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KENYA NATIONAL AUDIT OFFICE

REPORT
OF
THE AUDITOR-GENERAL
ON
THE FINANCIAL OPERATIONS OF BUSIA
COUNTY EXECUTIVE
FOR THE PERIOD
1 JULY 2013 TO 30 JUNE 2014

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BUSIA COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

Introduction

The Auditor-General has the mandate under Article 229 of the Constitution to audit and report on the financial operations and accounts of the County Government to Parliament annually.

According to Transition to Devolved Government Act, 2012 the County Government of Busia came into being after declaration of the election result in March 2013. The Government was to take over the Assets and Liabilities of the defunct Local Authorities under its jurisdiction and to carry out functions of devolved services.

Further, the County Government Act 2012, requires the County Treasury to enforce fiscal responsibility on the County financial operations

Audit Objectives and Scope

The objective of the audit was to review and ensure that proper systems for accountability of public resources are in place and are effective for management purposes.

The audit covered the operations of the County Executive and took into account transactions during the period 1 July 2013 up to the audit time in May 2014.

Terms of Reference

The Office of the Auditor-General is an independent office mandated by the constitution (Article 229) to audit the accounts of the National and County Government. In this regard the office planned an audit for the Busia County Executive with the following terms of reference:

- Verification of cash and bank transactions.
- Examination of transactions of the County Government.
- The procurement procedures as per procurement Act 2005 & 2006 and Construction Projects.
- Check Current debtors and suppliers records.
- Implementation of the IFMIS and G-Pay as opposed to manual system.
- IPPD Payrolls – Check for Ghost workers in payroll.
- Expenditure on Travel and Subsistence Allowances.
- Revenue Collection.
- Acquisition of Assets.

Key Audit Findings.

1.0 Unsupported Cash and Cash Balances

The certificate of bank balance for the development bank account maintained at Kenya Commercial Bank with a reported balance as at 30 June 2014 of Kshs.352,120,896.00 was not availed for audit review .

2.0 Non Remittance of Revenue

It was observed that since the County government took over on 4 March 2013 to the date of audit, the department of land, survey and mapping has never remitted its revenue of Kshs.15,721,286.00 to the County Revenue Fund Account.

3.0 Jobs Reserved to Youth, Women and Persons with Disabilities

Examination of payment vouchers together with related government guidelines showed that procurements reserved for the youth, women and people with disabilities were not reserved as required by the national government.

4.0 Allowances for Preparing Final Accounts

Officers were paid Kshs.457,000.00 travelling and accommodation allowance to prepare financial statements for the period March to June, 2013.

5.0 Unplanned/ un verified expenditure on procurement of agricultural inputs

Farm inputs worth Kshs.30,303,302 procured for Agriculture department were not included in the procurement plan.

5.1 Incomplete Accounting Records

i) Main Cash Books

Two (2) column cashbooks were maintained. However; payments were indicated leaving out the receipts side incomplete .It was also noted that the cash books were not balanced on a monthly basis and duly reconciled with bank statements.

ii) Vote Book

The county maintained manual vote book which was not fully completed as there were no commitments and payments recorded.

iii) Incomplete Payment Vouchers

Cases were noted where some of the payment vouchers did not have vote book certificates confirming availability of funds against the chargeable item. Further, most payment vouchers lacked serial numbers and were not certified by heads of departments as required.

iv) Local Purchase/Service Orders

There were no duplicates, triplicates and quadruplicates in the books. Only the original copies are available and their copies are used in the preparation of the payment vouchers. Increasing the risk of double payments through the use of the triplicates.

6.0 Issuance of Temporary Imprests for Procurement of Goods and Services

Officers were advanced imprests amounting to Kshs.7,124,473.00 for purchases of various items against the existing financial regulations.

7.0 Un-Surrendered Receipt Books

Scrutiny of the counterfoil receipt book register revealed that some revenue collection books issued as early as October 2013 had not been returned as of the time of concluding the audit in July 2014.

8.0 Over-Expenditure on Domestic Travel, Subsistence and other Transportation Cost

An amount of Kshs.127,698,568.00 was spent on domestic travel, subsistence and other transportation costs item, between July 2013 and June 2014 against a provision of Kshs.87,406,238.00 resulting in an over-expenditure of Kshs.40,292,330.00.

9.0 Unimplemented Projects

During the year under review, the County received funds for various projects. However, projects amounting to Kshs.293,637,700.00 had not been implemented as at 31 May 2014.

10.0 Failure to Update Fixed Assets Register

The County Government expended more than Kshs.289,753,786.00 on the procurement of non-current assets during the year among them vehicles, buildings and even furniture, the fixed assets register was not updated with the same.

11.0 Internal Controls

11.1 IT Internal Control Environment

Information Technology (IT) management was not supported by an established IT strategic committee and IT steering committee. Further, there were documented tested emergency procedures to provide guidelines for emergency response nor any off-set ICT continuity and disaster recovery plan to cater for disaster management.

11.2 Internal Audit and Audit Committee

The internal audit function was not supported by an established audit committee and an approved risk management framework. Further, the internal audit department operated

without an approved annual audit plan or audit charter. Internal audit work for the year covered a limited scope on unused receipt books, casual wages and rehabilitation of Matayos / Rakite Water Project, verification of Assets and Liabilities of the defunct local authorities.

12.0 Human Resource Management and Payroll

i) Salaries payments not included in the IPPD Payroll – Kshs.16,531,593.00

One hundred and twenty (120) officers of the County Government of Busia were not included in the IPPD program during the year and thus were paid salaries through vouchers totaling Kshs.16,531,593.00. The payments were effected for six (6) months from January 2014 to June 2014.

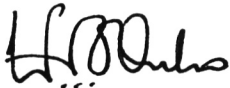
The officers had not been allocated IPPD Payroll Identification numbers. Personal files for the officers were also not provided for audit review. Hence, it was not possible to examine their respective terms of engagement.

ii) Performance Management

The county government had not established the required performance management plan. Further, there was no evidence of staff performance appraisal reports during the year.

Conclusion

This report should be read in conjunction with the detailed report herein under appended.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 May 2015

DETAILED AUDIT REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BUSIA COUNTY EXECUTIVE FOR THE PERIOD ENDED 31 JULY 2013 TO 30 JUNE 2014

Detailed Audit Findings and Recommendations

1.0 Unsupported Cash and Bank Balances

Certificate for bank balances as at 30 June 2014 of Kshs.352,120,896.00 for the Development account number 1000171138 at Kenya Commercial Bank were not availed for audit review.

2.0 Non Remittance of Revenue

As per the Fourth Schedule part 2, number 8 of the Constitution under County Planning and Development Land Survey and Mapping is one of its a devolved functions. Article 207 (1) of the Constitution of Kenya, 2010, ``There shall be established a revenue fund for each County Government, into which shall be paid all money raised or received by or on behalf of the county government, except money reasonably excluded by an Act of parliament.

It was observed that since the County government took over on 4 March 2013 to the date of audit, the department of land, survey and mapping has never remitted its revenue of Kshs.15,721,286.00 to the County Revenue Fund Account.

Recommendations

- The County Executive should ensure that the land survey and mapping department receipts of Kshs.15,721,286 are remitted to the County Revenue Fund Account.
- Revenue receipts should be accounted for promptly.

2.1 Airtime Cards Not Accounted for

According to paragraph C (2) of Salaries and Remuneration Commission circular ref: SRC/HRCOH/3/25 of 27 May, 2013, airtime shall be provided as follows: Governor - Kshs10,000 per month, Deputy Governor- Kshs.7,500 per month and County Assembly Speaker-Kshs.5,000 per month. Other officers are entitled to airtime in accordance with government guidelines issued from time to time. The County bought airtime cards worth Kshs.778,000.00. However, it was not possible to tell who the recipients/beneficiaries were. Apart from payment vouchers, no other records or information were availed to show how the cards were utilized. The cards bought were as tabulated below;

Airtime Cards Purchased – Dec 2013 to May 2014

Date	Payee	PV No.	Cash sale Number	Details	Amount (Ksh)
11/12/13	Tesia Supermarket.	Not numbered.	19686 of 10/12/13	110 pcs x sh 1,000 and 54 pcs x 500	172,000.00
09/01/14	''	''	19706 of 09/01/14	125 pcs x sh 1,000.00 and 30 pcs x sh 500	140,000.00
17/03/14	''	2709	19735 of 14/03/14	110 pcs x sh 1,000 and 54 pcs x sh 500	137,000.00
11/04/14	''	4227	19744 of 08/04/14	100 pcs xsh 1,000 and 74 pcs x sh 500	137,000.00
15/04/14	''	4247	19772 of 15/04/14	50 pcs x sh 500	25,000.00
08/05/14	''	6483	19751	100 pcs x Ksh.1,000 100 pcs x Ksh.100 50 pcs x Ksh.500 48 pcs x Ksh.250 3 pcs x Ksh.1,000 4 pcs x sh 500 30 pcs x sh 500	167,000.00
TOTAL					778,000.00

Recommendations

- The County Executive should provide details showing who the recipients of the airtime cards were.
- Account for the use of the airtime purchased or recover it appropriately.

3.0 Jobs Reserved for Youth, Women and Persons with Disabilities - Kshs.1,097,278.00.

Paragraph 2-Reservations and preferences for the youth, women and persons with disabilities-of Treasury Circular No.14/2014 of 25 September, 2013, requires certain procurements to be reserved for the Youth, Women and Persons with Disabilities. This is in line with the national government policy to reserve 30% of all the annual procurements to special groups.

Examination of payment vouchers together with related government guidelines showed that some procurement reserved for the youth, women and people with disabilities were not reserved and awarded as required by the National Government.

Recommendation

- Ensure compliance with the regulations on reservation of 30% of annual procurement opportunities for special groups in line with the national government policy.

4.0 Allowances for Preparing Final Accounts

According to best practices of financial management in the public service, an officer should not draw extra pay or allowances when carrying out his/her normal duties which are supposed to be done within the designated duty station.

Officers were paid Kshs.457,000 as travelling and accommodation allowances to prepare financial statements for the period March to June 2013. There was no direction to these entities. The Public Sector Accounting Standards Board at the Ministry of Finance had not given the required guidelines.

Recommendations

- No extra pay should be incurred when an officer is carrying out his/her normal duties.
- The County Government should not engage a consultant to prepare the financial statements when staff can be trained on the job.
- The management should make use of the accounts staff within the organization. Duties that can be carried out within the work station should not be transferred and carried out elsewhere in order to get travelling and accommodation allowances.
- All unsupported payments should be recovered from the responsible officers.

4.1 Liabilities Not Qualifying for Payment

According to Section 130(1) (c) of The Public Finance Management Act, 2012, "The County Executive Member for Finance shall submit to the County Assembly the following documents in respect of the budget for every financial year - information regarding any payments and liabilities to be made or incurred by the County Government for which an appropriation is not included in an Appropriation Account, together with the Constitutional or National Legislative Authority for any such payments or liabilities.

The County Government paid Kshs.6,375,000.00 towards settling liabilities that belonged to the defunct local authorities. These were casual salary arrears amounting to Kshs.3,375,000.00 and Pay As You Earn (PAYE) arrears amounting to Kshs.3,000,000. The handing over of assets and liabilities of the former Local Authorities had not been finalized. No budgetary allocation was availed for the same. Also, no legal provision was stated to show the basis of making such payments.

Payments were made as shown in the table below;

Date	Payee	PV No.	Cheque No.	Narration	Amount Kshs.
02/12/13	Kenya Commercial Bank Limited.	004	Not indicated	Being payment for the defunct Busia County Council casual wages arrears.	3,375,000.00
19/12/13	K. R. A.(Kenya Revenue Authority)	Not numbered	Not indicated	Being payment of arrears accrued by defunct local authorities.	3,000,000.00
TOTAL					6,375,000.00

Recommendations

- The County Government should avoid disregarding the existing budgetary regulations and pay for clearly supported liabilities
- Only those liabilities which have been properly handed over from the defunct local authorities to the County Government should be settled.

5.0 Department of Agriculture, Fisheries and Livestock

i) Funds Not Accounted for

According to Section 162(2) (i)-(ii) of The Public Finance Management Act, 2012, " Every public officer shall also ensure that the resources within the officer's area of responsibility are used in a way that is lawful and authorized; and effective, efficient, economical and transparent.

The Acting Chief Officer in the department of Agriculture, Fisheries and Livestock was advanced Kshs.1,352,622.00 in his capacity as chief officer. The amount remained unaccounted for.

The payment was as in table below:

Date	PV No	Payee	Details	Amount (Kshs)
15/10/13	Not numbered	Nyongesa Wafula	B. Transfer of funds for the month of September 2013	1,325,622.00
Total				1,325,622.00

Recommendations

- The County Government should recover the amount and provide documentary evidence to support recovery funds.
- Ensure funds disbursed are used for the intended services or procurement of goods.

ii) Procurements Not Planned for or Vouched

According to Section 26(3) (a) and (c), ``All procurement shall be-(a) within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan and (b) handled by different offices in respect of procurement initiation, processing and receipt of goods and services.``

Farm inputs worth Kshs.30,303,302.00 were procured for the department of Agriculture, Fisheries and Livestock. However, there was no detailed annual procurement plan showing what the department intended to do during the financial year. Also, it was not possible to vouch all the stages of the procurement process including invitation for bids, buying and returning of documents, evaluation and finally award of contracts as not all information was made available for audit review (**Appendix 4**).

Recommendations

- Ensure compliance with the public procurement law and regulations in all procurements
- Only those procurements covered under the annual procurement plan should be funded, except in case(s) of emergency.

iii) Procurement of Tractors and Ploughs

According to Section 26 (3) (c) of The Public Procurement and Disposal Act, 2005, ``All procurement shall be-handled by different offices in respect of procurement initiation, processing and receipt of goods, works and services.`` Further, Section 34 (1) –(4) of the Act requires the procuring entity to prepare specific requirements of what is to be procured based on performance rather than design, trademark, name, design, type, producer or service unless there is no other way of describing the requirement or the description allows the equivalent of what is required.``

The County Government of Busia procured seven tractors and ploughs at Ksh.48,335,571 from Cooper Motors Corporation (CMC). Although government tender prices were used to do the procurement, it was not possible to tell specifications of the user requirements and whether there was a budget for the same. There was no annual procurement plan so as to tell of the user needs, the procurement method to be used, the budgetary allocation for the same and the quarter of the financial year when it was to be done.

The unit prices obtained from the letter of offer from Ministry of Public Works to the Sales Manager, M/s CMC Motors Group Limited, did not include Value Added Tax (VAT). As a result, the county government ended up paying VAT of Kshs.6,176,000.00.

Only five (5) logbooks out of seven (7) were availed at the time of audit as listed:

Registration Number	Make/Model	Engine number	Chassis number	Registration Certificate No.
KBY 809 C	New Holland/ TS6000	844077346091340	ZCCE02407	K 457998 J
KBY 810 C	''	844077346096471	ZCCE02328	K 457999 I
KBY 811 C	''	844077346081246	ZCCE03418	K 458000 I
KBY 812 C	''	844077346103273	ZCCE05917	K 459001 I
KBY 813 C	New Holland/ TS6000/4WD	844077346098304	ZCCE04727	K 459002 F

The fixed assets register was not maintained to record the acquisition of tractors.

Payments were made as shown in the Table below;

Table 5: Payments towards purchase of tractors:-

Date	PV No.	Payee	Details	Amount (Kshs)
07/03/14	2461	CMC Motors Group Limited.	50% payment for purchase and service of Tractors (3 X New Holland).	24,000,000.00
22/05/14	6817	''	Purchase of tractors.	22,000,000.00
27/05/14	6696	''	Final payment for purchase of tractors.	2,335,571.00
TOTAL				48,335,571.00

KBY 883C Holland tractor at Matayos Sub County was verified during the audit.

Recommendations

- The County Government should avail all the outstanding information/documents to support the acquisition of the tractors and ploughs.
- Ensure preparation of annual procurement plan including purchase of assets.
- Maintain an updated Fixed Assets Register.

iv) Tree Planting Project- Kshs.7,000,000.00

(a) According to Ministry of Youth Affairs and Sports Circular No.10 of 2009/10, before funding, the following preliminary activities should be carried out i.e. identification of land for planting trees which must be for public utility, identify appropriate species with the help

of forest offices and identify the youth groups to be engaged in the tree planting programme.

A work plan was prepared and Kshs.7,000,000 advanced against the same. However, no entry was made in the departmental cash book to receive the same. There was no evidence of having first identified the sites where the seedlings were to be planted. Also there was no involvement of the forestry department in identifying suitable tree species. A visit to some sites within Matayos sub-county showed most of the seedlings were of blue gum species. They were not doing well since the area is dry. Some were being destroyed by termites and domestic animals.

Recommendations

- The Government guidelines used in implementing the Kazi kwa Vijana Programme should always be followed when implementing similar projects as the objective(s) remain(s) the same.
- The County Government should ensure technical guidelines are followed for the success of the tree planting programme.
- Resources should always be used to give value for money and service delivery to the public.

(b) Implementation Stage

According to paragraph 7.0 of Ministry of Youth Affairs and Sports Circular No.8 of 2009/2010, the role of the Youth Officers was to monitor and evaluate the project for implementation and sustainability.

There was no evidence of supervision by the county staff, despite having incurred a cost of Kshs.185,000.00 which was paid as detailed below;

Date	PV No.	Payee	Details	Amount (Kshs)
31/03/14	064	Vincent Okeya	Monitoring and evaluation of KKV (Trees for jobs) in sub-counties.	40,000.00
16/06/14	087	Vincent Okeya	Implementation of KKV Programme Monitoring and evaluation.	145,000.00
TOTAL				185,000.00

Recommendations

- Supervision reports should be made at every level of supervision.
- Doubtful supervision costs of Kshs.185,000 should be recovered from responsible officers.

- County level staff should supervise sub-county level staff.

(c) Payments and Supervisions

- The County Government should recover any monies paid for tree seedlings not delivered.

Further to the above reference, Youth Officers were to make payments to the youth and keep proper records. They were also to monitor and supervise the works to ensure that the trees are surviving.

Local purchase orders (LPOs) were raised for assorted tree seedlings. Tree seedlings were paid for before being certified as received in good order and condition.

No muster rolls were maintained to show the number of days each youth worked to support payments.

Recommendation

- Such projects should always be done in line with the government guidelines issued for the Kazi kwa Vijana project, unless otherwise specifically stated.
- Casual work payments should be supported by muster rolls of individuals who worked

(v) Kenya Inter-Counties Sports and Cultural Association (KICOSCA) Games

According to practice of organizing events like KICOSCA, there should be a time table or programme from the organizers to the concerned parties showing when the event will take place, the cost to be incurred and who to meet the cost.

However, only the departmental cash book together with bank statement and payment vouchers were availed for audit review. All other information relating to the schedule of the games and related costs was not made available for audit review. As a result, the scope of the audit was limited. Payments of Kshs.16,709,750 were made (**Appendix 6**).

Recommendation

- Provide all the information (budgetary allocation and timetable/program) pertaining to organization of the KICOSCA event.
- Audit scope should not be limited by denial of access to information as this is contrary to Article 35 of the constitution.
- Any unsupported payments should be recovered appropriately.

5.1 Accounting Records

i) Main Cash Books

Two (2) column cashbooks were maintained. However; payments were indicated leaving out the receipts side incomplete. It was also noted that the cash books were not balanced on monthly basis and reconciled with the bank statements.

ii) Vote Book

The county maintained manual vote book which was not fully completed as there were no commitments and payments recorded.

iii) Payment Vouchers

Cases were noted where payment vouchers did not have vote book certificates confirming availability of funds against the chargeable item. Further, most payment vouchers lacked serial numbers and were not certified by heads of departments as required by the existing financial regulations.

iv) Local Purchase Service Orders

There were no duplicates, triplicates and quadruplicates in the books. Only the original copies are available and their copies are used in the preparation of the payment vouchers.

Recommendations

- Ensure that all the necessary entries are done in the books of account and support documents.
- Obtain standard local purchase/service orders for all suppliers services and goods procured.
- Enhance the use of the two column cashbooks and have them balanced and reconciled on a monthly basis.

6.0 Imprest Management

Government Financial regulations and procedures require holders of temporary imprests to surrender or account for imprests within 48(forty eight) hours after returning to duty station. Further, the regulations require Accounting officers to recover the full amount from salary of the imprest holder in the event that the officer fails to account for the imprest on due date.

- (i) Temporary Imprest amounting to Kshs.18,317,913.00 issued to various officers among them members of the County Executive had not been surrendered by 30 June 2014. The audit also revealed that officers were issued additional imprest before surrender of previous issues ending up with individuals holding several imprest un-surrendered which is against the regulations among other irregularities as detailed below;

(ii) Issuance of Temporary Imprests for Procurement of Goods and Services

Treasury Circular No. 3/2010 of 7 May 2010 provides that temporary imprests should not be used for procurement of goods and services.

Officers were advanced imprests amounting to Kshs.7,124,473.00 for purchases of various items against financial regulations. **(Appendix 7)**

Procurement of goods and services in cash denies the Government the benefits of value for money through competitive bidding process.

Recommendation

- The Head of Procurement should take charge to ensure that there is compliance with the Public Procurement and Disposal Act, 2005 and Regulations, 2006.

(iii) Unaccounted for Imprests

According to Section 52(3) of The Public Finance Management Act, 2012, "A Public Officer to whom a cash advance is made shall account for the use of the advance within a reasonable time." It was observed that imprests totalling to Kshs.5,919,500.00 which should have been accounted for on or before 30 June 2014 were still outstanding as at July 2014. Records further show that officers were issued with multiple imprests prior to accounting for the previous ones **(Appendix 8)**.

Recommendations

- Properly supported payment vouchers to be availed to show how the amount advanced was utilized
- Recover all unaccounted for imprests that are overdue from the responsible officers

7.0 Un-Surrendered Receipt Books

Scrutiny of the counterfoil receipt book register revealed that some revenue collection books issued as early as October 2013 had not been returned as of the time of concluding the audit in July 2014 **(Appendix 9)**. Revenue collected through such books may not have been accounted for satisfactorily.

Recommendations

- Account for all the outstanding revenue books.
- Receipt books issued to revenue collectors should be accounted for and returned on completion.
- All revenue collected through the missing receipt books should be accounted for by the responsible officers.

8.0 Over-Expenditure on Domestic Travel, Subsistence and other Transportation Costs Kshs.40,292, 330.00

An amount of Kshs.127, 698, 568.00 was spent on domestic travel, subsistence and other transportation costs item, between July 2013 and June 2014 against a provision of Kshs.87, 406, 238.00 resulting in an over expenditure of Kshs.40,292,330.00 or 46.1% of the approved expenditure budget (**Appendix 10**).

Recommendations

- Make adequate and realistic budgetary provisions to cover any unanticipated trips during the year.
- No expenditure shall be incurred except in accordance to the annual approved estimates.
- Incur expenditure on items as approved by the Controller of Budget.

9.0 Unimplemented Projects - Kshs.293,637,700.00

According to Regulation 21(1) (b) of the Public Procurement and Disposal Regulations, 2006, 'The Annual Procurement Plan for each procuring entity shall include schedule of the planned delivery time of implementation dates for all goods, works or services required.

During the year under review, the County received funds for various projects. However, projects amounting to Kshs.293,637,700.00 had not been implemented as at 30 June 2014 (**Appendix 11**). Projects for the previous year were not done hence delaying the service delivery for which they were intended to fulfil.

Recommendations

- Enforce the implementation of the projects as per the approved budget.
- Project implementation should start early in the fiscal year.

10.0 Un- Updated Fixed Assets Register

Government controls over noncurrent assets require all Public Entities to maintain a fixed assets register to help in protecting /safeguarding its assets.

During the year under review, fixed assets worth Kshs.863,929,779.00 were acquired as per details extracted from the 2013/2014 Financial Statements

Item Description	Estimated value (Kshs)
Refurbishment of Buildings	116,142,923.00
Construction	49,982,080.00
Motor vehicles	25,022,000.00

Furniture and Equipment	14,958,189.00
Plant and Equipment	53,866,000.00
Land	5,210,000.00
ICT assets	24,574,594.00
Total	<u>289,753,786.00</u>

Although the County Government had opened a fixed assets register to record assets, the register was not updated with the additional purchase of land ,buildings, furniture and equipment .Further, no motor vehicles details like date of acquisition, invoice and payment voucher number were indicated in the asset register.

Recommendations

- Update the asset register for all assets acquired in the year and taken over from the defunct local authorities.

11.0 Internal Controls

11.1 IT Internal Control Environment

The Control Objectives of Information Technology (COBIT) business processes require organizations to perform the following in respect of their IT internal control environment:

- Manage the IT investment;
- Communicate management aims and direction;
- Manage IT Human resources;
- Manage quality;
- Manage projects;
- Manage changes;
- Define and manage service levels;
- Manage third party services; and
- Monitor and evaluate IT performance.

Information Technology (IT) management was not supported by an established IT strategic committee and IT steering committees. Further, there were neither documented tested emergency procedures to provide guidelines for emergency response nor any off-set ICT continuity and disaster recovery plan to cater for disaster management.

The county government is in the process of establishing its own IT strategic committee and IT steering committees to help in the governance of IT. This will set out the IT strategic plan and policies and procedures.

Recommendations

- The County Government of Busia should establish an IT strategic committee and IT steering committee to be responsible for the IT governance.

- The entity should also establish a documented tested emergency procedure to provide guidelines for emergency response

11.2 Internal Audit and Audit Committees

Treasury Circular No. 16/2005 of Ref: No. MOF/IAG/GEN/055/(16) dated 4 October, 2005 and Circular No. 3/2009 of Ref: No. MOF/IAG/033/(75) dated 23 February, 2009 provided guidelines for the development of an efficient and effective internal audit functions in the public service through sound Risk Management Policy Framework and a competent audit committee with oversight role.

The internal audit function was not supported by an established audit committee and an approved risk management framework. Further, the internal audit department operated without an approved annual audit neither plan nor audit charter.

Internal audit work for the year covered a limited scope on unused receipt books, casual wages and rehabilitation of Matayos/Rakite Water Project, verification of Assets and Liabilities of the defunct local authorities.

Recommendations

- The County Government of Busia should establish an audit committee as required.
- Develop and implement an Institutional Risk Management Policy Framework (IRMPF) in accordance with the guidelines provided in the Treasury Circular No. 3/2009 of Ref: No. MOF/IAG/033/(75) dated 23 February, 2009.
- The County Government should establish an internal audit annual plan and service charter for effective functioning of the unit.

12.0 Human Resource Management and Payroll

12.1 Salaries payments not included in the IPPD Payroll – Kshs.16,531, 593.00

Section 5.10 of Government Financial Regulations and Procedures provides the criteria for the processing of computerised payrolls. All the payments of salaries for all officers other than casuals and works paid staff should be processed through Integrated Personnel Payroll Data (IPPD) program.

One hundred and twenty (120) officers of the County Government of Busia were not included in the IPPD program during the year and thus were paid salaries through vouchers. The payments were effected for six (6) months from January 2014 to June 2014.

The officers had not been allocated IPPD Payroll Identification numbers. Personal files for the officers were also not provided thus it was not possible to examine their respective terms of engagement.

Recommendations

- Corporate governance principles require cost effectiveness and efficiency in human resource management.
- Maintain complete and accurate personnel data for all staff under the county Government to avoid paying for ghost workers.
- Any salaries payments not supported should be recovered approved.

12.2 Performance Management

Section C of the County Public Service Human Resource Manual of May, 2013 requires the County Executive Committee to design a performance management plan to evaluate performance of the county public service and the implementation of county policies as provided for in Section 47 of the County Government Act, 2012. The plan sets out the criteria for performance appraisal.

The County Government had not established the required performance management plan. Further, there was no evidence of staff performance appraisal reports during the year to assess as comprehensively and objectively as possible the officer's performance against set targets and is aimed at the realization of the overall departmental objective. The management concurred with the finding and advised the plan was in the process of development. Staff performance appraisal was yet to be carried out as the financial year had not ended by the time of audit.

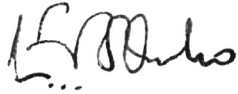
Recommendations

- The County Government should establish performance management plan to evaluate performance of the county public service and the implementation of county policies as provided for in Section 47 of the County Government Act, 2012.
- The County Government should efficiently manage and improve performance in the county public service

Conclusion

The above matters clearly indicate that the County Government faced several challenges in the first year of operation. The taking over of assets and liabilities has not been finalized. The setting up of structure, systems of governance and staffing took long and was slow. The County Government should however ensure full control of functions, enhanced revenue collection, competitive staffing and strengthen the Internal control mechanism for proper and effective accountability of resources.

I wish to thank the County Government staff for the support and cooperation during the audit.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 May 2015

APPENDICES

County Executive

Appendix 1: Revenue Not Remitted to County Revenue Fund Account

MONTH	AMOUNT
March 2013	543,980.00
April 2013	997,015.00
May 2013	1,044,729.00
June 2013	951,150.00
July 2013	1,155,815.00
August 2013	1,027,945.00
September 2013	1,059,700.00
October 2013	1,202,670.00
November 2013	972,045.00
December 2013	915,146.00
January 2014	917,271.00
February 2014	979,565.00
March 2014	946,050.00
April 2014	879,370.00
May 2014	974,425.00
June 2014	1,154,410.00
TOTAL	15,721,286.00

Appendix 2: Jobs Not Reserved for the Youth, Women Groups and People with Disabilities

Date	Payee	PV No.	Description of job	Amount (Ksh)
Various (as in Table 1)	Tesia Supermarket (as in Table 1)	Various (as in Table 1).	Purchase of Safaricom airtime Cards.	778,000.00
12/02/14	David Maende	355	Hire of tents and seats.	6,600.00
13/02/14	Anne Achieno	384	Photocopy of imprest memo.	6,250.00
14/02/14	Peris Osinya	852	Scanning, internet and printing services.	1,460.00
17/12/13	Janerose Ayieko	109	Refund for purchase of scratch cards for official use.	1,000.00
16/12/13	Fredrick Sirengo	104	Scratch cards for official use.	1,500.00
19/12/13	Janerose Ayieko	110	Printing and photocopying of weekly revenue reports and banking slips	1,800.00

22/01/14	Hezron Opiyo	Not numbered	Photocopy, sodas and mineral water	4,299.00
22/01/14	Rose Sang	''	Photocopying and binding of bank statements	5,000.00
22/01/14	Joseph Okole	''	Photocopying and binding of finance bill for usage in revenue department	18,900.00
29/01/14	Agnes Odunga	''	Binding and photocopying documents for scanning	11,160.00
30/01/14	Agnes Odunga	''	Photocopying minutes, binding of bills used during meetings	10,310.00
28/01/14	Fimeric Enterprises (Dan Oradipi)	''	Photocopying, mineral water and sodas	15,040.00
17/02/14	Victor Juma	861	Refund of photocopies and Binding of all copies distributed to sub-counties	8,841.00
24/02/14	Agnes Odongo	1057	Photocopying executive reports, Binding and clip reports	17,210.00
''	Milicent Otula	1053	Photocopying and binding of human resource head count score sheet of ward administrator	7,720.00
''	Felix Kiai	1028	Payment of Standard newspapers (840 pcs x sh 60).	50,400.00
''	Victor Juma	1029	Photocopying and binding of official Documents	7,500.00
25/02/14	Evans Wangata	1043	Photocopying of official documents	10,275.00
''	Dan Orapidi	1046	Photocopying and binding as per attached documents	13,150.00
''	Hezron Opiyo	1064	Printing, photocopying and binding.	17,400.00
17/04/14	Agnes Odunga	4427	Photocopying minutes, reports and binding for executive	14,230.00
''	Hillary Makhulu	4350	Facilitation for airtime	6,000.00
''	Anne Achieno	6041	Photocopying of official documents	2,133.00
16/04/14	Hezron Opiyo (Afrikarma General Store)	4401	Purchase of soda and bottles of water	2,100.00
18/11/13	Robert O. Papa	Not numbered	Cost of hiring dais, tents and transport during teachers` AGM at Amagoro.	79,000.00
TOTAL				1,097,278.00

Appendix 3: Allowances for Preparing Final Accounts-Kshs 457,000.00

Date	PV No.	Payee	Details	Amount (Ksh)
25/10/13	Not numbered	Gabriel Erambo	Preparation of final accounts For March-June, 2013	32,000.00
"	Not numbered	Allan Omachar	Four per diems to Malaba for preparation of final accounts	40,000.00
"	Not numbered	Ann Achieno	Four per diems to Malaba for preparation of Final accounts	24,000.00
"	Not numbered	Roseline Lumbasi	Four per diems to Malaba for preparation of Final accounts	32,000.00
"	Not numbered	Evans Wangata	Four per diems to Malaba for preparation of final accounts	22,000.00
"	Not numbered	Victor Juma	Four per diems to Malaba for preparation of Final accounts	22,000.00
"	Not numbered	Maximilla Ayieko	Four per diems to Malaba for preparation of Final accounts	32,000.00
"	Not numbered	William Picha	"	40,000.00
"	Not numbered	Samuel Ombui	"	40,000.00
"	Not numbered	Prisca Omoit	"	32,000.00
"	"	Dancan Opati	"	32,000.00
"	Not numbered	Christopher Ilikor	"	32,000.00
"	Not numbered	Rosemary Ojiambo	Two per diems to Malaba to update Accounts records	11,000.00
"	Not numbered	Joyce Muchere	Two per diems to Malaba to update Accounts records	11,000.00
"	Not numbered	Stephen Omoding	Two per diems to Malaba to update records of accounts	12,000.00
"	Not numbered	Zablon Odhiambo Okochi	Two per diems for updating books of Account	12,000.00
"	Not numbered	Fredrick Omondi Bwire	Two per diems for preparation of Debtors ledger	12,000.00
"	Not numbered	Muruka Vincent Mbaraya	Two per diems while updating books of account	8,000.00
"	Not numbered	Stephen Odwori	Two per diems subsistence allowance while updating books of account	11,000.00
TOTAL				457,000.00

Appendix 4: Unplanned/Un-Vouched for Procurements Kshs.30,303,302.00

Date	Payee	PV No.	Tender No.	LPO No.	Details of procurement	Amount (Ksh)
16/04/14	Western Seed Company	4416	REF:MOA/CDA/BSA/STORE/1/VOL/13	1045	Supply of IR WS 303 (7,000 kg), hybrid WH 505 (5,510 kg) and hybrid WH 507 (5,000 kg) maize seed.	1,684,150.00
24/04/14	Busia Agrovet Limited	4392	BSA/CG/12/2013/2014	1047	Supply of 1,980x50 kg bags of DAP fertilizer.	6,336,000.00
''	Midland Emporium	4393	MIN/BSA/12/2013/2014	1046	Supply of IR WS 303 (7,000 units), hybrid WH 505 (5510 Kgs) and hybrid WH 507 (5,000 Kgs) maize seed.	3,379,300.00
28/04/14	Freshco Kenya Limited	6013	REF:MOA/CDA/BSA/STORE/1/VOL/13	0286	Supply of 7,000 kg FRC4251R maize seeds (plus transport).	1,099,000.00
09/05/14	Medilink Limited	6366	BSA/CG/39/2013/2014	0226	Supply of 1438x50 kg bags Of CAN fertilizer.	391,500.00
''	Kenya Veterinary Vaccine Production Institute	3043	BSA/CG/40/2013/2014	No LPO	Supply of lumpy skin disease (30,000 units), new castle (250,000 units) and fowl typhoid (150,000 units) drugs.	1,005,000.00
16/05/14	Joflo Enterprises	3965	No tender number.	No LPO	Supply of inputs to Busia Agricultural Training College.	135,000.00
''	''	3966	''	No LPO	Supply of seeds and chemicals for demonstration.	354,402.00
''	''	3967	''	No LPO	Supply of inputs for demonstration.	220,000.00
22/05/14	Kenya Animal Genetic Resource Centre.	6880	BSA/CG/38/2013/2014, BSA/CG/39/2013/2014 and BSA/CG/40/2013/2014.	Nos 0222/0223 and 0224	Supply of Artificial Insemination (AI) equipment and reagents.	2,492,100.00
30/05/14	Busia Agrovet Limited	6228	BSA/CG/12/2013/2014	0254	Supply of 313x50 kg bags of CAN fertilizer.	766,850.00

	Joflo Enterprise s	6321	No tender number.	No LPO	Supply of 10,000 x 50 kg bags of lime.	4,950,000.00
	Kenya Promotion and Marketing Compant Limited.	6232	MIN No.7 of 17 th April, 2014	No LPO	Supply of 4,000 pieces of hermetic bags.	2,040,000.00
03/06/14	Afribanana Products	6843	BSA/CG/26/20 13/2014	No LPO	Supply of 50,000 tissue culture banana seedlings.	5,000,000.00
24/06/14	Sagana Fish Culture Farm	8539	No tender number.	Not indicated	Supply of 3,000 brooders (80-120 body weight) of Oveochromis Niloticus (Nile Perch).	450,000.00

Appendix 5: Imprests Not Captured in the Imprest Register- Kshs.4,945,692.00

DATE	DETAILS	PAYEE	Warrant number	NUMBER	AMOUNT
20/12/2014	Hosting of Busia county miss tourism	Benaya Okalo	-	295671 277 DEC 2013	1,561,480.00
03/05/2014	Purchase for spare parts & labour for of repair GKA546T	Dickson Mrade Pekol	-	88 Mar 2014 402516	210,000.00
21/2/2014	Office operation for port victoria sub county	Peter K. Odipo	-	370571 74 March 2014	30,017.00
01/07/2014	Travel to Jinja (Uganda) for capacity building retreat	Francis Ekisa	-	369795 73 Jan 2014	53,244.00
22/1/2014	Facilitation for operations in Butula sub-county	Electine Weyula	-	369730 369 Jan 2014	100,000.00

30/1/2014	Proposed youth empowerment in Teso South, Kakapel community cultural centre, Busia stadium	Dixty Manase Obingo	-	947795 30 Jan 2014	125,000.00
20/12/2013	Short listing county ward administrators	Susan Kapule	-	165472 327 Dec 2013	200,000.00
01/07/2013	Purchase of siren, flag, flag post and its decorations	Joseph Ikaal	-	374466 50 Jan 2014	75,000.00
30/1/2014	Removal of temporary structures along Busia-Kisumu road	Boaz Owala	2220101		145,000.00
20/12/2013	Short listing county ward administrators	Praxedes Otieno	-		200,000.00
05/09/2014	Road and transport-Sidende-Mageni road routine spot improvement	Eng.Gilbert A. Oduori	-		500,000.00
20/12/2014	Short listing county ward administrators	Pancras Otwani	-	387159 294 Dec2013	200,000.00
20/12/2014	Short listing county ward administrators	Josia Wanyama	-	387186 292 Dec 2013	200,000.00
01/07/2014	Travel to Jinja (Uganda) for capacity building retreat	Leonard Obimbira	-		75,951.00
05/05/2014	Security equipment	Boaz Owala	-	1699142 8 May 2014	370,000.00

20/12/2013	Short listing county ward administrators	Agneta Akhaabi	-	161493 295 Dec 2013	200,000.00
20/12/2013	Short listing county ward administrators	Susan Kapule	-	165472 293 Dec 2013	200,000.00
05/09/2013	Routine spot improvement-Mabunge-Siebuka rd	Eng.Gilbert A. Oduori	-		500,000.00
	TOTAL				4,945,692.00

Appendix 6: KICOSCA Payments-Kshs.16,709,750.00

Date	PV No.	Payee	Details	Amount (Ksh)	Comments
16/10/13	10/121	Excel Sports Centre	Purchase of sports	900,000.00	Receiving, usage, not confirmed
"	Not indicated	"	"	650,000.00	
15/08/13	"	Hezron Opiyo	Payment to KICOSA per diem participants and transport to Nairobi.	7,311,750.00	
24/09/13	"	Family Bank Ltd	Payment for KICOSA per diem balances.	2,442,000.00	
19/09/13	"	Eco Bank	Payment for KICOSA 2013 per diem balances.	44,000.00	
"	"	Barclays Bank Ltd	Payment for KICOSA 2013 per diem balances	65,000.00	
"	"	Kenya Commercial Bank Ltd	Payment for KICOSA per diem balances.	65,000.00	
"	"	National Bank	Payment for KICOSA per diem balances	291,500.00	
"	"	Equity Bank Ltd	Payment for KICOSA per diem balances	865,000.00	
"	"	Kenya Commercial Bank Ltd	Payment for KICOSA per diem balances	894,500.00	
"	"	Linnet Inzera Shibocho	Being payment for unpaid balances for KICOSA	20,000.00	

29/11/13	''	Hezron Opiyo	Being payment for training Fees	260,000.00	
19/12/13	''	Noel Namenya	Being payment for the balance of the purchase of uniforms during KICOSA.	115,000.00	
13/08/13	''	Hornblower	Being payment to offering Accommodation, training ground, bed and dinner for 10 days.	1,935,000.00	
07/10/13	''	Equity Bank Ltd	Being payment of KICOSA six (6) Per diem balances for August, 2013.	50,000.00	
''	10/89	Family Bank Ltd	Being payment of four (4) per diems KICOSA balances August, 2013.	12,000.00	
07/10/13	10/88	Post Office Savings Bank	Being payment of four (4) per diem KICOSA balances August,2013.	12,000.00	
07/10/13	10/90	Kenya Commercial Bank	Being payment of six (6) per diem KICOSA balances August, 2013.	50,000.00	
23/09/13	Not numbered	Co-operative Bank	Payments for KICOSA 2013	727,000.00	
TOTAL				16,709,750.00	

Appendix 7: Issuance of Temporary Imprests for Procurement of Goods and Services-

Kshs 7, 124, 473.00

DATE	PAYEE	CHEQUE NO	WARRANT	PV NO	DETAILS	AMOUNT
28/9/2013	Bonventure Okaroni	549		-	Construction of a modern toilet at Amoni mkt	609,000.00
24/9/2013	Bonventure Okaroni	378		-	Construction of a modern toilet at Malaba town	266,215.00

					Routine spot improvement-Mabunge-Siebuka rd	500,000.00
05/09/2013	Eng.Gilbert A. Oduori	-		-		
03/05/2014	Dickson Mrade Pekol			88 Mar 2014 402516	Purchase for spare parts & labour for of repair GKA546T	210,000.00
05/09/2014	Eng.Gilbert A. Oduori				Road and transport-Sidende-Mageni road outline spot improvement	500,000.00
05/05/2014	Boaz Owala			1699142 8 May 2014	Security equipment	370,000.00
27/11/2013	Cyprian Oliko		1767137		Street lighting	700,000.00
20/12/2014	Robert Papa		1894149	2120	Routine works on road	230,000.00
19/12/13	Christopher Omondi		1894131	683027 20 Dec 2013	Street lighting rehabilitation works	446,070.00
13/3/2014	Bonventure Okaroni		621	2892	Completion of Amoni market toilets	563,000.00
28/4/2014	Cyprian Oliko		962	-	Fencing of governor residence	670,839.60
20/12/2014	Christopher Omondi		1894137		Facilitation of emergency road works for road spots	490,000.00
15/10/2013	Godfrey O. Bukeki		1767075		Rehabilitation of slaughter house-Funyula	280,750.00
14/1/2014	Godfrey O. Bukeki		189436		Construction of pit latrine-Nabitswit pry	117,099.00
10/08/2013	Stephen Okello		1767070		Repairs for animals auction ring	153,000.00
10/10/2013	Christopher Omondi		1767073		Spot filling at trailer park	201,000.00

20/12/2013	Christopher Omondi		1894133		Road works	717,500.00
23/9/2013	Michael Aderi		1767181		Installation and net service	100,000.00
	TOTAL					7,124,473.60

Appendix 8: Outstanding Imprests

Payee	Date	Ifmis pv.No	Amount Kshs.	Details/Remarks
Mourice Wandera	10/02/2014	198Feb2014	100,000.00	Purchase of tea, water, soft drinks and other miscellaneous expenditure.
Robert Papa	20/12/2013	314Dec2013	210,000.00	Being payments to attend various cultural festivities during X-Mas and New Year
Robert Papa	30/01/2014	451Jan2014	105,000.00	Being payments for cost of entertainment of the Governors official guests on 28th,Jan 2014
Robert Papa	10/03/2014	warrant no. 491	2,079,500.00	Facilitation of Chief Officers in Kisumu
Robert Papa	28/05/2014	warrant no.1119	1,140,000.00	Facilitation for Madaraka Day
Robert Papa	06/12/2013	w/no.1894114	380,000.00	Entertainment on Jamuhuri Day
Robert Papa	11/12/2013	w/no.1894115	143,000.00	Air ticket hosting 3 elders and per diem
Robert Papa	11/12/2013	w/no.1894116	500,000.00	Operations from 20th,Dec.2013 to 2nd Jan 2014
Robert Papa	11/12/2013	w/no. 151	189,000.00	Travelling, fuel and per diem while training staff on devolution
Priscah I. Omoit	08/05/2014	w/no.1053	627,000.00	Budget Preparation
P210riscah I. Omoit	13/05/2014	w/no. 1063	446,000.00	Facilitation for training
Total			5,919,500.00	

Appendix 9: Un-surrendered Receipt books

SERIAL NUMBER	ISSUED TO	DATE OF ISSUE	SECTION
3410-3500	Innocent	24/10/2013	-
3901-4000	J.M Obubero	11/08/2013	-
7801-7900	Joseph	15/1/2014	-
8301-8400	Philis Omuse	15/1/2014	Public Health Amakura
9501-9500	Philis Omuse	24/1/2014	Public Health Amakura
9601-9700	Philis Omuse	24/1/2014	Public Health Amakura
9701-9800	Philis Omuse	24/1/2014	Public Health Amakura
9801-9900	Philis Omuse	24/1/2014	Public Health Amakura
9901-10000	Philis Omuse	24/1/2014	Public Health Amakura
10001-10100	Philis Omuse	24/1/2014	Public Health Amakura
10101-10200	Philis Omuse	24/1/2014	Public Health Amakura
10501-10600	George Okisai	24/1/2014	Amagoro
10601-10700	George Okisai	24/1/2014	Amagoro
10701-10800	George Okisai	24/1/2014	Amagoro
10801-10900	George Okisai	24/1/2014	Amagoro
10901-11000	George Okisai	24/1/2014	Amagoro
11001-11100	George Okisai	24/1/2014	Amagoro
11101-1200	George Okisai	24/1/2014	Amagoro
11201-11300	Emmanuel Luvai	27/1/2014	Public Health Butula
11301-11400	Emmanuel Luvai		Public Health Butula
11301-11500	Emmanuel Luvai		Public Health Butula
11501-11600	Emmanuel Luvai		Public Health Butula
11601-11700	Emmanuel Luvai		Public Health Butula
11701-11800	Emmanuel Luvai		Public Health Butula
11801-11900	Emmanuel Luvai		Public Health Butula
11901-12000	Emmanuel Luvai		Public Health Butula
12001-12100	Emmanuel Luvai		Public Health Butula
12201-12300	Alice Kavai	27/1/2014	Public Health Matayos
120401-12500	Alice Kavai	27/1/2014	Public Health Matayos
12501-12600	Alice Kavai	27/1/2014	Public Health Matayos
12601-12700	Alice Kavai	27/1/2014	Public Health Matayos
13201-13300	Faiza Barasa	27/1/2014	Public Health Matayos
13601-13700	Johnson Sitati	27/1/2014	Public Health Nambale
13701-13800	Johnson Sitati	27/1/2014	Public Health Nambale
13801-13900	Johnson Sitati	27/1/2014	Public Health Nambale

13901-14000	Johnson Sitati	27/1/2014	Public Health Nambale
14001-14100	Johnson Sitati	27/1/2014	Public Health Nambale
14101-14200	Johnson Sitati	27/1/2014	Public Health Nambale
14401-14500	Linfred Mulama	29/1/2014	Public Health Samia
14501-14600	Linfred Mulama	29/1/2014	Public Health Samia
14601-14700	Linfred Mulama	29/1/2014	Public Health Samia
14701-14800	Linfred Mulama	29/1/2014	Public Health Samia

Appendix 10: Over Expenditure of Kshs.40,292,330.00 on Domestic Travel, Subsistence, and Other Transportation Costs

	ACTUAL EXPENDITURES	REVISED BUDGET
July/August 2013	13,420,307.00	
	11,930,560.00	
September 2013	1,704,564.00	
	15,967,588.00	
October 2013	3,833,412.00	
	8,477,835.00	
November 2013	1,751,142.00	
	6,145,505.00	
December 2013	4,135,656.00	
	7,853,374.00	
January 2014	2,441,551.00	
	4,708,796.00	
February 2014	6,634,016.00	
	1,961,301.00	
March 2014	8,692,000.00	
	6,483,328.00	
April 2014	6,765,547.00	
	6,561,458.00	
May 2014	3,918,452.00	
	4,312,176.00	
TOTALS	127,698,568.00	87,406,238.00

Appendix 11: Un-Implemented Projects

	DETAILS	AMOUNT	REMARKS
WATER			
1	Implementation of Sio-Siteko wetland management programme	750,000.00	Not started
2	Riverbank conservation/protection (90 kms)	1,300,000.00	Evaluation stage
3	Forest park	1,000,000.00	Evaluation stage
4	Muhwayo borehole	1,000,000.00	Not started/LPO to be issued
5	Namusala water project	2,000,000.00	Not started/LPO to be issued
6	Port Victoria water project-		
	Supply of assorted pipe fittings and rehabilitation of Busia-Hills W/S raising main	910,700.00	Not started/ LPO not issued
	Labour contract installation of water meters	340,000.00	Not started/LPO to be issued
7	Purchase of water pump, tower and tank(Otimong' water borehole)	2,500,000.00	Not started/LPO to be issued
LAND HOUSING & URBAN DEVELOPMENT			
12	Completion works to appropriate technology centres (electricity, water and related works)	750,000.00	LPO raised
13	Renovation of market Stall	800,000	Contract awarded
	Construction of slaughterhouse	1,500,000	Contract awarded to open up access roads to Bumala town
HEALTH			
14	ICT and Automation of Busia County Hospital	1,500,000.00	Evaluation ongoing
	Establish accident and emergency department and equipping it	10,500,000.00	Contract awarded
15	Waste disposal site perimeter wall	1,230,000	No BQs from user department
	Laboratory Expansion	4,670,000	Contract awarded
16	Renovation of Health Facilities	5,000,000	No BQs from user department

17	Completion of CDF Projects	10,000,000	No bidding document from user department
AGRICULTURE AND ANIMAL RESOURCES			
18	Construction of Matayo's Livestock office	770,000	No request from user department
19	Dairy goat breeding and multiplication	1,468,000	No request from user department
20	Enhancing small stock production (Local poultry, beekeeping, pig production)	3,669,000	No request from user department
21	Fish feed Formulation Plant	6,000,000	No request from user department
FINANCE, STRATEGY & ECONOMIC PLANNING			
27	County Emergency fund	5,000,000	No request from user department
COMMUNITY DEVELOPMENT, GENDER, SPORTS, CULTURE AND SOCIAL SERVICES			
	Agenga childcare centre	1,980,000.00	Evaluation ongoing
29	Butula Child Care Center refurbish	1,750,000.00	Evaluation ongoing
	Grant to community development centre	5,000,000.00	Evaluation ongoing
	Odiado vocational training centre	1,650,000.00	Evaluation ongoing
30	Construct Community Centers	16,000,000.00	No BQs from user department
	Busia cultural grant kitty	350,000.00	No information from user department
31	Busia community cultural centre	5,000,000.00	No BQs from user department
32	Samia community cultural centre	2,000,000.00	No BQs from user department
33	Ward development fund	175,000,000.00	No request from user department
TRADE, CO-OPERATIVE, TOURISM & INDUSTRY			
34	Upgrading Marenga cooperative cold storage facility	10,000,000.00	Requisition made in January 2014/Award made
35	Revival of Mulwanda ginnery	5,000,000.00	No BQs from user department
LABOUR, PUBLIC SERVICE & ICT			
36	Provision of internet access via Wi-Max connectivity	3,000,000.00	No bidding document from user department
37	Communication & Branding	3,000,000.00	No bidding document from user department

38	Performance Management Development	2,000,000.00	No information from user department
EDUCATION			
Total		293,637,700.00	

