

Approved for tabling in the House.

REPUBLIC OF KENYA



TWELFTH PARLIAMENT – SIXTH SESSION

THE NATIONAL ASSEMBLY

THE NATIONAL ASSEMBLY	
DATE: 08 JUN 2022	DAY: Wednesday
BY:	Hon. Dr. R. Lukose, MP
CLERK-AT-THE-TABLE:	Member, SFAC.
	Mawani W. Mwan

SPECIAL FUNDS ACCOUNTS COMMITTEE

THIRTEENTH REPORT ON STATUS OF THE EQUALIZATION FUND

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

June, 2022



## Table of Contents

LIST OF ABBREVIATIONS AND ACRONYMS .....	4
ANNEXURES .....	5
CHAIRPERSON'S FOREWORD .....	6
CHAPTER ONE .....	8
1. PREFACE .....	8
1.1. Establishment and Mandate of Special Funds Accounts Committee .....	8
1.2. Guiding Principles: Constitutional and Legal provisions on Public Finance .....	8
Committee Membership .....	9
1.3. Committee Secretariat .....	18
CHAPTER TWO .....	19
2. INTRODUCTION .....	19
2.1. Background Information .....	19
2.2. The Equalization Fund .....	19
2.3. Administration of the Equalization Fund .....	20
CHAPTER THREE .....	21
3.1 STATUS REPORT OF THE THE EQUALIZATION FUND .....	21
3.2 Establishment of the Fund .....	21
3.3 The Equalization Fund Advisory Board .....	21
3.4 Allocations to the Fund Since Inception .....	22
3.5 Disbursements from the Equalization Fund .....	23
3.6 Status of Projects Undertaken by implementing MDAs identified in Financial Years 2016/17, 2017/18 and 2018/19 in the 14 Counties .....	26
3.7 Challenges encountered .....	27
3.8 Current Governance Status .....	28
3.9 Operational Status .....	29
CHAPTER FOUR .....	29
4.0 COMMITTEE GENERAL OBSERVATIONS AND RECOMMENDATIONS ON THE EQUALIZATION FUND .....	29

4.1 Allocations to the Equalization Fund .....	30
4.2 Implementation of projects .....	30
4.3 Administration of the Equalization Fund .....	31
4.4 Representation to the Equalization Fund Advisory Board.....	32



## **LIST OF ABBREVIATIONS AND ACRONYMS**

CoK	-	Constitution of Kenya, 2010
CRA	-	Commission on Revenue Allocation
EFAB	-	Equalization Fund Advisory Board
FY	-	Financial Year
MDAs	-	Ministries, Departments and Agencies
PFM	-	Public Finance Management
OAG	-	Office of the Auditor-General

## **ANNEXURES**

Annexure 1 - Committee Minutes

Annexure 2 - Adoption List

Annexure 3 - Status of Projects under Equalization Fund from the Ministry of Health  
State Department of Infrastructure, Ministry of Energy, State Department for Early Learning and  
Basic Education, State Department for Technical and Vocational Training.

## CHAIRPERSON'S FOREWORD

Hon. Speaker, on behalf of the Special Funds Accounts Committee and pursuant to Standing Orders 199, it is my pleasant duty and honour to present to the House the Status Report on the Equalization Fund.

Oversight over national revenue and expenditure is amongst the roles of the National Assembly as stipulated under Article 95 (4) (c) of the Constitution of Kenya, 2010. Further, Article 226 of the Constitution provides that an Act of Parliament shall provide for the designation of an Accounting Officer in every public entity at the national level who is accountable to the National Assembly for its financial management. In addition, Article 229(8) mandates this House to debate and take appropriate action on audit reports from the Auditor-General.

In fulfillment of these constitutional provisions, the National Assembly has established various committees to examine reports of the Auditor-General to ascertain whether public funds have been utilized in a lawful, authorized, effective, efficient, economical and transparent manner. The Special Funds Accounts Committee which was established in the Fifth Session of the Eleventh Parliament following the review of the National Assembly's Standing Orders is amongst the Committees of the Twelfth Parliament that examines reports of the Auditor-General.

Examination of reports of the Auditor-General for the Equalization Fund is amongst the mandate of the Special Funds Accounts Committee as provided under the National Assembly Standing Order number 205A. This report contains current allocations made to the Equalization Fund since it became operational and status on projects financed by the Fund and implemented by various MDAs.

The Committee observed that since inception in the financial year 2011/12, the total entitlement to the Equalization Fund is Kshs. 47,383,520.543, being 0.5% of approved revenue collected by the national government each year calculated on the basis of the most recent audited accounts. However, the Fund has been allocated Kshs. 19,225,317,433 as at FY 2021/2022 out of which Kshs. 12.4 billion has been appropriated resulting to a shortfall in allocation by Kshs. 34.9 billion as at May 2022. The Committee found out that there were no allocation made to the Equalisation Fund in financial years 2011/12, 2012/13 and 2013/14 due to delay in approval of the Commission on Revenue Allocation first policy and criteria for sharing revenue among the marginalized areas, which was approved in December, 2015.

In addition, the *Guidelines on Administration of the Equalisation Fund of March 2015* which established the previous Equalization Fund Advisory Board were declared unconstitutional, null and void by the court under *Petition No 272 of 2016* made on 5th November 2019. This disbandment of former Equalization Fund Advisory Board halted the operations of the Fund, hence there were no allocations in FYs 2017/18, 2018/19, 2019/20 and 2020/21.

However, the Public Finance Management (Equalization Fund Administration) Regulations, 2021 were published through Kenya Gazette Supplement No. 69, Legal Notice No. 54 of 29th April 2021 and subsequently approved by the Parliament, which paved way for the full operationalization Board.

The Committee held a total of two meetings where it engaged the Chief Executive Officer/ Fund Administrator of the Equalization Fund Advisory Board during consideration of status of various projects funded by the Equalization Fund. The oral and written submissions received formed the basis of observations, findings and recommendations of the Committee as outlined in this report under each of the audit queries. These can also be obtained from the Minutes and Hansard Reports of Committee proceedings.

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

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



**HON. KATHURI MURUNGI, M.P.**

**CHAIRPERSON, SPECIAL FUNDS ACCOUNTS COMMITTEE**

## CHAPTER ONE

### 1. PREFACE

#### 1.1. Establishment and Mandate of Special Funds Accounts Committee

1. Article 124 of the Constitution of Kenya 2010 provides for the establishment of Committees of Parliament and empowers each House of Parliament to make Standing Orders for the orderly conduct of proceedings including Committee Proceedings. The National Assembly Standing Order 205A establishes the Special Funds Accounts Committee (SFAC) to examine audited accounts laid before the House of the Equalization Fund, the Political Parties Fund, the Judiciary Fund, the National Government Constituencies Development Fund and such other Fund established by law as the Speaker may direct.

#### 1.2. Guiding Principles: Constitutional and Legal provisions on Public Finance

2. The principles of public finance under Article 201 of the Constitution of Kenya 2010 guided 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, Article 226 (5) 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"*.
3. 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 guided the Committee. Section 68 (1) of the PFM Act, 2012 provides, inter alia, that- *"An accounting officer for a national government entity including Public Funds, Parliamentary 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."*
4. The Committee relied on these constitutional and legal provisions as the basis for inviting the Chief Executive Officer/Fund Administrator of the Equalization Fund Advisory Board during consideration of the report on Status of the Fund. The Committee also relied on additional information submitted to it on the administration and performance of the Fund to come up with general recommendations geared towards effective management of this Constitutional Fund for effective provision of basic services to the marginalized areas.



### **Committee Membership**

5. The Committee comprises the following members: -

#### **Chairperson**

Hon. Kathuri Murungi, M.P.  
Member for South Imenti Constituency

#### **Independent Member**

#### **Vice-Chairperson**

Hon. William Kamuren Chepkut, M.P.  
Member for Ainabkoi Constituency

#### **Independent Member**

---

#### **Members**

Hon. Justus Gesito Mugali, M.P.  
Member for Shinyalu Constituency  
**Orange Democratic Movement Party**

Hon. Alfred Agoi Masadia, M.P.  
Member for Sabatia Constituency  
**Amani National Congress Party**

Hon. Dennitah Ghati, HSC, M.P.  
Nominated Member (representing  
Persons with Disabilities)  
**Orange Democratic Movement Party**

Hon. Mark Lomunokol, M.P.  
Member for Kacheliba Constituency  
**Party of Development and Reforms**

Hon. Shakeel Shabbir, M.P.  
Member for Kisumu Town East  
Constituency  
**Independent Member**

Hon. (Dr.) Robert Pukose, M.P.  
Member for Endebess Constituency  
**Jubilee Party**

Hon. Erastus Kivasu Nzioka, M.P.  
Member for Mbooni Constituency  
**New Democrats Party**

Hon. Esther M. Passaris, M.P.  
Member for Nairobi County  
**Orange Democratic Movement Party**

Hon. Geoffrey Omuse, M.P.  
Member for Teso South Constituency  
**Orange Democratic Movement Party**

Hon. Jared Okelo, M.P.  
Member for Nyando Constituency  
**Orange Democratic Movement Party**

Hon. Marwa Maisori Kitayama, M.P.  
Member for Kuria East Constituency  
**Jubilee Party**

Hon. Mohamed M. Ali, M.P.  
Member for Nyali Constituency  
**Independent Member**

Hon. Mwambu M. Mabongah, M.P.  
Member for Bumula Constituency  
**Independent Member**

Hon. Mohamed Ali Lokiru, M.P  
Member for Turkana East Constituency  
**Orange Democratic Movement Party**

Hon. Faith Gitau, MP  
Member for Nyandarua County  
**Jubilee Party**

Hon. (Dr.) Enock Kibunguchy, M.P  
Member for Likuyani Constituency  
**Ford Kenya Party**

Hon. Koske Gideon Kimutai, M.P  
Member for Chepalungu  
**Chama Cha Mashinani Party**

### **1.3. Committee Secretariat**

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

Ms. Lucy Kimathi  
Principal Clerk Assistant I

Ms. Hellen Ekadeli  
Clerk Assistant I

Ms. Emma Essendi  
Legal Counsel I

Mr. Josphat Bundotich  
Senior Serjeant-at-Arms

CPA. Joash Kosiba  
Lead Fiscal Analyst

CPA. Kennedy Okinyi Owuoth  
Fiscal Analyst III

Ms. Noelle Chelagat  
Media Relations Officer III

Ms. Naserian Kaare  
Serjeant-at-Arms II

Mr. Job Owaga  
Audio Officer III



## CHAPTER TWO

### 2. INTRODUCTION

#### 2.1. Background Information

7. The National Assembly's roles include oversight over the national revenue and expenditure as per Article 95(4) (c) of the Constitution of Kenya. Article 229(8) mandates the National Assembly to debate and take appropriate action on audit reports within three months of receipt of the reports from the Auditor-General. Further, section 68(1) of the Public Finance Management (PFM) Act, 2012 requires accounting officers for national government entities including public funds, Parliamentary Service Commission and the Judiciary to be accountable to the National Assembly through the relevant Committee.
8. The Special Funds Accounts Committee is amongst the Committees of Parliament established pursuant to Article 124 of the Constitution of Kenya, 2010 to assist the National Assembly to undertake its constitutional mandates geared towards enhanced accountability in handling public funds. The Committee draws its mandate from Standing Order number 205A of the National Assembly's Standing Orders which amongst others, require it to examine accounts of the Equalization Fund.

#### 2.2. The Equalization Fund

9. The Equalization Fund is established under Article 204 (1) of the Constitution of Kenya, 2010 (CoK) which requires that 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, as approved by the National Assembly, to be paid into the Fund.
10. Article 204 (2) further provides that the national government shall use the Equalization Fund only to provide basic services including water, roads, health facilities and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible. Any unexpended money in the Fund at the end of a particular year shall remain in the Fund for use during any subsequent financial year.
11. As a precondition to the allocation and utilization of the Equalization Fund, Article 216(4) of the Constitution requires that the Commission on Revenue Allocation (CRA) determines, publishes and regularly reviews a policy in which it sets out the criteria by which to identify marginalized areas.
12. Article 204 of the Constitution which establishes the Fund lapses twenty years after the effective date unless Parliament enacts legislation extending the Fund for a further fixed period of six years.

### **2.3. Administration of the Equalization Fund**

13. The Fund is administered by the Equalization Fund Advisory Board comprised of:
  - (i) the Chairperson appointed by the Cabinet Secretary in charge of National Treasury;
  - (ii) the Principal Secretary to the National Treasury or his or her representative designated in writing;
  - (iii) the Principal Secretary responsible for matters relating to devolution or his or her representative designated in writing;
  - (iv) one person from pastoralist community nominated by the National Assembly;
  - (v) one person nominated by the Senate;
  - (vi) one person nominated by the Council of Governors drawn from the areas defined as marginalized;
  - (vii) the Chief Executive Officer who shall be the secretary to the Board; and
  - (viii) three other persons nominated from organizations working in equalization fund beneficiary counties and special interest group, appointed by the Cabinet Secretary.
14. Regulation 6 of the PFM (Equalization Fund Administration) Regulations, 2021 provides for a term of six years, non-renewable, on such terms and conditions as may be specified in the instrument of appointment. Regulation 10 (3) further provides for Board expenses which shall not be more than three per cent of annual approved equalization fund allocation.
15. There were no allocations made to the Fund in the first three financial years 2011/12, 2012/13 and 2013/14 due to delay by the Commission on Revenue Allocation in coming up with the first policy identifying the marginalized areas. Any unexpended money in the Fund at the end of a particular year shall remain in the Fund for use during any subsequent financial year.
16. 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.

## CHAPTER THREE

### 3.1 STATUS REPORT OF THE THE EQUALIZATION FUND

17. Mr. Guyo Boru, the Chief Executive Officer and Secretary to the Equalization Fund Advisory Board appeared before the Committee on 13<sup>th</sup> May, 2022 to give a status report on the Fund.

He was accompanied by the following-

1. Ms. Tamima Ahmed Ali -Board Member representing the Council of Governors
2. Mr. Abdullahi A. Khalif -Board Member representing the National Assembly
3. Mr. Victor Odanga -Board Member representing the Senate
4. Mr. Joseph Mbatha -Board Member representing PS, National Treasury
5. Dr. Lukao Diana -EFB Secretariat Staff

### 3.2 Establishment of the Fund

18. The Equalization Fund is established under Article 204 (1) of the Constitution of Kenya, 2010 (CoK) which requires that 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 accounts of revenue received, as approved by the National Assembly, to be paid into the Fund.

19. Article 204 (2) further provides that the national government shall use the Equalization Fund only to provide basic services including water, roads, health facilities and electricity to marginalized areas to the extent necessary to bring the quality of those services in those areas to the level generally enjoyed by the rest of the nation, so far as possible.

20. As a precondition to the allocation and utilization of the Equalization Fund, article 216(4) of the Constitution requires that the Commission on Revenue Allocation (CRA) determines, publishes and regularly reviews a policy in which it sets out the criteria by which to identify marginalized areas.

21. Article 204 of the Constitution which establishes the Fund provides that it lapses twenty years after the effective date unless Parliament enacts legislation extending the Fund for a further fixed period of six years.

### 3.3 The Equalization Fund Advisory Board

22. The Equalisation Fund was initially administered through the defunct Equalisation Fund Advisory Board (EFAB) under "*The Guidelines on Administration of the Equalisation Fund of March 2015*" which were declared unconstitutional, null and void by the High Court ruling made in November 2019 in *Petition no. 292 of 2016*. This in effect disbanded the EFAB and stopped any further expenditure from Equalization Fund.

23. The National Treasury was directed to develop a statutory instrument on the administration of the Equalization Fund and it is on this basis that a multi-agency committee comprising of representatives from National Treasury, National Assembly, Senate, Council of Governors, Commission of Revenue Allocation and Controller of Budget was put in place to develop new Equalization Fund statutory instrument. The team developed the Public Finance Management (Equalization Fund Administration) Regulations, 2021 which were published vide Kenya Gazette Supplement No. 69, Legal Gazette Notice No. 54 of 29<sup>th</sup> April, 2021 and subsequently approved by the Parliament.
24. The Cabinet Secretary for National Treasury and Planning has since appointed the Board members and constituted the Secretariat.

### 3.4 Allocations to the Fund Since Inception

25. The Fund's allocations are based on CRA Policy which identifies marginalized areas. Approval of the first policy which was intended to cover financial years 2011/12, 2012/2013 and 2013/14 was done in December, 2015. Consequently, there were no allocations made to the Fund in the three financial years.
26. 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.
27. To date, the pending Bills as at 30<sup>th</sup> November, 2019 amount to Ksh.3, 097,400,277.00. However, unexpended money in the Fund at the end of a particular year is retained in the Fund Account.
28. The Equalization Fund entitlement and allocation since promulgation of the Kenya Constitution 2010 is as shown in the following table:

**Equalization Fund Entitlement and Allocation Since Inception (Figures in Kenya shillings)**

S/No	Financial Year	Most recent audited revenues approved by the National Assembly		Equalization Fund Allocation (KSh.)	Equalization Fund Entitlement (0.5% of most recent audited and approved revenues) (KSh.)
		Base Year for most recent audited revenues approved by National Assembly	Audited and approved revenues by National Assembly (KSh.)		
	(a)	(b)	(c)	(d)	(e)
1	2011/12	2008/2009	468,151,970,000	0	2,340,759,850
2	2012/13	2009/2010	529,300,000,000	0	2,646,500,000
3	2013/14	2010/2010	529,300,000,000	0	2,646,500,000
	<b>SUB-TOTAL</b>			<b>0</b>	
4	2014/15	2012/2013	776,900,000,000	400,000,000	3,884,500,000

5	2015/16	2012/2013	776,900,000,000	6,000,000,000	3,884,500,000
6	2016/17	2013/2014	935,600,000,000	6,000,000,000	4,678,000,000
	<b>SUB-TOTAL</b>			<b>12,400,000,000</b> *	
7	2017/18	2013/2014	935,600,000,000	0.0	4,678,000,000
8	2018/19	2013/2014	935,600,000,000	0.0	4,678,000,000
9.	2019/20	2014/2015	1,038,035,000,000	0.0	5,190,175,000
10	2020/21	2015/2016	1,357,698,000,000	0.0	6,788,490,000
11	2021/22	2016/2017	1,357,698,000,000	6,825,317,433	6,825,317,433
	<b>SUB-TOTAL</b>			<b>6,825,317,433</b>	
<b>GRAND TOTAL</b>				<b>19,225,317,433</b>	<b>47,383,520,543</b>

29. As shown in the table, there were no allocation made to the Fund in the years 2017/18, 2018/19 and 2019/2020 since the Court determined that the guidelines used to administer the Equalization Fund were null and void.

30. There was no rollover of budgets from the FY 2018-2019 to the consecutive financial years (to date), IFMIS cannot generate any further reports since neither was the budget loaded nor expenditure inquired.

### 3.5 Disbursements from the Equalization Fund

31. A total sum of KSh.12.4 billion on Equalization Fund entitlements relating to financial years 2014/15, 2015/16 and 2016/17 has been appropriated to finance projects identified and for administrative expenses in their implementation.

32. The Fund has to date disbursed a total of **KSh.10,346,573,051 (942,313,944 + 6,937,847,293 + 2,466,411,814)** in FY 2016/17, 2017/18 and 2018/19 respectively to the Ministries, Departments and Agencies (MDAs) implementing the identified projects in the 14 marginalized counties as shown in the following tables:

### Disbursements in FY 2016/17 (Figures in Kenya shillings)



COUNTIES	State Department for Irrigation	State Department Vocational & Technical Training	State department for Water	Ministry of Health	State Department for Infrastructure Roads	State Department for Energy	State department for Basic Education	The National Treasury	Total
Garissa County			97,816,106.00			70,000,000.00			167,816,106
Isiolo County			50,000,000.00			16,600,000.00			66,600,000
Kilifi County						5,750,000.00			5,750,000
Kwale County						20,000,000.00			20,000,000
Lamu County						60,000,000.00			60,000,000
Mandera County						27,000,000.00			27,000,000
Marsabit county						16,000,000.00			16,000,000
Narok County									-
Samburu County									-
Taita Taveta County									-
Tana River County						15,000,000.00			15,000,000
Turkana county									-
Wajir county									-
West Pokot County			103,782,138.00						103,782,138
Secretariat Administrative Cost	54,791,200.00	7,870,000.00	166,300,000.00	88,155,000.00	102,500,000.00	38,500,000.00	2,249,500.00		460,365,700
Total	54,791,200		417,898,244	88,155,000	102,500,000	268,850,000	2,249,500	-	942,313,944

### Disbursements in FY 2017/18 (Figures in Kenya shillings)

COUNTIES	State Department for Irrigation	State Department Vocational & Technical Training	State department for Water	Ministry of Health (Health Facilities)	State Department for Infrastructure (Roads)	State Department for Energy	State department for Education Education	The National Treasury	Total
Garissa County			185,682,609.00	35,000,000.00	317,520,000.00	70,000,000.00			608,202,609.00
Isiolo County			45,158,734.00	30,900,000.00	450,300,000.00	16,600,000.00			542,958,734
Kilifi County			98,883,566.00	56,214,369.00	181,721,610.00	6,000,000.00			342,819,545
Kwale County			136,750,654.00	2,706,250.00	317,475,000.00	77,000,000.00			533,931,904
Lamu County	21,841,872.00		55,068,900.00	89,965,723.00	178,805,300.00	60,000,000.00			405,681,795
Mandera County	185,312,520.00		127,070,518.00	170,600,000.00	300,000,000.00	27,000,000.00			809,983,038
Marsabit county	106,978,800.00		46,759,121.00	94,149,100.00	148,928,000.00	16,000,000.00			412,815,021
Narok County			92,500,543.00	69,393,303.00	270,904,145.00				432,797,991
Samburu County			305,010,167.00		111,800,000.00				416,810,167
Taita Taveta County			40,255,235.00	167,725,000.00	414,500,000.00	15,000,000.00			637,480,235
Tana River County	204,327,007.00		28,171,309.00		179,000,000.00				411,498,316
Turkana county			39,847,657.00	23,750,000.00	320,066,668.00				383,664,325
Wajir county			289,454,791.00	141,200,000.00	80,000,000.00				510,654,791
West Pokot County			32,173,822.00	38,800,000.00	417,575,000.00				488,548,822
Total	518,460,199	-	1,522,787,626	920,403,745	3,688,595,723	287,600,000	-	-	6,937,847,293

**Disbursements in FY 2018/19 (Figures in Kenya shillings)**

COUNTIES	State Department for Irrigation	State Department Vocational & Technical Training	State department for Water	Ministry of Health (Health Facilities)	State Departmen t for Infrastruct ure (Roads)	State Departmen t for Energy	State department for Education Education	The National Treasury	Total
Garissa County			57,566,258.00						57,566,258
Isiolo County			36,361,403.50	59,750,000.00					96,111,404
Kilifi County			101,576,474.20	64,045,502.00			23,000,000.00		188,621,976
Kwale County			42,074,602.00	8,118,750.00			50,000,000.00		100,193,352
Lamu County	5,312,684.00		91,460,101.90	53,024,948.00					149,797,734
Mandera County	125,328,632.60		22,522,900.00						147,851,533
Marsabit county	189,333,006.10		50,183,477.50	122,496,400.00					362,012,884
Narok County			61,925,816.50	132,929,908.00					194,855,725
Samburu County			234,895,466.10						234,895,466
Taita Taveta County			21,005,493.00	3,975,000.00					24,980,493
Tana River County	189,059,101.30		68,993,349.35				60,000,000.00		318,052,451
Turkana county			124,963,665.40	67,500,000.00					192,463,665
Wajir county			76,137,534.00	162,800,000.00					238,937,534
West Pokot County			40,071,341.00	120,000,000.00					160,071,341
Total	509,033,424	-	1,029,737,882	794,640,508	-	-	133,000,000	-	2,466,411,814

33. Disbursement of funds from Equalization Fund by the National Treasury to MDAs are based on specific requests accompanied by certificates which are ready for payments and with approval of the Controller of Budget.

34. Out of KSh.10,346,573,051 disbursed from the Equalization Fund to MDAs since 2016/17, the MDAs have been able to spend a cumulative of KSh.7,042,468,880 or 68 % of the funds disbursed to them. This expenditure comprises KSh.121,550,052 for administrative expenses and KSh.6,920,918,828 as development expenditure.

35. The detailed development expenditures of MDAs and as per IFMIS report of 8<sup>th</sup> October, 2019 is as shown in the table below.

**Development Expenditure Vote Book Status Report - for the period from Jul-18 to Jun-19 as at 30<sup>th</sup> November, 2019. (Figures in Kenya Shillings)**

	Ministry / State Department	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment and Commitments	Balance
1	State Department for Infrastructure	3,638,595,723	3,638,595,723	0	3,638,595,723	0
2	Ministry of Health	1,964,219,396	1,163,561,835	0	1,163,561,835	800,657,561
3	State Department for Basic Education	133,000,000	133,000,000	0	133,000,000	0
4	Ministry of Water	2,894,905,578	1,084,107,714	289,200	1,084,396,914	1,810,508,664
5	State Department for Vocational Education	84,000,000	0	0	0	84,000,000
6	State Department for Irrigation	1,015,998,408**	701,026,789	10,235,501	711,262,290	304,736,118
7	State Department for Energy	287,600,000	190,102,066	0	190,102,066	97,497,934
		<b>10,018,319,105</b>	<b>6,910,394,127</b>	<b>10,524,701</b>	<b>6,920,918,828</b>	<b>3,097,400,277</b>

Source: IFMIS

**3.6 Status of Projects Undertaken by implementing MDAs identified in Financial Years 2016/17, 2017/18 and 2018/19 in the 14 Counties**

36. Since the promulgation of the Constitution, projects identified for funding from the Fund have been in the 14 counties based on the First Policy on marginalization. These projects were to be financed to their completion, from allocations to the Equalization Fund for the FY 2014/15, 2015/16 and 2016/17 and as appropriated in Equalization Appropriation Act of 2018. As such, projects have only been identified once and the same have been under implementation since then. New projects will thereafter be identified based on the second policy on marginalization.
37. It is important to note that the ongoing projects financed from the Equalization Fund are implemented by specific MDAs who periodically forward status reports on these projects to the National Treasury.
38. As at 31<sup>st</sup> October, 2021, and based on submission by MDAs, a total of 352 projects are financed by the Equalization Fund and are at different stages of implementation as shown in the following table:



**Status of all the Equalization Projects as at 31<sup>st</sup> October, 2021.**

Implementing MDA	No. of Projects	Tendering/ Awarded	Stalled/Not started	Inception	< 50%	50%-75%	76%-99%	100% (completed)
Ministry of Health	84	11	2	0	7	19	35	10
State Department for Infrastructure; through KeRRA	84	7	8	0	8	22	12	27
State Department for Irrigation	24	0	0	0	0	1	2	21
Ministry Water and Sanitation	128	0	6	0	30	20	35	37
State Department for Technical and Vocational Training	2	0	0	0	1	1	0	0
State Department of Early Learning Basic Education	10	0	0	10	0	0	0	0
Ministry of Energy	20	0	3	0	0	0	0	17
<b>TOTAL</b>	<b>352</b>	<b>18</b>	<b>19</b>	<b>10</b>	<b>46</b>	<b>63</b>	<b>84</b>	<b>112</b>

39. Details of each project per Sector including location (County & Constituency), Implementing Agency, Budget, Contract Sum, Amount Paid, Pending Bill, Contractor Name and respective Completion Status as submitted by respective MDAs are attached herein as Annex to this report.

### 3.7 Challenges encountered

40. The Fund was operationalized in the FY 2015/16 and projects to be financed from the Fund identified in December 2016. The operationalization and implementation of the Fund has faced the following challenges since inception to date:

- First policy on identifying marginalized areas was intended to cover the FY 2011/12, 2012/13 and 2013/14. However, there was a delay in approval of the policy (the policy was approved in December, 2015), the policy covered FY 2014/15, 2015/16 and 2016/17;
- There was an initial delay in grant of approval of the guidelines for administration of the Equalization Fund. The guidelines were approved by the National Assembly in 2016;
- Delayed disbursement of funds from Equalization Fund due to lapse of the Equalization Appropriation Act, 2017. Although article 204 of the Constitution does not foresee lapse of funds appropriated to the Equalization Fund until completion of all projects identified for funding from the Fund, the Attorney General gave a legal opinion that the Act as approved then had to lapse on 30<sup>th</sup> June, 2018;
- On 5<sup>th</sup> November 2019 the High Court made a ruling in *Petition no. 292 of 2016*. The ruling declared the Equalization Fund guidelines as unconstitutional, null and void. This

in effect disbanded the Equalization Fund Advisory Board (EFAB) and stopped any further expenditure from the Equalization Fund. The Board and Fund secretariat was dissolved and hence could not and did not transact any further business on Equalization Fund including, but not limited to decisions on disbursement and payment of monies relating to ongoing projects. This has had a negative bearing including stalling of ongoing projects and exposing government to litigation by contractors based on going contracts which are binding;

- (e) The National Treasury was directed to develop new statutory instrument on the administration of the Equalization Fund and the lengthy nature of the process of developing new statutory instrument has caused more delay in operationalizing of Equalization Fund; and
- (f) The implementation and completion of projects under the First Policy of Marginalization will commence tentatively in the month of June 2021.

### **3.8 Current Governance Status**

- 41. The PFM (Equalization Fund Administration) Regulations, 2021 were published through Kenya Gazette Supplement No. 69, Legal Notice No 54 of 29<sup>th</sup> April 2021 and subsequently approved by the Parliament. The publication and approval of the Regulations paved the way for the full operationalization of the Equalization Fund Board.
- 42. The regulations were developed to:
  - (a) Establish an unincorporated Board to advise the Cabinet Secretary on the proper and effective performance of the Fund;
  - (b) Provide guidance on the administration and management of the Equalization Fund;
  - (c) Facilitate completion of ongoing projects under the first policy through payment of pending certificates;
  - (d) Provide for identification and implementation of new projects under the Second Policy and all subsequent policies; and
  - (e) Provide for the procedures in relation to winding up of the Fund.
- 43. The National Treasury has fully constituted Equalization Fund Advisory Board. Accordingly, the Cabinet Secretary for the National Treasury and Planning has:
  - (a) Appointed to the Board nominees from the Council of Governors, the Senate and the National Assembly, in accordance with Regulations 4(d), 4(e) and 4(f) of the PFM (Equalization Fund Administration) Regulations, 2021;
  - (b) Appointed chairperson and three (3) members of the Advisory Board as per the Regulation 4(1)(a) and 4(1)(h) respectively of PFM (Equalization Fund Administration) Regulations 2021 through Special Issue Gazette Notice No.12382 and No 12382 dated 16<sup>th</sup>, November, 2021 and also through Gazette Notice No 3 of 7<sup>th</sup> January, 2022;
  - (c) Nominated alternate to the PS-National Treasury to the Board; and

- (d) Appointed the Interim Chief Executive Officer/Secretary to support the Board and constitute the secretariat.
- (e) *The nomination of the alternate to the PS-Devolution is outstanding.*

### **3.9 Operational Status**

- 44. The Cabinet Secretary has appointed the CEO/Secretary who is also the Fund Administrator. Consequently, the Secretariat of the Fund has been operationalized.
- 45. National Government staff have been deployed to the Fund. Nine (9) critical human resources personnel have reported to the Fund on interim basis to support in the full operationalization of the Fund. All Human Resource Instruments for the Fund have been developed, awaiting review by the Board and subsequent forwarding to the CS for approval.
- 46. The 8<sup>th</sup> Floor of the National Bank Building, Harambee Avenue had been procured under a lease agreement to provide office space for the secretariat and boardroom. The deployed staff are already working from the leased space and have an approved recurrent budget and hence it has resources to fully operationalize
- 47. The Fund has established contacts and linkage with respective MDAs on implementation status of projects more so for completion of projects from First Policy. The Equalization Fund Appropriation Act, 2018 which does not lapse and cover FY 2014/15, 2015/16 and 2016/17 will see successful implementation of projects under the First Policy.
- 48. The Fund was allocated KSh 6,825,317,433 for FY 2021/2022 and KSh 7.2 billion for FY 2022/2023 and was in the process of initiating allocation of the Equalization Fund into the appropriation/grant bill for approval by Parliament.

## **CHAPTER FOUR**

### **4.0 COMMITTEE GENERAL OBSERVATIONS AND RECOMMENDATIONS ON THE EQUALIZATION FUND**

49. Arising from the report submitted by the Chief Executive Officer and Secretary to the Equalization Fund Advisory Board, the Committee made the following observations:

#### **4.1 Allocations to the Equalization Fund**

50. 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. Further, article 216(4) requires that the Commission on Revenue Allocation (CRA) determines, publishes and regularly reviews a policy in which it sets out the criteria by which to identify marginalized areas.

#### **Committee Observations**

##### **51. The Committee observed that:**

- (i) The first policy which covered FYs 2011/12, 2012/13 and 2013/14 was approved in December, 2015. Consequently, there were no allocations made to the Fund in the three financial years.
- (ii) The Equalization Fund was initially administered through the defunct Equalisation Fund Advisory Board (EFAB) under "*The Guidelines on Administration of the Equalisation Fund of March 2015*" which were declared unconstitutional, null and void by the High Court ruling made in November 2019 on *Petition no. 292 of 2016*. In the ruling, the National Treasury was directed to develop new statutory instrument on the administration of the Equalization Fund.
- (iii) The National Treasury in compliance with the court ruling developed the *Public Finance Management ( Equalization Fund Administration) Regulations, 2021* which were published and gazetted on 29<sup>th</sup> April, 2021. As a result, there were no allocations made to the Fund in FYs 2017/18, 2018/19, 2019/20; and
- (iv) 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.

#### **Committee Recommendation**

52. **The Committee recommends that the Cabinet Secretary in charge of the National Treasury expedites allocation of funds to the Equalization Fund as provided in the Constitution.**

#### **4.2 Implementation of projects**

53. The Committee observed that projects under the Equalization Fund are implemented by MDAs, and that payments are based on requests accompanied by certificates which are ready for payment with approval by the Controller of Budget.



54. The Committee further observed that:

- (i) The total disbursements made to MDAs implementing projects in the fourteen counties was Ksh. 10,346,573,051;
- (ii) Implementing MDAs had spend a cumulative of Ksh. 7,042,468,880 which comprised of Ksh. 6,920,918,828 on payments and commitments to projects and Ksh. 121,550,052 as administrative cost, resulting to balances/pending bills of Ksh. 3,097,400,277 as at November, 2019;
- (iii) A total of 352 projects had been identified in the 14 Counties, with only 112 ( 32% ) reported as completed;
- (iv) The Ministry of Water and Sanitation had implemented the highest number of projects, with 37 reported as complete as at October, 2021;
- (v) The State Department of Early Learning Basic Education had not initiated any of the 10 projects; and
- (vi) The Ministry of Energy had completed seventeen out of twenty projects identified in various counties.

#### **Committee Recommendation**

55. **The Equalization Fund Advisory Board ensures approved and incomplete and/or stalled projects are fully implemented. This will ensure that mitigation measures towards improving quality of life to the citizens in the marginalized areas are realized as envisaged in the Constitution.**

#### **4.3 Administration of the Equalization Fund**

56. Section 18(1) of the Public Finance Management Act, 2012 provides that "*the National Treasury shall administer the Equalisation Fund in accordance with Article 204 of the Constitution*". Further, Section 24 (5) provides that "*the Cabinet Secretary shall designate a person to administer every national public fund*".

57. In addition, Regulation 20 (i) of the Public Finance Management (National Government) Regulations, 2015 designates the role of administration of the Equalization Fund amongst others to the Accountant-General.

#### **Committee Observations**

58. The Committee observed that:

- (i) **The Public Finance Management (Equalization Fund Administration) Regulations, 2021 have not expressly provided for an Administrator of the Fund/Accounting Officer.**
- (ii) **Regulation 20 (i) of the Public Finance Management (National Government) Regulations, 2015 designates the role of administration of the Equalization Fund amongst others to the Accountant-General.**

- (iii) The Chief Executive Officer/Secretary to Equalization Advisory Board had been appointed by the Cabinet Secretary for the National Treasury vide Letter NT/EFAB/GEN/01/A dated 17<sup>th</sup> February, 2022 as the Administrator of the Fund in line with section 18 (1) and 24 (5) of the PFM Act, 2012.

**Committee recommendation**

59. The Committee recommends an amendment to the Public Finance Management (Equalization Fund Administration) Regulations, 2021 to expressly provide for the person to be appointed as the Fund Administrator and the Accounting Officer of the Equalization Fund Advisory Board.

**4.4 Representation to the Equalization Fund Advisory Board**

60. 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.

**Committee observation**

61. The Committee observed that there were no formal structures in place to support linkage between the two representatives and Parliament as an institution. This includes timely feedback to Members of Parliament concerns on issues pertaining to implementation of projects under the Equalization Fund.

**Committee recommendations**

62. The Committee recommends that:
- (i) The Equalization Fund Advisory Board to adequately facilitate representatives of Parliament through provision of functional physical offices at the Equalization Fund Advisory Board secretariat. This will ensure that the representatives are reachable to Members of Parliament to resolve issues of concern to their representatives; and
  - (ii) 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.

Signed: \_\_\_\_\_ Date: 31-05-2022

THE NATIONAL ASSEMBLY  
P  
HON. KATHURI MURUNGI, MP  
CHAIRPERSON, SPECIAL FUNDS ACCOUNTS COMMITTEE

DATE: 08 JUN 2022

TABLED BY:	
CLERK-AT-THE-TABLE:	

**MINUTES OF THE 6<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE HELD ON TUESDAY, 31<sup>ST</sup> MAY, 2022 IN COMMITTEE ROOM, 5<sup>TH</sup> FLOOR, CONTINENTAL HOUSE AT 10.00 A.M.**

**PRESENT**

1. Hon. Kathuri Murungi, M.P.	-	Chairperson (Zoom)
2. Hon. William K. Chepkut, M.P.	-	Vice Chairperson (Zoom)
3. Hon. Esther Passaris, M.P. OGW		
4. Hon. Mohamed Ali, M.P.	-	Zoom
5. Hon. Mark Lomunokol, M.P.	-	Zoom
6. Hon. Geoffrey Omuse, M.P.	-	Zoom
7. Hon. Erastus Kivasu, M.P.	-	Zoom
8. Hon. Jared Okelo, M.P.	-	Zoom
9. Hon. Justus Kizito, M.P.	-	Zoom
10. Hon. Alfred Agoi, M.P.	-	Zoom
11. Hon. (Dr.) Robert Pukose, M.P.	-	Zoom
12. Hon. Marwa Kitayama, M.P.	-	Zoom
13. Hon. Shakeel Shabbir, M.P. CBS	-	Zoom
14. Hon. Mwambu Mabongah, M.P.	-	Zoom

**APOLOGIES**

1. Hon. Faith Gitau, M.P.
2. Hon. Dennitah Ghati, M.P. HSC
3. Hon. Mohamed Ali Lokiru, M.P.
4. Hon. Dr. Enock Kibunguchy, M.P.
5. Hon. Gideon Koskei Kimutai, M.P

**COMMITTEE SECRETARIAT**

1. Ms. Hellen Ekaeli	-	First Clerk Assistant
2. Ms. Emma Essendi	-	Legal Counsel
3. Mr. Kennedy Okinyi	-	Fiscal Analyst
4. Mr. Job Owaga	-	Audio Officer
5. Mr. Meshack Mutali	-	Office Attendant

**MIN.NO./NA/SFAC/2022/025 - PRAYER AND ADOPTION OF AGENDA**

The Hon. Esther Passaris, M.P. called the meeting to order at 10.10 a.m. with a word of prayer. The Agenda of the meeting was adopted as circulated on a proposal by Hon. Jared Okelo, M.P. and seconded by Hon. Shakeel Shabbir, M.P.

1. Prayers
2. Confirmation of minutes.
3. Adoption of Report on Lands Settlement Fund for FY 2020/2021.

4. Adoption of status Report of Equalization Fund.
5. Adjournment/Date of next meeting.

**MIN.NO./NA/SFAC/2021/026 - CONFIRMATION OF MINUTES**

The minutes of the 5<sup>th</sup> Sitting of the Committee was confirmed as true records of the proceedings of the meeting having been proposed by Hon. Shakeel Shabbir, M.P. and seconded by Hon. Jared Okelo, M.P.

**MIN.NO/NA/SFAC/2022/027 - ADOPTION OF REPORT ON LANDS SETTLEMENT FUND FOR FY 2020/2021.**

Having gone through the report, the Committee adopted the report as true proceedings as proposed by Hon. Shakeel Shabbir, M.P. and seconded by Hon. Dr. Robert Pukose, M.P.

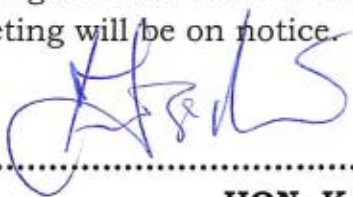
**MIN.NO/NA/SFAC/2021/028 - ADOPTION OF STATUS REPORT OF EQUALIZATION FUND**

The Committee confirmed and adopted the report as the true proceedings as proposed by Hon. Jared Okelo, M.P. and seconded by Hon. Marwa Kitayama, M.P.

**MIN./NO./NA/SFAC/2022/029 - ADJOURNMENT/DATE OF NEXT MEETING**

There being no other business the meeting was adjourned at 10.40 a.m. and the next meeting will be on notice.

Signed.....



Date.....

31/05/2022

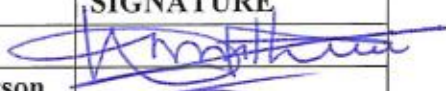


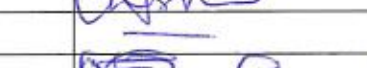
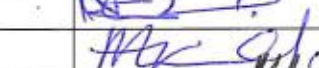
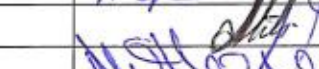
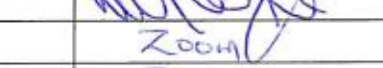
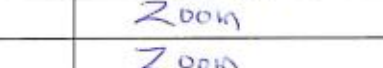
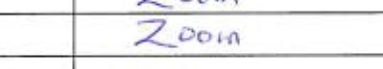


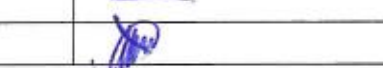







**HON. KATHURI MURUNGI, M.P.**  
**(Chairperson)**



## ANNEXURE 2

### THE SPECIAL FUNDS ACCOUNTS COMMITTEE ADOPTION SCHEDULE

We, the undersigned Members of the Special Funds Accounts Committee, today 31<sup>st</sup> May, 2022 do hereby affix our signatures to this **TWELFTH REPORT ON AUDITED FINANCIAL STATEMENTS FOR THE LAND SETTLEMENT FUND FOR FINANCIAL YEARS 2019/2020 AND 2020/2021 AND THE STATUS REPORT OF THE EQUALIZATION FUND** to affirm our approval and confirm accuracy, validity and authenticity:

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



**MINUTES OF THE 1<sup>ST</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 9.30 A.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Jared Okelo, M.P.          |   |             |
| 12. Hon. Mark Lomunokol, M.P.       |   |             |
| 13. Hon. Geoffrey Omuse, M.P.       |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**EQUALIZATION FUND ADVISORY BOARD**

- |                         |   |                                   |
|-------------------------|---|-----------------------------------|
| 1. Mr. Guyo Boru        | - | CEO/Secretary to the Board        |
| 2. Ms. Tamima Ahmed Ali | - | Board Member/Council of Governors |
| 3. Mr. Victor Odanga    | - | Board Member/Senate               |
| 4. Mr. Joseph Mbatha    | - | Board Member/Treasury             |

5. Mr. Abdullahi A Khalif - Board Member/Parliament  
6. Dr. Lukabo Diana - Equalization Fund Secretariat

**MIN.NO./NA/SFAC/2022/001 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 9.45 am with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers
2. Confirmation of minutes
3. Matters Arising
4. Meeting with Equalization Fund Advisory Board
5. Adjournment

**MIN.NO./NA/SFAC/2022/002 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/003 - MEETING WITH EQUALIZATION FUND ADVISORY BOARD**

Mr. Guyo Boru, the CEO and Secretary to Equalization Fund Advisory Board appeared before the Committee on Friday, 13<sup>th</sup> May, 2022 and was accompanied by the following officers-

1. Ms. Tamima Ahmed Ali - Board Member
2. Mr. Victor Odanga - Board Member
3. Mr. Joseph Mbatha - Board Member
4. Mr. Abdullahi A Khalif - Board Member
5. Dr. Lukabo Diana - EFB Secretariat

The CEO took the Committee through the operations of the Fund since the appointment of the new Board Members. A summary of appropriations into the Equalization Fund since inception up to date was tabled before the Committee. It was stated that the disbursements was based on the first policy on marginalization which identified 14 Counties as marginalised areas.

**MIN.NO./NA/SFAC/2022/004 - ADJOURNMENT**

There being no other business the meeting was adjourned at 1.30 pm.

Signed.....

 Date..... 31/5/22

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

**MINUTES OF THE 2<sup>ND</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 2.30 P.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P.       |   | CBS         |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P.      |   | HSC              |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**EQUALIZATION FUND ADVISORY BOARD**

- |                         |   |                                   |
|-------------------------|---|-----------------------------------|
| 1. Mr. Guyo Boru        | - | CEO/Secretary to the Board        |
| 2. Ms. Tamima Ahmed Ali | - | Board Member/Council of Governors |
| 3. Mr. Victor Odanga    | - | Board Member/Senate               |
| 4. Mr. Joseph Mbatha    | - | Board Member/Treasury             |



5. Mr. Abdullahi A Khalif - Board Member/Parliament  
6. Dr. Lukabo Diana - Equalization Fund Secretariat

**MIN.NO./NA/SFAC/2022/005 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 2.40 pm with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers
2. Confirmation of minutes
3. Matters Arising
4. Meeting with Equalization Fund Advisory Board
5. Adjournment

**MIN.NO./NA/SFAC/2022/006 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/007 - MEETING WITH EQUALIZATION FUND ADVISORY BOARD**

Mr. Guyo Boru, the CEO and Secretary to Equalization Fund Advisory Board appeared before the Committee on Friday, 13<sup>th</sup> May, 2022 and was accompanied by the following officers-

1. Ms. Tamima Ahmed Ali - Board Member
2. Mr. Victor Odanga - Board Member
3. Mr. Joseph Mbatha - Board Member
4. Mr. Abdullahi A Khalif - Board Member
5. Dr. Lukabo Diana - EFB Secretariat

The Committee was informed that the Board plans to develop a structure to oversee the projects under the First Policy to be completed before implementing the projects under the Second Policy. It was noted that the ongoing projects financed from the Equalization are implemented by specific MDAs who periodically forward status reports on these projects to the National Treasury.

**MIN.NO./NA/SFAC/2022/008 - ADJOURNMENT**

There being no other business the meeting was adjourned at 4.30 pm.

Signed..... Date.....

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

**MINUTES OF THE 3<sup>RD</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 9.30 A.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/009 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 9.40 am with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers
2. Confirmation of minutes
3. Matters Arising
4. Consideration of draft report on Status of Equalization Fund
5. Adjournment

**MIN.NO./NA/SFAC/2022/010 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/011 - CONSIDERATION OF DRAFT REPORT ON STATUS OF EQUALIZATION FUND**

**1.0 Status of Projects Undertaken by implementing MDAs identified in Financial Years 2016/17, 2017/18 and 2018/19 in the 14 Counties**

The Committee was informed that as at 31<sup>st</sup> October, 2021, and based on submission by MDAs, a total of 352 projects are financed by the Equalization Fund and are at different stages of implementation as shown in the following table:

**Status of all the Equalization Projects as at 31<sup>st</sup> October, 2021.**

Implementing MDA	No. of Projects	Tendering/ Awarded	Stalled/Not started	Inception	< 50%	50%-75%	76%-99%	100% (completed)
Ministry of Health	84	11	2	0	7	19	35	10
State Department for Infrastructure; through KeRRA	84	7	8	0	8	22	12	27
State Department for Irrigation	24	0	0	0	0	1	2	21
Ministry Water and Sanitation	128	0	6	0	30	20	35	37
State Department for Technical and Vocational Training	2	0	0	0	1	1	0	0
State Department of Early Learning Basic Education	10	0	0	10	0	0	0	0
Ministry of Energy	20	0	3	0	0	0	0	17
<b>TOTAL</b>	<b>352</b>	<b>18</b>	<b>19</b>	<b>10</b>	<b>46</b>	<b>63</b>	<b>84</b>	<b>112</b>

**2.0 Challenges Encountered**

The Fund was operationalized in the FY 2015/16 and projects to be financed from the Fund identified in December 2016. The operationalization and implementation of the Fund has faced the following challenges since inception to date:

- (a) First policy on identifying marginalized areas was intended to cover the FY 2011/12, 2012/13 and 2013/14. However, there was a delay in approval of the policy (the policy was approved in December, 2015), the policy covered FY 2014/15, 2015/16 and 2016/17;



- (b) There was an initial delay in grant of approval of the guidelines for administration of the Equalization Fund. The guidelines were approved by the National Assembly in 2016;
- (c) Delayed disbursement of funds from Equalization Fund due to lapse of the Equalization Appropriation Act, 2017. Although Article 204 of the Constitution does not foresee lapse of funds appropriated to the Equalization Fund until completion of all projects identified for funding from the Fund, the Attorney General gave a legal opinion that the Act as approved then had to lapse on 30<sup>th</sup> June, 2018;
- (d) On 5<sup>th</sup> November 2019 the High Court made a ruling in *Petition no. 292 of 2016*. The ruling declared the Equalization Fund guidelines as unconstitutional, null and void. This in effect disbanded the Equalization Fund Advisory Board (EFAB) and stopped any further expenditure from the Equalization Fund. The Board and Fund secretariat was dissolved and hence could not and did not transact any further business on Equalization Fund including, but not limited to decisions on disbursement and payment of monies relating to ongoing projects. This has had a negative bearing including stalling of ongoing projects and exposing government to litigation by contractors based on going contracts which are binding;
- (e) The National Treasury was directed to develop new statutory instrument on the administration of the Equalization Fund and the lengthy nature of the process of developing new statutory instrument has caused more delay in operationalizing of Equalization Fund; and
- (f) The implementation and completion of projects under the First Policy of Marginalization will commence tentatively in the month of June 2021.

### 3.0 Current Governance Status

1. The PFM (Equalization Fund Administration) Regulations, 2021 were published through Kenya Gazette Supplement No. 69, Legal Notice No 54 of 29<sup>th</sup> April 2021 and subsequently approved by the Parliament. The publication and approval of the Regulations paved the way for the full operationalization of the Equalization Fund Board.
2. The regulations were developed to:
  - (a) Establish an unincorporated Board to advise the Cabinet Secretary on the proper and effective performance of the Fund;
  - (b) Provide guidance on the administration and management of the Equalization Fund;
  - (c) Facilitate completion of ongoing projects under the first policy through payment of pending certificates;
  - (d) Provide for identification and implementation of new projects under the Second Policy and all subsequent policies; and
  - (e) Provide for the procedures in relation to winding up of the Fund.
3. The National Treasury has fully constituted Equalization Fund Advisory Board. Accordingly, the National Treasury and Planning Cabinet Secretary has:
  - (a) Appointed to the Board nominees from the Council of Governors, the Senate and the National Assembly, in accordance with Regulations 4(d), 4(e) and 4(f) of the PFM (Equalization Fund Administration) Regulations, 2021;


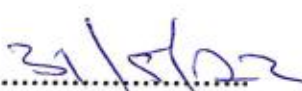
- (b) Appointed chairperson and three (3) members of the Advisory Board as per the Regulation 4(1)(a) and 4(1)(h) respectively of PFM (Equalization Fund Administration) Regulations 2021 through Special Issue Gazette Notice No.12382 and No 12382 dated 16<sup>th</sup>, November, 2021 and also through Gazette Notice No 3 of 7<sup>th</sup> January, 2022;
- (c) Nominated alternate to the PS-National Treasury to the Board; and
- (d) Appointed the Interim Chief Executive Officer/Secretary to support the Board and constitute the secretariat.
- (e) *The nomination of the alternate to the PS-Devolution is outstanding.*

#### 4.0 Operational Status

1. The Cabinet Secretary has appointed the CEO/Secretary who is also the Fund Administrator. Consequently, the Secretariat of the Fund has been operationalized.
2. National Government staff have been deployed to the Fund. Nine (9) critical human resources personnel have reported to the Fund on interim basis to support in the full operationalization of the Fund. All Human Resource Instruments for the Fund have been developed, awaiting review by the Board and subsequent forwarding to the CS for approval.
3. The 8<sup>th</sup> Floor of the National Bank Building, Harambee Avenue had been procured under a lease agreement to provide office space for the secretariat and boardroom. The deployed staff are already working from the leased space and have an approved recurrent budget and hence it has resources to fully operationalize
4. The Fund has established contacts and linkage with respective MDAs on implementation status of projects more so for completion of projects from First Policy. The Equalization Fund appropriation Act, 2018 that does not lapse and cover FY 2014/15, 2015/16 and 2016/17 will see successful implementation of projects under the First Policy.
5. The Fund was allocated KSh 6,825,317,433 for FY 2021/2022 and KSh 7.2 billion for FY 2022/2023 and was in the process of initiating allocation of the Equalization Fund into the appropriation/grant bill for approval by Parliament.

MIN.NO./NA/SFAC/2022/012 - ADJOURNMENT

There being no other business the meeting was adjourned at 1.30 pm.

Signed.......... Date.....

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

**MINUTES OF THE 4<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 2.30 P.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/013 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 2.45 pm with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers
2. Confirmation of minutes
3. Matters Arising
4. Consideration of draft report on Status of Equalization Fund
5. Adjournment

**MIN.NO./NA/SFAC/2022/014 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/015 - CONSIDERATION OF DRAFT REPORT ON STATUS OF EQUALIZATION FUND**

The Committee made the following observations and recommendations on the Equalization Fund:

**1.0 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. Further, Article 216(4) requires that the Commission on Revenue Allocation (CRA) determines, publishes and regularly reviews a policy in which it sets out the criteria by which to identify marginalized areas.

**Committee Observations**

- (i) The Committee observed that the first policy, which covers FYs 2011/12, 2012/13 and 2013 /14, was approved in December 2015. Consequently, there were no allocations made to the Fund in the three financial years.
- (ii) The Committee further observed that the Fund was initially administered through the defunct Equalisation Fund Advisory Board (EFAB) under "*The Guidelines on Administration of the Equalisation Fund of March 2015*" which were declared unconstitutional, null and void by the High Court ruling made in November 2019 on *Petition no. 292 of 2016*. In the ruling, the National Treasury was directed to develop new statutory instrument on the administration of the Equalization Fund.
- (iii) The Committee also observed that the National Treasury in compliance with the ruling developed the Public Finance Management (Equalization Fund Administration) Regulations, 2021 which were published and gazetted on 29<sup>th</sup> April, 2021. As a result, there were no allocations made to the Fund in FYs 2017/18, 2018/19, 2019/20; and
- (iv) 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.



### Committee Recommendation

The Committee recommends that the Cabinet Secretary in charge of the National Treasury expedite allocation of funds to the Equalization Fund as provided in the Constitution.

### 2.0 Implementation of projects

The Committee observed that projects under the Equalization Fund are implemented by MDAs, and that payments are based on requests accompanied by certificates which are ready for payment with approval by the Controller of Budget. The Committee further observed that:

- a. The total disbursements made to MDAs implementing projects in the fourteen counties was Ksh. 10,346,573,051.
- b. Implementing MDAs have been able to spend a cumulative of Ksh. 7,042,468,880, which comprise of Ksh. 6,920,918,828 on payments and commitments to projects and Ksh. 121,550,052 as administrative cost, resulting to balances/pending bills of Ksh. 3,097,400,277 as at November 2019.
- c. A total of 352 projects had been identified in the 14 Counties, with only 112 (32%) reported as completed.
- d. The Ministry of Water and Sanitation was implementing the highest number of projects, with 37 reported as complete as at October 2021. The State Department of Early Learning Basic Education had not initiated any of the 10 projects whilst Ministry of Energy had completed 17 out of the 20 projects.

### Committee Recommendation

The Equalization Fund Advisory Board ensures approved and incomplete and/or stalled projects are fully implemented. This will ensure that mitigation measures towards improving quality of life to the citizens in the marginalized areas are realized as envisaged in the Constitution.

### 3.0 Administration of the Equalization Fund

Section 18(1) of the Public Finance Management Act, 2012 provides that "*the National Treasury shall administer the Equalisation Fund in accordance with Article 204 of the Constitution*". Further, Section 24 (5) provides that "*the Cabinet Secretary shall designate a person to administer every national public fund*". In addition, Regulation 20 (i) of the Public Finance Management (National Government) Regulations, 2015 designates the role of administration of the Equalization Fund amongst others to the Accountant-General.

### Committee Observations

- (i) The Public Finance Management (Equalization Fund Administration) Regulations, 2021 have not expressly provided for an Administrator of the Fund/Accounting Officer.



- (ii) Regulation 20 (i) of the Public Finance Management (National Government) Regulations, 2015 designates the role of administration of the Equalization Fund amongst others to the Accountant-General.
- (iii) The Chief Executive Officer/Secretary to Equalization Advisory Board had been appointed by the Cabinet Secretary for the National Treasury vide Letter NT/EFAB/GEN/01/A dated 17<sup>th</sup> February, 2022 as the Administrator of the Fund in line with section 18 (1) and 24 (5) of the PFM Act, 2012.

#### Committee recommendation

The Committee recommends an amendment to the Public Finance Management (Equalization Fund Administration) Regulations, 2021 to expressly provide for the person to be appointed as the Fund Administrator and the Accounting Officer of the Equalization Fund Advisory Board.

#### 4.0 Representation to the Equalization Fund Advisory Boards

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.

#### Committee observation

The Committee observed that there were no formal structures in place to support linkage between the two representatives and Parliament as an institution. This includes timely feedback to Members of Parliament concerns on issues pertaining to implementation of projects under the Equalization Fund.

#### Committee recommendations

- (i) The Equalization Fund Advisory Board to consider providing physical offices to the representatives of Parliament at the secretariat to ensure that they undertake their mandate effectively; and
- (ii) 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.

MIN.NO./NA/SFAC/2022/016 - ADJOURNMENT

There being no other business the meeting was adjourned at 4.30 pm.

Signed.....  ..... Date.....  .....

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

**MINUTES OF THE 5<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 9.30 A.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/017 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 9.45 pm with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers

2. Confirmation of minutes
3. Matters Arising
4. Consideration of draft report on Lands Settlement Fund
5. Adjournment

**MIN.NO./NA/SFAC/2022/018 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/019 - CONSIDERATION OF DRAFT REPORT ON LANDS SETTLEMENT FUND**

The Committee deliberated on the report and resolved on the observations and recommendations as stated below:

**1.0 LAND SETTLEMENT FUND FOR THE FINANCIAL YEAR 2019/2020**

**1. Unsupported Balances**

The statement of changes in net assets reflects an opening balance as at 1 July, 2019 of Kshs. 13,266,170,244 which includes net transfers to or from accumulated surplus totalling to Kshs. 11,665,052,516. However, and as previously reported, the Management did not provide details on where the balances were transferred to or from. Supporting schedules for the balances transferred were also not provided for audit verification. In the circumstances, the accuracy of the financial statements for the year ended 30<sup>th</sup> June, 2020 could not be confirmed.

**Committee observations**

The Committee observed that:

- (i) The query was carried from the previous financial year and had been resolved as contained in the adopted report by the House relating to the Audit Report for the FY 2018/2019.
- (ii) The Committee marked the matter as resolved.

**2. Trade receivables**

As disclosed in Note 9 to the financial statements, the statement of financial position reflects a balance of Kshs. 12,296,090,253 under trade receivables.

**Committee observations**

The Committee observed that the query was carried from the previous financial year and had been resolved as contained in the adopted report by the House relating to the Audit Report for the FY 2018/2019.

**2.2 Imprest**

The trade receivables balance also includes outstanding imprest of Kshs. 3,709,130 wrongly classified under trade receivables instead of receivables from on-exchange transactions. Further, the imprest balance of Kshs. 3,709,130 was due but had not been surrendered as at the time of audit in November, 2020. This is contrary to regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015

which states that a holder of a temporary imprest shall account or surrender the imprest within seven (7) working days after returning to the duty station.

Regulation 93(6) further provides that in the event of the imprest holder failing to account for or surrender the imprest on the due date, the Accounting Officer shall take immediate action to recover the full amount from the salary of the defaulting officer with an interest at the prevailing Central Bank rate. Although Management has written to the relevant institutions for recoveries to be effected from the officers' dues and remitted to the Fund, progress made has not been disclosed.

#### **Committee observations**

The Committee observed that the imprest has since been recovered hence the audit query stands resolved.

#### **Committee recommendation**

The committee recommends that the Accounting Officer must at all times ensure that the processing and surrender of imprest complies with provisions of regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015.

### **2.3 Long Outstanding Land and Development Loans**

The trade receivables balance further includes amounts of Kshs. 6,946,330,739 and Kshs. 70,555,451 in respect of land loans receivables and development loans receivables respectively. However, a review of the supporting schedules indicated that these loans were issued to settlers from the year 1962 but remained outstanding as at 30 June, 2020. No explanation has been provided for the long outstanding balances on land and development loans.

#### **Committee observations**

The Committee observed that:

- (i) The long outstanding loans of Kshs. 6,946,330,739 and Kshs. 70,555,451 in respect of land loans receivables and development loans receivables respectively, were issued to settlers from the year 1962 but remained outstanding as at 30 June, 2020.
- (ii) The long outstanding loans resulted from the slow pace of loan repayment caused by tedious manual bill processing and dispatch processes previously in place. The accounting officer had digitized billing and loan repayment processes geared towards improving loan recoverability; and
- (iii) The accounting officer had put adequate measures to ensure outstanding loans are settled before discharge and registration of land parcels to beneficiaries.

#### **Committee recommendations**

- (i) Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details to the National Assembly and take necessary actions to fast track on loan repayments including repossession of the land to recover the outstanding loans;



- (ii) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan recovery; and
- (iii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

#### **2.4 Long Outstanding Interest Receivable**

The trade receivables balance in addition, includes interest receivable of Kshs. 5,275,494,933 which has accumulated over the years on loans issued to settlers since 1962 and whose recoverability remains doubtful as at 30 June, 2020. In the circumstances and in the absence of the provisions against the long outstanding debts, the accuracy and recoverability of the reported trade receivables balance of Kshs. 12,296,090,253 could be confirmed.

#### **Committee observations**

The Committee observed that:

- (i) Interest receivable of Kshs. 5,275,494,933 has accumulated over the years on loans issued to settlers since 1962.
- (ii) The Settlers had slow pace of loan repayment.

#### **Committee Recommendations**

The Committee recommended:

Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details to the National Assembly and take necessary actions to fast track on loan interest repayments including repossession of the land to recover the outstanding loans interest;

- (i) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan interest recovery; and
- (ii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

### **3. Inaccuracy of Trade and Other Payables from Exchange Transactions**

As disclosed in Note 12 to the financial statements, the statement of financial position reflects a nil balance under trade and other payables from exchange transactions. However, and as previously reported, the balance excludes unsupported opening balances as detailed below:

#### **Committee observations**

The issue was carried from the previous financial year and had been resolved as contained in the adopted report by the House relating to the Audit Report for the FY 2018/2019.



#### **Committee Recommendation**

The committee recommended that Accounting Officers must at all times ensure that they provide accurate records and other supporting documents pursuant to Section 9 (1) (e) of the Public Audit Act, 2015.

#### **4. Non-Resettlement of Internally Displaced Persons**

As per a sales agreement dated 3 October, 2012, the Fund purchased a parcel of land in Kisima Njoro L.R. No. 9216 at a cost of Kshs. 396,984,000 for resettlement of Internally Displaced Persons (IDPs). However, during a physical verification of the farm in the month of September, 2019, it was noted that the land had not been surveyed or sub-divided and therefore, the beneficiaries had not been resettled seven (7) years after the purchase of the land. The matter remained un-resolved as at the time this audit report was finalized. Consequently, the objective for which the land was acquired had not been achieved as at 30 June, 2020.

#### **Committee observations**

The Committee observed that:

- (i) The beneficiaries had not been re-settled since the land at Kisima Njoro L.R No.9216 had not been surveyed nor sub-divided at the time of the Audit.
- (ii) Another case was filed under Environment and Land Court suit No. 19 of 2020 stopping sub-division of the land.
- (iii) The matter was resolved as submitted by the Accounting Officer on 9<sup>th</sup> May, 2022.

### **2.0 LAND SETTLEMENT FUND FOR THE FINANCIAL YEAR 2020/2021**

#### **1. Long Outstanding Trade Receivables**

As disclosed in Note 9 to the financial statements, the statement of financial position reflects trade receivables of Kshs. 12,188,377,058. Included in this balance is land loans and development loan issued amounting to Kshs. 6,896,185,412 and Kshs. 69,819,548 respectively. Some of these loans were issued to settlers as far back as the year 1962 and have remained outstanding to date. In addition, the Fund management has no clear policy on evaluation of the account receivables from time to time to determine the recoverability of the outstanding loans. Consequently, the accuracy and recoverability of the trade receivables balance of Kshs. 12,188,377,058 as at 30 June, 2021 could not be confirmed.

#### **Committee observations**

The Committee observed that the issue on outstanding loans was carried forward from the previous financial year and that the Committee had pronounced itself on the issue.

#### **Committee recommendations**

The Committee recommended that:

- (i) Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details

to the National Assembly and take necessary actions to fast track on loan repayments including repossession of the land to recover the outstanding loans;

- (ii) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan recovery; and
- (iii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

## **2. Long Outstanding Interest Receivables**

As disclosed in Note 9 to the financial statements, the trade receivables balance of Kshs. 12,188,377,058 also includes an amount of Kshs. 5,222,372,098 relating to interest receivable which has accumulated over the years on loans issued to settlers since 1962. It was observed that the Fund continued to compound cumulative interest as long as the loan remained outstanding without due consideration to the recoverability. In the circumstances, the accuracy and recoverability of the long outstanding interest receivable balance of Kshs. 5,222,372,098 as at 30 June, 2021 could not be confirmed.

### **Committee observations**

The Committee observed that the issue on outstanding interest receivables was carried forward from the previous financial year and that the Committee had pronounced itself on the issue.

### **Committee Recommendations**

- (i) Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details to the National Assembly and take necessary actions to fast track on loan interest repayments including repossession of the land to recover the outstanding interest loans;
- (ii) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan recovery; and
- (iii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

## **OTHER MATTERS**

### **1. Budgetary Control and Performance**

The statement of comparative budget and actual amounts for the year ended 30 June, 2021 reflects final budgeted expenditure and actual expenditure of Kshs. 1,078,018,391 and Kshs. 905,071,988 respectively resulting to under-expenditure of Kshs. 172,946,403 or about 16 % of the budgeted amount. The under-expenditure affected

the planned activities and may have impacted negatively on the delivery of land settlement services to the public.

#### **Committee Observation**

The committee observed that:

- (i) Fund absorption rate was approximately 84% in relation to its final budget and actual expenditure; and
- (ii) The explanation by the accounting officer on the failure to spend budgetary provision as required was persuasive and therefore marked the matter resolved.

## **2.0 Undistributed land**

### **2.1 Kisima Njoro for Resettlement of Internally Displaced Persons (IDPS) in Nakuru County**

As previously reported, Kisima Njoro land was purchased at Kshs 396,984,000 as per agreement for sale dated 3 October, 2012 for resettlement of internally displaced persons (IDPS). However, during physical verification of the land in the month of September 2021, it was noted that the land had not been surveyed or sub-divided and therefore, the beneficiaries had not been resettled nine (9) years after the purchase of the land. The matter remained un-resolved as at the time of this audit report. Consequently, the objective for which the land was acquired had not been achieved as at 30 June, 2021.

#### **Committee observation**

The Committee observed that survey work on the land was on-going and was scheduled to be completed by the end of 2021/22 financial year.

#### **Committee recommendation**

Committee recommended that within six months of adoption of this report, the accounting officer expedites the process of resettlement of the internally displaced persons.

### **2.2 Mikanjuni Farm LR No. MN/IV/14 in Kilifi County**

During the year under review the Fund purchased Mikanjuni Farm at a cost of Kshs 377,000,000 as per agreement for sale dated 22 April 2020 for resettlement of informal settlers. During field visit to the farm during the month of October 2021 a list of beneficiaries was availed by the Land adjudication and Settlement officer (LASO) of Kilifi but the Farm was still listed as undistributed. No justification has been given for not distributing and settling the informal settlers. Consequently, the objective for which the land was acquired and value for money had not been achieved as at 30 June, 2021.

#### **Committee observations**

The Committee observed that the accounting officer had provided satisfactory explanation on the reasons of holding the land as an inventory to cater for shared

social amenities, hence the audit query stands resolved as confirmed by the Auditor-General.

**2.3 Kadza Ndani LR NO 241/1MN (CR.849), 243/1/MN (CR.847) and 244/1/MN (CR.848) in Mombasa County**

The fund purchased Kadza Ndani LR NO 241/1MN (CR.849), 243/1/MN (CR.847) and 244/1/MN (CR.848) in Mombasa County at cost of Kshs. 378,000,000 as per sale agreement dated 11 September, 2020, for resettlement of informal settlers. However, during field visit to the farm during the month of October, 2021, the list of beneficiaries was availed by the Land adjudication and Settlement officer (LASO) of Mombasa but the land is still listed as undistributed. No justification has been given for not distributing and settling informal settlers. Consequently, the objective for which the land was acquired and value for money had not been achieved as at 30<sup>th</sup> June, 2021

**Committee observations**

The Committee observed that the accounting officer had provided satisfactory explanation on the reasons of holding the land as an inventory to cater for shared social amenities, hence the audit query stands resolved as confirmed by the Auditor-General.

**MIN.NO./NA/SFAC/2022/020 - ADJOURNMENT**

There being no other business the meeting was adjourned at 1.30 pm.

Signed.....

*Kathuri Murungi*

Date.....

*31/5/22*

**HON. KATHURI MURUNGI, M.P.**

**(Chairperson)**

**MINUTES OF THE 6<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 2.30 P.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P. OGW  |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/021 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 2.45 pm with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers



2. Confirmation of minutes
3. Matters Arising
4. Consideration of draft report on Lands Settlement Fund
5. Adjournment

**MIN.NO./NA/SFAC/2022/022 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/023 - CONSIDERATION OF DRAFT REPORT ON LANDS SETTLEMENT FUND**

The Committee made the following general observations, findings and recommendations from the evidence tendered relating to the report of the Auditor-General on the financial statements for the Land Settlement Fund for the financial years 2019/2020 and 2020/2021.

**1.0 Long Outstanding Land and Development Loans**

The committee observed that trade receivables balance further includes amounts of Kshs.6,946,330,739 and Kshs.70,555,451 in respect of land loans receivables and development loans receivables and were issued to settlers from the year 1962 but remained outstanding as at 30 June, 2020.

**The Committee recommended that:**

- (i) Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details to the National Assembly and take necessary actions to fast track on loan repayments including repossession of the land to recover the outstanding loans;
- (ii) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan recovery; and
- (iii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

**2.0 Loan Outstanding Interest Receivable**

The committee observed that trade receivables balance in addition, includes interest receivable of Kshs.5,275,494,933 which has accumulated over the years on loans issued to settlers since 1962 and whose recoverability remains doubtful as at 30 June, 2020.

**The Committee recommended that:**

- (i) Within three (3) months of adoption of this report, the Accounting Officer should submit a list of all loanees, amount owed and land allotment details to the National Assembly and take necessary actions to fast track on loan

- interest repayments including repossession of the land to recover the outstanding loans interest;
- (ii) Within six months of adoption of this report, the Accounting Officer shall submit a status report to National Assembly on the progress on loan interest recovery; and
  - (iii) The Accounting Officer should within three (3) months of tabling of this report, ensure that the list of all loanees and other documents mentioned above are submitted to the Auditor-General for review and subsequent reporting in the next audit cycle.

### 3.0 Non-Resettlement of Internally Displaced Persons

The committee observed that the Fund purchased a parcel of land in Kisima Njoro L.R. No. 9216 at a cost of Kshs.396,984,000 for resettlement of Internally Displaced Persons (IDPs). However, during a physical verification of the farm in the month of September,2019, it was noted that the land had not been surveyed or sub-divided and therefore, the beneficiaries had not been resettled seven (7) years after the purchase of the land.



#### Committee Observations

1. The committee observed that:

- (i) The beneficiaries had not been re-settled since the land at Kisima Njoro L.R. No.9216 had not been surveyed nor sub-divided at the time of the Audit.
- (ii) Another case was filed under Environment and Land Court suit No.19 of 2020 stopping sub-division of the land.
- (iii) The matter was resolved as submitted by the Accounting Officer on 9<sup>th</sup> May,2022.

MIN.NO./NA/SFAC/2022/024 - ADJOURNMENT

There being no other business the meeting was adjourned at 4.30 pm.

Signed.......... Date.....

HON. KATHURI MURUNGI, M.P.  
(Chairperson)



**MINUTES OF THE 7<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 9.30 A.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P.       |   | CBS         |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P.      |   | OGW         |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P.      |   | HSC              |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms. Hellen Ekadeli     | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/025 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 9.45 am with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers

2. Confirmation of minutes
3. Matters Arising
4. Consideration of draft Exit Report
5. Adjournment

**MIN.NO./NA/SFAC/2022/026 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/027 - CONSIDERATION OF DRAFT EXIT REPORT**

The Committee applauded the work done in 2021 and urged the Secretariat to highlight its effects to the citizenry and the audited Funds.

The summary of activities done during the year under review:-

**Jan/June 2021**

- (a) Work Plan Retreat on 18<sup>th</sup> to 21<sup>st</sup> February, 2021 in Machakos County, Hilton Garden Inn Hotel to prepare its work plan for the period February to June, 2021.
- (b) Retreat on 4<sup>th</sup> to 8<sup>th</sup> March, 2021 in Machakos County, Hilton Garden Inn Hotel to consider the audited financial statements of LAPFUND for the financial years 2018/19 and the draft reports of its financial years 2016/17 and 2017/18.
- (c) Field Visit on 18<sup>th</sup> to 21<sup>st</sup> March, 2021 in Kisumu County to undertake a physical verification of the demolitions and disposal of asbestos materials on the demolition of houses in Makasembo Estate following the consideration of audited financial statements of LAPFUND for the financial year 2018/19.
- (d) Inspection Visits by two sub-committees on 24<sup>th</sup> to 28<sup>th</sup> May, 2021 to Kwale and Taita Taveta Counties to inspect the National Government Constituencies Development Fund projects funded on the status of completion and value for money.

**July/Dec 2021**

The Committee undertook the following retreats:-

- (e) Report writing retreat held on 28<sup>th</sup> July to 3<sup>rd</sup> August, 2021 in Mombasa County to consider the audited accounts of the following reports:-
  - (i) Local Authorities Provident Fund FY 2016/17/18.
  - (ii) Unclaimed Assets Trust Fund FY 2016/17/18.
  - (iii) Agricultural Settlement Fund FY 2016/17/18.
  - (iv) Petroleum development Fund FY 2016/17/18.
  - (v) National Environment Fund FY 2016/17/18.



- (f) Inspection Visits by two sub-committees on 19<sup>th</sup> to 24<sup>th</sup> August, 2021 in Kisii/Migori Counties and Busia/Kakamega Counties to inspect the Energy Centres funded by Petroleum Development Levy Fund.
- (g) Report writing retreat held on 12<sup>th</sup> to 19<sup>th</sup> September, 2021 in Mombasa County to consider the draft report of 26 NGCDF Constituencies for Coastal Region.
- (h) Inspection Visits by two sub-committees on 21<sup>st</sup> to 23<sup>rd</sup> October, 2021 to Mombasa and Kilifi Counties to inspect the National Government Constituencies Development Fund projects.
- (i) Report writing retreat held on 24<sup>th</sup> to 30<sup>th</sup> October, 2021 in Mombasa County to consider the report of 26 NGCDF Constituencies in Coastal Region.

### 1.1 Capacity building

The Committee also participated in the following regional forums during the period under review

- a. The 2<sup>nd</sup> Annual Conference of the Institute of Certified Secretaries held on 15<sup>th</sup> – 18<sup>th</sup> August, 2018 in Mauritius.
- b. The Regional Public Financial Management Training for improved Budget Oversight and Accountability held in Accra, Ghana on October, 22-26, 2018.
- c. The 3<sup>rd</sup> General Meeting and Conference of the African Organisation of Public Accounts Committees (AFROPAC) held in Kampala, Uganda on 19<sup>th</sup>– 23<sup>rd</sup> November, 2018

The Committee undertook two international activities geared towards enhancing the capacity of its Members during the period under review.

- (a) Capacity building programme in Leadership and Governance held in Dubai, United Arab Emirates at Hilton, Garden Inn Hotel from 14<sup>th</sup> to 18<sup>th</sup> June, 2021.
- (b) Training in value for money on management of public finances as the role of Parliamentary Audit Committees in Addis Ababa, Ethiopia at Golden Tulips from 7<sup>th</sup> to 11<sup>th</sup> June, 2021.
- (c) January 21-25, 2019: Attendance to the Regional Public Financial Management Training for Improved Budget Oversight and Accountability organized by AFROPAC in Mombasa County;
- (d) February 11-15, 2019: Capacity Building training on Policy- Formation and Consensus –Building in the Framework of Agenda 2030 and Agenda 2063 in Kigali, Rwanda;
- (e) April 8 - 12, April, 2019: Attendance To Effective Leadership and Governance Seminar held on 8<sup>th</sup> to 12<sup>th</sup> April, 2019 in Kuala-Lumpur, Malaysia; and
- (f) 4<sup>th</sup> Chapter Seminar by the Institute of Certified Public Accountants of Kenya held in United Kingdom.
- (g) International Conference on Effective Governance and Leadership Practice in Kuala Lumpur, Malaysia on 26<sup>th</sup> to 30<sup>th</sup> August, 2019; and

- (h) Participation to the 24<sup>th</sup> Executive Seminar organized by the Institute of Certified Public Accountants of Kenya in Istanbul, Turkey on 25<sup>th</sup> to 29<sup>th</sup> November, 2019.

MIN.NO./NA/SFAC/2022/028 - ADJOURNMENT

There being no other business the meeting was adjourned at 1.30 pm.

Signed.......... Date..........

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

**MINUTES OF THE 8<sup>TH</sup> SITTING OF SPECIAL FUNDS ACCOUNTS COMMITTEE FOR  
REPORT WRITING RETREAT FOR LANDS SETTLEMENTS FUND IN MOMBASA  
COUNTY AT 2.30 P.M. IN PRIDE INN HOTEL.**

**Present**

- |                                     |   |             |
|-------------------------------------|---|-------------|
| 1. Hon. Kathuri Murungi, M.P.       | - | Chairperson |
| 2. Hon. Erastus Kivasu, M.P.        |   |             |
| 3. Hon. Dr. Robert Pukose, M.P.     |   |             |
| 4. Hon. Marwa Kitayama, M.P.        |   |             |
| 5. Hon. Mohamed Ali, M.P.           |   |             |
| 6. Hon. Shakeel Shabbir, M.P. CBS   |   |             |
| 7. Hon. Gideon Kimutai Koske, M.P.  |   |             |
| 8. Hon. Mwambu Mabongah, M.P.       |   |             |
| 9. Hon. Mohamed Ali Lokiru, M.P.    |   |             |
| 10. Hon. Alfred Agoi Masadia, M.P.  |   |             |
| 11. Hon. Mark Lomunokol, M.P.       |   |             |
| 12. Hon. Geoffrey Omuse, M.P.       |   |             |
| 13. Hon. Jared Okelo, M.P.          |   |             |
| 14. Hon. Justus Kizito Mugali, M.P. |   |             |
| 15. Hon. Esther Passaris, M.P. OGW  |   |             |

**Apologies**

- |                                   |   |                  |
|-----------------------------------|---|------------------|
| 1. Hon. William Chepkut, M.P.     | - | Vice Chairperson |
| 2. Hon. Faith Gitau, M.P.         |   |                  |
| 3. Hon. Dennitah Ghati, M.P. HSC  |   |                  |
| 4. Hon. Dr. Enock Kibungucy, M.P. |   |                  |

**IN-ATTENDANCE**

**COMMITTEE SECRETARIAT**

- |                           |   |                    |
|---------------------------|---|--------------------|
| 1. Ms. Lucy Kimathi       | - | PCA I              |
| 2. Ms Hellen Ekadeli      | - | FCA                |
| 3. Ms. Emma Essendi       | - | Legal Counsel      |
| 4. Mr. Kennedy Owuoth     | - | Fiscal Analyst III |
| 5. Mr. Josephat Bundotich | - | Senior SAA         |
| 6. Mr. Job Owaga          | - | Audio Officer      |

**OFFICE OF THE AUDITOR GENERAL AND NATIONAL TREASURY**

- |                      |   |                   |
|----------------------|---|-------------------|
| 1. Mr. Francis Kabui | - | Principal Auditor |
| 2. Mr. Walter Owele  | - | Principal Auditor |

**THE NATIONAL TREASURY**

- |                     |   |                           |
|---------------------|---|---------------------------|
| 1. Simon K. Kiriiba | - | Deputy Accountant General |
|---------------------|---|---------------------------|

**MIN.NO./NA/SFAC/2022/029 - PRAYER AND ADOPTION OF AGENDA**

The Chairperson called the meeting to order at 2.45 pm with a word of prayer. The agenda was adopted as circulated in the programme as proposed and seconded by Hon. Mohamed Ali, M.P. and Hon. Marwa Kitayama, M.P.

1. Prayers

2. Confirmation of minutes
3. Matters Arising
4. Status of Pending Business before the Committee
5. Adjournment

**MIN.NO./NA/SFAC/2022/030 - CONFIRMATION OF MINUTES**

The agenda was deferred to the next meeting and therefore no matters arose.

**MIN.NO./NA/SFAC/2022/031 - STATUS OF PENDING BUSINESS BEFORE THE COMMITTEE**

The Committee noted the status of pending business and observed that the stand alone funds shall easily be dispensed by the next Parliament owing to the split of the Committee.

The status appears as follows:

<b>BUSINESS BEFORE THE SPECIAL FUNDS ACCOUNTS COMMITTEE AS AT FEB. 2022</b>			
	<b>Fund Name</b>	<b>FINANCIAL YEAR</b>	<b>REMARKS</b>
1.	Commodities Fund	30 <sup>th</sup> June 2018 & June, 2019v & 2020	
2.	Railway Development Levy Fund Holding Account	June 2018	
3.	Railway Development Levy Fund (Operations Accounts)	30 <sup>th</sup> JUNE 2017 & 2018	
4.	Railway Development Levy Fund (Operations Accounts)	30 <sup>th</sup> JUNE 2018 & 2019	
5.	Consolidated Fund Services(Public Debt)	2015/16 & 2016/17	
6.	Civil Servants Housing Scheme Fund	30 June 2018	
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 <sup>th</sup> June 2018 & 2019	
13.	Relief and Rehabilitation Cash transfer Fund	2016/17	
14.	National Government Constituencies Development Fund Board	2016/17 to 2020/21	
15.	Women enterprise Fund	2019 & 2020	
16.	Petroleum Training Levy fund for the State Department for Petroleum	30 June 2018	
17.	Petroleum Development Levy Fund	30 June 2018, 2019 & 2020	
18.	Petroleum Development Levy Fund Holding Account ( Managed by PS, Treasury)	30 June 2019 & June 2020	



19.	Equalization Fund	30 JUNE 2018, June, 2019 & June 2020	
20.	Estimates of Revenue to and expenditure from the Equalization Fund ( PS National Treasury)	2017/2018	
21.	State Officers and Public Officers Car Loan Scheme Fund	30 <sup>th</sup> June 2017 & 2018/19	
22.	Rural Enterprise Fund	30 <sup>th</sup> June 2017/18 & 2018/19, 2019	
23.	Asian Officers Family Pension Fund	June 2020	
24.	Asiatic Widows and Orphans Pension Fund	30 <sup>th</sup> June 2018	
25.	Kenya Local Loans Support Fund	June 2017/18 & 2018/19	
26.	National Youth Service- Mechanical and Transport Fund ( PS, State Dept. of Public Service and Youth)	2019	
27.	Parliamentary Mortgage Scheme Fund	30 <sup>th</sup> June 2018, & 2021	
28.	Parliamentary Service Commission Car Loan Scheme Fund	30 <sup>th</sup> June 2018 & 2021	
29.	Parliamentary Catering Fund	June 2021	
30.	Communication Authority of Kenya- Universal Service Fund	30 June 2018	
31.	Occupational Safety and Health fund	2016/17, 2018/19 & 2019/2020	
32.	National Government Affirmative Action Fund	30 <sup>th</sup> June 2016/17, 2017/18 and 2018/19, 2019/20Uwezo	
33.	National Environment Trust Fund	30 <sup>th</sup> June 2017 & June 2019	
34.	Tourism Fund	30 <sup>th</sup> June 2016/17 & 2017/18	
35.	National Government Constituencies Development Fund reports for constituencies for financial years	2016/17 2017/18	
36.	State Officers and Public Officers Motor Car Loan Scheme Fund	30 <sup>th</sup> June 2018	
37.	Political Parties Fund	30 June 2018, 2019&2020	
38.	Office of Registrar of Political Parties	30 <sup>th</sup> June 2018	
39.	Policy Holder Compensation Fund	30 <sup>th</sup> June 2018 & 2020	
40.	Agricultural Information Resource Centre Revolving Fund	30 <sup>th</sup> June 2020	
41.	Imarisha Naivasha Trust ( public private partnership initiative under the Ministry of Environment and Natural Resources)	30 <sup>th</sup> June, 2013,2014,2015 & 2016	
42.	Veterinary Services Development Fund	30 June 2017/18, 2018/19, 2019/2020 & 2020/21	
43.	NACADA Alcoholic Drinks Control Fund	30 June 2018	
44.	Stores and Services Fund	30 June 2018	
45.	Strategic Grain Reserve Fund	30 June 2018	
46.	Strategic Food Reserve Fund	30 June 2020	
47.	Street Families Rehabilitation Trust Fund	30 June 2017/18 & 2018/19 & 2019/20	



48.	NACADA Alcoholic Drinks Control Fund	30 June 2018	
49.	Water Sector Trust Fund	30 <sup>th</sup> June 2019 & 2020	
50.	Kenya Energy Sector Environment and Social Responsibility Programme Fund	30 <sup>th</sup> June, 2019 & 2020	
51.	Prison Farm Revolving Fund	30 <sup>th</sup> June, 2019 Tabled 10 <sup>th</sup> Feb.2021	
52.	Prison Industries Revolving Fund	June 2019	
53.	Uwezo Fund	June 2019, June 2020	
54.	Mechanical and Transport Fund ( State Department for Infrastructure)	June 2019, June 2020	
55.	Land Settlement Fund	2018/19 & 2019/2020	
56.	FC TALANTA	30 <sup>TH</sup> JUNE 2019	Laid on 31 <sup>st</sup> Sept. 2021
57.	Management and Supervision Fund	June, 2013 to June 2020	Laid on 15 <sup>th</sup> June 2021
58.	Road Annuity Fund	June 2020	
59.	National Research Fund	June 2020	
60.	University Fund	June 2020	
61.	Petroleum Development Fund	June 2021	

MIN.NO./NA/SFAC/2022/032 - ADJOURNMENT

There being no other business the meeting was adjourned at 4.30 pm.

Signed.....  ..... Date..... 31/5/22 .....

HON. KATHURI MURUNGI, M.P.  
(Chairperson)

# MINISTRY OF WATER, SANITATION AND IRRIGATION

## IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS

Sl. No.	Project Name	County	Constituency	Budget	Contract Sum	Amount Paid	Total Pending Bill	Saving Encumbrance Amount	Pending Certificate Amount	Name of Contractor	% Completion	Remarks
1	Garissa Sewerage (d)	Garissa	Garissa Township	221,000,000.00	221,000,000.00	219,205,885.84	1,794,114.38	-	-	Frontiers Co. Ltd	97%	on-going - 97% complete; 10 km trunk mains, 10km Secondary lines, 200 No. Manholes & 1.5km force main
2	Modogashe Water Supply	Garissa	Legedera	70,000,000.00	70,000,000.00	57,566,257.95	12,433,742.05	-	4,480,965.16	Mammyez Ltd	85%	On-going 85% complete; construction of infiltration gallery/well and reinforced concrete dam wall, under drain pipes and construction of water pan-20,000m3 and allied civil works.
3	5 shallow Wells and Various Boreholes	Garissa	Garissa	26,980,000.00	24,453,837.40	18,872,216.20	5,581,621.20	-	-	Oceanic Const. Co.	87%	On-going 87% complete; Shallow well complete, 4.6 kms rising main, pump house and of line, Kiosk & line. Elevated Excavation of main pan complete, civil works, fencing, Installation of both rings, distribution pipeline, v.p layline and allied works.
4	Abagash Dam	Garissa	Deadab	40,000,000.00	38,553,222.00	38,503,222.00	-	-	3,498,778.00	Bilshar Ltd	100%	
<b>Sub Total</b>				<b>368,980,000.00</b>	<b>354,556,859.40</b>	<b>315,147,581.78</b>	<b>19,809,277.61</b>	<b>9,225,140.60</b>	<b>4,480,965.16</b>			
5	Yamsha, Hunu and Chuma Boreholes	Isiolo	Isiolo North	30,000,000.00	14,110,907.00	14,374,722.70	44,164.30	2,581,003.00	44,164.30	Northern Way Construction Limited	100%	100% complete, installation of pipe construction of 3no. Elevated steel tank and allied works
6		Isiolo	Isiolo North		15,267,000.00	15,254,071.30	12,828.70	4,633,000.00	112,928.70	Sea Rock Engineering Ltd	100%	100% complete, installation of pipe construction of 2no. Cattle troughs, GI masonry tank and pump house
7	Bura Pesa- Left Borehole	Isiolo	Isiolo North	15,000,000.00	14,474,525.08	14,474,525.08	-	525,474.94	-	Hasaal Investments	100%	100% complete, installation of pipe construction of 2no. Cattle troughs, GI masonry tank and pump house
8	Alamash Borehole	Isiolo	Isiolo North	16,000,000.00	15,326,264.20	15,326,264.20	-	673,731.80	-	M/s Nichebete LTD	100%	100% complete, installation of pipe construction of 3no. Water kiosk & elevated steel tank linear.
9	Bula Boro Borehole	Isiolo	Isiolo North	12,000,000.00	10,520,320.90	10,520,320.90	-	1,479,671.10	-	Hasaal Investments	100%	100% complete, construction of pump house, pipe line and equipping of bin.
10	Isiolo Water and Sewerage Project II	Isiolo	Isiolo North	50,000,000.00	50,000,000.00	50,000,000.00	-	-	-	High View Contractor and Unicom Ltd	100%	100% complete, 2No. Boreholes, 3No. BPT 50m3 each, 13km gravity Main and connection to treatment
11	Mwanguzia Borehole	Isiolo	Isiolo North	12,000,000.00	11,570,080.50	11,570,080.50	-	429,919.50	-	Arbo Investments	100%	100% complete, installation of pipeline, construction of 2no. Cattle troughs, G.I. Masonry tank and allied works. Savings
<b>Sub Total</b>				<b>144,000,000.00</b>	<b>131,877,115.80</b>	<b>131,550,002.46</b>	<b>157,113.00</b>	<b>12,322,644.34</b>	<b>137,113.00</b>			
12	Baricho Water Works Lot 1&II	Kitui	Mogotini B&W North	85,000,000.00	85,000,000.00	-	85,000,000.00	-	-		100	Lot I Project substantially complete
13	Water Distribution from Ghelini to Karacha Area	Kitui	Mandari	9,000,484.00	9,000,484.00	-	9,000,484.00	-	6,762,760.00	Kitibo Construction	80	Lot II Pipeline Laying complete, construction of valve
14	Drilling 4 Boreholes	Kitui	Rabai	12,282,066.00	12,574,997.40	3,170,034.08	9,404,963.32	(312,928.40)	4,217,541.52	Kitibo Enterprises Ltd	100	2 New pipeline laid and 3no. Construction of water block completed, project at 80%. Pending Payment for IPC No. 5 at
15	Drilling 4 Boreholes	Kitui	Kaloleni	15,358,736.00	15,358,736.00	12,291,244.12	2,967,491.88	-	-	Kitibo Enterprises Ltd	100	Completed, 4No Boreholes drilled and equipped 2 turned out dry, IPC No.2 Pending at Ministry
16	Drilling 4 Boreholes	Kitui	Ganza	13,828,219.00	13,828,219.00	3,504,212.00	9,924,107.00	-	-	Kitibo Enterprises Ltd	100	4no. Boreholes; Water Production of 380m3/day, 1no. Community water point (CWP) 1no. tank, IPC 2 pending at
17	Drilling 4 Boreholes	Kitui	Kitui North	15,903,870.00	14,671,650.00	5,012,360.00	9,659,290.00	-	-	Kitibo Enterprises Ltd	100	4 no. boreholes; Water Production of 320m3/day, 1no. Community water point, IPC No.2 Pending at Ministry
18	Drilling 4 Boreholes	Kitui	Kitui South	15,368,936.00	14,852,284.00	13,896,848.48	965,435.52	-	-	Deep Cut Contractors	40	Fabrication of tank platform ongoing, supply of materials for civil works ongoing
19	Drilling 4 Boreholes	Kitui	Mandari	14,671,850.00	15,903,669.60	2,954,520.00	12,849,149.60	-	-	Kitibo Enterprises Ltd	100	4No Boreholes drilled and equipped project substantially complete
20	Drilling 4 Boreholes	Kitui	Mogotini	14,662,284.00	15,368,936.00	-	15,368,936.00	(706,652.00)	-	Ferts (K) Ltd	50	4No boreholes drilled and tested.
21	Distribution of water (Kerepe)	Kitui	Kitui South	20,078,412.00	20,078,412.00	19,267,023.60	1,311,388.70	(8,300)	-	Kitibo Enterprises Ltd	50	Equipping ongoing
22	Distribution of water (Uyombo)	Kitui	Kitui North	20,260,000.00	20,260,000.00	20,260,000.00	-	-	-	Tzaro Merchants Ltd	100	Works completed 4No Boreholes drilled, 1No turned out dry.
23	Distribution of water to Mwangazi	Kitui	Kitui North	20,061,295.00	20,061,295.00	19,820,920.00	1,040,375.00	-	-	Marble Contractors	100	Completed
24	Extension of piped Water from Iruu Mwangi Main Drainage to Mwangi Primary School	Kitui	Ganza	11,344,817.00	11,344,817.00	11,762,052.00	(417,235.00)	-	-	Nalye Agencies	100	Completed
25	Mwangi-Kababani Tengi-dini	Kitui	Kaboleni	8,740,977.00	8,740,977.00	7,347,092.00	1,393,885.00	-	-	Havila Investment Ltd	100	Project substantially complete, under DLP
26	Distribution of piped water to Rumina Ward	Kitui	Rabai	9,400,000.00	9,400,000.00	7,994,692.00	1,405,308.00	-	-	Tessa Trading Enterprises Ltd	100	Project completed Awaiting payment of IPC No.2
27	Piped water in Rucuma Ward	Kitui	Rabai	9,550,000.00	9,550,000.00	8,012,352.00	1,487,648.00	50,000.00	-	Mucawar Enterprises Ltd	100	Pipe laying complete. Construction of water kiosk complete. Construction of pump house and pump
										Munwar Enterprises Ltd	100	Pipe laying complete. Construction of water kiosk complete. Construction of pump house and pump



### IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS

IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS									
No.	Project Name	County	Constituency	Budget	Contract Sum	Amount Paid	Total Pending Bill	Amount Outstanding	% Completion
28	Extension of piped water from Mwarundi Borehole to Mwarundi	Kilifi	Kilifi South	9,754,123.00	9,754,123.00	8,240,288.02	1,413,914.98	63.00	100
29	Gargoni Dam	Kilifi	Margani	9,474,123.00	9,474,123.00	9,000,084.75	474,038.25	-	100
30	Mto Mwa Dam	Kilifi	Ganza	9,123,743.00	9,123,743.00	8,984,874.22	138,868.78	-	100
31	Penda Ngao Dam	Kilifi	Ganza	10,013,384.00	10,013,384.00	4,532,700.00	5,480,684.00	4,777,081.70	100
32	Dam at Fundia	Kilifi	Margani	9,387,336.00	9,428,760.89	4,220,080.00	5,208,680.89	(11,474.89)	90
33	Dam at Margani	Kilifi	Margani	9,713,855.00	9,713,855.00	9,254,654.00	459,201.00	-	100
34	Dam at Chalamu	Kilifi	Margani	8,013,161.00	8,013,161.00	5,816,720.00	2,196,441.00	-	100
35	Dam at Kanjiri	Kilifi	Ganza	8,954,742.00	8,954,742.00	8,838,741.45	116,000.55	-	100
36	Wanbaiba - distribution of water	Kilifi	Kilifi South	5,569,523.00	5,569,523.00	5,043,018.20	526,504.80	-	100
37	Mwarindi Water Tank Repair	Kilifi	Ganza	6,707,878.00	6,289,665.58	9,102,397.04	602,403.96	418,310.42	20
38	Distribution Water (Water Project) within Kilifi Constituency	Kilifi	Kilifi South	393,358,519.00	393,358,498.77	286,064,015.96	107,294,482.81	114,029.23	100
39	Mwarindi Dam	Kilifi	Kilifi South	50,000,000.00	39,937,470.00	38,779,935.00	1,202,535.00	10,067,530.00	100
40	Tabora Dam	Kilifi	Kilifi South	50,000,000.00	39,937,470.00	38,779,935.00	1,202,535.00	10,067,530.00	100
41	Mwanda Dam - Extension	Kilifi	Kilifi South	80,000,000.00	80,000,000.00	35,234,638.60	44,765,361.40	10,174,213.00	100
42	8 Boreholes in Lunga Lunga	Kilifi	Kilifi South	40,000,000.00	27,903,698.40	25,193,837.80	2,709,860.60	12,096,501.60	100
43	2 Desalination Machine @Kilifi	Kilifi	Kilifi South	20,000,000.00	20,000,000.00	9,611,635.00	10,388,365.00	368,365.00	100
44	Nimelok Water Pan	Kilifi	Kilifi South	10,000,000.00	8,682,874.00	3,283,280.00	5,399,594.00	1,337,126.00	30
45	Mwarundi Water Pan	Kilifi	Kilifi South	40,000,000.00	30,687,707.20	24,228,246.67	6,459,460.53	9,312,292.80	85
46	8 boreholes in Mwarundi	Kilifi	Kilifi South	200,000,000.00	236,823,971.60	102,653,155.07	53,938,816.53	43,376,028.40	60
47	Centenary @Kilifi 4,000,000	Kilifi	Kilifi South	58,081,368.00	58,081,368.00	20,632,084.60	37,449,283.40	0.11	46
Sub Total									
48	Mwanda Water Project Phase II	Kilifi	Kilifi South	38,750,544.00	38,750,544.00	33,995,298.35	4,755,245.65	4,734,245.65	67
49	Mwanda Water Project	Kilifi	Kilifi South	82,455,119.00	82,455,119.00	36,838,539.84	45,616,579.16	-	100
50	Hind water Project	Kilifi	Kilifi South	19,975,200.00	19,975,200.00	17,233,640.00	2,741,560.00	-	100
51	Anna Water Project	Kilifi	Kilifi South	19,958,515.00	19,958,515.00	7,835,717.40	12,122,797.60	-	50
52	Mwanda Water Project	Kilifi	Kilifi South	18,580,424.00	18,580,424.00	10,051,703.00	8,528,721.00	-	72
53	Mwanda Water Project	Kilifi	Kilifi South	19,635,626.00	19,635,626.00	15,432,838.00	4,202,788.00	-	100
54	Mwanda Water Project	Kilifi	Kilifi South	20,000,000.00	20,000,000.00	11,151,103.20	8,848,896.80	-	45
55	Mwanda Water Project	Kilifi	Kilifi South	19,385,374.60	19,385,374.60	8,019,177.76	11,366,196.84	-	100
56	Mwanda Water Project	Kilifi	Kilifi South	17,868,440.80	17,868,440.80	12,126,350.84	5,742,089.96	-	100
57	Mwanda Water Project	Kilifi	Kilifi South	17,868,440.80	17,868,440.80	12,126,350.84	5,742,089.96	-	100



IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS												
No.	Project Name	County	Contributory	Budget	Contract Sum	Amount Paid	Total Pending Bill	Saving Uncommitted Amount	Pending Contract Amount	Name of Contractor	% Completion	Remarks
58	Lata (Mnyatia) Conservation Programme	Lamu	Lamu West	4,000,000.00	3,647,127.00	-	3,647,127.00	352,873.00	3,647,127.00	Muhlis Investments	100	Delay in Payment of the Final Payment
59	Gardis water Project	Mandera	Banla	290,418,788.00	285,864,432.92	146,328,999.90	143,116,432.02	9,572,853.08	61,248,922.11			
60	Sukala Dima Water Project	Mandera	Mandera South	80,000,000.00	74,726,360.00	74,593,508.00	136,752.00	5,273,740.00		Sharus Construction & Co. Ltd	100%	100% complete, Project complete and fully in use
61	Expansion of Bulaye, Manyatia and Hettu water Supply	Marsabit	Moyale	80,000,000.00	77,780,647.00	27,272,894.00	415,626.37	16,002,266.45		Mariya Co. Ltd	100%	100% complete, Project complete and fully in use
62	Expansion of Borole Rock Water Catchment	Marsabit	Moyale	30,000,000.00	24,920,029.00	23,689,720.27	1,230,308.73	5,078,971.00	1,034,720.00	Al-Qamar Building Ltd	80%	Delivery of both pipes & pipe fittings and drilling of a borehole, trenching of pipeline on-going
63	Water Piping from Kudi Qalobou Haro Haro, Gargara-Roketa	Marsabit	Saku	50,000,000.00	45,974,291.00	32,815,051.94	13,351,439.14	4,025,704.92		Tula General Const.	78%	On-going 78% complete, delivery of both G.I pipes & pipe fittings and trenching of pipeline & installation of High lift distribution pipeline and allied works.
64	Completion of Manyatia Ginda Water Project	Marsabit	Saku	10,000,000.00	13,550,000.40	8,955,928.88	-	1,044,071.14		Nasmi Enterprises Ltd	100%	100% complete, construction of G.I. Masonry tank
65	Construction of 200 Cubic Meters Tank at Manyatia Nagoro	Marsabit	Saku	5,000,000.00	-	4,298,401.13	-	701,599.87		Nasmi Enterprises Ltd	100%	100% complete, construction of G.I. Masonry tank and essential civil complete and community now utilizing.
66	Rehabilitation of Alio Well	Marsabit	Saku	10,000,000.00	-	-	-	10,000,000.00		not yet awarded	0%	The scope of works agreed upon with both the community and County Government has changed, however final design
67	Augmentation of Suway Water Supply	Narok	Narok East	185,000,000.00	162,174,987.40	64,642,598.20	84,851,700.37	33,070,702.93	42,216,892.75	Boma Technical Services Limited	100	Construction of 100m3 storage Tank and laying of pipeline to Inkeriole exists completed
68	Inkeriole Dam - Suway	Narok	Narok East	60,000,000.00	49,985,344.00	28,437,078.50	20,527,665.50	18,034,650.00	11,286,238.00	Freestone Investment Ltd	90	On-going 90% complete, construction of 2m x 100m3 Storage tanks completed, Rehabilitation of 50m³
69	Ochero Ole Panyua Water pipe to Nulule	Narok	Narok East	20,000,000.00	70,349,597.00	73,411,331.00	(3,051,734.00)	9,640,403.00		Biodis Transporters & Construction Limited	100	On-going 100% complete, Rehabilitation of 50m³
70	Mangara Dam	Narok	Transmara west	36,750,000.00	19,318,466.00	5,240,212.00	14,078,383.00	683,905.00	13,120,538.00	2.Solway Enterprises	100%	Construction of pump house and 2m. Water Works are completed, Ruling main, pump house completed, 1m. Water
71	Morjio Lollaiterin Dam/Borehole	Narok	Narok South	30,000,000.00	35,779,320.50	32,488,137.27	3,291,183.23	970,689.50		2.Solway Enterprises	100%	Construction of 22m3 masonry storage tanks (2m) for
72	Murali Mega (Yamo) dam and Water Supply	Samburu	Samburu West	224,720,000.00	189,289,166.50	154,426,388.77	34,862,407.73	37,460,232.30	24,408,777.80			
73	Expansion of Lichoro - Jeeral Dam	Samburu	Samburu West	256,217,863.00	256,217,863.00	281,535,078.37	4,381,786.63	-	3,092,560.00	Hebal Water Const. Ltd	11%	On-going -11% complete, Excavation of main dam in progress.
74	Lesepo Mega Dam 1 in Baringo- Samburu North	Samburu	Samburu North	50,000,000.00	48,766,124.00	25,000,980.00	24,767,146.00	231,878.00		Kilali Ltd	55%	On-going 72% complete, construction of pump house complete, G.I. Masonry tank & cattle troughs
75	Seven Water Extension	Samburu	Samburu North	97,000,000.00	94,757,925.35	-	94,757,925.35	2,242,074.65		Omar Salim Basilim	25%	25% complete, mobilisation of both plant & personnel, setting out, bush clearing and excavation of main halled by
76	Baldilaga Water Extension	Samburu	Samburu East	28,000,000.00	26,551,698.00	26,510,584.44	41,113.56	1,448,302.00		Ganuni Const.Co.	100%	Drilling & equipping of 2m. bores complete, civil works & pipeline complete
77	Wamba Mega Dam	Samburu	Samburu East	10,000,000.00	10,517,553.00	17,289,810.00	1,247,746.00	482,442.00		Temo Company Ltd	100%	Construction of pump house, pipeline and kiosks, G.I. masonry tank allied works, which is now in use
78	Expansion of Nanyowasin Dam and Water Supply	Samburu	Samburu East	110,000,000.00	106,021,684.00	75,626,014.17	30,395,669.83	3,978,316.00	30,505,300.00	Bilat Limited	90%	On-going 90% complete, Construction of 120,000m3 earth dam complete, Comparison, spillway depth to be increased to</

IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS												
No.	Project Name	County	Contributory	Budget	Contract Sum	Amount Paid	Total Pending Bill	Saving Uncommitted Amount	Pending Contract Amount	Name of Contractor	% Completion	REMARKS
58	Lata (Manyatia) Conservation Programme	Lamu	Lamu West	4,000,000.00	3,647,127.00	-	3,647,127.00	352,873.00	3,647,127.00	Muhlis Investments	100	Delay in Payment of the Final Payment
Sub Total				290,418,788.00	285,864,432.92	146,328,999.90	143,116,432.02	9,572,853.08	61,248,922.11			
59	Gardis water Project	Mandera	Banla	80,000,000.00	74,726,360.00	74,593,508.00	136,752.00	5,273,740.00		Sharus Construction & Co. Ltd	100%	100% complete, Project complete and fully in use
60	Sukala Dima Water Project	Mandera	Mandera South	80,000,000.00	75,265,454.55	74,900,580.18	336,874.37	4,734,545.45		Mariya Co. Ltd	100%	100% complete, Project complete and fully in use
Sub Total				160,000,000.00	149,991,714.55	140,080,088.18	415,626.37	16,002,266.45				
61	Expansion of Bulaye, Manyatia and Hettu water Supply	Marsabit	Moyale	90,000,000.00	77,780,647.00	27,272,894.00	50,467,953.00	12,219,353.00	41,482,232.75	Amarolie Co. Ltd	80%	Delivery of both pipes & pipe fittings and drilling of a borehole, trenching of pipeline on-going
62	Expansion of Borole Rock Water Catchment	Marsabit	Moyale	30,000,000.00	24,920,029.00	23,689,720.27	1,220,308.73	5,078,971.00	1,034,720.00	Al-Qamar Building Ltd	85%	On-going 85% complete, Installation of solar panels, electrical and construction of dam.
63	Water Piping from Kudi Qalobou Haro Haro, Gargara-Roketa	Marsabit	Saku	50,000,000.00	45,974,291.00	32,815,051.94	13,351,439.14	4,025,704.92		Tula General Const.	78%	On-going 78% complete, delivery of both G.I pipes & pipe fittings and trenching of pipeline & installation of High lift
64	Completion of Manyatia Ginda Water Project	Marsabit	Saku	10,000,000.00						Nasmi Enterprises Ltd	100%	100% complete, construction of G.I. Masonry tank
65	Construction of 200 Cubic Meters Tank at Manyatia Nagoro	Marsabit	Saku	5,000,000.00	13,550,000.40	8,955,928.88		1,044,071.14		Nasmi Enterprises Ltd	100%	100% complete, construction of G.I. Masonry tank and essential civil complete and community now utilizing.
66	Rehabilitation of Alio Well	Marsabit	Saku	10,000,000.00		4,298,401.13		701,599.87		Nasmi Enterprises Ltd	100%	The scope of works agreed upon with both the community and County Government has changed, however final design
Sub Total				185,000,000.00	162,174,987.40	64,642,598.20	84,851,700.37	33,070,702.93	42,216,892.75			
67	Augmentation of Suway Water Supply	Narok	Narok East	60,000,000.00	49,985,344.00	28,437,078.50	20,527,665.50	10,034,650.00	11,286,238.00	Boma Technical Services Limited	100	Construction of 100m3 storage Tank and laying of pipeline to Inkeritole exits completed
68	Inkeritole Dam - Suway	Narok	Narok East	80,000,000.00	70,349,597.00	73,411,331.00	(3,051,734.00)	9,640,403.00		Freestone Investment Ltd	90	On-going 90% complete, construction of 2m x 100m3 Storage tanks completed, Rehabilitation of 50m3
69	Ochoro Ole Panyua Water pipe to Nulule	Narok	Narok East	20,000,000.00	19,318,466.00	5,240,212.00	14,078,383.00	683,905.00	13,120,538.00	Biodio Transporters & Construction Limited	100	On-going 100% complete, Rehabilitation of 50m3 Storage tanks completed, Rehabilitation of 50m3
70	Mangara Dam	Narok	Transmara west	36,750,000.00	35,779,320.50	32,488,137.27	3,291,183.23	970,689.50		2.Solway Enterprises	100%	Construction of pump house and 2m. Water Works are completed, Ruling main, pump house completed, 1m. Water
71	Morjio Lollaiterin Dam/Borehole	Narok	Narok South	30,000,000.00	13,649,000.00	13,640,000.00		16,151,000.00		Freestone Investment Ltd	100%	On-going 100% complete, Rehabilitation of 50m3 Storage tanks completed, Rehabilitation of 50m3
Sub Total				224,720,000.00	189,289,168.50	154,426,388.77	34,867,407.73	37,460,232.30	24,408,777.80			
72	Murali Mega (Yamo) dam and Water Supply	Samburu	Samburu West	256,217,863.00	256,217,863.00	281,535,078.37	4,381,786.63	-	3,092,560.00	Hebal Water Const. Ltd	11%	On-going -11% complete, Excavation of main dam in progress.
73	Expansion of Lichoro - Jeeral Dam	Samburu	Samburu West	50,000,000.00	48,766,124.00	25,000,980.00	24,767,146.00	231,878.00		Kilali Ltd	55%	On-going 72% complete, construction of pump house complete, G.I. Masonry tank & cattle troughs
74	Lesepi Mega Dam 1 in Baringo-Samburu North	Samburu	Samburu North	97,000,000.00	94,757,925.35		94,757,925.35	2,242,074.65		Omar Salim Basilim	25%	25% complete, mobilisation of both plant & personnel, setting out, bush clearing excavation of main halled by
75	Seven Water Extension	Samburu	Samburu North	28,000,000.00	26,551,698.00	26,510,584.44	41,113.56	1,448,302.00		Ganuni Const.Co.	100%	Drilling & equipping of 2m. bores complete, civil works & pipeline complete
76	Baldilaga Water Extension	Samburu	Samburu East	10,000,000.00	10,517,553.00	17,289,810.00	1,247,746.00	482,442.00		Temo Company Ltd	100%	Construction of pump house, pipeline and kiosks, G.I. masonry tank allied works, which is now in use
77	Wamba Mega Dam	Samburu	Samburu East	110,000,000.00	106,021,684.00	75,626,014.17	30,395,669.83	3,978,316.00	30,505,300.00	Bilat Limited	90%	On-going 50% complete, Construction of 120,000m3 earth dam complete, Compaction, spillway depth to be increased to 105% complete, Excavation of main pan
78	Expansion of Nanyowasin Dam and Water Supply	Samburu	Samburu East	45,000,000.00	42,995,548.00	42,410,544.00	184,904.00	2,494,452.00		Krone Limited	85%	On-going 38% complete, Drilling of Shallow Wells affected by floods, civil works, pipeline and kiosks
79	Muri Water Supply	Samburu	Samburu East	18,000,000.00	16,142,055.10		16,142,055.10	1,957,844.90	3,611,879.00	Hasaal Investments	38%	On-going 38% complete, Drilling of Shallow Wells affected by floods, civil works, pipeline and kiosks

# MINISTRY OF WATER, SANITATION AND IRRIGATION

## IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS

No	Project Name	County	Constituency	Budget	Contract Sum	Amount Paid		Total Pending Bill	Savings Accumulated	Pending Certificate Amount	Name of Contractor	% Completion	Remarks
						Amount Paid	Contract Sum						
80	Lalita Water Project	Samburu	Samburu West	19,000,000.00	18,481,508.00	17,073,917.00	807,591.00	518,492.00			Majal Ltd	100%	100% complete. Drilling of BHE, equipping of borehole construction of pump house, tank, cattle trough and
81	Bawa Water Project	Samburu	Samburu West	13,000,000.00	12,938,941.00	11,235,941.98	1,362,999.02	401,058.00			Linsipings Ltd	100%	100% complete, equipping of borehole, solar installations construction of pump house, pipeline and tanks cum allied
82	Mkoroni Mega Dam	Samburu	Samburu East	38,900,000.00	23,301,763.45	23,301,763.45		15,398,236.55			Bla amia Ltd	100%	100% complete. Excavation of main pan in progress, however, cost injection has halted the implementation
83	Lentash Boreholes	Samburu	Samburu East	20,000,000.00	8,857,340.00	19,497,553.20		13,142,660.00			Yalco Co. Ltd	100%	100% complete drilling of boreholes, equipping of boreholes construction of cell works complete and
Sub Total				754,117,643.00	712,017,607.96	554,363,302.81	101,640,705.29	42,105,855.10	37,280,836.00				
84	Construction of Tuba Borehole	Tana	Gabale	15,000,000.00	11,239,646.46	11,239,648.01		3,760,353.54			Kiburu Enterprises Ltd	100%	Borehole works scope completed and handed over to community on 8th January 2018. production is 141
85	Extension of water supply to villages within Garen area	Tana	Tana South	40,000,000.00	39,895,546.45		39,895,546.45	104,453.55	20,521,650.00				Project scope progress:- - IPC3 amount paid Ksh 20,521,650. NOT paid. - 1. Pipeline, boreholes, tanks, associated infrastructure Boreholes 4 - same contract progress as above, IPC 1 Ksh 180,041.98 not paid
86	Construction of Water Supply to Garen TTI (Khangando) and its surrounding Village	Tana	Tana South	40,000,000.00	39,362,824.08	11,323,165.00		617,175.97	18,034,198.00				
87	Piping and installation of Water for Hala Mingo Factory and its River	Tana	Tana South	40,000,000.00	39,040,705.40	16,973,433.20	22,067,272.20	939,294.60	6,811,508.40		Central Riri Enterprises	40%	Two boreholes drilled but yield was low. Two additional new sites surveyed and drilled but plastering not done.
88	Kakacha Primary School Water Piping	Tana	Tana Delta	10,000,000.00	9,441,851.44		9,441,851.44	558,140.56				65%	
89	Hola Secondary School Water Piping	Tana	Gabale	10,000,000.00	9,838,426.32	7,913,705.69	1,924,720.72	181,573.68			Amada Construction Co. Ltd	65%	Contractor has delayed borehole equipping and installation of Tanks (Only borehole drilling and pipeline done)
90	Mau Mau Memorial Girls Secondary water Piping	Tana	Gabale	29,000,000.00	9,149,030.54	6,336,733.00	2,810,303.54	19,650,963.46				89%	
91	Hola Primary School Water Piping	Tana	Gabale	10,000,000.00	8,542,906.00	1,842,681.00	6,900,225.00	1,457,094.00	4,847,359.80		Construction 2 Halcron	100%	completed operational. CWMDA to submit IPC 2 Ksh 4,847,359.80 to MWSI March 2021
92	Bura water Supply	Tana	Tana North	54,000,000.00	52,020,081.97	42,534,708.20	9,485,353.77	1,979,938.00	9,430,378.00		Mariya Ltd	100%	



# MINISTRY OF WATER, SANITATION AND IRRIGATION

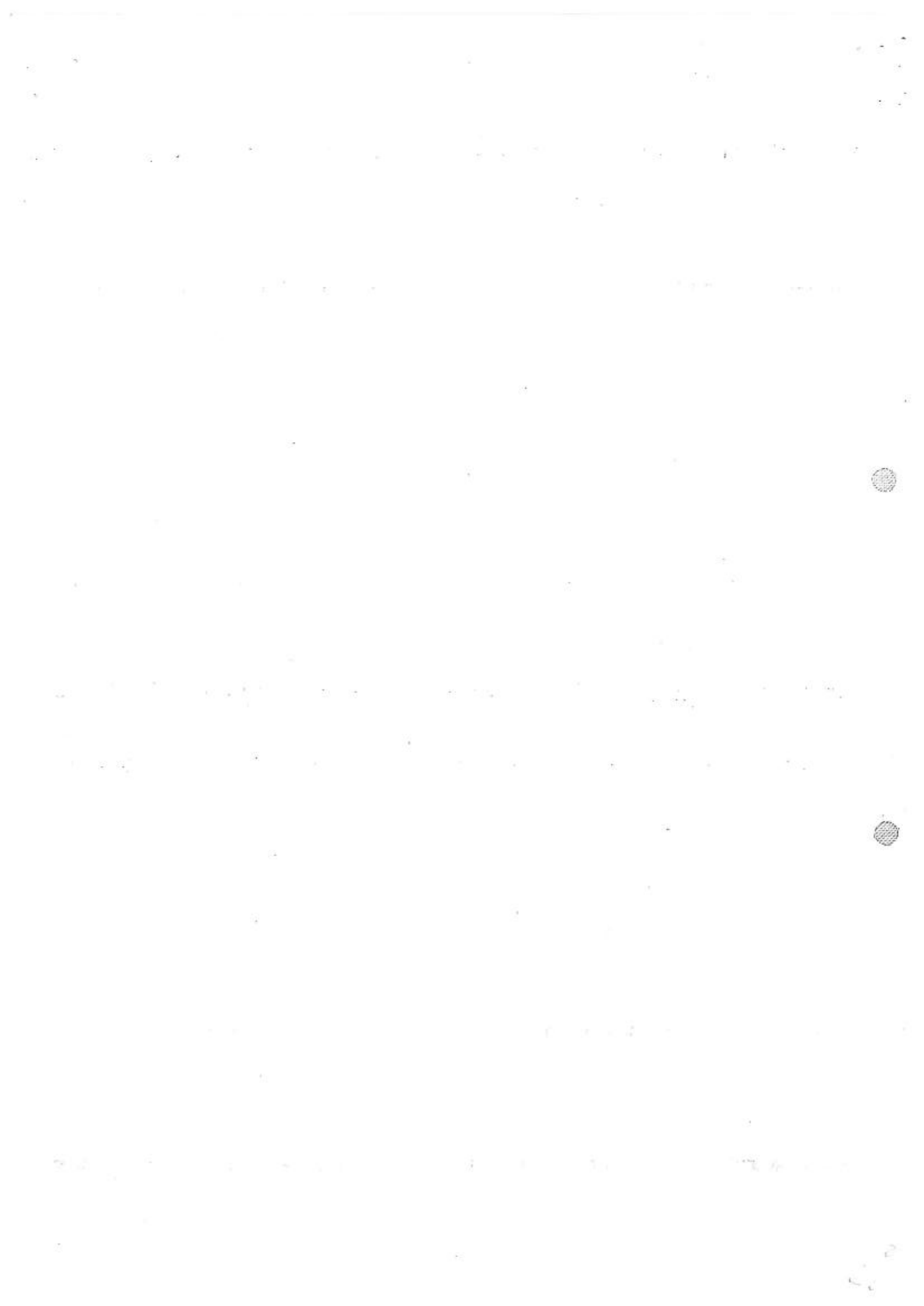
IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS									
No.	Project Name	County	Constituency	Budget	Contract Sum	Amount Paid	Total Pending B/E	Expenditure	Remarks
<b>Sub Total</b>									
93	Lodwar Water Project	Turkana	Turkana Central	248,000,000.00	214,571,004.46	97,848,874.01	126,722,130.45	29,428,893.54	90,344,002.90
94	Mogila (Nasding) Dam	Turkana	Turkana West	80,000,000.00	69,183,875.00	38,911,172.00	30,272,703.00	10,816,325.00	17,456,378.00
95	Riet Mini Dam	Turkana	Turkana East	100,033,333.00	100,033,333.00	24,697,876.00	75,335,457.00	-	24,697,876.00
96	Kidolai Water Project	Turkana	Turkana Central	75,033,333.00	56,433,630.50	39,216,516.39	17,217,114.11	18,599,096.10	7,258,120.00
97	Nierengwe/Kalio/Lomewi Water Project	Turkana	Turkana North	125,033,333.00	80,641,295.30	43,520,387.00	37,120,908.30	44,392,037.70	24,008,808.64
98	Songoi/Makurum/Makurum Water Project	Turkana	Turkana West	50,033,333.00	9,344,342.00	3,375,919.00	5,968,423.00	40,688,091.00	5,044,343.00
99	Lolwerel Water Project	Turkana	Turkana Central	75,000,000.00	11,600,928.00	7,151,168.00	4,449,760.00	63,399,072.00	3,946,954.00
100	Kakongo Water Project	Turkana	Turkana South	50,000,000.00	6,204,014.00	2,186,800.00	4,107,414.00	43,705,088.00	-
101	Nasiger Water Project	Turkana	Lolwa	25,000,000.00	6,114,050.00	3,690,220.00	2,423,830.00	18,885,050.00	3,817,948.00
<b>Sub Total</b>				605,133,932.00	358,042,372.20	164,847,922.39	193,194,449.81	258,468,157.40	90,548,372.44
102	Mizima Water Project	Talla	Vol	13,000,000.00	12,634,980.28	4,317,180.00	8,317,800.28	395,009.72	-
103	Distribution of Water to Kays, Kidiru, Mithorod, Damban	Talla	Vol & Mwalile	13,000,000.00	11,718,812.00	3,045,280.00	8,673,532.00	1,281,108.00	5,758,152.58
104	Cheruk Mwachib Area	Talla	Mwalile	13,000,000.00	12,262,088.00	1,705,200.00	10,556,888.00	737,932.00	7,800,121.16
105	Medanboghe Area and Mjengo/Chakali	Talla	Mwalile	13,000,000.00	11,128,168.00	-	11,128,168.00	1,873,862.00	10,397,201.80
106	Maminyi water Distribution Project	Talla	Wundanyi	14,000,000.00	12,565,862.00	-	12,565,862.00	1,434,138.00	4,105,302.40
107	Mwachweza Water Project	Talla	Taveta	9,000,000.00	7,956,720.00	3,750,020.00	4,206,700.00	1,043,260.00	1,350,760.40
108	Nyangoro borehole-Distribution to Mambuta, Mwalili/Kwa	Talla	Mwalile	13,000,000.00	12,957,459.00	10,558,200.00	2,401,259.00	42,541.00	2,345,777.20
109	Ditib, Mwalile, Lower Sagala, Maungu/Kasipau and	Talla	Vol	57,500,000.00	53,996,205.00	28,934,275.00	25,061,930.00	3,503,795.00	25,061,930.00
110	Chalo (Mungu to Mjengo) Water Distribution	Talla	Taveta	5,000,000.00	4,837,943.00	2,113,128.00	2,724,815.00	162,057.00	2,562,758.00
111	Maldhoti in (Misho Ward) Water Distribution	Talla	Mwalile	10,000,000.00	8,029,530.00	8,275,280.00	354,250.00	1,370,470.00	-
112	Nyulul Water Distribution (Umanu Area)	Talla	Wundanyi	5,000,000.00	4,600,233.75	2,246,625.00	2,353,608.75	399,768.25	1,913,211.25
<b>Sub Total</b>				165,500,000.00	153,285,891.03	64,849,588.00	88,436,303.03	12,214,003.37	50,400,058.79
113	Tarbuq Water Supply	Wajir	Tarbuq	155,000,000.00	125,736,251.60	89,046,884.40	36,709,367.20	29,243,748.40	100%
114	Ituran Water Supply	Wajir	Wajir East	90,000,000.00	80,865,173.70	59,942,825.00	20,922,348.70	9,134,826.30	86%
115	Wajir-Bar Water Piping & Supply	Wajir	Wajir South	95,000,000.00	86,182,450.60	85,034,372.00	1,148,078.60	8,817,540.40	100%
116	Adan Awala Water Supply	Wajir	Wajir West	40,000,000.00	41,574,168.40	32,587,572.00	8,986,596.40	(1,574,169.40)	89%
117	Construction of Dalia Dam	Wajir	Elhas	30,000,000.00	24,803,940.00	24,460,340.00	343,600.00	5,191,660.00	80%
118	Construction of Madhaba Pan	Wajir	Wajir South	30,000,000.00	24,364,570.00	-	-	5,635,430.00	100%
119	Construction of Tila Dam	Wajir	Wajir West	20,000,000.00	19,305,500.00	19,305,500.00	-	694,410.00	100%
120	Construction of Baidawin Dam	Wajir	Wajir North	10,000,000.00	9,038,056.00	9,038,056.00	-	971,944.00	100%

MINISTRY OF WATER, SANITATION AND IRRIGATION

IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS

No	Project Name	County	Community	Budget	Contract Sum	Amount Paid	Total Pending Bill	Salary Recommended	Pending Certificate Amount	Name of Contractor	% Completion	Remarks
121	Elias Water Supply	Wajir	Elias	30,000,000.00	27,194,822.95	10,720,699.00	10,473,923.85	3,693,377.05	10,473,923.85	Bashko Gen. Supp	88%	Ongoing 88% complete; drilling of 1No. borehole with a discharge of 6.5m <sup>3</sup> /hr. equipping and gas-set cum solar
Sub Total				500,800,000.00	439,878,233.25	360,592,789.30	78,575,523.95	61,720,786.75	25,216,933.59			
122	Koye-Waiwai Water Project	West Pokot	Pokot Central	50,525,000.00	51,156,105.00	30,344,275.00	12,811,830.00		266,000.00	Chelot Contractors Ltd	80	Construction of 1No. 50m <sup>3</sup> tank is complete.
123	Pusol Water Project	West Pokot	Pokot South	44,000,000.00	31,162,927.00	9,773,662.00	21,389,265.00	12,837,073.00		Chapunya Contractors Limited	90	Drilling and test pumping and capping completed. 8No. Boreholes drilled, test pumped and capped. Procurement of
124	Amekheret/Khawa/Kasul	West Pokot	Pokot North	60,000,000.00	24,267,663.60	13,055,980.00	11,211,577.80	35,732,336.20		Chapunya Contractors Limited	20	Procurement of contractor for equipping and civil works is ongoing.
125	Orkwo, Kasit Township	West Pokot	Pokot North	10,000,000.00	2,660,885.00	2,263,185.00	397,697.00	7,339,115.00		Chapunya Contractors Limited	20	Drilling and test pumping completed. Procurement of contractor for equipping and civil works is ongoing.
126	Kaplatin Secondary School Borehole	West Pokot	Pokot West	10,000,000.00	6,879,341.20	2,453,196.00	4,426,145.20	3,120,858.80		A Remun Contractor's Ltd	40	Drilling and test pumping completed. Procurement of contractor for equipping and civil works is ongoing.
127	Tamarukwa Borehole	West Pokot	Pokot West	10,000,000.00	6,659,374.40	2,494,958.00	4,164,416.40	3,100,825.60			<50	100% Disbursement of EF
128	Syoi-Muny Water Supply	West Pokot	Pokot South	100,000,000.00	100,000,000.00	100,000,000.00			several			
Total				204,525,000.00	223,026,236.40	160,395,263.00	54,641,033.40	47,931,394.20	266,000.00			
Grand Total Development				4,617,734,510.00	4,009,950,172.32	2,800,826,057.84	1,187,734,048.07	605,611,406.89	455,089,891.06			







	<b>MINISTRY OF WATER AND SANITATION</b>		
	<b>IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS AS AT 1ST MARCH 2021</b>		
	<b>DEPARTMENT OF WATER SERVICES</b>		
	<b>STATUS OF PROJECT</b>	<b>TOTAL NUMBER</b>	<b>REMARKS</b>
	Total Projects for the Ministry	128	
	Completed Projects	74	
	Completed and in Use	74	
	Completed not in Use	0	
	Ongoing Projects ≥50%complete	39	
	Ongoing Projects <50%complete	13	
	Projects that have not Commenced	2	



	50+	100	LESS 50	0
1 GARISSA	3	1	0	
2 ISIOLO	0	7	0	
3 LAMU	4	5	2	
4 MARSABIT	3	2	1	1
5 NAROK	1	4	0	
6 SAMBURU	3	6	3	
7 TANA RIVER	4	3	2	
8 KILIFI	4	21	2	1
9 KWALE	1	4	3	
10 TURKANA	4	4	0	
11 TAITA TAVETA	6	5	0	
12 WAJIR	4	5	0	
13 POKOT	2	5	0	
14 MANDERA	0	2	0	
<b>Total</b>	<b>39</b>	<b>74</b>	<b>13</b>	<b>2</b>

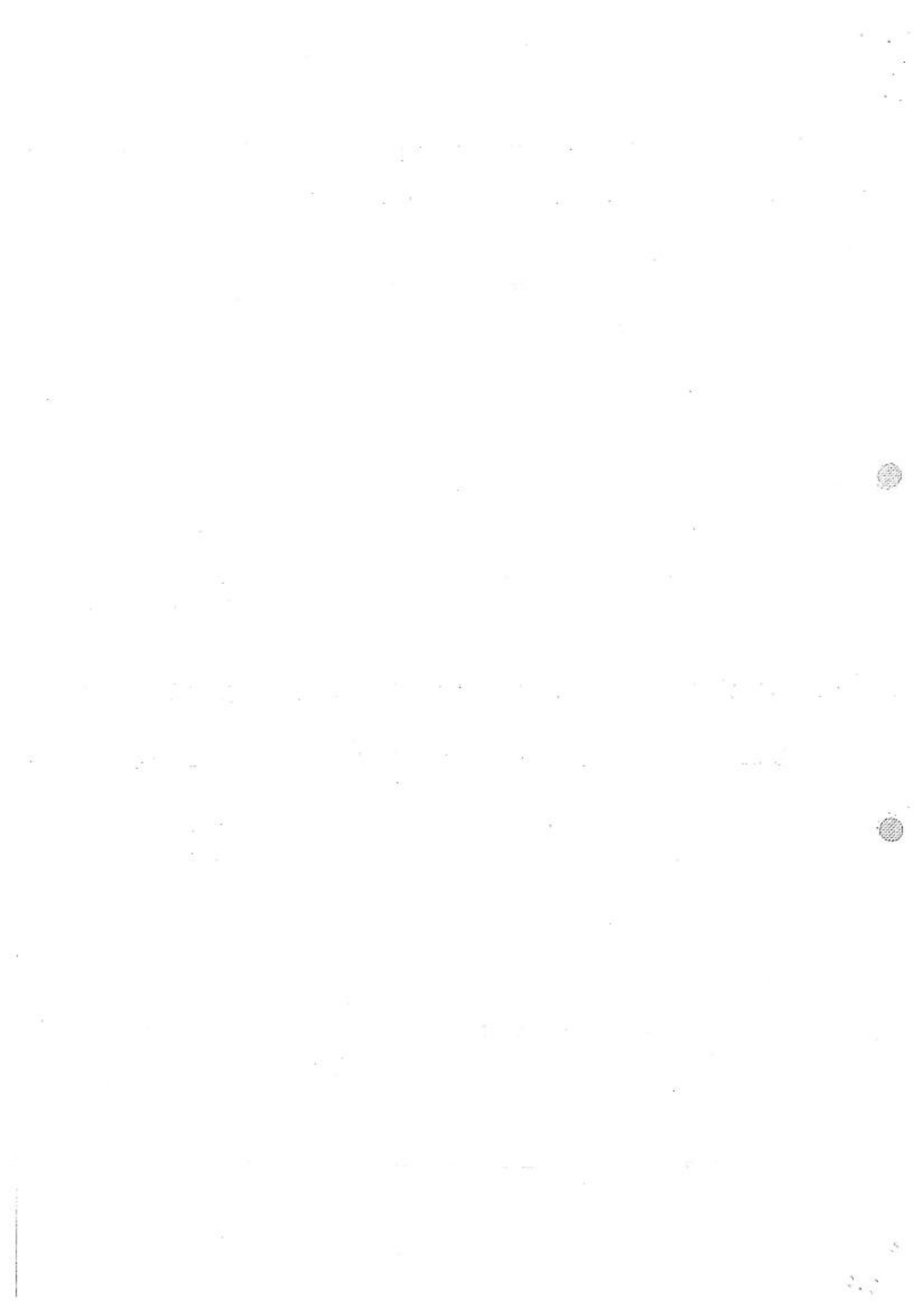
# **SUBMISSION OF INFORMATION OF EQUALIZATION FUNDS PROJECTS IMPLEMENTATION STATUS**

Name of Ministry: Ministry of Water Sanitation and Irrigation

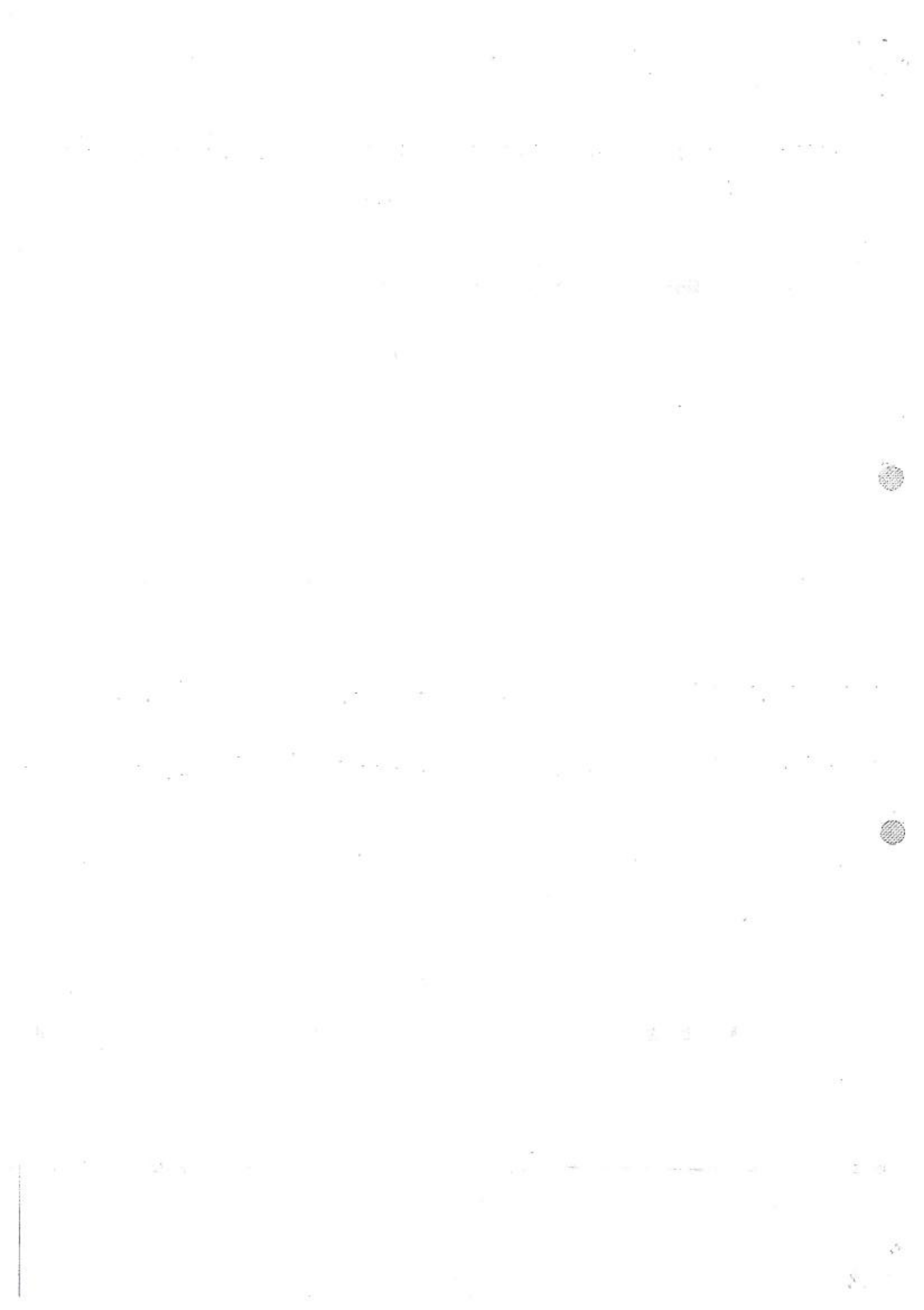
Name of State Department: Irrigation

Date: 6<sup>th</sup> May 2021

S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings/Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
1	Bungale Waterpan	100,000,000.00	95,005,720.53	43,974,800.00	51,031,920.53	4,991,209.47	51,033,930.53	Tana River	Bura	55	M/S Graines Holdings Ltd	Hydrologic Survey for borehole has been done. Construction completed.
2	Gurujin Waterpan	20,000,000.00	19,612,064.85	10,640,570.00	8,971,496.85	397,033.15	8,971,496.85	Tana River	Bura	95	M/S Geocast Agencies Ltd	Construction Completed
3	Madama Waterpan	20,000,000.00	19,455,154.40	19,436,736.00	0	544,818.00	0	Tana River	Bura	100	M/S Wilson Investments Ltd	Construction Completed
4	Tape Waterpan	20,000,000.00	18,943,713.00	18,670,142.00	0	1,056,285.00	0	Tana River	Bura	100	M/S Karimunda Enterprises Ltd	Construction Completed
5	Madene Waterpan	50,000,000.00	47,976,504.29	24,429,690.00	23,546,819.29	2,032,490.11	23,546,819.29	Tana River	Galole	100	M/S Joyco General Contractors	Construction Completed
6	Kaliacha Waterpan	44,000,000.00	39,677,526.00	38,609,039.04	0	4,432,474.00	0	Tana River	Galole	100	M/S Mash Investments Ltd	Construction Completed
7	Haroren	50,000,000.00	36,971,618.83	36,967,040.00	0	13,019,301.17	0	Tana River	Galole	100	M/S Benma Technical Services Ltd	Construction Completed
8	Dud-Ade Waterpan	50,000,000.00	48,661,539.40	40,630,039.00	0	1,378,160.52	0	Tana River	Girsen	100	M/S. Beer Alim Ltd	Construction Completed
9	Tank E Waterpan	60,000,000.00	56,221,972.00	56,210,039.00	0	3,778,028.00	0	Tana River	Girsen	100	M/S Shabura Contractors Ltd	Construction Completed
SUB TOTAL FOR TANA RIVER		414,000,000	382,420,832.98	297,588,395.04	03,550,247.27	31,571,167.02	43,552,247.27					The Total amount of savings from the initial budget for the County. The County had an allocation of Kshs. 414,000,000 and there is a minimum balance of Kshs. 31,571,680 as per the contracts signed. Arrequest was done to do an additional project in Girsen Constituency (Ara water pan)
S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings/Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
10	Mar Masile Waterpan	30,000,000.00	29,311,593.40	27,287,711.00	0	681,106.60	0	Marsabit	Laisamis	100	M/S Dabar Investments Ltd	Construction Completed
11	Sara Mhaga	30,000,000.00	21,113,336.00	21,113,336.00	0	8,894,664.00	0	Marsabit	Laisamis	100	M/S Samail General Supplies Ltd	Construction Completed
12	Swal B	0	23,637,689.00	0	23,637,689.00	-23,637,689.00	23,637,689.00	Marsabit	Laisamis	100	M/S Altemo Investments Ltd	Construction Completed
13	Burgas Kargi Waterpan	30,000,000.00	30,127,404.00	30,102,104.00	0	-127,404.00	0	Marsabit	Moyale	100	M/S Gmashu Construction Co.	Construction Completed
14	Godoma Waterpan	30,000,000.00	25,009,020.00	24,407,512.00	0	4,990,910.00	0	Marsabit	Laisamis	100	M/S Lihim Suppliers & Engineering	Construction Completed
15	Kare Galilaelum Waterpan	30,000,000.00	22,908,920.70	22,434,540.00	0	7,091,079.20	0	Marsabit	Laisamis	100	M/S Basilon Hardware Ltd	Construction Completed
16	Har Hills Waterpan	60,000,000.00	51,848,738.00	51,562,682.00	0	8,151,282.00	0	Marsabit	North Horr	100		Construction Completed



S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings /Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
17	Isododlin water pan	30,000,000.00	20,296,241.60	20,274,143.00	0	9,702,758.40	0	Marsabit	Moyale	100	M/S Shihawa General Enterprises	Construction Completed
18	Elle Bort water pan	30,000,000.00	22,075,000.00	22,016,300.00	0	7,984,911.00	0	Marsabit	Moyale	100	M/S Dido & Sons Ltd	Construction Completed
19	Isader Kaya Lapan water pan	20,274,000.00	27,652,893.00	27,652,893.00	0	1,621,107.00	0	Marsabit	Moyale	100	M/S Masheer Holdings Ltd.	Construction Completed
20	Machakyo Ashit	0	22,330,881.00	0	22,330,881.00	-22,330,881.00	22,330,881.00	Marsabit	Moyale	100	Dabel Construction Ltd	Construction Completed
SUB TOTAL FOR MARSABIT		299,174,000	296,311,806.70	246,853,023	0	2,962,191.30	45,968,570					
S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings /Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
21	Arda Hargasa water pan A	50,000,000.00	42,202,240.00	42,202,240.00	0	7,797,760.00	0	Mandera	Mandera West	98	M/S Dressell Ltd.	Construction Completed
22	Arda Hargasa water pan B	0	46,563,797.00	0	46,563,797.00	0	46,563,797.00	Mandera	Mandera West	80	Alwahab Enterprises Ltd	Construction not complete
23	Gulcin Duo water	50,000,000.00	43,000,387.00	42,987,430.00	0	6,992,613.00	0	Mandera		100	Pearl Kenya Ltd	Construction Completed
24	Sarman water pan	50,000,000.00	15,415,155.36	43,255,612.00	0	4,384,844.64	0	Mandera		100	Revlin construction Ltd	Construction Completed
25	Libelin water pan	80,000,000.00	69,955,845.00	0	69,955,845.00	10,044,155.00	69,955,845.00	Mandera		50	Earth Construction Ltd	Construction not complete
26	Wamqora water pan	80,000,000.00	63,302,736.00	0	63,302,736.00	16,496,264.00	63,302,736.00	Mandera		80	Diwala Investment Limited	Construction not complete
SUB TOTAL FOR MANDERA		310,000,000	310,641,180.36	128,445,190.30	140,023,370	-641,160.30	186,023,370					
S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings /Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
27	Lot 11 (Palle, Ama und Bargon water pan)	26,000,000.00	26,616,026.00	25,104,314.00	0	1,511,712	0	Loos			M/S Kealink Services Ltd	
SUB TOTAL FOR LANU		26,000,000	26,616,026	25,104,314	0	1,511,712	0				Almacer Contractors Ltd	
GRAND TOTAL FOR THE 4 COUNTIES		1,049,274,000	1,015,997,826	697,990,022	309,544,195	35,403,912	309,544,195					





S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills Bal.	Savings / If nonutilized Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
-----	--------------	---------------	--------------	-------------	--------------------------	---------------------------------	----------------------------	--------	--------------	--------------	--------------------	---------

#### PROJECT STATUS SUMMARY

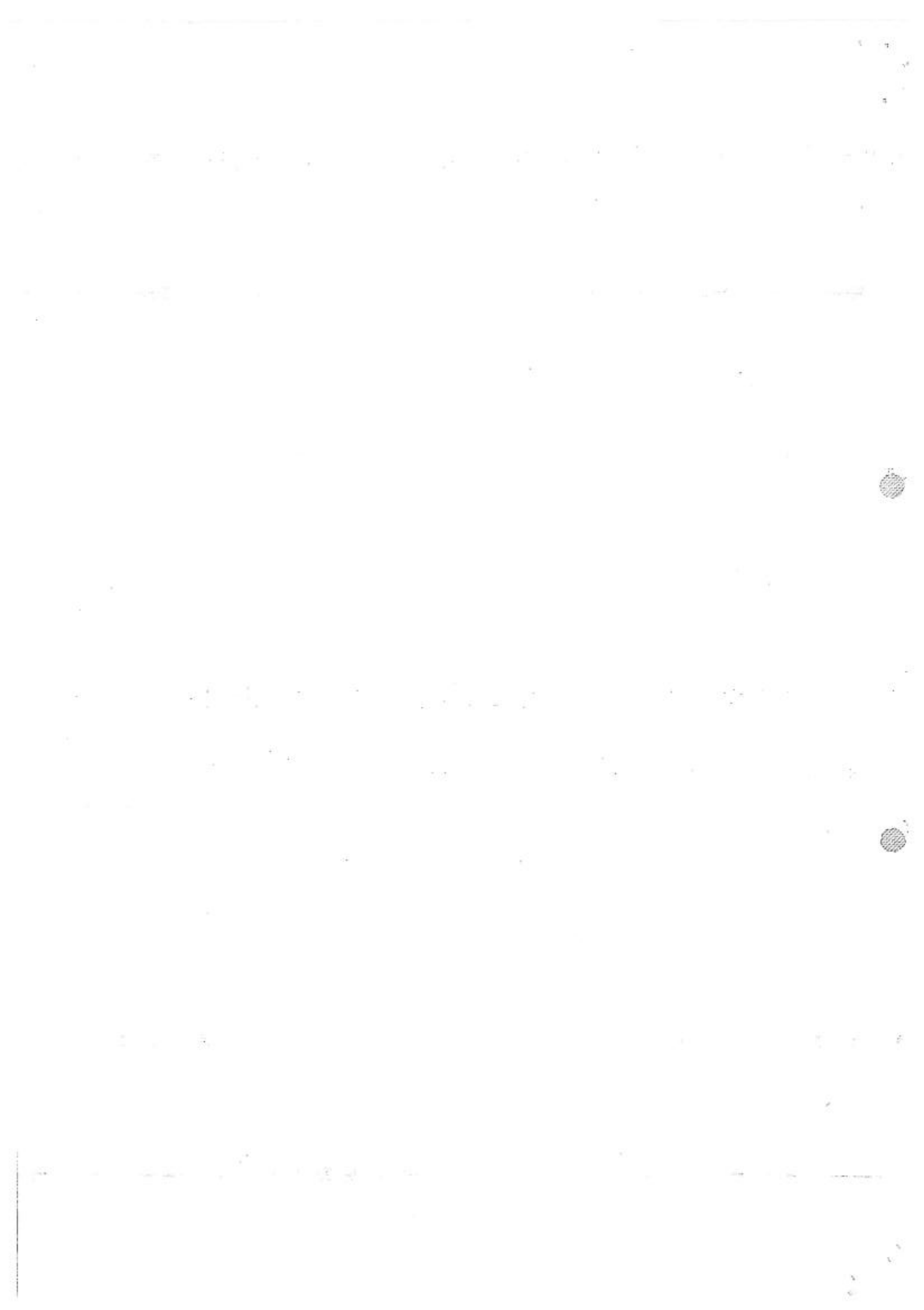
Status of Project	Total in Number	Remarks
Total projects for the Ministry	27	
Completed projects	23	
Completed and in use	23	
Completed and not in use	0	
Ongoing projects >50% complete	4	Contractor's stopped work due to non-payment of interim certificate
Ongoing projects <50% complete	0	
Projects that have not commenced	0	

Signed: 

Date: 9-6-2021

#### TOTAL SUMMARY FOR THE DEPARTMENT

S/N	Factor	Total (Kshs)	Remarks
1	Total Budget Allocation	1,049,274,000.00	
2	Total Budget Amount	1,049,274,000.00	
3	Total Contract Sum	1,015,997,826.04	



S/N	Project name	Budget Amount	Contract Sum	Amount Paid	Total Pending Bills (Ksh)	Savings /Uncommitted Amount	Pending Certificate Amount	County	Constituency	% Completion	Name of Contractor	Remarks
4	Total Savings	35,403,912.00	Tana River County had an allocation of kshs. 414,000,000 and there is a minimum balance of kshs. 31,571,680 as per the contracts signed. A request was done to do an additional project in Garsen Constituency (Asa water pan)									
5	Total Exchequer Issue	1,015,998,408.00										
6	Total Expenditure	697,990,022.00	System was closed before certificates were fully paid									
7	Total Unspent Amount	35,403,912.00										
8	Total Outstanding Exchequer due		System was closed before certificates were fully paid									
9	Total Pending Certificate Amount	309,544,195.27										
10	Total Uncontracted/Uncommitted Amount	35,403,912.00										

Signed: \_\_\_\_\_

*[Signature]*





NO. Project Name

				30.06.2021	30.06.2021	Contracted Amount (KShs) as at 30.06.2021	Amount Outstanding (KShs) as at 30.06.2021	County	Constituency	Completion % as at 30.06.2021	Contractor	Period	Implementation	Remarks
1	Junction A3 (Sifa) - Aridlands Office - Aitap/Mara School - Unicef/Mohamed Leop / Southern Link Road to Bitumen Standards (7Km) Bulla - Argwaa (Kibera-Wiebo)	177,520,000.00	144,895,996.14	101,116,907.73		32,624,003.86	43,779,088.41	Garissa	Garissa Town	55%	M/s Alligale Traders Ltd	12 Months	70%	Ongoing
2	Garissa - Samburu - Salcan - Balamhala road (8km)	70,000,000.00	58,831,720.00	58,133,632.00		11,168,288.00	-	Garissa	Balamhala	100%	M/s Allan Magan Construction Ltd	9 Months	100%	Complete
3	Jirara - Galmagala Road (60 km)	70,000,000.00	67,813,664.00	67,151,929.04		2,116,356.00	-	Garissa	Jirara	100%	M/s Howadag Construction Limited	9 Months	100%	Complete
4	DOB Samburu - DOB Wajir Road	54,800,000.00	44,822,857.04	43,765,962.48		9,977,142.56	-	Isiolo	Isiolo North	100%	M/s Dasha General Supplies & Construction	9 Months	100%	Complete
5	Kubi Tulla Bridge(Makadara)	247,800,000.00				247,800,000.00	-	Isiolo	Isiolo South					To be procured after approval of the new Equalization Fund Regulations. The new regulations are expected to guide in the transition for procurement of projects whose funds were released in the Implementing Agencies based on the Equalization Appropriation Act 2018 and subsequently governed under the old Equalization Fund regulations
6	Kopling - Oldoini Bridge	120,000,000.00				120,000,000.00	-	Isiolo	Isiolo North					To be procured after approval of the new Equalization Fund Regulations. The new regulations are expected to guide in the transition for procurement of projects whose funds were released in the Implementing Agencies based on the Equalization Appropriation Act 2018 and subsequently governed under the old Equalization Fund regulations
7	Gebra (Kiwanja) - Aremet Road	27,200,000.00	21,977,360.00	17,267,278.60		5,722,640.00	-	Isiolo	Isiolo North	90%	M/s Sunspike Construction Ltd	6 Months	100%	Complete
8	Spot Improvement of road D553 from Sabaki bridge at Chogoni	51,571,428.00	41,933,072.00	41,900,540.00		9,638,356.00	-	Kilifi	Magarini	100%	M/s Fadi Limited	9 Months	100%	Complete
9	Kilau Kiche - Bagamoyo road (10km)	11,897,333.60	11,897,333.60	11,895,073.24		-	-	Kilifi	Ruhai	100%	M/s Malt Contractors Ltd	6 Months	100%	Complete
10	Construction of Small Bridge at Chogoni	60,541,584.00	55,921,125.00	42,185,834.42		4,620,459.00	13,735,290.58	Kilifi	Kilifi South	20%	M/s Odm Engineering System Ltd	18 Months	80%	Ongoing
11	Construction of Timbani Debaso - Turle bay	24,267,857.00	18,660,862.00	17,325,342.40		5,606,995.00	-	Kilifi	Kilifi North	100%	M/s Mwalizwe Contractors Limited	9 Months	100%	Complete
12	Mzamburani to Magesi Road (11km)	10,000,000.00	8,166,533.40	8,166,046.20		1,833,466.60	-	Kilifi	Kilifi South	100%	M/s Afraspire Limited	6 Months	100%	Complete





STATE DEPARTMENT FOR INFRASTRUCTURE  
SUBMISSION OF INFORMATION ON EQUALIZATION FUND PROJECTS  
IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS AS AT 30TH JUNE, 2021

NO. / Project Name	Budget Amount (KSh)	Contract Amount (KSh)	Amount Paid (KSh) as at 30.06.2021	Pending Bill (KSh) as at 30.06.2021	Saving/Overcommitted/Over extracted Amount (KSh) as at 30.06.2021	Pending Certificate Amount/Outstanding cost (KSh) as at 30.06.2021	County	Constituency	Project Completion % as at 30.06.2021	Contractor	Contract Period	% Implementation	Remarks
13 Sengeni-Mbeuni to Jiba (10Km)	8,443,468.00	8,443,468.00	8,443,468.00				Kilifi	Kabalei	50%	M/s Kiboko Construction Ltd	6 Months	100%	Complete
14 Chawagade - Mfangeni Road (11.5 km)	15,000,000.00	11,623,675.60	11,519,662.85		3,376,324.40		Kilifi	Kabalei	100%	M/s Luchane Enterprises Ltd	6 Months	100%	Complete
15 Mazarra - Kiaraga - D546, paving and Murrang (35 km)	57,825,000.00	41,673,000.00	31,248,692.00		16,152,000.00	10,349,104.00	Kwale	Kiaraga	70%	M/s Yenu Engineering Services	9 Months	80%	Complete
16 Chiro road construction - Kiangap Town	41,000,000.00	34,696,674.00	34,696,674.00		6,303,326.00		Kwale	Kiaraga	100%	M/s Manjha Construction Co. Ltd	9 Months	100%	Complete
17 Chiro - Vanga	22,000,000.00	14,117,316.00	13,952,934.72		7,882,684.00		Kwale	Lung'unga	100%	M/s Winbridge Company Ltd	6 Months	100%	Complete
18 Miani - Miga Road	18,000,000.00	14,223,851.60	14,221,961.00		3,776,148.40		Kwale	Mwanibweni	100%	M/s Sunlight Logistics & Co. Ltd	4 Months	100%	Complete
19 D.D.1 - Ngombeni road Murrang	25,000,000.00	20,347,162.80	20,345,538.01		4,652,837.20		Kwale	Murrang	100%	M/s Triple Construction Co. Ltd	9 Months	100%	Complete
20 Chiro Road Construction from Tini Spot to Tanga Area Beach Junction	38,825,000.00	27,678,122.00	27,676,062.00		11,146,878.00		Kwale	Murrang	100%	M/s Winbridge Company Ltd	9 Months	100%	Complete
21 (Kalele) Kwale - Tuba - Murrang Road Murrang	45,000,000.00	28,623,523.16	28,622,512.80		16,376,487.84		Kwale	Murrang	100%	M/s Sonnet Trading Co. Ltd	9 Months	100%	Complete
22 Feni - Course Way Road	33,825,000.00	18,319,500.00	18,184,250.00		15,465,100.00		Kwale	Mwanibweni	100%	Hual Company Ltd	9 Months	100%	Complete
23 Chiro - Shimoni	16,600,000.00	12,649,793.40	12,649,799.40		3,350,206.60		Kwale	Lung'unga	100%	M/s Kiboko Construction Ltd		100%	Complete
24 Gaba - Mepani Road	20,000,000.00	16,609,025.50	16,606,879.50		5,390,974.50		Kwale	Mwanibweni	100%	M/s Homali Holdings Ltd		100%	Complete
25 Murrang - Kiangap Road	98,805,300.00	98,805,001.00	98,765,523.00		220.00		Lamu	Lamu East	100%	M/s Gomoji Ltd	12 Months	100%	Complete
26 Pundaungo - Witu Road	40,000,000.00				40,000,000.00		Lamu	Lamu West					To be procured after approval of the new Equalization Fund Regulations. The new regulations are expected to guide in the invitation for procurement of projects whose funds were released in the Implementing Agencies based on the Equalization Appropriation Act 2011 and subsequently governed under the old Equalization Fund regulations
27 Malimani - Murrang Road	40,000,000.00	31,735,976.60	31,459,960.10		8,264,024.00	276,015.20	Lamu	Lamu West	50%	M/s Arison Construction Ltd	6 Months	100%	Complete
28 Taka - Burungo Road	100,000,000.00	82,816,460.00	82,453,049.40		17,143,540.00		Mandera	Mandera West	100%	M/s Silihi Investments Ltd	9 Months	100%	Complete
29 Taka - Burungo Road	100,000,000.00	83,362,310.00	83,048,005.36		14,737,680.00		Mandera	Mandera West	100%	M/s Nomaad (P) Limited	9 Months	100%	Complete



STATE DEPARTMENT FOR INFRASTRUCTURE  
SUBMISSION OF INFORMATION ON EQUALIZATION FUND PROJECTS  
IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS AS AT 30TH JUNE 2021

NO.	Project Name	Budget Amount (KSh)	Contract Amount (KSh)	Amount Paid (KSh) as at 30.06.2021	Pending bill (KSh) as at 30.06.2021	Saving/Uncommitted/Uncontracted Amount (KSh) as at 30.06.2021	Pending Certificate Amount/Outstanding cost (KSh) as at 30.06.2021	Country	Constituency	Project Completion % as at 30.06.2021	Contractor	Contract Period	% Implementation	Remarks
30	Rhamsi Makenani Road	100,000,000.00	42,968,768.00	82,732,322.00		17,031,232.00	-	Mandera	Banissa	100%	M/s Pacific Contractors Ltd	9 Months	100%	Complete
31	Gurrelling of Setina - Loyungulua Road	32,688,000.00	43,668,601.97	42,551,693.36		9,019,398.43	-	Marshall	Laisamis	100%	M/s Gedy Ventures Ltd	9 Months	100%	Complete
32	El27 Haro large to Dob Oobba to Badaxsa - Kharani	46,240,000.00	38,484,801.51	38,072,443.99		7,735,198.49	-	Marsabit	Saku	100%	M/s Narmi Enterprises	9 Months	100%	Complete
33	Gurrelling of Kumbi Nyoka - Domo Road	50,600,000.00	41,357,133.16	41,327,828.03		8,642,366.94	-	Marsabit	North Horr	100%	M/s Agugabo Enterprises Ltd	9 Months	100%	Complete
34	Emurik (E1484) Ithien (B3) road 20km	30,000,000.00	22,319,560.00	22,181,972.40		7,680,440.00	137,587.60	Narok	Narok West	80%	M/s M-Africa Limited	9 Months	80%	Ongoing
35	Ng'owani (CT13) Ndiabel (c12) road 50 km	30,000,000.00	24,400,716.00	24,400,716.00		5,599,284.00	-	Narok	Narok West	100%	M/s Mugik Enterprises Limited	9 Months	100%	Complete
36	Cheding Bridge	14,750,000.00				14,750,000.00	-	Narok	Narok North					Bridge requires about Ksh 200Million so allocation not available
37	Olgosheri - Engopai - Nadozino - Tupa road and 2 bridges	28,000,000.00	27,817,308.00	27,789,250.00		182,692.00	28,058.00	Narok	Narok North	90%	M/s Makova Civil Engineering Ltd	9 Months	90%	Complete
38	Moruesy - Nauesy - Ew Enkink road and 2 bridges for Boinok Bridge and approach roads	60,750,000.00	33,620,977.74	24,314,379.36		27,129,022.36	9,406,446.38	Narok	Narok North	35%	M/s Oala Engineering System Ltd	12 Months	35%	Ongoing
39	Kamiet - Chibara - Njiriship - Niamana - Aboset - Oimelli - Kuzumero Chasos	22,500,000.00	22,145,560.00	22,055,124.00		354,440.00	-	Narok	Emura District	90%	M/s Bicoon Ltd	9 Months	90%	Complete
40	Cheronyo - Chemamini - Chagita - Lelechnok - Leigoni - Nibirin - Kibwet - Chupilla and Chibara bridge	21,000,000.00	20,700,000.00	20,684,776.00		300,000.00	-	Narok	Emura District	100%	M/s Sabala Investments Ltd	6 Months	100%	Complete
41	Construction of Enterprise Bridge and Nakoradio Box Culvert	46,904,145.00	46,904,145.36	9,510,231.00		(0.36)	37,393,914.36	Narok	Narok North	60%	M/s Myberg Construction Ltd	12 Months	60%	Ongoing
42	Chibara Bridge	17,000,000.00	16,986,815.83	10,862,449.00		13,184.17	6,123,966.83	Narok	Emura District	80%	M/s Myberg Construction Ltd	12 Months	80%	Ongoing
43	Angara - Naueykie Road	36,850,000.00	34,900,021.20	34,800,009.81		1,899,976.80	-	Sanbari	Sanbari North	100%	M/s Nupes Contractors Ltd	9 Months	100%	Complete
44	Parish road (N)	75,000,000.00	71,589,569.00	71,349,569.07		3,410,431.00	-	Sanbari	Sanbari North	100%	M/s Simbu Enterprises Ltd	12 Months	100%	Complete
45	Sala - Madago Road	29,000,000.00	27,945,000.00	27,414,520.00		1,015,000.00	-	Tana River	Bura	100%	M/s Mitya Company Ltd	9 Months	100%	Complete
46	Hirimani - Elinda road	25,000,000.00	23,107,200.00	23,080,172.00		1,892,800.00	-	Tana River	Bura	100%	M/s Kamaji and Sons Co Ltd	6 Months	100%	Complete
47	Joi B8 - Abaganda - Garro	35,000,000.00	31,753,144.00	31,694,044.00		3,246,856.00	-	Tana River	Garro	100%	M/s Almacraf Contractors Ltd	9 Months	100%	Complete
48	Tula bridge	40,000,000.00	38,546,036.00	29,501,999.80		1,453,564.00	9,044,036.20	Tana River	Bura	70%	M/s Kata Petroleum Company Ltd	12 Months	70%	Ongoing





**STATE DEPARTMENT FOR INFRASTRUCTURE**  
**SUBMISSION OF INFORMATION ON EQUALIZATION FUND PROJECTS**  
**IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS AS AT 30TH JUNE 2021**

NO. Project Name	Budget Amount (KShs)	Contract Amount (KShs)	Amount Paid (KShs) as at 30.06.2021	Pending Bill (KShs) as at 30.06.2021	Saving/Uncommitted/Over (KShs) as at 30.06.2021	Pending Certificate Amount/Outstanding cost (KShs) as at 30.06.2021	County	Concessionary	Project Completion % as at 30.06.2021	Contractor	Contract Period	% Implementation	Remarks
49 Kipuri - Nkwemwa Bridge	150,033,333.00				150,033,333.00	-	Turkana	Turkana South					Bridge requires about Kshs 400M/500M in allocation not available
50 Kaituma - Pankani	70,033,333.00	39,569,480.00	53,114,515.80		10,465,853.00	-	Turkana	Turkana East	100%	M/s Al-Jibba Enterprises Ltd	9 Months	100%	Complete
51 Abur - Mupa Bridge	100,000,000.00				100,000,000.00	-	Turkana	Lolima					Bridge requires about Kshs 500M/500M in allocation not available
52 Construction of Timbila - Radeke road - Lake Jipe road (5695)	17,000,000.00	9,260,641.90	9,255,005.55		7,739,358.10	-	Taita Taveta	Taveta	100%	M/s Aridege Investment Ltd	6 Months	100%	Complete
53 Ntem - Mkwani road (Bomani ward)	10,000,000.00	7,123,932.20	7,123,820.12		2,877,067.80	-	Taita Taveta	Taveta	100%	M/s Saba Construction Ltd	6 Months	100%	Complete
54 Kibito - Mkwani road (Dhokopoi ward)	10,000,000.00	4,070,381.00	8,025,897.64		1,929,619.00	-	Taita Taveta	Taveta	100%	M/s Ra Laja Enterprises Ltd	6 Months	100%	Complete
55 Construction of Banga - Konyi - Tana Mkwani - Chai - Wengwa - Konyi road	33,000,000.00	26,155,536.00	25,771,137.00		6,846,466.00	-	Taita Taveta	Vol	100%	M/s Extra Mile Contractors Kenya Ltd	9 Months	100%	Complete
56 Construction of Kiserani - Saria road	15,000,000.00				15,000,000.00	-	Taita Taveta	Vol					To be procured after approval of the new Equalization Fund Regulations. The new regulations are expected to guide in the procurement for procurement of projects whose funds were released in the Implementing Agencies based on the Equalization Appropriation Act 2018 and subsequently governed under the old Equalization Fund regulations
57 Construction of Road from the mainline (Mwambwa road) to Kajiye	10,000,000.00	7,790,775.76	7,790,689.39		2,209,324.24	-	Taita Taveta	Mwambwa	100%	M/s Femiwell Suppliers Ltd	6 Months	100%	Complete
58 Construction of Mkwani - Kailan Road	25,000,000.00	19,986,440.98	19,986,425.99		5,013,559.02	-	Taita Taveta	Vol	100%	M/s Kicho Construction Ltd	9 Months	100%	Complete
59 Mkwani Road	10,000,000.00	7,501,297.80	7,500,554.20		2,499,702.20	-	Taita Taveta	Vol	100%	M/s Geocho Agencies Ltd	6 Months	100%	Complete
60 Mkwani Bridge of Mkwani - Mkwani - Mkwani	2,000,000.00	1,206,195.84	1,206,195.84		793,804.16	-	Taita Taveta	Vol	100%	M/s Siriphae General Merchants Ltd		100%	Complete
61 Mkwani - Wengwa - Pwanga Road (Wengwa - Ghazi)	20,500,000.00	12,210,518.00	3,497,708.55		8,269,482.00	-	Taita Taveta	Wundanyi	100%	M/s Mshairi Rabi General Merchants & Contractor Ltd	9 Months	100%	Complete
62 Mkwani - Mkwani - Mkwani - Mkwani	17,000,000.00	11,586,284.00	5,557,152.80		5,413,716.00	-	Taita Taveta	Wundanyi	70%	M/s Ngumi Investment Company Limited	6 Months	70%	Stalled
63 Mkwani - Mkwani - Mkwani - Mkwani	10,000,000.00	7,878,267.32	7,813,885.50		2,121,732.68	-	Taita Taveta	Wundanyi	100%	M/s En Line Technologies Ltd	6 Months	100%	Complete
64 Mkwani - Mkwani - Mkwani - Mkwani	25,000,000.00	21,302,557.80	16,610,222.72		3,697,442.20	-	Taita Taveta	Wundanyi	75%	M/s Charles Construction Co. Ltd	9 Months	75%	Stalled
65 Mkwani - Mkwani - Mkwani - Mkwani	115,000,000.00	80,750,749.40	80,750,755.00		34,249,250.60	-	Taita Taveta	Wundanyi	70%	M/s Ali Mohamed Merchants and Contractors	12 Months	70%	Ongoing
66 DSD Mkwani - Wengwa - Mkwani - Mkwani	30,000,000.00	21,565,002.40	13,778,472.00		4,434,997.60	-	Taita Taveta	Mwambwa	80%	M/s Yema Engineering Services		80%	Ongoing
67 B&B Kungu Wasi Dambwa	13,000,000.00	10,279,284.20	10,279,287.93		2,720,712.80	-	Taita Taveta	Mwambwa	100%	M/s Lucerna Enterprises Ltd		100%	Complete



**SUBMISSION OF INFORMATION ON EQUALIZATION FUND PROJECTS**

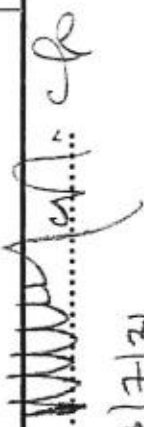
---

**IMPLEMENTATION STATUS FOR EQUALIZATION FUND PROJECTS AS AT 30TH JUNE, 2021**

Signed: W. J. ...  
Date: 2/7/2





	STATE DEPARTMENT FOR INFRASTRUCTURE (D7061)		
	PROJECTS STATUS SUMMARY		
	For Equalization Development Funded Projects as at 30 <sup>th</sup> June, 2021		
	Status of Project	Total in Number	Remarks
1	Total Projects for the Ministry	84	
2	Completed Projects	61	
3	Completed and in use	61	
4	Completed and not in use	0	
5	Ongoing Projects > 50% complete	13	
6	Ongoing projects < 50% complete	2	
7	Projects that have not commenced	8	Inadequate allocations & Awaiting Approval of New Regulations
	Signed ..... 		
	Date 23.7.21 .....		



STATE DEPARTMENT FOR INFRASTRUCTURE (R7061)					
RECURRENT EXPENDITURE BREAKDOWN ANALYSIS					
For Equalization Fund Administrative Expenses as at 30 <sup>th</sup> June, 2021					
	Economic Item	Gross Estimate (Kshs)	Exchequer Issue (Kshs)	Unspent Balance (Kshs)	Remarks
1	Domestic Travel and Subsistence and Tender evaluation costs	23,500,000.00		23,500,000.00	Funds at CBK Equalization Fund Operations A/C
2	Site meetings	2,000,000.00		2,000,000.00	
3	Hospitality Supplies and Services	10,000,000.00		10,000,000.00	
4	Training Expenses	4,000,000.00		4,000,000.00	
5	Printing Advertising and Information Supplies	3,000,000.00		3,000,000.00	
6	Fuel Oil and Lubricant	22,000,000.00		22,000,000.00	
7	Other Operatin Expenses	8,000,000.00		8,000,000.00	
8	Routine Maintenance - Vehicle & Other Transport Equipment	12,000,000.00		12,000,000.00	
9	Research, Feasibility Studies, Project Preparation and Design	18,000,000.00		18,000,000.00	
	<b>Total</b>	<b>102,500,000</b>	<b>0</b>	<b>102,500,000</b>	

Signed .....  .....

Date ..... 23.6.24 .....





STATE DEPARTMENT FOR INFRASTRUCTURE (R7061)			
TOTAL SUMMARY FOR THE MINISTRY			
For Equalization Fund Development Expenditures as at 30 <sup>th</sup> June, 2021			
Factor	Total (Kshs)	Remarks	
1 Total Budget Allocation	3,638,595,723		
2 Total Budgeted Amount	3,638,595,723		
3 Total Contract Sum	2,428,117,936		
4 Total Saving (2-3)	1,210,477,787.04	Out of this Kshs.422,800,000 relate to Projects whose procurement awaits the Approval of New Equalization Fund Regulations in line with High Court Ruling. Further Kshs.284,783,333 relate to Projects whose allocation is inadequate compared to the Cost of the Project thus not procured.	
5 Total Exchequer Issue	3,638,595,723.00		
6 Total Expenditure	2,080,242,483.31		
Total Unspent Amount (5-6)	1,558,353,239.69		
Total Outstanding Exchequer due to MDA	-		
Total Pending Certificate Amount	323,044,128.68		
7 Total Uncontracted/Uncommitted Amount	1,210,477,787.04		
Signed .....			
Date .....23.7.21.....			



HEALTH SECTOR EQUALIZATION FUND PROJECTS,  
STATUS REPORT[illegible]



[illegible]

VOTE R7041 EQUALIZATION FUND-HEALTH											
Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-18 TO JUN-19											
TITLE AND DETAILS											
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Health - Administrative Headquarters	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance
				Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes
6001	01		Headquarters								
			Accommodation - Domestic Travel	35,688,992	0	0	35,688,992	17,476,900	0	17,476,900	18,212,092
			Field Allowance	3,405,000	0	0	3,405,000	345,000	0	345,000	3,060,000
			Domestic Travel and Subs. - Others	2,000,000	0	0	2,000,000	1,855,200	0	1,855,200	344,800
			Publishing & Printing Services	2,022,800	0	0	2,022,800	1,807,238	0	1,807,238	115,562
			Advertising, Awareness and Publicity Campaigns	2,500,000	0	0	2,500,000	0	0	0	2,500,000
			Refined Fuels and Lubricants for Transport	5,347,083	0	0	5,347,083	1,998,600	0	1,998,600	3,348,483
			Fuel Oil and Lubricants - Other	0	0	0	0	0	0	0	0
			Security Operations	100,000	0	0	100,000	20,000	0	20,000	80,000
			Other Operating Expenses - Other	10,000	0	0	10,000	10,000	0	10,000	0
1003	04		Maintenance Expenses - Motor Vehicles	3,194,893	0	0	3,194,893	415,600	0	415,600	2,779,293
			GROSS EXPENDITURE	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930
			Net Expenditure Sub Head 002101	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930
			Net Expenditure Head 000100	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930
			Equalization Fund Projects in Lamu County								
			Doctors Housing Project at Faza	0	0	0	0	0	0	0	0
			Non-Residential Buildings (offices, schools, hospitals, etc.)	0	0	0	0	0	0	0	0
			GROSS EXPENDITURE								
			Net Expenditure Sub Head 100904	0	0	0	0	0	0	0	0
		05	3110202		Doctors Housing Project at new facilities-Sirambio, Ishakani, Kiunga						
	Non-Residential Buildings (offices, schools, hospitals, etc.)			0	0	0	0	0	0	0	0
	GROSS EXPENDITURE										
	Net Expenditure Sub Head 100308			0	0	0	0	0	0	0	0
	Net Expenditure Head 100900			0	0	0	0	0	0	0	0
	Total Net Expenditure vote R7041			54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930





S/N	PROJECT DESCRIPTION	COUNTY	CONTRACT NUMBER	AMOUNT ALLOCATED	Contract Fee	Amount Paid / Outstanding	Contractors Name	% Complete	Remarks
1	Furnishing and equipping King Fahad Hospital	Lamu	Lamu East	25,000,000	21,668,698	13,127,700	M/S TOTAL SOLUTION, M/S MEDICINES AND M/S PHARMASIA	100%	Completed
2	Doctors housing project at Mpeketoni	Lamu	Lamu East	18,207,200	18,107,968.88	9,782,340	BURPORT MAINTENANCE AGENCY LTD	70%	Ongoing
3	Doctors housing project at Faza	Lamu	Lamu West	9,695,210	8,699,310.98	-	TAREEM GENERAL SUPPLIERS	5%	The site for construction was disputed, request cancelled money building not in the scope, consider termination
4	Doctors housing project at Witu	Lamu	Lamu East	9,743,500	9,781,390.08	4,208,270	BURPORT MAINTENANCE AGENCY LTD	61%	Ongoing
5	Sirombio	Lamu	Lamu West	3,000,000	4,991,568.88	3,730,840	KAH KAH LTD	77%	Ongoing
6	Masa	Lamu	Lamu East	5,000,000	4,811,494.00	1,577,254	TAREEM GENERAL SUPPLIERS	75%	Ongoing
7	Machaka Macha	Lamu	Lamu West	5,000,000	4,861,481.88	1,870,744	TAREEM GENERAL SUPPLIERS	55%	Ongoing
8	Shanga Ishakani	Lamu	Lamu West	5,000,000	4,401,588.00	3,523,224	JANAKCHANA AGENCIES	90%	Ongoing
9	Ishakani	Lamu	Lamu West	5,000,000	4,024,392.88	-	M/S UNIMARX LTD	15%	Contractor, notified in July in January 2019
10	Katoka Faru	Lamu	Lamu East	5,000,000	4,996,387.20	-	M/S DEKAT GENERAL CONTRACTORS LTD	15%	Terminated over in April, 2019
11	Construction of Dide Warde Dispensary	Lamu	Lamu West	6,000,000	3,831,103.88	-	ANIS CONSTRUCTION CO. LTD	45%	Ongoing
12	Construction of Kigunget Dispensary	Lamu	Lamu West	6,000,000	5,975,968.00	4,476,840	JEFFCO LIMITED	94%	Ongoing
13	Construction of Maternity and Laboratory at Matsindou	Lamu	Lamu East	8,000,000	3,778,820.88	3,076,360	DAVIMART ENTERPRISES LTD	55%	Ongoing
14	Construction of Laboratory and Toilet at Mkuumbili	Lamu	Lamu West	7,000,000	6,816,143.66	4,412,497	RORCONSULT DESIGN AND SERVICES LTD	100%	Complete
15	Land Reclamation at Shikha Centre	Lamu	Lamu East	3,000,000	3,888,000.00	-	Resubmitted	Ongoing	Ongoing
16	Upgrading Shikha Health Centre to Level 4	Pwani	Pwani North	101,000,000	91,941,138.38	13,143,622	FAMO CONTRACTOR LTD	85%	Project delayed because of dispute on the Drawing
17	Shimboni Health Center	Pwani	Pwani North	15,000,000	13,231,562.30	12,794,473	SACRED VENTURES LTD	98%	Project delayed because of dispute on the Drawing
18	Mwanazee Dispensary	Pwani	Pwani North	10,000,000	9,811,500.38	4,333,430	EUREKA INVESTMENT LTD	75%	Ongoing
19	Baker Dhina Health Center	Pwani	Pwani North	10,000,000	9,011,168.00	3,594,235	EUREKA INVESTMENT LTD	75%	Ongoing
20	Construction of Machacha Health Centre	Kilifi	Kilifi North	12,196,716	13,191,176.00	5,201,826	ROBIN AND ROBIN CONSTRUCTION LT	73%	Ongoing
21	Construction of maternity ward and fencing Vajirogo HC	Kilifi	Kilifi South	15,839,700	18,019,300.38	9,628,100	VAINOUT CONSTRUCTION CO. LTD	50%	Ongoing
22	Construction of Mbudai Community Hospital	Kilifi	Ganze	42,602,000	42,822,888.88	37,647,230	CALISA BROTHERS CONSTRUCTION EN	100%	Complete
23	Jila Health Centre	Kilifi	Ganze	6,865,210	4,615,888.00	-	M/S FALCON CONTRACTORS	0%	The Ministry is considering changing the shape of work, since there is a big crack on the building to be renovated
24	Pandari Health Centre	Kilifi	Ganze	4,066,710	3,964,710.00	3,918,140	RORCONSULT DESIGN AND SERVICES	100%	Complete
25	Construction of Ward at Ganze Health Centre	Kilifi	Ganze	4,411,530	1,811,103.88	6,493,430	VASHOH CONSTRUCTION CO. LTD	73%	Ongoing
26	Construction and expansion of Eziilini Dispensary	Kilifi	Kilifi South	4,201,500	4,315,988.88	738,620	NASEAU BUILDING SOLUTION	45%	Ongoing
27	Completion of Mwanzindia Dispensary	Kilifi	Ganze	5,275,640	4,884,168.00	-	DIRE MERCHANTS LTD	0%	The Ministry is in the process of terminating the project since the contractor pulled shoddy the shape of works
28	Completion of Nambandi Dispensary	Kisumu	Mtinda	3,000,000	4,332,100.00	2,971,041	DOVE INVESTMENTS LTD	100%	Complete
29	Completion of expansion of Kahua Dispensary	Kisumu	Ganze	4,674,173	4,574,173.00	4,574,173.00	VALLARTA ENGINEERING LTD	83%	Ongoing
30	Ng'arika Health Centre	Kisumu	Ganze	3,692,720	4,874,168.00	5,684,300	DIRE MERCHANTS LTD	100%	Complete
31	Upgrading North Horr Health Centre	Marshall	North Horr	61,350,000	53,771,096.55	34,936,291	M/S CAPITAL HOLDING LTD	65%	Ongoing
32	Establish cancer screening centre at Salaketa Referral Hospital	Marshall	North Horr	38,494,000	39,817,818.88	23,708,247	HALOO TRADERS LTD	88%	Ongoing
33	Construct and Equip wards/female and maternity ward at Salaketa Referral Hospital	Marshall	North Horr	49,050,000	47,037,009.40	23,715,518	POKOLE BUILDING CONSTRUCTION LTD	90%	Ongoing
34	Construct maternity ward, self houses at Dukwa Health Centre	Marshall	North Horr	30,000,000	18,169,100.88	15,360,448	MAKABIT CENTRAL CONSTRUCTION L	98%	Ongoing
35	Construct maternity wing at Jirira Dispensary	Marshall	Subo	30,000,000	16,685,075.00	14,830,656	FORNEMENT INVESTMENT LTD	98%	Ongoing
36	Upgrading Lamuria Referral Hospital	Marshall	North Horr	40,000,000	38,115,989.93	24,907,125	ECO PARTNERS LTD	70%	Ongoing
37	Norokton Health Centre	Nairobi	North West						



40	Naivasha dispensary	Naivasha	Naivasha South	35,000,000	PROPOSED NA. NO. 1010	21,339,716.80	12,550,000	55%	ongoing, contractor described site has been served with a warning letter
41	Olderai health centre	Naivasha	Naivasha West	36,000,000	PROPOSED NA. NO. 1010	35,554,315.00	17,205,272	52%	ongoing
42	Siaya health centre	Naivasha	Kisumu	36,000,000	PROPOSED NA. NO. 1010	35,195,888.00	11,016,679	32%	ongoing, contractor described site has been served with a warning letter
43	Angus Banket	Naivasha	Naivasha South	23,000,000	PROPOSED NA. NO. 1010	21,418,398.00	8,008,366	45%	ongoing, contractor described site has been served with a warning letter
44	Odongo Dispensary	Naivasha	Naivasha North	28,000,000	PROPOSED NA. NO. 1010	27,351,300.48	11,003,065	56%	ongoing
45	Karungu IC	Naivasha	Emuru Dhar	20,000,000	PROPOSED NA. NO. 1010	18,716,571.90	-	5%	Contract signed, Sept. 20
46	Kapleth Health Centre	Naivasha	Emuru Dhar	11,472,243	PROPOSED NA. NO. 1010	9,700,312.00	-	5%	Contract signed, Sept. 21
47	Chemem Health Center	Naivasha	Emuru Dhar	7,000,000	PROPOSED NA. NO. 1010	7,000,000.00	-	5%	Contract signed, Sept. 22
48	Isiashen	Naivasha	Emuru Dhar	5,000,000	PROPOSED NA. NO. 1010	4,911,391.88	-	5%	Contract signed, Sept. 24
49	Subukia	Naivasha	Emuru Dhar	5,000,000	PROPOSED NA. NO. 1010	4,911,391.88	-	5%	Contract signed, Sept. 24
50	Odongo dispensary	Naivasha	Naivasha North	8,000,000	PROPOSED NA. NO. 1010	8,000,000.00	-	5%	ongoing
51	Talibeth	Naivasha	Emuru Dhar	3,000,000	PROPOSED NA. NO. 1010	4,911,391.88	-	5%	Contract signed, Sept. 20
52	Kapleth Health Centre	Naivasha	Kisumu	40,000,000	PROPOSED NA. NO. 1010	39,343,391.00	33,255,452	100%	Completed
53	Kisumu Health Centre	Naivasha	Kisumu	32,000,000	PROPOSED NA. NO. 1010	30,313,691.00	12,105,631	30%	ongoing, Default notice letter was served to the contractor for defaulting the site
54	Ngari sub-county Tharaka	Naivasha	Ngari	30,000,000	PROPOSED NA. NO. 1010	28,592,971.00	24,107,143	95%	ongoing
55	Male Health Centre	Naivasha	Kisumu	40,000,000	PROPOSED NA. NO. 1010	38,344,495.88	33,206,142	60%	ongoing
56	Kisumu Health Centre	Naivasha	Kisumu	12,000,000	PROPOSED NA. NO. 1010	11,001,361.88	-	5%	Working heading over site, contract signed in Sept. 2019
57	Keenetha/Naivasha Health Centre	Naivasha	Kisumu	10,000,000	PROPOSED NA. NO. 1010	9,831,100.00	-	5%	on course
58	Maternity at Ken Maternity Dispensary	Naivasha	Naivasha North	4,500,000	PROPOSED NA. NO. 1010	1,391,119.00	2,332,500	90%	ongoing, contractor described site has been served with a warning letter
59	Expanding the Outpatient - Mt. Hospital Voi	Naivasha	Naivasha North	10,000,000	PROPOSED NA. NO. 1010	16,000,000.00	-	65%	The supplied and not supply the right equipment, in the process of termination, the contract
60	Maternity Health Centre Maternity Block	Naivasha	Naivasha North	5,000,000	PROPOSED NA. NO. 1010	1,390,419.00	2,648,437	50%	ongoing, contractor described site has been served with a warning letter
61	Upgrading of Daring Health Centre	Naivasha	Talibeth	24,000,000	PROPOSED NA. NO. 1010	23,008,340	20,009,688	91%	ongoing
62	Upgrading of Fipene health centre	Naivasha	Wajir East	20,000,000	PROPOSED NA. NO. 1010	19,597,206	17,417,102	93%	Completed
63	Upgrading of Naon Health Centre	Naivasha	Wajir East	20,000,000	PROPOSED NA. NO. 1010	17,400,116	9,303,671	80%	ongoing
64	Upgrading of Lajalal dispensary	Naivasha	Wajir West	20,000,000	PROPOSED NA. NO. 1010	18,315,500	16,233,671	95%	ongoing
65	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	23,000,000	PROPOSED NA. NO. 1010	22,548,415	18,172,230	84%	ongoing
66	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	30,000,000	PROPOSED NA. NO. 1010	26,972,358	19,830,107	92%	ongoing
67	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	15,000,000	PROPOSED NA. NO. 1010	13,501,090	5,816,184	74%	ongoing
68	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	15,000,000	PROPOSED NA. NO. 1010	14,603,306	11,505,537	83%	ongoing
69	Upgrading of Kwa sub-district hospital	Naivasha	Wajir South	20,000,000	PROPOSED NA. NO. 1010	19,731,716	14,425,177	82%	ongoing
70	Upgrading of Kwa sub-district hospital	Naivasha	Wajir South	20,000,000	PROPOSED NA. NO. 1010	19,116,490	12,757,608	75%	ongoing
71	Upgrading of Kwa sub-district hospital	Naivasha	Wajir South	20,000,000	PROPOSED NA. NO. 1010	18,339,618	14,475,958	80%	ongoing
72	Upgrading of Kwa sub-district hospital	Naivasha	Wajir South	20,000,000	PROPOSED NA. NO. 1010	19,065,500	16,234,172	78%	ongoing
73	Upgrading of Kwa sub-district hospital	Naivasha	Wajir West	20,000,000	PROPOSED NA. NO. 1010	20,549,215	16,387,755	95%	ongoing
74	Upgrading of Kwa sub-district hospital	Naivasha	Wajir West	20,000,000	PROPOSED NA. NO. 1010	19,447,544	19,176,068	95%	ongoing
75	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	20,000,000	PROPOSED NA. NO. 1010	19,733,340	19,714,560	94%	ongoing
76	Upgrading of Kwa sub-district hospital	Naivasha	Wajir North	20,000,000	PROPOSED NA. NO. 1010	19,733,340	19,714,560	94%	ongoing
77	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
78	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
79	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
80	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
81	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
82	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
83	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
84	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
85	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
86	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
87	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
88	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
89	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
90	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
91	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
92	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
93	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
94	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
95	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
96	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
97	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
98	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
99	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing
100	Expansion of Mwanja Hospital, Lungu Bonga	Naivasha	Lunga Bonga	10,000,000	PROPOSED NA. NO. 1010	9,661,100	5,021,439	85%	ongoing

VOTE R7041 EQUALIZATION FUND-HEALTH

Recurrent Expenditure VOTE BOOK STATUS REPORT - FOR THE PERIOD FROM JUL-18 TO JUN-19													
TITLE AND DETAILS													
Head	Sub Head	ITEM-SOURCE-PROGRAMME- GEOGRAPHICAL	Printed Estimate	Reallocation/ Transfer	Supplementary Estimates	Approved Estimates (Net)	Cumulative Expenditure	Outstanding Commitments	Total Payment Commitments	Balance			
			Kes	Kes	Kes	Kes	Kes	Kes	Kes	Kes			
0001	01	Health - Administrative Headquarters											
		Headquarters											
		Accommodation - Domestic Travel	35,688,992	0	0	35,688,992	17,476,900	0	17,476,900	18,212,092			
		Field Allowance	3,405,000	0	0	3,405,000	345,000	0	345,000	3,060,000			
		Domestic Travel and Subs. - Others	2,000,000	0	0	2,000,000	1,855,200	0	1,855,200	344,800			
		Publishing & Printing Services	2,022,500	0	0	2,022,500	1,907,238	0	1,907,238	115,262			
		Advertising, Awareness and Publicity Campaigns	2,500,000	0	0	2,500,000	0	0	0	2,500,000			
		Refined Fuels and Lubricants for Transport	5,347,083	0	0	5,347,083	1,988,800	0	1,988,800	3,358,283			
		Fuel Oil and Lubricants - Other	0	0	0	0	0	0	0	0			
		Security Operations	100,000	0	0	100,000	20,000	0	20,000	80,000			
		Other Operating Expenses - Oth	10,000	0	0	10,000	10,000	0	10,000	0			
		Maintenance Expenses - Motor Vehicles	3,194,893	0	0	3,194,893	415,600	0	415,600	2,779,293			
		GROSS EXPENDITURE	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930			
1009	04	Net Expenditure Sub Head 000101	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930			
		Net Expenditure Head 000100	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930			
		Equalization Fund Projects in Lamu County											
		Doctors Housing Project at Faza	0	0	0	0	0	0	0	0			
		Non-Residential Buildings (offices, schools, hospitals, etc.)	0	0	0	0	0	0	0	0			
		GROSS EXPENDITURE											
		Net Expenditure Sub Head 100504											
		Net Expenditure Head 100500											
		Doctors Housing Project at new facilities (Simambila, Ishakani, Kiunga)	0	0	0	0	0	0	0	0			
		Non-Residential Buildings (offices, schools, hospitals, etc.)	0	0	0	0	0	0	0	0			
		GROSS EXPENDITURE											
		Net Expenditure Sub Head 100505											
		Net Expenditure Head 100500											
Total Net Expenditure vote R7041	54,268,468	0	0	54,268,468	23,828,538	0	23,828,538	30,439,930					




SNO	PROJECT STATUS	TOTAL NUMBER	REMARKS
1.	Total projects for the ministry	25	
2.	Completed projects	24	
3.	Completed projects and in use	24	
4.	Completed projects not in use	0	Manda Electricity Supply which is one of the projects which never commenced was affected by insecurity by terrorists in lamu.
5.	Ongoing projects >50% complete	0	
6.	Ongoing projects <50% complete	0	
7.	Projects that have not commenced	1	

#### TOTAL SUMMARY FOR THE MINISTRY

SNO	FACTOR	TOTAL NUMBER	REMARKS
1.	Total budget allocation	287,600,000	
2.	Total budgeted amount	359,398,846.12	
3.	Total contract sum	359,398,846.12	Assuming the project not yet done will cost the same amount
4.	Total saving (2-1)	0	
5.	Total exchequer issue	287,600,000	





Floodlight	250,000	2,429,820	126,700,000	242,982	-1,936,838		100% Complete	Kilifi	Ganze	Casaro Construc
High flood lights masts solar powered – Bamba										
High flood lights masts solar powered - Ganze	250,000	2,429,820	9,018,718.25	242,982	-1,936,838		100% Complete	Kilifi	Ganze	Casaro Construc
Baricho Water Works I & II - Electricity connection	5,000,000	5,000,000	9,719,440.19	00	-4,719,440.19		100% Complete	Kilifi	Malindi	
High flood lights masts solar powered - Jaribuni	250,000	2,429,820	10,006,880.69	242,982	-1,936,838		100% Complete	Kilifi	Ganze	Casaro Construc
High flood lights masts solar powered - Matano Manne	250,000	4,859,640	9,119,680.77	485,964	-4,123,676		100% Complete	Kilifi	Ganze	Casaro Construc
Manda Electricity Supply	60,000,000	Hampered by insecurity challenges no contract was awarded	00	00	00		Hampered by insecurity challenges	Lamu	Lamu West	N/A
Mandera Solar Street Lighting	27,000,000	21,819,000	9,018,718.25	00	5,181,000		100% Complete	Mandera	Mandera East	Top bra: commu
Rural Electrification	10,000,000	10,000,000	9,719,440.19		00		100% Complete	Marsabit		White n

• SUBMISSION OF INFORMATION OF PENDING PAYMENT CERTIFICATES ON EQUALIZATION FUND PROJECTS  
• MINISTRY OF ENERGY  
• STATE DEPARTMENT OF ENERGY

NAME OF PROJECT	BUDGET	CONTRACT SUM - LABOUR & TRANSPORT	AMOUNT PAID	TOTAL; PENDING BILL	SAVING UNCOMMITTED AMOUNT	PENDING CERTIFICATE	% COMPLETION	COUNTY	CONSTITUENCY	NAME OF CONTRACTOR
Kinango Township 1	217 light poles in kwale	794,451.40	9,018,718.25	00	4,618,563.78		100% Complete	Kwale	Kinango	Brisma
Kinango Township 2		489,427.43	9,719,440.19	00			100% Complete	Kwale	Kinango	Benjan Electric
Msambweni Police to Mwembe Ngoma		303,070.00	10,006,880.69	00			100% Complete	Kwale	Msambweni	Allysa
Msambweni Police to Hospital		346,440.60	9,119,680.77	00			100% Complete	Kwale	Msambweni	Allysa
Mab river to Kombani		287,603.90	126,700,000	00			100% Complete	Kwale	Matuga	Estian
Kombani to Waa boys	37,000,000	532,099.08	9,018,718.25	00			100% Complete	Kwale	Matuga	Eminen
Street Lighting Ramisi	10,000,000	877,971.00	10,006,880.69	00	981,281.75		100% Complete	Kwale	Msambweni	Brisma
Street Lighting Gombato	10,000,000	810,956.00	9,119,680.77	00	280,559.81		100% Complete	Kwale	Msambweni	Lowsea Internat
Street Lighting Ukunda	10,000,000	838,848.60	126,700,000	00	-6,880.69		100% Complete	Kwale	Msambweni	Kiamini Investm
Street Lighting	10,000,000	811,611.00	9,018,718.25	00	880,319.23		100%	Kwale	Msambweni	Eminen

• SUBMISSION OF INFORMATION OF PENDING PAYMENT CERTIFICATES ON EQUALIZATION FUND PROJECTS

- MINISTRY OF ENERGY
- STATE DEPARTMENT OF ENERGY

NAME OF PROJECT	BUDGET	CONTRACT ED SUM - LABOUR & TRANSPORT	AMOUNT PAID	TOTAL; PENDING BILL	SAVING UNCOMMITTED AMOUNT	PENDING CERTIFICATE	% COMPLETION	COUNTY	CONSTITUENCY	NAME OF CONTRACTOR	IMPLEMENTING AGENCY	% OF IMPLEMENTATION STATUS	REMARKS
Kinango Township 1	217 light poles in kwale	794,451.40	9,018,718.25	00	4,618,563.78		100% Complete	Kwale	Kinango	Brisma Africa	KPLC	100%	Completed
Kinango Township 2		489,427.43	9,719,440.19	00			100% Complete	Kwale	Kinango	Benjamix Electrical	KPLC	100%	Completed
Msambweni Police to Mwembe Ngoma		303,070.00	10,006,880.69	00			100% Complete		Msambweni	Allysa		100%	Completed
Msambweni Police to Hospital		346,440.60	9,119,680.77	00			100% Complete	Kwale	Msambweni	Allysa	KPLC	100%	Completed
Mab river to Kombani		287,603.90	126,700,000	00			100% Complete	Kwale	Matuga	Estian	KPLC	100%	Completed
Kombani to Was boys Street Lighting Ramisi	37,000.00	532,099.08	9,018,718.25	00			100% Complete	Kwale	Matuga	Eminent		100%	Completed
Street Lighting Ramisi	10,000.00	877,971.00	10,006,880.69	00	981,281.75		100% Complete	Kwale	Msambweni	Brisma Africa	KPLC	100%	Completed
Street Lighting Gomato	10,000.00	810,956.00	9,119,680.77	00	280,559.81		100% Complete	Kwale	Msambweni	Lowsea International	KPLC	100%	Completed
Street Lighting Ukunda	10,000.00	838,848.60	126,700,000	00	-6,880.69		100% Complete	Kwale	Msambweni	Kiamindi Investment	KPLC	100%	Completed
Street Lighting Kinondo	10,000.00	811,611.00	9,018,718.25	00	880,319.23		100% Complete	Kwale	Msambweni	Eminent	KPLC	100%	Completed
Saka - Balambala Electricity Line Extension	70,000.00	126,700,000	9,719,440.19	00	-56,700,000		100% Complete	Kwale	Balambala	Navworld	REREC	100%	Completed
Kambi Sheikh - Bules Dima Floodlights	8,300,000	7,477,500	10,006,880.69	747,750	1,570,250		100% Complete	Garissa	Isiolo North	Super six Building & Engineering	REREC	100%	Completed





NAME OF PROJECT	BUDGET	CONTRACTED SUM - LABOUR & TRANSPORT	AMOUNT PAID	TOTAL PENDING BILL	SAVING UNCOMMITTED AMOUNT	PENDING CERTIFICATE	% COMPLETE	COUNT Y	CONSTITUENCY	NAME OF CONTRACTOR	IMPLEMENTING AGENCY	% OF IMPLEMENTATION STATUS	REMARKS
Safi Estate - Uhuru Primary Floodlight	8,300,000	7,477,500	9,119,680.77	747,750	1,570,250		100% Complete	Isiolo	Isiolo North	Super six Building & Engineering	REREC	100%	Completed
High flood lights masts solar powered - Bamba	250,000	2,429,820	126,700,000	242,982	-1,936,838		100% Complete		Ganze	Casaro Construction	REREC	100%	Completed
High flood lights masts solar powered - Ganze	250,000	2,429,820	9,018,718.25	242,982	-1,936,838		100% Complete	Kilifi	Ganze	Casaro Construction	REREC	100%	completed
Baricho Water Works I & II - Electricity connection	5,000,000	5,000,000	9,719,440.19	00	-4,719,440.19		100% Complete	Kilifi	Malindi		REREC	100%	completed
High flood lights masts solar powered - Jaribuni	250,000	2,429,820	10,006,880.69	242,982	-1,936,838		100% Complete	Kilifi	Ganze	Casaro Construction	REREC	100%	completed
High flood lights masts solar powered - Matano Manne	250,000	4,859,640	9,119,680.77	485,964	-4,123,676		100% Complete	Kilifi	Ganze	Casaro Construction	REREC	100%	completed
Manda Electricity Supply	60,000,000	Hampered by insecurity challenges no contract was awarded	00	00	00		Hampered by insecurity challenges		Lamu West	N/A	REREC	5%	Hampered by insecurity challenges in the island
Mandera Solar Street Lighting	27,000,000	21,819,000	9,018,718.25	00	5,181,000		100% Complete	Lamu	Mandera East	Top brass communication	REREC	100%	completed
Rural Electrification at Kiburuni Centre	10,000,000	10,000,000	9,719,440.19		00		100% Complete		Saku	White Nile	REREC	100%	Completed
Procurement of 4 transformers	3,000,000	19,850,000	10,006,880.69	00	-16,850,000		100% Complete	Marsabit	Saku	Heyman trading	REREC	100%	completed



NAME OF PROJECT	BUDGET	CONTRACTED SUM - LABOUR & TRANSPORT	AMOUNT PAID	TOTAL; PENDING BILL	SAVING UNCOMMITTED AMOUNT	PENDING CERTIFICATE	% COMPLETE	COUNTY	CONSTITUENCY	NAME OF CONTRACTOR	IMPLEMENTING AGENCY	% OF IMPLEMENTATION STATUS	REMARKS
each at Markato, Jaldesa, Manyatta Konso, Manyatta Keyate													
Procurement of transformers for Boru Haru Deribembo	3,000,000	6,390,000	9,119,680.77	00	-3,390,000		100% Complete		Saku	White Nile	REREC	100%	completed
Electrification of Ngao Level 4 Hospital	10,000,000	10,000,000	10,000,000	-	00		100% Complete	Marsabit	GARSEN	White Nile	REREC	100%	Completed
Electrification and installation of Galole Farmers Training Centre	5,000,000	5,000,000	9,018,718.25	-	00		100% Complete	Tana River	GALOLE	White Nile	REREC		Completed
Totals	287,600,000		359,398,846.12		-71,798,846.12			Tana River					

Kindly note any project whose contract sum was above the budget was financed with monies from other sources made for the same county





SNO	PROJECT STATUS	TOTAL NUMBER	REMARKS
1.	Total projects for the ministry	25	
2.	Completed projects	24	
3.	Completed projects and in use	24	
4.	Completed projects not in use	0	Manda Electricity Supply which is one of the projects which never commenced was affected by insecurity by terrorists in Iamu.
5.	Ongoing projects >50% complete	0	
6.	Ongoing projects <50% complete	0	
7.	Projects that have not commenced	1	

#### TOTAL SUMMARY FOR THE MINISTRY

SNO	FACTOR	TOTAL NUMBER	REMARKS
1.	Total budget allocation	287,600,000	
2.	Total budgeted amount	359,398,846.12	
3.	Total contract sum	359,398,846.12	Assuming the project not yet done will cost the same amount
4.	Total saving (2-1)	0	
5.	Total exchequer issue	287,600,000	
6.	Total Expenditure	359,398,846.12	
7.	Total unspent amount	60,000,000	
8.	Total outstanding exchequer due by MDA	0	Manda Electricity Supply which is one of the projects which never commenced was affected by insecurity by terrorists in Iamu.
9.	Total pending certificate amount	0	
10.	Total uncontracted uncommitted amount	60,000,000	



**SUBMISSION OF INFORMATION ON EQUALIZATION FUND PROJECTS IMPLEMENTATION STATUS**

MINISTRY OF EDUCATION  
STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION  
AS AT FEBRUARY 28TH 2021

S/N/Project Name	Budget Amount	Contract Amount	Amount paid	Total pending bill bal	Savings/Uncommitted Amount	Pending Certificate amount	County	Constituency	% completion	Name of contractor	Remarks
1. Construction and equipping of modern laboratories (science lab), 2 dormitories, 3 classrooms, 1 twin staff quarter and chain-link fencing around dorms at Sane Girls High school.	30,000,000	29,379,138	29,379,138	0	620,862	0	Tana River	Tana Delta	100	M/s Mericah Complex Center Ltd, M/s Saman Suppliers and contractors, M/s Hannan General contractors, M/s Lumte ch Ltd	The project is complete and in use
2. Construction and equipping of modern laboratory (science lab), 3 classrooms, 1 multipurpose hall and 1 dormitory at Garsen High school.	30,000,000	30,902,122	30,902,122	0	0	0	Tana River	Tana Delta	100	M/S Firstline Ventures Ltd, M/S Kallum Company Ltd, M/S Wadi Merchants Ltd, M/S Zaheer Enterprise Ltd	The work completed and in use. The extra Ksh 902,122 was from the school's infrastructure kitty.
3. Construction and equipping of a twin science laboratory at Mayowe Secondary school.	5,000,000	3,399,000	2,030,760	1,368,240	1,601,000	0	Kilifi	Kauma	65	M/S Stamisi Enterprise Co. Ltd	Construction of Science laboratory is on at 95%. The balance of Ksh 1601000 to be used for electrical, mechanical and furniture
4. Construction of four (4) classrooms at Sosoni Secondary school.	3,000,000	3,000,000	3,000,000	0	0	0	Kilifi	Malindi	100	M/S Stamisi Enterprise Co. Ltd	Three (3) classrooms complete and in use

Signed

Date

*[Signature]*  
13/04/2021





5	Construction of science laboratory at Jimba Gende Secondary school	5,000,000	4,651,480	4,651,480	0	348,520	0	Kilifi	Malindi	100	M/s Marsco Company Ltd	Laboratory complete up to and including painting (100%).
6	Construction of additional classroom at Mokondoni Pry school	1,450,000	1,450,000	1,244,000	0	0	206,000	Kilifi	Malindi	100	M/s Kuchacha Enterprise Ltd	One classroom complete and ready for use
7	Construction of 2 classrooms and 8 pit latrines at Kakoneni Pry school	2,850,000	0	0	0	2,850,000	0	Kilifi	Malindi	0		Tender proceedings not commenced waiting approval from County Education Office
8	Construction of 2 classrooms and 8 pit latrine cubicles at Gaheleni Pry school	2,850,000	2,850,000	2,775,348	0	0	74,652	Kilifi	Malindi	90	M/S Roji Ltd	tantially complete upto and including internal and external plastering. The 8 cubicle ablution block substantially complete at 85%
9	Construction of additional classrooms at Ganda Secondary school	2,850,000	2,187,220	0	0	662,780	2,187,220	Kilifi	Malindi	10	M/s Marsco Company Ltd	Foundation at hardcore filling level (60%). Floor slab not cast. The delay of the project caused by expiry of the BOM.
10	Construction of Msambweni T.T.C	50,000,000	0	0	0	50,000,000	0	Kwale	Msambweni	0		The project has not commenced due to disruption of tender opening and evaluation process by covid-19
TOTAL		133,000,000	77,818,960	73,982,848	1,368,240	56,083,162	2,467,872					

Signed

Date

13/04/2021



# PROJECT STATUS SUMMARY

Status of Project	Total in Number	Remarks
Total Projects for the Ministry	10	The 10 projects are in schools across counties of Kilifi and Tana River
Completed Projects	5	
Completed and in use	5	
Completed and not in use	0	
Ongoing Projects > 50% complete	2	The at Gahaleni primary is at 90% completion. Construction at Mayowe secondary is at 65%, the remaining work is electricity, mechanical and furniture
Ongoing Projects < 50% complete	1	The project at Ganda secondary delayed by expiry of BOM
Projects that have not commenced	2	Construction of classrooms in Kanoneni primary. There is follow up with the CDE for approval hence commencement of the procurement process. Construction of Msambweni TTC land registration to be completed including amalgamation with the three acres reported as promised by the community. The project to be re-tendered to avoid potential procurement hurdles.

Signed.....

Date..... 13/04/2021





# TOTAL SUMMARY FOR THE MINISTRY

Factor	TOTAL (KSHS)
1 Total Budget Allocation	133,000,000
2 Total Budgeted Amount	133,000,000
3 Total Contract Sum	77,818,960
4 Total Savings (2-1)	0
5 Total Exchequer issue	133,000,000
6 Total expenditure	73,982,848
7 Total Unspent Amount (5-6)	59,017,152
8 Total Outstanding exchequer due to the MDA	0
9 Total pending certificate amount	2,467,872
10 Total uncontracted/uncommitted amount	56,083,162

Signed.....

Date.....

*[Signature]*

13/04/2021



**STATE DEPARTMENT FOR EARLY LEARNING AND BASIC EDUCATION**  
**RECURRENT EXPENDITURE BREAKDOWN ANALYSIS**  
**For Equalization Fund Administration Expenses asat 28th February 2021**

Economic Item & Title	Gross Estimates (Kshs)	Exchequer Issues (Kshs)	Unspent Balance (Kshs)	Remarks/challenges
Domestic travelling				Monitoring was conducted by MOE officers in all the benefiting institutions. GOK funds were used since the State Department could not access the equalization funds at that moment
printing and advertising				
Training				
Hospitality				
Fuels and Lubricants				
<b>TOTAL</b>	2,249,500	2,249,500	2,249,500	

Signed.....

Date.....

13/04/2021



**NAME OF THE MDA – STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING**  
**DEVELOPMENT EXPENDITURE BREAKDOWN ANALYSIS**

**For Equalization Fund Administration Expenses as at 28<sup>th</sup> February, 2021**

Economic Item and Title	Gross Estimates	Ex-chequer Issue	Un spent Balances	Remarks/Challenges
Equalization Fund – project in Kilifi County	39 million	0	6,813,780.20	The Account was frozen before expenditure

Signed.....

Date.....23/02/2021

**SUBMISSION OF INFORMATION ON EQUILIZATION FUNDS PROJECT IMPLEMENTATION STATUS**

Project Name	Budget Amount	Contract Sum	Amount Paid	Total pending bill balance	Pending Certificate	County	Constituency	Completion %	Name of the contractor	Remarks
Equalization Fund – project in Kilifi County	39 million	39 million	0	0	NIL	Kilifi		0%		Contract was not processed and awarded

Signed.....

Date.....23/02/2021





### PROJECT STATUS SUMMARY

Status of Project	Total in No.	Remarks
Total Project for the Ministry	1	The projects were not awarded by the ruling dates
Completed projects	NIL	
Completed and in use	NIL	
Completed and not in use	NIL	
Ongoing project > 50% completed	NIL	
Ongoing project > 50%	NIL	
Project that have not commenced	1	

Signed.....

Date...23/03/2021.....





REPUBLIC OF KENYA  
THE NATIONAL TREASURY AND PLANNING

Telegraphic Address: 22921  
Finance - Nairobi  
Fax No. 315779  
Telephone: 2252299  
When Replying Please Quote

THE NATIONAL TREASURY  
P O BOX 30007 - 00100  
NAIROBI  
KENYA

REF: NT/EFAB/GEN/01/A

17<sup>th</sup> February, 2022

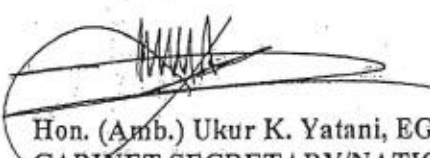
Mr. Guyo Boru  
CEO/Secretary  
Equalization Fund Advisory Board  
NAIROBI.

Dear *Guyo,*

**RE: APPOINTMENT OF ADMINISTRATOR OF THE EQUALIZATION  
FUND-MR GUYO BORU**

Pursuit to Section 18 (1) and Section 24 (5) of the Public Finance Management Act 2012, I hereby appoint you as the Administrator of the Equalization Fund. As the Administrator of the Fund, you are required to familiarize yourself with the provisions of the Constitution, the Public Finance Management Act, 2012, the Equalization Fund Regulations 2021 and the marginalization policy developed by the Commission on Revenue Allocation and approved by Parliament to ensure that the objectives of the Fund are achieved and ensure efficient and effective utilization of Equalization.

The appointment take effect immediately

  
Hon. (Amb.) Ukur K. Yatani, EGH  
CABINET SECRETARY/NATIONAL TREASURY & PLANNING

CC: Principal Secretary  
National Treasury

Amb (Eng.) Mahboub M. Maalim  
Chairman  
Equalization Fund Advisory Fund

