



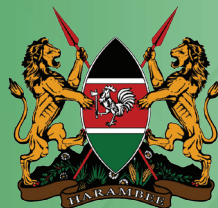
IGRTC
INTERGOVERNMENTAL
RELATIONS TECHNICAL
COMMITTEE

Consultation, Cooperation & Coordination in Devolution

REPORT ON THE IDENTIFICATION,
VERIFICATION, VALIDATION AND
TRANSFER OF:

**ASSETS AND LIABILITIES OF THE
NATIONAL GOVERNMENT RELATING
TO DEVOLVED FUNCTIONS**

AUGUST 2021





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ACRONYMS AND ABBREVIATION

COG	Council of County Governors
COK	Constitution of Kenya
COVID-19	CoronaVirus Disease 2019
CRA	Commission on Revenue Allocation
DLAs	Defunct Local Authorities
IBEC	Intergovernmental Budget and Economic Council
IGCC	Intergovernmental County Committees
IGRTC	Intergovernmental Relations Technical Committee
IAS	International Accounting Standards
IATC	Inter-Agency Technical Committee
JLB	Joint Loans Board Scheme
KRA	Kenya Revenue Authority
MOU	Memorandum of Understanding
NHIF	National Health Insurance Fund
NLC	National Land Commission
NSSF	National Social Security Fund
OAG	Office of the Auditor-General
PAYE	Pay as You Earn
TA	Transition Authority
TDGA	Transition to Devolved Government Act
The SUMMIT	National and County Government Coordinating Summit

FOREWORD



I ntergovernmental Relations Technical Committee pursuant to s.12 (b) of Intergovernmental Relations Act, 2012 took over the residual functions of the defunct Transition Authority whose term ended on 3rd March, 2016. One of the residual functions involved undertaking assignments on the identification, verification, validation and transfer of the assets and liabilities relating to functions that had been devolved by constitutional provisions. The first exercise on this residual function was on the assets and liabilities relating to defunct local

authorities which was successfully completed in 2018. This report is therefore, on the second phase of the exercise where we have now finalized and prepared a detailed information on the status of assets and liabilities relating to devolved functions that were hitherto carried out by the national government ministries and departments. The report has identified the assets and liabilities with due recommendations on their transfer and settlements respectively. **This is a step further in securing and safeguarding public assets for use by this generation and preserving the same to bequeath the posterity.**

The exercise was fully participatory involving both levels of government as well as other relevant stakeholders. The commitment exhibited in this exercise by the parties and technical officers was highly commendable. This is more so under the circumstance that it was carried out in a difficult environment adversely affected by the COVID-19 pandemic. The committees at various levels, IGRTC, and both national and county governments worked tirelessly to deliver the assignment in the midst of attendant challenges.

The report is an empirical work that aims to secure and transfer the assets to the relevant levels of government in our devolved governance outfit, while at same time resolving the issues related to pending liabilities. The clear information on liabilities will help in settling the long outstanding demands on government to honor bills due to goods and service providers who have undergone untold suffering as it offers robust liquidation options.

On behalf of the various committees that carried out the exercise at every level, the national and county governments and the IGRTC family, I take the opportunity and honor to highly appreciate and thank all those who worked beyond call of duty to deliver this assignment with such incisive report. The implementation of the recommendations of this report will go a long way in ensuring effective performance of the mandates of county governments for the good of the citizens of Kenya. We look forward to partnering with all relevant stakeholders to make the implementation process a success.



John Burugu
Ag. Chairman

MESSAGE FROM THE CHAIRPERSON OF THE THEMATIC AREA



At a critical moment in the countdown to the first general elections under the Constitution of Kenya 2010, it was clear that there existed significant challenges to be addressed around the unfinished work of transferring the assets and liabilities of the 14 devolved functions that existed as at 27th March, 2013. The goal to have a smooth transition to a devolved system of governance and a proper handover and takeover process from the central government to the new county administrations was not achieved by the time county governments came into office on 4th March 2013. After several years, we are pleased that the country has the inventory of

the 47 registers for each county and a consolidated national report on the status of assets and liabilities relating to devolved functions.

This report is intended to help the national and county governments in the management and security of public assets and settlement of liabilities. It is an important source of information and basis for further scrutiny of the assets and liabilities relating to the devolved functions. It also seeks to ensure proper and successful asset inventory management, settlement of liabilities and accurate reporting on accounts by both levels of government. The report provides recommendations on policy interventions for successful devolved governance.

The logical participatory approach used in the preparation of the report has been very much to safeguard public wealth, ensure inclusivity, confidence, ensure cost effectiveness and to engender ownership of the contents by governments, the public and other relevant stakeholders.

I acknowledge the efforts of the members of the IATC and the IGCCs who worked under difficult conditions especially during the COVID-19 times for their enthusiasm often in the face of enormous obstacles. Without their sense of duty, this report could not have been ready on schedule.

A handwritten signature in blue ink, appearing to read 'AHongo'.

Mrs. Angeline Hongo, MBS
IGRTC Member

MESSAGE FROM THE CHIEF EXECUTIVE OFFICER



The finalization of this report on identification, verification, validation and transfer of assets and liabilities of the devolved functions is a milestone for the country in terms of securing, transferring and management of assets and liabilities. It may be recalled that the first assignment on this residual function was on the assets and liabilities of defunct local authorities completed in 2018. The current exercise was undertaken with unparalleled dedication especially having been adversely challenged by the COVID – 19 pandemic and resource constraints. The support received from both levels of government and other stakeholders

enabled the exercise to surmount the challenges. To ensure value for money, we designed ways of achieving it in a cost effective manner while ensuring and sustaining efficacy and data robustness. It provides rich material for reference on the status of the assets.

The report has been made possible through the support of members of the IATC and the IGCCs together with a wide internal and external consultative processes resulting in full participatory contributions. It captures the status and the record of liabilities owed by the government to members of the public and entities that provided goods and services to the departments whose functions have since been devolved. There is therefore urgent need to fully implement the outcome of the report to minimize the suffering the providers have suffered. In terms of assets, timely implementation will ensure security of public assets and their transfer on *'as is where is basis'* so that the receiving devolved entities can put them into good use for the public benefit.

I am highly indebted to IGRTC members for their support during the implementation of this assignment. The dedicated staff worked tirelessly to ensure the task was performed to precision. I am inclined to confirm to the users of this report that it is factually sound and provides reliable information on the status of assets and liabilities based on information received from both levels of government.

A handwritten signature in blue ink, consisting of a large, stylized 'P' and 'L' followed by a series of loops and a final flourish.

Peter Leley
Chief Executive Officer/Secretary

ACKNOWLEDGMENT

The finalization of the exercise of identification, verification and transfer of the assets and liabilities of devolved functions is a milestone in the devolution journey. IGRTC is grateful to all the national and county officials whose effort made the process a success. Many of these officers worked on the exercise selflessly in order for the IGRTC to achieve this milestone. While the national government provided the larger portion of resources, the county governments mobilized their human resource capacities during the exercise.

IGRTC particularly recognizes the professionalism exhibited by the IATC and IGCCs. To all members of these two critical committees, thank you very much. We appreciate all the government institutions, both national and county, which deployed their officers to the two committees. The teamwork that went into the assignment was a true spirit of the Constitution of Kenya, 2010 which impresses on both levels of government to embrace consultation, cooperation and coordination as guiding principles in managing their intergovernmental relations. In this regard, we particularly thank the National Treasury for availing resources to carry out the exercise. Without the technical and professional guidance, the exercise would not have been achieved with this level of efficacy. Special appreciation goes to those counties that finalized their assignments in record time despite the COVID-19 pandemic.

Finally, great appreciation for the unwavering support and policy guidance provided by members of the IGRTC during the process of the exercise. Thank you members. This was backed by a strong commitment of the IGRTC technical team led by the Chief Executive Officer. Thank you very much the technical team for such unparalleled devotion to this assignment. May this level of dedication to duty be always your guiding principles to public service delivery!

EXECUTIVE SUMMARY

The Intergovernmental Relations Technical Committee (IGRTC) began the exercise of identifying, verifying and validating the assets and liabilities of the National Government relating to devolved functions in June 2019. Plans to conclude the exercise by March 2020 were however occasioned by constraints caused by the COVID-19 pandemic thus delaying the finalization of this report.

This report is a milestone in the process of implementation of the devolved system of government in Kenya. It is hoped that both the national and county governments will implement the recommendations made in order to better and more effectively manage critical national assets for the public good.

This report presents consolidated information from the forty-seven (47) Intergovernmental County Committees (IGCC). The report is structured into six chapters. Chapter one comprises of introduction and background of IGRTC, stakeholder coordination process and gives a general structure of the report. Chapter two focuses on the methodology used in the process of identification, verification and validation of the assets and liabilities. Chapter three gives the findings and observations of the assets while chapter four details a summary of the status of all the projects implemented by the devolved functions. Chapter five highlights the findings and observations on the liabilities, while chapter six identifies the challenges and proposes recommendations on the management of the assets and liabilities. The general findings on the report are as follows:

Findings on Assets

The assets owned by the devolved functions were classified as follows: land, buildings, motor vehicles, computers & computer accessories, furniture and fittings, plant & equipment, current assets, biological assets, and projects and work in progress. The findings of each of this category is as follows:

Land

For the purposes of this exercise, identification and verification of land will focus on land held by the national government relating to devolved functions for transfer of ownership to county governments.

The parcels of land owned by the devolved functions were classified under;

- i. Public land
- ii. Community land
- iii. Private land

The following are the findings on land.

- i. The total parcels of land of the National Government relating to devolved functions were **18,411** parcels.
- ii. There were **11,586** parcels that had identification information and **6,825** had no identification information.
- iii. There were **490** parcels with dispute. The disputes varied from irregular/illegal allocation, undefined boundaries/demarcations, and encroachment.

Buildings

For the purpose of this exercise, identification and verification of buildings focused on buildings currently owned by the national government (former Central Government) relating to devolved functions for transfer of ownership to county governments. The buildings include all buildings relating to the fourteen devolved functions but exclude buildings that were owned by defunct local authorities. The following were the findings on buildings.

- i. The total number of buildings identified, verified and validated were **20,220**.
- ii. The buildings with identification (L.R No/ Parcel No/ Allotment Letter No) were **10,405** while buildings without were **9,815**.
- iii. There were **36** buildings reported to have disputes. The disputes include illegal and irregular allocation or illegal occupation of the public buildings.

Motor Vehicles

For the purpose of this report, a motor vehicle is defined as a self-propelled road and off-road vehicle, commonly wheeled and used for purposes of transportation. The IGCCs identified saloon cars, lorries, vans, motorbikes, pick-ups, tractors, boats, ferries, combine harvesters, ambulances and fire trucks.

The following are the findings on motor vehicles;

- i. The exercise identified and verified a total of **7,516** motor vehicles. Out of these **7,392** (98%) had registration numbers while **124** (2%) did not have registration numbers.
- ii. On the other hand, **3,676** (49%) vehicles identified were serviceable while **2,990** (40%) were unserviceable/grounded. Further, **62** (0.9%) vehicles were reported to have been missing/disposed and **4** (0.1%) were reported to have been stolen while **784** (10%) vehicles were not specified either as serviceable, unserviceable, sold or missing.

Computers, Computer Accessories and Other Electronic Devices

A computer is described as an electronic device that can be instructed to accept, manipulate and store information in the form of digital data. Computers are broadly classified as Desktops, Laptops and Personal Data Assistant devices (PDAs). Accessories on the other hand are described as any device added to a computer that performs an additional feature. The computer accessories include; mouse and keyboards. Other electronic devices include scanners, photocopiers, Uninterrupted Power Supply (UPS), projectors and external speakers.

The summary of findings on computers and accessories are;

- i. A total of **17,344** number of computers, computer accessories and other electronic devices were tabulated.
- ii. A tabulation of **11,424 (66%)** had serial numbers while **5,920 (34%)** had no serial numbers.
- iii. A record of **10,876 (63%)** were in good condition while **6,468 (37%)** were considered obsolete.
- iv. A sum of **257 (1%)** were categorized as others since they were either not placed in any devolved function or placed under a department such as administration department.

Furniture, Fixtures and Fittings

Furniture refers to movable assets, other than equipment that have no permanent connection to the structure of buildings and utilities. They include tables, chairs, stools, sofas, lockers, beds, cupboards, cabinets, bookshelves, and benches. Fittings are items bolted on the walls, floors, freely standing or hanging. Specifically, they include partitions, wardrobes, bookcases, blinds, curtains and curtain rails, lockers, safes and demountable partition systems.

The exercise identified and recorded 99,005 pieces of furniture, fixtures and fittings. Most of the counties did not capture the fair value of the furniture, fixtures and fittings.

Plant and Equipment

Equipment owned by the devolved functions included items such as distribution networks, electronic appliances, household items, agricultural mechanization equipment, fishing, sports, first aid, laundry, firefighting, workshop and medical equipment among others.

The summary of findings on equipment were;

- i. The exercise identified and verified a total of **58,241** plant and equipment items related to devolved function.
- ii. Out of the 58,241 items under plant and equipment identified, **34,499** items had fair value while **23,742** items had no fair values.

Biological Assets

Biological assets are living animals and plants that are grown and reared for profit and are classified as consumable and bearer biological assets.

The exercise identified biological assets valued at **Kshs.149,609,020.00**, for 26 counties, with most of them being domiciled in the devolved function of Agriculture.

Current Assets

Current assets refer to items that represent the value of all assets that can be converted into cash within one year. These include cash and bank balances, account receivables, inventories and prepaid expenses.

The current assets identified by the IGCCs relating to devolved functions included:

- Un-Surrendered imprest;
- Deposits and prepayments;
- Cash and Bank balances;
- Investments;
- Unserviced loans; and
- Other current assets (including outstanding way leaves charges and sundry debtors, inventories -consumables)

The exercise recorded current assets amounting to **KES 1,325,727,223.00** from the above six categories of current assets.

Projects and Works in Progress

The projects reported by the IGCCs included construction of schools, polytechnics, hospitals, dispensaries, water storage facilities, roads, bridges, markets, slaughterhouses among others. The verification exercise revealed that some of these projects were completed but not paid for, some were incomplete while in others, funds had been paid for but the projects had not commenced as at March 27th 2013.

Findings on Liabilities

The liabilities of the national government relating to devolved functions comprised of obligations arising from their past transactions or events, the settlement of which was expected to lead to an outflow of future economic benefits from the devolved functions.

The summary of the findings was as follows;

1. Unpaid emoluments
2. Statutory and other deductions
3. Liabilities –loans
4. Other creditors.

The exercise recorded **KES 1,262,304,741.00** worth of liabilities from 27 counties under the above four categories of liabilities.

CHAPTER ONE: INTRODUCTION

1.0 Background

The Constitution of Kenya (COK) 2010 ushered in the devolved system of government in 2013. Devolution, enshrined in Chapter 11 of the COK 2010, is premised on a two-tier system of government; namely the national government and forty-seven (47) county governments. Kenya's devolved system of governance involves the transfer of administrative, political and economic power from the national government to county governments.

The transfer of economic power involves, inter alia, the transfer of functions from the national government to the county governments as provided for in the Fourth Schedule of the COK, 2010. To enable county governments to effectively perform their functions, it is of utmost importance that the assets of the national government relating to devolved functions be identified, verified and validated and transferred to them. Similarly, it is imperative that the liabilities of the devolved functions as at 27th March 2013 should also be verified and validated so that appropriate mechanisms to liquidate them are developed.

In order to ensure seamless transition, legislation was enacted to provide for the legal and institutional framework for a coordinated change to the devolved system of governance while ensuring continued delivery of services to citizens. The now lapsed Transition to Devolved Government Act (TDGA), 2012 in Section 7 (2) (e), (f), (g) and (h) (ii) mandated the Transition Authority (TA) to perform the following functions in relation to the assets and liabilities of the former local authorities:

- i. Prepare and validate an inventory of all the existing assets and liabilities of government, other public entities and local authorities;
- ii. Provide mechanism for transfer of assets which may include vetting the transfer of assets during the transitional period;
- iii. Develop the criteria to determine the transfer of previously shared assets and liabilities of government and local authorities and
- iv. Make recommendations for effective management of the assets of national and county governments;

1.1 Mandate of the Intergovernmental Relations Technical Committee

The IGRTC is a statutory body established pursuant to the provisions of section 11 of the Intergovernmental Relations Act of 2012. The primary mandate of

the IGRTC is to facilitate harmonious intergovernmental relations as envisaged in the Constitution of Kenya, 2010. The specific functions include the day to day administration of the National and County Government Coordinating Summit (the Summit) and the Council of County Governors (the Council) and coordination of implementation of the resolutions of the Summit and the Council.

In accordance with Section 12 (b) of the Intergovernmental Relations Act, 2012, the IGRTC was mandated to take over the residual functions of the TA after its dissolution. Consequently, in March 2016, the IGRTC took over the finalization of identification, verification and validation of the assets and liabilities as contemplated by the TDGA. In 2018, IGRTC completed the finalization of identification, verification and validation of the assets and liabilities of the 175 Defunct Local Authorities (DLAs).

In June 2019, IGRTC initiated the process of identification, verification and transfer of assets of the national government relating to devolved functions. This was effected through Gazette Notice No.5711 of 21st June, 2019. The objective was to transfer assets and liabilities of the national government departments whose functions were devolved to county governments. The Gazette Notice also established institutional structures that were mandated to coordinate and undertake the exercise. The roles of each of these structures is as outlined in the Gazette Notice that is annexed to this report.

1.2 Objectives for Identification, Verification and Validation Exercise

The overall objective of the exercise was to complete the transfer of the assets and liabilities of the national government relating to devolved functions to the county governments. The specific objectives of this exercise were to:

- i. Identify and verify the assets and liabilities of the devolved functions;
- ii. Identify, record and secure all relevant documents relating to the assets and liabilities of the devolved functions;
- iii. Identify and document disputed assets and liabilities of the devolved functions;
- iv. Prepare comprehensive registers of the assets and liabilities of the devolved functions as at the 27 March, 2013;
- v. Develop options for the management of assets and liabilities of the devolved functions to respective county governments;
- vi. Enhance asset management at devolved levels and;
- vii. Develop liquidation options.

1.3 Stakeholder Consultations

IGRTC collaborated with various stakeholders in order to ensure that the assignment was carried out in a comprehensive manner. This was done through initial consultative meetings with Inter-governmental Budget and Economic Council (IBEC), the Ministry of Devolution, the Council of County Governors (COG), representatives of county governments, the Office of the Auditor-General, Controller of Budget (COB), National Lands Commission (NLC), Ministry of Agriculture (MOA), Ministry of Health (MOH) among others as indicated in the Gazette Notice.

In undertaking this assignment IGRTC adopted the model of partnering with county governments, national government and other relevant stakeholders. The model had proven to be cost effective and efficient during the first phase.

The framework consisted of the Steering Committee which provided the overall policy direction and IGRTC which provided overall coordination of the assignment as well as supervision and quality assurance. The Inter-Agency Technical Committee (IATC) on the other hand, prepared the guidelines for undertaking the exercise as well as supporting IGCCs through training and technical backstopping. IGCCs were made-up of county officers and national government officers working in the counties. The IGCCs carried out the actual work of verifying and validating the assets and liabilities.

This structure and methodology was approved by IBEC in 2019 and consequently, a Gazette Notice No.5711 was published on 21st June, 2019. The exercise was completed on October 2021.

CHAPTER TWO: METHODOLOGY

2.0 Introduction

This chapter describes the structures established to undertake the exercise, procedural steps and methodology throughout the assignment. These structures were provided for by Gazette Notice No.5711 published on 21st June 2019.

2.1 Constitution and Role of Institutional Structures

The figure below illustrates the institutional reporting structures for the exercise:

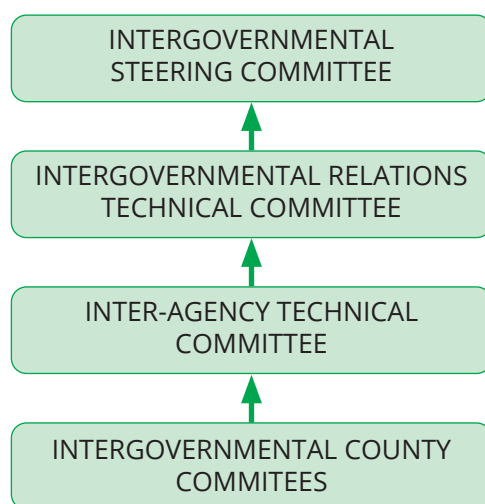


Figure 1: Institutional Reporting Structures

Section 8 (e) of the Intergovernmental Relations Act, 2012; mandates the Summit to consider reports from Intergovernmental forums and other bodies on matters affecting national interests. Secondly Section 187 (2) (b) of the Public Finance Management Act 2012, mandates the IBEC “to provide a forum for consultation and cooperation between the national and county governments on matters relating to budgeting, the economy and financial management and integrated development at the national and county level”.

In this regard, the outcome of the exercise was presented to IBEC and The Summit for consideration, adoption and approval. On the other hand, the cabinet secretary responsible for matters relating to intergovernmental relations was mandated to provide leadership and policy direction in the process and mobilize resources necessary to facilitate the exercise.

2.1.1 Intergovernmental Steering Committee

This committee was mandated with *inter-alia* providing leadership, direction, reviewing and adopting the recommendations of the Interagency Technical Committee. It was also mandated with determining disputes referred to it by Interagency Technical Committee.

2.1.2 Intergovernmental Relations Technical Committee

The role of the IGRTC in this exercise was to *inter-alia* coordinate the process, submit the reports of the exercise to the relevant stakeholders and to develop the procedures for the conduct of the exercise.

2.1.3 Inter-Agency Technical Committee

The IATC was the technical arm of the exercise mandated to *inter-alia* develop appropriate guidelines for the exercise, co-ordinate the collection of inventories of the exercise, provide administrative and technical support to the Intergovernmental County Committees for the effective implementation of their mandate. In addition to the above, the IATC, in consultations with the relevant institutions and state departments, recommended the liquidation options for the settlement of liabilities of national government relating to devolved functions.

2.1.4 Intergovernmental County Committees

These committees were established in each of the forty seven counties. Their mandate was to *inter-alia* identify and verify the assets and liabilities of the National Government relating to devolved functions, prepare and submit to the IATC the final register of the assets and liabilities of the national government relating to devolved functions.

2.2 Funding for the Exercise

The funding for the exercise was co-shared between IGRTC, Ministry of Devolution and the respective county governments in line with Clause 13 of the Gazette Notice No.5711 as summarized below;

- a) The IGRTC met all the operational costs for the steering committee and IATC Members
- b) The Ministry of Devolution met all the operational costs of members from the national government, commissions and independent offices serving in the county committees.
- c) Each county government met all the operational expenses of their respective officers serving in the respective county committees.

2.3 Baseline Data

The inventory of assets and liabilities of the devolved functions obtained from ministries with devolved functions and compiled by the IGRTC formed the base line data for the work of the IGCCs.

2.4 Reporting

The figure below summarizes the reporting structure of the exercise;

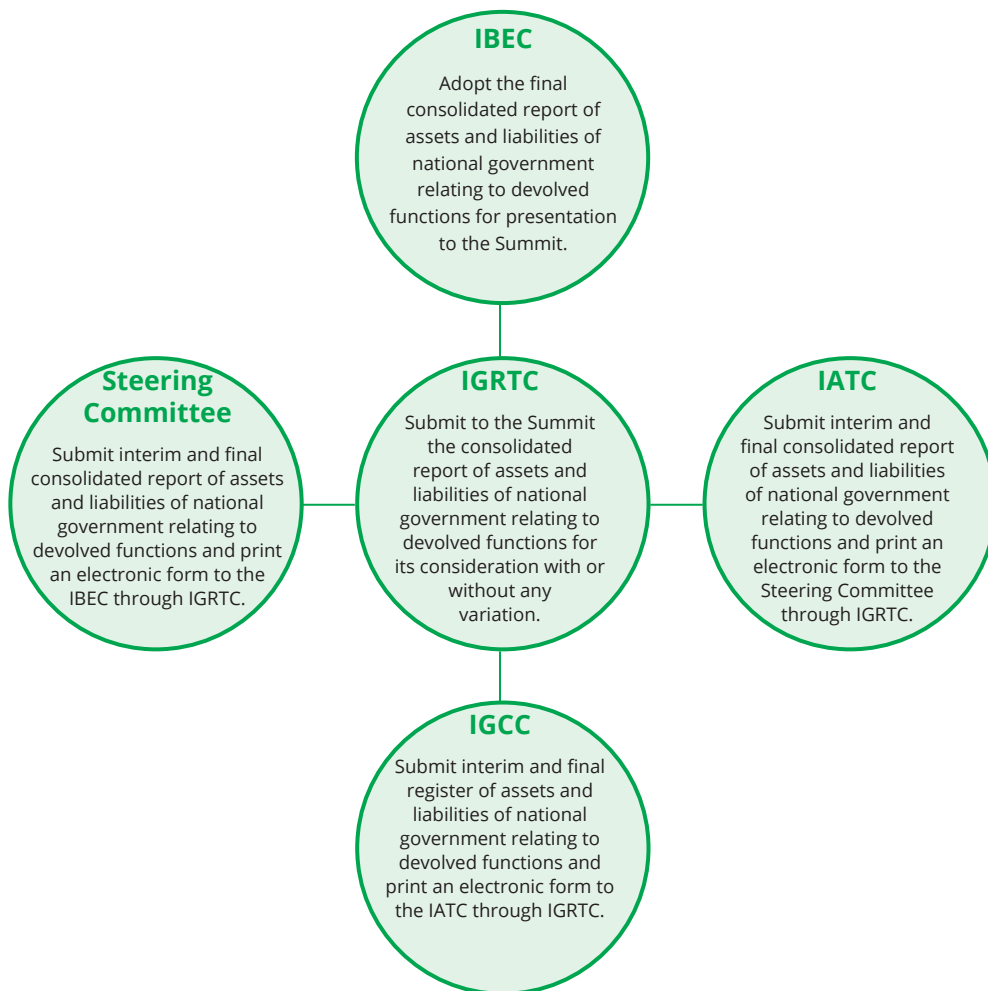


Figure 2: Reporting Structure

2.5 Development of Roadmap and Guidelines for the Process

The IATC developed guidelines to facilitate the IGCCs in undertaking the exercise. The guidelines included;

- i. Guiding principles used in conducting the exercise;
- ii. Templates for data collection for the various classes of assets and liabilities;
- iii. Guidelines for preparation of work plans;
- iv. Tool for appeals mechanism; and
- v. Monitoring and evaluation mechanisms.

2.6 Classification of Assets and Liabilities

The IATC was guided by International Public Sector Accounting Standards (IPSAS) 1 (88) on Presentation of Financial Statements, and IPSAS 17 (52) on Property, Plant and Equipment in classifying the assets and liabilities of the 14 devolved functions, the ten (10) classes of Assets and Liabilities, as listed below, were provided to respective IGCCs to capture data that would be used in the development of Assets registers to comply with Section 12 (1) (2) of Gazette Notice 5711 dated 21 June, 2019, Public Audit Act, 2015, Public Finance Act, 2015 and the Public Procurement and Assets disposal Act, 2015.

2.6.1 Categories of Assets and Liabilities

For the purpose of this exercise, the report categorizes assets and liabilities as described below;

- i. Assets

An asset is a resource with an economic value that an individual, corporation, or country owns or controls with the expectation that it will provide a future benefit or something that provides a current, future, or potential economic benefit for an individual or any other entity.

The following are the classes of assets identified in this report;

- a. Land
- b. Buildings
- c. Motor Vehicles
- d. Computers & Computer Accessories
- e. Furniture and fittings
- f. Plant & Equipment
- g. Current Assets
- h. Biological Assets
- i. Project and Work in Progress

i. Liabilities

According to IPSAS 19 a liability is a present obligation of an entity arising from past events, the settlement of which is expected to result in an outflow of resources embodying economic benefits or service potential.

- Unpaid emoluments
- Statutory and other deductions
- Liabilities –loans
- Other creditors.

2.7 Induction of the Teams

Members of the IGRTC and the IATC were sensitized on the guidelines and tools for use in the exercise as well as the modalities of the identification, verification and validation of assets and liabilities in September 2019. The exercise was intended to capacity build the IGRTC and the IATC members, who would in turn induct the IGCCs of all the 47 counties to ensure uniformity in the exercise.

A nationwide induction exercise for the IGCCs of the 47 counties was conducted in October 2019. The counties were clustered into six regions where over 700 officers were inducted. The purpose of the induction was to ensure that all IGCCs fully understood their mandate, the guidelines and tools as well as other materials prepared by the IGRTC and the IATC for use during the exercise.

To ensure that counties were on track with the task and timelines issued, IGRTC and IATC undertook continuous monitoring and evaluation to guide and clarify any emerging issues regarding the exercise.

2.8 Data Collection Methods

The following methodologies were used to collect both primary and secondary data:

- a) Document review: The IGCCs examined supporting documents such as land title deeds, motor vehicle logbooks, assets registers, certificates and other related records. Data was collected through valuation reports, Auditor-General reports, hand over/take over reports, land registry records, adjudication registers, Preliminary Index Maps, Registry Index Maps, bank statements and certificates, financial statements among others.
- b) Key Informant Interviews: These were conducted with key officers at the national and county levels.

- c) Physical inspection: The IGCCs conducted physical inspections and verifications of assets through site visits.
- d) Public participation: Data was also collected from the public who sent in written memoranda in response to public notices in both print and electronic media. Other information was obtained during organized public gatherings.
- e) The data collected was analyzed and presented in accordance with the identified categories of assets and liabilities.

2.9 Monitoring and Evaluation

The IGRTC and IATC conducted continuous monitoring and evaluation exercise in all the 47 counties to identify any gaps and give direction where corrective action was needed.

During M&E exercise, IGRTC and IATC held meetings with Governors, Deputy Governors, County Commissioners, County Executive Committee Members, IGCC Chairpersons and the IGCCs Committees to ensure the exercise was receiving the support and facilitation they needed.

2.10 Review, Analysis and Consolidation of IGCCs Reports

The IGRTC and the IATC carried out initial review and analysis of the inception reports and interim reports from the IGCCs and gave guidance where necessary throughout the exercise.

On submission of the final reports, a review to ascertain the efficacy of data was undertaken. The data was thereafter analyzed to get the totals per category of assets and liabilities. The analysis also involved comparing the IGCC's data and the baseline data to determine any significant variances. The qualitative reports were also analyzed and compared with the collected data.

The forty-seven (47) IGCCs reports were then consolidated into one national report summarizing the findings and observations of the assets and liabilities of the national government relating to devolved functions. The consolidated report provides recommendations and way forward on the challenges reported by the IGCCs for further action by the Steering Committee, IBEC, the Summit and other key stakeholders.

2.11 Public Participation

The participation of the people of Kenya in the affairs that affect them is paramount in the Constitution. Article 10(2)(a) recognizes that one of the values and principles of governance in Kenya is "participation of the people". Article 174(c) on the objects

of devolution provides for powers of self- governance and enhanced participation of the people in the exercise of the powers of the State and in making decisions affecting them.

The IGRTC published a Gazette Notice No. 5711 of 21st June 2019 through the Kenya Gazette for the exercise. Counties were encouraged to undertake public participation in their jurisdictions where they placed and issued notices in the print media and via local (vernacular) radio stations to reach a wider population.

CHAPTER THREE: FINDINGS AND OBSERVATIONS ON ASSETS

3.1 Introduction

This section discusses the findings, observations and recommendations on assets. The assets discussed in this chapter include land, buildings, motor vehicles, computer and computer accessories, furniture and fittings, plant and equipment, biological assets and current assets.

3.2 Land

Under Article 61(2) of the Constitution, land in Kenya is classified as:

- a. Public land,
- b. Community land and
- c. Private land.

a) Public Land: Article 62 of the Constitution provides that public land includes un-alienated land, land occupied by a state organ, land transferred to the State, land to which no heir can be identified, minerals, government forests, government reserves, national parks, water catchment areas, sea, lakes, rivers, land between high water mark and low water mark, government animal sanctuaries, specially protected area and any land not classified as private or community land.

b) Community Land: As defined in Article 63 of the Constitution this, includes land lawfully registered in the name of group representatives, land lawfully transferred to a specific community, community forests, grazing areas and shrines, ancestral lands and lands traditionally occupied by hunter-gatherer communities and any land declared to be community land by an Act of Parliament. It also includes trust land held by Counties in trust for communities. Community land is required to be managed in accordance with the Community Land Act, 2016.

c) Private Land: As defined by Article 64 of the Constitution, private land includes registered land held by any person under freehold or leasehold tenure and any other land declared private land under an Act of Parliament.

For the purpose of this exercise, the parcels of land identified were those held by the national government departments for transfer of ownership to county governments. This land which is categorized as public land, includes (but is not limited to) land reserved, allocated or

acquired for the fourteen devolved functions but excludes land held by defunct local authorities. In doing so, reference was made to Article 62 (2) which outlines the public land that vests in and held by the county government in trust for the people resident in that county.

3.2.1 Summary of findings on land

This exercise identified, verified and validated a total of **18,411** parcels of land relating to devolved functions for the 47 counties.

3.2.2 Parcels of land per devolved function

Health, and water and environment devolved functions recorded the highest percentages at 22.5% and 22.3% respectively while housing functions and economic planning functions recorded the lowest percentages at 0.13% and 0.09% respectively.

The parcels of land for the devolved functions per county are as shown in Table 1. Summary of parcels of land under each devolved function is represented in Table 2. The tables also capture land parcels that were not related to any devolved functions under a category described as “Others”. They included, but not limited to, land parcels whose devolved function had not been indicated, disaster management, religious institutions etc.

Table 1: Parcels of land per devolved function per county

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation and Veterinary)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and Environment	Land and Physical Planning	Sports and Culture	Education (TVET and ECDE)	Economic Planning	Others	Total
1.	Mombasa	25	9	0	0	1	16	0	14	9	0	3	77
2.	Kwale	120	75	0	0	3	45	0	2	20	0	0	265
3.	Kilifi	74	78	7	0	13	51	2	3	784	4	0	1,016
4.	Tana River	54	12	4	0	2	3	2	1	8	1	0	87
5.	Lamu	29	19	0	0	0	0	0	0	4	0	0	52
6.	Taita Taveta	58	17	9	0	0	23	0	3	23	0	11	144
7.	Garissa	12	4	1	1	1	8	1	1	1	0	1	31
8.	Wajir	72	6	0	1	1	1	34	7	0	1	0	123
9.	Mandera	52	19	4	0	5	79	0	1	4	0	0	164
10.	Marsabit	59	7	2	0	6	2	3	2	4	0	0	85
11.	Isiolo	42	25	0	0	0	2	0	2	0	0	0	71
12.	Meru	166	422	220	6	11	772	10	234	1,176	0	1,496	4,513
13.	Tharaka Nithi	119	127	122	0	0	806	274	30	8	0	0	1,486
14.	Embu	103	2	2	0	0	0	5	2	0	0	1	115
15.	Kitui	205	3	0	2	0	7	0	2	18	0	0	237
16.	Machakos	143	123	0	0	0	6	1	0	10	0	0	283

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation and Veterinary)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and Environment	Land and Physical Planning	Sports and Culture	Education (TVET and ECDE)	Economic Planning	Others	Total
17.	Makueni	120	7	0	0	0	7	0	0	35	0	0	169
18.	Nyandarua	77	3	0	0	0	0	0	0	0	0	7	87
19.	Nyeri	102	4	0	0	0	0	2	5	1	0	0	114
20.	Kirinyaga	60	12	0	0	0	63	0	0	12	0	3	150
21.	Murang'a	158	5	0	0	2	267	0	2	70	0	1	505
22.	Kiambu	84	139	0	0	3	23	0	0	481	0	1	731
23.	Turkana	77	18	2	0	2	11	0	1	10	0	0	121
24.	West Pokot	75	11	10	0	0	30	0	0	3	0	2	131
25.	Samburu	38	0	0	0	0	0	0	0	0	0	0	38
26.	Trans Nzoia	49	5	0	0	0	52	0	2	10	0	0	118
27.	Uasin Gishu	105	4	0	0	0	18	0	2	13	0	1	143
28.	Elgeyo Marakwet	107	3	0	0	1	35	0	1	11	0	0	158
29.	Nandi	80	0	0	0	0	1	0	0	9	0	0	90
30.	Baringo	141	118	1	0	1	151	2	4	16	0	3	437
31.	Laikipia	50	11	0	0	0	0	0	3	0	0	58	122
32.	Nakuru	122	38	1	0	0	88	1	0	16	0	0	266
33.	Narok	93	74	1	0	1	27	0	0	11	0	0	207

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation and Veterinary)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and Environment	Land and Physical Planning	Sports and Culture	Education (TVET and ECDE)	Economic Planning	Others	Total
34.	Kajiado	66	5	3	0	2	8	0	2	2	0	1	89
35.	Kericho	155	177	0	14	0	0	0	1	9	0	0	356
36.	Bomet	69	298	53	0	0	864	0	0	158	0	649	2,091
37.	Kakamega	138	5	1	0	3	12	1	4	665	0	0	829
38.	Vihiga	6	6	0	0	0	4	0	2	17	0	0	35
39.	Bungoma	93	4	0	0	7	10	0	2	21	0	0	137
40.	Busia	95	23	8	0	3	14	0	7	36	1	0	187
41.	Siaya	114	29	5	0	3	12	2	9	18	4	0	196
42.	Kisumu	111	19	5	0	0	5	1	4	19	0	0	164
43.	Homa Bay	71	4	0	0	0	1	0	0	9	0	0	85
44.	Migori	150	96	167	0	9	558	247	305	87	0	0	1,619
45.	Kisii	114	3	0	0	0	2	0	2	0	0	0	121
46.	Nyamira	66	3	0	0	0	5	0	0	7	0	0	81
47.	NairobiCity	29	14	6	0	0	16	0	2	6	5	7	85
	TOTAL	4,148	2,086	634	24	80	4,105	588	664	3,821	16	2,245	18,411

Table 2: Summary of the parcels of land per devolved function

S. No	Devolved function	No. of Parcels
1.	Health	4,148
2.	Agriculture (Fisheries, Livestock, Irrigation and Veterinary)	2,086
3.	Trade and Cooperatives	634
4.	Housing	24
5.	Public Works and Infrastructure	80
6.	Water and Environment	4,105
7.	Land and Physical Planning	588
8.	Sports and Culture	664
9.	Education (TVET and ECDE)	3,821
10.	Economic Planning	16
11.	Others	2,245
Total		18,411

3.2.3 Land with identification information

For purposes of this exercise, land was identified by examining the identification documents which included land with development plan, part development plan, survey maps, deed plan, registry index map, allotment letter and certificate of lease/title.

Parcels of land with identification information were **11,586**, which constituted **63%** of the total number of land parcels as shown in Table 3 and Figure 3 below. Four (4) counties namely; Tharaka-Nithi, Nyandarua, Bomet and Vihiga had over 90% of their land with identification information while nine (9) counties namely; Garissa, Wajir, Marsabit, Isiolo, Machakos, Nyeri, Turkana, West Pokot and Kisii had less than 10% of their land with identification information.

The land parcels with and without identification information per county are shown in Table 3 and Figure 3 below.

Table 3: Land parcels with/without identification information

S.NO	County	Land with identification information	Land without identification information	Total	% with identification information	% without identification information
1.	Mombasa	67	10	77	87.0%	13.0%
2.	Kwale	97	168	265	36.6%	63.4%
3.	Kilifi	120	896	1,016	11.8%	88.2%
4.	Tana River	22	65	87	25.3%	74.7%
5.	Lamu	6	46	52	11.5%	88.5%
6.	Taita Taveta	84	60	144	58.3%	41.7%
7.	Garissa	0	31	31	0.0%	100.0%
8.	Wajir	3	120	123	2.4%	97.6%
9.	Mandera	76	88	164	46.3%	53.7%
10.	Marsabit	7	78	85	8.2%	91.8%
11.	Isiolo	4	67	71	5.6%	94.4%
12.	Meru	3,274	1,239	4,513	72.5%	27.5%
13.	Tharaka Nithi	1,424	62	1,486	95.8%	4.2%
14.	Embu	80	35	115	69.6%	30.4%
15.	Kitui	82	155	237	34.6%	65.4%
16.	Machakos	11	272	283	3.9%	96.1%
17.	Makueni	43	126	169	25.4%	74.6%
18.	Nyandarua	84	3	87	96.6%	3.4%
19.	Nyeri	6	108	114	5.3%	94.7%
20.	Kirinyaga	107	43	150	71.3%	28.7%
21.	Murang'a	434	71	505	85.9%	14.1%
22.	Kiambu	336	395	731	46.0%	54.0%
23.	Turkana	4	117	121	3.3%	96.7%
24.	West Pokot	11	120	131	8.4%	91.6%
25.	Samburu	4	34	38	10.5%	89.5%
26.	Trans Nzoia	69	49	118	58.5%	41.5%
27.	Uasin Gishu	53	90	143	37.1%	62.9%
28.	Elgeyo Marakwet	50	108	158	31.6%	68.4%
29.	Nandi	39	51	90	43.3%	56.7%
30.	Baringo	51	386	437	11.7%	88.3%

S.NO	County	Land with identification information	Land without identification information	Total	% with identification information	% without identification information
31.	Laikipia	52	70	122	42.6%	57.4%
32.	Nakuru	146	120	266	54.9%	45.1%
33.	Narok	63	144	207	30.4%	69.6%
34.	Kajiado	11	78	89	12.4%	87.6%
35.	Kericho	152	204	356	42.7%	57.3%
36.	Bomet	1,914	177	2,091	91.5%	8.5%
37.	Kakamega	705	124	829	85.0%	15.0%
38.	Vihiga	33	2	35	94.3%	5.7%
39.	Bungoma	77	60	137	56.2%	43.8%
40.	Busia	105	82	187	56.1%	43.9%
41.	Siaya	71	125	196	36.2%	63.8%
42.	Kisumu	48	116	164	29.3%	70.7%
43.	Homa Bay	60	25	85	70.6%	29.4%
44.	Migori	1,445	174	1,619	89.3%	10.7%
45.	Kisii	1	120	121	0.8%	99.2%
46.	Nyamira	40	41	81	49.4%	50.6%
47.	Nairobi	15	70	85	17.6%	82.4%
TOTAL		11,586	6,825	18,411	62.93%	37.07%

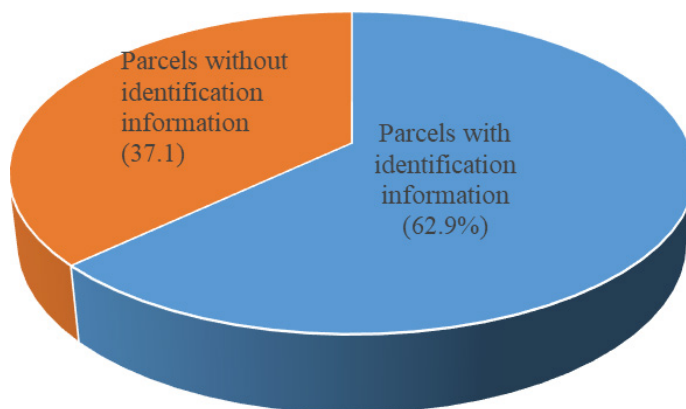


Figure 3: Land with/without identification information

3.2.6 Land Disputes

The IGCCs identified and recorded different types of disputes including encroachments, litigations, illegal occupation and land boundaries. The disputes reported were as follows:

a. Public land registered under private individuals

Data collected showed that several parcels of land identified for devolved functions were registered in the names of private individuals. It was also noted that there were cases where some national government departments acquired parcels of land from individuals who were negating to transfer the land. In other instances, the individuals had engaged the national government departments in litigation; while in other cases the sellers were deceased thus requiring succession processes to be undertaken. It was also noted that some of the ministries had put up buildings/structures on private properties without compensation to land owners.

b. Encroachment

Illegal occupation and encroachment of public land by private individuals was observed across all counties. The encroachment included squatters and individuals/groups who had settled or constructed commercial and residential properties on public land, or taken over public properties for private use.

c. Boundary disputes

There were several instances of land boundary disputes arising from undefined boundaries/demarcations between national government and county governments. Intergovernmental disputes on land were as a result of national government land hosting some devolved functions prior to devolution.

It was further noted that eight (8) counties namely; Garissa, Marsabit, Samburu, Nandi, Bomet, Vihiga, Nyamira and Nairobi City did not report any disputes on the total number of land parcels identified while Meru reported 5% of disputes out of their total number of parcels of land. Table 4 and Figure 2 details the statistics of the disputes.

Table 4: Land parcels with/without disputes

S.NO	County	No. of land parcels with disputes	No. of land parcels without disputes	Total
1.	Mombasa	9	68	77
2.	Kwale	4	261	265
3.	Kilifi	34	982	1,016
4.	Tana River	1	86	87
5.	Lamu	2	50	52
6.	Taita Taveta	8	136	144
7.	Garissa	0	31	31
8.	Wajir	2	121	123
9.	Mandera	3	161	164
10.	Marsabit	0	85	85
11.	Isiolo	2	69	71
12.	Meru	238	4,275	4,513
13.	Tharaka Nithi	24	1,462	1,486
14.	Embu	3	112	115
15.	Kitui	2	235	237
16.	Machakos	1	282	283
17.	Makueni	8	161	169
18.	Nyandarua	11	76	87
19.	Nyeri	1	113	114
20.	Kirinyaga	3	147	150
21.	Murang'a	2	503	505
22.	Kiambu	17	714	731
23.	Turkana	7	114	121
24.	West Pokot	1	130	131
25.	Samburu	0	38	38
26.	Trans Nzoia	9	109	118
27.	Uasin Gishu	2	141	143

S.NO	County	No. of land parcels with disputes	No. of land parcels without disputes	Total
28.	Elgeyo Marakwet	8	150	158
29.	Nandi	0	90	90
30.	Baringo	20	417	437
31.	Laikipia	7	115	122
32.	Nakuru	20	246	266
33.	Narok	18	189	207
34.	Kajiado	1	88	89
35.	Kericho	1	355	356
36.	Bomet	0	2,091	2,091
37.	Kakamega	6	823	829
38.	Vihiga	0	35	35
39.	Bungoma	5	132	137
40.	Busia	2	185	187
41.	Siaya	1	195	196
42.	Kisumu	2	162	164
43.	Homa Bay	1	84	85
44.	Migori	3	1,616	1,619
45.	Kisii	1	120	121
46.	Nyamira	0	81	81
47.	Nairobi City	0	85	85
TOTAL		490	17,921	18,411
Percentage		2.7	97.3	100

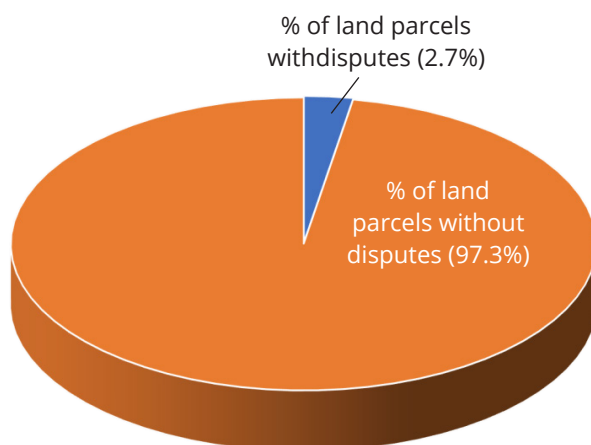


Figure 4: Land parcels with/without disputes

3.2.7 General Observations on Land

The following issues were reported on public land relating to devolved functions:

d. Inaccessibility and unavailability of ownership documents

To determine ownership and acreage of the land identified for the devolved functions, the IGCCs reviewed records in the Ministry of Lands and Physical Planning registries as well as other ministries' assets' files whose functions were devolved.

Despite the fact that most of the land parcels relating to devolved functions had land identification information, the IGCCs reported the inability to access the land identification documents from the mother ministries. Thirty- seven percent (37%) of the parcels did not have land identification information. Identification numbers for some parcels of land were not clear on the type of ownership document represented. For example, a land parcel recorded as "Bungoma/64" did not indicate the specific identification information for that parcel of land.

e. Land shared between devolved and national government functions.

It was observed that some parcels of land relating to devolved functions were shared with national government functions. For example, a parcel of land for the Ministry of Interior and Coordination of National Government hosting devolved functions like Agriculture or Trade. In other instances, various buildings belonging to the Ministry of Lands and Physical Planning were recorded in the county registers. The explanation to this was that the buildings hosted various devolved functions like county spatial planning and survey.

f. Variances in the narrative reports and inventory templates

In a few instances, it was noted that the data recorded in the IGCCs' narrative reports and the data recorded in the registers were not tallying.

Therefore, for purposes of review and analysis of the reports, IGRTC used the figures as captured in the inventory registers.

g. Land assets exclusive to national government functions recorded in the county reports

Some counties recorded land assets exclusive to national government function in their registers. For example, land occupied by public

primary schools but recorded in the county registers created a false indication of ownership of parcels of the land by the county.

h. Insufficient and incomplete information on land assets

It was noted that various IGCCs provided insufficient, incomprehensive or no information on some land assets for devolved functions. For example, Samburu County only reported land assets on health function but none in the other devolved functions.

In addition, a number of counties did not provide sufficient information on their parcels of land such as the identification information, the devolved function and the size of the land.

3.2.8 County-Specific Observations on Land

In the course of the exercise, there were some county specific issues as outlined below;

1. Allocation of public land

It was observed that some IGCCs recorded the allocation of public land to private developers. This was evident in Mombasa County report where it was recorded that land relating to devolved function had been allocated to private developers. However, it is not clear if the due process was followed for the transfer because the county had captured the land in their register.

2. Non-adherence to provided data recording templates

All the IGCCs were trained on the guidelines and data capture for undertaking the exercise. Nevertheless, the IGCCs for Nyandarua and Meru counties disregarded the land asset template that was provided and used their own format. This created a challenge in the analysis of the data.

3. National Government function on devolved land

The IGCC for Kiambu County recorded a national government institution which had been developed on land for devolved function. This was in respect to land parcel number Chania/Kamwangi/T200 reserved for agriculture, livestock and fisheries.

4. Devolved functions institutions developed on private land

The IGCC for Elgeyo Marakwet County recorded two (2) dispensaries developed on private land (i.e. Kapletingi and Flax dispensaries).

5. Clarity on land use

The IGCC for Migori County recorded two hundred and forty-seven (247) parcels of land under the land and physical planning devolved function, the land being used mostly for public primary schools. This brought about lack of clarity on land use.

3.2.9 Recommendations on land

1. County governments to continue updating their land asset registers especially those counties that did not provide comprehensive data on the devolved functions.
2. County governments in liaison with the Ministry of Lands and Physical Planning, the ministries with devolved functions and the National Land Commission to make every effort to acquire ownership documents.
3. County governments to ensure that they secure all land belonging to them by fast-tracking the planning and surveying of all public land in their possession and where possible fencing.
4. County governments to ensure the assembling, reconstruction and digitisation of all available land records.
5. County governments to consider implementing Geographical Information System (GIS) for the management of data and information on land assets in accordance to the County Government Act, 2012 Section 110.
6. County governments, in collaboration with the National Land Commission, to initiate and encourage alternative dispute resolutions or traditional dispute resolution mechanisms in order to amicably resolve land disputes.
7. To protect public land from invasion or unlawful occupation, county governments to consider seeking approval from National Land Commission for land banking and short-term leasing of unutilised land this will be dealt on a case-by-case basis.
8. The Ministry of Lands and Physical Planning, in collaboration with National Land Commission and the county governments, to ensure completion of land adjudication in the entire country.
9. The two levels of government to enter into joint user agreement for optimal utilization of available shared land resources for service delivery.

3.3 Buildings

The Physical and Land Use Planning Act No. 13 of 2019 & the Land Act, 2012 describes building as any structure or erection, and any part of any structure or erection of any kind whatsoever, whether permanent, temporary or movable, and whether completed or uncompleted.

For the purposes of this exercise, identification and verification of buildings focused on buildings currently owned by the national government departments relating to devolved functions, for purposes of transfer of ownership to county governments. The buildings include all buildings relating to the fourteen devolved functions but exclude buildings that were owned by defunct local authorities.

The following are the key findings on buildings:

- i. The total number of buildings identified, verified and validated were **20,507**.
- ii. The buildings with identification (L.R No/ Parcel No/Allotment Letter No) were **10,409** while buildings without were **10,098**.
- iii. There were **36** buildings reported to have disputes. The disputes include illegal and irregular allocation or illegal occupation of the public buildings.

Buildings relating to health function constituted the majority of the total building assets totaling **9,195**, housing at **5,367** and educational facilities such as Technical and Vocational Education and Training (TVET) institutions and Early Childhood Development Education (ECDE) centers at **2,390**. The Agriculture function had buildings totaling **1,994** units.

The buildings for the devolved functions per county are as shown in Table 5. Summary of buildings under each devolved function is represented in Table 6. The tables also capture buildings that were not related to any devolved functions under a category described as "Others".

Table 5: Summary of buildings per devolved function per county

S.NO	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water	Land and Physical	Sports and Culture	Education (TVET, ECDE)	Planning	Others	Disputed	Buildings with identification numbers	Buildings without identification numbers	Total
1	Mombasa	25	2	0	259	0	0	0	1	5	3	0	0	279	16	295
2	Kwale	70	2	0	178	0	0	0	1	13	0	0	0	182	82	264
3	Kilifi	232	81	0	182	0	0	0	4	784	0	0	0	239	1044	1283
4	Tana River	120	59	2	151	10	0	0	5	12	3	0	3	188	177	365
5	Lamu	26	12	0	88	0	8	0	0	5	2	0	0	96	45	141
6	Taita Taveta	115	34	0	66	0	0	0	0	94	0	4	0	126	187	313
7	Garrissa	26	4	0	251	3	4	1	1	1	0	1	0	0	292	292
8	Wajir	126	22	1	120	15	0	0	6	0	1	0	0	136	155	291
9	Mandera	124	21	1	120	15	1	0	6	0	0	0	17	133	172	305
10	Marsabit	141	18	0	4	6	0	0	0	0	0	0	0	159	10	169
11	Isiolo	101	100	0	16	10	3	0	1	0	0	0	16	137	110	247
12	Meru	257	63	0	103	56	0	0	4	40	2	0	0	342	183	525
13	Tharaka Nithi	0	0	41	0	0	0	0	0	0	0	0	0	27	14	41
14	Embu	103	8	2	152	0	2	4	1	0	1	49	0	183	139	322
15	Kitui	797	17		106	1	0	0	1	156	0	0	0	233	845	1078
16	Machakos	146	112	1	302	0	0	0	0	28	5	0	0	326	268	594
17	Makueni	510	29	5	19	0	64	0	0	133	0	0	0	92	668	760
18	Nyandarua	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
19	Nyeri	24	338	0	0	0	1	0	0	1	0	0	0	43	321	364
20	Kirinyaga	209	23		144	4	67	0	0	110	3	0	0	230	330	560
21	Muranga	158	19	1	287	5	8	7	2	70	0	3	0	425	135	560
22	Kiambu	435	38	3	184	5	24	0	1	64	0	1	0	368	387	755

23	Turkana	106	42	3	0	4	25	7	2	18	2	7	0	75	141	216
24	West Pokot	90	9	9	175	0	0	0	0	7	3	0	0	0	293	293
25	Samburu	132	8	0	49	0	12	0	0	4	0	1	0	181	25	206
26	Trans Nzoia	50	49	0	399	0	67	0	2	18	0	0	0	553	32	585
27	Uasin Gishu	283	31	0	186	0	85	0	1	54	0	11	0	383	268	651
28	Elgeyo Marakwet	118	0	0	152	1	13	0	1	70	0	0	0	261	94	355
29	Nandi	0	0	0	184	0	0	0	0	0	0	0	0	184	0	184
30	Baringo	231	106	2	194	1	83	1	0	86	0	0	0	350	354	704
31	Laikipia	90	1	0	70	9	0	0	3	0	0	0	0	113	60	173
32	Nakuru	402	157	1	0	0	0	1	0	37	0	2	0	418	182	600
33	Narok	147	67	1	127	3	31	0	2	31	0	0	0	228	181	409
34	Kajiado	258	33	1	137	1	1	0	2	8	1	0	0	167	275	442
35	Kericho	343	71	3	5	0	29	0	1	15	0	0	0	323	144	467
36	Bomet	79	3	0	104	0	0	0	1	84	0	0	0	115	156	271
37	Kakamega	481	78	2	224	50	56	1	6	51	11	1	0	726	235	961
38	Vihiga	38	5	0	0	0	3	0	0	16	0	0	0	57	5	62
39	Bungoma	278	76	2	32	46	4	3	1	82	6	0	0	464	66	530
40	Busia	738	87	3	3	16	59	0	0	176	0	0	0	391	691	1082
41	Siaya	353	24	3	0	0	21	2	8	40	1	0	0	0	452	452
42	Kisumu	525	68	16	0	72	7	0	9	45	0	1	0	409	334	743
43	Homa Bay	264	33	4	120	1	7	1	0	0	0	113	0	459	84	543
44	Migori	137	13	0	113	0	2	4	0	19	0	0	0	131	157	288
45	Kisii	113	11	0	278	0	0	1	1	0	0	0	0	265	139	404
46	Nyamira	165	7	0	83	0	3	0	0	7	0	10	0	206	69	275
47	Nairobi	29	13	5	0	0	17	0	1	6	5	11	0	6	81	87
	TOTAL	9,195	1,994	112	5,367	334	707	33	75	2,390	49	215	36	10,409	10,098	20,507

Table 6: Summary of buildings under each devolved function

No.	Devolved Function	No. of Buildings
1	Health	9,195
2	Agriculture	1,994
3	Trade	112
4	Housing	5,367
5	Public Works	334
6	Water	707
7	Lands	33
8	Sports and Culture	75
9	Education	2,390
10	Planning	49
11	Others	215
12	Disputed	36
TOTAL		20,507

3.3.1 Buildings with identification information

There were a total number of **10,409** buildings with identification information which constituted 51.46%. A total of **10,098** buildings, constituting 48.54% had no identification information, which is a huge proportion that may cause loses, misuse and misallocation of the various buildings. It is therefore critical that buildings identification and tagging be conducted as a priority. The details are provided for in figure 7.

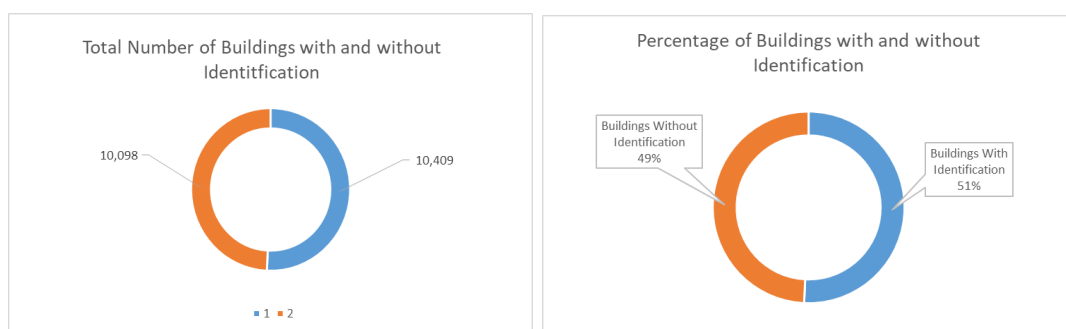
Table 7: County Specific building assets with and without identification details

S.NO	County	Buildings with identification numbers	Buildings without identification numbers	Total
1	Mombasa	279	16	295
2	Kwale	182	82	264
3	Kilifi	239	1044	1283
4	Tana River	188	177	365

5	Lamu	96	45	141
6	Taita Taveta	126	187	313
7	Garissa	0	292	292
8	Wajir	136	155	291
9	Mandera	133	172	305
10	Marsabit	159	10	169
11	Isiolo	137	110	247
12	Meru	342	183	525
13	Tharaka Nithi	27	14	41
14	Embu	183	139	322
15	Kitui	233	845	1078
16	Machakos	326	268	594
17	Makueni	92	668	760
18	Nyandarua	0	0	0
19	Nyeri	43	321	364
20	Kirinyaga	230	330	560
21	Muranga	425	135	560
22	Kiambu	368	387	755
23	Turkana	75	141	216
24	West Pokot	0	293	293
25	Samburu	181	25	206
26	Trans Nzoia	553	32	585
27	Uasin Gishu	383	268	651
28	Elgeyo Marakwet	261	94	355
29	Nandi	184	0	184
30	Baringo	350	354	704
31	Laikipia	113	60	173
32	Nakuru	418	182	600
33	Narok	228	181	409
34	Kajiado	167	275	442

35	Kericho	323	144	467
36	Bomet	115	156	271
37	Kakamega	726	235	961
38	Vihiga	57	5	62
39	Bungoma	464	66	530
40	Busia	391	691	1082
41	Siaya	0	452	452
42	Kisumu	409	334	743
43	Homa Bay	459	84	543
44	Migori	131	157	288
45	Kisii	265	139	404
46	Nyamira	206	69	275
47	Nairobi	6	81	87
TOTAL		10,409	10,098	20507

Figure 5: Number and percentage of buildings with and without identification details



In terms of counties, the following topped the list of buildings that have identification markers: Kakamega (**726**), Trans Nzoia (**553**), Bungoma (**464**),

Homabay (**459**), Muranga (**425**), Kisumu (**409**) and Kiambu (**368**) while no buildings were recorded in the same category in Nyandarua, Garissa and Siaya (Table 7). All the buildings under various devolved functions per county with and without identifications are provided in Table 7.

3.3.2 General Observations:

The following general observations were made in relation to buildings:

- a. **Insufficient and incomplete building inventory data** – A number of counties provided data that was not verified and reconciled. In fact, some counties such as Mombasa, Nyandarua, Tharaka Nithi among others did not undertake any identification and verification process due to other inherent challenges.
- b. **Lack of building marking and tagging**– Over 42% of the buildings recorded were not tagged or marked making them vulnerable to misuse, losses and illegal allocation.
- c. **Fair value** of building assets – A number of buildings recorded did not have fair values.
- d. Buildings categorized as **'others'** – It is noted that there were 215 buildings whose devolved functions were not indicated, thus categorized as "others."
- e. Buildings hosting national and county government functions- a number of buildings were reported as being shared between the functions of the two levels of government. For instance, an ECDE classroom located within public primary school block, health facilities situated within prison/ military facility and use of museums buildings by both levels of government among others.

3.3.3 Recommendations

- a. The county governments in consultation with the national government, where applicable, to continue updating their asset registers especially the counties that did not provide adequate data on buildings.
- b. The county governments to fast track tagging and marking of the buildings.
- c. County governments in consultation with the national government and relevant stakeholders to fast track the valuation process.
- d. County governments to classify the **215** buildings recorded under "others" in relation to their devolved function
- e. The two levels of government to enter into intergovernmental user agreements for shared buildings for optimal utilization of resources for service delivery.

3.4 Motor Vehicles

For the purposes of this exercise, a motor vehicle is defined as a self-propelled road and off-road vehicle, commonly wheeled and used for purposes of transportation. The IGCCs identified saloon cars, Lorries, vans, motorbikes, pick-ups, tractors, boats, ferries, combine harvesters, ambulances and fire trucks.

3.4.1 Classification of motor vehicle per devolved functions.

Out of **7,516** vehicles identified and verified, a total of **107** vehicles were identified as not belonging to any devolved function. The findings indicate that health had the highest number of motor vehicles totaling to **3,231** while housing had the least number with only **13** motor vehicles.

Table 8: Summary of motor vehicles identified per devolved functions

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Veterinary)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and Environment	Land and Physical	Sports and Culture	Education/ TVET/ECDE	Planning	Others (not specified)	Total
1.	Mombasa	64	2	3	0	4	0	0	2	0	4	0	79
2.	Kwale	69	50	2	0	3	0	0	0	0	0	1	125
3.	Kilifi	83	116	8	0	0	8	0	2	16	0	0	233
4.	Tana River	89	47	2	0	5	5	1	0	2	4	0	155
5.	Lamu	31	45	0	0	0	0	0	0	0	0	0	76
6.	Taita Taveta	53	32	0	0	1	0	0	0	3	57	0	146
7.	Garrissa	39	35	7	0	8	6	1	2	0	3	0	101
8.	Wajir	49	32	0	0	10	5	4	0	0	5	0	105
9.	Mandera	36	38	6	0	12	20	0	0	0	0	0	112
10.	Marsabit	85	45	4	6	6	29	0	0	0	0	0	175
11.	Isiolo	49	48	2	0	6	10	4	4	0	0	0	123
12.	Meru	62	30	0	0	0	10	0	0	0	1	0	103
13.	Tharaka Nithi	43	54	3	0	4	0	0	0	3	0	0	107
14.	Embu	60	51	1	0	5	0	6	2	0	0	0	125
15.	Kitui	114	210	2	0	16	0	5	2	0	10	0	359
16.	Machakos	118	101	2	0	6	7	1	1	1	2	0	239
17.	Makueni	73	161	4	0	3	54	0	0	17	0	0	312
18.	Nyandarua	84	67	5	0	9	23	0	0	0	0	0	188
19.	Nyeri	120	99	6	0	18	24	2	1	0	8	0	278
20.	Kirinyaga	67	38	0	0	16	0	0	0	1	7	0	129
21.	Muranga	78	102	2	2	10	4	1	0	0	4	4	207
22.	Kiambu	90	47	1	0	15	111	0	0	0	2	0	266

23.	Turkana	45	117	0	0	0	0	1	16	0	0	2	0	181
24.	West Pokot	11	47	3	1	0	0	14	0	0	1	0	0	77
25.	Samburu	27	14	1	0	3	0	1	1	0	2	0	0	49
26.	Trans Nzoia	92	21	0	0	0	0	13	0	1	1	0	0	128
27.	Uasin Gishu	54	38	13	0	13	0	4	0	1	2	44	0	169
28.	Elgeyo Marakwet	57	95	0	0	3	0	34	0	1	0	0	0	191
29.	Nandi	25	10	1	1	0	0	0	1	0	12	0	0	50
30.	Baringo	73	79	1	2	3	0	16	0	0	4	3	0	181
31.	Lakipia	20	29	0	0	5	0	6	2	0	0	0	6	68
32.	Nakuru	209	75	6	1	7	0	9	0	1	0	13	0	321
33.	Narok	26	73	2	0	5	0	6	0	0	1	40	0	153
34.	Kajiado	51	36	3	0	4	0	6	0	0	0	0	0	100
35.	Kericho	32	54	6	0	0	0	0	0	0	7	21	0	120
36.	Bomet	110	47	2	0	10	0	1	0	0	2	0	0	172
37.	Kakamega	136	161	4	0	14	0	37	1	8	7	19	0	387
38.	Vihiga	24	21	0	0	5	0	11	0	0	0	0	0	61
39.	Bungoma	129	84	3	0	8	0	15	0	0	0	0	0	239
40.	Busia	156	62	1	0	3	0	21	0	0	0	0	0	243
41.	Siaya	29	69	4	0	18	0	14	0	0	0	0	0	134
42.	Kisumu	45	24	1	0	7	0	1	0	0	3	0	0	81
43.	Homa Bay	112	21	2	0	3	0	13	1	0	2	4	52	210
44.	Migori	64	35	2	0	6	0	7	1	0	0	5	0	120
45.	Kisii	111	28	2	0	10	0	0	0	0	0	2	0	153
46.	Nyamira	30	28	0	0	18	0	0	0	0	0	0	0	76
47.	Nairobi	7	27	2	0	17	0	54	0	2	0	0	0	109
	Total	3,231	2,745	119	13	319	600	48	30	70	234	107	7,516	

3.4.2 Summary of Findings on Motor Vehicles With/ Without Registration Numbers

The exercise identified and verified a total of **7,516** motor vehicles. Out of these **7,392** (98%) had registration numbers while **124** (2%) did not have registration numbers. The summary is presented in table 9 and figure 8 below.

Table 9: Summary of motor vehicles with/without registration numbers

S.No	County	With Reg. Numbers	Without Reg. Numbers	Total
1.	Mombasa	79	0	79
2.	Kwale	110	15	125
3.	Kilifi	218	15	233
4.	Tana River	149	6	155
5.	Lamu	76	0	76
6.	Taita Taveta	146	0	146
7.	Garissa	97	4	101
8.	Wajir	104	1	105
9.	Mandera	106	6	112
10.	Marsabit	175	0	175
11.	Isiolo	120	3	123
12.	Meru	103	0	103
13.	Tharaka Nithi	107	0	107
14.	Embu	125	0	125
15.	Kitui	359	0	359
16.	Machakos	239	0	239
17.	Makueni	312	0	312
18.	Nyandarua	188	0	188
19.	Nyeri	278	0	278
20.	Kirinyaga	129	0	129
21.	Muranga	204	3	207
22.	Kiambu	263	3	266
23.	Turkana	164	17	181
24.	West Pokot	74	3	77
25.	Samburu	45	4	49

26.	Trans Nzoia	124	4	128
27.	Uasin Gishu	164	5	169
28.	Elgeyo Marakwet	188	3	191
29.	Nandi	50	0	50
30.	Baringo	181	0	181
31.	Laikipia	68	0	68
32.	Nakuru	314	7	321
33.	Narok	152	1	153
34.	Kajiado	94	6	100
35.	Kericho	117	3	120
36.	Bomet	172	0	172
37.	Kakamega	387	0	387
38.	Vihiga	61	0	61
39.	Bungoma	239	0	239
40.	Busia	229	14	243
41.	Siaya	134	0	134
42.	Kisumu	81	0	81
43.	Homa Bay	210	0	210
44.	Migori	120	0	120
45.	Kisii	154	0	153
46.	Nyamira	75	1	76
47.	Nairobi	109	0	109
	Total	7392	124	7516

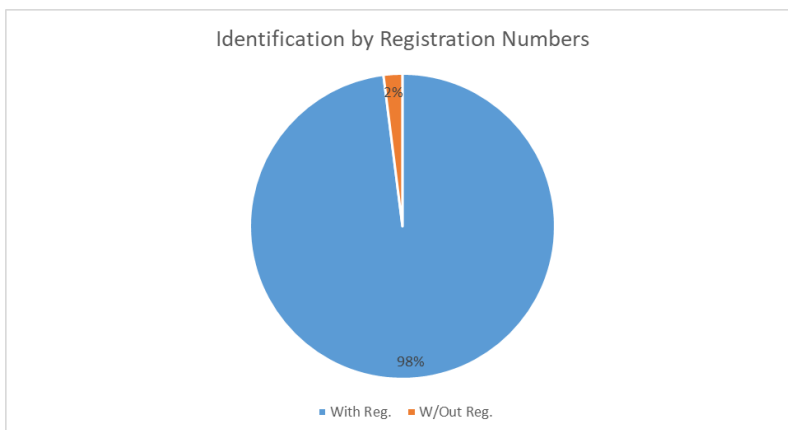


Figure 6: Motor vehicles with/without registration numbers

3.4.3 Findings on the condition of motor vehicles

A total of **3,676** (49%) vehicles identified were serviceable while **2,990** (40%) were unserviceable/grounded. Further, **62** (0.9%) vehicles were reported to have been sold/disposed and **4** (0.1%) were reported to have been missing while **784** (10%) vehicles were not specified either as serviceable, unserviceable, sold or missing. The summary is presented in table 10 and figure 9 below.

Table 10: Summary of the condition of motor vehicles per county

S. No	County	Serviceable	Unserviceable	Sold / Disposed	Missing	Others (Not specified)	Total
1.	Mombasa	18	46	0	0	15	79
2.	Kwale	46	79	0	0	0	125
3.	Kilifi	120	111	0	0	2	233
4.	Tana River	49	91	0	0	15	155
5.	Lamu	27	41	0	0	8	76
6.	Taita Taveta	76	46	0	0	24	146
7.	Garissa	51	34	10	0	6	101
8.	Wajir	41	58	0	0	6	105
9.	Mandera	54	58	0	0	0	112
10.	Marsabit	98	72	0	0	5	175
11.	Isiolo	62	30	1	1	29	123
12.	Meru	50	72	1	0	0	123
13.	Tharaka Nithi	53	43	1	1	9	107
14.	Embu	64	51	0	1	9	125
15.	Kitui	199	116	0	0	44	359
16.	Machakos	138	86	0	0	15	239
17.	Makueni	113	199	0	0	0	312
18.	Nyandarua	137	7	0	0	44	188
19.	Nyeri	157	104	4	0	13	278
20.	Kirinyaga	88	41	0	0	0	129
21.	Muranga	91	87	1	0	28	207
22.	Kiambu	140	124	2	0	0	266

23.	Turkana	61	105	0	0	0	15	181
24.	West Pokot	33	16	0	0	0	28	77
25.	Samburu	16	7	0	0	0	26	49
26.	Trans Nzoia	100	28	0	0	0	0	128
27.	Uasin Gishu	47	11	23	0	0	88	169
28.	Elgeyo Marakwet	74	89	1	0	0	27	191
29.	Nandi	2	48	0	0	0	0	50
30.	Baringo	66	115	0	0	0	0	181
31.	Lakipia	17	33	0	0	0	18	68
32.	Nakuru	192	81	4	0	0	44	321
33.	Narok	44	92	8	0	0	9	153
34.	Kajiado	67	32	0	0	0	1	100
35.	Kericho	45	71	1	0	0	3	120
36.	Bomet	79	70	0	1	1	2	152
37.	Kakamega	159	227	0	0	0	1	387
38.	Vihiga	33	27	0	0	0	1	61
39.	Bungoma	179	54	0	0	0	6	239
40.	Busia	199	36	1	0	0	7	243
41.	Siaya	79	45	2	0	0	8	134
42.	Kisumu	20	61	0	0	0	0	81
43.	Homa Bay	26	49	0	0	0	135	210
44.	Migori	23	19	1	0	0	77	120
45.	Kisii	117	31	0	0	0	5	153
46.	Nyamira	32	39	1	0	0	4	76
47.	Nairobi	94	8	0	0	0	7	109
	TOTAL	3676	2990	62	4	4	784	7516

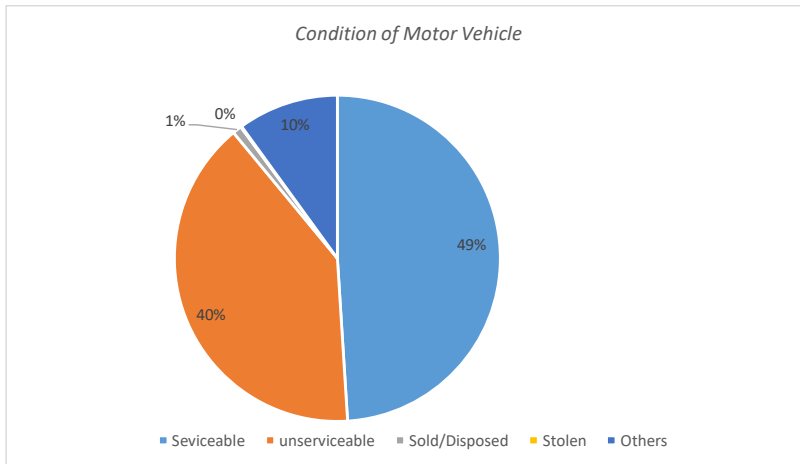


Figure 7: Conditions of motor vehicles

3.4.4 General observations on Motor Vehicles

The following were the general observations across the counties in regard to motor vehicles:

a. Ownership Documents

Most counties did not have custody of log books to ascertain the ownership of the vehicles as they were still held at the respective national government departments.

b. Status of motor vehicles

In most counties, it was observed that several vehicles were grounded and unserviceable while others were reported as missing, disposed, vandalized or cannibalized. It was further observed that some of the motor vehicles have been lying in private garages for a number of years while a number had been seized at the police stations due to unresolved traffic offences.

In addition, the fair value of some of the motor vehicles was not indicated and some were not assigned to any devolved function.

3.4.5 County-specific Observations

a. Variation between the baseline data and the IGCC findings on motor vehicles

Lamu County did not identify some of the motor vehicles listed in the baseline inventory in the health, livestock, fisheries and irrigation functions.

Bungoma County identified and verified 233 vehicles and motor bikes compared to 68 vehicles provided in the baseline inventory. However, it was observed that 24 vehicles listed in the baseline inventory were not identified and verified on ground.

In the case of Nairobi County, most of the vehicles identified under health sector were not verified since they were not physically available while in Murang'a **3 vehicles listed in the baseline inventory did not exist on the ground.**

b. Non-delivery of motor vehicles allocated to counties

In some counties such as Lamu, West Pokot and Turkana, it was reported that vehicles allocated to the counties by the Ministry of Roads, Infrastructure and Public Works are yet to be delivered to the respective county governments.

c. Identification and verification of motor vehicles

In Meru County, identification and verification of motor vehicles under the polytechnics/TVET institutions and Meru Level 5 Hospital were not undertaken. Additionally, the IGCC did not cover the whole of Imenti South Sub-County.

3.4.6 Recommendations on Motor Vehicles

1. The relevant national government departments still in possession of motor vehicles ownership documents related to the devolved functions to transfer them to the respective county governments.
2. Motor vehicles without fair value should be valued. Upon valuation, the unserviceable/grounded vehicles be disposed in accordance with the Public Procurement & Asset Disposal Act 2015.
3. Counties to establish the whereabouts of vehicles whose logbooks are in existence but the vehicles cannot be physically identified.

3.5 Computers, Computer Accessories and Other Electronic Devices

Section 2 of the Kenya Information Communication Act, Cap 411A defines a computer as “any electronic, magnetic, optical or other high-speed data processing device or system which performs logical, arithmetic and memory functions by manipulations of electronic, magnetic or optical impulses, and includes all input, output, processing, storage, software and communication facilities which are connected or related as a system or network”.

For the purposes of this exercise computers, computer accessories and other electronic devices were defined as;

a) Computer

An electronic device that can be instructed to accept, manipulate and store information in the form of digital data. Computers are broadly classified as Desktops, Laptops, Central Processing Units (CPUs), Servers and Personal Data Assistant devices (PDAs).

b) Computer Accessories and Other electronic devices

Any device added to a computer that performs an additional feature. These include:

- i. Scanners
- ii. Photocopiers
- iii. Mouse
- iv. Keyboards
- v. Uninterrupted Power Supply (UPS)
- vi. Projectors
- vii. External Speakers
- viii. Fax Machines
- ix. Type Writers
- x. LED Monitors

3.5.1 Summary of Findings on Computers, Computer Accessories and Other Electronic Devices

A summary of findings on computers, computer accessories and other electronic devices were as follows:

- i. A total of **17,344** number of computers, computer accessories and other electronic devices were reported.
- ii. A total of **11,424** (66%) had serial numbers while **5,920** (34%) had no serial numbers.
- iii. A record of **10,876** (63%) were in good condition while **6,468** (37%) were considered obsolete.
- iv. A sum of **257** (1%) were categorized as “others” since they were either not placed in any devolved function or placed under a department such as administration department.

The summary of findings on computers, computer accessories and other electronic devices are recorded in Tables 11, 12, 13, 14 and Figures 10, 11 and 12 below.

Table 11: Summary of findings on computers, computer accessories and other electronic devices per devolved function

S.NO	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and environment	Land and Physical Planning	Sports and Culture	Education (TVET, ECDE)	Planning	Other	Total
1	Mombasa	52	2	61	0	0	0	0	140	1	12	1	269
2	Kwale	0	1	7	0	0	0	3	0	0	0	0	11
3	Kilifi	20	75	24	0	48	4	0	137	39	36	0	383
4	Tana River	40	39	27	0	10	2	0	6	9	58	1	192
5	Lamu	5	46	32	0	0	0	0	0	0	0	0	83
6	Taita Taveta	110	25	22	0	0	0	0	180	99	17	0	453
7	Garissa	86	13	3	0	0	9	0	5	0	8	0	124
8	Wajir	3	10	0	0	0	0	0	255	0	4	0	272
9	Mandera	26	68	0	0	0	0	0	74	2	0	0	170
10	Marsabit	152	6	10	0	0	5	0	64	2	18	0	257
11	Isiolo	177	65	21	0	11	8	13	123	0	25	0	443
12	Meru	966	187	43	0	38	8	66	433	377	66	0	2184
13	Tharaka Nithi	39	38	5	0	8		5	0	1	0	0	96
14	Embu	0	85	33	0	0	0	5	95	0	17	0	235
15	Kitui	0	4	0	0	0	0	0	0	0	0	0	4
16	Machakos	75	2	18		0	0	0	3	45	11	0	154
17	Makueni	237	160	4	0	0	39	0	0	98	0	0	538
18	Nyandarua	274	130	28	0	41	28	0	284	0	0	0	785
19	Nyeri	0	16	34	6	20	2	2	316	75	0	0	471
20	Kirinyaga	105	60	10	6	14	5	3	0	47	20	2	272
21	Muranga	125	147	57	0	7	13	0	7	73	41	0	470
22	Kiambu	211	76	32	0	29	16	0	0	166	15	0	545

S.NO	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water and environment	Land and Physical Planning	Sports and Culture	Education (TVET, ECDE)	Planning	Other	Total
23	Turkana	0	13	11	0	0	0	0	0	0	0	0	24
24	West Pokot	0	11	15	1	0	20	0	0	3	4	0	54
25	Samburu	23	16	6	0	0	0	0	0	1	3	0	49
26	Trans Nzoia	196	12	2	0	0	30	0	21	29	0	0	290
27	Uasin Gishu	19	25	10	0	14	4	1	144	68	0	0	285
28	Elgeyo Marakwet	27	53	5	0	0	15	0	73	25	0	0	198
29	Nandi	9	15	24	0	0	0	0	49	21	0	5	123
30	Baringo	48	135	21	0	4	20	5	3	0	0	0	236
31	Lakipia	2	62	7	0	40	3	0	198	1	34	59	406
32	Nakuru	576	70	23	0	0	3	0	1	71	0	0	744
33	Narok	3	1	7	0	0	0	0	138	7	4	0	160
34	Kajiado	41	27	5	0	0	3	0	0	5	4	2	87
35	Kericho	213	122	0	0	0	0	0	128	172	0	95	730
36	Bomet	479	13	1	0	0	0	0	98	191	3	3	788
37	Kakamega	260	159	9	0	16	196	0	44	59	79	0	822
38	Vihiga	394	69	0	0	30	37	8	0	132	1	0	671
39	Bungoma	4	85	12	0	0	5	0	52	0	50	0	208
40	Busia	366	90	21	0	7	28	36	7	254	8	0	817
41	Siaya	190	82	1	0	0	9	0	8	2	0	2	294
42	Kisumu	962	33	3	0	0	5	0	74	14	25	1	1117
43	Homa Bay	48	14	0	0	5	1	0	0	0	0	7	75
44	Migori	0	9	11	0	0	0	0	0	6	6	0	32
45	Kisii	0	8	34	0	0	0	0	135	0	17	0	194
46	Nyamira	0	50	44	0	0	0	9	0	0	0	79	182
47	Nairobi	280	67	0	0	0	0	0	0	0	0	0	347
Total		6,843	2,496	743	13	342	518	156	3,295	2,095	586	257	17,344

Table 12: Summary of computers, computer accessories and other electronic devices with/without serial numbers

S.NO	County	With Serial Numbers	Without Serial Numbers	Totals
1	Mombasa	169	100	269
2	Kwale	11	0	11
3	Kilifi	341	93	434
4	Tana River	72	31	103
5	Lamu	28	60	88
6	Taita Taveta	353	161	514
7	Garrissa	99	25	124
8	Wajir	56	216	272
9	Mandera	102	68	170
10	Marsabit	90	92	182
11	Isiolo	266	177	443
12	Meru	1560	624	2184
13	Tharaka Nithi	78	18	96
14	Embu	175	60	235
15	Kitui	4	0	4
16	Machakos	124	30	154
17	Makueni	395	143	538
18	Nyandarua	122	663	785
19	Nyeri	246	224	470
20	Kirinyaga	243	28	271
21	Muranga	309	161	470
22	Kiambu	522	13	535
23	Turkana	0	24	24
24	West Pokot	0	54	54
25	Samburu	31	18	49
26	Trans Nzoia	149	141	290
27	Uasin Gishu	243	51	294
28	Elgeyo Marakwet	157	41	198
29	Nandi	17	106	123
30	Baringo	191	45	236
31	Laikipia	194	177	371
32	Nakuru	723	21	744
33	Narok	145	15	160
34	Kajiado	70	17	87

S.NO	County	With Serial Numbers	Without Serial Numbers	Totals
35	Kericho	573	122	695
36	Bomet	621	167	788
37	Kakamega	440	381	821
38	Vihiga	486	185	671
39	Bungoma	199	9	208
40	Busia	720	97	817
41	Siaya	191	118	309
42	Kisumu	426	691	1117
43	Homa Bay	51	24	75
44	Migori	7	25	32
45	Kisii	96	98	194
46	Nyamira	75	60	135
47	Nairobi	186	161	347
Totals		11,424	5920	17,344

Figure 1: computers, computer accessories and other electronic devices with serials and without

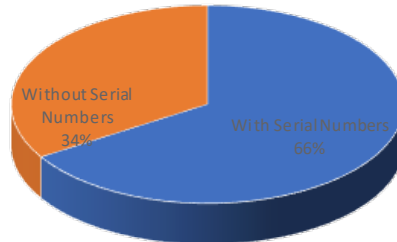


Figure 8: Computer, Computer accessories and other electronic devices with/without serial numbers

Table 13: Summary of computers, computer accessories and other electronic devices working/obsolete

S.NO	County	Working	Obsolete	Total
1	Mombasa	96	173	269
2	Kwale	3	8	11
3	Kilifi	262	169	431
4	Tana River	23	27	50
5	Lamu	42	46	88
6	Taita Taveta	325	69	394
7	Garrissa	70	10	80
8	Wajir	47	9	56
9	Mandera	37	55	92
10	Marsabit	78	14	92
11	Isiolo	15	428	443
12	Meru	1300	260	1560
13	Tharaka Nithi	82	14	96
14	Embu	89	146	235
15	Kitui	3	1	4
16	Machakos	112	42	154
17	Makueni	358	180	538
18	Nyandarua	412	364	776
19	Nyeri	304	141	445
20	Kirinyaga	219	52	271
21	Muranga	289	180	469
22	Kiambu	382	153	535
23	Turkana	22	2	24
24	West Pokot	51	3	54
25	Samburu	17	32	49
26	Trans Nzoia	223	67	290
27	Uasin Gishu	223	62	285
28	Elgeyo Marakwet	127	71	198
29	Nandi	16	107	123
30	Baringo	203	33	236
31	Lakipia	139	232	371
32	Nakuru	475	269	744
33	Narok	160	0	160
34	Kajiado	76	11	87
35	Kericho	599	96	695
36	Bomet	750	38	788

S.NO	County	Working	Obsolete	Total
37	Kakamega	540	282	822
38	Vihiga	608	63	671
39	Bungoma	152	56	208
40	Busia	338	479	817
41	Siaya	184	110	294
42	Kisumu	993	124	1117
43	Homa Bay	6	69	75
44	Migori	22	10	32
45	Kisii	52	142	194
46	Nyamira	96	39	135
47	Nairobi	170	177	347
Totals		10,876	6,468	17,344

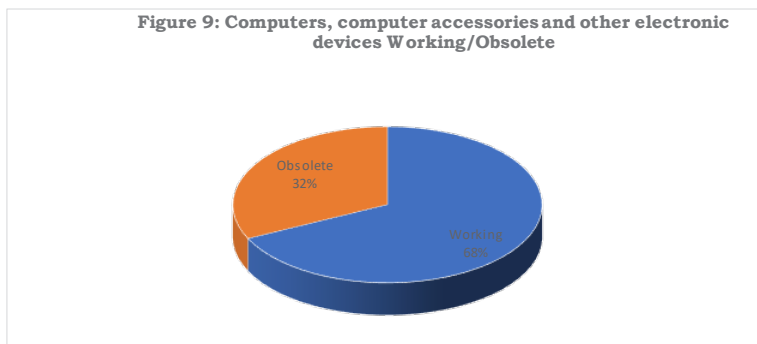
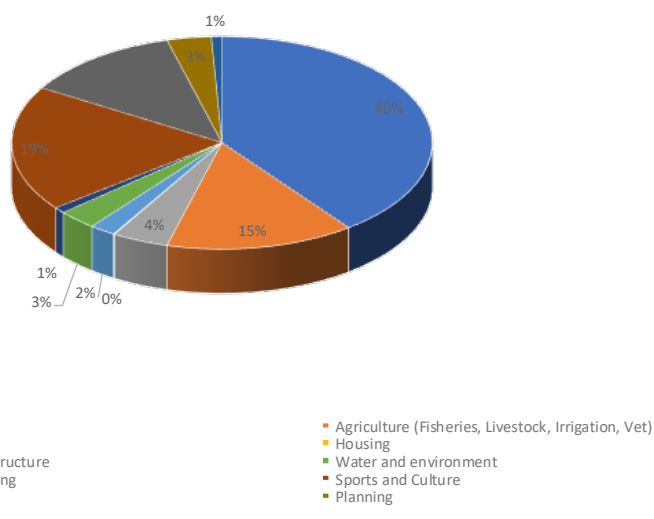


Figure 9: Conditions of computers, computer accessories and other electronic devices

Table 14: Summary of computers, computer accessories and other electronic devices per devolved function

S/No	Devolved Function	Total
1	Health	6,843
2	Agriculture (Fisheries, Livestock, Irrigation, Vet)	2,496
3	Trade and Cooperatives	743
4	Housing	13
5	Public Works and Infrastructure	342
6	Water and environment	518
7	Land and Physical Planning	156
8	Sports and Culture	3,295
9	Education (TVET, ECD)	2,095
10	Planning	586
11	Others	140
Total		17,344

Figure 10: Summary of Computers, Computer Accessories and other electronic devices per devolved function



3.5.2 General Observations on Computers, Computer Accessories and Other Electronic Devices

- i. Condition of a number of computers, computer accessories and other electronic devices were neither specified as working nor obsolete and others could not be identified under any devolved function. Therefore, they were classified under “others”.
- ii. It was observed that most of computers, computer accessories and other electronic devices assets identified were from health function. Most counties did not record this category of assets with respect to housing, public works and infrastructure and land and physical planning functions.
- iii. The report revealed that there were computers, computer accessories and other electronic devices whose serial numbers or tag numbers were not recorded.

3.5.3 County-Specific Observations on Computers and Computer Accessories and other Electronic devices

- i. Kwale and Kitui Counties reported the least number of computers, computer accessories and other electronic devices with **11** and **4** items respectively compared to Meru and Kisumu counties which recorded high numbers at **2,184** and **1,117** items respectively.

- ii. Nairobi and Kericho counties mixed their data included electronic heaters, fridges under computer, computer accessories and other electronic devices instead of placing them under plant and equipment category.
- iii. Homabay, Migori and Nairobi counties did not use the approved data template.
- iv. Kitui County data was not sufficiently captured in both the inventory register and narrative report.

3.5.4 Recommendations on Computers, Computer Accessories and Electronic Devices

- i. Unserviceable and/or obsolete computers, computer accessories and other electronic devices be disposed in accordance with the Public Procurement & Asset Disposal Act 2015.
- ii. The counties to verify serial numbers of the computers, computer accessories and other electronic devices which were not recorded. All computers, computer accessories and other electronic devices should be tagged for ease of identification.
- iii. The counties to develop assets management system to enable them manage their assets.
- iv. Data to be extracted from unserviceable and obsolete computers and backed up or archived before disposal.
- v. Counties to consider transferring obsolete computers to other institutions such as TVETs for utilization.
- vi. Counties to implement E-Waste Management Systems.

3.6 Furniture, Fixtures and Fittings

For purposes of this exercise, furniture refers to movable assets, other than equipment, that have no permanent connection to the structure of buildings and utilities. These include tables, chairs, stools, sofas, lockers, beds, cupboards, cabinets, bookshelves and benches. Fittings on the other hand are described as items bolted on walls, floors, freely standing or hanging. Specifically, they include partitions, wardrobes, bookcases, blinds, curtains and curtain rails, lockers, safes and demountable partition systems.

3.6.1 Summary and Findings of Furniture, Fixtures and Fittings

Table 15 presents furniture, fixtures and fittings with and without fair values. The exercise verified a total of **99,005** pieces of furniture, fixtures and fittings.

Table 15: Furniture, Fixtures and Fittings per Devolved Functions Per County

S. No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water	Land and Physical	Sports, Culture, Betting, Library & Museums	Education/ TVET ECDE	Economic Planning	Others	Total
1.	Mombasa	278	6	0	0	0	0	0	419	86	4	0	793
2.	Kwale	0	0	0	0	0	0	0	0	0	0	0	0
3.	Kilifi	4525	267	83	0	104	11	0	26	3966	6	0	8988
4.	Tana River	546	178	87	0	27	10	0	8	341	113	0	1310
5.	Lamu	324	57	15	0	0	0	0	0	7	0	0	403
6.	Taita Taveta	596	228	20	0	0	0	0	0	890	0	0	1734
7.	Garissa	315	0	32	0	23	27	0	0	0	0	0	397
8.	Wajir	0	0	0	0	0	0	0	261	0	4	0	265
9.	Mandera	141	46	16	0	0	5	0	82	2	0	0	292
10.	Marsabit	109	13	15	0	0	0	0	34	14	12	0	197
11.	Isiolo	566	46	22	0	5	36	31	73	0	16	0	790
12.	Meru	894	252	0	0	0	23	39	0	5	146	0	1359
13.	Tharaka Nithi	358	90	18	0	12	0	13	0	4	0	0	495
14.	Embu	0	10	75	0	0	0	3	193	0	5	0	286
15.	Kitui	0	27	0	0	7	0	0	0	30	0	0	64
16.	Machakos	715	10	30	0	0	0	0	7	98	8	0	868
17.	Makueni	4944	443	17	0	0	68	0	0	344	0	34	5850
18.	Nyandarua	3890	841	117	0	90	39	0	0	0	0	0	4977
19.	Nyeri	0	40	39	0	0	69	8	645	29	0	0	830
20.	Kirinyaga	1792	93	0	0	2	0	0	0	134	0	0	2021
21.	Muranga	6908	616	325	0	51	18	65	781	710	91	0	9565
22.	Kiambu	6469	871	86	0	80	312	0	0	851	63	0	8732

23.	Turkana	130	20	10	0	0	0	0	0	0	19	5	0	184
24.	West Pokot	0	12	10	3	0	0	6	0	0	6	6	6	49
25.	Samburu	216	6	7	0	0	0	0	0	0	27	3	0	259
26.	Trans Nzoia	168	5	0	0	0	0	18	0	21	14	0	0	226
27.	Uasin Gishu	8	0	0	0	0	0	0	0	0	19	0	0	27
28.	Elgeyo Marakwet	83	37	1	0	0	0	6	0	182	121	0	0	430
29.	Nandi	0	27	8	0	0	0	22	0	125	332	0	0	514
30.	Baringo	0	4	8	0	0	0	0	0	9	141	0	0	162
31.	Lakipia	77	239	13	0	62	0	10	0	475	0	139	0	1015
32.	Nakuru	3738	526	147	0	0	0	21	0	0	100	0	0	4532
33.	Narok	484	252	24	0	0	0	0	0	0	24	0	0	784
34.	Kajiado	1077	324	15	0	12	0	42	0	0	52	0	0	1522
35.	Kericho	3035	757	120	0	0	0	0	0	298	889	0	64	5163
36.	Bomet	3496	54	467	0	0	0	0	0	205	2584	2	5	6813
37.	Kakamega	5204	1536	128	0	34	0	241	34	169	117	57	0	7520
38.	Vihiga	3232	163	0	0	81	0	72	17	0	67	0	0	3632
39.	Bungoma	473	721	23	0	0	0	21	0	20	0	54	0	1312
40.	Busia	1462	75	288	0	42	0	107	0	0	1001	0	0	2975
41.	Siaya	1847	160	46	0	0	0	59	0	451	0	0	0	2563
42.	Kisumu	111	19	5	0	0	0	5	1	4	19	0	0	164
43.	Homa Bay	4623	27	39	0	0	0	10	0	36	195	15	0	4945
44.	Migori	4	12	10	0	0	0	6	0	47	18	6	0	103
45.	Kisii	0	11	0	0	0	0	0	0	343	0	8	0	362
46.	Nyamira	0	202	77	0	0	0	0	45	0	0	27	1	352
47.	Nairobi	1016	835	567	0	0	0	0	0	12	202	544	0	3176
	Total	63,846	10,158	3,010	3	632	1,262	256	4,926	13,439	1,334	110	99,005	

3.6.2 General Observations

- i. Furniture, fixtures and fittings were not tagged in most counties.
- ii. Most of the counties did not provide fair value of the furniture, fixtures and fittings.
- iii. None of the counties provided complete data for this category of assets as relating to devolved functions.
- iv. Some of the counties did not report on assets in this category for devolved functions such as health and water.
- v. Most of the assets in this category that were obsolete and in the state of disrepair were dumped in different areas.

3.6.3 County-Specific Observations

- i. Kwale County did not record any data in this class of assets.
- ii. Nairobi, Nyandarua, Marsabit and Garissa counties did not submit their data in the prescribed inventory template.
- iii. Tharaka-Nithi County did not have any data on furniture, fixtures and fittings in its data inventory but provided a figure of fair value in the narrative report.
- iv. Wajir and Uasin-Gishu counties submitted data for only two devolved functions i.e Sports, Culture, Betting, Library and Museums, Economic Planning (Wajir) and Health, Education/TVET/ECDE/Polytechnics (Uasin Gishu).

3.6.4 Recommendations

- i. Counties to develop a tagging system for all its furniture, fixtures and fittings.
- ii. Counties to digitize their record systems for ease of reference.
- iii. Counties to ensure that all furniture, fixtures and fittings relating to devolved functions have been identified and recorded.
- iv. Counties with furniture, fixtures and fittings that are in state of disrepair to seek approval for disposal in accordance to the Public Procurement and Asset Disposal Act, 2015.

3.7 Lant and Equipment

Plant and Equipment owned by the devolved functions included items such as X-ray machines, fridges, delivery beds, hospital incubators, ultra sound machines, milk pasteurizing machines, beam scales, test weight machines, welding machines, lawn mowers, motor graders, wheel loaders, and grinding machines among others.

3.7.1 Summary of Finding for Plant and Equipment as per Devolved Function

In regard to this category of assets, the exercise identified and verified a total of **58,241** plant and equipment items related to devolved function. It was noted that counties identified and verified plant and equipment from the health and TVET devolved functions at 92.5%. On the other hand, plant and equipment relating to agriculture, water, public works and infrastructure and trade among other functions were not substantially identified as per Table 16.

Table 16: Identified Plant and Equipment as per Devolved Functions

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water	Land and Physical	Sports, Culture, Betting, Library & Museums	Planning	Education/ TVET ECDE	Others	Total
1.	Mombasa	787	0	40	0	2	0	0	43	1	15	0	888
2.	Kwale	82	0	0	0	2	0	0	0	0	0	0	84
3.	Kilifi	874	425	71	0	7	0	0	41	1	868	6	2293
4.	Tana River	612	90	68	0	7	32	0	0	1	0	0	840
5.	Lamu	294	62	1	0	5	0	0	0	0	42	15	419
6.	Taita Taveta	1061	4	0	0	0	0	0	0	0	847	0	1912
7.	Garissa	0	14	119	4	16	0	0	0	0	0	0	53
8.	Wajir	368	9	0	0	5	0	0	20	6	0	4	412
9.	Mandera	198	33	0	0	7	215	0	0	0	19	19	491
10.	Marsabit	160	44	6	0	0	33	4	0	0	17	1	265
11.	Isiolo	1076	188	17	0	3	3	14	0	0	0	0	1301
12.	Meru	0	0	0	0	0	0	0	0	0	0	0	0
13.	Tharaka Nithi	40	48	40	0	0	0	1	0	0	12	0	141
14.	Embu	167	15	34	0	1	0	2	9	0	0	0	228
15.	Kitui	61	0	0	0	0	0	0	0	0	0	0	61
16.	Machakos	1831	14	37	0	0	0	0	2	0	31	0	1915
17.	Makueni	2648	60	0	0	0	111	0	0	0	350	0	3169
18.	Nyandarua	2430	32	0	0	0	0	0	0	0	0	0	2462
19.	Nyeri	575	47	41	0	9	0	0	26	0	297	0	995
20.	Kirinyaga	515	23	0	3	0	0	0	0	0	38	71	650
21.	Muranga	612	37	3	0	0	0	0	0	0	161	0	813
22.	Kiambu	3103	151	28	0	5	30	0	9	0	594	0	3920

23.	Turkana	98	39	23		0	7		0	0	4	0	0	0	171
24.	West Pokot	114	31	10		1	2		0	0	1	17	0	0	176
25.	Samburu	833	0	0		0	0		0	0	0	0	0	0	833
26.	Trans Nzoia	1046	6	0		0	0		37	0	0	40	0	0	1129
27.	Uasin Gishu	171	16	36		0	6		13	0	0	26	0	0	273
28.	Elgeyo Marakwet	481	19	0		0	1		7	0	1	40	0	0	550
29.	Nandi	86	0	10		0	0		0	0	0	41	0	0	137
30.	Baringo	371	5	0		0	7		13	0	0	0	0	0	396
31.	Lakipia	76	12	1		0	3		0	0	0	0	10	0	102
32.	Nakuru	4512	6	76		0	14		0	0	0	29	0	0	4637
33.	Narok	444	4	0		0	0		30	0	0	150	0	0	628
34.	Kajiado	656	127	0		0	0		0	0	0	34	0	0	817
35.	Kericho	3567	364	19		0	0		0	0	0	2124	0	0	6074
36.	Bomet	3922	63	9		0	0		0	0	2	195	0	0	4182
37.	Kakamega	4330	69	16		0	15		91	0	11	121	0	0	4653
38.	Vihiga	979	14	0		0	19		76	0	0	182	0	0	1295
39.	Bungoma	1493	26	30		0	8		0	25	4	0	0	0	1561
40.	Busia	1270	8	0		0	9		4	0	0	186	0	0	1477
41.	Siaya	1992	0	0		0	0		70	0	0	15	0	0	2096
42.	Kisumu	1316	44	0		0	7		0	0	0	29	0	0	1396
43.	Homa Bay	918	18	12		0	8		7	2	0	360	0	0	1325
44.	Migori	167	15	0		0	1		0	0	0	15	0	0	198
45.	Kisii	259	22	0		0	8		0	0	0	0	52	0	341
46.	Nyamira	239	2	12		0	8		0	0	0	32	0	0	292
47.	Nairobi	165	0	22		0	3		0	0	0	0	0	0	190
	Total	46998	2206	672		8	195		772	48	28	6959	241	116	58241

3.7.2 Summary of Findings on Plant and Equipment With/ Without Fair Value

Plant and equipment identified that had fair value were **34,499 (59%)** while **23,742 (41%)** items had no fair value as presented in Table 17 and Figure 13 below.

Table 17: Equipment With and Without Values Attached

S.NO	County	Total	With fair Value	Without Fair Value
1	Mombasa	888	888	0
2	Kwale	84	84	0
3	Kilifi	2,293	2,283	10
4	Tana River	840	224	616
5	Lamu	419	392	27
6	Taita Taveta	1,912	428	1484
7	Garissa	53	4	49
8	Wajir	412	45	367
9	Mandera	491	227	264
10	Marsabit	265	158	107
11	Isiolo	1,301	244	1057
12	Meru	0	0	0
13	Tharaka Nithi	141	80	61
14	Embu	228	182	46
15	Kitui	61	0	61
16	Machakos	1,915	251	1664
17	Makueni	3,169	0	3169
18	Nyandarua	2,462	0	2462
19	Nyeri	995	208	787
20	Kirinyaga	650	650	0
21	Muranga	813	781	32
22	Kiambu	3,920	3,918	2
23	Turkana	171	59	112
24	West Pokot	176	112	64
25	Samburu	833	0	833
26	Trans Nzoia	1,129	897	232
27	Uasin Gishu	273	175	98
28	Elgeyo Marakwet	550	298	252

S.NO	County	Total	With fair Value	Without Fair Value
29	Nandi	137	137	0
30	Baringo	396	396	0
31	Lakipia	102	92	10
32	Nakuru	4,637	1776	2861
33	Narok	628	234	394
34	Kajiado	817	11	806
35	Kericho	6,074	3887	2187
36	Bomet	4,182	3961	221
37	Kakamega	4,653	4546	107
38	Vihiga	1,295	8	1287
39	Bungoma	1,561	1,561	0
40	Busia	1,477	1,254	223
41	Siaya	2,096	1,749	347
42	Kisumu	1,396	167	1,229
43	Homa Bay	1,325	1,325	0
44	Migori	198	169	29
45	Kisii	341	267	74
46	Nyamira	292	229	63
47	Nairobi	190	142	48
	Total	58,241	34,499	23,742

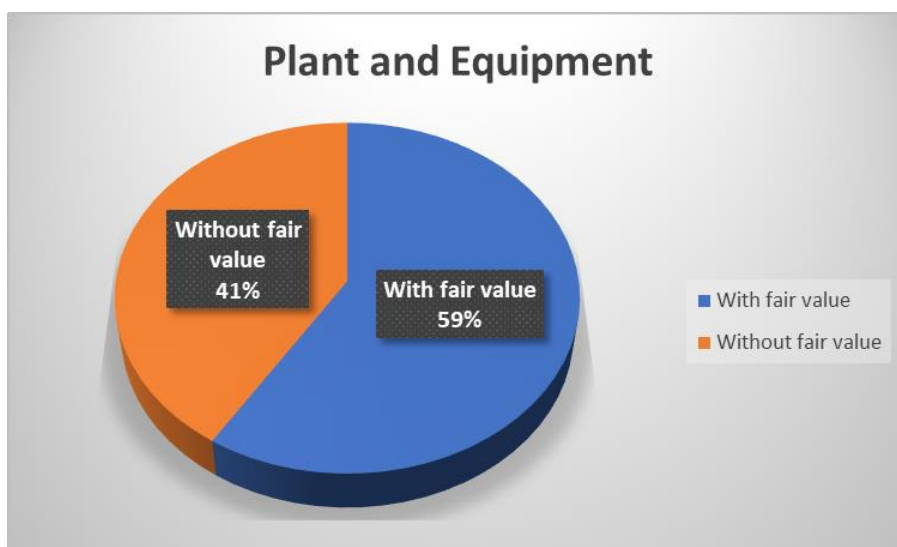


Figure 11: Plant and Equipment with/without fair value

3.7.3 General Observations on Plant and Equipment

The following observations were made in regard to plant and equipment:

Incomplete Information

Most of the counties did not capture crucial information on the plant and equipment including ownership documents, serial numbers, models, make and fair value.

Some counties duplicated the baseline data and neither recorded additional equipment nor captured additional information as required.

3.7.4 County-Specific Observations on Plant and Equipment

- i. Mombasa, Kitui and Nairobi counties captured plant and equipment on health function only.
- ii. Isiolo, Embu, Nyandarua, Migori and Garissa counties did not capture any plant and equipment related to water function which is among the devolved function.
- iii. Machakos, Turkana and Kisii counties submitted the baseline data with no additional information.
- iv. Nairobi, Meru, Nyandarua, Garissa and Marsabit counties did not follow the prescribed reporting template.
- v. Meru County did not report any plant and equipment in all devolved functions.

3.7.5 Recommendations on Plant and Equipment

- i. Counties that submitted the baseline data with no additional identified plant and equipment should undertake comprehensive identification and verification on assets related to devolved functions.
- ii. Counties to continuously update their asset registers of all plant and equipment in all the devolved functions especially on major and high value plant and equipment relating to agriculture, water, public works & infrastructure, trade and health functions.
- iii. Counties to undertake valuation of plant and equipment.
- iv. Counties to dispose off obsolete plant and equipment in accordance with Public Procurement and Asset Disposal Act, 2015.

3.8 Biological Assets

Consumable Biological Assets

- a) Biological assets are described in IPSAS 27 as living animals or plants are grown and reared for profit. These assets are classified into two categories;

Bearer Biological assets

- b) These are assets that may either be harvested as agricultural produce or sold as biological assets. Examples of consumable biological assets are livestock intended for the production of meat, livestock held for sale, fish in farms, crops such as maize and wheat, and trees grown for timber.

Bearer biological assets are not agricultural produce but rather, are self-regenerating, they are used repeatedly or continuously for more than one year in an agricultural activity. Examples of types of animals that are bearer biological assets include breeding stocks (including fish and poultry), livestock from which milk is produced, and sheep or other animals used for wool production. Examples of types of plants that are bearer biological assets include trees, vines and shrubs cultivated for fruits, nuts, sap, resin, bark and leaf products.

In preparation of this inventory, biological assets used for education, transportation, entertainment, recreation, customs control or in any other activities that are not agricultural activities were not considered and this include;

- i) Animals or plants that are used primarily for non-productive purposes.
- ii) Management of native forest, private game farms, wild life conservancies and Agro-tourism.

3.8.1 Summary of Findings on Biological Assets

The biological assets verified as owned by the devolved functions in the counties included;

- i. Domestic animals – Dairy cows, heifers, calves, fish, quail, rabbits, camel, bees, pigs, goats and donkeys
- ii. Farms – Tea bushes, coffee plantations, potatoes, bananas, nappier grass, mangoes trees, oil palm trees, macadamia trees, Eucalyptus trees, Bananas, Gravellier trees
- iii. Forests – with various types of trees for timber

The biological assets verified were valued at **KES.149, 609,020.00** for **26** counties, with most of them being domiciled in the devolved function of Agriculture. The findings are presented in Table 18 below.

Table 18: Summary of Biological Assets

S.NO	County	Devolved Function	Type of Biological Asset	Value (Kshs)	Remarks
1	Kilifi	Agriculture and Education - VTC	2070 mature trees, 50 young trees, 34 mature animals, 874 young animals	5,848,440	Items recorded are mature and young coconut trees, young cashewnut trees, grape fruits, mango trees, tangerine and orange trees. The trees are found on agriculture training centres were worth 1,180,440 and VTC were 4,668,000. Animals are only found on VTC.
2	Taita Taveta	Agriculture - Crops	Items recorded are 30 trees of macadamia, 20 trees of avocados, 2 acres of banana, 2 acres of napier grass, 3,550 trees, 450 avocado trees, 3 cows, 13 Lang-stroth hives and 1 fish pond.	1,876,800	Data was extracted from the inventory template as the same information was not included in the narrative report.
3	Garissa	Agriculture	8 mango trees, 1 cow, 2 heifers and 4 calves	215,000	Data was extracted from the excel template. Word report was missing.
4	Isiolo	Agriculture	14 fish ponds, 2,000 fish, 4 bee hives, 9 dairy goats and 1/8 acre of sisal land	639,000	Fish ponds worth 45,000 are not operational and 2,000 fish include fingerlings and mature fish. The hives have no bees, sisals are mature, not harvested and neglected.
5	Meru	Agriculture	Bananas, macadamia, mango trees, napier grass, mature trees, coffee trees, cows, goats, rabbits, pigs, poultry, pythons, turtles, monitor lizards, puffunders	15,465,530	All the biological assets are in agriculture - crops, vocational training colleges and the national museum.
6	Tharaka Nithi	Agriculture	3805 coffee trees, 60 banana trees and 20 macadamia trees	0	No value was given to biological assets since there was no excel sheet template. We got the information from the progress monitoring template and the word report.

S.NO	County	Devolved Function	Type of Biological Asset	Value (Kshs)	Remarks
7	Embu	Agriculture	Trees for macadamia, coffee, mangoes, bananas, avocado, tomatoes and others. 34 goats and 6 mature fresian cows	630,000	The assets were from the agricultural - crops. All the trees were sold, only the 6 fresian cows and 34 goats were available whose value is Ksh. 630,000
8	Machakos	Agriculture	8 biological assets which were not specified their nature	704,900	The assets were from Agriculture - crops. We got the information from the progress monitoring template and the word report.
9	Nyeri	Agriculture	30 cows, 3 dairy goats, 4 rabbits, 300 mature quails, 600 catfish, 10 acres irish potato seeds, 1500 coffee bushes, 1 acre sweet potato, 500 tissue culture bananas, 1 acre napier grass, 8 acres of trees and 0.5 acres of avocado trees.	2,568,000	The assets were from Wambugu ATC, the value given was for the 3 dairy goats, 4 rabbits, 300 mature quails and 10 acres irish potato seeds. All the others assets had not been given their fair value.
10	Muranga	Agriculture	8 acres of tea bushes, 2 acres of macadamia trees, 34 hactres of forest trees, cows, rabbits and fish	33,309,000	The assets were from Agriculture - crops. IGCC reported that the assets were not verified because the stock had been replaced overtime
11	Kiambu	Agriculture	11 cows, 4 fish ponds, 14.5 acres of cofee stems, 3 acres of napier grass, 50 stems of bananas, 28 trees of macadamia, 2,535 trees and 1,000 tea bushes	2,931,400	The fish ponds were worn out, napier grass was planted on terrace risers and the trees were at various stages and scattered in the farm.
12	West Pokot	Agriculture	640 trees, 167 goats, 162 sheepes, 10 camels and 81 cattle	3,721,500	The trees were from health and others were from Agriculture - Livestock
14	Elgeyo Marakwet	Education	5 cows	190,000	The assets were from Iten Education - TVET and were 2 mature cows and 3 bull
15	Nandi	Agriculture	5 cows	78,000	The assets were from Iten Education - TVET and were 2 mature cows and 3 bull

S.NO	County	Devolved Function	Type of Biological Asset	Value (Kshs)	Remarks
16	Baringo	Agriculture	52 cows, 21 apiary (bee hives), 13 macadamia trees and 9 acres of other trees	5,225,000	The assets were from the Agriculture. 5 apiary/bee hives were occupied.
17	Kericho	Education	Trees and cows	470,000	The assets were from Education - TVET. The fair value for trees was given as 345,000 while that of cows were worth 125,000 but their specific number were not given.
18	Bomet	Agriculture	680 mature trees of Coffee and cows	364,000	The assets were from Agriculture - Crops, the excel sheet had not indicated the number of cows but only their fair value.
19	Kakamega	Agriculture	57 banana stems, 2 fishponds, 6 acres of trees, 20 dairy cows, 2 goats, 3 pigs, 4 hives, 26 stems of mango trees, 54 oil palm trees and 24 macadamia	9,684,500	The assets were from the Agriculture devolved function.
20	Bungoma	Agriculture	8 cows, 3287 trees, 37290 seedlings and other plantations	2,702,750	The assets were from the Agriculture devolved function.
21	Busia	Agriculture	Trees for mangoes, oil palm, coffee, acro trees, local poultry, 13 dairy animals, 8 goats and 3 pigs.	1,468,000	The trees were from Agriculture - crops, poultry, dairy animals, goats and pigs were from Agriculture - livestock.
22	Siaya	Agriculture	3 cows, bananas, Eucalyptus trees, macadamia trees and mangoes	1,380,000	The assets were from Agriculture - ATC
23	Kisumu	Health and Agriculture	Wood lot, dairy cows, dairy goats, fodder crop, orchard, mango trees and other trees	22,016,000	Wood lot worth 11,365,000 are from the ministry of health while assets worth 10,651,000 was from agriculture - crops.

S.NO	County	Devolved Function	Type of Biological Asset	Value (Kshs)	Remarks
24	Migori	Agriculture	Forestry	0	The team did not indicate any details on the identified biological asset in their excel report, however, one (1) biological asset in the forestry section is indicated in the word report with no tag number and no value specified.
25	Uasin Gishu	Agriculture	"Tissue culture bananas, Coffee trees, Citrus trees, Eucalyptus, Dairy Goats, Dairy Cows	2,520,900.00	The assets were from Agriculture - crops
26	Kisii	Agriculture	Bananas, tea, coffee, gravellier, cows, apiary/bee hive, fingerlings	35,121,200	The assets were from Agriculture - crops. Their fair value was given but the specific number of the items was not given in the excel template.
	Total			149,129,920	

3.8.2 General Observations

- i. The status of the biological assets had changed over time.
- ii. Most counties did not indicate the fair value of biological assets.
- iii. Most counties did not provide the actual number of their biological assets while some only provided the fair value.

3.8.3 County - Specific Observations on Biological Assets

- i. Murang'a County reported that they did not verify their biological assets since the stock had been replaced over time.
- ii. The West Pokot County narrative report did not capture any biological assets while on the other hand, they recorded a number of biological assets in their inventory register.
- iii. Bomet County only recorded the fair value and no other data relating to the biological assets.
- iv. Migori County did not indicate any details in the inventory register, however, one biological asset was recorded in their narrative report.

3.8.4 Recommendations on Biological Assets

- i. Counties to undertake valuation of biological assets where applicable.
- ii. Counties to undertake physical verification of the existence of recorded biological assets.

3.9 Current Assets

Current assets refer to items that represent the value of all assets that can be converted into cash within one year. These includes cash and bank balances, account receivables, inventories and prepaid expenses (IPSAS 1)(72).

The current assets identified by IGCCs comprised of:

- Un-Surrendered imprest;
- Deposits and prepayments;
- Cash and Bank balances;
- Investments;
- Unserviced loans; and
- Other current assets;

3.9.1 Summary of Findings on Current Assets

a) Un-surrendered Imprest

Imprest is the sum of money advanced to a public officer for a particular official purpose.

Six (6) counties (12.8% of the 47 counties) had un-surrendered imprest while 41 counties (representing 87.2%) did not report as shown in figure 14.

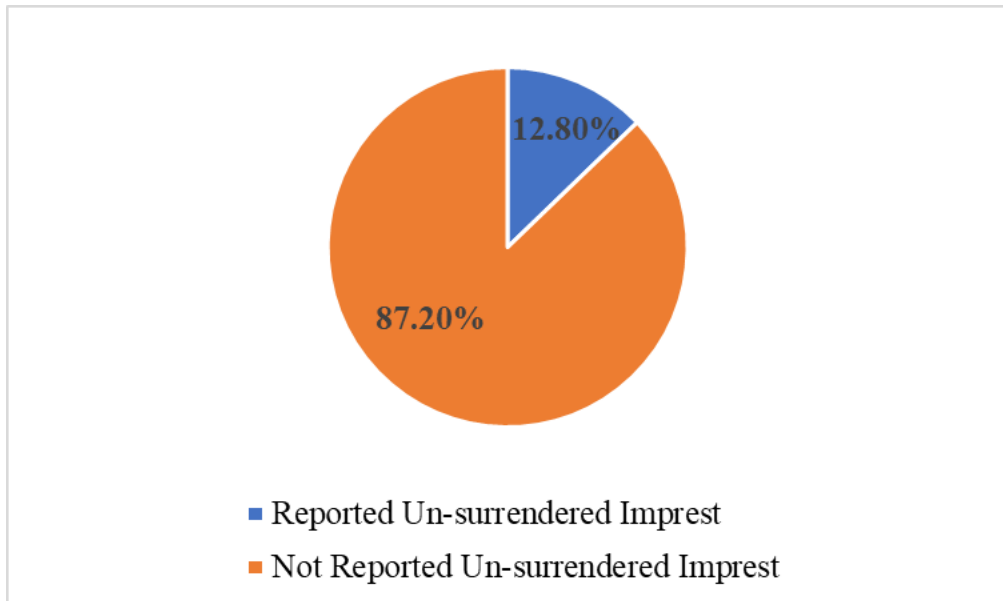


Figure 12: Percentage County Representation of Un-surrendered Imprest

The total un-surrendered imprest amounted to KES. **18,826,703.00** with the highest amount reported by Kitui County at KES. **7,058,694.00** (representing 37.5%). Most of these imprest was reported as having been surrendered or recovered. Table 19 presents the un-surrendered imprest for specific counties.

Table 19: Un-surrendered Imprest

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Public Works and Infrastructure	Water	Others	Total	Remarks
1.	Kwale					105,800		105,800	
2.	Kitui						7,058,694	7,058,694	
3.	Kiambu						815,000	815,000	The amount has since been recovered from the officers in 2014
4.	Uasin Gishu						1,329,680	1,329,680	The amount has since been recovered from the officers in 2013
5.	Bungoma		502,850					502,850	
6.	Kisumu	2,566,283	4,873,232	102,530	361,908	1,110,726		9,014,679	Some imprest have since been surrendered by the end of 2014
	Total	2,566,283	5,376,082	102,530	361,908	1,216,526	9,203,374	18,826,703	

b) Deposits and Prepayments

A deposit is a remittance that is paid in advance, the money is frozen on another account and the depositor loses power of disposition over the money, but the depositor remains the owner of the amount. A prepaid expense is an expenditure paid for in one accounting period, but for which the underlying asset will not be consumed until a future period (IFRS 9). Under this category only Mombasa County reported an amount of **KES. 861,598,638.00** under the devolved function of water. This amount was reported to be in relation to debtors, deposits, prepayments and other receivables.

c) Investments

IPSAS 7 defines an investment as an asset or item acquired with the goal of generating income or appreciation. Appreciation refers to an increase in the value of an asset over time. Only two counties reported investments in water companies namely; Kwale and Tana River Counties as shown in Table 20.

Table 20: Investments

S.No	County	Water	Total	Remarks
1.	Kwale	417,589	417,589	Shares in Kwale Water and Sewerage Company had no supporting documents
2.	Tana River	1,212	1,212	Shares in Tana Water and Sewerage Company and Tana Water Borehole WSC
	Total	418,801	418,801	

d) Unserviced Loans

A loan is a sum of money that one or more individuals or companies borrow from banks or other financial institutions so as to financially manage planned or unplanned events. In doing so, the borrower incurs a debt, which has to be paid back with interest and within a given period of time. Three counties reported **KES. 12,230,937.00** being loans advanced to various cooperative societies. The counties were Tharaka Nithi, Homa Bay and Kisii, the highest was reported by Tharaka Nithi County at **KES. 5,798,800.00** (representing **47.41%**) and the lowest was reported by Homa Bay County at **KES. 2,617,678.00** (representing **21.4%**).

Table 21: Unserviced Loans

S.No	County	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Total	Remarks
1.	Tharaka Nithi	-	5,798,800	5,798,800	Mainly advances to farmers cooperatives
2.	Homa Bay	-	2,617,678	2,617,678	Loans to farmers' cooperatives
3.	Kisii	630,138	3,184,321	3,814,459	Receivables under trade function are balances of loans taken by businessmen
	Total	630,138	11,600,799	12,230,937	

e) Cash and Bank Balances

This include cash in hand and demand deposits (funds kept in bank account which can be withdrawn at any time without prior notice); any other short term highly liquid investments that are readily convertible to known amount of cash. Figure 15 shows that 9 counties (representing 19%) reported cash and bank balances while 38 counties (representing 81%) did not report any cash and bank balances.

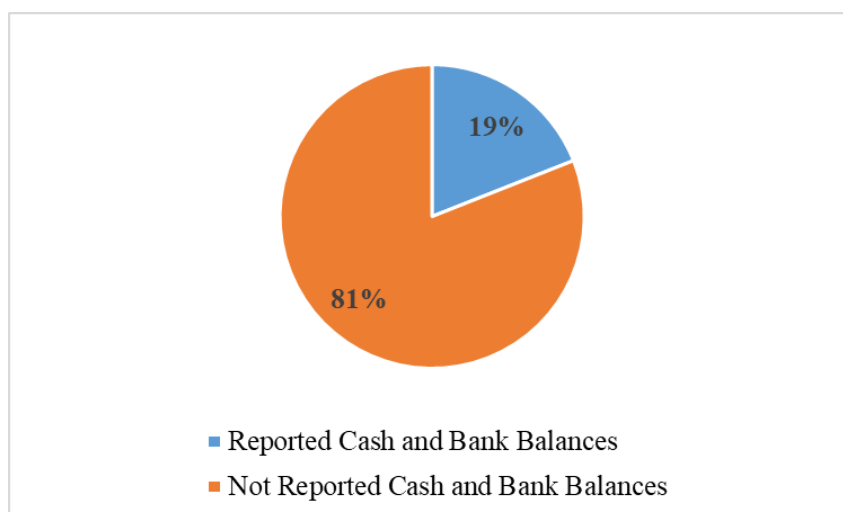


Figure 13: Percentage County Representation of Cash and Bank Balances

A total of **KES. 412,108,468.00** cash and bank balances was reported with the highest amount being from Kisumu County at **KES. 92,172,776.00** (22.4%), while the least amount being from Bungoma County at **KES. 57,157.00** (Less than 1%) as shown in Table 22.

Table 22: Cash and Bank Balances

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Trade and Cooperatives	Housing	Public Works and Infrastructure	Water	Sport and Culture	Planning	Education (TVET, ECDE, etc)	Total
1.	Mombasa	51,618,281					38,437,890				90,056,171
2.	Garissa	782,908	1,302,983	325,929			55,856	580,000			3,047,675
3.	Kirinyaga	33,549,503	670,541	9,348		106,835	985,351				35,321,579
4.	Vihiga	378,578	499,874	9,528		223,865	346,872	11,908	57,512		1,528,137
5.	Bungoma	57,157									57,157
6.	Busia	23,836,921	3,589,087	116,080		2,924,948	17,495,590	1,272,458	195,986		49,431,071
7.	Siaya	11,879,923	19,257,101	690,396	4,517,793	5,760,649	9,766,723		6,786,832	11,225,946	69,885,362
8.	Kisumu	52,858,438	21,125,960	724,318		6,396,410	10,296,967	604,653	166,030		92,172,776
9.	Kisii	60,311,760	9,960,048	538			336,195				70,608,540
	Total	235,273,468	56,405,593	1,876,137	4,517,793	15,412,707	77,721,443	2,469,020	7,206,360	11,225,946	412,108,468

f) Other Current Assets

For purposes of this report, other current assets include receivables, salary advances and inventories.

9 (19%) counties reported on these assets while 38 (81%) counties did not report on this asset. The findings are presented in the Figure 16 below.

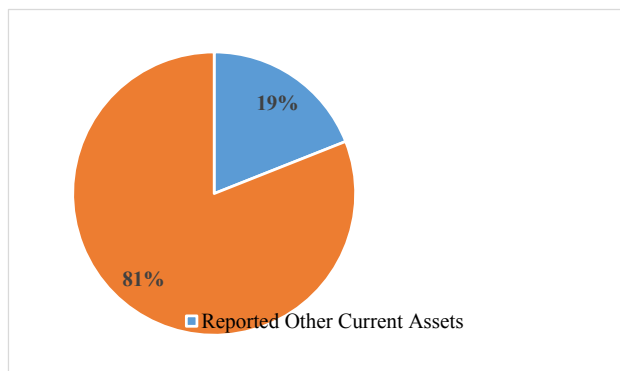


Figure 14: Percentage County Representation of Other Current Assets

A total of **KES. 20,543,676.00** of other current assets was reported with the highest amount being from Uasin Gishu County at **KES. 9,253,142.00** (45%), while the lowest amount was from Machakos County at **KES. 95,316.00** (Less than 1%). The findings are shown in Table 23 below.

Table 23: Other Current Assets

S.No	County	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Water	Others	Total	Remarks
1.	Uasin Gishu	9,253,142	-	-	9,253,142	Hire of agricultural machineries and house rent arrears
2.	Baringo	1,546,900	-	-	1,546,900	Included debtors and inventory of farm produce
3.	Isiolo	305,580	-	-	305,580	
4.	Meru	2,458,235	-	-	2,458,235	As at the time of this report KES. 269,290 had not been received.
5.	Kitui	-	-	304,120	304,120	Relates to salary advances to staff
6.	Machakos	-	95,316	-	95,316	The amount was not verified by IGCC
7.	Nyeri	1,589,390	-	-	1,589,390	
8.	Nandi	712,225	-	-	712,225	
9.	Nairobi	-	4,278,768	-	4,278,768	Receivable from NCWSC
	Total	15,865,472	4,374,084	304,120	20,543,676	

General observations on Current Assets

1. Information on cash and bank balances for Kwale, Kilifi, Busia, Kisumu and Nairobi City counties had no documentary/ supporting evidence.
2. Only six (6) counties (12.8%) reported on un-surrendered imprest
3. Nine (9) counties (19%) reported on cash and bank balances evidentially.

Recommendations on Current Assets

1. The National Treasury to ascertain that all district treasury accounts for devolved functions were closed in accordance with the law.
2. The report on current assets be subjected to further audit to ascertain the actual status of current assets in the counties.
3. Counties to recover outstanding imprest from the imprest holders.
4. Cash at the bank be transferred to respective county revenue accounts where applicable.

CHAPTER FOUR: PROJECTS AND WORK IN PROGRESS

4.0 Introduction

This section deals with projects and work in progress initiated by the national government that were identified and verified as relating to devolved functions.

A project refers to any civil or non- civil works including physical investment in public facilities which are meant to provide social services or enhance participation in economic development. The projects identified and verified in this exercise were those contracted by the national government but in the advent of devolution their assignment related to devolved functions. These projects were either completed, not handed over by the contractors or had pending contractual obligation.

Work in Progress (WIP) refers to **ongoing projects** by the national government, which had not been completed but constitutionally related to devolved function as at the time of handover of the function to county governments.

4.1 Summary of Findings on projects and Work in Progress:

A total of **1,017** projects and WIP were reported from 40 counties, while 7 counties did not report any project and WIP. Laikipia County reported 333 projects. 33% of the total reported projects fell under WIP. Taita Taveta, Kitui, Kirinyaga, Uasin Gishu, Nandi, Vihiga and Homa Bay counties did not report any projects or WIP. The summary of the findings are as presented in Table 24.

Table 24: Projects and Work in Progress per County

S.NO	County Name	Number of Projects
1	Mombasa	1
2	Kwale	4
3	Kilifi	3
4	Tana River	10
5	Lamu	1
6	Taita Taveta	0
7	Garrissa	4
8	Wajir	9
9	Mandera	15
10	Marsabit	5
11	Isiolo	8

S.NO	County Name	Number of Projects
12	Meru	31
13	Tharaka Nithi	4
14	Embu	8
15	Kitui	0
16	Machakos	22
17	Makueni	30
18	Nyandarua	157
19	Nyeri	22
20	Kirinyaga	0
21	Muranga	21
22	Kiambu	8
23	Turkana	25
24	West Pokot	11
25	Samburu	2
26	Trans Nzoia	13
27	Uasin Gishu	0
28	Elgeyo Marakwet	5
29	Nandi	0
30	Baringo	7
31	Lakipia	333
32	Nakuru	19
33	Narok	7
34	Kajiado	28
35	Kericho	1
36	Bomet	6
37	Kakamega	106
38	Vihiga	0
39	Bungoma	6
40	Busia	4
41	Siaya	24
42	Kisumu	16
43	Homa Bay	0
44	Migori	8
45	Kisii	4
46	Nyamira	7
47	Nairobi	22
	Total	1,017

Out of the total **1,017** projects and WIP reported, water function had the highest number of projects and WIP totaling to **504** representing 49.5% as shown in Table 25 below.

Table 25: Projects and Work in Progress per Devolved Functions

Devolved Function	Number of Projects & WIP
Health	279
Agriculture (Fisheries, Livestock, Irrigation, Veterinary)	155
Trade and Cooperatives	13
Housing	1
Public Works and Infrastructure	3
Water	504
Sports and Culture	10
Education (TVET, ECDE, etc)	21
Others	31
Total	1,017

4.2 General Observations

- a. The committees reported that they were unable to provide the cost of projects and WIP due to limited number of valuers in the counties who could have assisted in the exercise.
- b. Most counties provided only the budgeted cost of the projects.
- c. Data provided indicated that some projects were completed but supporting documents such as completion certificates were not availed for verification.

4.3 Challenges

- a. Projects that are shared by more than one county could not be identified with one specific county, e.g. Thwake Dam is shared between Kitui and Makueni counties.
- b. Inadequate information and supporting documents to facilitate the transition process.

4.4 Recommendations

- a. A framework be developed to guide the access and utilization of shared projects.
- b. County governments to identify and verify all the projects and WIP, the contract costs, up to date costs and security of all supporting documents.
- c. County governments to provide budgetary allocation to complete the stalled or ongoing projects whose functions were devolved especially those that were under Economic Stimulus Program.

CHAPTER FIVE: FINDINGS AND OBSERVATIONS ON LIABILITIES AND LIQUIDATION OPTIONS

5.0 Introduction

A liability is a present obligation of an entity arising from past transactions or events, the settlement of which is expected to lead to an outflow of resources embodying economic benefits or service potential (IPSAS 19). Liabilities are acquired on incurrance of expenditure or acquisition of resources from third parties, when the resultant obligations remain unpaid. For purposes of this exercise, liabilities include loans from financial institutions and other institutions, unremitted statutory and staff deductions, unpaid staff emoluments and other creditors.

In the Public Sector, obligations remain unpaid due to:

- a. Unauthorized expenditure, expenditure not included in budgets/plans, poor prioritization of payments and delays/bureaucracies in payment processing;
- b. Delays in payment processing due to late submission of certificate of work done/completion certificate, retention money held and untimely Exchequer releases;
- c. Lack of planning including feasibility studies, poor project plan and design, cost-benefit analysis and failure to consider alternative funding.
- d. Expenditure on multi-period projects that are not included in subsequent year budgets result in unavailability of funds to settle obligations and liquidity challenges at the end of a reporting period;
- e. Additional liabilities are incurred by entities in instances of variation of contracts as well as shifts in the regulatory environment of an entity, relating to changes in laws and policies;
- f. Failure to involve the Office of Attorney General and the National Treasury in negotiations and drawing of contracts;
- g. Lack of borrowing policies and weak implementation of existing policies at entity level which leads to poor governance and mismanagement of public entities.
- h. Most public sector entities do not have complete liability records due to the use of cash basis of accounting;
- i. Lack of identification of contingent liabilities and professional valuation as in the case of pensions;

- j. Inadequate legal provisions guiding entities on the treatment of provisions/ depreciation against the backdrop of budget accounting and the need for fund balances to be submitted back to the exchequer;

The Constitution and the Public Finance Management Act, 2012 (PFMA) provides for requisite framework to ensure the counties continue with prudent debt / liability management.

5.1 Summary of Findings on Liabilities

5.1.1 Findings of Liabilities per County

Each committee prepared a detailed report on the status of liabilities as at 27th March, 2013. Table 26 presents a summary of findings on the liabilities as reported by each county.

Table 26: Summary of liabilities per county

S/NO	County	Amount (KES)	Percentage (%)
1.	Mombasa	580,770,876	46
2.	Kwale	121,500	0.0096
3.	Kilifi	4,438,887	0.352
4.	Tana River	1,599,997	0.127
5.	Lamu	0	0
6.	Taita Taveta	660,820	0.052
7.	Garissa	0	0
8.	Wajir	8,269,313	0.655
9.	Mandera	66,535,429	5.27
10.	Marsabit	0	0
11.	Isiolo	12,469,712	0.988
12.	Meru	97,876	0.0078
13.	Tharaka Nithi	0	0
14.	Embu	1,904,317	0.151
15.	Kitui	196,228,191	15.56
16.	Machakos	669,374	0.053
17.	Makueni	337,061,080	26.7
18.	Nyandarua	0	0
19.	Nyeri	344,919	0.027
20.	Kirinyaga	0	0

21.	Murang'a	3,600,000	0.285
22.	Kiambu	8,269,312	0.655
23.	Turkana	0	0
24.	West Pokot	0	0
25.	Samburu	0	0
26.	Trans Nzoia	2,681,446	0.212
27.	Uasin Gishu	4,161,726	0.3297
28.	Elgeyo Marakwet	0	0
29.	Nandi	0	0
30.	Baringo	346,400	0.0274
31.	Laikipia	0	0
32.	Nakuru	1,249,394	0.099
33.	Narok	0	0
34.	Kajiado	1,951,391	0.155
35.	Kericho	0	0
36.	Bomet	937,125	0.074s
37.	Kakamega	0	0
38.	Vihiga	399,884	0.0317
39.	Bungoma	1,334,620	0.106
40.	Busia	6,722,658	0.532
41.	Siaya	10,802,318	0.856
42.	Kisumu	0	0
43.	Homa Bay	0	0
44.	Migori	0	0
45.	Kisii	489,195	0.039
46.	Nyamira	0	0
47.	Nairobi City	8,186,981	0.649
	TOTAL	1,262,304,741	100%

Table 26 indicates that the total liabilities on the devolved functions was KES **1,262,304,741.00**. Mombasa had the highest amount of liabilities amounting to KES **580,770,876.00** representing 46% followed by Makueni at KES. 337,061,080 translating to 26.7%. Kitui was third at KES 196,228,191 representing 15.56% of the total liabilities.

However, Lamu, Garissa, Marsabit, Tharaka Nithi, Nyandarua, Kirinyaga, Turkana, West Pokot, Samburu, Elgeyo Marakwet, Nandi, Laikipia, Narok, Kericho, Kakamega,

Kisumu, Homa Bay, Migori and Nyamira counties did not report any current liabilities.

5.1.2 Categories of Liabilities

The devolved functions had four (4) categories of liabilities as shown in Table 27 below;

Table 27: Summary of liabilities per category

CATEGORY	AMOUNT IN KES
Unremitted statutory deductions	6,579,501.00
Loans	31,558,296.00
Unpaid Emoluments	392,947,681.00
Other creditors	831,219,263.00
TOTAL	1,262,304,741.00

Further analysis of the four categories per devolved function revealed that water function constituted the highest liability of KES 645,991,052.00 representing 52% of the total liabilities followed by health which reported **KES 25,271,915.00** representing **29%**. The lowest liabilities were from public works and education functions which reported **KES 399,884.00** and **KES 1,599,997.00** representing **0.03%** and **0.13%** respectively. Table 28 and figure 17 below provides the analysis:

Table 28: Summary of Liabilities per Category per Devolved Function

Devolved Function	Unremitted Statutory deductions	Loans	Unpaid Emoluments	Other Creditors	%
Health		8,269,312.00	336,250,080.00	25,271,915.00	29.45%
Agriculture		2,564,930.00		20,852,470.00	1.86%
Public works				399,884.00	0.03%
Water		11,330,671.00		645,991,052.00	52.35%
Lands and Physical planning		9,393,383.00			0.75%
Education				1,599,997.00	0.13%
Others	6,579,501.00		56,697,601.00	137,103,945.00	15.43%
Total	6,579,501.00	31,558,296.00	392,947,681.00	831,219,263.00	100%

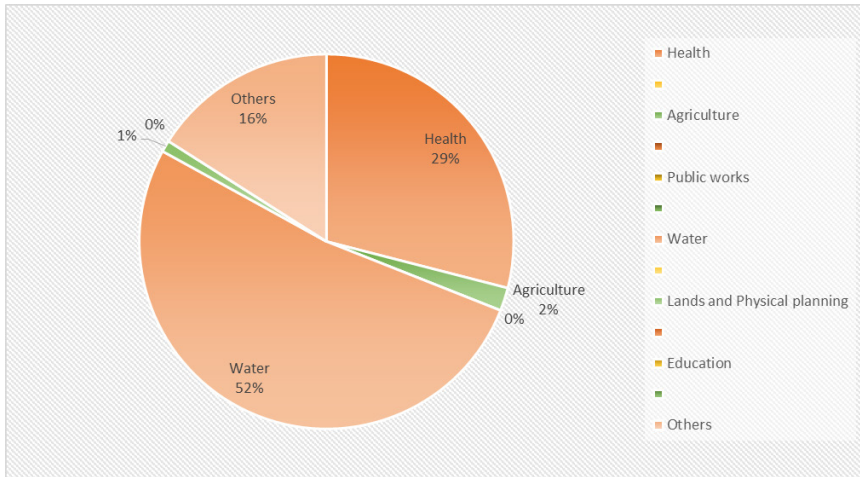


Figure 15: DFs percentage of Liabilities

5.2 Findings on Categories of Liabilities

5.2.1 Unpaid Emoluments

This comprises remuneration due to public servants which had not been paid as at 27 March, 2013.

Summary and Findings:

Table 29 shows the unpaid emoluments reported from the counties of Kitui and Makueni amounting to **KES. 392,947,681** under the devolved functions of Health and Others.

Table 29: Unpaid Emoluments

S. No	County	Health	Others	Total
1	Kitui	-	56,697,601	56,697,601
2	Makueni	336,250,080	-	336,250,080
	Total	336,250,080	56,697,601	392,947,681

5.2.2 Statutory and other deductions

For purposes of this exercise, statutory deductions include PAYE, HELB, NHIF, NSSF, and NITA. Other deductions include employee’s authorized deductions other than the statutory deductions, e.g. SACCO deductions, loans from other financial institutions, staff welfare among others.

5.2.2.1 Summary and findings:

Table 30 shows the amount of unspecified deductions that was reported from two counties namely Kitui and Bomet amounting to **KES. 6,579,501**.

Table 30: Statutory and Other Deductions

S.No	County	Deductions (Unspecified)	Total
1	Kitui	5,642,376	5,642,376
2	Bomet	937,125	937,125
	Total	6,579,501	6,579,501

5.2.3 Loans

A loan is a sum of money that is borrowed from banks or other financial institutions so as to manage planned or unplanned events. In doing so, the borrower incurs a debt, which has to be paid back with interest and within a specified period.

Summary of the Findings:

Six Counties reported outstanding loans amounting to **KES. 31,558,296.00** (12.8%). Isiolo County reported the highest amount of **KES. 11,955,627.00** (37.9%), while the lowest amount was reported from Embu County of **KES. 464,930.00**. Counties reported that these loans were received from International Development Association (IDA), Agricultural Finance Development (AFD) and other international financial institutions to fund development projects in Agriculture, Water and Health sectors. The summary is as presented in Table 31.

Table 31: Liabilities - Loans

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Water	Land and Physical	Total	Remarks
1.	Isiolo		2,100,000	462,244	9,393,383	11,955,627	
2.	Embu		464,930			464,930	
3.	Kiambu	8,269,312				8,269,312	Outstanding amount pertaining to final accounts of proposed Kiambu District Hospital maternity ward and operation theatre
4.	Trans Nzoia			2,681,446		2,681,446	All the liabilities were under water function
5.	Elgeyo Marakwet					-	The liability of KES. 1,500,000 that was captured in the baseline inventory was not existing according to IGCC report.
6.	Nairobi			8,186,981		8,186,981	Loans from IDA, AFD to finance Nairobi Water and Sewerage infrastructure
	Total	8,269,312	2,564,930	11,330,671	9,393,383	31,558,296	

5.2.4 Other Creditors

This category consists of pending bills owed to suppliers of goods and services including contractors.

Summary and Findings

Twenty-four (24) counties reported liabilities in relation to pending bills amounting to **KES. 831,219,263.00** (51%). The highest amount was reported by Kitui County at **KES. 133,888,214.00** (16%), while the least was reported by Meru County at **KES. 97,876** (Less than 1%). The amounts were in relation to five devolved functions namely health, agriculture, water, public works and infrastructure and education. The findings are as presented in table 32 below.

Table 32: Other Creditors

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Public Works and Infrastructure	Water	Education/ TVET ECDE	Others	Total	Remarks
1.	Mombasa				580,770,876			580,770,876	Water companies liabilities from 2013 audited financial statements
2.	Kwale		121,500					121,500	
3.	Kilifi		3,934,995				503,892	4,438,887	
4.	Tana River					1,599,997		1,599,997	Construction of Tarassa Youth Polytechnic
5.	Taita Taveta		348,200				312,620	660,820	
6.	Wajir	8,269,313						8,269,313	Construction of maternity block at Wajir Level 5
7.	Mandera		3,499,852		63,035,577			66,535,429	
8.	Isiolo		514,085					514,085	All liabilities were cleared in 2014
9.	Meru		97,876					97,876	Kaguru ATC pending bills
10.	Embu		1,439,387					1,439,387	
11.	Kitui						133,888,214	133,888,214	
12.	Machakos		669,374					669,374	All payments were not verified by IGCC apart from payments to casual labourers of Kes. 18,187.00
13.	Makueni	811,000						811,000	
14.	Nyeri		344,919					344,919	
15.	Muranga	3,600,000						3,600,000	Land ceded to the government for construction of Mugeka Dispensary
16.	Uasin Gishu		1,762,507				2,399,219	4,161,726	Pending bills to various suppliers

S.No	County	Health	Agriculture (Fisheries, Livestock, Irrigation, Vet)	Public Works and Infrastructure	Water	Education /TVET ECDE	Others	Total	Remarks
17.	Baringo		346,400					346,400	The liabilities were due to lack of funding
18.	Nakuru		1,249,394					1,249,394	
19.	Kajiado		1,951,391					1,951,391	The IGCC was unable to verify the liability due to lack of information
20.	Vihiga			399,884				399,884	The contractor/supplier is not identified by the IGCC
21.	Bungoma		1,334,620					1,334,620	The amount was not verified by IGCC
22.	Busia	1,789,284	2,748,775		2,184,599			6,722,658	
23.	Siaya	10,802,318						10,802,318	
24.	Kisii		489,195					489,195	
	Total	25,271,914	20,852,470	399,884	645,991,052	1,599,997	137,103,945	831,219,263	

5.3 Recommendation on Management of Liabilities:

In view of the findings on liabilities the following recommendations were made:

1. County governments to identify suitable liquidation options given in this report for settlement of liabilities on a case-by-case basis.
2. County governments to negotiate with relevant statutory institutions for waiver of interests and penalties on unremitted dues where applicable.
3. County governments to reconcile outstanding liabilities so as to establish the current status.

5.4 Liquidation Options for the Settlement of Liabilities

The IGRTC in consultation with the Interagency Technical Committee was to also develop liquidation options for the settlement of liabilities. This section presents the proposed liquidation options.

The following are the recommended liquidation options;

- i. National government to consider allocating conditional grants for payment of the liabilities as a strategic intervention mechanism.
- ii. County governments to budget for the offsetting of the liabilities from their own respective equitable share of revenues.
- iii. National government and county governments to consult and agree on offsetting the liabilities jointly through an agreed framework.
- iv. Where applicable, current assets be used to off-set the liabilities on a county-by-county basis. Secondly, liabilities arising from investments in income generating projects such as water and housing among others, should be settled from the income generated.

CHAPTER SIX: CHALLENGES, RECOMMENDATIONS AND CONCLUSION

6.0 Introduction

This chapter reviews the challenges encountered during the exercise, and provides recommendations to implement the various findings. The chapter finally offers conclusions that summarize the overall outcomes of the exercise.

6.1 Challenges

In the course of undertaking the exercise, a number of challenges were experienced. The challenges were mainly related to the effect of COVID-19 pandemic, treatment of shared resources between the two levels of government, and inter and intra governmental disputes. The other challenges experienced were on the problem of uncoordinated asset and liabilities management at the devolved Levels poor state of public records, and inadequate financial resources.

6.1.1 The effect of COVID-19 Pandemic

On the 12th of March, 2020 Kenya recorded its first case of COVID-19. By this time, twenty-six (26) counties had submitted their reports and twenty-one (21) were yet to submit their interim and final reports.

To curb the COVID-19 pandemic, the government issued directives and responses to manage the situation and avert a national health crisis. These containment measures (orders to work from home as well as suspension of in-person meetings) impeded the operations of the IGCCs and other committees established under the Gazette Notice. The containment measures put in place by the government, led to restricted movement, hence minimal physical verification of assets. This resulted in delayed submission of reports.

6.1.2 Treatment of shared resources between the two levels of government

It was observed that some parcels of land relating to devolved functions were shared with national government functions. For example, a parcel of land for the Ministry of Interior and Coordination of National Government hosting devolved functions like Agriculture or Trade. In other instances, various buildings belonging to the Ministry of Lands and Physical Planning were recorded in the county registers. The explanation to this was that the buildings hosted various devolved functions like county spatial planning and survey. Other shared facilities also included ECDE facilities hosted within public primary schools.

6.1.3 Inter and Intra Governmental Disputes

This report highlights the existence of **490** and **36** disputes relating to the land and buildings respectively. These disputes were inter and intra governmental in nature. The disputes continue to have adverse effects on service delivery, in turn defeating the objects of devolution.

6.1.4 Uncoordinated Asset and Liabilities Management at Devolved Levels

One of the fundamental challenges facing public sector prior to and during the transition period was lack of standardized policy or system of recording the assets immediately they were procured and liabilities when they were incurred. This compromised the identification, valuation, recognition, recording and reporting exercise.

6.1.5 Inadequate Financial Resources

The Gazette Notice No. 5711 of 21st June 2019, in Clause 13 provided for the funding of the exercise where the county governments were expected to meet the operational expenses of the county committees while the Ministry of Devolution and ASAL was expected to meet operational expenses of national government officers. However, the implementation of this exercise began towards the closure of financial year 2018/2019 thus counties were hard pressed to re-allocate resources for it. Additionally, the Ministry of Devolution indicated challenges in meeting their financial obligation causing inordinate delays in implementation.

6.1.6 State of Public Records

While there was legislation in place to oversee seamless transition of functions and subsequent resources, there was lack of proper closure and transfer of public records and information. Furthermore, records for devolved functions were not properly stored and preserved. By the time the IGCCs were launched to carry out the exercise, there was no proper system in place for retrieval or access to critical records. This posed a challenge to the IGCCs hence the efficacy of the records used for this exercise may have been compromised.

6.2 Recommendations

This report covers the issues enumerated in the terms of reference provided in the Gazette Notice No. 5711 of 21st June 2019. In each category of assets and liabilities discussed, the report provides commensurate recommendations as necessary. The recommendations provided below are therefore global and cross cutting.

6.2.1 Policy Interventions

In matters of policy, county governments should ensure implementation of legislation relating to the management of assets and liabilities. In this regard, county governments should:

- i. Implement the provisions of the Public Finance Management Act, 2012 on the maintenance, custody and recording of assets and liabilities;
- ii. Implement the provisions of the Public Audit Act, 2015 on availing of financial statements including assets registers for audit verification;
- iii. Implement the provisions of the Assumption of the Office of Governor Act, 2019 which requires that during transitions, the outgoing county administration should include in its report an up to date asset and liabilities register to the incoming administration,
- iv. Establish County Assets and Liabilities Management Committees and Units
- v. Adhere to the National Assets and Liabilities Management Policy.

The Department of National Assets and Liabilities Management at the National Treasury should build the capacity of county governments on policy, guidelines and reporting templates to ensure all counties adopt and implement the same. In line with the resolution of the Fifth Summit, the two levels of government s would work towards establishment and operationalization of IGR units for enhanced consultation, cooperation and coordination.

6.2.2 Development of a Joint User Agreement/Framework for Shared Assets

It is important that the two levels of government develop joint user agreement framework for shared assets to guide optimal utilization and access to public assets. This will ensure seamless service delivery to citizens while minimizing inter and intra governmental disputes.

6.2.3 Closure and Transfer of Public Records and Information

Ministries with devolved functions in consultation with county governments and other stakeholders should facilitate and fast track the closure and transfer of public records and information, which may include ownership documents in respect to identified and verified assets to the county governments.

6.2.4 Land Registration and Physical Planning

It is recommended that county governments in consultation with the Ministry of Lands and Physical Planning, and the National Lands Commission fast track

registration of unregistered public land. The registration will facilitate repossession of public land that might have been registered under private individuals and the ones irregularly or illegally allocated to private individuals or institutions.

6.2.5 Valuation of Assets

The exercise revealed that most assets did not have information on fair values. The exercise of valuation and transfer of assets should be fast-tracked as resolved by the IBEC. The valuation and transfer of the assets will enable counties to capture the assets in their books of accounts.

6.2.6 Use of Alternative Dispute Resolution (ADR) mechanisms in resolving inter and intra governmental disputes

In addressing inter and intra governmental disputes arising from the exercise, the report recommends that:

1. The national and county governments should declare their disputes for resolution to the IGRTC or any other intergovernmental structure under the Intergovernmental Relations Act, 2012.
2. The Ministry of Devolution should finalize the development of the Intergovernmental Relations (ADR) Regulations.

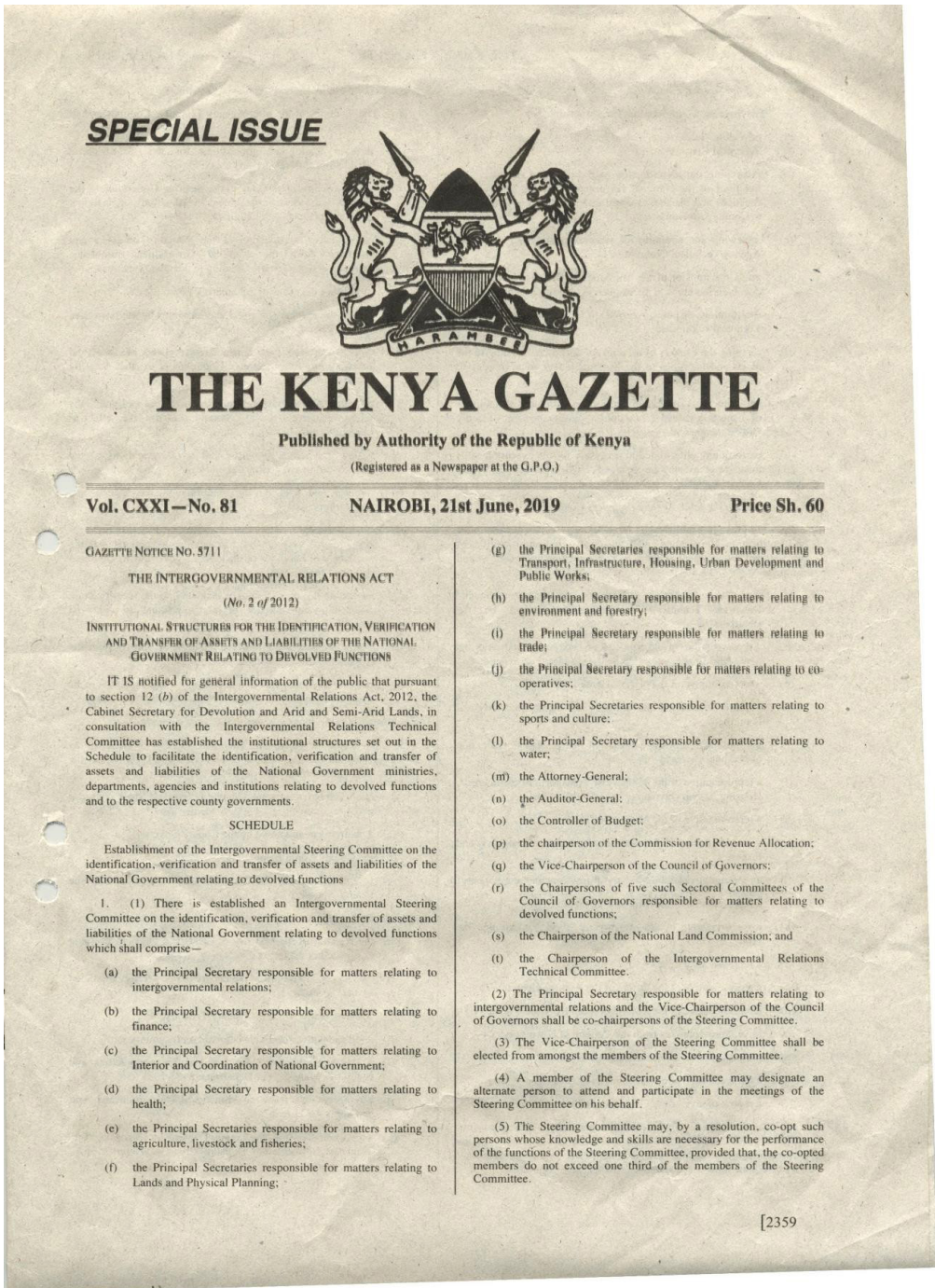
6.3 Conclusion

This exercise largely achieved its objectives but the outcomes justify further areas of intervention by the two levels of government and relevant stakeholders. The assignment was instrumental in identifying the assets and liabilities of national government departments whose functions were devolved to the counties.

In retrospect, it is noteworthy that the data corroborated in this exercise is a presentation of the status of assets and liabilities as at 27th March 2013 with indication that the state of affairs has significantly changed. It is for this reason that counties are urged to continuously update their assets and liabilities registers in consultation with the relevant national government ministries, departments and stakeholders.

It is hoped that the report will be implemented in an efficient and expeditious manner to avoid losses of public resources. Such implementation will also help in resolving the pending liabilities where upon members of the public who supplied goods and services have undergone untold suffering while waiting for their dues.

Annex 1: Gazette notice of 21st June 2019



Functions of the Steering Committee

2. The Steering Committee shall be responsible for—
- (a) providing leadership and direction to the Inter-Agency Technical Committee;
 - (b) facilitating the identification and verification of assets and liabilities of the National Government relating to devolved functions and the subsequent transfer of assets and liabilities to County Governments;
 - (c) reviewing and adopting the recommendations of the Inter-Agency Technical Committee;
 - (d) guide the transfer of the assets of the National Government devolved functions to the respective County Governments;
 - (e) determining disputes referred to it by the Inter-Agency Technical Committee;
 - (f) securing the custody of all relevant documents relating to the assets and liabilities of the National Government relating to devolved functions;
 - (g) adopt the most suitable option for the settlement of liabilities of the devolved functions by respective County Governments; and
 - (h) perform any other function necessary for the execution of its mandate or as may be assigned, from time to time, by the Cabinet Secretary.

Establishment of the Inter-Agency Technical Committee

3. (1) There is established an Inter-Agency Technical Committee on Identification, Verification and Transfer of Assets and Liabilities of the National Government relating to devolved functions which shall comprise—

- (a) the Chief Executive Officer of the Intergovernmental Relations Technical Committee, who shall be the Chairperson;
- (b) a representative of the Ministry of Devolution and Arid and Semi-Arid Lands, who shall be the alternate chairperson;
- (c) a representative of the National Treasury;
- (d) a representative of the Ministry of Lands and Physical Planning;
- (e) a representative of the Ministry of Interior and Coordination of National Government;
- (f) a representative of the Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works;
- (g) a representative of the Ministry of Health;
- (h) a representative of Ministry of Agriculture, Livestock and Fisheries;
- (i) a representative of the Ministry of Environment and Forestry;
- (j) a representative of the Ministry of Trade;
- (k) a representative of the Ministry of Sports, Culture and the Arts;
- (l) a representative of the Kenya Law Reform Commission;
- (m) a representative of the Office of the Auditor-General;
- (n) a representative of the Commission on Revenue Allocation;
- (o) three representatives from the Council of Governors;
- (p) a representative of the Attorney General;
- (q) a representative of the National Land Commission; and
- (r) a representative of the Controller of Budget.

(2) The Inter-Agency Technical Committee may, by resolution, co-opt such persons whose knowledge and skills are necessary for the performance of its functions, provided that the co-opted members shall not exceed one third of the Interagency Technical Committee.

Functions of the Inter-Agency Technical Committee

4. The functions of the Inter-Agency Technical Committee shall be to—
- (a) develop appropriate procedures for the identification, verification and transfer processes;
 - (b) provide technical services to the Steering Committee in the process of identification and verification of national government assets and liabilities;
 - (c) co-ordinate the collection of the inventory of assets and liabilities from the National Government ministries, departments and agencies relating to devolved functions;
 - (d) implement decisions of the Steering Committee;
 - (e) review the registers of assets and liabilities by the respective County Committees;
 - (f) collate and submit the consolidated registers of assets and liabilities by the County Committees to the Steering Committee;
 - (g) provide administrative and technical support to the intergovernmental county committees for the effective implementation of their mandate;
 - (h) review and adopt proposals and recommendations of the intergovernmental county committees;
 - (i) monitor and evaluate the identification, verification and transfer process;
 - (j) in consultation with the relevant institutions or state departments, recommend the liquidation options for the settlement of liabilities of the national government relating to devolved functions;
 - (k) determine disputes relating or incidental to the identification, ownership and transfer of assets relating to devolved functions;
 - (l) where disputes are unresolved under paragraph (j), refer the dispute to the Steering Committee; and
 - (m) perform any other function necessary for the execution of its mandate or as may be assigned by the Steering Committee.

Establishment of the Intergovernmental County Committees

5. (1) There is established for each County Government an Intergovernmental County Committee on Assets and Liabilities of the National Government relating to devolved functions.

(2) Each Intergovernmental County Committee shall comprise of—

- (a) a chairperson appointed by the County Governor;
- (b) the County Commissioner;
- (c) a representative of the County Assembly appointed by the County Speaker;
- (d) the County Attorney;
- (e) the registrar of the Ministry of Lands and Physical Planning designated in the respective county;
- (f) two representatives from the county public service, appointed by the Governor;
- (g) a representative from the County Treasury;
- (h) a representative from the National Land Commission;
- (i) a representative from the National Treasury Assets and Liabilities Management Department;
- (j) a representative from the Ministry of Devolution and Arid and Semi-Arid Lands;
- (k) a representative from the County Department responsible for Transport, Infrastructure, Housing, Urban Development and Public Works;

- (l) a representative of the County Department responsible for Health;
 - (m) a representative from the County Department responsible for Agriculture, Livestock and Fisheries;
 - (n) a representative from the County Department responsible for Environment and Forestry;
 - (o) a representative from the County Department responsible for Trade; and
 - (p) a representative from the County Department responsible for Sports, Culture and the Arts.
- (3) The members appointed under paragraph 5 (2) (g) and (j) shall be joint secretaries to the respective County Committee.

(4) The Inter-Governmental County Committees shall, by resolution, co-opt such persons whose knowledge and skills are necessary for the performance of the functions of the Intergovernmental County Committees, provided that the co-opted members shall not exceed one third of the Interagency Technical Committee.

Functions of the Intergovernmental County Committees

6. Each Intergovernmental County Committee shall—
- (a) identify and verify the assets and liabilities of the national government relating to devolved functions;
 - (b) identify, record and secure all relevant documentation in relation to the assets and liabilities of the national government relating to devolved functions;
 - (c) prepare a register of the assets and liabilities of the National Government relating to devolved functions;
 - (d) submit periodic reports to the Inter-Agency Technical Committee, or as may be required;
 - (e) submit the final register on assets and liabilities to the Inter-Agency Technical Committee for their consideration;
 - (f) perform any other function necessary for the execution of its mandate or as may be assigned by the Inter-Agency Technical Committee; and
 - (g) prepare an inventory of assets and liabilities whose status is in dispute.

Powers of the Committees

7. The Committees shall have the power to—
- (a) request for any information or documents from any person including any National or County government ministry, department, agency or institution including the existing inventory of assets and liabilities relating to devolved functions as at the 27th March 2013;
 - (b) constitute sub-committees as may be necessary for the performance of their respective functions;
 - (c) require the attendance of any person before a Committee;
 - (d) require the production of any document by any person to a Committee;
 - (e) utilize or adopt portions or all previous records or reports of other institutions including the unaudited inventory of assets and liabilities of the devolved functions that was prepared by the defunct Transition Authority or any other institution;
 - (f) develop their respective rules of procedure to enable them carry out their mandate.

Responsibilities of the Cabinet Secretary responsible for Intergovernmental Relations

8. The Cabinet Secretary responsible for intergovernmental relations shall—
- (a) provide leadership and policy direction in the process of—
 - (i) identification and verification of the National Government relating to devolved functions; and

- (ii) transfer to county governments assets verified under paragraph (a) and settlement of liabilities as Intergovernmental Budget and Economic Council may determine

- (b) mobilize resources necessary to facilitate the identification, verification and transfer of assets and liabilities of the National Government relating to devolved functions.

Responsibilities of the Intergovernmental Relations Technical Committee

9. The Intergovernmental Relations Technical Committee shall—

- (a) co-ordinate the process of identification, verification and transfer of assets and liabilities of the National Government relating to devolved functions;
- (b) submit the reports of the verified assets and liabilities of the National Government relating to devolved functions to the—
 - (i) Intergovernmental Budget and Economic Council for approval by the Summit;
 - (ii) Cabinet Secretary for the National Treasury.
- (c) securing the custody of all relevant documents relating to the assets and liabilities of the National Government relating to devolved functions;
- (d) develop the procedures for the identification and verification of assets and liabilities of the National Government relating to devolved functions, for adoption by the respective Committee; and
- (e) perform any other function as may be assigned from time to time by the Cabinet Secretary.

Responsibilities of the Intergovernmental Budget and Economic Council

10. The Intergovernmental Budget and Economic Council shall consider and approve, for presentation to Summit, the final consolidated report presented by the Intergovernmental Relations Technical Committee and ratified by the Steering Committee in relation to the identification, verification and transfer of assets and liabilities of the National government relating to the devolved functions.

Reports of the Committees

11. (1) The Intergovernmental Relations Technical Committee shall develop a template on the content of the reports including the details to be included in the register of assets and liabilities by the Committees established in this notice.

(2) A County Committee shall submit its interim and final register of assets and liabilities, in print and electronic form, to the Inter-Agency Technical Committee through the Intergovernmental Relations Technical Committee.

(3) The Inter-Agency Technical Committee shall submit its interim and final register of assets and liabilities, in print and electronic form, through the Intergovernmental Relations Technical Committee to the Steering Committee.

(4) The Steering Committee shall submit its interim and final register of assets and liabilities, in print and electronic form, through the Intergovernmental Relations Technical Committee to the Intergovernmental Budget and Economic Council.

(5) The Intergovernmental Budget and Economic Council shall upon receipt of the register of assets and liabilities from every county submit to the Summit the final register of assets and liabilities for its consideration.

(6) The Summit shall, on receipt of the final register of assets and liabilities submitted by each county and a consolidated register of all counties, submitted by the Intergovernmental Budget and Economic Council—

- (a) adopt each county register and the final consolidated register of assets and liabilities, with or without any variations; and
- (b) provide directions on settlement of liabilities and transfer of assets to the respective county governments.

(7) The Intergovernmental Budget and Economic Council shall, in consultation with the Intergovernmental Relations Technical Committee issue directions on the timelines within which the interim and final reports on assets and liabilities shall be submitted to the Intergovernmental Budget and Economic Council for onward transmission to the Summit:

Provided that the timelines shall be within the period specified under paragraph 16 of this notice.

(8) The Intergovernmental Relations Technical Committee shall notify, the Council of Governors and the relevant Cabinet Secretary, on—

- (a) the failure of a county government to constitute a County Committee, within thirty days from the date of publication of this notice;
- (b) the failure of an established County Committee to commence operations within thirty days from the date of its establishment; or
- (c) the failure of an established County Committee to complete the exercise within period prescribed in this notice.

Books of Account

12. (1) Upon approval and adoption by the Summit of the registers of assets and liabilities of the devolved functions in accordance with paragraph 11, each County Government shall record the values of the assets and liabilities in their respective books of account pursuant to the Public Finance Management Act 2011, the Public Audit Act, 2015, the Public Procurement and Asset Disposal Act, 2015 and any other relevant legislation.

(2) Despite the generality in paragraph (1), all county assets and liabilities shall be recognized in the books of accounts of County Government by the 30th September, 2020.

Financing

13. (1) The Intergovernmental Relations Technical Committee shall meet the operational costs of the Steering Committee and Inter-Agency Technical Committee.

(2) The Ministry of Devolution and Arid and Semi-Arid Lands shall meet the operational costs of the members from the National Government, Commissions and Independent Offices serving in the County Committee.

(3) Each County Government shall meet the operational costs of their respective officers serving in their respective County Committees;

(4) The Summit shall make a determination on the—

- (a) entity responsible for the cost of transfer of assets; and
- (b) manner in which the liabilities shall be liquidated.

Assets and Liabilities in dispute

14. Each respective Committee shall record in their respective register the assets and liabilities which are the subject of judicial proceedings.

Dispute Resolution Mechanism

15. Where a dispute arises in relation to the application of the procedure set out herein, the parties shall take all reasonable measures to resolve the disputes amicably in accordance with provisions of the Intergovernmental Relations Act, 2012.

Duration

16. (1) The term of the institutional structures established by this Gazette Notice shall be for a period of nine months, which period shall commence from the date of publication of this notice.

(2) Without prejudice to the generality of paragraph (1), the Cabinet Secretary may, before the expiry of the period specified under

paragraph (1), extend the term of the Committees, provided that the period of extension shall not exceed six months.

Secretariat

17. (1) The Secretariat of the Intergovernmental Steering Committee and the Inter-Agency Technical Committee shall be the Intergovernmental Relations Technical Committee offices situated at Parklands Plaza, 3rd Floor, Chiromo Rd, Muthithi Road, Nairobi.

(2) The Secretariat of the County Committees shall be provided by the respective County Government.

Dated the 14th June, 2019.

EUGENE WAMALWA,

*Cabinet Secretary for Ministry of Devolution
and Arid and Semi-Arid Lands.*

GAZETTE NOTICE No. 5712

THE CONSTITUTION OF KENYA THE PUBLIC FINANCE MANAGEMENT ACT

(No. 18 of 2012)

THE COUNTY GOVERNMENTS ACT

(No. 17 of 2012)

NAROK COUNTY ASSEMBLY

PRONOUNCEMENT OF THE BUDGET HIGHLIGHTS AND REVENUE RAISING MEASURES FOR FY-2019/2020

IT IS NOTIFIED for the information of the general public that there shall be a special sitting of the County Assembly of Narok on Tuesday, 25th June, 2019, at Assembly Chambers, Narok, at 9.00 a.m. when the Budget and Appropriations Committee of the County Assembly shall have the County Executive Committee responsible for finance appear at the County Assembly to make public pronouncements of the budget policy highlights and revenue raising measures for the Narok County Government for the financial year 2019/2020.

Dated the 19th June, 2019.

NKOIDILA OLE LANKAS,
Speaker, Narok County Assembly.

GAZETTE NOTICE No. 5713

THE COUNTY GOVERNMENTS ACT

(No. 17 of 2012)

KERICHO COUNTY ASSEMBLY

SPECIAL SITTINGS OF THE COUNTY ASSEMBLY

NOTICE is given to all Kericho County Assembly members that pursuant to Standing Order 30 of Kericho County Assembly Standing Orders, on the request of the County Assembly's Majority Leader, I have appointed Wednesday, 26th and Thursday, 27th June, 2019, at 9.30 a.m. to discuss the following agenda:

1. To adopt the report by Committee on Budget and Appropriation on budget estimates for financial year 2019/2020; and (26th June, 2019).

2. To deliberate on the report by the Committee on Budget and Appropriation on the Kericho County Appropriation Bill 2019 (27th June, 2019).

Dated the 19th June, 2019.

DOMINIC ROÑO,
Speaker to the Assembly.

Annex 2: IGRTC Members



Mr. John Burugu
Ag. Chairman



Hon. Alfred Khang'ati
Member



Mr. Wilson Ole Pere
Member



Mrs. Angeline Hongo, EBS
Member



Ms. Saadia Kontoma,
Member



Mrs. Alice Mayaka, CBS, OGW
Member



Mrs. Linet Mavu
Member



Dr. Perminus Ndimitu
Member



Mr. Peter Leley
CEO

Annex 3. IATC members

NAME

Peter Leley
Mahat Shalle
Joy Bigambo
Monicah Wambua
Jackson Mwangi
Mary Ngundo
Ben Opa
Dr. Samuel Nthuni
Micah Kilonzo
Timothy Mburu
Joseph Tulula
David Shikumo
Zipporah Muthama
Eva Sawe
Victor Odanga
Paul Famba
Dr. Jane Njuguna
Teresia Gitaka
Dr. Stephen Muleshe
Rachael Osendo
Kennedy Olwasi
Catherine Someren
Mark Gachanja
Wesley Maritim
Charles Githenya
Julius Waweru
Benjamin Sasimwa

INSTITUTION

CEO IGRTC, IATC Chairperson
Director, IGRTC
Director, IGRTC
Director, IGRTC
Ministry of Devolution
National Lands Commission
National Lands Commission
National Lands Commission
The National Treasury
The National Treasury
Office of the Controller of Budget
Commission on Revenue Allocation
Council of Governors
Council of Governors
Council of Governors
Ministry of Interior
State Department for Livestock
State Department for Crop Development
Ministry of Health
Kenya Law Reforms Commission
Ministry of Environment and Forestry
Office of the Attorney General
Office of the Auditor General
State Department for Public Works
Ministry of Lands and Physical Planning
State Department for Housing
IGRTC

Coopted members

Agnes Muthoni
Sophie Amutavy
Peter Ochieng
Bilha Kimondo
Stella Chepkosgei
Beatrice Waithera
Linet Kemunto
Evelyn Gatiu
Linet Kemunto
Priscah Rawua
Meshack Tuwey
Margaret Korir

Director, IGRTC
Director, IGRTC
IGRTC
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IGRTC
IGRTC
IGRTC



Consultation, Cooperation & Coordination in Devolution

INTERGOVERNMENTAL RELATIONS TECHNICAL COMMITTEE

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Muthithi Road Junction, Westlands
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