masinde Muriro Science and Technology	2019/2020	11 <sup>th</sup> Aug 2021
138.	Kenya Copyright Board	2018/19	11 <sup>th</sup> Aug 2021
139.	Kenyatta University	2018/2019, 2020	11 <sup>th</sup> Aug 2021
140.	Nairobi Technical Training Institute	2018/19	12 <sup>th</sup> Aug 2021
141.	P.C Kinyanjui Technical Training Institute	2018/19	12 <sup>th</sup> Aug 2021
142.	The Technical University	2018/19	12 <sup>th</sup> Aug 2021
143.	Kasarani Technical and Vocational College	2018/19	12 <sup>th</sup> Aug 2021
144.	Postal Corporation of Kenya	2018/2019	18 <sup>th</sup> Aug 2021
145.	Rongo University	2018/2019	18 <sup>th</sup> Aug 2021
146.	Bomet University	2018/2019	18 <sup>th</sup> Aug 2021
147.	Alupe University College	2018/2019	18 <sup>th</sup> Aug 2021
148.	Information and Communication Technology Authority	2019/2020	18 <sup>th</sup> Aug 2021
149.	Auctioneers Licensing Board	2018/2019	17 <sup>th</sup> Aug 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
150.	JKUAT	2018/2019	17 <sup>th</sup> Aug 2021
151.	Kenya Medical Practitioners and Dentist Council	2018/2019	17 <sup>th</sup> Aug 2021
152.	Nzoia Sugar Company limited	2018/2019	19 <sup>th</sup> Aug 2021
153.	Kenya – EU partnership for the implementation of the national strategy to counter violent extremism in Kenya	2019/2020	19 <sup>th</sup> Aug 2021
154.	Kenya National Highways Authority	2018/2019	19 <sup>th</sup> Aug 2021
155.	Kiirua Technical Training Institute	2018/19	1 <sup>st</sup> Sept 2021
156.	Lamu Water and Sewerage Company Ltd	2018/19	1 <sup>st</sup> Sept 2021
157.	Kenya Maritime Authority	2018/19	1 <sup>st</sup> Sept 2021
158.	Kenya Bureau of Standards	2018/19	1 <sup>st</sup> Sept 2021
159.	Kenya Water Towers Agency	2018/19	1 <sup>st</sup> Sept 2021
160.	Communications Authority of Kenya- Universal Services Fund	2018/19	1 <sup>st</sup> Sept 2021
161.	National Water Harvesting and Storage Authority	2018/19	1 <sup>st</sup> Sept 2021
162.	National Water Harvesting and Storage Authority	2017/18	1 <sup>st</sup> Sept 2021
163.	Kenya School of Government	2018/19	1 <sup>st</sup> Sept 2021
164.	Agriculture and Food Authority	2019/2020	1 <sup>st</sup> Sept 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
165.	South Nyanza Sugar Company Limited	2018/19	1 <sup>st</sup> Sept 2019
166.	Jaramogi Oginga University of Science and Technology	2019/20	1 <sup>st</sup> Sept 2021
167.	Kaimosi Friends University College	2018/19	1 <sup>st</sup> Sept 2021
168.	Sports Kenya	2018/19	1 <sup>st</sup> Sept 2021
169.	Kenya National Bureau of Statistics	2018/19	1 <sup>st</sup> Sept 2021
170.	Kenya National Bureau of Statistics	2019/20	1 <sup>st</sup> Sept 2021
171.	Kenya Tourism Board	2018/21	1 <sup>st</sup> Sept 2021
172.	Kiirua Technical Training Institute	2017/18	1 <sup>st</sup> Sept 2021
173.	Pest Control Products Board	2018/19	1 <sup>st</sup> Sept 2021
174.	Kenya Veterinary Vaccines Production Institute	2018/20	1 <sup>st</sup> Sept 2021
175.	National Youth Council	2018/19	1 <sup>st</sup> Sept 2021
176.	Trans Nzoia County Public Services Board	2018/19	1 <sup>st</sup> Sept 2021
177.	Agriculture and Food Authority	2018/19	1 <sup>st</sup> Sept 2021
178.	New Partnership for Africa Development/Africa Peer Review Mechanism (NEPAD/APRM) Kenya Secretariat	2018/19	1 <sup>st</sup> Sept 2021
179.	Tetu Technical and Vocational College	2018/19	1 <sup>st</sup> Sept 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
180.	Chuka University	2018/19	1 <sup>st</sup> Sept 2021
181.	Kenya Industrial Research and Development Institute	2018/19	1 <sup>st</sup> Sept 2021
182.	National Council for Population and Development	2018/19	1 <sup>st</sup> Sept 2021
183.	Kenya Ferry Services Limited	2018/19	1 <sup>st</sup> Sept 2021
184.	Kenya Leather Development Council	2018/19	1 <sup>st</sup> Sept 2021
185.	Kieni Technical and Vocational College	2018/19	1 <sup>st</sup> Sept 2021
186.	Lands Limited	2018/19	21 <sup>st</sup> Sept 2021
187.	Jeremiah Nyagah Technical Institute	2018/19	21 <sup>st</sup> Sept 2021
188.	Godoma Technical Training Institute	2018/19	21 <sup>st</sup> Sept 2021
189.	Tana and Athi Rivers Development Authority	2018/19	21 <sup>st</sup> Sept 2021
190.	University of Eldoret	2018/19	22 <sup>nd</sup> Sept 2021
191.	Karen Technical Training Institute	2018/19	22 <sup>nd</sup> Sept 2021
192.	Kabete National Polytechnic	2018/19	22 <sup>nd</sup> Sept 2021
193.	Kenya Ordnance Factories Corporation	2018/19	22 <sup>nd</sup> Sept 2021
194.	Ewaso Ng'iro South River Basin Development Authority	2018/19	22 <sup>nd</sup> Sept 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
195.	Nyayo Tea Zones Development Corporation	2018/19	22 <sup>nd</sup> Sept 2021
196.	Kenya Meat Commission (KMC)	2018/19	22 <sup>nd</sup> Sept 2021
197.	African Institute for Capacity Development	2018/19	22 <sup>nd</sup> Sept 2021
198.	Micro and Small Enterprises Limited	2018/19	22 <sup>nd</sup> Sept 2021
199.	Mitunguu Technical Training Institute	2017/18	22 <sup>nd</sup> Sept 2021
200.	National Drought Management Authority	2018/19	22 <sup>nd</sup> Sept 2021
201.	Kenya Animal Genetic Resources Center	2018/19	22 <sup>nd</sup> Sept 2021
202.	Kenya Cultural Centre	2018/19	22 <sup>nd</sup> Sept 2021
203.	Kenya Institute of Mass Communication	2018/19	22 <sup>nd</sup> Sept 2021
204.	Kenya Vision 2030 Delivery Secretariat	2018/19	22 <sup>nd</sup> Sept 2021
205.	Anti-Doping Agency of Kenya	2018/19	22 <sup>nd</sup> Sept 2021
206.	Kenya Medical Supplies Authority	2018/19	22 <sup>nd</sup> Sept 2021
207.	University of Nairobi	2019/20	22 <sup>nd</sup> Sept 2021
208.	Kenya Meat Commission	2019/20	22 <sup>nd</sup> Sept 2021
209.	Nyayo Tea Zones Development Corporation	2019/20	22 <sup>nd</sup> Sept 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
210.	Kenya Ordinance Factories Corporation	2019/20	22 <sup>nd</sup> Sept 2021
211.	Kenya Revenue Authority	2019/20	22 <sup>nd</sup> Sept 2021
212.	Kenya Revenue Authority – Revenue Accountability Statements	2019/20	22 <sup>nd</sup> Sept 2021
213.	National Council for Persons With Disabilities	2019/20	22 <sup>nd</sup> Sept 2021
214.	National Hospital Insurance Fund (NHIF)	2019/20	22 <sup>nd</sup> Sept 2021
215.	Egerton University	2019/20	23 <sup>rd</sup> Sept 2021
216.	National Quality Control Laboratory	2018/19	23 <sup>rd</sup> Sept 2021
217.	Export Promotion Council	2018/19	23 <sup>rd</sup> Sept 2021
218.	Kenya Medical Laboratory Technicians and Technologists Board	2018/19	23 <sup>rd</sup> Sept 2021
219.	National Hospital Insurance Fund (NHIF)	2018/19	23 <sup>rd</sup> Sept 2021
220.	Muranga University of Technology	2018/19	23 <sup>rd</sup> Sept 2021
221.	South Eastern Kenya University	2018/19	23 <sup>rd</sup> Sept 2021
222.	Kenya Safari Lodges and Hotels Limited	2018/19	23 <sup>rd</sup> Sept 2021
223.	Moi University	2019/20	23 <sup>rd</sup> Sept 2021
224.	A case study on integration delivery of Selected Non-Communicable Diseases in Kenya (PHGF Grant No. TFOA5636)	2019/20	23 <sup>rd</sup> Sept 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
225.	Nursing council of Kenya	2019/20	23 <sup>rd</sup> Sept 2021
226.	African Institute for Capacity Development	2019/20	23 <sup>rd</sup> Sept 2021
227.	Pharmacy and Poisons Board	2018/19	23 <sup>rd</sup> Sept 2021
228.	University of Embu	2018/19	23 <sup>rd</sup> Sept 2021
229.	Kenya Safari Lodges and Hotels Limited	2019/20	23 <sup>rd</sup> Sept 2021
230.	Kenya Utalii College	2018/19	23 <sup>rd</sup> Sept 2021
231.	Jaramogi Oginga Odinga University of Science and Technology	2018/19	23 <sup>rd</sup> Sept 2021
232.	Kenya Medical Research Institute	2018/19	23 <sup>rd</sup> Sept 2021
233.	Tourism Finance Corporation	2018/19	28 <sup>th</sup> Sept 2021
234.	Non-Governmental Organizations Co-Ordination Board	2018/19	28 <sup>th</sup> Sept 2021
235.	Kenya Institute for Public Policy Research and Analysis (KOPPRA)	2018/19	28 <sup>th</sup> Sept 2021
236.	Rivatex East Africa Limited	2018/19	29 <sup>th</sup> Sept 2021
237.	University of Kabianga	2018/19	29 <sup>th</sup> Sept 2021
238.	Kabarnet Hotel Limited	2018/19	6 <sup>th</sup> Oct 2021
239.	Mt. Elgon Lodge Limited	2018/19	6 <sup>th</sup> Oct 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
240.	Technical University of Mombasa Enterprises Limited	2019/20	6 <sup>th</sup> Oct 2021
241.	Technical University of Mombasa Enterprise Ltd	2013/14	13 <sup>th</sup> Oct 2021
242.	Technical University of Mombasa Enterprise Ltd	2014/15	13 <sup>th</sup> Oct 2021
243.	Technical University of Mombasa Enterprise Ltd	2017/18	13 <sup>th</sup> Oct 2021
244.	Technical University of Mombasa Enterprise Ltd	2016/17	13 <sup>th</sup> Oct 2021
245.	Technical University of Mombasa Enterprise Ltd	2015/16	13 <sup>th</sup> Oct 2021
246.	Tom Mboya University College	2018/19	13 <sup>th</sup> Oct 2021
247.	Technical University of Mombasa Enterprise Ltd	2018/19	13 <sup>th</sup> Oct 2021
248.	Capital Markets Authority	2020/21	13 <sup>th</sup> Oct 2021
249.	Central Bank of Kenya	2020/21	5 <sup>th</sup> Oct 2021
250.	Golf Hotel Limited	2018/19	7 <sup>th</sup> Oct 2021
251.	Rift Valley Water Works Development Agency	2018/19	7 <sup>th</sup> Oct 2021
252.	Kisii National Polytechnic	2018/19	7 <sup>th</sup> Oct 2021
253.	FC – Talanta	2019/20	21 <sup>st</sup> Oct 2021
254.	Jomo Kenyatta University of Agriculture and Technology Enterprises Ltd	2019/20	21 <sup>st</sup> Oct 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
255.	Kabete National Polytechnic	2019/20	21 <sup>st</sup> Oct 2021
256.	PC Kinyanjui Technical Training Institute	2019/2020	21 <sup>st</sup> Oct 2021
257.	Nairobi Technical Training Institute	2019/20	21 <sup>st</sup> Oct 2021
258.	Keroka Technical Training Institute	2018/19	21 <sup>st</sup> Oct 2021
259.	Thika Technical Training Institute	2018/19	21 <sup>st</sup> Oct 2021
260.	Laikipia County Executive Car Loan and Mortgage Scheme Fund	2014/15	21 <sup>st</sup> Oct 2021
261.	Kenya Medical Training College	2018/19	21 <sup>st</sup> Oct 2021
262.	Laikipia County Executive Car Loan and Mortgage Scheme Fund	2015/16, 2016/17, 2017/18, 2018/19	21 <sup>st</sup> Oct 2021
263.	Pest Control Products Board	2018/19	21 <sup>st</sup> Oct 2021
264.	Kenyatta National Hospital	2018/19	21 <sup>st</sup> Oct 2021
265.	The Nyeri National Polytechnic	2018/19	21 <sup>st</sup> Oct 2021
266.	Laikipia University College	2018/19	9 <sup>th</sup> Nov 2021
267.	Coast Development Authority	2018/19	9 <sup>th</sup> Nov 2021
268.	Karumo Technical Training Institute	2018/2019	9 <sup>th</sup> Nov 2021
269.	Water Resources Authority	2018/19	9 <sup>th</sup> Nov 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
270.	Kenya Institute of Supplies Management	2018/19	9 <sup>th</sup> Nov 2021
271.	The Consolidated National Government Investment Report	2020/2021	9 <sup>th</sup> Nov 2021
272.	Maasai Mara University	2019/2020	18 <sup>th</sup> Nov 2021
273.	Office of the Data protection commissioner	2020/2021	18 <sup>th</sup> Nov 2021
274.	Lake Victoria south water works Agency	2018/2019	18 <sup>th</sup> Nov 2021
275.	The Kenya Power and Lightening Company PLC	2020/2021	18 <sup>TH</sup> Nov 2021
276.	Kenya Electricity and Generating Company PLC	2020/2021	18 <sup>TH</sup> Nov 2021
277.	Kenya National Highways Authority	2019/2020	18 <sup>th</sup> Nov 2021
278.	Kenya National Trading Corporation	2019/2020	18 <sup>th</sup> Nov 2021
279.	Kenya National Trading Corporation	2019/2020	16 <sup>th</sup> Nov 2021
280.	Kenya Industrial Property Institute	2018/2019	17 <sup>th</sup> Nov 2021
281.	Competition Authority of Kenya	2020/2021	16 <sup>th</sup> Nov 2021
282.	Cooperation University of Kenya	2019/2021	16 <sup>th</sup> Nov 2021
283.	Kenya National Commission for UNESCO	2019/2020	16 <sup>TH</sup> Nov 2021
284.	The Co-operative University of Kenya	2018/2019	16 <sup>th</sup> Nov 2021
285.	Kenya Revenue Authority	2019/2020	16 <sup>th</sup> Nov 2021
286.	Kenya Revenue Authority Revenue Accountability statements	2019/2020	16 <sup>th</sup> Nov 2021
287.	NDIA Technical and Vocational College	2018/2019	16 <sup>th</sup> Nov 2021
288.	Jomo Kenyatta University of Agriculture and Technology Noodles Limited	2019/2020	16 <sup>th</sup> Nov 2021
289.	Sacco Societies Regulatory Authority	2019/2020	18 <sup>th</sup> Nov 2021
290.	Bushiangala Technical Training Institute	2018/2019	17 <sup>th</sup> Nov 2021

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
291.	Bushiangala Technical Training Institute	2017/2018	17 <sup>th</sup> Nov 2021
292.	Bushiangala Technical Training Institute	2016/2017	17 <sup>th</sup> Nov 2021
293.	Special Economic Zones Authority	2018/2019	17 <sup>th</sup> Nov 2021
294.	Kenya Broadcasting Corporation	2018/2019	17 <sup>th</sup> Nov 2021
295.	Kenya Broadcasting Corporation	2018/2019	17 <sup>th</sup> Nov 2021
296.	Eldoret National Polytechnic	2018/2019	17 <sup>th</sup> Nov 2021
297.	Council of Governors	2018/2019	17 <sup>th</sup> Nov 2021
298.	Kerio Valley Development Authority	2018/2019	17 <sup>th</sup> Nov 2021
299.	P.C Kinyanjui Technical Training Institute	2018/2019	11 <sup>th</sup> Nov 2021
300.	Communications Authority of Kenya	2018/2019	11 <sup>th</sup> Nov 2021
301.	Kenya Institute of Curriculum Development	2019/2020	11 <sup>th</sup> Nov 2021
302.	Maasai Mara University	2018/2019	11 <sup>th</sup> Nov 2021
303.	Kenya Forestry Research Institute	2018/2019	11 <sup>th</sup> Nov 2021
304.	East African Portland and Cement PLC	2020/2021	11 <sup>th</sup> Nov 2021
305.	Kenya School of Law	2018/2019	11 <sup>th</sup> Nov 2021
306.	National Communications Secretariat	2018/2019	11 <sup>th</sup> Nov 2021
307.	Nachu Technical And Vocational College	2018/2019	11 <sup>th</sup> Nov 2021
308.	Ekerubo Gietal Technical Training Institute	2018/2019	11 <sup>th</sup> Nov 2021
309.	The Agro-Chemical and Food Company Limited	2018/2019	11 <sup>th</sup> Nov 2021
310.	Non-Governmental Organizations (NGOs) Coordination Board	2019/2020	23 <sup>rd</sup> Nov 2021
311.	National Environment Trust Fund	2019/2020	23 <sup>rd</sup> Nov 2021
312.	Kenya Education management Institute	2019/2020	23 <sup>rd</sup> Nov 2021

No.	STATE CORPORATION/ENTITY	Financial Year	Date Tabled
313.	The Technical University of Kenya	2019/2020	23 <sup>rd</sup> Nov 2021
314.	Kenya Universities and Colleges Central Placement Service	2019/20	23 <sup>rd</sup> Nov 2021
315.	National Authorities for Campaign Against Alcohol and Drug Abuse	2019/20	23 <sup>rd</sup> Nov 2021
316.	Turkana University College	2016/2017	17 <sup>th</sup> Dec 2021
317.	Kitale National Polytechnic	2017/2018	1 <sup>st</sup> Feb 2022
318.	Masinga Technical and Vocational Training College	2018/2019	1 <sup>st</sup> Feb 2022
319.	David Mbiti Wambuli Technical and Vocation College	2018/2019	1 <sup>st</sup> Feb 2022
320.	Machakos Technical Institute for the Blind	2018/2019	1 <sup>st</sup> Feb 2022
321.	Kenya Trade Network Agency	2018/2019	1 <sup>st</sup> Feb 2022
322.	Katine Technical Training Institute	2018/2019	1 <sup>st</sup> Feb 2022
323.	Wote Technical Training	2018/2019	1 <sup>st</sup> Feb 2022
324.	Nuu Technical and Vocational College	2018/2019	1 <sup>st</sup> Feb 2022
325.	Registration of Certified Public Secretaries Board	2019/2020	1 <sup>st</sup> Feb 2022
326.	Technical and Vocational Educational Education and Training Authority	2019/2020	1 <sup>st</sup> Feb 2022
327.	Multimedia University of Kenya	2019/2020	1 <sup>st</sup> Feb 2022



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
328.	Jomo Kenyatta University of Agriculture and Technology Industrial Park Ltd	2019/2020	1 <sup>st</sup> Feb 2022
329.	Karen Technical Training Institute	2019/2020	3 <sup>rd</sup> Feb 2022
330.	The President's Award – Kenya	2019/2020	3 <sup>rd</sup> Feb 2022
331.	Kenya Citizens and foreign Nationals Management service	2019/2020	3 <sup>rd</sup> Feb 2022
332.	Kenya National Shipping line Ltd	2019/2020	3 <sup>rd</sup> Feb 2022
333.	Kirinyaga University	2019/2020	3 <sup>rd</sup> Feb 2022
334.	Lappset Corridor Development Authority	2019/2020	3 <sup>rd</sup> Feb 2022
335.	Numerical Machining Complex Ltd	2019/2020	3 <sup>rd</sup> Feb 2022
336.	Kenya Institute of Mass communications	2019/2020	3 <sup>rd</sup> Feb 2022
337.	University of Embu	2019/2020	2 <sup>nd</sup> Dec 2021
338.	Jomo Kenyatta University of Agriculture and Technology	2019/2020	2 <sup>nd</sup> Dec 2021
339.	Emsos Technical and Vocational College	2019/2020	2 <sup>nd</sup> Feb 2022
340.	Naivasha Technical and Vocational College	2019/2020	2 <sup>nd</sup> Feb 2022
341.	Makueni County Sand Conservation and Utilization authority	2018/2019	2 <sup>nd</sup> Feb 2022
342.	Mathioya Technical and Vocational College	2018/2019	2 <sup>nd</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
343.	Turkana University College	2018/2019	2 <sup>nd</sup> Feb 2022
344.	Kenya Civil Aviation Authority	2018/2019	2 <sup>nd</sup> Feb 2022
345.	Council for Legal Education	2019/2020	2 <sup>nd</sup> Feb 2022
346.	National Crime Research Centre	2019/2020	2 <sup>nd</sup> Feb 2022
347.	The Nyeri National Polytechnic	2019/2020	2 <sup>nd</sup> Feb 2022
348.	Kenya Maritime Authority	2019/2020	2 <sup>nd</sup> Feb 2022
349.	Anti-Doping Agency	2019/2020	2 <sup>nd</sup> Feb 2022
350.	Karatina University	2019/2020	2 <sup>nd</sup> Feb 2022
351.	Kenya Maritime Authority Staff Mortgage and Car Loan Scheme	2019/2020	2 <sup>nd</sup> Feb 2022
352.	Water Services Regulatory Board	2019/2020	2 <sup>nd</sup> Feb 2022
353.	Turkana University College	2019/2020	2 <sup>nd</sup> Feb 2022
354.	Council of legal education	2019/2020	2 <sup>nd</sup> Feb 2022
355.	Agro-Chemical and Food Company Ltd	2019/2020	2 <sup>nd</sup> Feb 2022
356.	Kenya School of Law	2019/2020	2 <sup>nd</sup> Feb 2022
357.	Kenya Law Reform Commission	2019/2020	2 <sup>nd</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
358.	Kenya Power and Lighting KPLC	2020/2021	24 <sup>th</sup> Nov 2021
359.	National Employment authority	2019/2020	24 <sup>th</sup> Nov 2021
360.	Athi water Works Development Agency	2019/2020	24 <sup>th</sup> Nov 2021
361.	Jomo Kenyatta Foundation	2019/2020	24 <sup>th</sup> Nov 2021
362.	Kenya Institute of Special Education	2019/2020	24 <sup>th</sup> Nov 2021
363.	Energy and Petroleum Regulatory Authority	2019/2020	24 <sup>th</sup> Nov 2021
364.	Communications Authority of Kenya	2019/2020	24 <sup>th</sup> Nov 2021
365.	Kenya Technical Trainers	2019/2020	24 <sup>th</sup> Nov 2021
366.	Kenya Agricultural and Livestock Research Organization	2019/2020	24 <sup>th</sup> Nov 2021
367.	Athi Water Works Development Agency	2018/2019	24 <sup>th</sup> Nov 2021
368.	Kenya Agricultural and Livestock Research Organization	2019/2020	24 <sup>th</sup> Nov 2021
369.	Kenya Plant Health Inspectorate Service	2018/2019	24 <sup>th</sup> Nov 2021
370.	Kibo Seed Company Limited	2018/2019	24 <sup>th</sup> Nov 2021
371.	Simlaw Seeds (UGANDA) company ltd	2018/2019	24 <sup>th</sup> Nov 2021
372.	Kenya Seed Company ltd and its subsidiaries	2018/2019	24 <sup>th</sup> Nov 2021



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
373.	Similaw Seeds Company limited	2018/2019	24 <sup>th</sup> Nov 2021
374.	Mukuruweini Technical training Institute	2017/2018	2 <sup>nd</sup> Feb 2022
375.	Mukuruweini Technical Training Institute	2018/2019	2 <sup>nd</sup> Feb 2022
376.	Michuki Technical Training Institute	2018/2019	2 <sup>nd</sup> Feb 2022
377.	Coast Water Works Development Agency	2018/2019	2 <sup>nd</sup> Feb 2022
378.	Agriculture Development Corporation	2018/2019	2 <sup>nd</sup> Feb 2022
379.	Imarisha Naivasha Trust	2018/2019	2 <sup>nd</sup> Feb 2022
380.	Imarisha Naivasha Trust	2017/2018	2 <sup>nd</sup> Feb 2022
381.	Tourism Regulatory Authority	2018/2019	2 <sup>nd</sup> Feb 2022
382.	Coast Institute Technology	2018/2019	2 <sup>nd</sup> Feb 2022
383.	St. Joseph's Technical Training Institute for the Deaf	2018/2019	2 <sup>nd</sup> Feb 2022
384.	Mwea Rice Mills Limited	2018/2019	2 <sup>nd</sup> Feb 2022
385.	Kasarani Technical and Vocational College	2019/2020	2 <sup>nd</sup> Feb 2022
386.	Kenyatta University Teaching Referral and Research Hospital	2019/2020	2 <sup>nd</sup> Feb 2022
387.	National Water Harvesting and Storage Authority	2019/2020	2 <sup>nd</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
388.	University of Nairobi Press	2019/2020	2 <sup>nd</sup> Feb 2022
389.	Assets Recovery Agency	2019/2020	2 <sup>nd</sup> Feb 2022
390.	Kenya Airports Authority	2019/2020	2 <sup>nd</sup> Feb 2022
391.	National Cereals and Produce Board	2018/2019	2 <sup>nd</sup> Feb 2022
392.	Gatanga Technical and Vocational College	2018/2019	2 <sup>nd</sup> Feb 2022
393.	National Irrigation Board	2018/2019	2 <sup>nd</sup> Feb 2022
394.	Agri and Co-Operative Training and Consultancy Services Limited	2019/2020	2 <sup>nd</sup> Feb 2022
395.	National Water Management Authority	2018/2019	2 <sup>nd</sup> Feb 2022
396.	National Museums of Kenya	2018/2019	2 <sup>nd</sup> Feb 2022
397.	Tourism Research Institute	2018/2019	2 <sup>nd</sup> Feb 2022
398.	Western Kenya Rice Mills Limited	2018/2019	2 <sup>nd</sup> Feb 2022
399.	Mukira Technical Training Institute	2018/2019	2 <sup>nd</sup> Feb 2022
400.	Kenya Roads Board Fund	2019/2020	3 <sup>rd</sup> feb 2022
401.	Okame Technical and Vocational College	2018/2019	9 <sup>th</sup> Feb 2022
402.	Kisiwa Technical Training Institute	2018/2019	9 <sup>th</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
403.	Skri Technical and Vocational College	2018/2019	9 <sup>th</sup> Feb 2022
404.	Sang'alo Institute of Science and Technology	2018/2019	9 <sup>th</sup> Feb 2022
405.	North Eastern National Polytechnic	2018/2019	9 <sup>th</sup> Feb 2022
406.	Masakasa Technical Training Institute	2018/2019	9 <sup>th</sup> Feb 2022
407.	Ugenya Technical and Vocational College	2018/2019	9 <sup>th</sup> Feb 2022
408.	Ramogi Institute of Advanced Technology	2018/2019	9 <sup>th</sup> Feb 2022
409.	Mawego Technical Training Institute	2018/2019	9 <sup>th</sup> Feb 2022
410.	Export Promotion council	2018/2019	9 <sup>th</sup> Feb 2022
411.	Brand Kenya Board	2018/2019	9 <sup>th</sup> Feb 2022
412.	Kenya Plant Health Inspectorate Service (KEPHIS)	2018/2019	9 <sup>th</sup> Feb 2022
413.	Veterinary Medicines Directorate	2018/2019	9 <sup>th</sup> Feb 2022
414.	National crime research centre	2019/2020	16 <sup>th</sup> Feb 2022
415.	National environment complaints committee	2019/2020	16 <sup>th</sup> Feb 2022
416.	Rift Valley Technical Training Institute	2018/2019	16 <sup>th</sup> Feb 2022
417.	Communications authority of kenya – universal service fund	2019/2020	16 <sup>th</sup> Feb 2022



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
418.	Muranga University of Technology	2019/2020	16 <sup>th</sup> Feb 2022
419.	Special report on performance of the Public Finance Management System	2019-2020	16 <sup>th</sup> Feb 2022
420.	Anti-Counterfeit Authority	2019/2020	16 <sup>th</sup> Feb 2022
421.	School equipment production unit	2019/2020	16 <sup>th</sup> Feb 2022
422.	Chemilil Sugar Company limited	2018/2019	16 <sup>th</sup> Feb 2022
423.	Intergovernmental Relations Technical Committee (IGRTC)	2018/2019	16 <sup>th</sup> Feb 2022
424.	Kipipiri Technical and Vocational College	2018/2019	16 <sup>th</sup> Feb 2022
425.	Tseikuru Technical Training Institute	2018/2019	16 <sup>th</sup> Feb 2022
426.	National Museums of Kenya	2018/2019	16 <sup>th</sup> Feb 2022
427.	Ewaso Ng'iro North River Development Authority	2019/2020	15 <sup>th</sup> Feb 2022
428.	University of Embu	2019/2020	15 <sup>th</sup> Feb 2022
429.	National Social Security Fund	2019/2020	16 <sup>th</sup> Feb 2022
430.	Garissa University	2019/2020	15 <sup>th</sup> Feb 2022
431.	Sigalagala National Polytechnic	2018/2019	10 <sup>th</sup> Feb 2022
432.	Meru National Polytechnic	2017/2018	10 <sup>th</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
433.	Meru National Polytechnic	2018/2019	10 <sup>th</sup> Feb 2022
434.	Sigalagala National Polytechnic	2016/2017, 2018	10 <sup>th</sup> Feb 2022
435.	Last Mile Connectivity Project (Loan No. 2100150032195) KPLC	2020/2021	10 <sup>th</sup> Feb 2022
436.	Kenya Forest Service	2018/2019	9 <sup>th</sup> Feb 2022
437.	East Africa Skills Transformation and Regional Integration project (EASTRIP) Grant/Credit No. IDA 6334 - KE	2020/2021	10 <sup>th</sup> Feb 2022
438.	Office of the Director of Public Prosecutions	2020/2021	10 <sup>th</sup> Feb 2022
439.	Jomo Kenyatta University of Agriculture and Technology Industrial Park limited	2018/2019	9 <sup>th</sup> Feb 2022
440.	Media Council of Kenya	2018/2019	15 <sup>th</sup> Feb 2022
441.	Anti-Female Genital Mutilation Board	2018/2019	15 <sup>th</sup> Feb 2022
442.	Moi Teaching and Referral Hospital	2018/2019	15 <sup>th</sup> Feb 2022
443.	Matili Technical Training Institute	2018/2019	15 <sup>th</sup> Feb 2022
444.	Kaimosi Friends University College	2019/2020	15 <sup>th</sup> Feb 2022
445.	University of Embu	2019/2020	22 <sup>nd</sup> Feb 2022
446.	Tom Mboya University College	2019/2020	22 <sup>nd</sup> Feb 2022
447.	Kenya National Innovation Agency	2019/2020	22 <sup>nd</sup> Feb 2022



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
448.	National authority for the campaign against alcohol and drug abuse (NACADA) staff mortgage and car loan scheme fund	2019/2020	22 <sup>nd</sup> Feb 2022
449.	Ahmed shahame Mwidani Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
450.	University of Embu	2019/2020	22 <sup>nd</sup> Feb 2022
451.	Ewaso Ng'iro North River Development Authority	2018/2019	22 <sup>nd</sup> Feb 2022
452.	Kenya Copyright Board	2019/2020	22 <sup>nd</sup> Feb 2022
453.	Kipsinende Technical and Vocational College	2018/2019	22 <sup>nd</sup> Feb 2022
454.	Muraga Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
455.	Koshin Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
456.	Kipkabus Technical and Vocational College	2018/2019	22 <sup>nd</sup> Feb 2022
457.	Aldai Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
458.	Nkabune Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
459.	Ol'lessos Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
460.	Taveta Technical and Vocational College	2018/2019	22 <sup>nd</sup> Feb 2022
461.	Moiben Technical and Vocational College	2018/2019	22 <sup>nd</sup> Feb 2022
462.	Kiambu Institute of Science and Technology	2018/2019	22 <sup>nd</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
463.	Siala Technical Training Institute	2018/2019	22 <sup>nd</sup> Feb 2022
464.	Tana and Athi Rivers Development Authority	2019/2020	22 <sup>nd</sup> Feb 2022
465.	Kenya Accreditation Service	2019/2020	22 <sup>nd</sup> Feb 2022
466.	University of Embu	2019/2020	22 <sup>nd</sup> Feb 2022
467.	Nairobi City Water and Sewerage Company limited	2018/2019	22 <sup>nd</sup> Feb 2022
468.	University of Eldoret	2019/2020	23 <sup>rd</sup> Feb 2022
469.	Weru Technical Training Institute	2018/2019	23 <sup>rd</sup> Feb 2022
470.	Moi Teaching and Referral Hospital	2018/2019	23 <sup>rd</sup> Feb 2022
471.	Lake Basin Development Authority	2018/2019	23 <sup>rd</sup> Feb 2022
472.	South Eastern Kenya University	2019/2020	23 <sup>rd</sup> Feb 2022
473.	Kenya Tsetse and Trypanosomiasis Eradication Council	2019/2020	23 <sup>rd</sup> Feb 2022
474.	Kenya Veterinary Vaccines Production Institute	2019/2020	23 <sup>rd</sup> Feb 2022
475.	Dedan Kimathi University of Technology	2019/2020	23 <sup>rd</sup> Feb 2022
476.	Pyrethrum Processing Company of Kenya	2019/2020	23 <sup>rd</sup> Feb 2022
477.	Kenya Plant Health Inspectorate Service	2019/2020	23 <sup>rd</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
478.	Muraga Technical Training Institute	2017/2018	23 <sup>rd</sup> Feb 2022
479.	Ahmed Shahame Mwidani Technical Training Institute	17 <sup>th</sup> months - 2018	23 <sup>rd</sup> Feb 2022
480.	Moiben Technical and Vocational College	2017/2018	23 <sup>rd</sup> Feb 2022
481.	Godoma Technical Training Institute	3019/2020	24 <sup>th</sup> Feb 2022
482.	National Environment Management Authority	2019/2020	24 <sup>th</sup> Feb 2022
483.	National Construction Authority	2019/2020	24 <sup>th</sup> Feb 2022
484.	Kenya Forest Service	2019/2020	24 <sup>th</sup> Feb 2022
485.	Kenya Industrial Property Institute	2019/2020	24 <sup>th</sup> Feb 2022
486.	Timderet Technical and Vocational College	2019/2020	24 <sup>th</sup> Feb 2022
487.	Kenya Industrial Estates Limited	2019/2020	24 <sup>th</sup> Feb 2022
488.	Kenya Industrial Research and Development Institute	2019/2020	24 <sup>th</sup> Feb 2022
489.	The Kisii National Polytechnic	2019/2020	24 <sup>th</sup> Feb 2022
490.	Siala Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
491.	National Housing Corporation	2019/2020	24 <sup>th</sup> Feb 2022
492.	Engineers Board of Kenya	2019/2020	24 <sup>th</sup> Feb 2022



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
493.	Karumo Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
494.	Koshin Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
495.	Northern Water Works Development Agency	2019/2020	24 <sup>th</sup> Feb 2022
496.	Michuki Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
497.	Muraga Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
498.	Sabatia Technical and Vocational College	2019/2020	24 <sup>th</sup> Feb 2022
499.	Maseno University	2019/2020	24 <sup>th</sup> Feb 2022
500.	Laikipia University	2019/2020	24 <sup>th</sup> Feb 2022
501.	Kenya Utalii College	2019/2020	24 <sup>th</sup> Feb 2022
502.	Mathoya Technical and Vocational College	2019/2020	24 <sup>th</sup> Feb 2022
503.	Mukira Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
504.	Rift Valley Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
505.	Mukurweini Technical Training Institute	2019/2020	24 <sup>th</sup> Feb 2022
506.	EMSOS Technical and Vocational College	2019/2020	24 <sup>th</sup> Feb 2022
507.	Northern Water Works Development Agency (Formerly Northern Water Service Board)	2018/2019	24 <sup>th</sup> Feb 2022

No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
635.	Siaya Institute of Technology	2018/2019	8 <sup>th</sup> march 2022
636.	Mitunguu Technical Training Institute	2019/2020	1 <sup>st</sup> march 2022
637.	Nuu Technical and Vocational College	2019/2020	1 <sup>st</sup> march 2022
638.	Public Procurement and Regulatory Authority	2019/2020	1 <sup>st</sup> march 2022
639.	Kenya Water Institute	2019/2020	1 <sup>st</sup> march 2022
640.	National Mining Corporation	2019/2020	1 <sup>st</sup> march 2022
641.	Ahmed Shahame Mwidani Technical and Vocational College	2019/2020	1 <sup>st</sup> march 2022
642.	Pwani University	2019/2020	1 <sup>st</sup> march 2022
643.	Kenya Coast National Polytechnic	2019/2020	1 <sup>st</sup> march 2022
644.	Moi Technical and Referral Hospital	2019/2020	1 <sup>st</sup> march 2022
645.	Meru National Polytechnic	2019/2020	1 <sup>st</sup> march 2022
646.	REGIONAL Centre on Groundwater Resources Education, Training and Research In Eastern Africa	2019/2020	1 <sup>st</sup> march 2022
647.	National Quality Control Laboratory	2019/2020	1 <sup>st</sup> march 2022
648.	National Aids Control Council	2019/2020	1 <sup>st</sup> march 2022
649.	Pharmacy and Poisons Board	2019/2020	1 <sup>st</sup> march 2022
650.	Kenya Medical Training College	2019/2020	1 <sup>st</sup> march 2022
651.	Kenya Medical Practitioners and Dentists Council	2019/2020	1 <sup>st</sup> march 2022
652.	Kenya Medical Research Institute	2019/2020	1 <sup>st</sup> march 2022
653.	Veterinary Medicines Directorate	2019/2020	12 <sup>th</sup> April 2022
654.	National Museums of Kenya	2019/2020	13 <sup>th</sup> April 2022
655.	National Industrial Training Authority	2019/2020	13 <sup>th</sup> April 2022
656.	Kenya Cultural Centre	2019/2020	13 <sup>th</sup> April 2022
657.	Child Welfare Society of Kenya	2019/2020	13 <sup>th</sup> April 2022



No.	STATE CORPORATION/ ENTITY	Financial Year	Date Tabled
658.	National Irrigation Authority	2019/2020	13 <sup>th</sup> April 2022
659.	Pest Control Products Board	2019/2020	14 <sup>th</sup> April 2022
660.	Geothermal Development Company Ltd	2019/2020	14 <sup>th</sup> April 2022
661.	Kenya Reinsurance Corporation	2020/2021	12 <sup>th</sup> April 2022
662.	Consolidated bank of Kenya	2020/2021	12 <sup>th</sup> April 2022
663.	Development Bank of Kenya	2020/2021	12 <sup>th</sup> April 2022
664.	Kirinyaga University	2019/2020	25 <sup>th</sup> May 2022
665.	Chemilil Sugar Company limited	2019/2020	31 <sup>st</sup> May 2022
666.	Agricultural Development Corporation	2019/2020	31 <sup>st</sup> May 2022
667.	Insurance Regulatory Authority	2019/2020	31 <sup>st</sup> May 2022
668.	Kenya Institute for Public Policy Research and Analysis (KIPPRA)	2020/2021	31 <sup>st</sup> May 2022



# ANNEX 3























South Nyanza Sugar Company (SSOM)																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																	</
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