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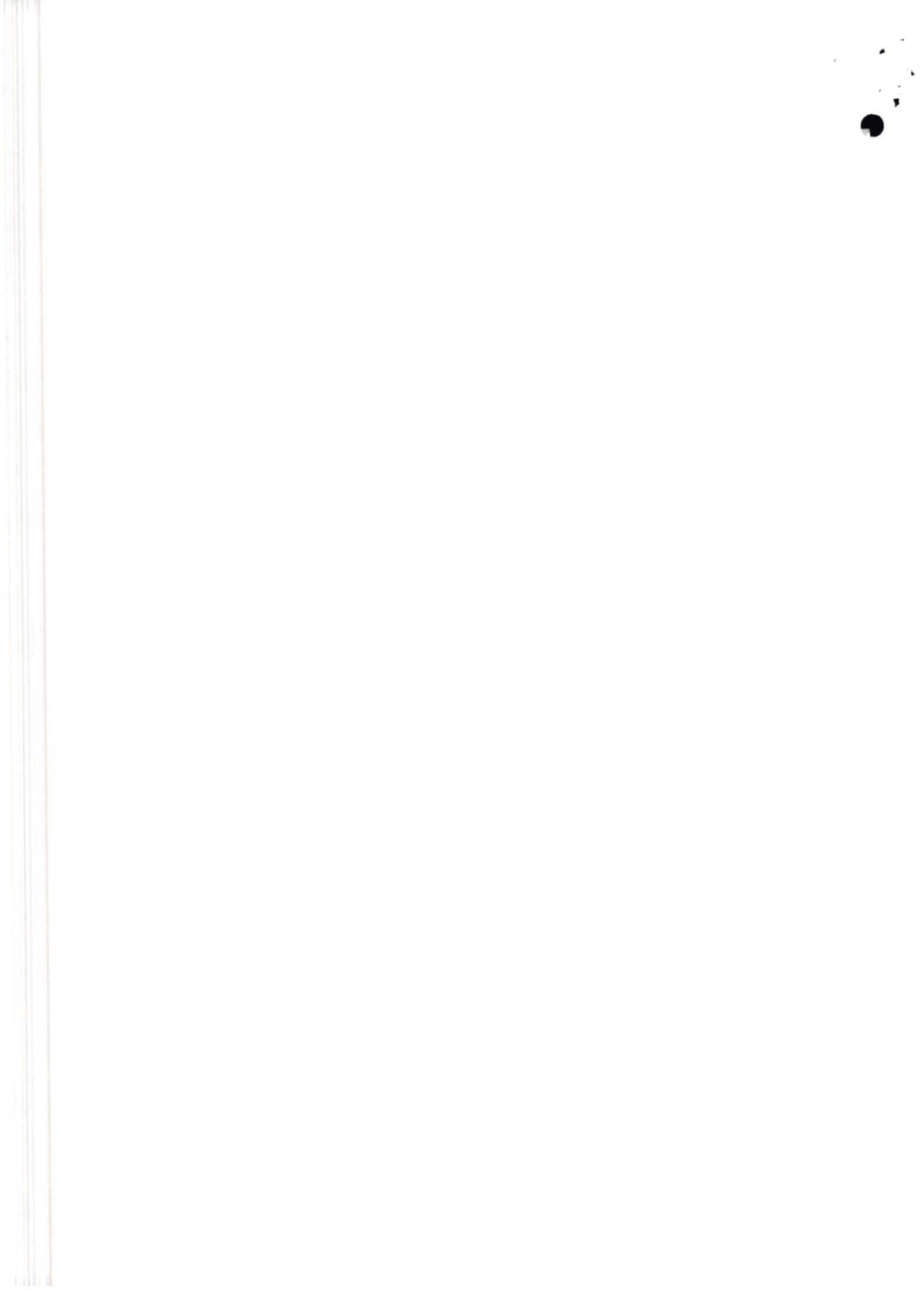
THE AUDITOR-GENERAL

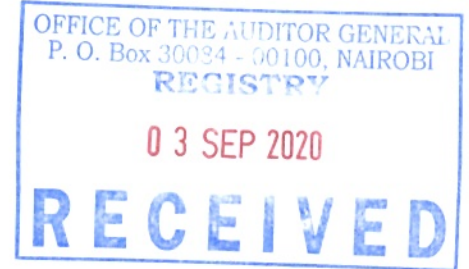
ON

**TANA RIVER COUNTY WARD
BURSARY FUND**

**FOR THE YEAR ENDED
30 JUNE, 2019**

NO. OF PAPERS LAID	
DATE	31/11/2021
PRESENTED BY	Deputy Serok maj. whi
COMMITTEE	
CLERK AT THE TABLE	Kavala m. i





TANA RIVER COUNTY WARD BURSARY FUND

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019

Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

**Tana River County Ward Bursary Fund
Reports and Financial Statements
For the year ended June 30, 2019**

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The Tana River County Ward Bursary Fund is established by and derives its authority and accountability from The Tana River County Ward Bursary Fund Act, 2014. The Fund is wholly owned by the County Government of Tana River and is domiciled in Kenya.

The fund's objective is to cushion households from the impact of poverty by increasing access, retention and completion rates of secondary, universities, middle level and tertiary institutions by the children of Tana River County who are its future.

The Fund's principal activity is to receive bursary funds as appropriated in the County's Approved budget estimates and disburse the funds as stipulated in the Act to enable children of the Tana River County pursue their education.

During the year 2018/2019 the board received kshs.238 Million of which Kshs.230.2 Million was for disbursement to the 15 wards within the County as bursary and Kshs.7.8 Million was for administration costs.

b) Principal Activities

Mission Statement

The Tana River County Ward Bursary Fund's mission is to help hardworking students by providing financial aid and wrap-around support services. Our goal is to ensure that no student is deprived off an education because of shortage of funds or lack of support.

Vision statement

To support every student to have access to the tools necessary to pursue education.

Core objectives

- The fund's objective is to cushion households from the impact of poverty by increasing access, retention and completion rates of secondary, universities, middle level and tertiary institutions by the children of Tana River County who are its future.
- To mitigate children from effects of social –cultural factors like early marriages, pregnancies and Female Genital Mutilation

c) Board of Trustees/Fund Administration Committee

Ref	Name	Position
1	Khalif Bwanaidi Bahola	Board Chairman
2	Bona Fatuma Gafo	Chief Officer, Education & vocational Training
3	Eric Arua Wasonga	Chief Officer, Sports & Culture
4	Hussein Soba	Chief Officer, Public Service

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5	Cornelius Ongweko Wamukoya	Fund Administrator
6	Dhadha Abdullahi Ijema	Board Member
7	Miriam Ihugo Wangui	Board Member
8	Gabriel Makevo Mwewe	Board Member
9	Aden Mohamed Ahmed	Board Member
10	Swadiki Farhan	Board Member

d) Key Management

Ref	Name	Position
1	Cornelius Ongweko Wamukoya	Fund Administrator
2	Bona Fatuma Gafo	Chief Officer, Education & vocational Training
3	Boniface Obara Mangana	Accountant

e) Registered Offices

P.O. Box 29 70101,
Office of the Governor
Hola, KENYA

f) Fund Contacts

Telephone: (254) 716830851
E-mail: tanariverbursary.go.ke
Website: www.tanariver.go.ke

g) Fund Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
P.o.Box 100 - 70101
Hola
Kenya

h) Independent Auditors



Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

i) Principal Legal Adviser




The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

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2. THE BOARD OF TRUSTEES (or any other corporate governance body for the Fund)

Name	Details of qualifications and experience
<p>1.  Mr Khalif Bwanaidi Bahola Board Chairman</p>	<p>Mr. Khalif Bahola Bwanaidi was born in 1958 Tana River County. He attended Hola primary school where he attained his Certificate of Primary Education in 1970. He attended Hola Secondary School for A level (1974). He went to Sabita Teachers Training College and obtained P1 certificate in 1979. He also attended a private college where he attained his 'A' level certificate in Kiswahili and History (1989). He also attained a Bachelor of Arts from Portsmouth University (1996). He has worked in various capacities in the teaching & management positions such as; Assistant teacher, Deputy Head Teacher, Teacher advisory centre tutor, zonal inspector of schools, Divisional education officer and National quality assurance and standards officer in the Ministry of Education. He retired from his profession in 2007 and currently is self-employed.</p>
<p>2. Trustee 2</p>	<p>Mrs. Fakhra Swadiki Omar was born on 10th November 1976 in Tana River County. She attended Kipini Primary School and obtained her Kenya Certificate of Primary Education Certificate in 1990. She also has a driving license. She has worked as a food monitor supported by Tana Delta Conservancy (TADECO) from 1997-1999. She was also chairlady of the Zinduka women group and Bahari women group.</p>
<p>3.  Mrs. Miriam Wangui Ihugo Board Member</p>	<p>Mrs. Miriam Ihugo Wangui was born in 1975 in Nakuru County. She attended Dry's Primary School and obtained Kenya Certificate of Primary School in 1991. She then went to Amplex Computer College where she obtained a computer certificate in 2009. She has worked as an office assistant at Chewani ward office 2016-2017, and was the Treasurer for the Constituency Aids Control Committee (2007-2013).</p>

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 <p>4. Mr. Gabriel Makevo Mwewe Board Member</p>	<p>Mr. Gabriel Makevo Mwewe was born in 1968 in Tana River County. He attended Rafiki Primary School where he attained his Certificate of Primary Education in 1982. then attended Mau Mau secondary school and obtained his KCE in 1986 and went to Tarasaa high school for his "A" level (1988). He obtained a bachelor's degree in Education from the University of Nairobi (2005) and also has a diploma in education Management from The Kenya Education Management Institute (2013). He currently works as the Principal of Galole Model Secondary School.</p>
 <p>5. Mr. Dhadha Abdullahi Ijema Board Member</p>	<p>Mr. Dhadha Abdullahi Ijema was born in 1978 in Tana River County. He attended Fahari Primary School where he attained his CPE (1992), and proceeded to Hirimani Sec School for his KCSE (1996). He holds a certificate in computer studies (2014) from Pasha Training Centre in Malindi. He has previously worked as Poll registration clerk with the defunct ECK in 2006. and has also been a chairperson of the Bura Farmers Produce society (2015).</p>
 <p>6. Mr. Aden Mohamed Abdi Board Member</p>	<p>Mr. Aden Mohamed Abdi was born in 1971 in Garissa County. He holds a Diploma in Human Resource Management from Grets University (2017) He has worked in various capacities with the United nations mission as a receptionist, communication officer (radio) and resettlement officer. He has volunteered as a community health worker in Charidende under the Kenya Red Cross 2012-2014.</p>

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**Mr. Cornelius
O. Wamukoya
Fund Administrator**

7.

Mr. Cornelius Ongweko Wamukoya was born on 18th July, 1980 in Kakamega County. He attended Mumias Complex Primary School and attained his KCPE Certificate in 1994 and proceeded to Booker Secondary School where he attained his KCSE (B+) in 1998. He is also a holder of a bachelor's degree in Business Administration (Accounting) from Maseno University (2005). He holds a CPA (II) Certificate from KASNEB. Wamukoya has previously worked as a Revenue Officer & Accountant with the defunct local authority (Tana River County Council). He is currently working as a Principal accountant in the County Treasury Of Tana River but deployed to the Tana River County Bursary Board as the Fund Administrator.

3. MANAGEMENT TEAM

Name	Details of qualifications and experience
 <p data-bbox="252 835 671 949">Mrs. Bona Fatuma Gafo CCO Education & vocational training</p> <p data-bbox="172 949 197 981">1.</p>	<p data-bbox="778 331 1433 949">Mrs Bona Fatuma Gafo was born on 01/07/1974 in Tana River County. She attended Hola Primary School(1988) and later joined Wenje Secondary school where she attained her KCSE Certificate in 1992. She then proceeded to Shanzu Teachers Training College for her P1 Certificate(1997). She also holds a Diploma in Early Childhood Development Education(ECDE) from KNEC and a Bachelor's Degree in Early Childhood Development Education from Mount Kenya University(2014). She has worked as a teacher in various positions including Classroom teacher for 9 years at Maroni Primary school and later promoted to acting Deputy Head teacher at Bondeni Primary School where she left in 2018 to join the County Government as a Chief Officer in Education and Vocational Training Department.</p>
 <p data-bbox="229 1451 539 1576">Mr. Cornelius O. Wamukoya Fund Administrator</p> <p data-bbox="172 1576 197 1608">2.</p>	<p data-bbox="778 996 1433 1576">Mr. Cornelius Ongweko Wamukoya was born on 18th July, 1980 in Kakamega County. He attended Mumias Complex Primary School and attained his KCPE Certificate in 1994 and proceeded to Booker Secondary School where he attained his KCSE (B+) in 1998. He is also a holder of a bachelor's degree in Business Administration (Accounting) from Maseno University (2005). He holds a CPA (II) Certificate from KASNEB. Wamukoya has previously worked as a Revenue Officer & Accountant with the defunct local authority (Tana River County Council). He is currently working as a Principal accountant in the County Treasury Of Tana River but deployed to the Tana River County Bursary Board as the Fund Administrator.</p>
<p data-bbox="172 1621 1283 1655">Note: The Fund Administrator will feature under both the 'Board' and 'Management'.</p>	

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4. BOARD/FUND CHAIRPERSON'S REPORT

INTRODUCTION

The fund came into existence after the enactment of the Tana River Bursary Fund Act, 2014. In the financial year 2018/2019, a total of Kshs.225, 000,000 was allocated for disbursement to the 15 wards of the County, each ward being allocated Kshs.15, 000,000.

The aim of the fund is to;

1. Cushion households from the impact of poverty by increasing access, retention and completion rates of secondary, universities, middle level and tertiary institutions
2. Giving our children an opportunity to pursue further education especially the bright and needy within our society.

The fund is administered by an executive Board known as the Ward Bursary Fund Board, which is established by the Act, and comprises of 8 members. The Board is equally assisted in its work by a ward bursary committee established under this Act, in each ward, whose responsibility include receiving, vetting and approving of bursary applications and recommending deserving cases to the Board-as per Part VII Section 16(1) of the Act.

PERFORMANCE

Beneficiaries of the fund include secondary schools, middle level colleges, universities, driving schools, village polytechnics and dressmaking colleges.

I understand that due to the harsh economic times, Honourable members have been under pressure to award all applicants but we need to put in place mechanisms that will enable us to appraise all applicant and possibly award the funds to the most deserving children.

WAYFORWARD

In the financial year 2019/2020 the board expects to receive Kshs.154, 639,175 out of which Kshs.4, 639,175 are administrative costs and Kshs.150, 000,000 as bursary funds. It's the feeling of the board that proposed regulations by the Board will be approved by The County Assembly in good time as this will enable the Board to manage the funds effectively.



**KALIF BAHOLA
CHAIRMAN
TANA RIVER COUNTY WARD BURSARY FUND**

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5. REPORT OF THE FUND ADMINISTRATOR

BACKGROUND

The Tana River County ward bursary fund was established in the year 2014 through the enactment of the Tana river county ward bursary fund act of 2014. The main objective of the board is to receive bursary funds as appropriated in the County approved budget estimates and disburse bursary funds as stipulated in the Act to enable our children to pursue further education especially the bright and needy.

The fund is administered by an executive Board known as the ward bursary fund board, which is established by the act, and comprises of 9 members namely;

S/no.	Name	Designation
1	Bona Fatuma Gafo	Chief Officer Education and vocational training
2	Hussein Soba	Chief Officer Public Service
3	Cornelius O. Wamukoya	Fund Administrator
4	Khalif B. Bahola	Board Chairman
5	Dhadha Abdullahi Ijema	Board Member
6	Miriam Ihugo Wangui	Board Member
7	Gabriel Makevo Mwewe	Board Member
8	Aden Mohamed Ahmed	Board Member
9	Farhan Swadiki Omar	Board Member

The fund administrator is in charge of the day to day running of the fund. The board is equally assisted in its work by ward bursary committee established under this Act, in each ward, whose responsibilities include receiving, vetting and approving of bursary applications and recommending deserving cases to the board –as per Part VII Section 16(1) of the Act.

The Current board was inaugurated into office on the 18th July 2018 and commenced work with immediate effect to avert a crisis that was looming in the education sector due to lack of school fees. During the year 2018/2019 the board received kshs.238 Million of which Kshs.230.2 Million was for disbursement to the 15 wards within the County as bursary and Kshs.7.8 Million was for administration costs.

PERFORMANCE

The various wards disbursed kshs.229, 437,128 as at 30th June, 2019 to a total of 33,523 students in secondary schools and tertiary institutions as shown below:

S/no.	Ward	Allocation	expenditure	% of Expenditure
1	Wayu	15,000,000	14,992,000	99.9
2	Kinakomba	15,000,000	14,999,250	99.9
3	Garsen central	15,000,000	14,997,500	99.9
4	Garsen south	15,000,000	14,994,200	99.9
5	Garsen north	15,000,000	14,995,628	99.9
6	Garsen west	15,000,000	14,996,000	99.9
7	Chewani	15,000,000	14,991,500	99.9
8	Chewele	15,000,000	14,998,800	99.9
9	Kipini east	15,000,000	14,997,440	99.9
10	Kipini west	15,000,000	14,998,500	99.9

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11	Mikinduni	15,000,000	14,995,900	99.9
12	Sala	15,000,000	14,991,900	99.9
13	Madogo	15,000,000	14,993,000	99.9
14	Bangale	15,000,000	14,995,000	99.9
15	Hirimani	15,000,000	14,990,400	99.9
16	Office scholarship	5,200,000	4,612,110	88.7
	Total	230,200,000	229,437,128	99.6

Challenges

In the course of our work, the board experienced a number of challenges namely;

1. Forgery of beneficiary list

It has come to the attention of the board that some students are forging beneficiary list to award themselves funds that were for instance meant to benefit many students who are in the same institution as him/her.

2. Lack of proper regulations to guide in the day-to-day operations of the board.

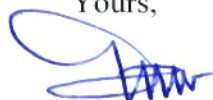
Way forward

1. The board shall be making impromptu visits to the ward committee to find out how the vetting process is done by the committee.
2. To prevent forging of beneficiary list the board should be given the mandate to send the cheques and list directly to the various institutions.
3. The proposed regulations be discussed and approved by the county assembly to enable the operations of the board be more efficient.

CONCLUSION

On behalf of the board, I wishes to take this earliest opportunity to thank the all the members of the County Assembly for the unwavering support during the execution of the boards mandate, and further assure the members of our continued cooperation with them to ensure that the students of Tana River County get financial support as they pursue their education. Thank you and God bless Tana River.

Yours,



**Cornelius O. Wamukoya
FUND ADMINSTRATOR**