



**AUDITOR-GENERAL'S
PERFORMANCE
AUDIT REPORT ON
PROVISION OF BURSARIES
AND SCHOLARSHIPS
BY NATIONAL GOVERNMENT
AFFIRMATIVE ACTION FUND (NGAAF)**

THE NATIONAL ASSEMBLY
PAPERS LAID

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FOREWORD

I am pleased to present this Performance Audit Report on Provision of Bursaries and Scholarships by the National Government Affirmative Action Fund (NGAAF). My Office carried out the audit under the mandate conferred to me by Article 229(6) of the Constitution of Kenya, 2010, to confirm whether or not public money has been applied lawfully and in an effective way. In addition, Section 36 of the Public Audit Act, 2015 requires the Auditor-General to examine the economy, efficiency and effectiveness with which public money has been expended.

Performance, financial and compliance audits form the three-pillar audit assurance framework that I have established to give focus to the varied and wide scope of the audit work done by my Office. The framework is intended to provide a high level of assurance to stakeholders that public resources are not only correctly disbursed, recorded and accounted for, but that the use of the resources results in positive impact on the lives and livelihoods of the Kenyan people. The main goal of our performance audits is to ensure effective use of public resources and promote service delivery to Kenyans.

The Report is submitted to Parliament in accordance with Article 229(7) of the Constitution of Kenya, 2010 and Section 39(1) of the Public Audit Act, 2015. In addition, I have submitted copies of the Report to the Chief of Staff and Head of Public Service, Principal Secretary, The National Treasury and the Chief Executive Officer, National Government Affirmative Action Fund (NGAAF).


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

17 February, 2026

TABLE OF CONTENTS

FOREWORD	i
TABLE OF CONTENTS	iii
List of Tables.....	v
List of Figures	vi
ABBREVIATIONS	vii
DEFINITION OF TERMS	viii
EXECUTIVE SUMMARY	ix
CHAPTER 1: BACKGROUND OF THE AUDIT	1
Introduction	1
Motivation of the Audit	2
CHAPTER 2: DESIGN OF THE AUDIT.....	4
Audit Objective.....	4
Audit Questions	4
Scope of the Audit	4
Limitation of Scope	5
Audit Criteria	5
Standards Used to Conduct the Audit.....	6
Methods Used to Gather Audit Evidence	6
CHAPTER 3: DESCRIPTION OF THE AUDIT AREA.....	9
A. Legal Framework for Provision of Bursaries and Scholarships	9
B. Institutional Framework for Provision of Bursaries and Scholarships by the National Government Affirmative Action Fund	9
C. Process Description of the Provision of Bursaries and Scholarships by the National Government Affirmative Action Fund	11
D. Funding for Provision of Bursaries and Scholarships.....	17
CHAPTER 4: FINDINGS OF THE AUDIT	19
A. Inequitable Award of Bursaries and Scholarships to Beneficiaries	19
I. Bursary Awards were not Based on Applicants' Socio-Economic and Vulnerability Status	19
II. Inadequate Vetting of Bursaries and Scholarship Applicants.....	21

III.	Inconsistent Application of Bursary Thresholds and Inadequate Differentiation Between Bursaries and Scholarships	22
IV.	Limited Access Among Persons with Disabilities.....	24
V.	Learners Benefitting from Multiple Bursary providers	25
VI.	Inadequate and Unstructured Involvement of Chiefs in Identification of Needy and Vulnerable Learners	28
B.	Weak Oversight of the Bursary and Scholarship Program by the Board	29
I.	Weak Oversight by the Board and Secretariat	29
II.	Inadequate Monitoring by County Committees	30
III.	Inconsistent and Weak Data Management in the Administration of Bursaries and Scholarships	30
IV.	Inadequate Acknowledgment of Receipt of Bursary Funds by Learning Institutions	32
C.	Delayed Disbursement of Funds to County Affirmative Action Fund Accounts.....	35
I.	Delayed Disbursement of Funds to Counties.....	35
II.	Delayed Delivery of Funds to Learning Institutions	36
D.	Unreliable Mode of Disbursement to Learning Institutions	37
	CHAPTER 5: CONCLUSION	40
	CHAPTER 6: RECOMMENDATIONS.....	41
	APPENDICES	44
	Appendix 1: Methods Used to Collect Audit Evidence	44
	(a) List of Documents Reviewed	44
	(b) List of People Interviewed	45
	Appendix 2: List of Sampled Schools	46

List of Tables

Table 1: Assessment Criteria	6
Table 2: Roles of Key Stakeholders.....	10
Table 3: Breakdown of National Secretariat's Operations and Maintenance.....	17
Table 12: Summary of Duplicated Award of Bursaries	26
Table 13: Multiple Awards to Learners Across Bursary Providers.....	27
Table 14: Allocations for Monitoring and Evaluation	29
Table 15: NGAAF Beneficiaries with Duplicate Cases Across Counties	31
Table 16: Percentage of Acknowledgement of Bursaries and Scholarships.....	33
Table 17: Trend in Extent of Delays in Disbursements to Counties	35
Table 18: Delay between Funds Release and Receipt by Learning Institutions.....	36
Table 19: Total Value of Unutilized Funds due to Unpresented and Uncollected Cheques in Sampled Counties.....	38
Table 21: Nature of Civic Education on Bursaries in Sampled Counties	39

List of Figures

Figure 1: Process Flow for the Provision of Bursaries and Scholarships	16
Figure 2: Comparison Bursaries and Scholarships Funding and Expenditures	18
Figure 3: Comparison of Amount Acknowledged and Amounts Disbursed.....	34

ABBREVIATIONS

Abbreviation	Full Term
AAG	Affirmative Action Group
AIE	Authority to Incur Expenditure
CEO	Chief Executive Officer
FY	Financial Year
ISA	International Standards on Auditing
ISSAI	International Standards of Supreme Audit Institutions
INTOSAI	International Organization of Supreme Audit Institutions
IQMS	Integrated Quality Management Systems
NGAAF	National Government Affirmative Action Fund
NGAO	National Government Administrative Officers
OAG	Office of the Auditor-General
PWD	Person with Disability
SDG	Sustainable Development Goal

DEFINITION OF TERMS

Term	Definition
Acknowledgement Form	An internal control document that serves as formal proof that a specific bursary award was received by the intended beneficiary or their learning institution
Affirmative Action Groups	Specific segments of the population that have historically faced disadvantage and are targeted for support to address inequalities.
County Coordinators	Individuals responsible for managing the Fund activities at the County level.
County Committees	Local bodies involved in the implementation and oversight of the Fund's programs within specific counties.
Eligibility Criteria	The requirements that must be met to be considered for a bursary or scholarship.
Fund	National Government Affirmative Action Fund
Key Stakeholders	The main individuals, groups, or organizations that have an interest in or are affected by the Fund's bursary and scholarship programs.
Marginalized Areas	Regions that have historically been excluded from mainstream economic and social development.
Public Bursaries	Non-repayable financial aid provided by the government to assist students who cannot afford education costs.
Scholarships	Financial aid awarded to students based on specific criteria such as academic performance, financial need, or demonstrated skills and talents. Scholarships may cover the entire amount of fees.
Vulnerable Groups	Individuals or communities who are at a higher risk of experiencing hardship or marginalization.

EXECUTIVE SUMMARY

Background of the Audit

1. Bursaries and scholarships are forms of non-repayable financial assistance intended to support learners from needy and vulnerable backgrounds to meet the cost of education. The National Government Affirmative Action Fund (NGAAF) provides such support to affirmative action groups, including orphans, persons with disabilities, children from low-income households, and other marginalized learners. Between the financial years 2021/2022 and 2024/2025, the Fund received Kshs.1.8 billion earmarked for bursaries and scholarships.
2. The audit was undertaken following concerns raised by Parliament and the public regarding the administration of bursaries in Kenya. Parliamentary deliberations highlighted gaps in the existing bursary framework, including delays in disbursement, lack of standardized selection criteria, and limited coverage of education costs. Pre-study results further indicated challenges in the administration of NGAAF bursaries, such as inadequate vetting of applicants, inconsistent award amounts, and limited access to information by potential beneficiaries. Media reports also highlighted cases of learners missing school due to lack of fees, despite the existence of multiple public bursary schemes.
3. In addition, Hansard reports noted delays in the release of NGAAF funds by The National Treasury, which affected the timeliness of disbursements to counties. These factors necessitated a performance audit to assess the extent to which the Fund ensured equitable allocation and timely disbursement of bursaries and scholarships to needy and vulnerable learners.

Objective and Scope of the Audit

4. The audit assessed the extent to which the National Government Affirmative Action Fund (NGAAF) ensured access to bursary and scholarship funds by needy and vulnerable learners. Specifically, the audit examined the adequacy of allocation of bursaries and scholarships to applicants and the timeliness and efficiency of disbursements to counties and learning institutions.

5. The audit covered the financial years 2021/2022 to 2024/2025 and focused on the activities of the National Government Affirmative Action Fund in ensuring access to bursaries and scholarships funds by needy and vulnerable learners in the Country. The audit examined the equitability of bursary awards to eligible beneficiaries; adequacy of oversight exercised by the NGAAF Board; timeliness of disbursements from the Fund to counties and efficiency in disbursement of bursary and scholarship funds to learning institutions.
6. The audit team reviewed NGAAF operations at both National and County levels and sampled six(6) counties including Nairobi, Kisii, Narok, Kirinyaga, Makueni, and Kilifi. A total of forty-six (46) learning institutions, comprising secondary schools and tertiary institutions, were sampled to verify the existence of beneficiaries and confirm receipt of funds. The methods used to gather audit evidence included document review, interviews with key stakeholders, and physical verification to confirm the existence of beneficiaries in the selected learning institutions.

Summary of Audit Findings

Bursary Awards Not Based on Socio Economic and Vulnerability Status

7. The audit established that bursary amounts awarded to beneficiaries were determined by the level of the learning institution; whether secondary school, tertiary college, or university, and by committee discretion, without reference to the socio-economic or vulnerability status of applicants. County committees relied primarily on submitted application forms without adequate verification of need. As a result, award amounts varied widely and did not consistently align with fee balances or the prescribed thresholds, leading to fee underpayment and overpayment. This undermined equitable access of bursaries and scholarships to needy and vulnerable learners and exposing them to disrupted learning time and school discontinuation.

Inadequate Vetting of Applicants

8. The audit established that the vetting process was not applied uniformly across counties. Review of beneficiary application forms revealed that bursary and scholarship recipients were selected for awards despite submitting incomplete application forms, missing supporting documents, and limited verification of

applicants' circumstances. In some counties, chiefs and other National Government Administrative Officers were not adequately involved in identifying needy learners, contrary to the Fund's guidelines.

Inconsistent Application of Bursary Thresholds and Inadequate Differentiation Between Bursaries and Scholarships

9. The audit established that award amounts in several counties fell outside the prescribed Kshs.5,000 to Kshs.10,000 range. In addition, counties did not clearly distinguish between bursaries and scholarships, as award of scholarships did not have structured identification and monitoring mechanisms. Scholarship beneficiaries received varying amounts issued as single payments that did not cover their full duration of study, effectively functioning as bursaries.

Limited Access Among Persons with Disabilities

10. The audit revealed that the proportion of bursary beneficiaries who were Persons with Disabilities (PWDs) remained constant at about 4.6%. However, potential beneficiaries were unable to access or submit application forms since they could only be obtained from the County Coordinator's or Woman Representative's offices. This limited significant progress in eliminating discrimination and promoting access to basic education by vulnerable learners.

Multiple Awards to Learners

11. The audit identified cases of learners receiving multiple bursaries from NGAAF and other bursary providers. The total number of duplicated records across all providers increased from 27,222 in the Financial Year 2021/2022 to 91,429 in the Financial Year 2024/2025. The duplicated cases included NGAAF beneficiaries ranging from 1,890 to 6,620 during the period under review. Lack of coordination and data sharing mechanisms contributed to duplication of awards and reduced the Fund's ability to effectively support access to needy and vulnerable learners.

Weak Oversight by the Board and County Committees

12. The audit revealed that oversight mechanisms were inadequate due to limited monitoring visits, inconsistent reporting, and weak data management practices. Review of monitoring and evaluation records established that the Fund directed its monitoring efforts to other projects, leaving out the Bursary and Scholarship Program. Counties committees conducted informal school monitoring visits with no evidence of documented feedback reports. Further, only a small proportion of the disbursed funds were acknowledged by learning institutions. As a result, the Management of the Fund could not adequately identify and address performance challenges in the administration of the Program.

Delayed Disbursement of Funds

13. There were delays in the disbursement of funds from The National Treasury to NGAAF, and subsequently to counties, which ranged from one(1) week to slightly over a year across the sampled counties. These delays affected the timing of bursary awards and resulted in late disbursements to learning institutions.

Unreliable Mode of Disbursement of Bursaries and Scholarships to Learning Institutions

14. The Fund relied on cheque payments, which resulted in uncollected, unpresented, and stale cheques. For instance, Kirinyaga and Kilifi counties recorded the highest values of unutilized cheques, amounting to Kshs.894,800 and Kshs.990,000 respectively, while Makueni had Kshs.55,000. The unutilized funds could have paid full annual tuition fees as scholarships to thirty-six (36) or forty seven (47) learners in National and County schools, respectively. Alternatively, these amounts could have paid the maximum allowable bursary of Kshs.10,000 to an additional one hundred and ninety-four (194) learners. Further, some counties lacked adequate documentation to confirm receipt of funds by learning institutions, limiting assurance that the funds reached the intended beneficiaries.

Conclusion

15. The National Government Affirmative Action Fund (NGAAF) did not ensure sufficient allocation of bursaries to needy and vulnerable learners. The funds were allocated to the applicants without consideration of their socio-economic and vulnerability needs.
16. The Fund Board and Secretariat has not been objective in the identification of needy and vulnerable learners. This is evidenced by inadequate vetting and award processes, use of inconsistent award thresholds, along with instances of multiple awards to the same learners.
17. There is low awareness of existence of the Fund and limited reach to all eligible vulnerable learners, as the Fund did not effectively engage administrative officers at the grassroot level.
18. The National Government Affirmative Action Fund Board and County Committees did not provide effective oversight to the Bursaries and Scholarship Program. There was minimal monitoring of the program, evidenced by poor documentation and record keeping, as well as lack of acknowledgement of funds receipt by beneficiaries and learning institutions. The gaps in oversight indicated that the Fund did not ensure accountability in use of program funds.
19. The National Government Affirmative Action Fund did not ensure timely disbursement of funds to counties and learning institutions. The county committees used unreliable modes of disbursement to learning institutions, further delaying the support to beneficiaries and contributing to low utilization of funds.
20. The Fund did not ensure uninterrupted access to education by needy and vulnerable learners. Beneficiaries were unable to meet school fee deadlines and experienced disruptions in their learning due to delayed payments. In addition, failure to bank issued cheques resulted in economic inefficiencies and hindered access to support for eligible beneficiaries.

Recommendations

21. To ensure equitable award of bursaries and scholarships to the needy and vulnerable learners, the NGAAF Board and Secretariat should:
- i. Develop a standardized socio-economic assessment tool and vetting checklist to guide and promote objective assessment of applicants by the county committees;
 - ii. Revise bursary and scholarship award limits to eliminate inconsistencies in decision-making across counties, minimize instances of spreading the funds thinly and ensure alignment with the fee's structures approved by the State Department for Basic Education;
 - iii. Consider establishing a centralised information management system and digitizing bursary and scholarship processes. They should also issue clear guidelines on mandatory records and enhance periodic compliance reviews to confirm completeness and accuracy of the records;
 - iv. Develop and issue clear guidelines defining the role, scope, and limits of National Government Administrative Officers like Chiefs and Assistant Chiefs participation in mobilisation, identification, and confirmation of needy and vulnerable learners; and
 - v. Implement targeted civic education activities at constituency level to create awareness of the Fund at the grassroot level and to support applicants in submitting complete and accurate information.
22. To ensure that scholarship beneficiaries receive appropriate and consistent financial support, the NGAAF Board should develop and disseminate clear policy guidelines for scholarships, including objectives, eligibility criteria, award limits, duration, and monitoring and reporting on beneficiaries.
23. To ensure that learners with disabilities are adequately identified and supported, the NGAAF Board and County Committees should:

- i. Develop and roll out a standardised framework for identifying and documenting the special needs beneficiaries that outlines the roles of county committees and local actors in identification; and
 - ii. Integrate targeted Persons Living with Disability (PLWD) outreach activities, into its civic education by partnering with PLWD organizations, Community Health Promoters, and local administrators.
24. To ensure equitable access, eliminate cases of multiple awards within counties and across bursary providers, and guarantee efficient remittances of bursaries and scholarship funds, the Ministry of Education, in collaboration with Parliament, should:
- i. Develop a multi-agency collaboration framework for public bursary providers and consider establishing a centralized bursary issuance and administration system for all bursary providers; and
 - ii. Strengthen coordination with The National Treasury to expediate release of funds and explore the possibility of aligning the approvals and disbursements to the academic calendar.
25. To enhance oversight, and ensure disbursed fund reaches intended beneficiaries, the NGAAF Board, Secretariat and county committees should:
- i. Consider remitting funds directly to learning institutions and adoption of technology to integrate electronic transfer of beneficiary funds to learning institutions. They should leverage on existing platforms like Kenya Education Management Information System and Integrated Financial Management Information System, and explore use of emails and other acceptable media for sharing the acknowledgment receipts and beneficiary return forms;
 - ii. Collaborate with the State Department for Basic Education to explore alternative mechanisms for verifying beneficiaries' data, institutions and disbursements, besides the quarterly bursary reports;

- iii. Institute a collaboration mechanism that will allow each constituency committee to effectively follow up on all NGAAF beneficiaries residing within the county, regardless of the constituency that awarded the bursary. The mechanism should enable Constituency Committees to access beneficiary data from all the counties; and
- iv. Be proactive in conducting continuous follow-up and capacity building the county committees to address the reported vetting, awards, data maintenance and reporting gaps.

CHAPTER 1: BACKGROUND OF THE AUDIT

Introduction

- 1.1 Bursaries and scholarships are forms of non-repayable financial aid that support students in meeting the cost of education. Bursaries aim to promote access to quality education by assisting students from financially disadvantaged backgrounds to pursue their academic goals. Scholarships on the other hand are awarded to students based on financial need, academic merit, talent, or other notable achievements¹.
- 1.2 Both bursaries and scholarships are awarded to students from low-income families, or those who have a demonstrated need for financial assistance to cover the cost of tuition and related expenses, such as books and living expenses. Scholarships cover school fees for the entire duration of study, while bursaries are awarded on a less consistent basis, and are not guaranteed.
- 1.3 The National Government Affirmative Action Fund (NGAAF)² is Semi-Autonomous Government Agency under the Ministry of Public Service, Youth and Gender Affairs, in the State Department for Gender and Affirmative Action. This Fund was established to address the Government's commitment to reducing socio-economic inequalities and vulnerabilities among certain segments of the population. These include needy children, learners with special needs, school-going youth, and other marginalized groups. From 2016 to 2022, NGAAF supported over 300,000 students through bursaries and scholarships. In the financial year 2023/2024, the Fund disbursed Kshs.273 million to support 25,000 students nationwide.³

¹ NG-CDF Bursary and Scholarship Program Annual Report, 2024

² Here in referred to as "the Fund"

³ <https://www.gender.go.ke>

Motivation of the Audit

- 1.4 The Auditor General authorized the audit after considering the following factors: -
- i. In November 2024, Members of the National Assembly deliberated on the need to consolidate the various bursary funds to address gaps in the existing education funding model, like the absence of standardized and transparent selection criteria, delay in disbursement of funds and insufficient coverage of education costs. The National Assembly further noted that the implementation of community-based bursary schemes had not achieved their intended objective⁴.
 - ii. The Government of Kenya had made significant investments in the National Government Affirmative Action Fund (NGAAF) to support affirmative action groups, programs, and projects in the counties, including bursaries for needy learners. Between the financial years 2021/2022 and 2024/2025, NGAAF received Kshs.1.8 billion, earmarked for bursaries and scholarships. However, the Hansard Report of the National Assembly dated 14 January, 2024 noted delays in the disbursement of these funds from The National Treasury.
 - iii. Sustainable Development Goal (SDG) No. 4, Target 5 seeks to eliminate all discrimination in education by eliminating gender disparities in education by 2030. The Target seeks to ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous people and children in vulnerable situations.
 - iv. Article 53(1)(b) of the Constitution states that every child has the right to free and compulsory basic education. In line with these, the National Government Affirmative Action Fund (NGAAF) was established to address socio-economic inequalities and reduce vulnerabilities among needy children, learners with special needs, school-going students, and youth.

⁴<http://parliament.go.ke/sites/default/files/2024-11/Hansard%20Report%20-%20Wednesday%2C%206th%20November%202024%20%28A%29.pdf>

v. The preliminary results of the pre-study highlighted performance challenges in administration of bursaries and scholarships by the National Government Affirmative Action Fund, like inefficiencies in the dispersion of bursary and scholarship cheques, delayed in disbursement of the fund by The National Treasury and limited access to data and information on bursaries and scholarships by potential beneficiaries⁵. Additionally, there were cases of learners benefiting from multiple funding sources, while the amounts allocated per learner remained inadequate⁶ to cover the full cost of school fees.

1.5 In consideration of the above factors, a performance audit was therefore, necessary to assess the extent to which the Fund has ensured access to bursaries and scholarships by needy and vulnerable learners. The audit also assessed whether the Fund had addressed the systemic challenges facing the program and contributed to equitable access to education by the vulnerable learners.

⁵ <https://nation.africa/kenya/counties/stealing-from-the-needy-audit-faults-counties-on-bursary-funds-alleges-theft-4545612>

⁶ <https://www.citizen.digital/news/questions-raised-over-bursary-funds-as-300000-students-still-missing-form-one-school-fees-n335451>

CHAPTER 2: DESIGN OF THE AUDIT

Audit Objective

2.1 The main objective of the audit was to assess the extent to which the National Government Affirmative Action Fund has ensured access to bursary and scholarship funds by needy and vulnerable learners. The specific audit objectives were to assess the extent to which the National Government Affirmative Action Fund ensured:

- i. Sufficient allocation of bursaries and scholarships to applicants; and
- ii. Timely disbursement of bursaries and scholarships to beneficiaries.

Audit Questions

2.2 In conducting the audit, the audit team was guided by the following questions: -

- i. Has the Fund ensured equitable award of bursaries to beneficiaries?
- ii. To what extent has the Fund ensured adequate oversight by the Board?
- iii. Has the Fund ensured timely disbursement of bursaries and scholarships to counties?
- iv. Has the Fund ensured timely disbursement of bursaries and scholarships to beneficiaries?

Scope of the Audit

2.3 The audit focused on the activities of the National Government Affirmative Action Fund in ensuring access to the bursaries and scholarships funds by needy and vulnerable learners in the Country. The audit examined the equitability of bursary awards to eligible beneficiaries; adequacy of oversight exercised by the NGAFF Board; timeliness of disbursements from the Fund to counties; and efficiency in disbursement of bursary and scholarship funds to learning institutions.

2.4 The audit focused on the activities of the Fund between the financial years 2021/2022 to 2024/2025. This period was considered sufficient to assess the trends and evaluate the extent to which the Fund ensured access to bursaries and scholarships by needy and vulnerable learners in the Country. The audit was conducted between the months of September 2024 and December 2025.

Limitation of Scope

2.5 The audit team was unable to conduct a comprehensive and uniform review across all sampled counties due to gaps in the availability and completeness of key data and information. Specifically, NGAAF beneficiary lists were not provided for Kisii, Narok, and Nairobi counties for the Financial Year 2021/2022, and for Kisii, Nairobi, and Kilifi counties for the Financial Year 2022/2023, which limited the extent of beneficiary-level analysis in those counties.

2.6 In addition, the NGAAF Office in Nairobi County did not provide evidence of acknowledgment of disbursed funds during the audit period, constraining verification of receipt by learning institutions. Further, Nairobi, Kirinyaga, and Narok counties did not submit documentation necessary to verify the timelines for disbursement of bursary and scholarship funds. In addition, Makueni County had inconsistencies and incomplete date records, relating to disbursements and Fund submissions, which limited the audit team's ability to reliably assess the timeliness of bursary delivery to learning institutions. The audit team also did not obtain bank reconciliation statements for Nairobi and Narok counties for the audit period.

Audit Criteria

2.7 The criteria used in the audit were drawn from the Public Finance Management (National Government Affirmative Action Fund) Regulations, 2016, Access to Fund Guidelines, 2021, National Government Affirmative Action Fund Strategic Plan 2023 – 2027. Details of the assessment criteria are presented in **Table 1**.

Table 1: Assessment Criteria

Audit Sub-Objective	Audit Criteria	Source of Criteria
To assess the extent to which the National Government Affirmative Action Fund ensured sufficient allocation of bursaries to applicants.	Support for Affirmative Action Groups shall be provided to students with amounts between Kshs.5,000 and Kshs.10,000, determined by the category of the school (day or boarding) and its classification (County, Extra-county, or National).	Section 3.1 (i) of the Access to Funds Guidelines, 2021.
To assess the extent to which the National Government Affirmative Action Fund ensured timely disbursement of bursaries and scholarships to beneficiaries.	The Board shall disburse funds out of the Fund bank account to each County Affirmative Action Fund account at the beginning of the first quarter of each Financial Year.	Regulation 11(4) of the Public Finance Management (National Government Affirmative Action Fund) Regulations.

Standards Used to Conduct the Audit

2.8 The audit was conducted in accordance with the Performance Audit Standard, ISSAI 3000, issued by the International Organization of Supreme Audit Institutions. The Standard requires that the audit is planned and performed to obtain sufficient and appropriate audit evidence. The Standard also requires that the audit should provide a reasonable basis for the findings, conclusions, and recommendations, based on the audit objectives.

Methods Used to Gather Audit Evidence

2.9 The audit team used document review, interviews and physical verification to collect audit evidence, as detailed below: -

Document Review

2.10 The documents reviewed included; annual and semi-annual reports, application forms, list of beneficiaries, acknowledgement receipts, workplans, program expenditure, minutes, annual and disbursement reports. A detailed list of all documents reviewed and purpose of review is indicated in [Appendix 1 \(a\)](#) of this report. These documents provided insights into administration of bursaries and scholarships, from application, award, disbursements and oversight.

Interviews

2.11 Interviews were conducted with key stakeholders including the Fund secretariat, County coordinators, County committee members, chiefs, school administration, beneficiaries, and other bursary providers to obtain evidence on the management of the Fund, confirm the processes followed in beneficiary selection and utilization of funds, and assess the extent to which bursaries and scholarships facilitated access to education for needy and vulnerable learners.

2.12 A survey was also administered to beneficiaries, parents, and guardians to obtain feedback on the bursary and scholarship awareness, application, selection, and award processes. A detailed list of persons interviewed is elaborated under [Appendix 1 \(b\)](#) of this report.

Physical Verification

2.13 Physical verification was undertaken in learning institutions to confirm the existence of beneficiaries awarded bursaries and scholarships, and to ensure that the funds disbursed reached the intended learners.

Sampling Criteria

2.14 A total of six (6) counties were sampled for the audit, that is, Nairobi, Kisii, Narok, Kirinyaga, Makueni and Kilifi. A stratified sampling approach was applied in the first stage. Counties were grouped geographically into regions to ensure the sample reflected national distribution and accounted for regional variations. Counties were classified into three (3) categories: High, Median, and Low allocation, to reflect the full spectrum of funding levels. Within each stratum (region and allocation group),

random sampling was used to select the final six (6) counties, which minimized selection bias and ensured the chosen counties were representative of their respective groups. In the second stage, purposive sampling was used based on the level of bursary and scholarship allocation.

- 2.15 The selection of learning institutions was guided by random sampling and specifically, their category; day schools, boarding schools, and technical and vocational training institutions, as well as the number of bursary and scholarship beneficiaries enrolled in each institution. A total of thirty (30) institutions were sampled across the six(6) counties, comprising twenty-two (22) secondary schools and eight (9) tertiary institutions. The detailed list of schools visited in each County is provided in [Appendix 2](#).

CHAPTER 3: DESCRIPTION OF THE AUDIT AREA

A. Legal Framework for Provision of Bursaries and Scholarships

- 3.1 The National Government Affirmative Action Fund derives its mandate from Article 27(6) of the Constitution of Kenya, which obligates the State to implement affirmative action programs designed to redress disadvantages suffered by individuals or groups. The Fund was established to provide financial support to affirmative action groups for socio-economic empowerment. These groups include; vulnerable children, persons with disability, students from needy households and other marginalized groups.
- 3.2 The Fund was established through Legal Notice No. 52 of 2016, under the Public Finance Management Act of 2012 and is governed by the Public Finance Management (NGAAF) Regulations of 2016. Specifically, Regulations 6(2)(e), mandates the Fund to offer bursaries and scholarships to needy and special needs children, school going students and youth, thereby facilitating access to formal education, as well as technical and vocational skills development.

B. Institutional Framework for Provision of Bursaries and Scholarships by the National Government Affirmative Action Fund

- 3.3 The Fund operates under the Ministry of Gender, Culture, the Arts and Heritage, through the State Department for Gender and Affirmative Action, and is implemented at both National and County levels. Oversight, management, and administration of bursary and scholarship program involve multiple stakeholders, each with defined roles and responsibilities. A summary of these institutions and their respective roles is presented in **Table 2**.

Table 2: Roles of Key Stakeholders

Stakeholder	Key Roles
Ministry of Gender, Culture, the Arts and Heritage	<ul style="list-style-type: none"> Through the State Department for Gender and Affirmative Action, the Ministry provides overall policy direction and oversight for NGAAF
NGAAF Board	<ul style="list-style-type: none"> Governs the Fund Approves and oversees disbursement of funds Allocates resources to counties
Programs Department	<ul style="list-style-type: none"> Administers bursaries and scholarships through the Bursaries and Scholarships Division
County Coordination Offices	<ul style="list-style-type: none"> Maintain Fund records Implement policies at county level Conduct civic education and sensitization Coordinate disbursement of bursaries and scholarships to learning institutions
County Committees	<ul style="list-style-type: none"> Review and recommend applications Monitor compliance with Fund guidelines Prepare reports Engage communities to identify needy and deserving beneficiaries
National Treasury	<ul style="list-style-type: none"> Allocates budgetary resources as approved by Parliament Ensures timely disbursement of funds to NGAAF accounts.
National Government Administrative Officers (chiefs and assistant chiefs)	<ul style="list-style-type: none"> Identify and verify needy applicants at the grassroots levels, ensuring inclusion of vulnerable groups.
Learning Institutions	<ul style="list-style-type: none"> Provide enrollment and fee details Verify applicant information Issue receipts upon receiving funds
Beneficiaries	<ul style="list-style-type: none"> Utilize bursaries responsibly for school fees
Parents & Guardians	<ul style="list-style-type: none"> Assist learners with completing applications, compiling documents and submitting forms on time
Other bursary and scholarships providers	<ul style="list-style-type: none"> Complement NGAAF by offering additional scholarships and bursaries to beneficiaries, for instance, NG-CDF, Elimu Scholarship, Presidential Bursary and County Governments

C. Process Description of the Provision of Bursaries and Scholarships by the National Government Affirmative Action Fund

3.4 The process of providing bursaries and scholarships under the National Government Affirmative Action Fund (NGAAF) involves several key stages; Disbursement of funds to the Board, identifying eligible students, assessing their needs, allocating funds, and monitoring the effective utilization of these resources. The processes are discussed below and illustrated in **Figure 1**.

a. Funding and Disbursement of Funds

3.5 The National Government Affirmative Action Fund (the Fund) is funded through the National Government's budget, as part of Kenya's commitment to supporting affirmative action initiatives.⁷ Based on the approved budget, funds are allocated through The National Treasury and transferred to the respective counties' Affirmative Action fund accounts. Disbursements from the Fund are approved by the Board and are distributed equally across constituencies.⁸ Importantly, no more than twenty percent (20%) of each County's total annual allocation may be used for bursaries.⁹

b. Civic Education and Application Process

3.6 The County Coordination offices announces availability of bursaries through public notices, community meetings, and schools through civic education activities. These civic education activities target Affirmative Action Groups, county committees, National and County government officers such as chiefs, institutions of learning and the general public. The activities are undertaken equitably across constituencies within the County using a standardized training manual.¹⁰ They also include

⁷ <https://ngaaf.go.ke/aboutus/>

⁸ [Section 11\(3\) of Revised-National-Government-Affirmative-Action-Fund-Regulations-2016](#)

⁹ [Section 6\(3\)\(b\) of Revised-National-Government-Affirmative-Action-Fund-Regulations-2016](#)

¹⁰ National Government Affirmative Action Fund Access Guidelines, June 2021 [\(Page 28\)](#)

announcements outlining bursaries and scholarships eligibility criteria, the application process and application deadlines.

- 3.7 Learners, parents or guardians complete application forms, available at the Fund's County offices or online.¹¹ Learners are expected to provide their personal details, academic history, School information, and proof of financial need. Supporting documentation include income statements or verification of need by the local chief, assistant chief or heads of institution. Once completed, the forms are submitted to the office of the respective Woman Representative or the County Coordinator's office.¹²

c. Vetting of Application Forms by County Committees

- 3.8 County committees, with the County Coordinator as the Secretary, are responsible for vetting and selecting the beneficiaries.¹³ The committees work with the community through public participation to identify the targeted applicants based on a set criterion quarterly. To qualify, applicants must be Kenyan citizens residing in the respective County and must submit recommendation letters from their school or institution, as well as from a chief or community leader. New applicants are required to provide a copy of their school admission letter, while continuing students need to submit their report card and fees structure. Applicants must disclose any other financial aid they are receiving. Orphans are required to provide death certificates or burial permits for their parents. Vocational and technical institutions attended must be Government-accredited.¹⁴
- 3.9 The committee reviews each bursary application against NGAAF's target groups, which include: students from low-income households, orphans, children from single-parent families, out-of-school youth in vocational training, youth with disabilities, school dropouts, teenage mothers, victims of early marriage, youth struggling with

¹¹ National Government Affirmative Action Fund Access Guidelines, June 2021 ([Page 21](#))

¹² <https://ngaaf.go.ke/programs/>

¹³ [Table 3.3 Stakeholder Analysis, National Government Affirmative Action Fund Strategic Plan](#)

¹⁴ National Government Affirmative Action Fund Access Guidelines, June 2021 ([Page 21](#))

substance abuse, children heading households, and children with special needs. After which, a set number of eligible applicants are selected, having attached the requisite documents.

d. Allocation of Bursaries and Scholarships to Beneficiaries

3.10 The committee allocates bursary amounts to each learner based on individual needs, type of institution attended, whether special, secondary, tertiary or vocational institution and whether a day or boarding school and the available funds. The bursary amount ranges between Kshs.5,000 to Kshs.10,000, and may cover part or all of the tuition and school-related expenses. Very needy students shall be granted full scholarships and be supported to cater for school fees, as determined by the institution of learning, in accordance with the government guidelines. Once allocations are finalized, the County Coordination office issues a circular of approved beneficiaries and the amounts awarded to each.¹⁵

e. Approval by the National Board

3.11 Lists of recommended bursary beneficiaries are forwarded by the County Committee to the Board, through the Directorate of Programs, for final funding approval. The Directorate reviews the applications, verifying that the requested amounts fall within the set threshold and confirm representation from each Constituency.

3.12 Where unspent balances are carried forward due to late disbursements or unutilized requests, the department reconciles the total requested against available funds before confirming allocations. The department also liaises closely with county coordinators to ensure all applications meet the required criteria.

3.13 Following the department's review, the Board assesses the viability of the proposals to either approve the applications or request revisions where necessary. The

¹⁵ National Government Affirmative Action Fund Strategic Plan [\(Page 35\)](#)

department scans the approved list according to the approved amounts and sends them to the relevant County Coordinators. These approvals are then forwarded to the Accounts Department to initiate the disbursement process.¹⁶

f. Disbursement of Funds to Beneficiaries

3.14 Upon approval from the Board, the County Coordinator initiates the disbursement process. The approval letter by the Board, minutes of the meeting approving the applicants and beneficiaries list are forwarded to the respective County Accountant, who prepares payment vouchers for verification and approval for disbursement of the funds through cheques.¹⁷

3.15 Cheques are signed by the authorized respective counties signatories, who include the Sub County Accountant, the County Coordinator or one other designated Committee member.¹⁸ Funds are transferred to the learners' respective schools through cheques, to cover school fees or tuition-related costs.¹⁹ Beneficiaries are notified in writing of the bursary award by the County Committee.²⁰ During issuance of the bursary, the beneficiaries and institutions must sign an acknowledgement form.

g. Monitoring and Evaluation

3.16 Monitoring of the Fund, including bursaries, is conducted by the Board, Fund Secretariat, County Coordinator and County committee through quarterly and annual monitoring, as well as mid-term and end-term evaluations.²¹ County offices also collaborate with schools to confirm that bursaries are applied for their intended purpose.²² This ensures accountability and helps assess the program's effectiveness in reaching its target groups.

¹⁶ Minutes of meeting held with Directorate for Programs, National Government Affirmative Action Fund

¹⁷ Minutes of meeting held with Directorate of Programs, National Government Affirmative Action Fund Question 12

¹⁸ Section 24(4) The Public Finance Management (National Government Affirmative Action Fund) Regulations, 2016

¹⁹ National Government Affirmative Action Fund Access Guidelines, June 2021 (Page 20)

²⁰ <https://ngaaf.go.ke/aboutus/>

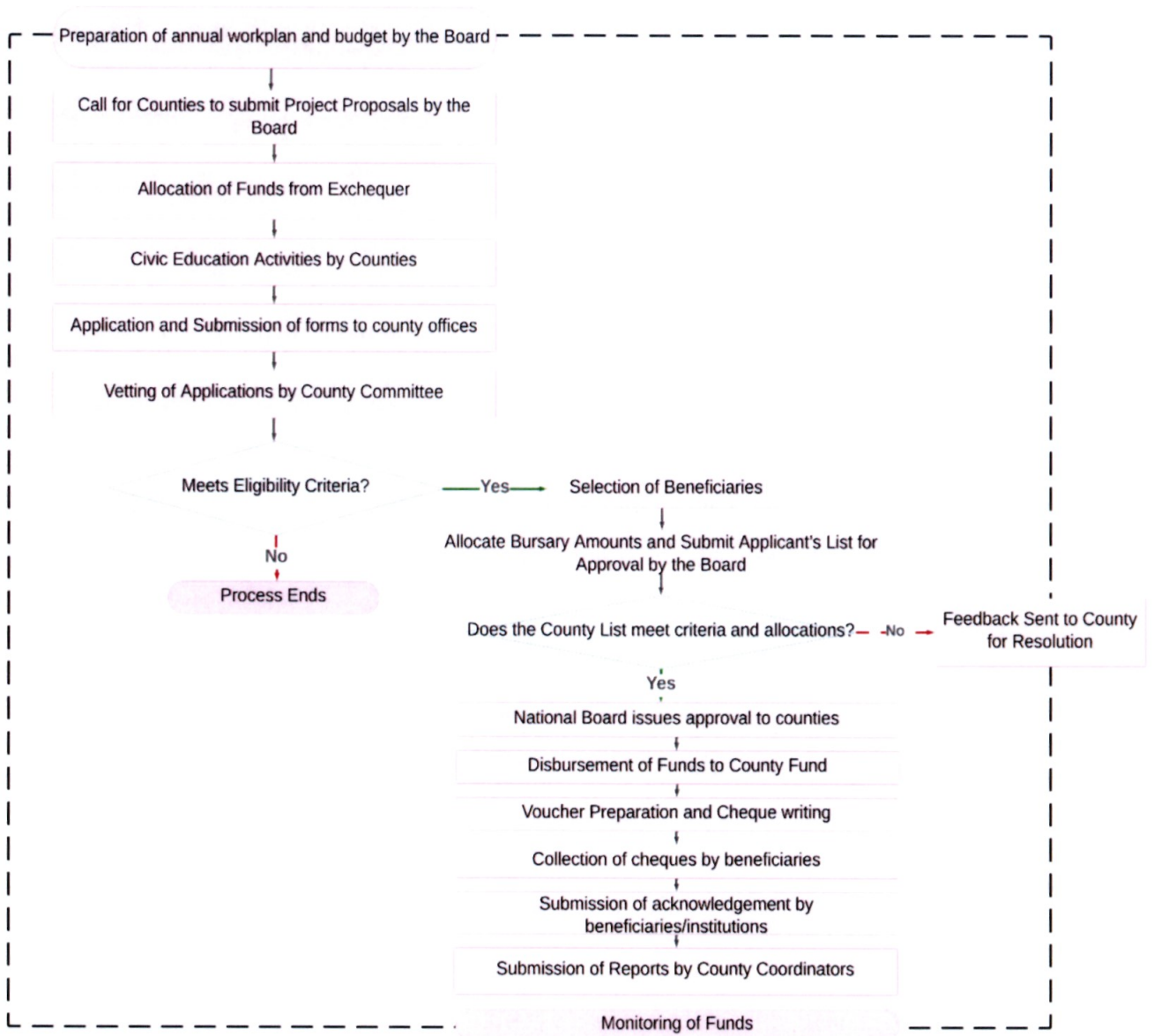
²¹ National Government Affirmative Action Fund Strategic Plan (Page 73)

²² <https://ngaaf.go.ke/aboutus/>

h. Reporting

3.17 County committees prepare quarterly and annual reports using prescribed templates for submission to the County Fund's office. These reports provide details on funds utilization, number of beneficiaries, and any challenges encountered during the disbursement process. These reports are submitted to the Board by County Coordinators for review and oversight.

Figure 1: Process Flow for the Provision of Bursaries and Scholarships



Source: OAG Conceptualization of the Process Description

D. Funding for Provision of Bursaries and Scholarships

3.18 National Government Affirmative Action Fund Regulations, 2016, sets out expenditure guidelines for the appropriated funds. From the total annual allocation, 9% is reserved for the National Secretariat's operations and maintenance, broken down as indicated in **Table 3**.

Table 3: Breakdown of National Secretariat's Operations and Maintenance

	Item	Percentage
1	Administration costs	5%
2	Monitoring and Evaluation	2%
3	Emergency Fund	2%
	Total	9%

Source: National Government Affirmative Action Fund Access to Fund Guidelines

3.19 The Board disburses the remaining 91% equally to the forty-seven (47) Counties. At the County level, 5% of the allocation is deducted upfront for administration costs. 20% of the remaining 95% funding is allocated for bursaries while 80% is meant for other NGAAF activities.

3.20 The National Government Affirmative Action Fund allocation to counties for bursaries and scholarships between the financial years 2021/2022 to 2024/2025 was approximately Kshs.1.8 billion, as shown in **Table 4** and in **Figure 2**.

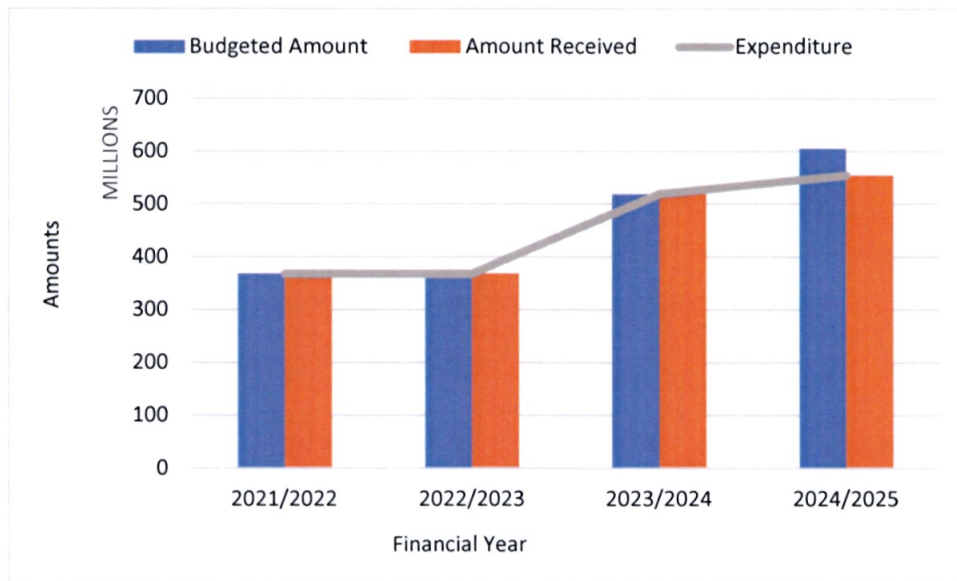
Table 4: Funding Analysis to Counties for Bursary and Scholarships

Financial Year	Budgeted Amount (Kshs.)	Amount Received (Kshs.)	Expenditure (Kshs.)
2021/2022	368,277,000	368,277,000	384,440,216.49
2022/2023	368,277,000	368,277,000	368,187,326.00
2023/2024	518,700,000	518,700,000	673,263,511.91
2024/2025	605,150,000	468,382,642	497,305,649.00
Total	1,860,404,000	1,723,636,642	1,923,196,703.40*

Source: National Government Affirmative Action Fund AIE Schedules and Audited Financial Statements

*Expenditure exceeding receipts may have been financed through prior-year balances and differences in budgeted(cash basis) and final reported expenditure figures (accrual basis).

Figure 2: Comparison Bursaries and Scholarships Funding and Expenditures



Source: OAG Analysis of funding information

CHAPTER 4: FINDINGS OF THE AUDIT

4.1 The audit revealed that NGAAF supported a total of 199,763 learners through bursaries and scholarships during the four(4) years under review, as presented in **Table 5**.

Table 5: Number of NGAAF Beneficiaries Supported

Financial Year	Number of Beneficiaries
2021/2022	44,183
2022/2023	24,552
2023/2024	72,948
2024/2025	58,080
Total	199,763

Source: OAG Analysis of Audited Financial Statements for Financial Years 2021/2022–2024/2025

4.2 However, the Fund did not consistently support the beneficiaries across the audit period, due to mismatches between budgeted amounts and actual allocations. In addition, there were management weaknesses that hindered the Fund from achieving its intended objectives, as discussed below: -

A. Inequitable Award of Bursaries and Scholarships to Beneficiaries

I. Bursary Awards were not Based on Applicants' Socio-Economic and Vulnerability Status

4.3 The National Government Affirmative Action Fund Access to Funds Guidelines, 2021 require bursary allocations to be based on verified evidence of financial need, including fee statements and socio-economic information. The aim is to ensure that the most vulnerable learners benefit and that awards meaningfully reduce the school fees burden. However, review of records revealed that the amounts awarded to beneficiaries were determined by the level of the learning institution; whether secondary school, tertiary college, or university, and by committee discretion, without reference to the socio-economic or vulnerability status of applicants.

4.4 In addition, comparison of bursary awards and beneficiary fee statements in Nairobi, Kirinyaga, Makueni, and Kilifi counties revealed cases of both underpayment and overpayment. Students with high outstanding fee balances, such as those with balances of Kshs. 20,000 and above, received bursaries as low as Kshs. 3,000 to Kshs.5,000. Two hundred and ninety (290) students received bursaries that were not sufficient to meet their fee balances, while forty-four (44) students received bursaries that exceeded their fee requirements, as shown in [Table 6](#) and [Table 7](#).

Table 6: Award Amount Lower than Fee Balance

County	Fee Balance Range (Kshs.)	No. of Students	Amount Awarded per Student (Kshs.)
Nairobi	10,000 – 40,000	30	10,000
Nairobi	20,000 – 29,999	3	15,000
Total Nairobi		33	
Makueni	40,000 – 50,000	5	3,000
Makueni	10,000 – 80,000	10	5,000
Makueni	30,000	1	10,000
Total Makueni		16	
Kirinyaga	5,000–99,999	136	5,000
Kirinyaga	Above 100,000	2	5,000
Total Kirinyaga		138	
Kilifi	21,000 – 70,000	64	20,000
Kilifi	30,000 – 99,999	35	30,000
Kilifi	Above 100,000	4	30,000
Total Kilifi		103	
		290	

Source: OAG Analysis of Students Fee Statements

Table 7: Award Amount Meets or Exceeds Fee Balance

County	Fee Balance Range (Kshs.)	No. of Students	Awarded Amount (Kshs.)
Nairobi	30,000	1	42,500
Makueni	40,535	1	50,000
Makueni	67,189	1	98,500
Makueni	10,000	1	17,000
Kirinyaga	1,000–4,999	11	5,000
Kilifi	8,000–19,999	29	20,000
		44	

Source: OAG Analysis of Student Fees Statements

4.5 These inconsistencies arose due to limited monitoring and feedback mechanisms and failure by the Board to consistently review County-level bursary allocations indicated in the reports submitted by the County Coordinators. Further, there was lack of standardized vetting tools and the inconsistent application of NGAAF guidelines across counties. Additionally, informal social networks exerted undue influence over the vetting and selection process. Consequently, this undermined equitable access of bursaries and scholarships to needy and vulnerable learners, and resulted in disrupted learning time and school discontinuation.

II. Inadequate Vetting of Bursaries and Scholarship Applicants

4.6 Section 3.1.2 (1 to 7) of Access to Funds Guidelines (2021) and instructions on the application form require bursary applicants to attach evidence such as a copy of school admission letter for new applicants, a report card and fee structure for continuing students, information about any other financial assistance received. Additionally for orphans, copies of death certificates, burial permits or death notifications and any other relevant evidence to support applicants' status. The Guidelines also require County Committees to apply clear eligibility criteria, maintain proper documentation, and ensure equitable consideration of all qualified applicants.

4.7 Review of three hundred and seven(307) sampled beneficiary application forms in four (4) counties for the financial years 2021/2022 to 2024/2025 revealed that one hundred and ninety seven(197), representing 64%, were not correctly filled. In addition, review of

two hundred and ninety six(296) forms revealed that one hundred and sixty two(162), representing 45%, of bursary and scholarship recipients were awarded funds despite submitting incomplete forms. The forms lacked the required attachments like fee statements, birth certificates or parents'/guardians' ID cards; and parents death certificates, as summarized in **Table 8**.

Table 8: Status of Bursary Application Forms

Category	Status	Number of Applicants Awarded	Rate
Completeness of form	Correctly filled	110	36.0%
	Not correctly filled	197	64.0%
Total		307	100%
Attachment status	Have all required attachments	162	54.7%
	Missing one or more documents	134	45.3%
Total	-	296	100%

Source: OAG Analysis of Sampled Bursary Application Forms

4.8 This inadequate vetting was attributed to absence of a standardized checklist to confirm completeness of applications. Further, delayed release of funds created pressure on the County committees to vet applications and process payments within three(3) to seven(7) days of receiving the funds, and thus overlooking critical requirements. As a result, fairness and transparency in the allocation process were compromised, creating uncertainty as to whether funds were awarded to needy and vulnerable beneficiaries.

III. Inconsistent Application of Bursary Thresholds and Inadequate Differentiation Between Bursaries and Scholarships

4.9 Section 3.1 (i) of Access to Funds Guidelines, 2021 stipulate that bursaries should range between Kshs.5,000 and Kshs.10,000 depending on school category, while very needy students were to receive full scholarships. Best practice further require that scholarships

be awarded to extremely needy and academically deserving students, and should provide sustained support throughout their education.

- 4.10 Review of County Committee minutes and 6,546 records from beneficiary lists revealed that eight hundred and twelve(812), representing 12%, received bursaries below Kshs.5,000, while 1,721, representing 26%, received amounts above Kshs.10,000, as summarized in **Table 9**.

Table 9: Bursaries Amounts Inconsistent with the Prescribed Threshold

Award Category (Kshs.)	Narok	Makueni	Kilifi	Kisii	Nairobi	Kirinyaga	Total	%
Below 5,000	3	809	0	0	0	0	812	12
Within 5,000–10,000	515	562	349	469	1,588	530	4,013	61
Above 10,000	2	100	349	469	801	0	1,721	26
Total Beneficiaries	520	1,471	698	938	2,389	530	6,546	

Source: OAG Analysis of Bursary Beneficiary Lists

- 4.11 Further, review of records revealed that the vetting process for scholarship beneficiaries was identical to that used for bursary applicants. In addition, scholarship beneficiaries received varying lump-sum payments that did not cover the full duration of their study, effectively functioning as bursaries, as shown in **Table 10**.

Table 10: Summary of Scholarship Awards

County	Financial Year	No. of Beneficiaries	Awarded Amounts (Kshs.)
Narok	2022-2023	425	1,150-50,000
Narok	2022-2023	178	15,000-60,500
Makueni	2022-2023	49	13,000-59,750
Makueni	2024-2025	34	5,000-85,046
Kilifi	2022-2023	57	20,000
Kilifi	2024-2025	160	20,000

Source: OAG Analysis of Scholarship Beneficiaries List

4.12 The inconsistent application of bursary thresholds was attributed to weak enforcement of the Access to Fund Guideline by the Board. Consequently, there was inadequate support to needy and vulnerable learners. Further, the inadequate differentiation between bursaries and scholarships was because the Guidelines did not provide for the application requirements, vetting procedures, duration of support, and monitoring framework for scholarship beneficiaries. This situation threatens the continued retention of needy and vulnerable learners in school, and ultimately compromises the effectiveness of the program.

IV. Limited Access Among Persons with Disabilities

4.13 Article 53(1)(b) of the Constitution of Kenya guarantees every child the right to free and compulsory basic education, while SDG 4, Target 5 seeks to eliminate discrimination in education by ensuring access for vulnerable groups including persons with disabilities (PWDs). Interviews with County Bursary Committees in the six(6) sampled counties indicated that special groups, particularly PWDs and total orphans, were given priority during the allocation of bursaries and scholarships. Committees reported having measures in place to enhance inclusion, including appointing representatives of PWDs to assist in identifying and recommending learners with disabilities for support. In some instances, background checks and physical verifications were also conducted to confirm the applicants' level of need.

4.14 Review of Annual Project Reports from the Financial Year 2020/2021 to 2024/2025 established that the proportion of bursary beneficiaries who were PLWDs remained constant, at about 5%, as summarized in **Table 11**.

Table 11: Proportion of Person With Disability Bursary Beneficiaries

Financial Year	Total Number of Beneficiaries	No. of PLWDs	Percentages of PLWDs
2020/2021	43,549	2,002	5%
2021/2022	44,183	2,015	5%
2022/2023	47,158	2,150	5%
2023/2024	50,342	2,301	5%
2024/2025	59,654	2,728	5%
Total	244,886	11,196	5%

Source: OAG Analysis of NGAAF Annual Project Reports

- 4.15 However, potential beneficiaries were unable to access or submit application forms since they could only be obtained from and submitted through the County Coordinator’s or Woman Representative’s offices.
- 4.16 The limited access was attributed to inadequate collaboration with local stakeholders and limited outreach during distribution and collection of application forms, thereby hindering participation by PWDs in the bursary and scholarship program. In addition, the Board lacked a standardized framework for identifying and reporting beneficiaries living with disabilities. Consequently, this limited significant progress in eliminating discrimination and promoting access to basic education by vulnerable learners.

V. Learners Benefitting from Multiple Bursary providers

- 4.17 Regulation 18(5) of the Public Finance Management (National Government Affirmative Action Fund) Regulations, 2016 charges the County Committees with, among other things, to be responsible for program coordination. In addition, in the Fund’s Strategic Plan (2023/24–2027/28), the County Coordination offices are expected to undertake stakeholder engagement in identification of program beneficiaries.
- 4.18 Further, Clause 6 of Section 3.1.2 of the Access to Fund Guidelines, under Eligibility Criteria, required applicants to disclose if they had received financial assistance from other bursary sources or any other provider. This requirement was intended to prevent duplication of bursary awards and ensure that priority was given to applicants who had

not previously received support. However, the audit revealed that beneficiary information was maintained separately by each provider and not shared. Therefore, learners continued to receive multiple bursaries from different bursaries providers while others remained unsupported.

4.19 Analysis of consolidated data for the Financial Years 2021/2022 to 2024/2025, across NGAAF, sampled county governments, sampled National Government-Constituency Development Fund bursary and scholarship programs, Elimu Scholarship, and Presidential Secondary Schools Bursary revealed numerous cases of multiple bursary awards to individual learners.

4.20 The total number of duplicated records across all providers increased from 27,222 in the Financial Year 2021/2022 to 91,429 in Financial Year 2024/2025. The duplicated cases included NGAAF beneficiaries, ranging from 1,890 to 6,620 during the period under review. The duplicate testing was conducted using beneficiary’s name and school name. Where these were misspelled or inconsistently entered, such records were not flagged as duplicates, meaning actual duplication levels were likely higher. The summary of duplicated cases is indicated in **Table 12**.

Table 12: Summary of Duplicated Award of Bursaries

Financial Year	Total Beneficiaries	Total Duplicated	Number of NGAAF Beneficiaries	Duplicated NGAAF Beneficiaries
2021/2022	216,029	27,222	1,890	173
2022/2023	294,467	19,781	3,334	1,314
2023/2024	346,900	79,153	6,620	701
2024/2025	336,645	91,429	6,437	1,090

Source: OAG Analysis of Consolidated Beneficiary Data from Sampled Counties across various Providers in the Period Under Review

4.21 In addition, analysis of consolidated bursary award data revealed that nine hundred and seventy two(972) beneficiaries were awarded bursary multiple times, in the same financial year, during the period under review. Majority of the learners received four (4) awards while one (1) learner benefited ten (10) times, as summarized in **Table 13**.

Table 13: Multiple Awards to Learners Across Bursary Providers

Number of Awards	Total Count of Beneficiaries
2	326
3	30
4	468
5	3
6	81
8	63
10	1
Total	972

Source: OAG Analysis of Consolidated Beneficiary Data from Sampled Counties across various Providers in the Period Under Review

- 4.22 The multiple award to an individual learner was due to absence of a coordination framework to guide information sharing and joint planning among all public bursary providers. As a result, each provider operated independently, generating their own beneficiary lists. There was no mechanism to cross-check applicants before awards were made and this was attributed to the politically driven nature of bursary administration, where each provider sought visibility and control in the allocation process.
- 4.23 Further, poor data management and lack of a national bursary system contributed to multiple awards to beneficiaries. The Fund and other bursary providers relied on manual systems and unlinked beneficiary records, with data stored in spreadsheets or physical registers that were not standardized. The audit team noted inconsistent data entry across bursary providers, for example, how beneficiary names, schools, and identification details were recorded. The absence of a unique beneficiary identifier, such as the Kenya Education Management Information System number and parent's national identity card also made it difficult to accurately match records and detect duplicates. This led to inequitable access of bursary and scholarship, inefficient use of limited funds, and inaccurate reporting, hindering the Fund's ability to effectively support access to needy and vulnerable learners.

VI. Inadequate and Unstructured Involvement of Chiefs in Identification of Needy and Vulnerable Learners

- 4.24 The National Government Affirmative Action Fund Strategic Plan (2023/24–2027/28) emphasize partnership with local administrative structures including chiefs, assistant chiefs, and community-based organizations (CBOs) to identify needy and vulnerable learners at the grassroots level. Further, Section 3.1(iv) of the Access to Funds Guidelines, 2021 further require County Committees to apply clear eligibility criteria, maintain proper documentation of vetting and selection decisions, and ensure that all qualified applicants are equitably considered.
- 4.25 Interviews with committees in the six(6) sampled counties revealed that the NGAAF bursary and scholarship program was implemented at the County level through Constituency representatives in the County Committees with no adequate presence at the village level. In addition, there was inconsistent and limited informal engagement with National Government Administration Officers (NGAOs, like chiefs and assistant chiefs, in identification of beneficiaries.
- 4.26 Further, interviews with fourteen(14) NGAOs in the six (6) counties revealed that chiefs and assistant chiefs endorsed forms and created awareness during the identification process of NGAAF applicants. Chiefs in Kirinyaga County demonstrated active involvement in identifying needy learners, verifying forms, and mobilizing communities. In Kisii, Narok and Kilifi counties, they endorsed forms and conducted community sensitization.
- 4.27 The limited involvement of NGAOs was attributed to the absence of a formal coordination framework between NGAAF county committees and NGAO structures to facilitate joint identification and vetting of applicants. There was also limited documentation and follow-up on NGAO participation in NGAAF-related meetings and selection exercises, which reduced opportunities for structured engagement and accountability.
- 4.28 As a result, there was biased selection, since beneficiary identification was based on limited or third-party information, rather than direct insights from grassroots'

administrative officers and community structures. This limited access by needy and vulnerable learners.

B. Weak Oversight of the Bursary and Scholarship Program by the Board

I. Weak Oversight by the Board and Secretariat

- 4.29 Regulation 10(1) of the NGAAF Regulations, 2016 assigns the Board responsibility for oversight of the Fund, including approval of guidelines and monitoring performance of projects; with bursary included as a project. Further, the National Government Affirmative Action Fund Strategic Plan (2023/24–2027/28) require the Board, Fund Secretariat, County Coordinator, and County committee to conduct quarterly and annual monitoring, as well as mid-term and end-term evaluations. This ensures accountability and helps assess the program's effectiveness in reaching its target groups.
- 4.30 Interviews with the Fund Secretariat indicated that the Board and Secretariat had put in place oversight mechanisms, such as reviewing and approving county work plans, reviewing beneficiary lists, and providing induction training to County Committees. Review of the Fund's Audited Financial Statements for the financial years 2021/2022 to 2024/2025 revealed that the Fund cumulatively budgeted Kshs.171 million for Monitoring and Evaluation(M&E) activities and the actual expenditure amounted to Kshs.98 million, as summarized in **Table 14**.

Table 14: Allocations for Monitoring and Evaluation

Financial Year	Final Budget	Expenditure
2021/2022	22,350,069	6,631,600
2022/2023	9,033,824	3,641,500
2023/2024	60,000,000	--
2024/2025	79,834,581	88,179,600
Total	171,218,474	98,452,700

Source: NGAAFs Audited Financial Statements for the Financial Years 2021/2022 to 2024/2025

- 4.31 However, review of M&E records established that the Fund directed its monitoring efforts to other projects, leaving out the bursary and scholarship program. In addition, oversight

of bursary and scholarship allocations relied on manual quarterly reporting by the County Committees, and the reporting was not consistent across counties. The Policy and Planning Department reported that their oversight role was based on internal audit reports, which were periodic and did not provide continuous assurance on beneficiary selection and fund utilization.

II. Inadequate Monitoring by County Committees

- 4.32 Regulation 16(2d) of NGAFF Regulations, 2016 requires each county committee to oversee the monitoring and evaluation of funded projects or programs. Counties were also required to maintain up-to-date beneficiary data. Further, Regulation 18(1) states that there should be a secretariat of the County Committee in each County, which should consist of a monitoring and evaluation officer appointed by the Board.
- 4.33 Interviews with County Committees in the six (6) sampled counties established that four (4) committees conducted informal school monitoring visits with no evidence of documented feedback reports. Monitoring activities focused on follow up of acknowledgement of receipts and progress report forms from learning institutions.
- 4.34 The inadequate monitoring and evaluation by the Board, Secretariat and County committees was attributed to lack of a standardized monitoring and evaluation tool to guide implementation and tracking of the bursary and scholarship program. In addition, the capacity of County Coordinators to conduct monitoring and evaluation was constrained by their core administrative roles and inadequate number of monitoring and evaluation officers. As a result, the Management of the Fund could not adequately identify and address performance challenges in the administration of the program, thereby negatively affecting support to needy and vulnerable learners.

III. Inconsistent and Weak Data Management in the Administration of Bursaries and Scholarships

- 4.35 The Access to Funds Guidelines (2021) required counties to maintain up-to-date biodata of all supported learners, disaggregated by gender and including details of institutions attended, to facilitate tracking and future reference. Additionally, the National Government Affirmative Action Fund Strategic Plan (2023/24–2027/28) identified routine data

collection and reporting as a core component of the monitoring framework for bursary and scholarship programs.

- 4.36 The audit established that the Fund's information and data management systems for bursary and scholarship programs were manual, fragmented, and inconsistently applied across counties. Interviews with County Coordinators in the six (6) sampled counties revealed that bursary and scholarship information was maintained in Excel spreadsheets. Verification of the records by the Secretariat was manual, a process that was time-consuming and prone to errors.
- 4.37 Analysis of lists of beneficiaries from five(5) of the six(6) sampled counties for the financial years 2023/2024 and 2024/2025 revealed multiple cases of duplicated beneficiary records. The duplication included cases where students with identical names and enrolled in the same schools were awarded bursaries more than once, including by different bursary providers. **Table 15** summarises the extent and frequency of duplicate beneficiary records identified across the sampled counties.

Table 15: NGAAF Beneficiaries with Duplicate Cases Across Counties

County	2 Times	3 Times	4 Times	5 Times	6 Times	7 Times	8 Times	Total Affected Beneficiaries
Kilifi	171	–	–	–	1	–	–	172
Kirinyaga	676	72	91	10	8	1	3	861
Makueni	100	28	26	–	–	–	–	154
Nairobi	92	9	–	–	–	–	–	101
Narok	9	–	–	–	–	–	–	9
Total	1,048	109	117	10	9	1	3	1,297

Source: OAG Analysis of NGAAF Bursary and Scholarship Beneficiaries

- 4.38 The audit established that supporting documents such as application forms were maintained in hard copy, with no digital backup. Further, application forms were poorly organized, stored in carton boxes or sacks, and not filed by quarter or allocation cycle.

This hindered the ability to verify eligibility of previous beneficiaries, confirm award decisions, or trace disbursements to specific learners.

4.39 Interviews with the Secretariat indicated that they had acquired an information management system to improve data capture, storage, and reporting. However, full implementation and adoption at the County level had not been achieved due to the limited technical capacity of County Committees. Consequently, there was increased likelihood of duplication, omissions, and loss of beneficiary records. Further, the Board lacked the information needed for evidence-based decision-making or to improve future bursary allocations.

IV. Inadequate Acknowledgment of Receipt of Bursary Funds by Learning Institutions

4.40 Section 3.1.2 (10) of the Access to Funds Guidelines, 2021 require beneficiaries and institutions to submit acknowledgment forms when bursary or scholarship cheques are issued. However, analysis of sampled bursaries and scholarships disbursements and acknowledgement records in six (6) sampled counties established persistent low rates of the submission and tracking of acknowledgment forms by learning institutions.

4.41 In the financial year 2022/2023, the proportion of acknowledged disbursements ranged from 1% to 8%, with a significant improvement in the financial year 2024/2025 when Kilifi and Kirinyaga counties achieving 57% and 55%, respectively. The other four (4) counties had a slight improvement, as detailed in **Table 16**.

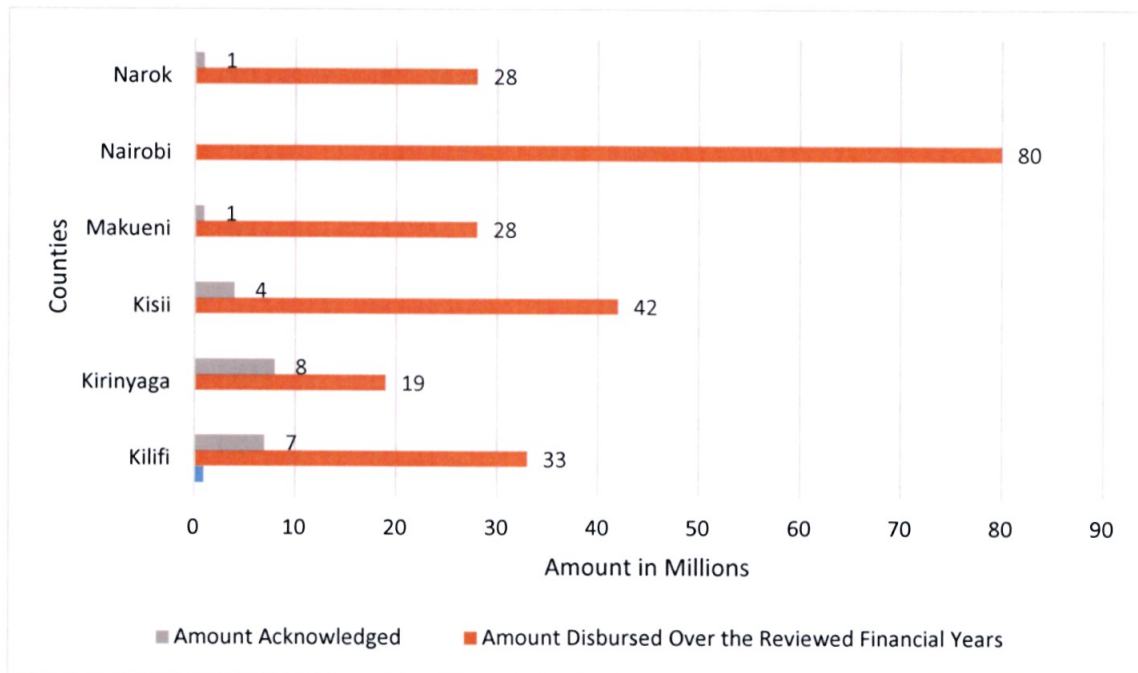
Table 16: Percentage of Acknowledgement of Bursaries and Scholarships

County		2022/2023 (Kshs.)	2023/2024 (Kshs.)	2024/2025 (Kshs.)
Kilifi	Amounts Disbursed	8,889,445	12,520,345	1,305,788
	Amounts Acknowledged	714,500	2,897,930	741,314
	Percentage	8%	23%	57%
Kirinyaga	Amounts Disbursed	5,079,683	7,154,483	6,460,450
	Amounts Acknowledged	140,000	859,580	3,535,500
	Percentage	3%	12%	55%
Kisii	Amounts Disbursed	11,429,286	16,097,586	14,536,013
	Amounts Acknowledged	602,700	1,553,008	1,379,500
	Percentage	5%	10%	10%
Makueni	Amounts Disbursed	7,619,524	10,731,724	9,690,675
	Amounts Acknowledged	91,500	452,500	370,800
	Percentage	1%	4%	4%
Nairobi	Amounts Disbursed	21,588,652	30,406,552	27,456,914
	Amounts Acknowledged	-	-	-
	Percentage	0	0	0
Narok	Amounts Disbursed	7,619,524	10,731,724	9,690,675
	Amounts Acknowledged	487,000	404,000	659,254
	Percentage	6%	4%	7%

Source: OAG Analysis of Disbursement and Acknowledgement Records

4.42 Further analysis comparing the cumulative amounts disbursed with the amounts acknowledged for the financial years 2023/2024 and 2024/2025 showed that only a small proportion of the funds disbursed were formally acknowledged by learning institutions. This low level of acknowledgment is illustrated in **Figure 3**.

Figure 3: Comparison of Amount Acknowledged and Amounts Disbursed



Source: OAG Analysis of Acknowledgment Receipts and AIE Allocations for Financial Years 2022/2023-2024/2025

- 4.43 Interviews with the County Coordinators revealed that bursary cheques were issued directly to beneficiaries or their guardians, who were expected to submit acknowledgement receipts back to the Fund. Review of records revealed that in some cases, receipts were available in school files but were neither aggregated nor transmitted to the Fund. Further, acknowledgement receipts, where available, were poorly organized and not used for reconciliations or to inform subsequent funding cycles.
- 4.44 The low rate of acknowledgement of disbursed funds was attributed to issuing cheques directly to students or guardians instead of sending them to the respective learning institutions. Further, the Board and County Committees did not establish mechanisms for tracking and follow up of acknowledgment receipts from parents or learning institutions. Consequently, there was increased risk of diversion of funds, reallocation to other students at the school level or double allocation, thereby undermining the effectiveness of the program in enhancing access to basic education by needy and vulnerable learners.

C. Delayed Disbursement of Funds to County Affirmative Action Fund Accounts

I. Delayed Disbursement of Funds to Counties

- 4.45 Section 11(4) of the Public Finance Management (NGAAF) Regulations, 2016 requires the Board to disburse funds to each county at the beginning of the first quarter of each financial year. Additionally, the National Government Affirmative Action Fund Service Charter provides that bursary and scholarship applications are required to be processed and funds issued within 90 calendar days, to ensure timely financial support for affirmative action groups. This would enable the beneficiaries access funding at the beginning of the academic year.
- 4.46 Analysis of disbursement timelines for the sampled counties of Kilifi, Kisii and Makueni from the financial years 2021/2022 to 2024/2025 revealed significant and persistent delays in disbursement of funds to the counties. The delays ranged from one(1) week to slightly over a year across the sampled counties, as summarized in **Table 17**.

Table 17: Trend in Extent of Delays in Disbursements to Counties

Quarter/Financial Year	No. of weeks		
	Kilifi	Kisii	Makueni
2021/22 Q1	8	1	6
2021/22 Q2	8	1	6
2021/22 Q3	37	54	-3
2021/22 Q4	37	54	-3
2022/23 Q1	19	57	66
2022/23 Q2	19	57	35
2022/23 Q3	29	55	56
2022/23 Q4	29	55	56
2023/24 Q1	2	30	30
2023/24 Q2	2	30	30
2023/24 Q3	36	48	42
2023/24 Q4	36	48	42
2024/25 Q1	15	2	11
2024/25 Q2	15	2	16
2024/25 Q3	44	49	45
2024/25 Q4	44	49	45

Source: OAG Analysis of Disbursement Timelines

4.47 Further analysis indicated that the disbursements were effected on average, seven (7) months after the required start of the first quarter (1 July). This meant that the earliest counties could issue bursaries was in the middle of the first term of the academic year. The audit noted that during the period under review, more than fifty percent (50%) of disbursements occurred in the third and fourth quarters of the financial year, thus delaying issue of bursaries for the second term of the academic year.

II. Delayed Delivery of Funds to Learning Institutions

4.48 Analysis of funds disbursement records in Kilifi and Kisii counties revealed that beneficiaries waited for an average of 121 days (17 weeks) from the date the Fund received money to when learning institutions acknowledged receipt, with a maximum delay of 320 days (46 weeks), exceeding the 90-day period by 230 days (33 weeks), as shown in **Table 18**.

Table 18: Delay between Funds Release and Receipt by Learning Institutions

County	Financial Year	Delay in Days	Delay in Weeks
Kisii	Q1 2023/24	320	46
Kisii	Q2 2023/24	320	46
Kisii	Q3 2021/22	274	40
Kisii	Q4 2021/22	274	40
Kisii	Q3 2023/24	167	24
Kisii	Q4 2023/24	167	24
Kisii	Q1 2022/23	69	10
Kisii	Q2 2022/23	69	10
Kisii	Q3 2022/23	62	9
Kisii	Q4 2022/23	62	9
Kilifi	Q3 2021/22	51	8
Kilifi	Q4 2021/22	51	8
Kilifi	Q1 2024/25	44	7
Kisii	Q3 2024/25	33	5
Kisii	Q4 2024/25	33	5
Kilifi	Q3 2024/25	33	5
Kilifi	Q4 2024/25	33	5
Average Delays		121	17

Source: OAG analysis of NGAAF Disbursement Records for Financial Years 2021/2022 to 2024/2025

4.49 The delayed disbursements to counties and learning institutions were attributed to late exchequer releases from The National Treasury. Interviews with the Fund Secretariat and the six (6) sampled counties confirmed that the Fund received exchequer releases late in the financial year, which in turn delayed transfer of funds to counties.

4.50 Further, inadequate controls in monitoring and recording of fund release timelines resulted in failure to detect and address delays. This was evidenced by incomplete records and instances where county disbursement dates were recorded earlier than the Fund's receipt dates. As a result, beneficiaries experienced delayed fee payment, leading to accumulated school fee arrears, increased risk of students being sent home and reduced effectiveness of bursary and scholarship support to needy and vulnerable learners.

D. Unreliable Mode of Disbursement to Learning Institutions

4.51 Section 85 of the Public Finance Management Act, 2012 permits the use of both cheques and electronic funds transfer mechanisms for the disbursement of public funds to entities, including learning institutions. Additionally, the National Government Affirmative Action Fund Strategic Plan (2023/24–2027/28) mandates County Coordination Offices to oversee the administration and disbursement of bursaries and scholarships. As part of this responsibility, County Committees are expected to undertake civic education and beneficiary sensitization to ensure that recipients and their guardians are aware of the required procedure for depositing bursary cheques to learning institutions.

4.52 Review of cheque dispatch registers, and bank reconciliation statements in four (4) counties revealed cases of uncollected, unpresented, or stale cheques. Kirinyaga and Kilifi counties recorded the highest values of unutilized cheques amounting to Kshs. 894,800 and Kshs.990,000, respectively, while Makueni had Kshs.55,000, as summarized in **Table 19**.

Table 19: Total Value of Unutilized Funds due to Unpresented and Uncollected Cheques in Sampled Counties

County	No. of Cheques	Value (Kshs.)
Kirinyaga	52	894,800
Kilifi	32	990,000
Makueni	11	55,000
Kisii	4	–
Total		1,939,800

Source: OAG Analysis of Sampled Counties Bank Reconciliation Statements

4.53 Based on the annual tuition fees approved by the State Department for Basic Education, the unutilized funds could have paid full annual tuition fees as scholarships to thirty six (36) or forty seven(47) learners in National and County schools, respectively. The amount could also have paid the maximum allowable bursary of Kshs.10,000 to an additional one hundred and ninety four(194) learners, as shown in **Table 20**.

Table 20: Number of Students who Would Have Benefitted from Unutilized Funds

Category of School	Standard Fee Charged as Per State Department for Basic Education	Total Unutilized from Sampled Students	Number of students Who Would Have Benefitted from the Unutilized Funds
National Schools	53,554	1,939,800	36
County	40,535	1,939,800	47
Maximum Threshold	10,000	1,939,800	194

4.54 Further, interviews with County Coordinators in the six (6) sampled counties revealed inconsistent civic education and beneficiary sensitization on handling of bursary cheques after collection. While committees in Kilifi, Kisii, Kirinyaga, Makueni, and Nairobi indicated that beneficiaries were sensitized either during cheque issuance or through periodic civic education forums, Narok County did not provide evidence of sensitization. The nature and frequency of civic education carried out by sampled counties is shown in **Table 21**.

Table 21 Nature of Civic Education on Bursaries in Sampled Counties

County	Evidence of Civic Education to Beneficiaries	Frequency	Remarks
Kilifi	Beneficiaries sensitized during cheque issuance on delivery of cheques to schools and submission of receipts	Per cycle	Done during issuance
Kisii	Beneficiaries sensitized during civic education forums on cheque handling	Periodic	Supported by committee training
Kirinyaga	Beneficiaries issued cheques with award letters addressed to principals indicating how to deposit cheques	Twice yearly	Structured and consistent
Makueni	Verbal instructions provided at collection points	Ad hoc	No formal materials
Narok	No sensitization conducted since initial induction	Not indicated	None recorded
Nairobi	Sensitization conducted during cheque issuance	Ad hoc	No follow-up verification

Source: OAG Analysis of Interviews with Committees in Sampled Counties

- 4.55 The inconsistent and unstructured civic education was attributed to lack of clear Guidelines on the mode of delivery of bursary and scholarship cheques to the learning institutions. In addition, inadequate civic education, monitoring and follow-up mechanisms by county committees allowed uncollected and unrepresented cheques to accumulate without timely corrective action, such as reissuance, cancellation, or conversion to electronic transfer.
- 4.56 Further, weak record-keeping and lack of standardized reporting formats across County Coordination Offices hindered comprehensive tracking of cheque issuance and acknowledgement processes. Consequently, learning institutions experienced cash flow challenges, thus undermining the efficiency and effectiveness of the program in ensuring access to basic education by needy and vulnerable learners.

CHAPTER 5: CONCLUSION

- 5.1 The National Government Affirmative Action Fund (NGAAF) did not ensure sufficient allocation of bursaries to needy and vulnerable learners. The funds were allocated to the applicants without consideration of their socio-economic and vulnerability needs.
- 5.2 The Fund Board and Secretariat has not been objective in the identification of needy and vulnerable learners. This is evidenced by inadequate vetting and award processes, use of inconsistent award thresholds, along with instances of multiple awards to the same learners.
- 5.3 There is low awareness of existence of the Fund and limited reach to all eligible vulnerable learners, as the Fund did not effectively engage administrative officers at the grassroot level.
- 5.4 The National Government Affirmative Action Fund Board and County Committees did not provide effective oversight to the Bursaries and Scholarship Program. There was minimal monitoring of the program, evidenced by poor documentation and record keeping, as well as lack of acknowledgement of funds receipt by beneficiaries and learning institutions. The gaps in oversight indicated that the Fund did not ensure accountability in use of program funds.
- 5.5 The National Government Affirmative Action Fund did not ensure timely disbursement of funds to counties and learning institutions. The county committees used unreliable modes of disbursement to learning institutions, further delaying the support to beneficiaries and contributing to low utilization of funds.
- 5.6 The Fund did not ensure uninterrupted access to education by needy and vulnerable learners. Beneficiaries were unable to meet school fee deadlines and experienced disruptions in their learning due to delayed payments. In addition, failure to bank issued cheques resulted in economic inefficiencies and hindered access to support for eligible beneficiaries.

CHAPTER 6: RECOMMENDATIONS

- 6.1 To ensure equitable award of bursaries and scholarships to the needy and vulnerable learners, the NGAAF Board and Secretariat should:
- i. Develop a standardised socio-economic assessment tool and vetting checklist to guide and promote objective assessment of applicants by the County Committees;
 - ii. Revise bursary and scholarship award limits to eliminate inconsistencies in decision-making across counties, minimize instances of spreading the funds thinly and ensure alignment with the fee's structures approved by the State Department for Basic Education;
 - iii. Consider establishing a centralised information management system and digitizing bursary and scholarship processes. They should also issue clear guidelines on mandatory records and enhance periodic compliance reviews to confirm completeness and accuracy of the records;
 - iv. Develop and issue clear guidelines defining the role, scope, and limits of National Government Administrative Officers like Chiefs and Assistant Chiefs participation in mobilisation, identification, and confirmation of needy and vulnerable learners; and
 - v. Implement targeted civic education activities at Ward level to create awareness of the Fund at the grassroot level and to support applicants in submitting complete and accurate information.
- 6.2 To ensure that scholarship beneficiaries receive appropriate and consistent financial support, the NGAAF Board should develop and disseminate clear policy guidelines for scholarships, including objectives, eligibility criteria, award limits, duration and monitoring and reporting on beneficiaries.

6.3 To ensure that learners with disabilities are adequately identified and supported, the NGAAF Board and County Committees should:

- i. Develop and roll out a standardised framework for identifying and documenting the special needs beneficiaries that outlines the roles of county committees and local actors in identification; and
- ii. Integrate targeted Persons Living with Disability (PLWD) outreach activities, into its civic education by partnering with PLWD organizations, Community Health Promoters, and local administrators.

6.4 To ensure equitable access, eliminate cases of multiple awards within counties and across bursary providers, and guarantee efficient remittances of bursaries and scholarship funds, the Ministry of Education, in collaboration with Parliament, should:

- i. Develop a multi-agency collaboration framework for public bursary providers and consider establishing a centralized bursary issuance and administration system for all bursary providers; and
- ii. Strengthen coordination with The National Treasury to expediate release of funds and explore the possibility of aligning the approvals and disbursements to the academic calendar.

6.5 To enhance oversight, and ensure disbursed fund reaches intended beneficiaries, the NGAAF Board, Secretariat and County committees should:

- i. Consider remitting funds directly to learning institutions and adoption of technology to integrate electronic transfer of beneficiary funds to learning institutions. They should leverage on existing platforms like Kenya Education Management Information System and Intergrated Financial Management Information System and explore use of emails and other acceptable media for sharing the acknowledgment receipts and beneficiary return forms;

- ii. Collaborate with the State Department for Basic Education to explore alternative mechanisms for verifying beneficiaries' data, institutions and disbursements, besides the quarterly bursary and scholarships reports;
- iii. Institute a collaboration mechanism that will allow each County Committee to effectively follow up on all NGAAF beneficiaries residing within the County, regardless of the County that awarded the bursaries and scholarships. The mechanism should enable County Committees to access beneficiary data from all the counties; and
- iv. Be proactive in conducting continuous follow-up and capacity building the county committees to address the reported vetting, awards, data maintenance and reporting gaps.

APPENDICES

Appendix 1: Methods Used to Collect Audit Evidence

(a) List of Documents Reviewed

Documents	Purpose of Reviewing
Legislative and Significant Authorities	
NGAAF Strategic Plan	To assess the Fund's alignment with National goals and to understand whether resources were efficiently allocated
Public Finance Management (NGAAF) Regulations	To verify the Fund's operations adhered to the provisions of the Act
NGAAF Guidelines	To assess the Fund's alignment with its mandate in the provision of bursaries and scholarships
Program Plans	
Work plans and Budgets- FY 2020/2021-2024/2025	To assess projected expenditure areas and budgetary allocation
Program expenditure and disbursement reports- FY 2020/2021-2024/2025	To assess the flow of funds during implementation
Meeting Minutes	
The Fund Secretariat minutes	To assess proceedings and key program decisions that had been made
County coordinator minutes	To assess the collaboration between the County and the National level
County Committee member minutes	To assess how vetting of applications was done
Correspondences	
Acknowledgement receipts	To verify accuracy of records
Commitment letters	To assess whether agreements and obligations between the schools and bursary providers were clear

Documents	Purpose of Reviewing
Reports	
Annual reports	To assess the Fund's performance and key issues raised during the period under review
Civic education reports	To assess the level of awareness efforts of the Fund's provision of bursaries and scholarships in the communities
Semi-annual progress reports	To assess the tracked program performance and progress over a six-month period
Program monitoring reports	To assess the performance and implementation of the Bursary and Scholarship Program
Other Documents	
Application forms	To assess accuracy, fairness and efficiency in the application process

(b) List of People Interviewed

No.	Interviewee	Purpose for the Interview
1.	The Fund Secretariat	To assess the National Government Affirmative Action Fund, and the implementation of bursaries and scholarships and the extent of provision to needy and vulnerable learners as at the time of the audit.
2.	County Coordinators	To assess the role of County coordinators in the provision of bursaries and scholarships at the County level.
3.	County Committee members	To assess the role of Committees in the provision of bursaries and scholarships in the six (6) sampled counties
4.	School administration	To assess the role of the school administration in coordinating with other stakeholders in the implementation of the bursaries program in thirty (30) sampled schools.
5.	Chiefs, Assistant Chiefs	To assess their role in the provision of bursaries and scholarships by the Fund.
6.	Beneficiaries, parents and guardians	To assess the effectiveness of bursaries and scholarships to needy and vulnerable learners.

Appendix 2: List of Sampled Schools

County	Name of School	School Type
Kilifi	Kilifi Township	Secondary School
	Bahari Girls Secondary School	Secondary School
	St. Thomas Secondary School	Secondary School
	St. Johns Secondary School	Secondary School
	Ribe Boys' High School	Secondary School
	Sokoni VTC	Vocational Training School
	Kaloleni VTC	Vocational Training School
	Gede Secondary School	Secondary School
	Kambe Ribe VTC	Vocational Training School
Kisii	Riokindo Boys High School	Secondary School
	Riokindo Girls High School	Secondary School
	Moi Gesusu High School	Secondary School
	Orogare TVC	Training Vocational Centre
	Bishop Mugendi Nyamokenye	Secondary School
	Nyabisase Mixed Secondary School	Secondary School
Kirinyaga	Kiamwathi Mixed Secondary School	Secondary School
	Rwambithi High School	Secondary School
Narok	Ole Tipis Girls Secondary School	Secondary School
	Ololulunga Boys High School	Secondary School
	Kenya Institute of Management College	College
	Maasai Mara University	University
Nairobi	Hospital Hill High School	Secondary School
	Moi Girls High School	Secondary School
	Highway High School	Secondary School
	Karen 'C' Girls School	Secondary School
	Clay City Secondary School	Secondary School
	Nairobi Technical Training Institute	Vocational Training School
Makueni	Mwaani Girls High School	Secondary School
	Kalulini Boys High School	Secondary School
	Makueni Integrated Vocational Empowerment	Vocational Training School

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