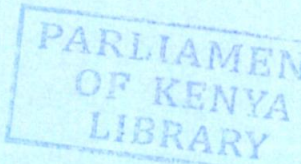


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE



Paper Laid
By Hon. A. Duato, MP
On Thurs. 09.07.2015.
(PM) [Signature]

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENT OF
AGRICULTURAL SETTLEMENT FUND
TRUSTEES**

**FOR THE YEAR ENDED
30 JUNE 2014**

**MINISTRY OF LAND, HOUSING AND URBAN
DEVELOPMENT**



REPUBLIC OF KENYA

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NAIROBI



KENYA NATIONAL AUDIT OFFICE

REPORT OF THE AUDITOR-GENERAL ON AGRICULTURAL SETTLEMENT FUND TRUSTEES FOR THE YEAR ENDED 30 JUNE 2014 – MINISTRY OF LAND, HOUSING AND URBAN DEVELOPMENT

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Agricultural Settlement Fund Trustees - Ministry of Lands, Housing and Urban Development set out on pages 1 to 8, which comprise the balance sheet as at 30 June 2014 and the income and expenditure statement for year then ended, and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Management is also responsible for the submission of its financial statements to the Auditor-General in accordance with the provisions of Section 13 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 15 (2) of the Public Audit Act, 2003. The audit was conducted in accordance with International Standards on Auditing. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fund's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting

estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Financial Position

During the year ended 30 June 2014, the Fund recorded a loss of Kshs.2,269,565,714.80 compared to a profit of Kshs.25,724,394.87 in the previous year. The Fund was unable to meet its long term maturing loan of Kshs.362,251,617.65 as at 30 June 2014. Consequently, the continued existence of the Fund as a going concern will depend on the support of the Government.

2. Presentation of the Financial Statements

As similarly reported in the previous year, the financial statements do not include the following important information, the reporting framework used to prepare the financial statements, the accounting policies and principles applied, a statement of cash flows, statement of changes in net assets, non-current assets movement schedule contrary to the requirements of International Public Sector Accounting Standards. No explanation has been given for failure to include or disclose the information and as a result of which the accuracy, completeness and understandability of Fund's financial statements for the year ended 30 June 2014, is doubtful.

3. Fixed Assets

The Fund's balance sheet as at 30 June 2014 reflects a balance of Kshs.6,536,423,549.64 against total fixed assets. The balance sheet also reflects sale of fixed and loose assets of Kshs.2,944,774.60. However, no fixed assets register was maintained for these assets during the year.

The balance sheet also reflects a balance of Kshs.6,477,326,809.30 (2012/2013) Kshs.6,470,704,107.40) against land purchase – purchase of properties. In addition, the balance sheet shows Kshs. 130,000,000.00 also relating to purchase of properties that has remained constant since 2006/2007 to date. However, no records and analyses have been provided to support these balances and the details of the properties purchased.

The balance sheet further reflects a balance of Kshs.194,214,407.35 as Land on Hand. However, ownership documents have not been availed for audit verification. In addition, no information has been provided to show details on acreage, location and valuation of the land. It was therefore not possible to confirm ownership, existence and value of land on hand as shown in the balance sheet as at 30 June 2014.

4. Loans

The balance sheet reflects under current assets and long term liabilities the following loan balances for which loan registers and other related records were however, not provided for audit review.

Loan	Amount (Kshs)
(Current Assets)	
Land loan issued	280,142,463
Development loan issued	231,832,876
Rescue loan issued	550,018
Land loans principal billed	(546,553,233)
Development Loan Principal Billed	(189,027,523)

The existence and accuracy of these balances could not be confirmed as at 30 June 2014 due to lack of loan registers and other related records.

5. Unanalysed Balances

The balance sheet further reflects various balances under current assets, current liabilities and equity which were not analysed as detailed below;

Current Assets	Amount (Kshs)
Cane Development costs - suspense	(5,139,966)
Other Recoverable expenses	9,820,460
Other Debtors – Debtors general	32,349,237
Trade investment	59,263,386
Advances	10,563,917
Suspense Debit items	64,507,005
Agency Accounts (Debits)	257,000
Imprests	9,216,692
Current Liabilities	
Suspense – Credit Items	115,955,027
Reserve for Bad debts	6,602,797
Provisions	11,675
Deposits	82,652,942
Other Creditors	3,150,139
Clearance Account (Credits)	2,034,239
Funds drawn from Treasury	5,153,814
Agency Accounts (Credits)	41,850
Long Term Liabilities	
Loans Received	362,251,618
Loan Redemption	(345,891,522)

In the absence of supporting analyses, it was not possible to ascertain the existence, accuracy and validity of these balances.

6. Equity

The balance sheet reflects under equity, balances of Kshs.1,733,741.20 and Kshs.9,387,003,084.35 against revolving fund-seasonal loans and land purchase grant respectively. However, the balances have not been supported with any records, documents or analyses. Consequently, the completeness, validity and accuracy of the balances could not be confirmed.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 April 2015



REPUBLIC OF KENYA

MINISTRY OF LAND, HOUSING & URBAN DEVELOPMENT

AGRICULTURAL SETTLEMENT FUND

P.O BOX 30297- 00100

NAIROBI, KENYA.

**INCOME AND EXPENDITURE STATEMENTS,
BALANCE SHEET AND TRIAL BALANCE FOR
THE FINANCIAL YEAR ENDED 30TH JUNE, 2014**

SETTLEMENT FUND TRUSTEES

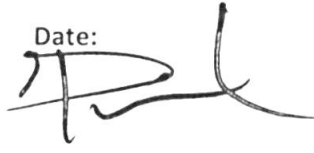
(SFT)

SETTLEMENT FUND TRUSTEES
Income Expenditure Statement
For The Year Ended 30th June, 2014

Income	JUNE-2014	JUNE-2013
LAND LOANS INTEREST	1,101,485.12	9,834,876.13
DEVELOPMENT LOANS INTEREST	160.15	3,790.77
RESCUE LOANS INTEREST	0.00	0.00
OTHER INTEREST	60,380,790.50	112,798,474.50
SETTLEMENT REVENUE	8,074,533.00	7,630,810.87
ADMINISTRATIVE LEVY	0.00	0.00
TRANSPORT POOL RECOVERIES	0.00	0.00
MISCELLANEOUS RECEIPTS	0.00	0.00
ADMIN GRANT - GRANTS RECEIVED	0.00	67,593,254.04
ADMIN GRANT - BALANCE CARRIED FORWARD	0.00	0.00
FARM OPERATIONS- SALE OF LIVESTOCK	0.00	0.00
FARM OPERATIONS- SALE OF CROPS	0.00	0.00
FARM OPERATIONS- MISCELLANEOUS RECEIPTS	0.00	0.00
FARM OPERATIONS- PROFITS AND LOSS ITEMS	0.00	0.00
LAND PURCHASE - PROFIT AND LOSS ITEMS	<u>0.00</u>	<u>0.00</u>
Total Income	69,556,968.77	197,861,206.31
Expense		
INTEREST PAYABLE ON LOANS	858,884.47	971,972.89
LOSSES AND WRITE-OFFS	0.00	0.00
BAD DEBTS ON EVICTIONS - EXPANDED SCHEMES	0.00	0.00
BAD DEBTS ON EVICTIONS - SHIRIKA	0.00	0.00
BAD DEBTS ON EVICTIONS- HARAKA SCHEMES	0.00	0.00
BAD DEBTS ON EVICTIONS- OL KALOU SALIENT	0.00	0.00
BAD DEBTS ON EVICTIONS-MAGARINI	0.00	0.00
BAD DEBTS ON EVICTIONS - STATELAND SCHEMES	0.00	0.00
MISCELLANEOUS EXPENSES	42,122.00	172,681.15
ADMIN GRANT - PERSONAL EMOLUMENTS	0.00	0.00
ADMIN GRANT- HOUSE ALLOWANCE	0.00	0.00
ADMIN GRANT- LEAVE TRAVEL ALLOWANCE	0.00	0.00
ADMIN GRANT- TRANSPORT OPERATING EXPENSES	4,207,350.00	3,275,355.00
ADMIN GRANT- WORKSHOP PLANT AND EQUIPMENT	0.00	0.00
ADMIN GRANT- TRAVELLING AND ACCOMMODATION	32,164,912.80	10,376,923.00
ADMIN GRANT- POSTAL AND TELECOM EXPENSES	84,840.00	391,537.00
ADMIN GRANT-ELECTRICITY WATER AND CONSERVANCY	0.00	0.00
ADMIN GRANT-HIRING RENTS AND RATES	0.00	0.00
ADMIN GRANT- MAINTENANCE OF BUILDING FURNITURE AND EQUIPMENT	919,265.00	1,387,645.50
ADMIN GRANT- MISCELLANEOUS EXPENSES	128,918,480.10	87,830,694.00
ADMIN GRANT - PRE-SETTLEMENT DEVELOPMENT COST	2,171,926,829.20	67,584,402.90
ADMIN GRANT - LAND DEVELOPMENT	0.00	145,600.00
ADMIN GRANT - WATER DEVELOPMENT	0.00	0.00
ADMIN GRANT- ROADS DEVELOPMENT	0.00	0.00

ADMIN GRANT - INVESTIGATION AND DEMOSTRATION		
ADMIN GRANT- GRANTS TO CO-OPERATIVES	0.00	0.00
FARM OPERATIONS - PURCHASES	0.00	0.00
FARM OPERATIONS - DIRECT EXPENSES - LIVESTOCK	0.00	0.00
FARM OPERATIONS - DIRECT EXPENSES -CROPS	0.00	0.00
FARM OPERATIONS - DIRECT EXPENSES - PLANT & MACHINERY	0.00	0.00
FARM OPERATIONS - ADMIN. AND GENERAL - INDIRECT EXPENSES	0.00	0.00
FARM OPERATIONS - HOUSE ALLOWANCE	0.00	0.00
FARM OPERATIONS - TRANSPORT OPERATING EXPENSES	0.00	0.00
FARM OPERATIONS - TRAVELLING AND ACCOMMODATION EXPENSES	0.00	0.00
FARM OPERATIONS - POSTAL AND TELEPHONE EXPENSES	0.00	0.00
FARM OPERATIONS - ELECTRICITY, WATER AND CONSERVANCY	0.00	0.00
FARM OPERATIONS - MISCELLANEOUS OTHER CHARGES	0.00	0.00
FARM OPERATIONS - FARM MAINTENANCE	0.00	0.00
FARMK OPERATIONS- LOSSES AND WRITE OFFS	0.00	0.00
Total Expenses	<u>0.00</u>	<u>0.00</u>
Net Income	2,339,122,683.57	172,136,811.44
	<u>-2,269,565,714.80</u>	<u>25,724,394.87</u>

ESTHER N. OGEKA, MBS
DIRECTOR OF LAND ADJUDICATION & SETTLEMENT

Date: 

MARIAMU ELMAAWY
OFFICER ADMINISTERING FUND


Date:

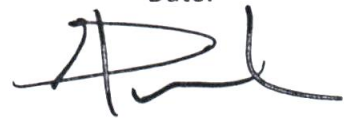
SETTLEMENT FUND TRUSTEES
Balance Sheet
For the year ended 30th June 2014

ASSETS	JUNE-2014	JUNE-2013
Fixed Assets		
ADMIN GRANT - FIXED AND LOOSE ASSETS	41,625,205.45	41,625,205.45
ADMIN GRANT -SALE OF FIXED AND LOOSE ASSETS	-2,944,774.60	-2,944,774.60
LAND PURCHASE - PURCHASE OF PROPERTIES	6,477,326,809.30	6,470,704,107.40
LAND PURCHASE - SALE OF PROPERTIES	-303,798,097.86	-277,729,728.16
LAND PURCHASE- LAND ON HAND	194,214,407.35	194,214,407.35
LAND PURCHASE GRANT-PURCHASE OF PROPERTIES	130,000,000.00	130,000,000.00
Total Fixed Assets	<u>6,536,423,549.64</u>	<u>6,555,869,217.44</u>
CURRENT ASSETS		
LAND LOAN ISSUED	280,142,463.95	280,142,463.95
DEVELOPMENT LOAN ISSUED	231,832,876.80	231,832,876.80
RESCUE LOANS ISSUED	550,018.60	550,018.60
LAND LOANS PRINCIPAL BILLED	-546,553,233.16	-545,454,418.47
DEVELOPMENT LOANS PRINCIPAL BILLED	-189,027,523.15	-189,027,272.68
RESCUE LOANS PRINCIPAL BILLED	-240,197.90	-240,197.90
CANE DEVELOPMENT COSTS- SUSPENSE	-5,139,966.65	-5,139,966.65
OTHER RECOVERABLE EXPENSES	9,820,460.00	9,820,460.00
BILLED AMOUNTS - SETTLERS	1,837,144,116.60	1,776,245,315.17
LOAN REPAYMENT- COLLECTION	-1,898,921,939.32	-1,827,277,857.42
OTHER DEBTORS - DEBTORS GENERAL	32,349,237.60	32,349,237.60
TRADE INVESTMENT	59,263,386.65	59,263,386.65
ADVANCES	10,563,917.50	10,590,567.50
SUSPENCE - DEBIT ITEMS	64,507,005.25	64,507,005.25
AGENCY ACCOUTNS (DEBITS)	257,000.05	299,050.05
IMPRESTS	9,216,692.10	12,200,129.00
CASH BOOK CONTROL ACCOUNTS	918,410,230.15	3,153,888,793.45
Total Current Assets	<u>814,174,545.07</u>	<u>3,064,549,590.90</u>
LIABILITIES		
Current Liabilities		
RESERVE FOR BAD DEBTS	6,602,797.20	6,602,797.20
PROVISIONS	11,675.50	11,675.50
DEPOSITS	82,652,942.35	77,897,588.35
OTHER CREDITORS	3,150,139.35	3,150,139.35
ACCRUED INTERESTS ON LOANS	1,000.00	-6,000.00
SUSPENCE - CREDIT ITEMS	-115,955,027.56	-112,208,552.06
CLEARANCE ACCOUNTS (CREDITS)	2,034,239.80	2,034,239.80
FUNDS DRAWN FROM TREASURY	5,153,814.20	5,153,814.20
AGENCY ACCOUNTS (CREDITS)	-41,850.00	200.00
Total Current Liabilities	<u>-16,390,269.16</u>	<u>-17,364,097.66</u>
Total Assets Less Current Liabilities	<u>7,366,988,363.87</u>	<u>9,637,782,906.00</u>

Long Term Liabilities		
LOAN RECEIVED	362,251,617.65	362,244,367.65
LOAN REDEMPTION	-345,891,522.18	-344,655,444.85
Total Long Term Liabilities	<u>16,360,095.47</u>	<u>17,588,922.80</u>
NET ASSETS	<u>7,350,628,268.40</u>	<u>9,620,193,983.20</u>
EQUITY		
REVOLVING FUND - SEASONAL LOANS	1,733,741.20	1,733,741.20
PROFIT AND LOSS ITEMS	231,457,157.65	205,732,762.78
LAND PURCHASE GRANT-BALACE CARRIED FORWARD	9,387,003,084.35	9,387,003,084.35
Net Income	<u>-2,269,565,714.80</u>	<u>25,724,394.87</u>
TOTAL EQUITY	<u>7,350,628,268.40</u>	<u>9,620,193,983.20</u>

ESTHER N. OGEKA, MBS
DIRECTOR OF LAND ADJUDICATION & SETTLEMENT

Date:



MARIAMU ELMAAWY
OFFICER ADMINISTERING FUND

Date:



SETTLEMENT FUND TRUSTEES
Trial Balance
For the year ended 30th June 2014

Account	Debit	Credit
LOANS RECEIVED		362,251,617.65
LOAN REDEMPTION	345,891,522.18	
RESERVE FOR BAD DEBTS		6,602,797.20
PROVISIONS		11,675.50
DEPOSITS		82,652,942.35
OTHER CREDITORS		3,150,139.35
ACCRUED INTEREST ON LOANS		1,000.00
SUSPENCE-CREDIT ITEMS	115,955,027.56	
CLEARANCE ACCOUNTS(CREDITS)		2,034,239.80
FUNDS DRAWN FROM TREASURY		5,153,814.20
AGENCY ACCOUNTS(CREDITS)	41,850.00	
LAND LOANS ISSUED	280,142,463.95	
DEVELOPMENT LOAN ISSUED	231,832,876.80	
RESCUE LOANS ISSUED	550,018.60	
LAND LOANS PRINCIPAL BILLED		546,553,233.16
DEVELOPMENT LOANS PRINCIPAL BILLED		189,027,523.15
RESCUE LOANS PRINCIPAL BILLED		240,197.90
CANE DEVELOPMENT COSTS - SUSPENSE		5,139,966.65
OTHER RECOVERABLE EXPENSES	9,820,460.00	
BILLED AMOUNTS - SETTLERS	1,837,144,116.60	
LOAN REPAYMENT- COLLECTION		1,898,921,939.32
REVOLVING FUND -SEASONAL LOANS		1,733,741.20
OTHER DEBTORS - DEBTORS GENERAL	32,349,237.60	
TRADE INVESTMENT	59,263,386.65	
ADVANCES	10,563,917.50	
SUSPENCE-DEBIT ITEMS	64,507,005.25	
AGENCY ACCOUNTS(DEBITS)	257,000.05	
IMPRESTS	9,216,692.10	

INTEREST PAYABLE ON LOANS	858,884.47	
MISCELLANEOUS EXPENSES	42,122.00	
LAND LOAN INTEREST		1,101,485.12
DEVELOPMENT LOANS INTEREST		160.15
OTHER INTEREST		60,380,790.50
SETTLEMENT REVENUE		8,074,533.00
PROFIT AND LOSS ITEMS		231,457,157.65
ADMIN GRANT - FIXED AND LOOSE ASSETS	41,625,205.45	
ADMIN GRANT - SALE OF FIXED AND LOOSE ASSETS		2,944,774.60
ADMIN GRANT - TRANSPORT OPERATING EXPENSES	4,207,350.00	
ADMIN GRANT - TRAVELLING AND ACCOM.	32,164,912.80	
ADMIN GRANT - POSTAL AND TELECOM. EXPENSES	84,840.00	
ADMIN GRANT -MAINTANANCE AND BUILDING FURNITURE AND EQUIPMENT	919,265.00	
ADMIN GRANT - MISCELLANEOUS EXPENSES	128,918,480.10	
ADMIN GRANT - PRE-SETTLEMENT DEVELOPMENT COST	2,171,926,829.20	
LAND PURCHASE - PURCHASE OF PROPERTIES	6,477,326,809.30	
LAND PURCHASE - SALE OF PROPERTIES		303,798,097.86
LAND PURCHASE - LAND ON HAND	194,214,407.35	
LAND PURCHASE GRANT - PURCHASE OF PROPERTIES	130,000,000.00	
LAND PURCHASE GRANT - BALANCE CARRIED FORWARD		9,387,003,084.35
CASH BOOK CONTROL ACCOUNT	918,410,230.15	
TOTAL	<u>13,098,234,910.66</u>	<u>13,098,234,910.66</u>

NOTES TO SFT'S FINANCIAL STATEMENTS FOR YEAR ENDING 30TH JUNE 2014.

1. Land loans interest.

Accrued Land loan interest dropped drastically from Kshs.9.8 million in F/Y 2012/13 to Ksh 1.1 million in F/Y 2013/14. This was mainly due to the waiver given to settlers on the ongoing titling program in the coast region. The Fund intends to increase accrued land loan interest which is an income by ensuring all settlers are incorporated into the billing system.

2. Development loans interest.

Accrued Development loan interest dropped drastically from Ksh.3,790.77 in F/Y 2012/13 to Ksh 160.15 in 2013/14. This was as a result of laxity on the part of the settlers to repay the development loans issued.

3. Other Interest.

Other interest consists of all accrued land and development loan arrears due to non-payment of loan repayments on time hence attracting interest arrears at the rate of 3.25% bi annually on the arrears. Other interest dropped drastically from Ksh. 112.8 million in F/Y 2012/13 to Ksh. 60.38 million in F/Y 2013/14. This is because of the waiver given to the settlers in the Coast region leading to a reduction in loan repayment. The Fund intends to increase other interest which is an income by ensuring all settlers are incorporated into the billing system.

4. Interest payable on loans.

The Fund has two Government loans which it is repaying. The interest payable decreased significantly from Ksh. 0.971 million in F/Y 2012/13 to Ksh 0.858 million in F/Y 2013/14. This was due to prompt remittance of principal and interest payable on time.

5. Miscellaneous Expenses.

This caters for any unforeseen expenses especially impromptu cases that require urgent investigations. Miscellaneous expenses decreased from 0.17 million in F/Y 2012/13 to Ksh. 0.042 million in F/Y 2013/14 due to decreased revenue collection campaign by District Land Adjudication and Settlement Officers especially in the coast region as a result of the waiver given.

6. Transport operating expenses.

This increased from Ksh. 3.2 million in the F/Y 2012/13 to Kshs. 4.2 million in the F/Y 2013/14. This increase was due to increased number of vehicle maintenance, fuel and repairs mainly financed as pre-settlement development costs.

7. Travelling and Accommodation.

There was an increase from Ksh10.37 million in the F/Y 2012/13 to 32.16 million in the F/Y 2013/14. This increase was due to additional settlement activities countrywide activated by the National Land Commission requiring several briefings and comprehensive inventory belonging to SFT.

10. Postal and Telecommunication expenses.

This dropped from Ksh. 0.39 million in the F/Y 2012/13 to Ksh. 0.084 million in the F/Y 2013/14. This decrease was due to decreased postage transactions due to a reduction in the production of discharge of charge during the year in question.

11. Maintenance of Buildings furniture and equipment.

This decreased from Ksh. 1.38 million in the F/Y 2012/13 to Ksh. 0.92 million in the F/Y 2013/14. This decrease was due to construction of new buildings in several districts by the department thus no maintenance cost were incurred and further resolving of ownership tussle between SFT and Ministry of Housing in Magarini and Lamu settlement schemes.

12. Admin Grant- Miscellaneous expenses.

This increased from Ksh. 87.8 Million for the F/Y 2012/13 to Ksh. 128.9 Million for the F/Y 2013/14. This increase was due to increased settlement activity in Malindi, Nakuru, Lamu, Tana River and Naivasha which was mainly financed through re-allocation of funds from purchase of fixed and loose assets.

13. Pre- settlement development cost

This increased from kshs. 67.5 million in 2012/13 to Kshs. 2.17 Billion in F/Y 2013/14. This increase was due to transfer of Ksh 2.164 Billion to the Ministry of Devolution and Planning to cater for settlement of internally displaced persons and forest evictees as the activity was transferred to the Department.

14. Imprest.

This decreased from Kshs 12.2 million in the F/Y 2012/13 to Ksh 9.21 million in the F/Y 2013/14. This decrease was due minimal activity in the re-settlement of IDPs and also recovery of outstanding Imprests from employees' salary.

15. Cash Book control.

This decreased from Kshs. 3.1 billion in the F/Y 2012/13 to Kshs. 0.91 billion in the F/Y 2013/14. This decrease was due to transfer of a large sum of Kshs 2.1 billion to the Devolution and planning Ministry.

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ANNEX 8

36 D/Committees

REPUBLIC OF KENYA

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 Email Address: ceo@kenyamedicalboard.org
 Website: www.medicalboard.co.ke
 When replying please quote
 Ref No: MPDB/ 124/GFL Vol.1/P/01

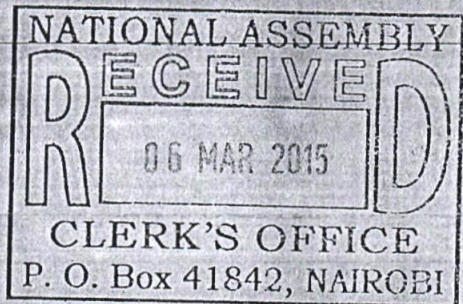


MEDICAL PRACTITIONERS
 AND DENTISTS BOARD
 MP & DB HOUSE,
 WOODLANDS RD, OFF LENANA RD.
 P.O BOX 44839 - 00100
 NAIROBI

Your Ref: KNA/DCH/CCOOR/2015 (009)

Date: 5th March, 2015

Clerk of the National Assembly
 Clerk's Chambers,
 Parliament Buildings
 P.O Box 41842-00100
NAIROBI



Attn: Chair Departmental Committee on Health

RE: ADDITIONAL INFORMATION REQUIRED BY DEPARTMENTAL COMMITTEE ON HEALTH

Reference is made to your letter of 19th February, 2015 in which I was required to appear before the above mentioned committee.

As a follow up to my presentation before the Committee, I hereby submit additional information as directed.

A. Complaints filed against Dr. Mukesh Joshi

i. In April, 2002 the Medical Council of Tanganyika filed a complaint against Dr. Mukesh Joshi for violation of Medical Practitioners and Dentists Chapter 409 of the Laws of Tanzania. This was in response to the fact that Dr. Joshi had been making consultation visits to the Dar es Salaam Aga Khan Hospital where he conducted his eye clinics contrary to the requirements of the Medical Council of Tanganyika.

ii. PIC CASE NO 39 OF 2008

Angela Wanini Gichuki against Dr. Mukesh Joshi
 In the matter, the complainant lodged a case against the doctor alleging professional misconduct and in particular overcharging and employing unqualified personnel and failure by the doctor to pay her salary. The Committee after due investigations held that the employment contract between Ms. Gichuki and Dr. Joshi was in contravention of the code of ethics governing a practitioners practice. It was further, held that the practitioner had breached the rules of confidentiality by involving the relatives in billing issues. Dr. Joshi was cautioned by the Committee on his conduct in the above matter.

Esther Ngunjiri
 Present the information
 before the committee
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 ADC

iii. PIC CASE NO 83 OF 2008

Fredar K. Murugu (Mputhia) on behalf of Xenia Wangari against Dr. Mukesh Joshi

The complainant herein alleged that the retina scar on her daughter Xenia Wangari was caused by the negligence and carelessness on the part of Dr. Joshi during surgery. The Committee after due investigations cautioned Dr. Joshi and further advised him to improve on patient counseling and detailed examination before embarking on any procedures.

iv. PIC CASE NO 13 OF 2006

Fr. Richard Quinn against Dr. Mukesh Joshi

The complainant herein alleged that Dr. Joshi was negligent.

v. Complaint by Sr. Veronica Schweyen against Dr. Mukesh Joshi and Laser Eye Centre. The complainant herein alleged that Dr. Joshi was negligent

vi. Complaint by William R. Millar against Dr. Mukesh.

Complaint herein was in regard to Dr. Joshi's recommendation for immediate operation following examination of the patient William Millar. The complainant alleged that the doctor had made an improper diagnosis.

B. Complaints filed by Dr. Mukesh Joshi

i. Complaint by Dr. Joshi against Dr. Soni Samira and Eye for U Hospital

Dr. Joshi by letter revived by the Board on 17th September, 2014 complained against Dr. Soni Samira questioning among others how she was vetted and the qualifications of Dr. Jyoti Trivedi who was in the vetting panel.

ii. Complaint by Dr. Joshi on a visiting ophthalmologist for Lighthouse Clinic, Mombasa

Dr. Joshi filed a complaint in October, 2001 alleging that the treatment given to a Mrs. E. Spyrtos by a visiting ophthalmologist was negligent.

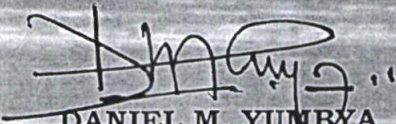
iii. Complaint by Dr. Mukesh Joshi against Dr. Jyoti Trivedi

Dr. Joshi filed a complaint to the Board protesting Dr. Trivedi's intention to vie for a position in the Medical Practitioners and Dentists Board elections which were held on 27th October, 2014.

iv. PIC CASE NO 25 OF 2011

Dr. Mukesh Joshi against Dr. Jyoti Trivedi and Laser Eye Centre Ltd
Dr. Joshi filed a complaint against Dr. Trivedi alleging that she was negligent in the treatment of three patients'.

I hope that this information provides the required clarification.


DANIEL M. YUMBYA

CHIEF EXECUTIVE OFFICER

MEDICAL PRACTITIONERS AND DENTISTS BOARD

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