

Analysis of Auditor General's County Executives' Audit Report.

Citizen led analysis of County Executives'
Auditor General Reports 2016/2017.



– Executive Summary –

The counties have to account for the funds provided to them at the end of each financial year through financial statements to the Auditor-General for audit. The Auditor General is tasked to audit and report, in respect of that financial year on the accounts of the national and county governments. The 2016-17 audit report revealed massive plundering of public funds at the counties. This report examines the findings contained in the counties executive financial audit report published by the Office of the Auditor-General (OAG) for FY 2016-17. The scope of this report highlights the findings for the 46 counties. The findings reveal that citizens are not receiving full value for money in respect to public expenditure management. However, Taita Tavet county executive report was not published.

– Introduction

● Background of Citizen Led Analysis of County Executive Report

The citizen led analysis entails training and creating awareness to citizens on audit issues and corresponding queries raised by Auditor General reports for all the counties.

● Significance of Chambua

The citizen led analysis examines the queries on the financial transactions raised by the Auditor General in the 46 counties and analysis how public funds were managed by the County governments and to which extent counties are adhering *Public Finance Management Act (2012)*. These reports were analysed over the last Financial Year - FY 2016/2017 to provide a trend analysis and provide a training guideline used to analyse the counties' audit report.

● Methodology

The citizen led analysis examined the 46 Auditor General's County Executive reports for FY 2016/2017. Analysis of the audit issues and corresponding queried amounts was conducted through public participation, public engagement as well as conducting interviews with key oversight bodies and stakeholders. Descriptive statistics and visualisation were utilised for summary and representation of the findings.



07/03/19 Date Issued

19/03/19 Last Revision

Mombasa County

Mombasa is an island connected to the mainland by bridges and ferries. The town overlooks a wide harbor, where commercial shipping mingles with traditional sailing dhows.

COUNTY 001 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Mombasa had a total expenditure for FY 16/17 amounting to **Ksh. 11,285,551,493.95**.

BUDGET ABSORPTION

Items	FY 16/17
Development	34.3%
Recurrent	65.7 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

20.4% of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Staff holding multiple imprest amounting to 99,852,523 by 77 persons contrary to PFM.
- Imprests signed on behalf of other officers amounting to 5,393,990.
- Unremitted statutory Deductions- amounting 3,166,903,998 which were not remitted for employee contributions

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	4b
Unsupported Pending Bills	**

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	3,002,077,786
Current Year-Own Source (FY 16/17)	3,166,240,961
Variance	164,163,175

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	3,166,240,961
Banked Revenue	2,672,021,632
Unbanked (variance)	(494,219,329)

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Kwale County

Kwale County is a county in the former Coast Province of Kenya. Its capital is Kwale, although Ukunda is the largest town. Its mainly an inland county, but it has coastline south of Mombasa.

13/03/19 Date Issued
20/03/19 Last Revision

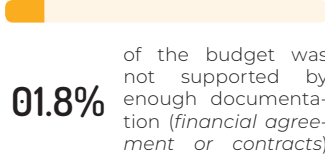
COUNTY 002 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kwale had a total expenditure for FY 16/17 amounting to **Ksh. 7,120,345,442**

BUDGET ABSORPTION

Items	FY 16/17
Development	48%
Recurrent	52%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Statement of assets on FY 15/16 reflect a balance of Ksh. 1,453,092,689, with a variance of Ksh. 20,555,817 from FY 14/15.
- Inconsistent revenue collection - FY 15/16 Ksh. 248,536,536 compared to Ksh. 253,972,260 for FY 14/15
- Ksh. 12,501,892 paid as casual wages for FY 15/16 could not be confirmed

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

14m Total Domestic Travel Expenditure.
with *****0%** with Unsupported Expenditure. (est Sh. ***)



FOREIGN TRAVEL

0.9m Total Foreign Travel Expenditure.
with *****0%** with Unsupported Expenditure. (est Sh. ***)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.7b
Unsupported Pending Bills	703m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	248,617,586
Current Year-Own Source (FY 16/17)	221,011,186
Variance	(27,606,400)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	221,011,186
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA
SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

21/03/19 Last Revision

Kilifi County

Kilifi is a town on the coast of Kenya, north of Mombasa. It's near Kilifi Creek, along an estuary of the Goshi River. The town is known for Indian Ocean beaches, including Bofa Beach, dotted with resorts.

COUNTY 003 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kilifi had a total expenditure for FY 16/17 amounting to **Ksh. 9,455,211,290**

BUDGET ABSORPTION

Items	FY 16/17
Development	35.0%
Recurrent	65.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

***%

of the budget was not supported by enough documentation (*financial agreement or contracts*)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- A 51% under absorption in the development expenditure (amounting to Kshs. 3514209410).
- 49 projects valued at Kshs. 1684017504 and of which Kshs 864325409 had been paid had either stalled, were incomplete or non-operational.
- Loss of cash amounting to Kshs. 43240740 through online transfer without supporting vouchers.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est ***)

FOREIGN TRAVEL

45m Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est ***)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	711m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	684,414,066
Current Year-Own Source (FY 16/17)	665,814,286
Variance	(18,599,780)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	665,814,286
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

19/03/19 Last Revision

Tana River County

Tana River County is a county in the former Coast Province, Kenya. It is named after the Tana River. The capital and largest town is Hola.

COUNTY 004 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Tana River had a total expenditure for FY 16/17 amounting to **Ksh. 1,857,775,736**

BUDGET ABSORPTION

Items	FY 16/17
Development	52.0%
Recurrent	48.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

20.4% of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : Disclaimer Opinion - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Plot rent collections of 2,246,100 could not be confirmed since bank slips were not availed for audit review.
- There is revenue spent at source which shows that the county revenue was spent before banking.
- The single businesses list which revenue that was received was not availed for audit review.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

244m Total Domestic Travel Expenditure.



with **93.0%** Unsupported Expenditure. (est **227,156,151**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** Unsupported Expenditure. (est **10,820,650**)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.7b
Unsupported Pending Bills	1.7b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	25,861,357
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	25,861,357
Banked Revenue	23,406,495
Unbanked (variance)	2,454,862

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Lamu County

Lamu is a place like no other, a peaceful tropical island where life is lived at it's own relaxed rhythm, but a place whose history is as mysterious and fascinating as the winding streets of it's medieval stone town.

13/03/19

Date Issued

21/03/19

Last Revision

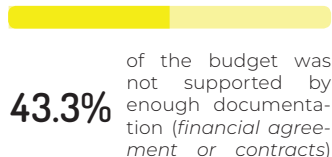
COUNTY 005 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Lamu had a total expenditure for FY 16/17 amounting to Ksh. 1,239,596,586

BUDGET ABSORPTION

Items	FY 16/17
Development	98.0%
Recurrent	02.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Payments outside IFMIS of KShs. 154,325,375 which the management has not given any explanation.
- Unsupported expenditure; receipts & payments for the year reflect a balance of ksh. 222,036,748.95 whose payment vouchers were not availed for audit.
- Assets register does not include balances of Assets acquired in 2015/2016 and prior years

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

128m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

7.5m Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	74m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	65,109,971.7
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	65,109,971.7
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Garissa County

Garissa County is an administrative County in the former North Eastern Province of Kenya. Its capital and largest urban area is Garissa.

05/03/19 Date Issued

19/03/19 Last Revision

COUNTY 007 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Garissa had a total expenditure for FY 16/17 amounting to **Ksh. 71,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	33.8%
Recurrent	66.2%
Total	100.00 %

UNSUPPORTED EXPENDITURE

***%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- The County Executive wage bill increased by Kshs 1032677269 (69.4%) compared with the previous FY
- The County Executive spent Kshs 17,518,250 for consultancy services on the security survey and threat analysis without following procedure.
- County Executive had an outstanding imprests totaling to Kshs 74,977,300.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

276m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.2b
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	80,723,998
Current Year-Own Source (FY 16/17)	90,193,915
Variance	9,469,917

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	90,193,915
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not highlighted

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Wajir County

Wajir County is a county in the former North Eastern Province of Kenya. Its capital and largest town is Wajir. Its mainly inhabited by Somalis, with Degoodi being the majority.

09/03/19 Date Issued

20/03/19 Last Revision

COUNTY 008 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Wajir had a total expenditure for FY 16/17 amounting to **Ksh. 8,681,947,179**

BUDGET ABSORPTION

Items	FY 16/17
Development	47%
Recurrent	53%
Total	100.00 %

UNSUPPORTED EXPENDITURE

1.3% of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- **Unsupported bank balances of Kshs 374,130,657. No cash books, bank statements and statements of bank were availed for audit.**
- **Pending bills: Accounts payables balance of Kshs. 1,166,677,786**
- **County incurred a total of Kshs. 13,528,100 on Local Travel and Subsistence allowances**

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

192m Total Domestic Travel Expenditure.



7.03% with Unsupported Expenditure. (est Sh. 13,528,100)

FOREIGN TRAVEL

5m Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est Sh. ***)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.1m
Unsupported Pending Bills	317m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	81,754,275
Current Year-Own Source (FY 16/17)	75,150,051
Variance	(6,604,224)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	75,150,051
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

19/03/19 Last Revision

Mandera County

Mandera County is a county in the former North Eastern Province of Kenya. Its capital and largest town is Mandera.

COUNTY 009 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Mandera had a total expenditure for FY 16/17 amounting to **Ksh. 10,297,135,720**

BUDGET ABSORPTION

Items	FY 16/17
Development	57.0%
Recurrent	43.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

1.16%

of the budget was not supported by enough documentation (*financial agreement or contracts*)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- county executive had accumulated pending bills amounting to KShs. 1,838,968,034.
- 5 projects initiated at total contract sum of KShs. 1,207,248,076 had stalled at the time of auditing
- The county lacks an internal audit and audit committee

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.8b
Unsupported Pending Bills	**

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	80,019,597
Current Year-Own Source (FY 16/17)	55,843,625
Variance	(24,175,972)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	55,843,625
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Marsabit County

Marsabit County, located in Northern Kenya, is one of the richest in natural minerals, with a unique topography and rare wildlife niche. surrounded by the Marsabit National Park & National Reserve

05/03/19 Date Issued

22/03/19 Last Revision

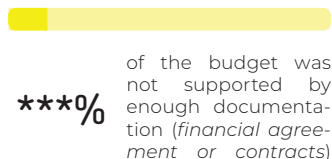
COUNTY 010 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Marsabit had a total expenditure for FY 16/17 amounting to Ksh. 5,635,220,000.

BUDGET ABSORPTION

Items	FY 16/17
Development	49.0%
Recurrent	51.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Unacknowledged scholarship grants of 38,578,100 not been acknowledged as received.
- Irregular Hire of Transport- of 13,601,000 was paid out to various transporters not in county executives list of service providers.
- Two otoilets were done instead of the four were constructed at a cost of 3,995,000.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

****m** Total Domestic Travel Expenditure.



***% with Unsupported Expenditure. (est **)

FOREIGN TRAVEL

****m** Total Foreign Travel Expenditure.



***% with Unsupported Expenditure. (est **)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	***
Unsupported Pending Bills	**

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	128,628,566
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	128,628,566
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Isiolo County

Isiolo County is located in the north of the former Eastern Province. Isiolo residents are either Muslims or Christians, with the highest percentage of the population being of the Muslim.

13/03/19 Date Issued
20/03/19 Last Revision

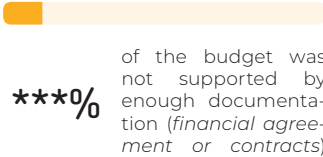
COUNTY 011 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Isiolo had a total expenditure for FY 16/17 amounting to **Ksh. 7,120,345,442**

BUDGET ABSORPTION

Items	FY 16/17
Development	39%
Recurrent	61%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Salary payment of 1,553,121 done to an officer who did not offer any service.
- The county executive paid 42,532,440 to several consultants for deferent consultancy services.
- Ksh. 6,746,000 was spent on other current transfers, grants and subsidiaries with no documents were available

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

77m

Total Domestic Travel Expenditure.



with **9.45%** with Unsupported Expenditure. (est Sh. **7,342,928**)

FOREIGN TRAVEL

14m

Total Foreign Travel Expenditure.



with *****0%** with Unsupported Expenditure. (est Sh. *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	983m
Unsupported Pending Bills	983m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	116,026,800
Current Year-Own Source (FY 16/17)	89,160,478
Variance	(26,866,322)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	89,160,478
Banked Revenue	19,694,894
Unbanked (variance)	69,465,584

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA
SOURCE : OAG REPORT FY 16/17

Meru County

Meru County is found in the eastern region of Kenya. It shares its' border with five other counties; Isiolo to the North, Nyeri to the South West, Tharaka-Nithi to the South West and Laikipia to the West.

19/03/19

Date Issued

21/03/19

Last Revision

COUNTY 012 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Meru had a total expenditure for FY 16/17 amounting to **Ksh. 10,141,099,698.**

BUDGET ABSORPTION

Items	FY 16/17
Development	32.0%
Recurrent	68.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

1.28%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : Qualified Opinion - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Irregular Payments of 507,972,145 from the Imprest bank account for expenditure.
- Unspecified Loan Facility of 7,338,763 to KCB for a short-term accommodation.
- Medical Equipment of 2,552,000 which were supplied to hospital o were not in use.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

94m

Total Domestic Travel Expenditure.



with **13%** with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

3.8m

Total Foreign Travel Expenditure.



with **43.4%** with Unsupported Expenditure. (est Sh. 1,679,888m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.5b
Unsupported Pending Bills	103m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	447,323,961
Current Year-Own Source (FY 16/17)	716,773,055
Variance	269,449,094

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	503,787,633
Banked Revenue	777,260,059
Unbanked (variance)	(273,472,426)

**un-reconciled difference in bank acc :-
Ksh 273,472,426 for FY 15/16 & 16/17

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Welcome To THARAKA NITHI COUNTY A Haven of Value Addition.

Tharaka Nithi County

Tharaka Nithi County is found in the semi arid area of the Eastern region of Kenya. It lies on the foothills of Mount Kenya and is one of the smallest counties in Kenya

05/03/19

Date Issued

22/03/19

Last Revision

COUNTY 013 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Tharaka Nithi had a total expenditure for FY 16/17 amounting to Ksh. 3,970,613,979

BUDGET ABSORPTION

Items	FY 16/17
Development	33.0%
Recurrent	67.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

6.0%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Un-banked and unreconciled local revenue amount 96,737,107.
- Fixed Assets- amounts to 793,637,253. However, no updated register, was made available for audit review.
- Denmark trip for health care capacity development benchmarking and training with 1,188,380 paid without any support documents

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

540m Total Domestic Travel Expenditure.



with **18.9%** with Unsupported Expenditure. (est 102,629,461)

FOREIGN TRAVEL

25m Total Foreign Travel Expenditure.



with **55.2%** with Unsupported Expenditure. (est 14,276,464)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	666m
Unsupported Pending Bills	415m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	***
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	3,849,413,639
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Embu County

Embu County is largely metropolitan since it was formerly the Eastern province headquarters. The county borders Kirinyaga to the West, Kitui to the East, Tharaka Nithi to the North, Machakos to the South.

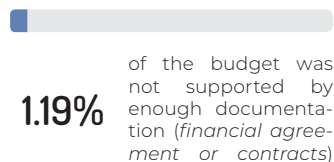
COUNTY 014 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Embu had a total expenditure for FY 16/17 amounting to **Ksh. 593,000,000.**

BUDGET ABSORPTION

Items	FY 16/17
Development	32.7%
Recurrent	67.3 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Kshs 10,821,865 was not spent by the County Executive as part of the Kshs 174,800,910 that was set aside to support education
- Kshs 940,974,958 of the CE total budgets was recorded in the financial statements as pending bills
- Imprest balance of kshs 14,546,909 was outstanding for more than 6 months contrary to PFM Act.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	***m
Unsupported Pending Bills	940m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	803,772,092
Current Year-Own Source (FY 16/17)	391,406,940
Variance	(41,236,5152)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	391,406,940
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Kitui County

Kitui County is a county in the former Eastern Province of Kenya. Its capital and largest town is Kitui, although Mwingi is also another major urban centre

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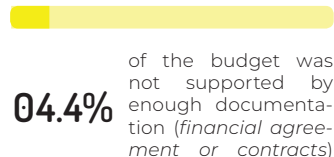
COUNTY 015 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kitui had a total expenditure for FY 16/17 amounting to Ksh. 10,970,406,014

BUDGET ABSORPTION

Items	FY 16/17
Development	48.0%
Recurrent	52.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Unsupported current year balances of up to Kshs. 631,041,560 and non-preparation of trial balance.
- Unsupported debits in revenue bank account, total of Ksh. 3,207,517 in cash withdrawal from KCB account.
- Financial statements reflect pending bills for accounts payable and staff payables amounting to Kshs. 1,218,982,811. with nosupporting documents

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

349m Total Domestic Travel Expenditure.



with **13.5%** with Unsupported Expenditure. (est 47,161,399m)

FOREIGN TRAVEL

24m Total Foreign Travel Expenditure.



with **9.73%** with Unsupported Expenditure. (est 2,396,453m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.2b
Unsupported Pending Bills	1.2b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	461,188,728
Current Year-Own Source (FY 16/17)	315,347,363
Variance	(100,841,365)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	315,347,363
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



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Machakos County

Machakos also called Masaku is a town in Kenya, 63 kilometres southeast of Nairobi. It is the capital of the Machakos County.

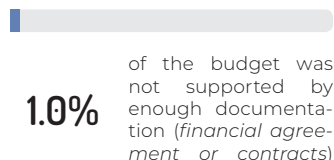
COUNTY 016 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Machakos had a total expenditure for FY 16/17 amounting to **Ksh. 9,478,561,251**.

BUDGET ABSORPTION

Items	FY 16/17
Development	48.2%
Recurrent	51.8%
Total	100%

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Failure to disclose outstanding pending bills totaling to Kshs. 2,851,588,263.
- Non-Submission of a trial balance to support figures in the Financial statements.
- Compensation of employees of Kshs. 4,759,877,326 differs from the amount reflected in the IFMIS of Kshs. 4,388,533,531

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

148m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

34m Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	2.8b
Unsupported Pending Bills	535m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	1,121,680,950
Current Year-Own Source (FY 16/17)	1,259,304,944
Variance	137,623,994

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	1,259,304,944
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Makueni County

Makueni County is a county in the former Eastern Province of Kenya. Its capital and largest town is Wote.

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COUNTY 017 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Makueni had a total expenditure for FY 16/17 amounting to **Ksh. 10,652,442,846**

BUDGET ABSORPTION

Items	FY 16/17
Development	52.0%
Recurrent	48.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE

2.03%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** – No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues – Key outstanding audit issuss highlighted by the OAG;

- County spent Kshs. 38,872,922 on purchase of fifteen (15) parcels of land. However, only two out of the fifteen parcels had title deeds processed.
- Uncollected revenue from the defunct local authorities amounting to Ksh 161,734,820
- Unsupported pending bills amounting to KShs. 145,967,038

Travel Analysis – Travel and subsistence

LOCAL TRAVEL

152m

Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

21m

Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	145m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	220,171,649
Current Year-Own Source (FY 16/17)	219,073,418
Variance	(1,098,231)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	219,073,418
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



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Nyandarua County

Nyandarua County is a County in the former Central Province of Kenya. Its capital and largest town is Ol Kalou. Formerly the capital was Nyahururu, which is now part of the Laikipia County.

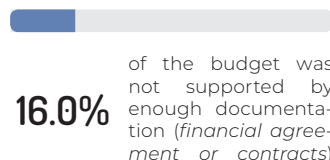
COUNTY 018 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Nyandarua had a total expenditure for FY 16/17 amounting to **Ksh. 5,713,367,534**

BUDGET ABSORPTION

Items	FY 16/17
Development	21.0%
Recurrent	79.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Charagita, Kihuho and Munoru Dispensaries (shs 22,466,819) complete with medical equipment but lacking water and power since FY 2014/15.
- A total of KShs. 5,265,497,440 (cumulatively) in property rates and rents was not collected for the year under review without any justifications
- Unsupported expenditures amounting to shs. 1,680,887,074.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	387m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	281,941,469
Current Year-Own Source (FY 16/17)	300,091,264
Variance	18,149,795

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	300,091,264
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not highlighted

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



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Nyeri County

Nyeri County is located in the central region of Kenya. Its capital and largest town is Nyeri. The county has predominant farmers growing tea and coffee as cash crops alongside food crops such as maize, beans, assorted vegetables and sweet potatoes

COUNTY 019 EXECUTIVES' BUDGET REPORT FINDINGS.

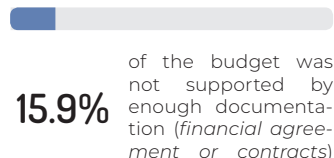


Expenditure : Nyeri had a total expenditure for FY 16/17 amounting to Ksh. 6,188,836,112.

BUDGET ABSORPTION

Items	FY 16/17
Development	31%
Recurrent	69 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.



Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- 23,758,420 could not be confirmed used to purchase and supply water pipes and fitting for four irrigation projects.
- Ksh. 3,313,356 was paid to a contractor for 3 milk cooling plants to farmers groups with only 1 supplied.
- Ksh 38,524,973- was paid to KPLC for 38 street light. However, there were no street lights installed



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

111m

Total Domestic Travel Expenditure.



with **1.64%** with Unsupported Expenditure. (est **1,833,300**)

FOREIGN TRAVEL

***m

Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	712m
Unsupported Pending Bills	712m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	643,139,153
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	643,139,153
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Kirinyaga County

Kirinyaga County is a county in the former Central Province of Kenya. Its capital is Kütus and its largest town is Wanguru.

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COUNTY 020 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kirinyaga had a total expenditure for FY 16/17 amounting to **Ksh. 5,244,859,904**

BUDGET ABSORPTION

Items	FY 16/17
Development	64.0%
Recurrent	36.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE

4.0%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- 12 projects under the ministry of health valued at a total of Kshs. 30223364 had either stalled, were incomplete or non-operational.
- An under absorption of the approved development expenditure by 50%- Kshs. 938,703,830
- 3 officers were employed on permanent had already attained the retirement age of 60 years

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

47m

Total Domestic Travel Expenditure.



with **1.04%** with Unsupported Expenditure. (est Sh. 491,208)

FOREIGN TRAVEL

1.0m

Total Foreign Travel Expenditure.



with **413%** with Unsupported Expenditure. (est Sh. 4,257,333)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	296m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	390,377,140
Current Year-Own Source (FY 16/17)	320,374,098
Variance	(70,003,042)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	320,374,098
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



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Muranga County

Murang'a County is one of the counties of Kenya's former Central Province. Its largest town is Murang'a its capital. It is inhabited mainly by and is considered the home of the Gikuyu, the largest community in Kenya.

COUNTY 021 EXECUTIVES' BUDGET REPORT FINDINGS.

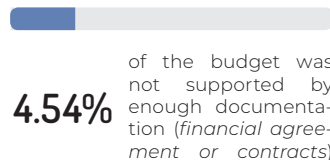


Expenditure : Muranga had a total expenditure for FY 16/17 amounting to **Ksh. 7,411,408,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	46%
Recurrent	54%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way



Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Un-surrendered Revenue Receipt Books scrutiny revealed that a total nominal receipts value of 16,520,000.
- Ksh 1,065,870. was charged on domestic travel instead of foreign travel with no support
- Pending accounts payable was 1,199,726,480 with unexplained variance of 147,774,681.



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

1.4m Total Foreign Travel Expenditure.



with **139%** with Unsupported Expenditure. (est **1,476,000m**)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.4b
Unsupported Pending Bills	147m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	641,812,030
Current Year-Own Source (FY 16/17)	535,583,977
Variance	(106,228,053)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	534,583,977
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Kiambu County

Kiambu County is a county in the former Central Province of Kenya. Its capital is Kiambu and its largest town is Thika. Kikuyu are the dominant tribe in the county.

07/03/19

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COUNTY 022 EXECUTIVES' BUDGET REPORT FINDINGS.

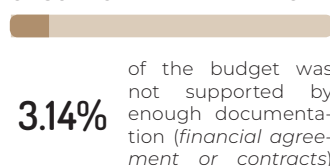


Expenditure : Kiambu had a total expenditure for FY 16/17 amounting to **Ksh. 10,652,442,846**

BUDGET ABSORPTION

Items	FY 16/17
Development	26.0%
Recurrent	74.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries



Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Loss of revenue arising from unpaid cheques (KShs. 3,897,694) and unauthorized access into the revenue collection system (KShs. 9,000,000).
- The county had accumulated a total of KShs. 920,261,674 in pending bills.
- A total unsupported expenditure of KShs. 325,593,447



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

***m Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	920m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	2,446,125,742
Current Year-Own Source (FY 16/17)	2,064,531,305
Variance	(381,594,437)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	2,064,531,305
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not highlighted

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



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Turkana County

Turkana County is a county in the former Rift Valley Province of Kenya. Turkana is the second largest, by land area, and also the northwesternmost county in Kenya

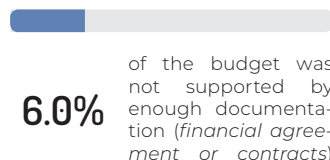
COUNTY 023 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Turkana had a total expenditure for FY 16/17 amounting to **Ksh. 11,285,551,494**

BUDGET ABSORPTION

Items	FY 16/17
Development	69%
Recurrent	31%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- The county had unsupported payments of Ksh 3,021,071,286 which had differences with supporting schedules.
- The county spent road maintenance levy conditional grant of Ksh 173,732,145 on other purposes other the intended purpose
- Unsupported training expenditure of Ksh 17,905,984 which was not supported by relevant documents

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

247m Total Domestic Travel Expenditure.



with **22.7%** with Unsupported Expenditure. (est **56,076,205**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	***
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	134.02m
Current Year-Own Source (FY 16/17)	186.32m
Variance	52.3m

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	186.32m
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



West Pokot County

West Pokot County is one of the 14 Counties in the Rift Valley region. It is situated in the north rift along Kenya's Western boundary with Uganda border.

COUNTY 024 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : West Pokot had a total expenditure for FY 16/17 amounting to **Ksh. 4,691,390,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	37%
Recurrent	63%
Total	100.00 %

UNSUPPORTED EXPENDITURE

16%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- The county under collected OSR by Ksh 39,026,718 (19.4%) against a target of Ksh 201,509,908 with no reasons to justify the under collection.
- Unsupported emergency relief and refugee assistance of Ksh 108,006,770 which was not supported by quotations and other relevant documents
- Out of a total amount of Ksh 17,981,601 allocated for foreign travel, Ksh 10,326,582 was not supported.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

311m

Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

17m

Total Foreign Travel Expenditure.



with **57.4%** with Unsupported Expenditure. (est **10,326,582**)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	643m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	98.31m
Current Year-Own Source (FY 16/17)	89.22m
Variance	(9.09m)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	89.22m
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



10/03/19 Date Issued

19/03/19 Last Revision

Samburu County

Samburu County is located in the former Rift Valley Province of Kenya. The Samburu people, who are nomadic pastoralists and closely related to the Maasai. The Samburus rely on sheep, goats, cattle and camels as their source of livelihood

COUNTY 025 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Samburu had a total expenditure for FY 16/17 amounting to **Ksh. 1,250,519,015**

BUDGET ABSORPTION

Items	FY 16/17
Development	69%
Recurrent	31%
Total	100.00 %

UNSUPPORTED EXPENDITURE

110%

of the budget was not supported by enough documentation (financial agreement or contracts)

**Unsupported expenditure :-
Ksh 1,373,406,335 for FY 15/16 & 16/17

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- **Outstanding balance on car loans and mortgages was 223,254,672.85 where loanees didn't deposit relevant documents.**
- **Countys' Safari lodge was not operational ebut had a potential revenue of 43,800,000.**
- **No supporting documents for transportation of food to ECD school within the county incurred worth sh.1,950,797**

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

76m

Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

16m

Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.6b
Unsupported Pending Bills	1.6b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	380,732,852
Current Year-Own Source (FY 16/17)	183,798,995
Variance	196,933,857

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	183,798,995
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

In-accurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Uasin Gishu

Uasin Gishu County is located in the former Rift Valley Province. The city of Eldoret is the county's largest population center as well as its administrative and commercial center.

07/03/19

Date Issued

20/03/19

Last Revision

COUNTY 026 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Uasin Gishu had a total expenditure for FY 16/17 amounting to **Ksh. 6,220,445,880**

BUDGET ABSORPTION

Items	FY 16/17
Development	27.0%
Recurrent	73.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE

***%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- 5 projects with total contract sum of KShs. 145,992,421 had stalled
- 4 toilets constructed at a total sum of KShs. 7,875,434 (approx. 2M per toilet).
- No documentary evidence of approved county finance bill for FY 2016/17

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. 5,251,200)

FOREIGN TRAVEL

***m Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	920m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	719,416,616
Current Year-Own Source (FY 16/17)	668,487,942
Variance	(50,928,674)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	668,487,942
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not highlighted

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



10/03/19 Date Issued

19/03/19 Last Revision

Trans Nzoia County

Trans-Nzoia County is a county in the former Rift Valley Province, Kenya, located between the Nzoia River and Mount Elgon 380 km Northwest of Nairobi. At its centre is the town of Kitale which is the capital and largest town.

COUNTY 027 EXECUTIVES' BUDGET REPORT FINDINGS.

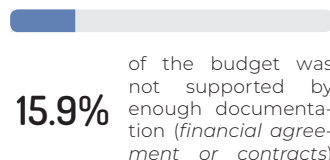


Expenditure : Trans Nzoia had a total expenditure for FY 16/17 amounting to **Ksh. 6,188,836,112.**

BUDGET ABSORPTION

Items	FY 16/17
Development	31%
Recurrent	69 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.



Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- **Net under-expenditure in Development Budget of KShs. 737,282,374, representing 27% of the total development budget**
- **Irregular maintenance of private bank accounts instead of the recommended CBK accounts in contravention to the PFM Act 2015 Sec. 82**
- **Shs. 78,072,193 supposedly spent on employee compensation cannot be justified**



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.2b
Unsupported Pending Bills	1.2b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	***
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	***
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Elgeyo - Marakwet County

Elgeyo-Marakwet County is one of Kenya's 47 counties. Elgeyo Marakwet County is located in the former Rift Valley Province. Its capital and largest town is Iten.

05/03/19

Date Issued

19/03/19

Last Revision

COUNTY 028 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Elgeyo Marakwet had a total expenditure for **FY 16/17** amounting to **Ksh. 406,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	30.5%
Recurrent	69.5 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

25.6%

of the budget was not supported by enough documentation (financial agreement or contracts)

**Unsupported expenditure :-
Ksh 1,040,711,999 for FY 15/16 & 16/17

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in an effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Kshs 2,197,960 was spent to purchase 3 desktops & 1 photocopier for Chebara Vocational Training Centre
- Kshs 2,119,000 was spent to purchase 28 pupils chairs which means that each chair was purchased at Kshs 75,679
- The County Executive spent Kshs 1,786,331,042 which is 47% of the total revenue

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

***m Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	***m
Unsupported Pending Bills	784m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	160,021,113
Current Year-Own Source (FY 16/17)	97,323,973
Variance	-62,697,140

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	97,323,973
Banked Revenue	97,323,973
Unbanked (variance)	0.00

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



10/03/19 Date Issued

19/03/19 Last Revision

Nandi County

Nandi County is Kenya's athletics hub. It is home to tens of the world's celebrated athletes, The county, which is also renowned for its thriving tea estates, is endowed with a beautiful topography that mainly consists of the scenic Nandi Hills.

COUNTY 029 EXECUTIVES' BUDGET REPORT FINDINGS.

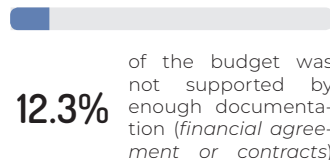


Expenditure : Nandi had a total expenditure for FY 16/17 amounting to Ksh. 6,903,322,687.

BUDGET ABSORPTION

Items	FY 16/17
Development	38%
Recurrent	62 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.



Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Stalled construction of governor's office- an amount of 97,685,287 incurred on the project.
- Bank accounts not disclosed in the Financial statements- note 21A to FT reflects kshs. 785,083,559 for bank balance held in 8 bank accounts.
- Accumulation of pending accounts payable balance of 664,609,044 contrary to the Treasury Circular ref: AG 3/101/75



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

323m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	664m
Unsupported Pending Bills	121m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	194,462,307
Current Year-Own Source (FY 16/17)	244,729,757
Variance	50,267,450

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	244,729,757
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Baringo County

Baringo County is located in the former Rift Valley Province. Its headquarters and largest town is Kabarnet. The county is home to Lake Baringo.

09/03/19 Date Issued

20/03/19 Last Revision

COUNTY 030 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Baringo had a total expenditure for FY 16/17 amounting to **Ksh. 539,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	28.2%
Recurrent	71.8%
Total	100.00 %

UNSUPPORTED EXPENDITURE

0.28% of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Kshs 2,279,642,679.5 was spent on wages and salaries which represents 48% above the recommended 35%.
- Kshs 15,047,728 of the Kshs 30,000,000 spent on bursaries could not be accounted for
- Deductions totaling to Kshs 46,641,991 from the employees had not been remitted

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est Sh. **1,160,600**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est Sh. *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	78m
Unsupported Pending Bills	14m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	330,000,000
Current Year-Own Source (FY 16/17)	281,559,665.4
Variance	-48,440,334.6

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	281,559,665.4
Banked Revenue	281,559,665.4
Unbanked (variance)	0.00

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Laikipia County

Laikipia County is located on the Equator in the former Rift Valley Province of the country. Laikipia is a cosmopolitan county. The county has two major urban centres: Nanyuki to the southeast, and Nyahururu to the southwest. Its capital is Rumuruti.

19/03/19 Date Issued
21/03/19 Last Revision

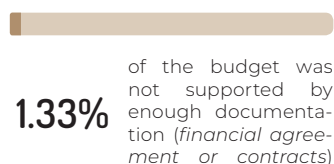
COUNTY 031 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Laikipia had a total expenditure for FY 16/17 amounting to **Ksh. 5,587,772,467**

BUDGET ABSORPTION

Items	FY 16/17
Development	45.0%
Recurrent	55.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Unrecorded revenue for Laikipia West sub-county with approximate value of Ksh. 78,588,500
- Financial statements indicate pending bills totaling to Kshs. 1,041,142,002 .
- Fuel worth Kshs. 3,004,000 was paid but the payment vouchers were not supported.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

175m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est Sh. *****m**)

FOREIGN TRAVEL

4.3m Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est Sh. *****m**)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1b
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	457,279,691
Current Year-Own Source (FY 16/17)	543,756,513
Variance	(86,476,822)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	543,756,513
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not Established.

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Nakuru County

Mombasa is an island connected to the mainland by bridges and ferries. The town overlooks a wide harbor, where commercial shipping mingles with traditional sailing dhows.

COUNTY 032 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Nakuru had a total expenditure for FY 16/17 amounting to **Ksh. 1,034,512,950.**

BUDGET ABSORPTION

Items	FY 16/17
Development	97.0%
Recurrent	03.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

164%

of the budget was not supported by enough documentation (financial agreement or contracts)

**Unsupported expenditure :-
Ksh 1,698,232,645.95 for FY 15/16 & 16/17

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Unexplained- Expenditure on Domestic Public Non-Financial Enterprises amount of 1,356,390,962.
- Unexplained pending bill variance amounts of 2,182,503,386.
- Payments for incomplete works at amount 3,800,000

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	2.1b
Unsupported Pending Bills	6.6m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	2,295,462,842
Current Year-Own Source (FY 16/17)	1,960,883,759
Variance	(334,579,083)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	1,960,883,759
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Inaccurate



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Narok County

Narok County is the home to Mau forest, one of the most important water towers in Kenya and an important source of water and livelihood to the growing population and the Maasai Mara Ecosystem.

19/03/19

Date Issued

23/03/19

Last Revision

COUNTY 033 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Narok had a total expenditure for FY 16/17 amounting to **Ksh. 7,461,776,568**

BUDGET ABSORPTION

Items	FY 16/17
Development	27.0%
Recurrent	73.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

***%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- 19,539,294 was said to have been spent to pay casual workers and there was no evidence to show any engagement.
- The county didn't have many liquidity disruptions.
- 16,058,113 was spent where 1,153,883 could not be confirmed

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

76m

Total Domestic Travel Expenditure.



with **6.66%** with Unsupported Expenditure. (est Sh. 5,119,883)

FOREIGN TRAVEL

16m

Total Foreign Travel Expenditure.



with **7.19%** with Unsupported Expenditure. (est Sh. 1,153,883)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.68b
Unsupported Pending Bills	1.68b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	2,886,340,339
Current Year-Own Source (FY 16/17)	7,590,456,277
Variance	4,704,115,938

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	7,590,456,277
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

21/03/19 Last Revision

Kajiado County

Kajiado county lies at the southern edge of the former Rift Valley province. The county has a beautiful and diverse topography ranging from volcanic hills and valleys to expansive plains.

COUNTY 034 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kajiado had a total expenditure for FY 16/17 amounting to **Ksh. 6,505,093,982**

BUDGET ABSORPTION

Items	FY 16/17
Development	41.0%
Recurrent	59.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

****0%**

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- The county had downfall of 55% in collection of the projected revenue a decline of 17% of the previous FY revenue.
- A number of officers were issued with imprests of Ksh 6,098,500 for the purposes of casual wages payment.
- Financial statements reflect accounts payable of Ksh 1,192,027,739 representing 75% increase

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

161m Total Domestic Travel Expenditure.



*****0%**
with
Unsupported
Expenditure.
(est ***)

FOREIGN TRAVEL

31m Total Foreign Travel Expenditure.



*****0%**
with
Unsupported
Expenditure.
(est ***)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1.1b
Unsupported Pending Bills	512m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	650,928,885
Current Year-Own Source (FY 16/17)	557,094,069
Variance	(93,834,816)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	557,094,069
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

21/03/19 Last Revision

Kericho County

Kericho is the biggest town in Kericho County. It standing on the edge of the Mau Forest, with a warm temperate making it an ideal location for agriculture and in particular, the large scale cultivation of tea.

COUNTY 035 EXECUTIVES' BUDGET REPORT FINDINGS.

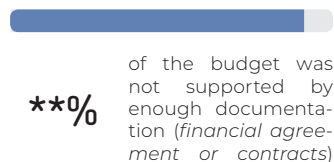


Expenditure : Kericho had a total expenditure for FY 16/17 amounting to **Ksh. 4,861,022,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	35.0%
Recurrent	65.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.



Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- **Payment for supplies not delivered- Ksh. 4,698,000 was paid to supplier in respect of supply of murram.**
- **Audit review shows that there was a huge drop in collected parking revenue of 16,893,814.**
- **The analysis of payroll summaries revealed a variance of 1,864,259,905 with the reported figure of 1,919,620,000.**



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est ***)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est ***)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	455m
Unsupported Pending Bills	278m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	484,229,250
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	484,229,250
Banked Revenue	***
Unbanked (variance)	***



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Bomet County

The main economic activity in Bomet is agriculture. Tea is mostly grown in the eastern region of the district bordering the Mau forest.

05/03/19

Date Issued

19/03/19

Last Revision

COUNTY 036 EXECUTIVES' BUDGET REPORT FINDINGS.



Expenditure : Bomet had a total expenditure for FY 16/17 amounting to **Ksh. 558,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	39.1%
Recurrent	60.9%
Total	100.00 %

UNSUPPORTED EXPENDITURE

1.14% of the budget was not supported by enough documentation (financial agreement or contracts)



OAG Opinion : Disclaimer Opinion - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.



Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Kshs 4,196,400 was paid twice within the year towards Old Persons Health Programs using the same documents
- Kshs 92,633,000 was spent on car loans & mortgages no supporting documents.
- Pending bills amounting to Kshs 286261927 reports as accounts payable was not supported



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

11m Total Domestic Travel Expenditure.



with **78.8%** with Unsupported Expenditure. (est Sh. 8,702,777)

FOREIGN TRAVEL

23m Total Foreign Travel Expenditure.



with **87.6%** with Unsupported Expenditure. (est Sh. 20,555,072)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	600m
Unsupported Pending Bills	286m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	165,717,831
Current Year-Own Source (FY 16/17)	234,230,199
Variance	68,512,368

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	234,230,199
Banked Revenue	234,230,199
Unbanked (variance)	0.00



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

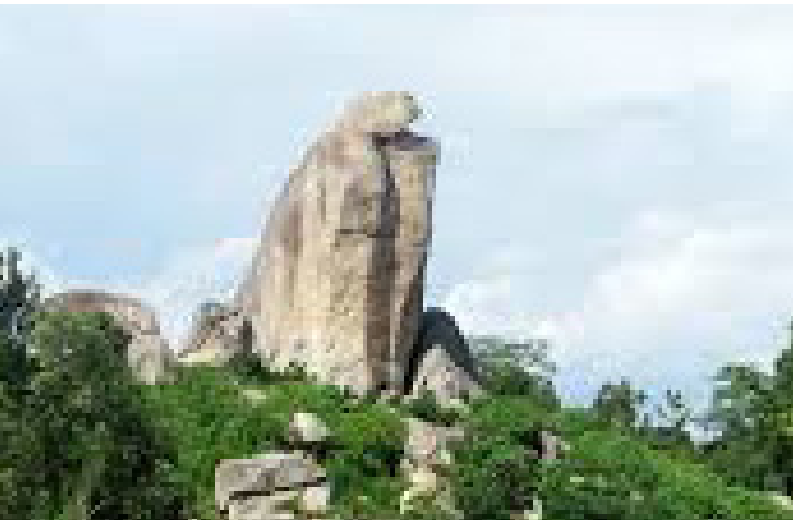
FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

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Kakamega County

Kakamega is also the genus of the Grey-chested babbler, a bird. Kakamega is a town in western Kenya. Kakamega is 52 km north of Kisumu, the third largest city in Kenya and a port city on Lake Victoria.

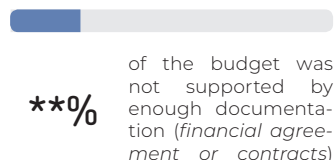
COUNTY 037 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kakamega had a total expenditure for FY 16/17 amounting to **Ksh. 12,367,415,027**

BUDGET ABSORPTION

Items	FY 16/17
Development	51.0%
Recurrent	49.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in an effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Sixteen (16) bank accounts operated for wards development funds with a total balance of Kshs. 1,151,973 were not supported
- Expenditure of Kshs. 66,666,705 in respect to construction of Governor's residence was incurred
- Among the 271 projects listed as implemented 31 projects with cumulative contract price of kshs. 204,299,424 are either stalled or abandoned

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

188m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

12m Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	1b
Unsupported Pending Bills	268m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	449,487,486
Current Year-Own Source (FY 16/17)	***
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	449,487,486
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

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Vihiga County

Vihiga County is an administrative region in the former Western Province of Kenya whose headquarters are in Mbale, the largest town in the county.

COUNTY 038 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Vihiga had a total expenditure for FY 16/17 amounting to **Ksh. 4,269,459,541**

BUDGET ABSORPTION

Items	FY 16/17
Development	17.0%
Recurrent	83.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

97%

of the budget was not supported by enough documentation (*financial agreement or contracts*)

**Unsupported expenditure :-
Ksh 4,132,006,075 for FY 15/16 & 16/17

OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Irregular supply and delivery of ECD chairs and Tables at a contract sum of Ksh 7,900,000 with no contract agreement.
- Irregular issuance of advance salaries to 4 staff of Ksh 445,912
- Irregular imprests and missing records on IFMIS system

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	52m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	138.9m
Current Year-Own Source (FY 16/17)	96.03m
Variance	(42.87m)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	109,869,898
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Bungoma County

Bungoma County is a county in the former Western Province of Kenya. Its capital is Bungoma or Bungoma Town. The economy of Bungoma County is mainly agricultural, centering on the sugarcane and maize industries. The area experiences high rainfall throughout the year, and is home to several large rivers, which are used for small-scale irrigation.

19/03/19 Date Issued
21/03/19 Last Revision

COUNTY 039 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Bungoma had a total expenditure for FY 16/17 amounting to **Ksh. 10,469,990,770**

BUDGET ABSORPTION

Items	FY 16/17
Development	36.0%
Recurrent	64.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

0.01%

of the budget was not supported by enough documentation (financial agreement or contracts)

**Unsupported expenditure :-
Ksh 538,243 for FY 15/16 & 16/17

OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in an effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Long outstanding loans amounting to Kshs. 29,337,069 for the Youth Empowerment fund.
- Outstanding Imprest: Kshs. 12,319,511 and had not been recovered
- Non-transparent recruitment and promotion of employees led to expenditure of Ksh.3, 174,351,654 in relation to compensation of employees

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

261m

Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

FOREIGN TRAVEL

85m

Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	758m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	630.99m
Current Year-Own Source (FY 16/17)	661.59m
Variance	(30.6m)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	304,535,276
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



07/03/19 Date Issued

18/03/19 Last Revision

Busia County

Busia is a county in the former Western Province of Kenya. It borders Kakamega County to the east, Bungoma County to the north, Lake Victoria and Siaya County to the south and Busia District, Uganda to the west

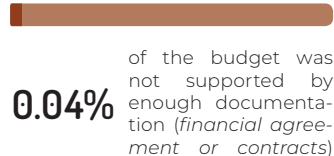
COUNTY 040 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Busia had a total expenditure for FY 16/17 amounting to **Ksh. 677,000,000.**

BUDGET ABSORPTION

Items	FY 16/17
Development	39.0%
Recurrent	61.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- The County spent Kshs 2,800,000 to facilitate a workshop to review the market policy however the policy was not produced for audit review.
- County drilled 175 boreholes out of which 10 valued at a cost of Kshs 20,400,000 were not functional.
- County awarded Kshs 1,892,323 towards the drainage works however no such project on the ground

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est *******)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	825m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	334,222,084
Current Year-Own Source (FY 16/17)	255,233,129
Variance	-78,988,955

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	255,233,129
Banked Revenue	231,082,381
Unbanked (variance)	24,150,748

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Siaya County

Siaya County is one of the counties in the former Nyanza Province in the southwest part of Kenya. It is bordered by Busia County to the north, Kakamega County and Vihiga County's to the northeast and Kisumu County to the southeast. It shares a water border with Homa Bay County which is located south of Siaya County.

19/03/19 Date Issued
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COUNTY 041 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Siaya had a total expenditure for FY 16/17 amounting to **Ksh. 6,380,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	***%
Recurrent	*** %
Total	100.00 %

UNSUPPORTED EXPENDITURE

0.89%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

- Highlighted Audit Issues** - Key outstanding audit issues highlighted by the OAG
- County has not established Audit Committee in the management of County's resources'
 - County spent Kshs 95,122,000 for the purchase of maize to mitigate against famine without proper documents.
 - County purchased 2 fire engines at Kshs 113614091, however IFMIS revealed that the County spent only Kshs 83,955,734

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

159m

Total Domestic Travel Expenditure.



with **14.4%** with Unsupported Expenditure. (est Sh. 22,982,650)

FOREIGN TRAVEL

23m

Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	***m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	****
Current Year-Own Source (FY 16/17)	172,822,681
Variance	****

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	172,822,681
Banked Revenue	167,119,038
Unbanked (variance)	5,703,643

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not Established.

FIXED ASSETS REGISTERS

Highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



10/03/19 Date Issued

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Kisumu County

Kisumu, officially known as Kisumu City (and formerly Port Florence), is the Kenyan inland port city on Lake Victoria and the capital city of Kisumu County, Kenya

COUNTY 042 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kisumu had a total expenditure for FY 16/17 amounting to **Ksh. 37,571,325,232**.

BUDGET ABSORPTION

Items	FY 16/17
Development	84%
Recurrent	16 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

0.7%

of the budget was not supported by enough documentation (financial agreement or contracts)

OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Bank reconciliation statements for 19 bank accounts totaling to Kshs 1,359,280,204 were not available
- Statements of payments of Ksh. 3,290,083,000 for employees which is 42% of the total budget.
- Statements for Assets & Liabilities of 1, 359,986,921 in respect to bank balances. had anomalies; cash books were not available for audit

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

73m

Total Domestic Travel Expenditure.



with **25.6%** with Unsupported Expenditure. (est 18,921,055m)

FOREIGN TRAVEL

7m

Total Foreign Travel Expenditure.



with **30.9%** with Unsupported Expenditure. (est 2,472,461)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	2.5b
Unsupported Pending Bills	2b

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	1,004,043,906
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	1,004,043,906
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Homa Bay County

Homa Bay County is a county in the former Nyanza Province of Kenya. Its capital and largest town is Homa Bay. It is endowed with both human and natural resources including Lake Victoria which is a major source of livelihood in the county.

05/03/19

Date Issued

19/03/19

Last Revision

COUNTY 043 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Homa Bay had a total expenditure for FY 16/17 amounting to **Ksh. 651,000,000**

BUDGET ABSORPTION

Items	FY 16/17
Development	24.0%
Recurrent	76.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE

147%

of the budget was not supported by enough documentation (*financial agreement or contracts*)

**Unsupported expenditure :-
Ksh 955,720,835 for FY 15/16 & 16/17

OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- Kshs 46,638,589 was paid towards installation of 170 floodlights but no records were available to show the sites where the floodlights were installed
- The County spent a total of Kshs 127,766,760 on local and foreign travels out of which Kshs 8,953,130 could not be supported
- The County had unsupported expenditure of Kshs 955,720,835

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

103m Total Domestic Travel Expenditure.



with **0.49%** with Unsupported Expenditure. (est Sh. 503,130)

FOREIGN TRAVEL

24m Total Foreign Travel Expenditure.



with **34.6%** with Unsupported Expenditure. (est Sh. 8,450,000)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	****
Unsupported Pending Bills	5.5m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	192,162,868
Current Year-Own Source (FY 16/17)	144,131,092
Variance	-48,031,776

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	144,131,092
Banked Revenue	144,131,092
Unbanked (variance)	00.0

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Migori County

Migori County is a county in the former Nyanza Province of southwestern Kenya. Migori County is located in western Kenya and borders Homa Bay County, Kisii County, Narok, Tanzania and Lake Victoria to the West.

19/03/19

Date Issued

21/03/19

Last Revision

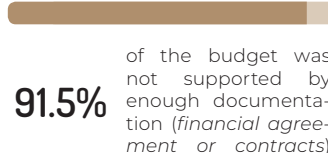
COUNTY 044 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Migori had a total expenditure for FY 16/17 amounting to Ksh. 6,663,396,113

BUDGET ABSORPTION

Items	FY 16/17
Development	36.0%
Recurrent	64.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



**Unsupported expenditure :-
Ksh 6,095,852,898 for FY 15/16 & 16/17

OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- A total of KShs. 2,046,735 collected as part of local service revenue was not banked
- Total unsupported expenditure of KShs. 6,095,852,898
- Unsupported local travel of KShs. 354,034,987.
- Out of the 895 approved projects, only 278 projects had been implemented.

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. 354,034,987)

FOREIGN TRAVEL

***m Total Foreign Travel Expenditure.



with ***% with Unsupported Expenditure. (est Sh. ***m)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	604m
Unsupported Pending Bills	***m

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	350,334,347
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	350,334,347
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Kisii County

Kisii County is a county in the former Nyanza Province in southwestern Kenya. Its capital and largest town is Kisii. The county is inhabited mostly by the Gusii people.

09/03/19 Date Issued
20/03/19 Last Revision

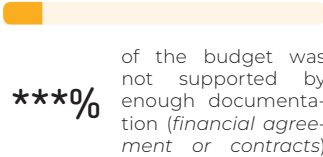
COUNTY 045 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Kisii had a total expenditure for FY 16/17 amounting to **Ksh. 8,350,673,381**

BUDGET ABSORPTION

Items	FY 16/17
Development	31.0%
Recurrent	69.0%
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Qualified Opinion** - No cause to believe that public money has not been applied lawfully and in a effective way despite few audit queries.

Highlighted Audit Issues - Key outstanding audit issuss highlighted by the OAG;

- Property rates register outstanding rates increased from Kshs 203,956,660 to kshs 278,691,498 in the year under review.
- Financial statements reflect an outstanding imprest balance of kshs 19,014,076 as FY 16/17
- County disclosed accumulated pending bills totaling to Kshs. 894,977,152

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

*****m** Total Domestic Travel Expenditure.



*****%** with Unsupported Expenditure. (est Sh. ***)

FOREIGN TRAVEL

*****m** Total Foreign Travel Expenditure.



*****%** with Unsupported Expenditure. (est Sh. ***)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	894m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	***
Current Year-Own Source (FY 16/17)	***
Variance	***

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	***
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA
SOURCE : OAG REPORT FY 16/17



10/03/19 Date Issued

19/03/19 Last Revision

Nyamira County

Nyamira County is a county in the former Nyanza Province of Kenya. It was formerly part of Kisii County when Kisii County was a district, and is sometimes called North Kisii County. The main cash crops grown are bananas and tea.

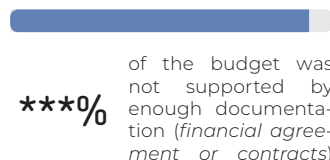
COUNTY 046 EXECUTIVES' BUDGET REPORT FINDINGS.

Expenditure : Nyamira had a total expenditure for FY 16/17 amounting to **Ksh. 4,861,087,666**

BUDGET ABSORPTION

Items	FY 16/17
Development	35%
Recurrent	65 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Adverse Opinion** - non compliance with Article 229(6) of CoK - public money has not been applied lawfully and in an effective way

Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- A 367% increase in basic wages for temporary employees (from KShs. 7,039,851 in 2015/16 to KShs. 32,888,704 in 2016/17).
- Out of 177 projects approved by the CA for implementation, 55 projects had stalled/ were abandoned with a value of KShs. 277,393,803.
- Incurring expenditure outside IFMIS, poor record keeping of financial transactions

Travel Analysis - Travel and subsistence

LOCAL TRAVEL

***m Total Domestic Travel Expenditure.



***% with Unsupported Expenditure. (est 1,086,068,116)

FOREIGN TRAVEL

***m Total Foreign Travel Expenditure.



***% with Unsupported Expenditure. (est 964,600)

PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	205m
Unsupported Pending Bills	***

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	153,688,630
Current Year-Own Source (FY 16/17)	126,461,992
Variance	(27,226,638)

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	126,461,992
Banked Revenue	***
Unbanked (variance)	***

Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17



Nairobi County

Nairobi County is one of the 47 counties of Kenya. The smallest yet most populous of the counties, which is also the capital and largest city of Kenya.

05/03/19

Date Issued

13/03/19

Last Revision

COUNTY 047 EXECUTIVES' BUDGET REPORT FINDINGS.

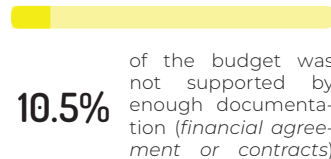


Expenditure : Nairobi had a total expenditure for FY 16/17 amounting to **Ksh. 33,553,115,033**

BUDGET ABSORPTION

Items	FY 16/17
Development	33.0%
Recurrent	67.0 %
Total	100.00 %

UNSUPPORTED EXPENDITURE



OAG Opinion : **Disclaimer Opinion** - Not been able to obtain sufficient evidence to confirm that public money has been applied lawfully.



Highlighted Audit Issues - Key outstanding audit issues highlighted by the OAG;

- **Unauthorized budgetary re-allocation of Ksh 225,557,043 without approval from the Assembly**
- **Outstanding pending accounts receivable of Ksh 307,697,852,532 which is a 47% increase**
- **Outstanding imprests of Ksh 74,147,605 which wasn't supported by an updated imprests register**



Travel Analysis - Travel and subsistence

LOCAL TRAVEL

236m Total Domestic Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *****m**)

FOREIGN TRAVEL

23m Total Foreign Travel Expenditure.



with *****%** with Unsupported Expenditure. (est *******)



PENDING BILLS - amount owed to suppliers, contractors & workers

Items	Y 16/17
Pending Bills	56m
Unsupported Pending Bills	**

OWN SOURCE REVENUE - county governments raised revenue

Items	(Ksh)
Previous Year-Own Source (FY 15/16)	11,237,972,877
Current Year-Own Source (FY 16/17)	10,933,201,474
Variance	-304,771,403

COUNTY REVENUE FUND ACCOUNT - Official county governments fund account(s) to raise or receive monies.

Items (FY 16/17)	(Ksh)
Revenue Collected	10,933,201,474
Banked Revenue	2,420,840,729
Unbanked (variance)	8,512,360,745



Other Analysis - includes audit committees/internal audit controls and list of assets that belong to the county.

AUDIT COMMITTEES



Not established.

FIXED ASSETS REGISTERS

Not highlighted



COMPILED BY : NTA

SOURCE : OAG REPORT FY 16/17

Conclusion —

The Constitution (CoK) and the Public Finance Management (PFM) Act of 2012, provides for the ratio of development to recurrent expenditures of at least 30:70 as set out in the PFM Act. According to the OAG report, the queried amounts as a percentage share of the total recurrent expenditure (i.e wages) for the financial year under review exceeded 70%. This means less than 30% of the county budget has been spent for development. Over half of the amount that was spent for various projects had queries according to the OAG report implying that the expenditures or payments were not lawful and effective as provided by the law. The OAG report further states that some of the issues identified led to failure to achieve value for money, while some related to inaccuracy of financial statements, pending bills & outstanding imprest, yet others are as a result of lack of documentary evidence on particular project or activities.

County governments must ensure that they adhere to PFM Laws, Regulations and Guidances. This is need for urgency in this regard as the success of devolution in Kenya relies on it.

Recommendations —

- County governments should adhere to Section 107 (2)b of the Public Finance Management Act, 2012 that requires that over the medium term, a minimum of 30% of the County Government's budget shall be allocated to Development Expenditure. Therefore the county governments should allocate 30% of the total budget to development and 70% to recurrent expenditure.
- County Government on wages and benefits for public officers should not exceed 35% of the total county total revenue in line with Regulations 25(1) (b) Public Finance Management (County Governments) Regulations, 2015. It is a great concern that big portion of County's revenue remunerates workforce at the expense of development projects.
- All withdrawal from the county collection accounts should done with authority from the Controller of Budget (CoB). The County Treasury is required to obtain a written approval from CoB before withdrawal from County Revenue Fund. (Section 109(5) of the PFM Act, 2012)
- All payments should be made through IFMIS and there should be no variance between IFMIS and bank account statements. Section 93 (5) of PFM Act 2015.
- Accounting officers must use proper documentation and reporting standards recommended by Public Sector Accounting boards, as required in the Public Finance Management Act.
- County governments still lack the comprehensive assets register to record the assets acquired and maintained by the county which is contrary to section 136 (1) of the Public Finance Management Act, 2015. All County governments should therefore have an updated fixed asset register.
- In order to ensure transparency and prudent management of County's resources, all County Governments should have an audit committee in place to oversee governance and promote transparency as provided for in section 155 of the PFM Act 2012 and section 167(1) of the PFM (County government) Regulations 2015.
- Counties must operate a retention fund account in that the as required by the County Government financial reporting manual which requires county treasuries to reserve retention of 10% before expiry of the 6 months' defect liability. This should be strictly adhered to so as to safe guard public money paid out to contractors.
- Rolled over pending bills negates the reason for public participation as projects that were not implemented but rolled over ignores the wishes of the citizens.
- Counties must establish staff recruitment and casual employee's engagement policy to guide in its human resource management as casuals take a significant portion of the budget. Government Human Resource Information System (GHRIS) for HR records, IPPD for Payroll processing should be used to manage the wage bill.
- Public Investment Management (PIM) Guidelines should guide project implementation at the county level



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