

REPUBLIC OF KENYA

Approved for tabling in the house.



*Blat SWA
9/6/2022*

TWELFTH PARLIAMENT – SIXTH SESSION

THE NATIONAL ASSEMBLY

SPECIAL FUNDS ACCOUNTS COMMITTEE

EXIT REPORT

FOR

12TH PARLIAMENT

(2017-2022)

THE NATIONAL ASSEMBLY	
DATE: 09 JUN 2022	DAY: Thursday
TABLED BY:	Hon. Jared Okello, MP
CURRENTLY TABLED:	G. Chelot

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

June, 2022

2017/2018 NG-CDF REPORTS	
1.	Kibra- 8/5/2019
2.	Sigor
3.	Mathare
4.	Tetu
5.	Kamukunji
6.	Kangema
7.	Gichugu
8.	Soy
9.	Samburu East
10.	Othaya
11.	Kiharu
12.	Runyenjes
13.	Nyali
14.	Buuri
15.	Saku
16.	Mbeere South
17.	Westlands-11/6/19
18.	Thika Town
19.	Dagoretti South
20.	Matuga
21.	Changamwe
22.	Kilifi South
23.	Kilifi North
24.	Mvita
25.	Msambweni
26.	Rabai
27.	Samburu West
28.	Likuyani
29.	Bobasi
30.	Embakasi West
31.	Kitui Central
32.	South Imenti
33.	Roysambu
34.	Kitui South-9/5/19
35.	Mwingi Central
36.	Jomvu
37.	Taveta
38.	Tigania West
39.	Mwingi North
40.	Mwingi West
41.	Chuka Igambang'ombe
42.	Igembe Central
43.	Maara
44.	Pokot South
45.	Starehe
46.	Kikuyu- 26/6/19
47.	Ruaraka

48.	Juja
49.	Dagoretti North
50.	Kabete
51.	Kitutu Chache
52.	Malindi-31/7/19
53.	BomaChoge Boraru
54.	Garissa Township
55.	Ikolomani
56.	Mt. Elgon
57.	Loima
58.	Bonchari
59.	Embakasi North
60.	Konoin
61.	Bomachoge Chache
62.	Rongo
63.	Githunguri
64.	Ainabkoi
65.	Kapenguria
66.	Marakwet West
67.	Bobasi
68.	Turkana North
69.	Marakwet Esat
70.	Turkana Central
71.	Turkana West
72.	Kigumo – 30/7/19
73.	Kandara
74.	Mwea
75.	Limuru
76.	Kesses-1/8/19
77.	Funyula
78.	Chepalungu
79.	Kitutu Masaba
80.	Samburu Northe
81.	Aldai
82.	Turkana East
83.	Nyeri Town
84.	Tinderet
85.	Mukurweini
86.	Navakholo
87.	Mathioya
88.	Gatanga
89.	Maragua
90.	Kieni
91.	Uriri
92.	Kapseret
93.	Kirinyaga Central
94.	Laikipia North
95.	West Mugirangu

96.	Igembe South-24/7/19
97.	Isiolo South
98.	Central Imenti
99.	Moiben
100.	Turkana South
101.	Tharaka
102.	Igembe North
103.	Mbeere North
104.	Moyale
105.	Makadara
106.	Kinango
107.	Isiolo North
108.	Kitui Rural
109.	Laisamis
110.	Tigania East
111.	Kacheliba
112.	Seme
113.	Kisumu Central
114.	Gatundu North-24/7/19
115.	Laikipia East
116.	North Horr
117.	Kabuchai
118.	Ruiru
119.	Bomet East
120.	North Mugirangu
121.	Kiambu
122.	Likoni
123.	Kiambaa
124.	Langata
125.	Gatundu South
126.	Kasarani
127.	Nyaribari Masaba
128.	Lari
129.	South Mugirango
130.	Kitutu Chache South
131.	Suna West
132.	Nyaribari Chache
133.	Mwatate
134.	Igembe South
135.	Kwanza- 8/8/12
136.	Saboti
137.	Kimilili
138.	Teso South
139.	Kuria East
140.	Awendo

	NGCDF AUDITOR GENERAL REPORTS FOR 2018/19 F/Y	
1. 1	Igembe Central	
2.	Likoni	
3.	Lamgata	
4.	Mbeere North	
5.	Msambweni	
6.	Kisauni	
7.	Isiolo South	
8.	Mwea	
9.	Tetu	
10.	Laikipia North	
11.	Limuru	
12.	Kiambu	
13.	Kasipul	
14.	Kandara	
15.	Boraru	
16.	Mukurweini	
17.	Mathira	
18.	Githunguri	
19.	Karachuonyo	
20.	Kuria West	
21.	Laikipia East	
22.	Kangema	
23.	Kikuyu	
24.	Malindi	
25.	Wundanyi	
26.	Lungalunga	
27.	West Mugirango	
28.	Nyaribari Chache	
29.	Kabondo Kasipul	
30.	Homa Bay Town	
31.	Bomachoge Boraru	
32.	Kitui Rural	
33.	Yatta	
34.	Mwingi West	
35.	Kibra	
36.	Dagorreti North	
37.	Chuka Igambang'ombe	
38.	Maara	
39.	Westlands	
40.	Mathare	
41.	Rabai	
42.	Thika Town	
43.	Togaren	

44.	Wajir South	
45.	Kilifi South	
46.	Nambale	
47.	Navakholo	
48.	Mandera East	
49.	Khwisero	
50.	Ikolomani	
51.	Bonchari	
52.	Endebess	
53.	Fafi	
54.	Embakasi Central	
55.	Garissa Township	
56.	Magarini	
57.	Tigania East	
58.	Nyali	
59.	Tigania West	
60.	Mbeere South	
61.	Kilifi North	
62.	Maragwa	
63.	Juja	
64.	Dadaab	
65.	Narok South	
66.	Kilgoris	
67.	Laikipia West	
68.	Suna East	
69.	Kitutu Chache South	
70.	Kiambaa	
71.	Mathioya	
72.	Suna West	
73.	Uriri	
74.	Wajir West	
75.	Gatanga	
76.	Bobasi	
77.	Mwingi North	
78.	Kuria East	
79.	Gatundu North	
80.	Kitutu Masaba	
81.	Nyatike	
82.	Wajir North	
83.	Lamu West	
84.	Butere	
85.	Lamu East	
86.	Eldas	
87.	Banisa	
88.	Mt Elgon	
89.	North Mugirango	

90.	Nyeri Town	
91.	Lagdera	
92.	Gatundu South	
93.	Kabuchai	
94.	Mandera South	
95.	Lari	
96.	Balambala	
97.	Gichugu	
98.	Central Imenti	
99.	Mandera North	
100.	Shinyalu	
101.	Funyula	
102.	Matungu	
103.	Suba North	
104.	Kibwezi North	
105.	Kibwezi East	
106.	Kimini	
107.	Kitui Central	
108.	Kitui East	
109.	Kanduyi	
110.	Laisamis	
111.	Kirinyaga Central	
112.	Mumias West	
113.	Kaloleni	
114.	Kibwezi West	
115.	Kangundo	
116.	Teso North	
117.	Embakasi East	
118.	Bura	
119.	Bumula	
120.	Kajiado West	
121.	Embakasi East	
122.	Bomachoge Chache	
123.	Lugari	
124.	Mumias East	
125.	Matayos	
126.	Teso South	
127.	Kimilili	
128.	Webuye East	
129.	Aldai	
130.	Sigor	
131.	Emgwen	
132.	Moiben	
133.	Kesses	
134.	Turkana East	
135.	Seme	

136.	Ainabkoi	
137.	Mosop	
138.	Chelangany	
139.	Malava	
140.	Turkana West	
141.	Kamukunji	
142.	Lafey	
143.	Kieni	
144.	Ganze	
145.	Marakwet	
146.	Makadara	
147.	Tharaka	
148.	Roysambu	
149.	Saboti	
150.	Wajir East	
151.	Garsen	
152.	Lukuyayi	
153.	Kitutu Chache North	
154.	Rangwe	
155.	Kabete	
156.	Saku	
157.	Igembe South	
158.	Isiolo North	
159.	South Mugirango	
160.	Changamwe	
161.	Mavoko	
162.	Kilome	
163.	Buuri	
164.	Kinango	
165.	Runyenjes	
166.	Taveta	
167.	North Horr	
168.	Ndia	
169.	Jomvu	
170.	Moyale	
171.	Gem	
172.	Bondo	
173.	Kisumu Central	
174.	Rongo	
175.	Nyaribari Masaba	
176.	Voi	
177.	Kathiani	
178.	Mwingi Central	
179.	Kaiti	
180.	Molo	
181.	Samburu West	

182.	Webuye West	
183.	Dagoretti South	
184.	Makueni	
185.	Ndhiwa	
186.	Kitui West	
187.	Kuresoi North	
188.	Mandera West	
189.	Mwala	
190.	Ijara	
191.	Kajido East	
192.	Sirisia	
193.	Tarbaj	
194.	Kiharu	
195.	Lurambi	
196.	Subukia	
197.	Bomet Central	
198.	Galole	
199.	Embakasi West	
200.	Starehe	
201.	Kapseret	
202.	Samburu East	
203.	Awendo	
204.	Mbooni	
205.	South Imenti	
206.	Keiyo North	
207.	Turkana South	
208.	Matungulu	
209.	Mogotio	
210.	Njoro	
211.	Nakuru Town West	
212.	Baringo Central	
213.	Baringo South	
214.	Dagoretti North	
215.	Belgut	
216.	Muhoroni	
217.	Kisumu West	
218.	Pokot South	
219.	Nyakach	
220.	Kasarani	
221.	Suba South	
222.	Othaya	
223.	Kigumo	
224.	Gilgil	
225.	Kisumu East	
226.	Vihiga	
227.	Alego Usoga	

228.	Turkana Central	
229.	Nandi Hills	
230.	Nyando	
231.	Matuga	
232.	Soy	
233.	Keiyo South	
234.	Luanda	
235.	Kitui South	
236.	Masiga	
237.	Kwanza	
238.	Machakos Town	
239.	Turkana North	
240.	Kapenguria	
241.	Igembe North	
242.	Manyatta	
243.	Baringo North	
244.	Turbo	
245.	Mvita	
246.	Mwatate	
247.	Emurua Dikirr	
248.	Kipkelion East	
249.	Embakasi South	
250.	Kajiado Central	
251.	Ainamoi	
252.	Ruaraka	
253.	Tiaty	
254.	Nakuru Town East	
255.	Kuresoi South	
256.	Bomet East	
257.	Kipipiri	
258.	Kinangop	
259.	Kajiado North	
260.	Narok North	
261.	Narok West	
262.	Bahati	
263.	Naivasha	
264.	Embakasi North	
265.		
266.		
267.		
268.		
269.		
270.		
271.		
272.		
273.		

NGCDF 2019/2020 FY

1.	Kitui West
2.	Tongaren
3.	North Horr
4.	Banisa
5.	Sabatia
6.	Ikolomani
7.	Turkana East
8.	Matungulu
9.	Kwisero
10.	Mosop
11.	Mbooni
12.	Kamukunji
13.	Kitui Rural
14.	Butula
15.	Kandunyi
16.	Imenti Central
17.	Turkana West
18.	Bumula
19.	Mumias East
20.	Mt. Elgon
21.	Kitutu South
22.	Kilgoris
23.	Likuyai
24.	Aldai
25.	Gem
26.	Masinaga
27.	Mwingi North
28.	Muhoroni
29.	Kacheliba
30.	Tharaka
31.	Butere
32.	Gatundu North
33.	Pokot Soputh
34.	Makueni
35.	Kilifi North
36.	Bureti
37.	Mbeere South
38.	Isiolo South
39.	Chepaqlungu
40.	Seme
41.	Ugenya
42.	Bondo
43.	Tigania West
44.	Ndia

45.	Kisauni
46.	Mathira
47.	Ainabkoi
48.	Ganze
49.	Msambweni
50.	Laikipia North
51.	Moiben
52.	Kabete
53.	Ruiru
54.	Galole
55.	North Imenti
56.	Mwatate
57.	Kinango
58.	Wundanyi
59.	Tigania East
60.	Kabondo Kasipul
61.	Runyenjes
62.	Tetu
63.	Othaya
64.	Kipkelion East
65.	Gichugu
66.	Kimini
67.	Kisumu East
68.	Kuria West
69.	Hamisi
70.	Kiharu
71.	Maragwa
72.	Taveta
73.	Thika Town
74.	Emgwen
75.	Kapenguria
76.	Igambang'ombe
77.	Igembe Central
78.	Yata
79.	Mwala
80.	Rongai
81.	Sotic
82.	Bomet Central
83.	Oljoroorok
84.	Baringo Central
85.	Mogotio
86.	Kinangop
87.	Karachuonyo
88.	Tinderet
89.	South Mugirango
90.	Gatundu South

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ABBREVIATIONS / ACRONYMS

LAPFUND	-	Local Authorities Provident Fund
LSF	-	Land Settlement Fund
MP	-	Member of Parliament
PFM Act	-	Public Finance Management Act, 2012
PSASB	-	Public Sector Accounting Standards Board
IPSAS	-	International Public Sector Accounting Standards
NG-CDF	-	National Government Constituency Development Fund

CHAIRPERSON'S FOREWORD

The Special Funds Accounts Committee is a Select Committee of the House established under the National Assembly's Standing Orders Number 205A to examine accounts laid before the House. The Committee examines the National Government Constituencies Development Fund, the Equalization Fund, the Judiciary Fund, the Political Parties Fund and other Funds established by law as the Speaker may direct.

The Committee was established in the fifth session of the Eleventh Parliament following the review of the National Assembly's Standing Orders and is amongst the three Watchdog Committees of 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.

Reports on audited financial statements for the NG-CDF from the two hundred and ninety (290) Constituencies formed the bulk of the work of the Committee. The Committee received backlog of these reports dating back to the financial year 2013/14, and has been able to dispense with 156 reports from fifty-two (52) Constituencies in the Counties of Nairobi, Kisumu, Kiambu, Mombasa, Kilifi, Kwale, Taita Taveta, Lamu and Tana River for financial years 2013/14, 2014/15 and 2015/16.

In addition, the Committee has dispensed with reports of various key funds and proposed various recommendations geared towards effective discharge of mandates of the public entities

This report contains the activities undertaken by the Committee during the term of the 12th Parliament and pending business, and is submitted pursuant to Standing Order Number 200A (1).


Hon. Kathuri Murungi, MP

Chairperson, Special Funds Accounts Committee

Sarah Okeke
MP, Member

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 Article 124 of the Constitution.
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 Special Funds Accounts Committee is established pursuant to Standing Order 205A.

1.2 Mandate of the Committee

4. The Committee is mandated to examine 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.
5. In discharge of its mandate, the Committee considers matters related to:
 - (i) The principles of public finance under Article 201 of the Constitution of Kenya 2010 guides the Committee in the execution of its mandate. The principles require openness, accountability and public participation in financial matters as well as prudence and responsible use of public funds amongst others. Further, the provision of Article 226 (5) of the Constitution of Kenya on direct personal liability guides the committee in its examination of the audited accounts. The Article provides 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"*.
 - (ii) The various legal provisions as contained in various Acts of Parliament which include the PFM Act, 2012, the repealed Public Audit Act, 2003, the Public Audit Act, 2015, the repealed Public Procurement and Disposal Act, 2005, the Public Procurement and Asset Disposal Act, 2015 as well as established customs, traditions, practices and usages also guides the Committee.
 - (iii) Section 68 (1) of the PFM Act, 2012 provides, inter alia, that- *"An accounting officer for a national government entity including Public Funds, Parliamentary*

Exit Report of the Special Fund Accounts Committee for the Twelfth Parliament (December 2017 to June 2022)

Service Commission and the Judiciary is accountable to the National Assembly. The Accounting Officer is required to ensure that the resources of the respective entity for which he or she is responsible are used in a way that is lawful and authorized, and effective, efficient, economical and transparent."

1.3 Committee Membership

6. The initial Committee constituted during the first session (December, 2017) comprised of the following members:

- | | |
|---------------------------------------|---------------------------------|
| 1. Hon. Kathuri Murungi, M.P. | |
| 2. Hon. William Chepkut, M.P. | |
| 3. Hon. Alfred Agoi Masadia, M.P. | |
| 4. Hon. Denittah Ghati, M.P. HSC | |
| 5. Hon. Mark Lomunokol, M.P. | |
| 6. Hon. Shakeel Shabbir, M.P. CBS | |
| 7. Hon. Justus Kizito Mugali, M.P. | |
| 8. Hon. Abdi Koropu Tepo, M.P. | -Served in the period 2017-2019 |
| 9. Hon. Erastus Kivasu Nzioka, M.P. | |
| 10. Hon. Esther M. Passaris, M.P. OGW | |
| 11. Hon. Geoffrey Omuse, M.P. | |
| 12. Hon. (Dr.) Irene Kasalu, M.P. | -Served in the period 2017-2019 |
| 13. Hon. James G.K Wamacukuru, M.P. | -Served in the period 2017-2019 |
| 14. Hon. Jared Okelo, M.P. | |
| 15. Hon. Marwa Kitayama Maisori, M.P. | |
| 16. Hon. Mwambu M. Mabongah, M.P. | |
| 17. Hon. Mohamed Ali, M.P. | |
| 18. Hon. Mohamed Ali Lokiru, M.P. | |
| 19. Hon. Rehema Dida Jaldesa, M.P. | -Served in the period 2017-2019 |

7. Current Committee Membership

- | | | |
|------------------------------------|---------------------------------|--------------------------------|
| 1. Hon. Kathuri Murungi, M.P. | - | Chairperson |
| 2. Hon. William Chepkut, M.P. | - | Vice-Chairperson |
| 3. Hon. Erastus Kivasu, M.P. | | |
| 4. Hon. (Dr.) Robert Pukose, M.P. | - | Served in the period 2019-2022 |
| 5. Hon. Marwa Kitayama, M.P. | | |
| 6. Hon. Mohamed Ali, M.P. | | |
| 7. Hon. Shakeel Shabbir, M.P. CBS | | |
| 8. Hon. Gideon Kimutai Koske, M.P. | -Served in the period 2019-2022 | |
| 9. Hon. Mwambu Mabongah, M.P. | | |

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10. Hon. Mohamed Ali Lokiru, M.P.
11. Hon. Alfred Agoi Masadia, M.P.
12. Hon. Jared Okelo, M.P.
13. Hon. Justus Kizito Mugali, M.P.
14. Hon. Esther Passaris, M.P. OGW
15. Hon. Faith Gitau, M.P. -Served in the period 2019-2022
16. Hon. Mark Lomunokol, M.P.
17. Hon. Geoffrey Omuse, M.P.
18. Hon. Dennitah Ghati, M.P. HSC
19. Hon. Dr. Enock Kibunguchy, M.P. -Served in the period 2019-2022

1.4 Committee Secretariat

8. The Secretariat supporting the Committee comprised of the following staff:
 1. Ms. Lucy Kimathi, Principal Clerk Assistant I (Head of Secretariat)
 2. Ms. Hellen Ekadeli, First Clerk Assistant
 3. Ms. Emma Essendi, Legal Counsel
 4. CPA. Kennedy Owuoth, Fiscal Analyst III
 5. Ms. Noelle Chelagat, Media Relations Officer
 6. Mr. Josephat Bundotich, Senior Serjeant-at-Arms
 7. Ms. Naserian Kaare, Serjeant-at-Arms
 8. Mr. Job Owaga, Audio Recording Officer
 9. Mr. Meshack Mutali, Officer Administrator

2.0 BACKGROUND INFORMATION

2.1 Legal framework

10. Article 93 (1) of the Constitution of Kenya establishes the Parliament of Kenya which consists of the National Assembly and the Senate. Further, Article 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 legislation;
 - (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.
11. In addition, Article 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. The Special Funds Accounts Committee is a Select Committee of the House established under the National Assembly's Standing Orders Number 205A to examine accounts laid before the House.

2.2 Establishment and mandate of the Committee

12. The Committee was established in the fifth session of the Eleventh Parliament following the review of the National Assembly's Standing Orders and is amongst the three Watchdog Committees of 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.
13. The Committee examines the National Government Constituencies Development Fund, the Equalization Fund, the Judiciary Fund, the Political Parties Fund and other Funds established by law as the Speaker may direct

3.0 ACHIEVEMENTS OF THE COMMITTEE

14. In the discharge of its mandate, the Committee held a total of three hundred and fifty-two (352) sittings as follows:
 - a) **First Session 2017-** 1 (one) sitting.
 - b) **Second Session 2018-** sixty (60) sittings.
 - c) **Third Session 2019-** one hundred and nine (109) sittings.
 - d) **Fourth Session 2020-** eighty-six (86) sittings.
 - e) **Fifth Session 2021-** ninety-two (92) sittings.
 - f) **Sixth Session 2022-** fourteen (14) sittings.
15. Reports on audited financial statements for the NG-CDF from the two hundred and ninety (290) Constituencies formed the bulk of the work of the Committee. The Committee received backlog of these reports dating back from financial year 2013/14 to 2016/2017.
16. The Committee examined one hundred and fifty six (156) reports from the following fifty-two (52) Constituencies in the following Counties:
 - a) **Nairobi County-** Westlands, Dagoretti North, Dagoretti South, Langata, Kibra, Roysambu, Kasarani, Ruaraka, Embakasi South, Embakasi North, Embakasi Central, Embakasi East, Embakasi West, Makadara, Kamukunji, Starehe and Mathare;
 - b) **Kisumu County-** Kisumu Central, Kisumu East, Kisumu West, Muhoroni, Nyakach, Nyando and Seme;
 - c) **Kiambu County-** Gatundu South, Gatundu North, Juja, Thika Town, Ruiru, Githunguri, Kiambu Town, Kiambaa, Kabete, Kikuyu, Limuru and Lari;
 - d) **Mombasa County-** Changamwe, Jomvu, Kisauni, Nyali, Likoni and Mvita.
 - e) **Kilifi County-** Kilifi North, Kilifi South and Kaloleni. Rabai, Ganze, Malindi and Magarini;
 - f) **Kwale County-** Msambweni, Lunga Lunga, Matuga and Kinango;
 - g) **Taita Taveta County-** Taveta, Wundanyi, Mwatate and Voi;
 - h) **Lamu County-** Lamu West and Lamu East; and
 - i) **Tana River County-** Garsen, Galole and Bura.
17. In addition, the Committee also finalized reports of the following funds established by law:
 - (i) Report of the Auditor-General on audited financial statements for Political Parties Fund for the financial year ended June 2017;
 - (ii) The Report of the Auditor General on audited financial statements of Commodities Fund for financial years 2015/16, 2016/17;

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- (iii) The Report of the Auditor General on audited financial statements of Agricultural Settlement Fund Trustees for the financial year 2015/2016;
- (iv) The Report of the Auditor General on audited financial statements of Universal Service Fund for the year financial year 2016/2017;
- (v) The Report of the Auditor General on audited financial statements of Water Sector Trust Fund for the financial year 2016/2017;
- (vi) The Report of the Auditor General on audited financial statements of Uwezo Fund for the financial year 2016/2017;
- (vii) The Report of the Auditor General on audited financial statements of Women Enterprise Development Fund for the financial year 2017/2018;
- (viii) The Report of the Auditor General on audited financial statements of Unclaimed Assets Trust Fund for financial year 2016/2017; and
- (ix) The Report of the Auditor General on audited financial statements of Local Authorities Provident Fund for financial years 2016/2017, 2017/2018 and 2018/2019.

These reports have been adopted by the House and can be downloaded from the parliament website.

18. The Committee also finalized on the following reports, which are yet to be debated by the House:

- (i) Twelve Report on audited financial statements for the Land Settlement Fund for financial years 2019/2020 and 2020/21; and
- (ii) Thirteenth Report on Status of the Equalisation Fund

19. During examination of these reports, the Committee pronounced itself through various recommendations geared towards efficient and effective management of these public entities. It is on this basis that the Committee hopes that such recommendations will cure the inherent structural and administrative loopholes identified during the examination of the audit reports.

20. The Committee recommends that **ALL** Accounting Officers whose financial statements were examined to implement these recommendations with a view of preventing the re-occurrence of such audit queries. This will improve on the efficiency and proper management of public resources.

21. The key recommendations are summarized as follows:

a) **National Government Constituency Development Fund:**

- ✓ The Committee emphasized that the Accounting Officer complies with the International Public Sector Accounting Standards (IPSAS) framework in preparation of financial statements;
- ✓ The National Government Constituencies Development Fund Board in consultation with the Public Sector Accounting Standards Board (PSASB)

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conducts continuous capacity building on financial reporting standards for constituency staff;

- ✓ Need for standardization of NG-CDF projects in terms of costs and designs across counties;
- ✓ The NG-CDF Board to issue guidelines on the -use of emergency funds; and
- ✓ NG-CDF Board to review guidelines on issuance of bursaries, so as to enhance efficiency.

b) Land Settlement Fund

- ✓ The Committee recommended the reconstruction of the Fund's books of account due the existence of irreconcilable opening balances. The Accounting Officer acted on this recommendation as evidenced in the audited Financial statements for the FY 2020/2021 which are awaiting adoption by the House.
- ✓ The Long Outstanding imprests and inaccuracy of Trade and Other payables from Exchange transactions were reconciled, hence this led to the reorganisation of the structure and particulars of the various components of Fund's financial statements.

c) Local Authorities Provident Fund

- ✓ The Committee recommended that the Fund continues 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.

d) Women Enterprise Fund:

- ✓ The Committee recommended that Director of Criminal Investigations fast tracks the investigation into the cases of misappropriation of funds. The Auditor-General had established that there was embezzlement of funds by employees of the Fund amounting to **Kshs. 24,625,450.**
- ✓ The Committee recommended the need for the Fund to enhance their lending policies to improve recoverability of loans. Secondly, the Fund should lend directly to borrowers instead of using financial intermediaries.

e) The Equalization Fund

- ✓ **Allocations to the Equalization Fund-** Article 204 (1) of the Constitution of Kenya, 2010 (CoK) requires that the Fund be allocated one half per cent (0.5%) of all the revenue collected by the National Government each year, calculated on the basis of the most recent audited revenue received.
- ✓ The total entitlement to the Fund since establishment is Kshs. 47,383,520.543. However, the Fund has only been allocated Kshs. 19,225,317,433 as at FY 2021/2022 out of which Kshs. 12.4 billion has been released to the Fund, resulting to a shortfall of Kshs. 34.9 billion as at May 2022.

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- ✓ *The Committee recommended that the Cabinet Secretary in-charge of the National Treasury expedites allocation of funds to the Equalization Fund as provided in the Constitution.*
- ✓ **Representation to the Equalization Fund Advisory Board-** Regulation 4(1) (d) and (e) provides for a person nominated by the National Assembly and Senate respectively as Members of the Equalization Fund Board for a period of six years, non-renewable, on such terms and conditions as may be specified in the instrument of appointment. Further, regulation 10 (3) provides for Board expenses of not more than three percent of annual approved equalization fund allocation.
- ✓ The Committee observed that currently, there existed no formal structures to facilitate linkage between the two representatives and Parliament as an institution. As a result, consultations and provision of timely feedback to Members on issues pertaining to implementation of projects under the Equalization Fund was not effective.
- ✓ *The Committee recommended that the Equalization Fund Advisory Board adequately facilitate representatives of Parliament through provision of functional physical offices at the Equalization Fund Advisory Board secretariat. This will ensure that the representatives discharge their mandate effectively and are reachable to Members for consultations on issues pertaining implementation of projects.*
- ✓ *The Committee further recommended that each House of Parliament to provide liaison services with the representatives at the Board for the effective resolution of concerns that may arise from Members.*

4.0 PENDING BUSINESS BEFORE THE COMMITTEE

22. The pending business at the end of 12th Parliament comprises of audited financial statements of various funds as per attached APPENDIX 1 (*REPORTS OF OTHER FUNDS*) and APPENDIX 2 (*NG-CDF REPORTS OF VARIOUS CONSTITUENCIES FOR VARIOUS FINANCIAL YEARS*).

5.0 CHALLENGES AND OPPORTUNITIES

23. During the term, the Committee experienced various challenges which affected realization of its targets in terms of the number of reports for scheduled for consideration. These included:
 - (i) Backlog of reports of NG-CDF audited financial statements from the 290 Constituencies for four FYs since 2013/14 to 2016/17 that were unexamined. This is in addition to audited reports of other funds that the Committee was mandated to examine was overwhelming to the Committee;

- (ii) Suspension of holding physical meetings due to fear of spread of COVID 19 in the country;
- (iii) Limitation to the number of Committee Rooms available for meetings and number of persons who could be admitted in a meeting. This was major setback in carrying out some inquiries which needed cross examination of various players;
- (iv) Restriction of movement in the Country which resulted to suspension of inspection of projects under the review by the Committee; and
- (v) The technological challenges where committees were allowed to undertake virtual meetings. Due to nature of documents that the Committee deals with, which is bulky in nature, projecting them virtually was almost impossible, and where it was done, following up on critical evidence was a challenge.

6.0 Recommendations

24. To effectively perform its mandate, the Committee recommends that:

- (i) There is need to create additional Committee to specifically deal audited financial statements of the National Government Constituencies Development Fund of the two hundred and ninety Constituencies;
- (ii) All Committees dealing with reports of the Auditor-General be allocated specific Committee room for holding meetings for proper planning of their meetings which require sufficient notice.
- (iii) There is need for a framework on implementation of recommendations arising from examination of reports of the Auditor-General;
- (iv) There is need to enhance Committee Secretariat with additional Clerk Assistants and Reseachers;
- (v) Members of Audit Committees and Secretariat need enhanced capacity building programs on financial matter; and
- (vi) There is need Installation of an integrated computer in Committee rooms for purposes of holding virtual meetings.

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Impe de Ma

Signature: Date: 09/06/2022

for

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

Exit Report of the Special Fund Accounts Committee for the Twelfth Parliament (December 2017 to June 2022)

TABLE 1.0: LIST OF FUNDS BEFORE THE COMMITTEE

BUSINESS BEFORE THE SPECIAL FUNDS ACCOUNTS COMMITTEE AS AT JUNE 2022			
	FUND NAME	FINANCIAL YEAR	REMARKS
1.	Commodities Fund	30 th June 2018, 2019, 2020 & 2021	
2.	Railway Development Levy Fund Holding Account	June 2018	
3.	Railway Development Levy Fund (Operations Accounts)	30 TH JUNE 2017 & 2018, 2019 & 2021	State Department for Transport
4.	Consolidated Fund Services(Public Debt)	2015/16 & 2016/17	
5.	Provident Fund	June 2021	
6.	Civil Servants Housing Scheme Fund	30 June 2018 & June 2021	
7.	Constituency Development Fund - Central Bank of Kenya Account	2015/2016	
8.	Kenya Slums Low Cost Housing and Kenya Slum Upgrading Low Cost Housing and Infrastructure Trust Fund	2015/2016, 2016/17, 2017/18 & 2018/19	
9.	Orange Democratic Movement (ODM)	2015/16, 2016/2017 & 2017/2018	
10.	Wiper Democratic Movement Kenya	2016/17, 2017/2018, 2018/19 & 2019/20	
11.	Amani National Congress Party	Jan. 2016 to December 2017	
12.	National Sports Fund	30 th June 2018 & 2019	
13.	Sports, Arts and Social Development Fund	June 2021	

14.	Relief and Rehabilitation Cash Transfer Fund	2016/17	
15.	National Government Constituencies Development Fund Board	2016/17 to 2020/21	
16.	Women Enterprise Fund	June 2019, 2020 & 2021	
17.	Petroleum Training Levy Fund for the State Department for Petroleum	30 June 2018	
18.	Petroleum Development Levy Fund	30 June 2018, 2019 & 2020	
19.	Petroleum Development Levy Fund Holding Account (Managed by PS, Treasury)	30 June 2019 & June 2020 7 2021	
20.	Equalization Fund	June, 2019 & June 2020 & 2021	
21.	Estimates of Revenue and expenditure from the Equalization Fund (PS National Treasury)	2017/2018	
22.	State Officers and Public Officers Car Loan Scheme Fund	30 th June 2017 & 2018/19 & June 2021	
23.	State Officers House Mortgage Scheme Fund	June 2021	
24.	Rural Enterprise Fund	30 th June 18 , 2019, & 2021	
25.	Asian Officers Family Pension Fund	June 2020 & 2021	
26.	Asiatic Widows and Orphans Pension Fund	30 th June 2018	
27.	European Widows and Orphans Pensions Fund	June 2021	
28.	Kenya Local Loans Support Fund	June 2018, 2019 & 2021	

29.	National Youth Service- Mechanical and Transport Fund	2019	
30.	Parliamentary Mortgage Scheme Fund	30 th June 2018, & 2021	
31.	Parliamentary Car Loan Scheme Fund	30 th June 2018 & 2021	
32.	Parliamentary Catering Fund	June 2021	
33.	Communication Authority of Kenya - Universal Service Fund	30 June 2018	
34.	Occupational Safety and Health fund	2016/17, 2018/19, 2019/2020 and 2020/2021	
35.	National Government Affirmative Action Fund	30 th June 2016/17, 2017/18 and 2018/19, 2019/2020	
36.	National Environment Trust Fund	30 th June 2017 & June 2019	
37.	Tourism Fund	30 th June 2016/17 & 2017/18	
38.	Political Parties Fund	30 June 2018, 2019 and 2020	
39.	Office of Registrar of Political Parties Mortgage and Car Loan Fund	30 th June 2018, and 2021	
40.	Policy Holder Compensation Fund	30 th June 2018 & 2020	
41.	Agricultural Information Resource Centre Revolving Fund	30 th June 2020 & June 2021	
42.	Imarisha Naivasha Trust (Public Private Partnership Initiative under the Ministry of Environment and Natural Resources)	30 th June, 2013, 2014, 2015 & 2016	

61.	National Government Constituencies Development Fund for 290 Constituencies	2013/14 to 2018/19 2019/2020 = 48 Constituencies	Committee has dispensed with 186 reports from 62 Constituencies for FYs 2013/14, 2014/15 and 2015/16
62.	African Union and Other International Subscription Fund		
63.	Commission on Revenue Allocation 1. Staff Car Loan Scheme 2. Staff Mortgage Scheme Fund	June 2021	
64.	Energy and Petroleum Regulatory Authority Staff Mortgage and Car Loan Scheme	June 2021	
65.	National Assistance Trust Fund	June 2021	
66.	Coffee Cherry Advance Revolving Fund	June 2020 & 2021	
67.	Office of the Controller of Budget Mortgage Fund	June 2021	
68.	Mechanical and Transport Fund	June 2021	
69.	The Commission on Administrative Justice Mortgage and Car Loan Fund	June 2020	
70.	Business Registration Service	June 2021	
71.	Business Registration Service-official receiver	June 2021	
72.	National Land Commission Housing Scheme	June 2021	
73.	Cooperative Societies Liquidation Fund	June 2021	
74.	Salaries and Remuneration Commission Mortgage and Car Loan Scheme Fund	June 2021	

NG-CDF REPORTS FOR 2016/17 FINANCIAL YEAR

1.	Manyatta Constituency- on 26/7/18	laid	53.	Chesumei		107.	Westlands
2.	Kitui Rural Constituency "		54.	Kinango		108.	Makueni
3.	Kanduyi- laid on 31/7/18		55.	Ainabkoi-laid on 29/8/18		109.	Kasarani
4.	Tongaren "		56.	Marakwet West		110.	Masinga
5.	Lunga lunga – laid on 2/8/2018		57.	Keiyo South		111.	Kaiti
6.	Kilifi South		58.	Endebess		112.	Runyenjes-Laid on 24/10/2018
7.	Nyali		59.	Marakwet East		113.	South Imenti
8.	Voi		60.	Msambweni		114.	Mbeere
9.	Lamu East		61.	Galole-tabled on 30/8/18		115.	Lagdera
10.	Likoni		62.	Kilifi North		116.	Isiolo North
11.	Garsen		63.	Mosop		117.	Lurambi
12.	Kisauni		64.	Cherangany		118.	Banisa
13.	Jomvu		65.	Kiminini		119.	Mandera North
14.	Malindi		66.	Bura		120.	Matayos
15.	Taveta		67.	Magarini		121.	Sirisia-Laid on 23/10/18
16.	Buuri- Laid on 7/8/2018		68.	Kipkelion East- laid on 2/10/18		122.	Lugali
17.	Chuka Igamba Ng'ombe		69.	Samburu East		123.	Bumula
18.	Mwingi West		70.	Sigor		124.	Kabuchai
19.	Wajir North		71.	Tetu		125.	Juja-Laid on 6/11/2018
20.	Kitui East		72.	Tiaty		126.	Igembe North
21.	Igembe Central- Laid on 15 th August 2018		73.	Central Imenti-laid on 4/10/18		127.	Kiharu
22.	Mwingi Cenral		74.	Teso South		128.	Kigumo
23.	Wajir West		75.	Butula		129.	North Imenti
24.	Moyale		76.	Mt. Elgon		130.	Fafi
25.	Tharaka		77.	Kimilili		131.	Kirinyaga Central
26.	North Horr		78.	Funyula		132.	Kandara
27.	Tarbaj		79.	Kilome		133.	Ndia
28.	Saku		80.	Mvita- laid on 9/10/18		134.	Kitui West
29.	Tigania East		81.	Moiben		135.	Lafey
30.	Isiolo South		82.	Baringo South		136.	Githunguri
31.	Kitui South		83.	Langata		137.	Ruaraka-Laid on 7/11/208
32.	Kitui Central		84.	Ganze		138.	Mandera West
33.	Baringo North-laid on 22/8/18		85.	Narok East		139.	Embakasi West
34.	Saboti		86.	Turkana South		140.	Kamukunji
35.	Nakuru Town West		87.	Kuresoi South		141.	Embakasi East
36.	Emgwen		88.	Narok North		142.	Dagoretti North
37.	Kipkelion-laid on 23/8/18		89.	Samburu West		143.	Embakasi South
38.	Ijara		90.	Loima		144.	Gatundu-Laid on 21/11/2018
39.	Daadab		91.	Balambala		145.	Kiambu
40.	Naivasha		92.	Roysambu		146.	Kiambaa
41.	Baringo		93.	Kapseret		147.	Kasipul Kabondo
42.	Nakuru Town East		94.	Bahati-Laid on 18/10/2018		148.	Laikipia East
43.	Matuga-laid on 28/8/2018		95.	Webuye East		149.	Limuru
44.	Rabai		96.	Nambale		150.	Mukurweini
45.	Turkana East		97.	Turkana North		151.	Mwea
46.	Turkana West		98.	Kajiado East		152.	Ol Kalou
47.	Kajiado West		99.	Konoin		153.	Subukia
48.	Kajiado North		100.	Eldama Ravine		154.	Pokot South – Laid on 29/11/2018
49.	Yatta		101.	Bureti		155.	Bonchari- laid on 27/11/18
50.	Kangundo		102.	Belgut		156.	Suba
51.	Aldai		103.	Sigowet/Soin		157.	Budalangi
52.	Tinderet		104.	Narok West		158.	Ikolomani
			105.	Mogotio		159.	Sabatia
			106.	Kibra-laid on 25/10/18			

160.	Hamisi		218.	Embakasi North		276.	Suba north
161.	Karachuonyo- Laid on 14/11/2018		219.	Kieni		277.	Ndhiwa
162.	Bamachoge Boraru		220.	Kapenguria-Tabled 11 th Oct.2018		278.	Homa Bay Town
163.	Matungu		221.	Kwanza		279.	Narok West
164.	Kilgoris		222.	Wundanyi		280.	Baringo North
165.	Kibwezi East- Laid on 15/11/2018		223.	Mavoko		281.	Wajir South
166.	Kinangop- Laid on 13/11/2018		224.	Kathiani		282.	Ol Joroorok
167.	Laikipia West		225.	Mbooni		283.	Kinangop
168.	Lari		226.	Lamu West		284.	Olkalou
169.	Ruiru		227.	Soy		285.	Rongai
170.	Kabete		228.	Turbo		286.	Lugari
171.	Maragua		229.	Changamwe		287.	Rarieda
172.	Laikipia North		230.	Kaloleni		288.	Alego Usonga
173.	Kipipiri		231.	Turkana Central		289.	Tongaren
174.	Mathira		232.	Tigania West		290.	Subukia
175.	Njoro		233.	Kesses		291.	Sirisia
176.	Gichugu		234.	Kacheliba		292.	Mumias West
177.	Molo		235.	Narok South- Tabled 5 th March 2019		293.	Ugenya
178.	Thika Town		236.	Ainamoi		294.	Mandera North
179.	Mathioya		237.	Bomet Central		295.	Emuhaya
180.	Chapalungu		238.	Kisumu East-Tabled 13 th March 2019		296.	Luanda
181.	Webuye West- Laid on 4/12/2018		239.	Emuhaya		297.	Hamisi
182.	Navakholo		240.	Mumias East- 19 th March, 2019		298.	Bondo
183.	Malava		241.	Embakasi Central		299.	Karachuonyo
184.	Luanda		242.	Starehe		300.	Chesumei
185.	Ugunja		243.	Manyata		301.	Nyakach
186.	Borabu		244.	North Imeni		302.	Rangwe
187.	Gem		245.	Mwatate- 21 st March 2019		303.	Suba South
188.	Lugari		246.	Awendo		304.	Gem
189.	Kasipul		247.	Kitutu Chache South		305.	Butere
190.	Vihiga-Laid on 5/12/2018		248.	Kisumu West		306.	Vihiga
191.	Teso North		249.	Laisamis-tabled March 27 2019		307.	Kisumu East
192.	West Mugirango		250.	Nandi Hills		308.	Matungu
193.	Rangwe		251.	Kitui West		309.	Kitutu Chache
194.	Ndhiwa		252.	Mathare		310.	
195.	Ugenya		253.	Butere		311.	
196.	Shinyalu		254.	Kuria West		312.	
197.	Kitutu Chache North		255.	Rarieda		313.	
198.	Pokot South		256.	Turbo		314.	
199.	North Mugirango		257.	Kitutu Masaba		315.	
200.	Seme- tabled 26 th Feb. 2019		258.	Makadara		316.	
201.	Nyakach		259.	Suna West-tabled on 03//04/2019		317.	
202.	Nyaribari Masaba		260.	Suna East		318.	
203.	Kisumu Central		261.	Nyatike		319.	
204.	Muhoroni		262.	Uriri		320.	
205.	Ndaragwa-Tabled 21 st Feb.2019		263.	Kuria East		321.	
206.	Mumias West		264.	Nyando		322.	
207.	Dagoretti South		265.	HomaBay		323.	
208.	Mandera East		266.	Mbita		324.	
209.	Juja		267.	Rongo		325.	
210.	Bomet East		268.	Keiyo North		326.	
211.	Kikuyu		269.	Alego Usoga		327.	
212.	Nyeri Town		270.	Khwisero		328.	
213.	Gatanga		271.	Bomachoge Chache		329.	
214.	Samburu North		272.	South Mugirango		330.	
215.	Eldas- Tabled 20 th Feb.2019		273.			331.	
216.	Mwala		274.			332.	
						333.	
						334.	
						335.	
						336.	
						337.	

91.	Matuga
92.	Bomachoge
93.	Chesumei
94.	Suna East
95.	Suba North
96.	Igembe South
97.	Olkalou
98.	Voi
99.	Nyaribari Chache
100.	Kajiado East
101.	Njoro
102.	Samburu West
103.	Nakuru Town West
104.	Baringo South
105.	Mathioya
106.	South Imenti
107.	Kibra
108.	Molo
109.	Kwanza
110.	Nambale
111.	Navakholo
112.	Makadara
113.	Kirinyaga Central
114.	Kuresoi North
115.	Manyatta
116.	Mukurweini
117.	Jomvi
118.	Kesses
119.	Turkana Central
120.	Turkana North
121.	Turkana Central
122.	Kilifi South
123.	Kigumo
124.	Garsen
125.	Kandara
126.	Turbo
127.	Laikipia West
128.	Isiolo North
129.	Nyando
130.	Kajiado South
131.	Nandi Hills
132.	Emuhaya
133.	Ainamoi
134.	Likoni
135.	Saku
136.	Kikuyu

137.	Laikipia East
138.	Kasarani
139.	Cherangani
140.	Ndaragwa
141.	Kitutu Maqsaba
142.	Embakasi East
143.	Webuye East
144.	Kajiado North
145.	Teso South
146.	Subukia
147.	Nyatike
148.	Kibwezi East
149.	South Mugirango
150.	Mwingi Central
151.	Buuri
152.	Suba South
153.	Mwea
154.	Kisumu Central
155.	Igembe North
156.	Rongo
157.	Mumias East
158.	Bura
159.	Kitutu Chache North
160.	Luanda
161.	Mandera North
162.	Mandera South
163.	Lafey
164.	Ndhiwa
165.	Kisumu West
166.	Samburu East
167.	Nakuru town east
168.	Kajiado South
169.	Samburu North
170.	Tiaty
171.	Bahati
172.	Gilgil
173.	Bomet East
174.	Naivasha
175.	Emurua Dikikir
176.	Rangwe
177.	Lugali
178.	Kimilili
179.	Bobasi
180.	Budalandi
181.	Wajir East
182.	Shinyalu

183.	Kiambaa
184.	Malindi
185.	Rabai
186.	Nyeri Town
187.	Kasipul
188.	Keiyo North
189.	MaaraKapseret
190.	Limuru
191.	Turkana South
192.	Tetu
193.	Juja
194.	Gatanga
195.	Keiyo South
196.	Githunguri
197.	Kieni
198.	Soy
199.	Nyali
200.	Vihiga
201.	Makadara
202.	Turkana West
203.	Kibwezi West
204.	Kathiani
205.	Matayos
206.	Dagoretti South
207.	Marakwet East
208.	Lungalunga
209.	Kitui East
210.	Mwingi West
211.	Machakos Town
212.	Kangundo
213.	Mbeere North
214.	Belgut
215.	Kitui Central
216.	Kangema
217.	Kitutu Chache
218.	Konoin
219.	Norh Mugirango
220.	Narok North
221.	Laisamis
222.	Boraru
223.	Kilome
224.	Sogowet/Soin
225.	Kabuchai
226.	Webuye West
227.	Kaiti
228.	Rarieda

229.	Endebess
230.	Malava
231.	Mvita
232.	Lari
233.	Magarini
234.	Loima
235.	Changamwe
236.	Ladgera
237.	Eldas
238.	Tarbaj
239.	Suna West
240.	Kuria East
241.	Wajir West
242.	Lamu West
243.	Uriri
244.	Lang'ata
245.	Garissa Township
246.	Kiambu
247.	Fafi Ijara
248.	Balambala
249.	Baringo North
250.	Moyale
251.	Wajir South
252.	Saboti
253.	Lamu East
254.	Kajido Central
255.	Funyula
256.	Mandera West
257.	Kipipiri
258.	Wajir North
259.	Kipkelion West
260.	Marakwet West
261.	Bonchari
262.	Kajiado West
263.	Dadaab
264.	Lurambi
265.	Uriri
266.	Saboti
267.	Kipkelion West
268.	Nyaribari Masaba
269.	Roysambu
270.	Westlands
271.	Bomachoge
272.	Homabay Town
273.	Alego Usoga
274.	Ugunja

275.	Embakasi Central
276.	Starehe
277.	Embakasi West
278.	Mandera East
279.	Awendo
280.	Narok East
281.	Narok South
282.	Ruaraka
283.	Embakasi North
284.	
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