

County Executives Fiduciary Risks 2015/2016 (Ksh in Millions)														
No.	County	Irregular Procurement	Under Expend.	Pending Bills	Unsupported Expend.	Unaccountable Expenses	Under Collection of revenue	UnBudgeted(Excess) Expend.	Uncompleted and stalled projects	Outstanding Imprest	Irregular Payments	Others*	Equitable Revenue Allocation	The Auditor General's Opinion
1	Baringo	22.14	18.47	184.52	11.69	1.50	95.52	97.84	236.13	5.67	-	1,583.58	4,671.44	Qualified
2	Bomet	2.00	275.66	194.99	1,062.79	15.83	118.36	819.64	160.48	-	0.65	103.67	4,937.76	Disclaimer
3	Bungoma	-	1,395.00	45.96	123.76	2.23	659.60	-	85.91	24.07	4.00	3,364.90	8,077.63	Adverse
4	Busia	-	1,216.51	668.89	118.29	-	252.26	-	171.85	2.16	-	2,166.85	5,716.19	Qualified
5	Elgeyo Marakwet	-	850.77	805.06	37.29	-	317.12	-	13.87	13.22	-	4,826.58	3,459.77	Disclaimer
6	Embu	3.40	222.74	1.04	40.16	14.14	1,200.54	-	434.52	-	-	3,719.26	4,244.95	Adverse
7	Garissa	-	877.00	-	63.00	160.91	877.58	-	117.89	-	1.29	-	6,365.61	Qualified
8	Homa Bay	370.73	-	466.75	34.61	8.23	10.03	-	91.22	-	-	3,393.03	5,955.84	Disclaimer
9	Ikiolo	33.46	243.99	448.49	96.57	12.45	243.97	-	-	-	332.38	16,912.24	4,630.30	Adverse
10	Kajiado	1.05	1,647.29	679.48	1,646.35	13.08	-	-	100.55	-	1,527.49	742.53	9,713.65	Qualified
11	Kakamega	219.60	-	626.36	215.47	17.18	557.44	55.60	454.79	14.03	-	2,640.07	4,774.57	Adverse
12	Kericho	8.73	599.77	552.63	4.98	5.98	-	5.53	343.04	-	45.42	2,891.72	8,246.77	Disclaimer
13	Kiambu	-	916.18	388.36	31.64	-	893.32	14.62	184.31	-	77.59	2,881.09	7,834.44	Qualified
14	Kilifi	92.18	3,043.11	-	2,103.20	1,191.54	353.06	-	187.79	82.28	188.99	3,169.94	3,741.93	Disclaimer
15	Kirinyaga	-	581.74	98.28	111.85	-	109.62	-	-	11.16	-	-	7,839.66	Qualified
16	Kisii	94.21	1,011.50	84.18	3.77	116.89	311.62	-	2.67	18.14	7.00	30.00	6,334.17	Qualified
17	Kisumu	-	-	2,230.09	-	2.74	1,197.27	-	1,806.93	182.13	91.36	1,428.16	7,542.55	Disclaimer
18	Kitui	-	-	893.43	185.49	-	3,354.57	-	-	11.79	-	3,404.31	5,406.15	Disclaimer
19	Kwale	-	-	1,214.48	47.36	-	5.35	1,290.08	59.59	4.65	12.50	5,018.04	3,662.03	Disclaimer
20	Laikipia	-	1,068.56	995.80	9.99	-	252.72	-	52.77	-	-	10.09	2,192.82	Qualified
21	Lamu	241.15	-	21.62	2,666.78	-	53.86	-	19.77	7.62	13.34	-	3,217.69	Disclaimer
22	Machakos	-	-	-	5,374.26	24.29	1,252.95	-	-	-	-	-	7,377.45	Disclaimer
23	Makueni	-	-	292.01	393.31	-	329.07	-	-	-	-	572.18	6,242.67	Qualified
24	Mandera	-	1,913.40	-	272.27	-	189.98	-	-	-	-	3,174.52	9,235.54	Qualified
25	Marsabit	-	-	696.02	1.23	-	17.96	-	-	-	-	13.99	5,377.26	Adverse
26	Meru	7.47	605.58	1,311.16	3,702.19	-	716.40	-	-	-	1.83	15.10	7,071.55	Adverse

27	Migori	-	458.06	937.86	2,604.28	2.85	-	-	-	1.24	-	124.11	6,193.17	Disclaimer
28	Mombasa	-	15.90	1,411.19	3,809.79	-	146.09	-	113.83	323.65	82.21	-	5,920.72	Disclaimer
29	Murang'a	272.07	-	1,132.75	156.91	37.29	208.19	-	-	35.18	0.16	671.22	5,622.55	Adverse
30	Nairobi City	0.91	1,741.97	48,297.62	-	663.34	6.60	1,243.62	-	25.20	480.27	-	13,633.19	Disclaimer
31	Nakuru	42.63	-	3,021.21	7,757.83	8.76	2,450.32	-	428.73	11.24	948.16	-	8,949.37	Adverse
32	Nandi	-	831.10	633.46	132.11	-	-	-	96.52	-	-	-	4,995.86	Disclaimer
33	Narok	-	720.95	502.26	206.14	-	1,100.33	-	-	4.04	34,021.69	-	5,526.96	Qualified
34	Nyamira	91.26	-	89.24	34.96	-	138.84	223.32	5.64	5.14	3.76	52.50	4,396.95	Disclaimer
35	Nyandarua	90.09	-	563.90	66.86	4.12	298.83	5.14	50.18	7.97	6.21	-	4,522.15	Qualified
36	Nyeri	-	-	97.21	-	-	660.10	-	3.41	63.59	-	5,029.90	5,068.36	Adverse
37	Samburu	5.09	533.70	1,226.09	11.49	10.23	196.13	-	-	32.23	53.56	-	3,712.56	Adverse
38	Siaya	72.63	131.18	1,153.98	392.32	14.30	7.30	-	-	31.12	101.74	7,094.01	5,302.21	Qualified
39	Taita Taveta	35.12	-	295.48	162.66	-	326.07	-	-	28.75	0.53	-	3,496.11	Disclaimer
40	Tana River	-	-	684.77	97.36	304.22	93.88	-	-	9.27	251.41	-	4,155.87	Disclaimer
41	Tharaka-Nithi	6.85	-	329.90	575.67	1.25	432.40	21.73	-	86.02	88.22	-	3,316.93	Adverse
42	Trans Nzoia	164.88	-	9.29	-	-	-	-	22.07	46.00	-	1,835.59	5,347.13	Disclaimer
43	Turkana	55.17	3,007.92	112.71	1,505.69	82.37	100.87	-	3,246.54	-	115.59	1,063.79	10,751.05	Disclaimer
44	Uasin Gishu	16.10	-	-	627.23	-	317.80	-	261.03	13.48	34.50	10.60	5,490.74	Disclaimer
45	Vihiga	18.60	233.54	1,184.02	76.42	93.41	-	-	-	4.03	-	1,339.50	4,097.17	Disclaimer
46	Wajir	848.99	-	365.27	13.30	50.00	-	-	13.33	-	-	-	7,486.08	Adverse
47	West Pokot	-	328.52	42.39	520.33	-	79.05	-	-	-	-	54.00	4,517.45	Disclaimer
	<b>Total</b>	<b>2,816.50</b>	<b>24,490.11</b>	<b>74,990.20</b>	<b>37,109.65</b>	<b>2,859.15</b>	<b>19,932.95</b>	<b>3,777.11</b>	<b>8,765.36</b>	<b>1,105.06</b>	<b>38,491.85</b>	<b>79,337.08</b>	<b>276,372.98</b>	

\* All other Transactions not classified under above categories. These include; Cash Omissions, Contingent Liabilities, Unaccountable Local Revenue, Unreconciled Revenue, Non-existent project, Fraudulent Transactions, Variance between Financial Statements and IFMIS Figures, Variance between budget and summary statement of appropriation, Variance between statements of receipts and payments and COB, Value for Money, Unexplained variance between statements of receipts and payments and Car & House Mortgage Schemes, etc

**SUMMARY OF AUDIT QUERRIES FOR 2014/2015 IN KSHS. MILLIONS**

	<b>Under Expend.</b>	<b>Pending Bills</b>	<b>Unsupport ed Expend.</b>	<b>Under collection of revenue</b>	<b>Uncommpl eted and stalled projects</b>	<b>Oustandi ng imprest</b>	<b>Irregular payments</b>	<b>Complete ness and Accuracy</b>	<b>Others*</b>	<b>Total Queried by the AG per County</b>	<b>The Auditor General's Opinion</b>	<b>Total Revenue Share</b>
Baringo	904	174	–	50	3	–	–	–	43	1,174	Adverse Opinion	4,058
Bomet	96	210	22	275	20	–	54	–	190	867	Disclaimer	4,274
Bungoma	140	140	494	632	18	–	153	89	128	1,793	Adverse Opinion	7,409
Busia	–	–	14	–	32	24	42	142	59	312	Qualified	5,408
Elgeyo Marakwet	295	274	–	19	–	12	–	494	89	1,183	Disclaimer	2,993
Embu	–	254	22	357	13	–	114	807	230	1,797	Adverse Opinion	3,961
Garissa	1,027	–	119	370	–	–	3,367	2,991	578	8,452	Qualified	5,240
Homabay	346	404	22	(80)	–	–	123	534	321	1,671	Disclaimer	5,132
Isiolo	313	169	4	229	–	2	42	29	46	833	Qualified	2,749
Kajiado	551	1,056	1,454	186	–	–	13	–	401	3,661	Disclaimer	4,064
Kakamega	441	734	1,727	–	27	–	815	1,875	349	5,967	Adverse Opinion	8,935
Kericho	412	–	–	375	44	–	35	413	234	1,513	Disclaimer	4,036
Kiambu	1,291	609	–	1,241	13	4	47	895	544	4,643	Qualified	6,748
Kilifi	1,776	–	1,073	467	392	97	59	514	431	4,809	Disclaimer	6,635
Kirinyaga	724	241	–	687	–	–	187	5,888	327	8,054	Adverse Opinion	3,364
Kisii	–	2,068	705	838	–	10	–	7,287	128	11,036	Disclaimer	6,429
Kisumu	3,024	536	–	715	17	996	37	1,032	58	6,415	Disclaimer	5,416
Kitui	40	397	276	216	–	–	67	–	406	1,401	Adverse Opinion	6,640
Kwale	1,905	1,681	–	–	1,168	–	26	1,356	324	6,460	Disclaimer	4,641
Laikipia	–	389	95	528	18	4	21	3,473	443	4,972	Adverse Opinion	3,165
Lamu	136	–	63	–	378	34	136	748	246	1,741	Disclaimer	1,882
Machakos	2,314	2,291	65	–	–	–	147	3,361	654	8,832	Disclaimer	6,366
Makueni	272	78	160	184	–	5	239	2,428	563	3,928	Adverse Opinion	5,518
Mandera	–	2,572	40	163	–	–	2,071	3,652	2,437	10,935	Adverse Opinion	7,906
Marsabit	641	630	1,233	1,101	–	6	35	145	66	3,857	Adverse Opinion	4,620
Meru	1,012	1,823	1,079	49	–	–	292	1,123	211	5,589	Adverse Opinion	7,314
Migori	501	426	2	145	–	9	–	5,466	–	6,549	Adverse Opinion	5,309

Mombasa	2,801	1,971		2,490	–	112	50	8,404	617	<b>16,445</b>	<b>Disclaimer</b>	4,876
Muranga	355	1,434	1,074	238	4		1,016	4,695	545	<b>9,360</b>	<b>Disclaimer</b>	5,007
Nairobi	1,865	78,905	–	1,906	115	40	–	11,417	987	<b>95,235</b>	<b>Disclaimer</b>	12,946
Nakuru	2,457	2,457	–	43	–	1	–	534	698	<b>6,190</b>	<b>Disclaimer</b>	7,538
Nandi	541	487	23		–	–	–	1,607	457	<b>3,115</b>	<b>Disclaimer</b>	4,270
Narok	1,641	1,220	11	1,734	–	–	–	–		<b>4,606</b>	<b>Qualified</b>	4,819
Nyamira	923	403	5	23	–	–	130	1,283	139	<b>2,905</b>	<b>Adverse Opinion</b>	3,779
Nyandarua	466	408	833	–	–	–	48	1,439	456	<b>3,651</b>	<b>Adverse Opinion</b>	3,904
Nyeri	–	324	2,822	694	–	–	103	842	229	<b>5,014</b>	<b>Disclaimer</b>	4,397
Samburu	–	408		236	5	32	–	5	49	<b>735</b>	<b>Disclaimer</b>	3,191
Siaya	1,468	24	1,319	158	–	36	90	94	325	<b>3,513</b>	<b>Adverse Opinion</b>	5,012
Taita Taveta	910	599	283	266	–	6	–	1,010	121	<b>3,196</b>	<b>Disclaimer</b>	2,979
Tana River	951	–	725	88	–	28	420	121	46	<b>2,379</b>	<b>Disclaimer</b>	3,600
Tharaka Nithi	–	801	38	87	–	70	40		35	<b>1,071</b>	<b>Adverse Opinion</b>	3,436
Tran Nzoia	805	232	56	84	18	76		220	42	<b>1,532</b>	<b>Disclaimer</b>	4,542
Turkana	4,695	–	448	–			282	6,190	646	<b>12,261</b>	<b>Disclaimer</b>	9,235
Uasin Gishu	966	388	566	82	26	12	202	547	276	<b>3,064</b>	<b>Disclaimer</b>	4,626
Vihiga	713	959	1	18	–	26	243	432	46	<b>2,438</b>	<b>Disclaimer</b>	3,789
Wajir	666	671	27	1,012	–		220	260	125	<b>2,981</b>	<b>Qualified</b>	6,403
West Pokot	–	307	–	–	–	7	487		–	<b>801</b>	<b>Disclaimer</b>	3,860
	<b>39,479.90</b>	<b>108,978.38</b>	<b>16,899.65</b>	<b>17,852.90</b>	<b>2,306.80</b>	<b>1,648.07</b>	<b>11,451.15</b>	<b>83,841.10</b>	<b>15,300.80</b>	<b>297,758.75</b>		<b>242,418.57</b>

\* All other Transactions not classified under above categories. These include; Cash Omissions, Contingent Liabilities, Unaccountable Local Revenue, Unreconciled Revenue, Non-existent project, Fraudulent Transactions, Variance between Financial Statements and IFMIS Figures, Variance between budget and summary statement of appropriation, Variance between statements of receipts and payments and COB, Value for Money, Unexplained variance between statements of receipts and payments and Car & House Mortgage Schemes,

**Fiduciary Risks 2013/14 FY per County (Kshs in millions)**

	County / Issue	Under Expenditure	Pending Bills	Unsupported Expenditure	Unaccounted for Expenses	Under Reporting of Revenue (Cheques & Cash)	Unbudgeted Expenditure	Uncompleted Projects	Outstanding Imprest	Irregular Payments	Total Revenue Share
1	Baringo	152.00	-	36.01	-	-	-	-	20.72	8.25	3,630.41
2	Bomet	-	-	30.63	94.73	27.31	11.98	-	0.90	15.44	3,715.22
3	Bungoma	-	-	9.92	14.73	-	-	-	34.46	29.08	6,515.26
4	Busia	-	-	-	-	15.72	70.60	293.64	7.12	-	3,678.77
5	Elgeyo Marakwet	-	-	16.59	-	-	-	-	12.67	17.96	3,136.51
6	Embu	-	-	-	-	-	-	-	-	-	3,364.28
7	Garissa	-	13.10	335.78	188.69	-	-	-	46.35	44.00	4,696.47
8	Homa Bay	-	-	59.32	-	-	-	-	-	7.11	5,726.22
9	Isiolo	1.12	50.21	25.94	113.65	7.71	-	-	-	1.98	2,423.48
10	Kajiado	-	6.81	114.83	118.40	-	4.06	-	17.93	5.06	3,511.79
11	Kakamega	557.24	-	445.95	22.20	-	10.00	-	-	511.28	7,356.21
12	Kericho	-	650.91	-	253.00	7.92	-	-	3.19	-	3,612.81
13	Kiambu	-	99.28	32.80	-	9.31	-	-	26.36	34.80	6,264.44
14	Kilifi	-	-	295.12	7.32	-	140.00	-	22.66	58.00	5,820.42
15	Kirinyaga	129.33	39.24	67.52	44.36	13.74	-	-	4.55	96.34	2,829.92
16	Kisii	-	0.14	-	38.36	5.14	66.10	-	35.87	465.21	5,824.26
17	Kisumu	-	266.08	249.11	92.15	33.76	35.37	81.00	-	243.70	4,866.68
18	Kitui	-	529.00	540.93	3.25	39.65	-	-	-	41.97	5,834.40
19	Kwale	-	-	62.28	1.37	-	-	-	19.59	4.14	4,029.40
20	Laikipia	-	232.10	13.48	9.81	15.71	-	-	-	30.29	2,757.83
21	Lamu	-	-	-	-	-	-	-	36.81	104.83	1,599.99
22	Machakos	-	712.86	219.42	-	-	-	12.54	46.96	28.20	5,473.70
23	Makueni	1,128.50	273.39	282.89	0.30	-	-	-	5.03	62.60	4,721.15

24	Mandera	-	18.70	164.47	6.87	12.93	-	-	26.21	141.53	<b>6,780.54</b>
25	Marsabit	-	-	-	-	-	-	-	-	-	<b>4,068.45</b>
26	Meru	-	-	95.12	72.08	0.32	904.30	-	26.70	93.47	<b>5,507.87</b>
27	Migori	-	1.84	39.12	3.27	0.26	145.29	-	29.39	359.92	<b>4,760.06</b>
28	Mombasa	-	-	140.59	25.43	1,077.98	-	-	57.95	41.60	<b>4,347.58</b>
29	Murang'a	-	32.96	37.50	28.28	-	-	-	24.00	74.89	<b>4,321.83</b>
30	Nairobi	-	58,342.85	190.55	44.48	96.15	88.40	-	31.29	252.88	<b>9,896.24</b>
31	Nakuru	-	1,326.10	180.60	-	-	540.28	-	20.12	64.27	<b>6,961.31</b>
32	Nandi	-	28.50	8.13	18.43	0.84	-	-	-	13.45	<b>3,886.85</b>
33	Narok	-	-	112.00	4.71	-	-	-	4.22	19.96	<b>4,146.38</b>
34	Nyamira	-	8.76	40.67	6.70	-	5.08	-	6.44	50.46	<b>3,317.08</b>
35	Nyandarua	-	-	717.44	106.26	10.48	-	-	27.89	148.99	<b>3,435.12</b>
36	Nyeri	-	120.43	243.34	44.50	19.61	793.74	-	26.82	45.36	<b>4,071.32</b>
37	Samburu	-	-	6.10	-	22.05	-	-	89.65	12.24	<b>2,805.09</b>
38	Siaya	-	-	114.72	4.30	-	69.45	-	1.20	254.70	<b>3,971.59</b>
39	Taita Taveta	-	-	676.59	27.30	-	5.51	-	44.55	92.58	<b>2,626.48</b>
40	Tana River	-	-	250.16	8.46	-	-	-	8.25	110.46	<b>3,118.81</b>
41	Tharaka Nithi	-	40.10	66.03	10.27	151.34	649.31	-	40.60	119.82	<b>2,434.59</b>
42	Trans Nzoia	-	45.17	191.51	41.82	72.32	-	-	64.15	24.79	<b>3,923.01</b>
43	Turkana	-	-	140.65	-	-	-	-	-	51.48	<b>7,894.40</b>
44	Uasin Gishu	-	-	14.78	14.11	17.34	-	-	36.69	8.41	<b>4,066.89</b>
45	Vihiga	-	-	255.65	46.12	1.05	12.73	-	56.98	53.03	<b>3,028.54</b>
46	Wajir	-	-	17.20	69.19	-	-	-	-	139.65	<b>5,647.52</b>
47	West Pokot	-	-	41.01	2.43	4.13	-	-	-	7.14	<b>3,592.83</b>
	<b>Total</b>	<b>1,968.20</b>	<b>62,838.52</b>	<b>6,582.46</b>	<b>1,587.29</b>	<b>1,662.78</b>	<b>3,552.20</b>	<b>387.18</b>	<b>927.46</b>	<b>3,886.48</b>	<b>210,000.00</b>