

REPUBLIC OF KENYA



*Paper laid*  
*By chairperson of the*  
*Regional Committee on*  
*County Public Accounts and*  
*Investment Committee*  
*of office*

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**REPORT**  
**OF**  
**THE AUDITOR-GENERAL**  
**ON**  
**THE FINANCIAL OPERATIONS OF**  
**COUNTY EXECUTIVE OF TANA RIVER**

**FOR THE PERIOD**  
**1 JULY 2013 TO 30 JUNE 2014**

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

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## **EXECUTIVE SUMMARY**

### **Introduction**

The Office of the Auditor-General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution of Kenya and the Public Audit Act, 2003.

### **Audit Objective**

The objective of the audit was to ascertain whether the systems formulated and applied by the County Executive were reliable for the management of the County Executive's finances in the delivery of service to the local residents.

### **Terms of Reference**

The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls and performance
- Annual operational /Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips.
- Motor vehicle running expenses-Fuel
- Consultancy services
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- IT Environment
- Non-Current assets
- Debtors
- Creditors

## **Key Audit Findings**

### **1.0 Procurement of Works, Goods and Services**

#### **1.1 Procurement of Road Works**

The County Executive of Tana River undertook construction of various roads within Galole District amounting to Kshs.97,286,068.80 under the development budget for the year 2013/2014. However, no development plan describing significant capital projects to be undertaken was made available for audit review contrary to the provisions of the Public Finance Management Act, 2012.

In addition, evidence of approval of the projects by the Executive Committee was not availed for audit review.

#### **1.2 Repairs of the County Assembly**

Records availed for audit indicate that the County Government undertook repairs and refurbishment of the County Assembly debating chambers on behalf of the County Assembly at a cost of Kshs.6,883,150. The project which the County Executive used sourcing and selection of the contractor for this refurbishment had the following anomalies.

- i. The tender was awarded through a restricted tendering process in June 2013 without the participation of the County Assembly Management.
- ii. The use of restricted tendering process had no prior approval from the County Tender Committee.

Further evaluation of the works was done without participation of the user department contrary to section 9 (b) of the Public Procurement and Disposal Regulations, 2006 and the engineers estimate of Kshs.6,824,280 was not supported by detailed costing for each item.

#### **1.3 Construction of Perimeter Wall Around the County Government Offices**

Documents availed for audit review indicated that construction of a wall around the County Government offices was awarded at a cost of Kshs.16,323,288. However, records availed indicated that the contractor was paid a total of Kshs.19,201,417 resulting to unexplained or unsupported excess expenditure of Kshs.2,878,129. The County Executive under unclear circumstances used restricted tendering for the procurement of construction works for the wall contrary to the Public Procurement and Disposal Regulations, 2006 and 2013 and the evaluation of the works was done without participation of the user department. Although the building is in use, no handing over report was made available to confirm whether the client had taken charge of the building.

#### **1.4 Emergency Purchase of Relief Food**

Documents made available indicated that a supplier company was awarded a contract of Kshs.88,000,600 for supply of relief food whose quantities were not disclosed. However, the tender to supply the relief food which had been advertised failed to specify the quantity or items to be supplied and the bill of quantities in support of the tender documents contained alterations. It was not clear how the quantities supplied and price charged were determined. No documentary evidence was availed to confirm deliveries and subsequently utilization of relief food.

#### **1.5 Hire of Motor Vehicle**

Records availed for audit reflected that Kshs.9,634,000 was spent on hiring of vehicles to transport officers within the County during public participation forums and outside the County attending workshops and meetings. However, there was no evidence of how the suppliers were identified.

#### **1.6 Procurement through Imprest**

Records availed for audit indicate that the County Government procured goods using imprest without involvement of the procurement department. The users were observed to raise requests for items from which an imprest was issued to travel to Malindi or Mombasa to procure the items. A total of Kshs.3,769,583 from a sample verified was found to have been procured through imprest.

#### **1.7 Procurement of Laptops, Ipads, Xray, Ultra Sound Machine and Public Address Systems**

Records availed for audit indicate that the County Government procured goods without developing specific requirements. Items such as laptops, Ipads, Xray, ultra sound machine and public address systems and other various items amounting to Kshs.45,811,614.

#### **1.8 Procurement of Conference Facilities Services**

The County spent a total of Kshs.12,612,474 on acquisition of conference facilities, accommodation, catering, communication, board and committee expenses. However, there was no evidence of how the suppliers were identified as no prequalification list of suppliers was availed for audit verification and the relevance of the services could not be confirmed.

#### **1.9 Motor Vehicle Repairs**

The County spent a total of Kshs.7,252,800 on purchase of tyres and maintenance of motor vehicles amounting to Kshs.4,622,700 and 2,630,100 respectively. However, there was no evidence of how the suppliers were identified as no prequalification list was availed for audit verification. No records were availed indicating the registration numbers of vehicles fitted with the tyres and recording of defects in the work tickets before repairs could be undertaken.



### **1.10 Procurement Motor Vehicles**

Tana River County Executive paid Kshs.38,800,000 for the supply and delivery of eight (8) Ford Everest station wagon motor vehicles. It was observed that no procurement process was initiated from the users of these motor vehicles and it appears that direct procurement was made for which no explanation has been made. Though the vehicles were delivered, there was non-compliance to Public Procurement and Disposal Act, 2005 and no registration certificates were available to confirm ownership.

### **2.0 Domestic Travel Costs**

Records made available revealed that the County Executive had utilized Kshs.11,372,316 for domestic travel. These payments were not supported with adequate relevant documentation. Documentations presented lacked authorization for journeys made, work tickets and bus tickets as proof of travel.

### **3.0 Salary Payment and Refund of Medical Expenses**

The County Executive of Tana River paid an amount of Kshs.894,385.95 as basic salaries for Ministry of Health employees in the County. However, no supporting documentation in form of payroll for the officers of the Ministry was availed for audit review.

In addition, during the period under review an amount of Kshs.336,000 was advanced to the County Executive Member responsible for Health as a refund for paying medical fee for a County Government employee from his own sources who was involved in an accident. However no accident report was availed to support the claim to confirm that at the time of accident the said employee was in line of duty. No policy is in existence to enable refund of such claims whenever they occur.

### **4.0 Store Records for Drugs**

During the period under review an amount of Kshs.14,500,546 was paid to Kenya Medical Supplies Agency for supply and delivery of drugs to hospitals in the County. Included in the Kshs.14,500,546 are drugs amounting Kshs.2,641,732 supplied and delivered to Hola District Hospital. Perusal of records revealed that the drugs have not been recorded in the stores records such as S3. Verification in the form of physical counts or confirmation of the stock levels was therefore not possible.

### **5.0 Travel and Accommodation**

#### **5.1 Travel and Accommodation Claims**

Records availed for audit review indicated that the County Government paid a total of Kshs.10,489,756.25 on travelling and accommodation expenses for the officers. However, the expenditure was not supported with documentary evidence like signed schedules, work tickets, detailed work programme or records of meetings attended and mode of travel outside their duty stations. It was also not made clear how some of the payments were made without authority by authorizing officials.

## **5.2 Air Travel Expenses**

Information availed for audit review indicated that the County Government paid Kshs.2,682,590 on air travel for officers. However, the payments were not supported by local service orders. Also the payments were done without disclosing how the two suppliers were engaged to offer air travel services to the County Executive. Similarly the County Executive did not avail documentary evidence on their air travel policy to determine officers entitled to use air transport.

In addition, the county executive was invoiced and paid Kshs.7,089,415 for air tickets during the period under review. Evidence of actual travel in form of boarding passes were not availed for verification and the purpose of travelling was not disclosed.

## **5.3 Accommodation and Subsistence Allowance**

Subsistence allowance and accommodation expenditure on domestic and foreign travel amounting Kshs.14,523,704 had no supporting document. Documentation to support travel details were not availed for audit verification and the recipients of the subsistence allowance amounting to Kshs.14,115,844 did not sign for the cash.

## **6.0 Outstanding Imprest**

Imprest records availed for audit review indicated an outstanding amounts totaling Kshs.8,253,992 where officers were issued with multiple imposts without having surrendered the previous ones contrary to regulations governing imposts. No explanation has been made as to why the imposts were not surrendered as required or recoveries made from the defaulting persons.

## **7.0 Fuel Expenditure**

The County Executive spent Kshs.5,484,903 on purchase of fuel during the period under review. However, no records have been made available to confirm drawing and recording of fuel in the work tickets as required. The fuel was drawn from suppliers who are not pre-qualified.

## **8.0 Revenue**

### **8.1 Unconfirmed Revenue**

During the period under review, records made available indicated that the County Executive realized revenue amounting Kshs.26,979,968.40 as reflected in the bank pay in slips made available. However, relevant surrender records such as F.O. 17, cash control sheet and official receipts to account for this revenue were not availed for audit review.

Examination of the counterfoil receipt book register revealed that a total of 77 revenue books were outstanding and were long overdue and had not been surrendered as 31

March 2014 and officers were being issued with new collection receipt books without accounting for previous ones.

During audit review, it was observed that the County Executive was paying a 15% commission on collected revenue to agents. The commission paid amounted to Kshs.839,219.50. However, no contract was availed to confirm how these agents were selected, appointed and the terms of reference determined.

## **8.2 Under Performance in Collection on Local Generated Revenue**

The County collected Kshs.28,192,397 against budgeted target of Kshs.87,290,000 from local revenue sources. This represented a collection of 32.3% of budgeted local revenue indicating low levels of revenue collection. No explanation has been made to remedy the low collection.

## **8.3 Variance between Revenue Recorded in Cashbook and Cash Banking**

The cashbook availed for review reflected revenue collected totalling Kshs.28,967,325.40 in the period from 1 July 2013 to 30 June 2014, while the County revenue collection bank account statements showed a total of Kshs.35,172,475.35 as having been banked resulting to a variance of Kshs.4,458,449.95. No reconciliation on this account has been done to confirm the sources of direct banking of excess revenue banked.

## **9.0 Cash and Bank Balance**

### **9.1 Bank Reconciliation Statement**

Records availed for audit review indicated that the County Government maintained three (3) accounts at Central Bank and three (3) accounts at Kenya Commercial bank for development, planning and revenue. However no bank reconciliation were availed for audit review for the six bank accounts despite the fact that the bank statements balance seen reflected a significant balance amounting to Kshs.1,283,894,952 as at 30 June 2014.

## **10.0 Human Resource Records**

### **10.1 Employee Expenses**

Records availed for audit review indicated that the County Executive made payments totaling to Kshs.202,106,903.50 as refund of salaries to National Treasury and Ministry of Health by Tana River County Government for devolved ministries for the period July to November 2013. However, the payments were not supported by details of the beneficiaries and station of work.

## **10.2 Casual Expenses**

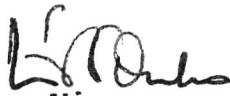
Records made available for audit review revealed that an amount totaling Kshs.5,530,125 was paid as casual expenses. However, no signed payrolls and muster rolls for casuals paid for were maintained and could therefore not be made available to confirm attendance and duties allocated.

## **11.0 IT Network Equipment**

Records made available revealed that the Tana River County executive installed IT networking equipment in its offices at a cost of Kshs.7,679,321.49. The inspection and acceptance committee report was not signed as required by all the three (3) signatories as required as the chair did not sign.

## **12.0 Budgetary Control**

The annual budget for Tana River County Government as at 30 June 2014 was Kshs.2,026,642,022 for recurrent expenditure and Kshs.1,179,455,101 for development expenditure. Expenditure incurred on development during the year amounted Kshs.94,278,329. Analysis indicates an absorption rate of 7.99%. The absorption rate of 7.99% for development expenditure indicates that few development projects were undertaken during the period under review. No explanation has been made confirming the under absorption of funds.



**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**27 May 2015**

# **DETAILED AUDIT REPORT ON THE FINANCIAL OPERATIONS OF TANA RIVER COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014**

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## **Detailed Audit Findings**

### **1.0 Procurement of Works, Goods and Services**

#### **1.1 Procurement of Road Works**

The County Executive of Tana River undertook construction of various roads within Galole District amounting to Kshs.97,286,068.80 under the development budget for the year 2013/2014. However, no development plan describing significant capital projects to be undertaken was made available for audit review contrary to the provisions of the Public Finance Management Act, 2012. In addition, evidence of approval of the projects by the Executive Committee was not availed for audit verification. Further procurement initiation records as required by Section 9 of the Procurement Regulations, 2006 were not also available for audit review. Also no documentary support to enable confirmation as to whether the relevant procurement committees were duly appointed as per the Public Procurement and Disposal Regulations, 2006 and also there was no preliminary evaluation report as required by Section 47 of this Regulation that was available. The contract agreements for the road works that were availed, did not specify the contract period as required and there was no evidence of award of the tender by a validly constituted Tender Committee contrary to the Public Procurement and Disposal 2005.

In the circumstances, it has not been possible to confirm that the procurement of road works amounting to Kshs.97,286,068.80 was done in line with the Public Procurement and Disposal Act, 2005 and the related Public Procurement and Disposal Regulations 2006 and 2013.

#### **Recommendation**

The Management should ensure that provisions of Public Procurement and Disposal Act, 2005 and its regulations are always adhered to. Further the Accounting Officer should ensure that all related procurement documents in support of the development expenditure totalling Kshs.97,786,068.80 are availed for audit review failure to which the responsible officers are surcharge for the expenditure not supported with documentary evidence.

#### **1.2 Repairs of the County Assembly**

Records availed for audit indicate that the County Government undertook repairs and refurbishment of the County Assembly debating chambers on behalf of the County Assembly at a cost of Kshs.6,883,150. The project which the County Executive used sourcing and selection of the contractor for this refurbishment had the following anomalies.

- i. The tender was awarded through a restricted tendering process in June 2013 without the participation of the County Assembly Management.
- ii. The use of restricted tendering process had no prior approval from the county tender committee.
- iii. The tender was awarded through a restricted tendering process in June 2013 without the participation of the County Assembly Management.
- iv. The use of restricted tendering process had no prior approval from the County tender committee.
- v. The tender committee approved the use of restricted tendering four months after the tender had closed and the bids were already opened (Tender closed and opened on 14 June 2013, approval or use of restricted tender granted on 8 October 2013). The contract was awarded at a cost of Kshs.6,883,150 and a mobilization payment through the first certificate amounting to Kshs.5,604,134 represents 81.5% paid before works commencement.
- vi. Although the works indicated supply of hansom equipment for the chambers, no evidence was available for audit to show that the equipment met the detailed specifications.

### **Recommendation**

The management should ensure adherence to the provisions of the Public Procurement and Disposal Act, 2005 and the subsequent regulations. The Accounting Officer should ensure that all related procurement documents in support of the development expenditure of Kshs.6,883,150 are available for audit review, failure to which the responsible officers are surcharged for the expenditure not supported with documentary evidence.

### **1.3 Construction of Perimeter Wall Around the County Government Offices**

Documents available for audit review indicated that on 26 September 2013 a contractor was awarded a contract to construct a perimeter wall around the County Government offices at a cost of Kshs.16,323,288. However, records available for audit review indicated that the contractor was paid a total of Kshs.19,201,417 resulting to unexplained or unsupported excess expenditure of Kshs.2,878,129. Further, records available for audit review indicated that the County Executive under unclear circumstances used restricted tendering for the procurement of construction works for the wall contrary to the Public Procurement and Disposal Regulations, 2006 and 2013. Also the evaluation of the works was done without an indication of participation of the user department contrary to Section 9 (b) of the Public Procurement and Disposal Regulations, 2006 and the engineers' estimates. In the circumstances, it was not possible to ascertain that the County Assembly obtained value for money in the construction of the perimeter wall.

## **Recommendation**

The County Executive should in future adhere to the Public Procurement and Disposal Act, 2005 and the Public Procurement Regulations, 2006 and 2013. Further, management should avail for audit review the respective procurement and payments documents in support of construction of the excess payment of Kshs.2,878,129, failure to which the respective officer is surcharged for the excess expenditure.

### **1.4 Purchase of Emergency Relief Food**

Records availed for audit indicate that the County Government procured relief food amounting to Kshs.88,000,600. However, the procurement process had the following anomalies.

- i. The advertisement for supply of the relief food did not indicate the items to be supplied and the quantities for each item.
- ii. Bids were received, evaluated and awarded even though there were no clear basis of evaluation.

In addition, although the County Government had a budget for the procurement of relief foods amounting Kshs.22,937,500, an additional amount of Kshs.22,937,500 was reallocated from subsidies to Finance Institution Women Empowerment Vote. No approvals for the reallocation was availed for audit verification. Further, although part of payment of Kshs.45,875,000 was made in respect of the supply, no evidence to show that the supplies were received at the county and distributed to the beneficiaries was availed for audit review.

In the circumstances, it has not been possible to ascertain whether or not the procurement process was competitively carried out in accordance with Public Procurement and Disposal Act, 2005 and respective regulations and the County executive obtained value for money in the purchase of emergency relief food.

## **Recommendation**

The Accounting Officer should ensure that all related procurement, receipt and utilization records are availed for audit review, failure to which the responsible officers are surcharged for the amount of expenditure not supported with documentary evidence.

### **1.5 Hire of Motor Vehicle**

Records availed for audit reflected that Kshs.9,634,000 as detailed in **Appendix I** was spent on hiring of vehicles to transport officers within the County during public participation forums and outside the County attending workshops and meetings. However, there was no evidence of how the suppliers were identified as no pre-qualification list was availed for audit verification.

## **Recommendation**

Verifiable documentation should be made available to confirm procurement of this service, failure to which the respective officer is held liable and accountable in case of any resultant loss in this procurement process.

### **1.6 Procurement through Imprest**

Records availed for audit indicate that the County Government procured goods using imprest without involvement of the procurement department. The users were observed to raise requests for items from which an imprest was issued to travel to Malindi or Mombasa to procure the items. A total of Kshs.3,769,583 as detailed in **Appendix II** from a sample verified was found to have been procured through imprest and items procured included laptops, iPads, carpets and television sets.

## **Recommendation**

The County Government should adhere to procurement laws to ensure a competitive and fair procurement process for the County Government to obtain value for money. Further purchase of goods and services through imprest should be stopped immediately and the procurement department be strengthened and competent staff recruited to manage the procurement function effectively.

### **1.7 Procurement of Laptops, Ipads, Xray, Ultra Sound Machine and Public Address Systems**

Records availed for audit indicate that the County Government procured goods without developing specific requirements. Items such as laptops, Ipads, Xray, ultra sound machine and public address systems and other various items amounting to Kshs.45,811,614 as detailed in **Appendix III** were procured without specifications being developed as only general descriptions were made in the name of laptop, Ipads and Xray. Users of specialized machines such as Xray and Ultra sound were not involved in providing the specifications. Also the absence of an annual procurement plan, it was not possible to confirm that the items procured were required and that sufficient funds had been budgeted for the items. Further, there were no evidence or inspection or acceptance report in support of the items procured notwithstanding that various items had been directly procured without the necessary approvals as per the Law.

## **Recommendation**

The management should ensure that procurement is done as per the law governing public procurement and that specialized machines be procured after specifications have been developed by the user department. Any officer who violates the procurement law should be liable and held accountable for any resultant loss.



## **1.8 Procurement of Conference Facilities Services**

Records availed for audit indicate that the County spent a total of Kshs.12,612,474 as detailed in **Appendix IV** on acquisition of conference facilities, accommodation, catering, communication, board and committee expenses. However, there was no evidence of how the suppliers were identified as no prequalification list of suppliers was availed for audit verification. In some cases, the procurement was done through cash payment, in contravention of Section 29 and part VI of the Public Procurement and Disposal Act, 2005 and its regulations. The relevance of the services to the county executive could also not be confirmed.

### **Recommendation**

The Accounting Officer should ensure that at all times the County Executive adheres to the Public Procurement and Disposal Act, 2005 and the related Public Procurement and Disposal Regulations, 2006 and 2013.

## **1.9 Motor Vehicle Repairs**

Information availed for audit show that the county spent a total of Kshs.7,252,800 as detailed in **Appendix V** on purchase of tyres and maintenance of motor vehicles amounting to Kshs.4,622,700 and 2,630,100 respectively. However, there was no evidence of how the suppliers were identified as no prequalification list was availed for audit verification. No records were availed indicating the registration numbers of vehicles fitted with the tyres and recording of defects in the work tickets before repairs could be undertaken. The basis of these repairs is therefore not clear as no inspection and mechanical works reports availed for audit verification.

### **Recommendations**

The management should avail the documentary evidence in support of the expenditure, failure to which responsible officer is surcharged for expenditure amount not supported.

## **1.10 Procurement of Motor Vehicles – Ford Everest**

The County Executive through payment voucher number 010 dated 6 December 2013 paid Kshs.38,800,000 for the supply and delivery of eight (8) Ford Everest station wagon motor vehicles. It was observed that no procurement process was initiated from the users of these motor vehicles and it appears that direct procurement was made in this purchase contrary to section 74 of the Public Procurement and Disposal Act, 2005 on the requirement for direct procurement. Although the vehicles were delivered, no registration certificates for the same were availed to confirm ownership for the vehicles.

Records availed for audit indicate that the county government procured twelve (12) motor vehicles at a cost of Kshs.62,839,792. However, there were no documentation availed for audit examination in support of the method used in identification, selection and awarding of the supply.

In addition, out of the twelve (12) motor vehicles expenditure in respect of four (4) motor vehicles amounting to Kshs.24,039,792 had no documents availed for audit verification to support the procurement

### **Recommendation**

The management should ensure that all goods are procured in line with the procurement Law and that all goods received are inspected for quality and quantity. Any officer who fails to adhere to the procurement law should be held personally liable and accountable to any resultant loss as a result of the procurement process.

### **2.0 Domestic Travel Costs**

Records made available revealed that the County Executive had utilized Kshs.11,372,316 for domestic travel as at 31 March 2014. All payments totalling Kshs.11,372,316 as detailed in **Appendix VI** were not supported with adequate relevant documentation. Documentations presented lacked authorization for journeys made, work tickets and bus tickets as proof of travel.

### **Recommendation**

Payments should be made based on authorized vouchers which are duly supported. The management should make available the supporting documentation for the payments made totalling Kshs.11,372,316 failure to which the respective officers are held accountable and surcharged for the amount of unsupported expenditure.

### **3.0 Salary Payment and Refund of Medical Expenses**

Information availed for audit indicate that the County Executive paid an amount of Kshs.894,385.95 as basic salaries for Ministry of Health employees in the County through payment voucher numbers 3366 and 3386 of Kshs.792,286.55 and 102,099.40 to Kenya Commercial Bank and Co-operative Bank respectively. However, no supporting documentation in form of payroll for the officers of the Ministry was availed for audit review. Additionally, during the period under review, an amount of Kshs.336,000 was advanced to the County Executive Member responsible for Health as a refund for paying medical fee for a County Government employee from his own sources who was involved in an accident. However no accident report was availed to support the claim to confirm that at the time of accident the said employee was in line of duty. No policy is in existence to enable refund of such claims whenever they occur.

### **Recommendation**

All payments of salaries and other benefits should be supported with a documentary evidence, failure to which the responsible officer is held liable for the unsupported amounts.

#### **4.0 Store Records for Drugs**

During the period under review an amount of Kshs. 14,500,546 was paid to Kenya Medical Supplies Agency for supply and delivery of drugs to hospitals in the County through payment voucher No. 5502 for invoice Nos. 70160 and 70190 of Kshs.14, 310,281 and Kshs.190,265 respectively. Included in the Kshs.14,500,546 are drugs amounting Kshs.2,641,732 supplied and delivered to Hola District Hospital. The drugs were delivered through delivery note number EMB-2-095695-2013/2014 on 25 March 2014 to the hospital. Perusal of records revealed that the drugs have not been recorded in the stores records such as S3. Verification in the form of physical counts or confirmation of the stock levels was therefore not possible. In the circumstances, it was not possible to ascertain how the drugs were recorded and issued making it not possible to confirm the physical drugs as at 30 June 2014.

#### **Recommendation**

The drugs should be recorded in the stores records and supporting documentation made available for audit review. Further, physical stock take should be done regularly to confirm the records balance with physical balance and any variance reconciled promptly, failure to which the responsible officer is surcharged for the loss on drugs.

#### **5.0 Travel and Subsistence Allowance**

##### **5.1 Travel and Accommodation Claims**

Records availed for audit review indicated that the County Government paid a total of Kshs.10,489,756.25 detailed in **Appendix VII** on travelling and accommodation expenses for the officers. However, the expenditure was not supported with documentary evidence like signed schedules, work tickets, detailed work programme or records of meetings attended and mode of travel outside their duty stations. Some of the seminars indicated as attended by the officers were not supported by invitation letters or details of the seminar attended. On two occasions, payments were not supported by schedules of the beneficiaries of the allowances.

It was also not made clear how some of the payments were made without authorized signatures of key officials. Payments for monitoring and evaluation were not supported by work programme and reports of the exercises.

#### **Recommendation**

The management should avail for audit review documentary evidence in support of the expenditure of Kshs.10,489,756.25 failure to which the officers responsible are surcharged for the unsupported amounts.

##### **5.2 Air Travel Expenses**

Information availed for audit review indicated that the County Government paid Kshs.2,682,590 as detailed in **Appendix VIII** on air travel for various officers. However, the payments were not supported by local service orders. Also the payment were done

without disclosing how the two suppliers were identified and engaged to offer air travel services to the County Executive and it was not certain whether these expenses were official as no documentary evidence was availed to confirm the purpose of the trip. Similarly the County Executive did not avail documentary evidence on their air travel policy to determine officers entitled to use air transport as some payments were made without authorized signatures of key officials as required on the payment vouchers.

In addition, the county executive was invoiced and paid Kshs.7,089,415 as detailed in **Appendix IX** for air tickets during the period under review. The supporting evidence availed was invoices from the travel agencies with details of ticket number and name of officer the ticket was issued. Evidence of actual travel in form of boarding passes were not availed for verification and the purpose of travelling was not disclosed.

### **Recommendation**

The Accounting Officer should avail for audit review documentary evidence in support of the travel expenses, failure to which the respective officers are surcharged for the unsupported amounts.

### **5.3 Accommodation and Subsistence Allowance**

Records availed for audit review indicated that subsistence allowance and accommodation expenditure on domestic and foreign travel amounting Kshs.14,523,704 as detailed in **Appendix X** had no supporting documentation. The travel details were not availed for audit review and the recipients of the subsistence allowance amounting to Kshs.14,115,844 did not sign acknowledging receipt of cash. Further payment schedules for allowances collected by one officer on behalf of the others were not signed by the other officers acknowledging receipts of their travel allowances. Allowances issued to several officers in same trip were indicated as paid to County Secretary of Tana River County Government (TRCG) instead of the officers who were travelling. The payment schedules were also not attached to the payment vouchers for verification.

### **Recommendation**

The management should ensure that expenditure charged to public funds is lawful and in accordance with the Public Finance Management Act, 2012. Relevant supporting documents in form of work ticket, bus ticket, air ticket or documents supporting hire of transport should also be availed for audit review, failure to which the respective officers are surcharged for the unsupported amounts.

### **6.0 Outstanding Imprest**

Imprest records availed for audit review also indicated outstanding amounts totalling Kshs.8,253,992 as detailed in **Appendix XI**. As indicated in the schedule attached some of the officers were issued with multiple imprests without having surrendered the previous ones contrary to regulations governing imprests. No satisfactory explanation had been provided as to this state of affairs.

## **Recommendation**

The imprests guidelines should be adhered to at all times and proper systems put in place to ensure that outstanding imprest is surrendered or accounted for within the stipulated time in line with the Government Financial Regulations and Procedures or be recovered from the salary of the respective officers.

### **7.0 Fuel Expenditure**

The County Executive spent Kshs.5,484,903 as detailed in **Appendix XII** on purchase of fuel during the period under review. However, no records have been made available to confirm drawing and recording of fuel in the work tickets as required. Similarly, no reconciliation has been done on fuel delivered, paid for and balance remaining. Further fuel was drawn from suppliers who are not pre-qualified

## **Recommendation**

The management should ensure that procurement of goods, works and services are in accordance with the Public Procurement and Disposal Act, 2005 and the related procurement regulations. In addition, management should ensure that proper records are maintained and that fuel is only issued for official use.

### **8.0 Revenue**

#### **8.1 Unconfirmed Revenue**

During the period under review, records made available indicate that the County Executive realized revenue amounting Kshs.26,979,968.40 as reflected in the bank pay in slips made available. However relevant surrender records such as F.O. 17, cash control sheet and official receipts to account for this revenue were not availed for audit review. Further, the details of the officers designated for collecting, receiving and accounting for such county government revenue in line with the provisions of Section 157 of the Public Finance Management Act, 2012 were not availed for audit review. In addition, the quarterly statements to the County Treasury and Commission on Revenue Allocation in accordance with section 158 (3) of the same Act were also not availed for audit verification. Also examination of the counterfoil receipt book register revealed that a total of 77 revenue books were outstanding and were long overdue and had not been surrendered as 30 June 2014 and officers were being issued with new collection receipt books without accounting for previous ones. It was also observed that the County Executive was paying a 15% commission on collected revenue to agents whereby a total of Kshs.839,219.50 was paid as commission. However, no contract was availed to confirm how the agents were selected, appointed and the terms of reference determined. In addition no supporting documents were availed to show that there was authority to appoint an agent to collect revenue on behalf of the government.

In the circumstances, in the absence of the respective surrender records it was not possible to confirm the validity and accuracy of the revenue of Kshs.26,979,968.40.

Further and in the absence of a contract agreement, it was not possible to ascertain the actual revenue realized through the contractual arrangement.

### **Recommendation**

All the supporting revenue collection documents should be availed for audit review and the quarterly statements should be provided to the relevant parties. Further, the collection agent should be appointed in line with the Public Procurement and Disposal Act, 2005.

## **8.2 Under Performance in Collection on Local Generated Revenue**

The County collected Kshs.28,192,397 against budgeted target of Kshs.87,290,000 from local revenue sources. This represented a collection of 32.3% of budgeted local revenue indicating low levels of revenue collection. No explanation has been made to remedy the low collection.

## **8.3 Variance between Revenue Recorded in Cash Books**

The revenue cashbook showed a total of Kshs.28,967,325.40 was collected in the period from 1 July 2013 to 30 June 2014, while the County revenue collection bank account statements showed a total of Kshs.35,172,475.35 as having been banked resulting in unexplained and unreconciled variance of Kshs.4,458,449.95. No reconciliation on this account has been done to confirm the sources the excess banking.

### **Recommendation**

Appropriate measures should be put in place to ensure that revenue collected is promptly banked in accordance with the Law and regular checking and reconciliations of receipts is carried out by a senior officer. Further, the respective officers should full account for the money collected, failure to which the officers are surcharged for the unaccounted amount of revenue.

## **9.0 Cash and Bank Balance**

### **9.1 Bank Reconciliation Statement**

Records availed for audit review indicated that the County Government maintained three (3) accounts at Central Bank and three (3) accounts at Kenya Commercial bank for development, planning and revenue. However no bank reconciliation were availed for audit review for the six bank accounts despite the fact that the bank statements balance seen reflected a significant balance amounting to Kshs.1,283,894,952 as at 30 June 2014 and detailed at **Appendix XIV**. It is not clear and the management has not explained why the bank reconciliation statements were not prepared. In the circumstances it has not been possible to confirm the validity and accuracy of the bank statements balance totalling Kshs.1,283,894,952 as at 30 June 2014 for the six bank accounts.

## **Recommendation**

The management should ensure that all bank accounts are supported with the respective cash books in line with the Government Financial Procedures and Regulations. Further the cash books should be updated frequently and bank reconciliations prepared on a monthly basis and verified by a senior officer. The management should also ensure that the bank reconciliation statements for the year 30 June 2014 are prepared and verified by a senior officer. Also the officer responsible should be held liable and accountable for failure to prepare the bank reconciliation statements and surcharged for any cash found missing as per the bank reconciliation statements if any.

### **10.0 Human Resource Records**

#### **10.1 Employee Expenses**

Records availed for audit review indicated that the County Executive made payments totalling to Kshs.202,106,903.50 as refund of salaries to National Treasury and Ministry of Health by Tana River County Government for devolved ministries for the period July to November 2013. However, the payments were not supported by details of the beneficiaries and station of work.

## **Recommendation**

The management should ensure that payment for salaries is processed through the payroll in line with Government Financial Regulations and that the payrolls for salaries paid to beneficiaries amounting to Kshs.202,106,903.50, should be availed for audit review failure to which the responsible officer is held accountable.

#### **10.2 Casual Expenses**

Records made available for audit review revealed that an amount totalling Kshs.5,530,125 as indicated in **Appendix XIII** was paid as casual expenses. However, no signed payrolls and muster rolls for casuals paid for were made available for audit review. In the circumstances, the propriety of the expenditure amount of Kshs.5,530,125 could not be ascertained.

## **Recommendations**

The County Executive should open and operate muster rolls and daily attendance sheets for casuals engaged to confirm their existence, nature of duty and duty station. These records should be made available for audit verification, failure to which the officer responsible is held liable for the expense to the extent of the unsupported expenditure.

## **11.0 IT Network Equipment**

Records made available revealed that the Tana River County executive installed IT networking equipment in its offices at a cost of Kshs.7,679,321.49. It was observed that a payment made through interim payment certificate number one (1) of Kshs.3,346,365.49 through voucher number 670 of 22 August 2013 had no retention money deducted. The inspection and acceptance committee report was not signed as required by all the three (3) signatories as required as the chair did not sign.

### **Recommendation**

All payments should be clearly authorized and all supporting documents attached to the voucher at any given time. Retention money should be provided in line with the terms of the contract.

## **12.0 Budgetary Control**

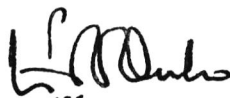
The annual budget for Tana River County Government as at 30 June 2014 was Kshs.2,026,642,022 for recurrent expenditure and Kshs.1,179,455,101 for development expenditure. Expenditure incurred on development during the year amounted to Kshs.94,278,329. Analysis of budget against expenditure indicates an absorption rate of 7.99%. The absorption rate of 7.99% for development expenditure indicates that few development projects were undertaken during the period under review. No satisfactory explanation has been provided as to the cause of the low absorption rate of development funds.

### **Recommendation**

The management should ensure that budgets are applied as appropriate to ensure that the citizens of the County have achieved their development agenda as envisaged in the devolved Government system in the Constitution. Those officers who are responsible for non-implementation of the budget should be held liable for lack of implementation of development projects in the County.

### **Conclusion**

The Tana River County Executive should address the anomalies noted in order to ensure effective delivery of services to the people of Tana River. Laid down Government procedures and processes should be adhered to ensure public resources are only utilized for purposes for which they were intended.



**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**27 May 2015**



**Appendix I**

**TANA RIVER COUNTY EXECUTIVE**

**Hire of Motor Vehicle Kshs 9,634,000**

<b>Date</b>	<b>Department</b>	<b>Payee</b>	<b>Voucher number</b>	<b>Details</b>	<b>Amount Kshs</b>	<b>Comments</b>
5/28/2014	0301	County Secretary	7196	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed (75000)/no procurement process)
5/28/2014	0301	County Secretary	7203	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed ( 75000)/no procurement process)
5/28/2014	0301	County Secretary	7193	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed ( 75000)/no procurement process)
7/3/2014	0301	Al Kims Construction Ltd	8312	Hire of Vehicle	120,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
6/18/2014	0301	Mwenyeji Liner Ltd	3046	Hire of Vehicle of 2 landriser for 34 days	986,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
6/18/2014	0301	CFO	4146	Hire of Vehicle to transport county professionals	466,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
4/1/2014	0301	CFO	4085	Hire of Vehicle - inaugural devolution conference	225,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
5/22/2014	0301	Waldena Urji Construction	7069	Hire of Vehicle - project inspection	225,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented- LPO 0966602 issue on 22/5/14
6/29/2014	0301	County Secretary	4655	Hire of Vehicle & subsistence allowance on revenue drive	432,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented/ no approval/ payment schedule for per diems 108 not signed

5/21/2014	0301	Pensam Contractors & Supplies	6090	Hire of Vehicle	125,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented/ no approval/ no invoice only LPO 0972269 of 21/5/14
5/21/2014	0301	Al Kims Construction Ltd	7005	Hire of Vehicle	290,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
4/10/2014	0301	TRCG	4804	Hire of Vehicle for 1st Anniversary	175,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented/ receipt -express taxi services
5/12/2014	0301	Juhudi Merchants Ltd	5552	Hire of Vehicle to transport polio vaccines & mcas /elders	345,000	Only a receipt attached & LPO -0972267- no evidence of who travelled with the vehicle/ procurement process not documented/
6/18/2014	0301	Guyaton Investment Company Ltd	8100	Hire of Vehicle- market survey	300,000	Only a receipt attached & LPO -0966603- no evidence of who travelled with the vehicle/ procurement process not documented/
5/15/2014	0301	Al Kims Construction Ltd	6007	Hire of Vehicle- inspection of roads	600,000	Only a receipt attached & LPO -0972272- no evidence of who travelled with the vehicle/ procurement process not documented/
2/25/2014	0301	TRCG	3741	Hire of Vehicle- preparation of Fiscal Strategy paper	180,000	Only a receipt attached (Geswa Contractors) & newspaper cutting of advertisement to public - no evidence of who travelled with the vehicle/ procurement process not documented
4/10/2014	0301	Ismail B. Kodobo	5412	Hire of Vehicle- pursuing land rate defaulters	120,000	Procurement process not followed
5/13/2014	0301	County Secretary	4173	Hire of Vehicle- hire of taxi anniversary	350,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
6/19/2014	0301	County Secretary	4517	Hire of Vehicle-workshop at malindi	90,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
4/10/2014		Mwenyeji Liner Ltd	4695	Hire of Vehicle- senior county staffs transport	930,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented

4/10/2014		Mwenyeji Liner Ltd	4694	Hire of Vehicle- senior county staffs transport	840,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
6/13/2014	0201	Boba Abdallah	7538	Hire of Vehicle-ferrying stakeholders	300,000	Only a receipt attached- no evidence of who travelled with the vehicle/ procurement process not documented
4/29/2014	0701	Isack Lango	4701	Hire of Vehicle- county mapping exercise	160,000	The quotations does not indicate merchants but vehicle registration numbers
6/9/2014	0201	Juhudi Merchants Ltd	7434	Hire of Vehicle- Carry MCA to Kalalani	100,000	Only a receipt attached & LPO -0972289- no evidence of who travelled with the vehicle/ procurement process not documented/
	0201	Al Kims Construction Ltd	7438	Hire of Vehicle- 12 days for project inspection	300,000	Only a receipt attached- dated 6/6/14 no evidence of who travelled with the vehicle/ procurement process not documented
4/10/2014	0201	Mwenyeji Liner Ltd	4693	Hire of vehicle-official functions	235,000	Only a receipt attached & LPO -0972253- no evidence of who travelled with the vehicle/ procurement process not documented/
6/24/2014	0801	Lukeman General Suppliers Ltd	7993	Hire of vehicle - 2 vehicles for seven days	210,000	Only a receipt attached & LPO -0972054- no evidence of who travelled with the vehicle/ procurement process not documented/
	0301	Lukeman General Suppliers Ltd	7055	Hire of vehicle - for seven days	210,000	No single support document- only voucher
6/20/2014	0201	Juhudi Merchants Ltd	7837	Hire of Vehicle - Carry MCA to malindi	200,000	Only a receipt attached & LPO -0987505- no evidence of who travelled with the vehicle/ procurement process not documented/
6/19/2014	0301	Al Kims Construction Ltd	7767	Hire of Vehicle- various destinations	640,000	Only a receipt attached & LPO -0972284- no evidence of who travelled with the vehicle/ procurement process not documented/
		<b>Total</b>			<b>9,634,000</b>	

**Appendix II**  
**TANA RIVER COUNTY EXECUTIVE**  
**Direct Procurement through Imprest Kshs 3,769,583**

Date	Department	Payee	Voucher Number	Details	Amount Kshs	Remarks
1/31/2014	0301	County Physical Planning officer	3171	Surrender of imprest to buy assorted items	60,000.00	No procurement plan/no prequalified suppliers/ direct procurement through imprest
1/31/2014	0301	County Physical Planning officer	3173	Surrender of imprest to buy assorted items	90,000.00	No procurement plan/no prequalified suppliers/ direct procurement through imprest
6/18/2014	0301	Basra Abdi	7926	Designation couch - furniture & fitting	168,000.00	Furniture bought through imprest in Mombasa- warrant - 1985094 - bought at 150000( 18000 is imprest for receptionist and support staff for thre days in mombasa)
6/24/2014	0301	Madina Bocha	7027	Imprest surrender - purchase of carpets	70,500.00	Carpet - 48000, ( 22500 - per diem for receptionist and secretary to mombasa to buy carpet for 3 days) - warrant - 1985096
6/17/2014	0301	Basra Abdi	7723	Designation couch - furniture & fitting and fridge- procured through imprest	199,000.00	Furniture bought through imprest in Mombasa- warrant - 1985076 - bought at 150000, fridge -25000 ( 18000 is imprest for 2 receptionists staff for there days in mombasa 6000- transport)
6/30/2014	0301	Amina Lulu Mohammed	5381	Surrender of imprest to purchase carpet & vaccuum cleaner at msa- county secretary	73,000.00	Items bought through imprest in Mombasa- warrant - 1940140 - carpet at 48000, vaccum cleaner -25000 ( no transport and accomodation claimed) - no evidence of travelling

5/15/2014	0301	Basra Abdi	5403	Surrender of imprest to purchase water dispenser and DSTV for reception	88,050.00	Warrant number- 1929103 of KShs 100,000. water dispenser- 25000, samsung led tv- 50000 dstv- 13050
6/30/2014	0301	Amina Lulu Mohammed	5381	Surrender of imprest to purchase carpet & vaccuum cleaner at msa- finance minister officer	73,000.00	Items bought through imprest in Mombasa- warrant - 1916424 - carpet at 36000, vaccum cleaner -25000 ( no transport and accomodation claimed) - no evidence of travelling
5/14/2014	0301	Milkah Karhayu	5421	Surrender of imprest to install 5 ceiling fans & replacing mortise locks	112,670.00	Procurement through imprest- 1940111
6/30/2014	0301	Swaleh D. Gobu	8343	Surrender of imprest to purchase sweeping materials in Garsen	300,000.00	Procurement through imprest- wrrant 1985055
5/22/2015	0301	Buke Bule Boro	7218	Imprest surrender - purchase of carpets- governor dais	190,000.00	Warrant number- 1940113 - bought in mombasa
5/22/2014	0301	Amina Lulu Mohammed	5588	Surrender of imprest - purchase of TV & DSTV	63,000.00	Procurement through imprest- warrant 1929132
3/18/2014	0301	Fatuma Zahra Adan	4384	Surrender of imprest - purchase of tV & DSTV, carpet, vaccum cleaner for D/Gov officer	163,000.00	Procurement through imprest- warrant 1882884
6/30/2014	0403	Dr. Paul Mwamburi	8359	Surrender of imprest to procure vaccines & drugs	632,205.00	Bought from various outlets- warrant - 1765305
6/17/2014	0701	Dr. Restus Kahindi	7310	Being surreder of imprest to buy food items	200,000.00	No inspection report / iprest warrant - 1929152 of 580000

3/3/2014	0401	Samuel M. Baya	3938	Surrender of imprest - purchase of laptop	40,000	No specifications( Portable laptop) on quotations which they said were above market price 72,500 78,000 & 80,000 hence opted for cash. However the imprest was issued on 9/12/13 and evaluation done on 23/12/13 hence imprest was issued before invitation of quotations- 16/12/13
6/30/2014	0301	Abas Kunyo Guyo	7828	Surrender of imprest - purchase of 6 Ipads	450,000	Purchased 6 Ipads through Impres Warrant -1940210 from Hopelink Ltd Nairobi- no quotation- Direct Purchase- no specs
5/30/2014	0301	Mohamad Ali Korane	7285	Surrender of imprest - purchase of 3 laptop	180,000	No specs/ no inspection/ direct procurement warrant 1940210
6/20/2014	0301	Maurice O. Ochieng	7831	Office equipment	305,158	Imprest warrant- 1985088- direct
6/16/2014	0201	Abdulrahman Dube	6015	Surrender of imprest - purchase of spikes & Ipad	312,000	Imprest warrant- 1929139- direct
		<b>Total</b>			<b>3,769,583.00</b>	

**APPENDIX III****TANA RIVER COUNTY EXECUTIVE****Procurement of Laptops, Ipads, Xray, Ultra Sound Machine and Public Address**

<b>Date</b>	<b>Department</b>	<b>Payee</b>	<b>Voucher Number</b>	<b>Details</b>	<b>Amount Kshs</b>	<b>Remarks</b>
6/20/2014	0301	Ricom Communication LTD	8441	Supply of laptops, Ipads Samsung S5	721,110	No specifications for laptops/ipads- quotation opened on 6/6/14 at 10.3 am & supplied on 7/6/14- merchant from mombasa, only one quotation
5/15/2014	0301	Bidii Suppliers & Contractors	5573	Installation of CCTV, security lights & construction of central room	2,420,920	No certificate of work done by IT expert
6/30/2014	1105	Richmark Agencies	8271	Supply of HP Pro book 4540s computer	88,800	No specifications for the computer
5/13/2014	0301	Golden Su. Ventures	5218	Cash purchase of laserjet printer tonners 507A - 3 @ 18000	54,000	No LPO, no specs/ direct procurement
3/3/2014	0401	Samuel M. Baya	3938	Surrender of imprest - purchase of laptop	40,000	No specifications( Portable laptop) on quotations which they said were above market price 72,500 78,000 & 80,000. hence opted for cash. However the imprest was issued on 9/12/13 and evaluation done on 23/12/13 hence imprest was issued before invitation of quotations- 16/12/13

6/30/2014	0301	Abas Kunyo Guyo	7828	Surrender of imprest - purchase of 6 Ipads	450,000	Purchased 6 Ipads through Impres Warrant -1940210 from Hopelink Ltd Nairobi- no quotation- Direct Purchase- no specs
5/30/2014	0301	Mohamad Ali Korane	7285	Surrender of imprest - purchase of 3 laptop	180,000	No specs/ no inspection/ direct procurement warrant 1940210
6/30/2014		Kighara Enterprises	8315	Submersible Pump Borehole	870,000	No inspection report//not comitted in votebook
6/20/2014	0301	Maurice O. Ochieng	7831	Office equipment	305,158	Imprest warrant- 1985088- direct
6/30/2014	0403	Kenya Animal Genetics Resource Center	8222	AI equipments & bull semen	738,320	Not committed in votebook, part of items not delivered as the County had no capacity to receive 400L of nitrogen and has not started AI services
5/28/2014	0701	Brevio Pumping Enterprise	7292	Supply of Generator size 18 KVA 3 phase	1,781,450	Procured through invitation to quotations
6/26/2014	0701	Fayre Ventures Co. Ltd		Supply of X-RAY, ultrasound system	1,920,000	Procured through invitation to quotations/ evaluation by accountant, stores ledger and one person from xray- report of technical evaluation not done. inspection report not done
3/30/2014	0201	Tulla Reserve Supplies Ltd	4836	Public address system & processional TX video accessories	2,800,000	No inspection report/not comitted in votebook
5/9/2014	0301	Hirabkoy General Contractors	5358	Supply of chairs - 400 & water tank	800,000	Direct procurement



6/16/2014	0201	Abdulrahman Dube	6015	Surrender of imprest - purchase of spikes & Ipad	312,000	Imprest warrant- 1929139- direct
1/31/2014	0301	County Physical Planning officer	3171	Surrender of imprest to buy assorted items	60,000.00	No procurement plan/no prequalified suppliers/ direct procurement through imprest
1/31/2014	0301	County Physical Planning officer	3173	Surrender of imprest to buy assorted items	90,000.00	No procurement plan/no prequalified suppliers/ direct procurement through imprest
6/12/2014	0701	Fayre Ventures Co. Ltd	7337	Procurement of maternity/opd and inpatient books	700,000.00	Delivery note 3/10/2013/ invoice3/6/2014/ S13-3/10/14 - LPO not dated- Quotation - merchant had said will deliver immediately
6/18/2014	0301	Basra Abdi	7926	Designation couch - furniture & fitting	168,000.00	Furniture bought through imprest in Mombasa- warrant - 1985094 - bought at 150000( 18000 is imprest for receptionist and support staff for thre days in mombasa)
6/24/2014	0301	Madina Bocha	7027	Imprest surrender - purchase of carpets	70,500.00	Carpet - 48000, ( 22500 - per diem for receptionist and secretary to mombasa to buy carpet for 3 days) - warrant - 1985096
6/30/2014	0701	Suwaku Enterprises	8236	Inpatient and maternity files	280,000.00	Direct procurement - delivered on 30/6 and paid on 30/6/14/not committed in vote book
5/7/2014	0201	Japunes Enterprises	5238	Office letter heads	1,400,000.00	No procurement plan/no prequalified suppliers/not committed in vote book
4/29/2014	0301	Wakapa Enterprises	5127	Office letter heads	3,150,000.00	No procurement plan/no prequalified suppliers/not committed in vote book
6/30/2014	0701	Richmark Agencies Ltd	8235	Stationery - hospital	663,150.00	No procurement plan/no prequalified suppliers/not committed in vote book/no LPO

6/30/2014	0701	Suwaku Enterprises	8231	Stationery - hospital	204,380.00	No procurement plan/no prequalified suppliers/not committed in vote book
6/30/2014	0301	Wakapa Enterprises	8266	Office stationery	482,500.00	No procurement plan/no prequalified suppliers/not committed in vote book
6/17/2014	0301	Basra Abdi	7723	Designation couch - furniture & fitting and fridge- procured through imprest	199,000.00	Furniture bought through imprest in Mombasa- warrant - 1985076 - bought at 150000, fridge -25000 ( 18000 is imprest for 2 receptionists staff for there days in mombasa 6000- transport)
6/30/2014	0301	Amina Lulu Mohammed	5381	Surrender of imprest to purchase carpet & vaccuum cleaner at msa- county secretary	73,000.00	Items bought through imprest in Mombasa- warrant - 1940140 - carpet at 48000, vaccum cleaner -25000 ( no transport and accomodation claimed) - no evidence of travelling
5/15/2014	0301	Basra Abdi	5403	Surrender of imprest to purchase water dispenser and DSTV for reception	88,050.00	Warrant number- 1929103 of KShs 100,000. water dispenser- 25000, samsung led tv- 50000 dstv- 13050
6/30/2014	0301	Amina Lulu Mohammed	5381	Surrender of imprest to purchase carpet & vaccuum cleaner at msa- finance minister officer	73,000.00	Items bought through imprest in Mombasa- warrant - 1916424 - carpet at 36000, vaccum cleaner -25000 ( no transport and accomodation claimed) - no evidence of travelling
5/14/2014	0301	Milkah Karhayu	5421	Surrender of imprest to install 5 ceiling fans & replacing mortise locks	112,670.00	Procurement through imprest- 1940111

6/30/2014	0301	Swaleh D. Gobu	8343	Surrender of imprest to purchase sweeping materials in Garsen	300,000.00	Procurement through imprest- warrant 1985055
6/30/2014	0201	Tazama Interlink Systems	4735	Supply & delivery of staff plastic ID tags	1,000,000.00	Invoice was adted 2/5/14 while procurement committee awarded contract on 28/5/2014
01-02-2014 & 18/6/14	0301	TRCG	4081	Purchase of office items- kaspersky anti virus & 8 HP laser jet tonners	97,080.00	Voucher signed by AIE holder- 1/2/14, receipt 4/4/14 - Nairobi co. accounts - 18/6/14
6/30/2014	0403	KEVEVAPI	8223	Supply of vaccines	4,840,000.00	Only supplier/ received
5/28/2014	0701	Fayre Ventures Co. Ltd	7150	Procurement of maternity/opd and inpatient books	420,000.00	Delivery note 27/12/2013/ invoice 27/12/13 S13 not dated - LPO not dated- Quotation - merchant had said will deliver immediately
5/22/2015	0301	Buke Bule Boro	7218	Imprest surrender - purchase of carpets-governor dais	190,000.00	Warrant number- 1940113 - bought in mombasa
5/30/2014	0301	Salad Abashura	7235	Office stationery	50,000.00	Direct procurement
6/17/2014	0404	Dzillambe K. Kombo	7316	Office stationery	24,600.00	Direct procurement
5/29/2014	0401	Suwaku Enterprises	7209	Agriculture - office stationery	64,950.00	Direct procurement
5/14/2014	0301	Al-Ahli Contractors & Suppliers Ltd	5533	Conqueror paper - 50 reams @ 6500	377,000.00	No inspection & acceptance report
5/14/2014		Istimars Enterprises	5536	Conqueror paper - 70 reams @ 6500	455,000.00	No inspection & acceptance report
5/15/2014	0301	Tana Links Agencies	5535	Office stationery	434,650.00	No inspection & acceptance report

5/15/2014	0301	Tana Links Agencies	5534	Office stationery	96,720.00	No inspection & acceptance report
5/22/2014	0301	Amina Lulu Mohammed	5588	Surrender of imprest - purchase of TV & DSTV	63,000.00	Procurement through imprest- warrant 1929132
3/18/2014	0301	Fatuma Zahra Adan	4384	Surrender of imprest - purchase of tv & DSTV, carpet, vaccum cleaner for D/Gov officer	163,000.00	Procurement through imprest- warrant 1882884
5/15/2014	0301	Robkom Electrical Contractors	5576	Electrical materials	78,741.00	Direct procurement
6/30/2014	0403	Dr. Paul Mwamburi	8359	Surrender of imprest to procure vaccines & drugs	632,205.00	Bought from various outlets- warrant - 1765305
6/30/2013	0401	Rimad & Co. l td	8156	Supply of seedling	744,000.00	No inspection & acceptance report/vote book
5/15/2014	0401	Raboja Enterprises	5488	Supply of agriculture chemicals	579,000.00	No inspection report
6/10/2014	0401	Rimad & Co. l td	7314	Supply of agriculture chemicals	470,700.00	No inspection report
6/10/2014	0401	Rimad & Co. l td	7315	Supply of agriculture chemicals	538,750.00	No inspection report
6/30/2014	0701	Hazlin H Rhiglo	8234	Food rations - hospital	158,760.00	Pending bill of 2004- new lpo & invoice
6/30/2014	0701	Suwaku Enterprises	8233	Food rations - hospital	1,329,000.00	Direct procurement - no inspection report

6/30/2014	0701	Japunes Enterprises	8140	Food rations - hospital	135,350.00	Direct procurement - no inspection report
6/30/2014	0701	Abdi Nurrow Adan	8141	Food rations - hospital	276,100.00	No inspection report
6/17/2014	0701	Dr. Restus Kahindi	7310	Being surreder of imprest to buy food items	200,000.00	No inspection report / iprest warrant - 1929152 of 580000
5/21/2014	0701	Benard Goya	6061	Purchase of pharmaceutical items	264,000.00	Direct purchase
4/23/2014	0701	Mukai General Suppliers Ltd	4878	Supply of LPG gas	70,000.00	Direct procurement
4/23/2014	0701	Gamama CBO	4879	Supply of charcoal	216,000.00	Direct procurement
7/3/2014	0701	Brevio Pumping Enterprises	8310	food rations - hospital	499,000.00	Direct purchase
5/11/2014	0201	The National Irrigation Board	7057	Relief food - maize	8,568,000.00	Direct procurement
3/30/2014	0201	Tulla Reserve Supplies Ltd	4837	Executive Tshirts- 3000@ 300	900,000.00	No inspection/not committed in vote book
6/27/2014	0701	Mukai General Suppliers Ltd	8072	Supply of LPG gas	280,000.00	Direct procurement
		<b>Total</b>			<b>45,811,614</b>	

## Appendix IV

### TANA RIVER COUNTY EXECUTIVE

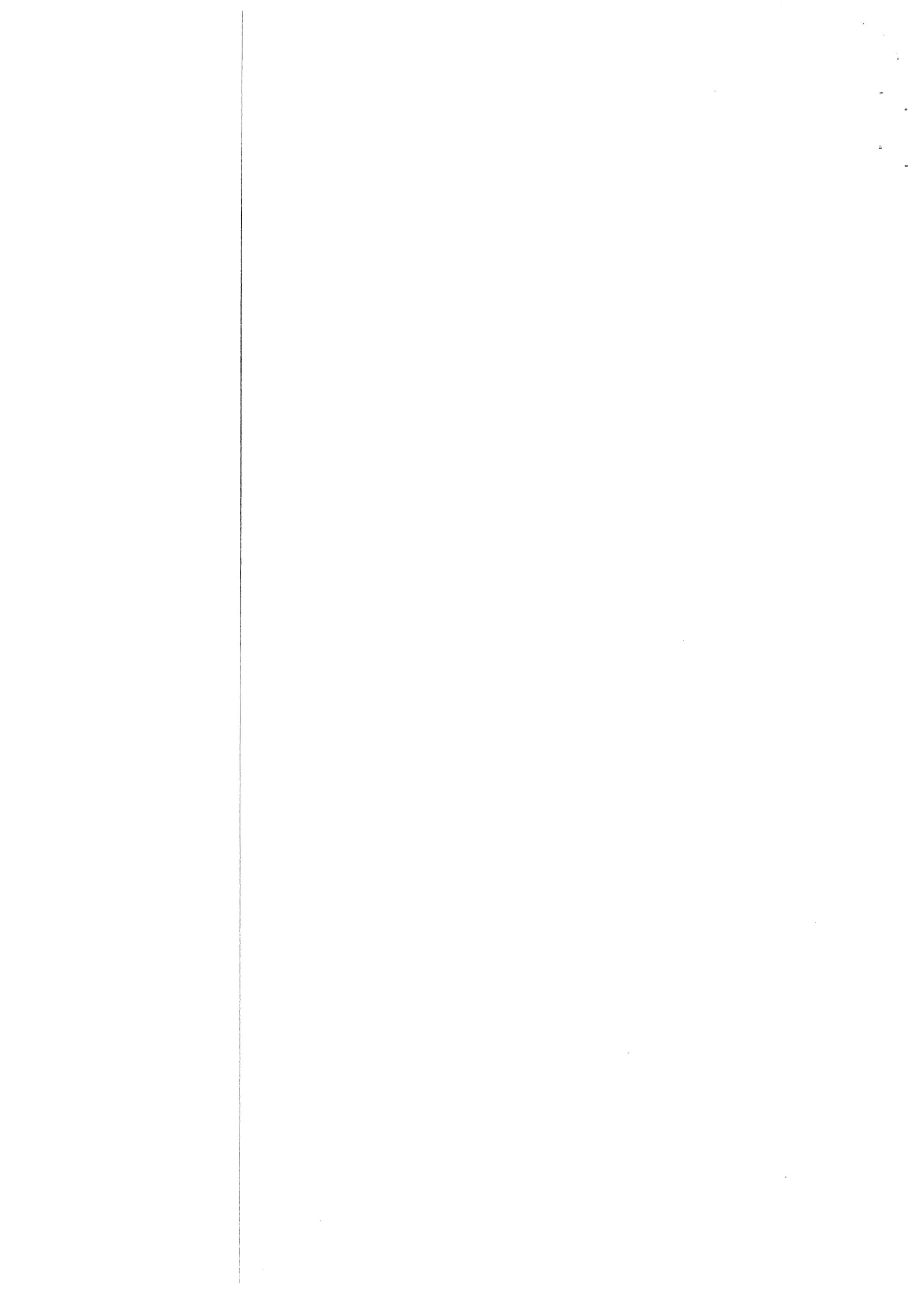
#### Procurement of Conference Facilities Services Kshs 12,612,405

Voucher Number	Payee	Details	Kshs	Remarks
1495	Ajab Delta Hotel	Conference Facilities	101,500.00	Date of event not indicated, Participants not listed, No LPO
8227	Tana River County Government	Overtime Allowance, for Accounts	540,000.00	Diversion of funds, Unauthorised Expense, No evidence of acknowledgement of cash by claimants.
7864	County Secretary, Tana River County Government	Overtime Allowance, for Accounts	644,000.00	Diversion of funds, Unauthorised Expense, No evidence of acknowledgement of cash by claimants.
8226	County Secretary, Tana River County Government	Overtime Allowance, for Accounts	540,000.00	Diversion of funds, Unauthorised Expense, No evidence of acknowledgement of cash by claimants.
4678	Sheila Kiprotich	Overtime Allowance, for Accounts	500,000.00	No sufficient support, Cash purchases and unwarranted extreneous allowances
7988	County Secretary, Tana River County Government	Sitting Allowances for Tender Committee Meeting Held on 25/6/2014	40,000.00	No sufficient support eg minutes of the committee
5424	Ibrahim Abdi	Expenses During VIP, Guest Visit at Bura on 11/3/2014	100,000.00	Unsupported payments to dancers, Cash purchases on meals, equipments and Motorvehicle
5376	Mohammed Gobole	Purchase of Bulls & Goats During 1st Anniversary Celebration at Garsen	340,000.00	Single sourcing of supplier, Irregular procurement
7935	Adam Dhidha Barissa	Civic Education Workshop on 20/3/2014	251,000.00	Single sourcing of supplier, Irregular procurement
3032	Chief Finance Officer	Review County Finance Bill & Financial statement strategy paper 2013/2014	625,810.00	No support documents
7615	Buke Boru	Expenses during commencement of Kipini Rural Electrification.	300,000.00	Cash Purchases, single sourcing
	Sheila Toroitich	Expenses for Dinner Meeting at Governors residence	100,800.00	No support documents
4180	Eunice Mungatana	Facilitation of opening ceremony of Garsen Cultural Centre on 26/2/2014	250,000.00	Source of funds not indicatedKshs., 83,600.00 not signed against by receipient.
8228	County Secretary, Tana River County Government	Extrenous Allowances	720,000.00	Diversion of funds, Unauthorised Expense, No evidence of acknowledgement of cash by claimants.
4344	Simon Kanyingi	Expenses during the seminar	45,000.00	Single sourcing of supplier, Irregular procurement
4345	Simon Kanyingi	Expenses during Youth meeting 3days	90,000.00	Days paid for are 6 yet event was for 3 days
3133	Ayieko Joseph Bwana	Catering services /Allowances during trainee recruitment exercise	100,000.00	No sufficient support
3808	Ayieko Joseph Bwana	Catering services/ Allowances during trainee recruitment exercise	110,550.00	No sufficient support

3118	Patrick K. Kiongo	Catering services/ Allowances during official function	95,000.00	No sufficient support
4634	Mburu P. Maina	Catering/ Lunch Reimbursements	187,000.00	Single sourcing of supplier, Irregular procurement
4311	Patrick K. Kiongo	Catering/ Lunch Reimbursements during workshop on examinations and attachments.	124,080.00	No sufficient support
7592	Patrick K. Kiongo	Catering/ Lunch Reimbursements during campaign to restore positive public image	90,880.00	No sufficient support
7573	County Secretary	Payments for Security officers manning Governors Residence	177,000.00	
8031	Ajab Delta Hotel	Catering and Conference Facility LSO 0987511 of 26/6/2014	231,000.00	No sufficient support, List of participants not attached, Purpose not indicated
5419	Said. B. Hantiro	Expenses for Anniversary Celebration For Tana River County Government.	430,000.00	Single Sourcing of Supplier
5392	Hassan Sigal	Facilitation of Public Baraza at Minjila Gravity Project.	100,000.00	Single Sourcing of Supplier, acknowledgement of cash by one person.
5532	Millicent Ondiek Akinyi	Expenses during the launch of training programmes	100,000.00	Single Sourcing of Supplier, no records on accounting of goods
3297	Chief Finance Officer	Extrenous Allowances	49,000.00	
8416	County Secretary	Expenses during evaluation of Dev. Projects	53,000.00	Cash Purchases, single sourcing
5366	Mohamed Gabole	Expenses for Anniversary Celebration For Tana River County Government.	358,000.00	
7618	Eunice Mungatana	Facilitation of international Womens Day Celebration.	584,315.00	
5398	Abdi Bile Suleiman	Payment Allowances to peace Committee	165,000.00	No programme of work, no evidence of travel, no sufficient support.
5397	Said Gobu Boru	Expenses incurred during water trucking at Madogo	152,620.00	Cash Purchases,
5401	Abdi Bile Suleiman	Payment Allowances to peace Committee	280,000.00	No programme of work, no evidence of travel, no sufficient support.
5398	Abdi Bile Suleiman	Facilitation of data gathering for persons affected by clashes at Tana Delta	576,000.00	Dates not specified, payment purpose not classified.
5409	Said Gobu Boru	Expenses incurred during water trucking at Bangale and Madogo	152,500.00	
8213	Abdurahman Dube	Fuel Consumption and Purchase of miscelleneous items	220,000.00	Cash Purchases, single sourcing of goods
7847	Hussein Duri	Lunches and conference facilities for stakeholders forums by the commission on revenue Allocation.	270,600.00	Single sourcing of service provider. ie conference Hall and catering.
8311	Abidah Enterprises	Photocopying and Binding services	329,000.00	Single sourcing of service provider.

7785	Ashford Financial Consultants	Tax Health Check services for quarter July 2013	464,000.00	Procurement records not availed
7786	Ashford Financial Consultants	Tax Health Check services for quarter July 2013	464,000.00	Procurement records not availed
7879	Isaiah Gichanga	Expenditure duuring the Day Of the African Child celebrations.	197,175.00	Cash Purchases,
7879	Isaiah Gichanga	Expenditure duuring the Day Of the African Child celebrations.	197,175.00	Cash Purchases,
5241	Abidah Enterprises	Binding of tender documents	700,400.00	Procurement records not availed
	County Secretary	Payment of Accomodation for 10 pax at African Pearl Hotel Ltd. Malindi.	406,000.00	Procurement records not availed
5226	County Secretary	Overtime Allowance, for Accounts store	60,000.00	No sufficient support
		<b>Total</b>	<b>12,612,405.00</b>	





**APPENDIX V****TANA RIVER COUNTY EXECUTIVE****Unconfirmed Motor Vehicle Repairs Kshs 7,252,800**

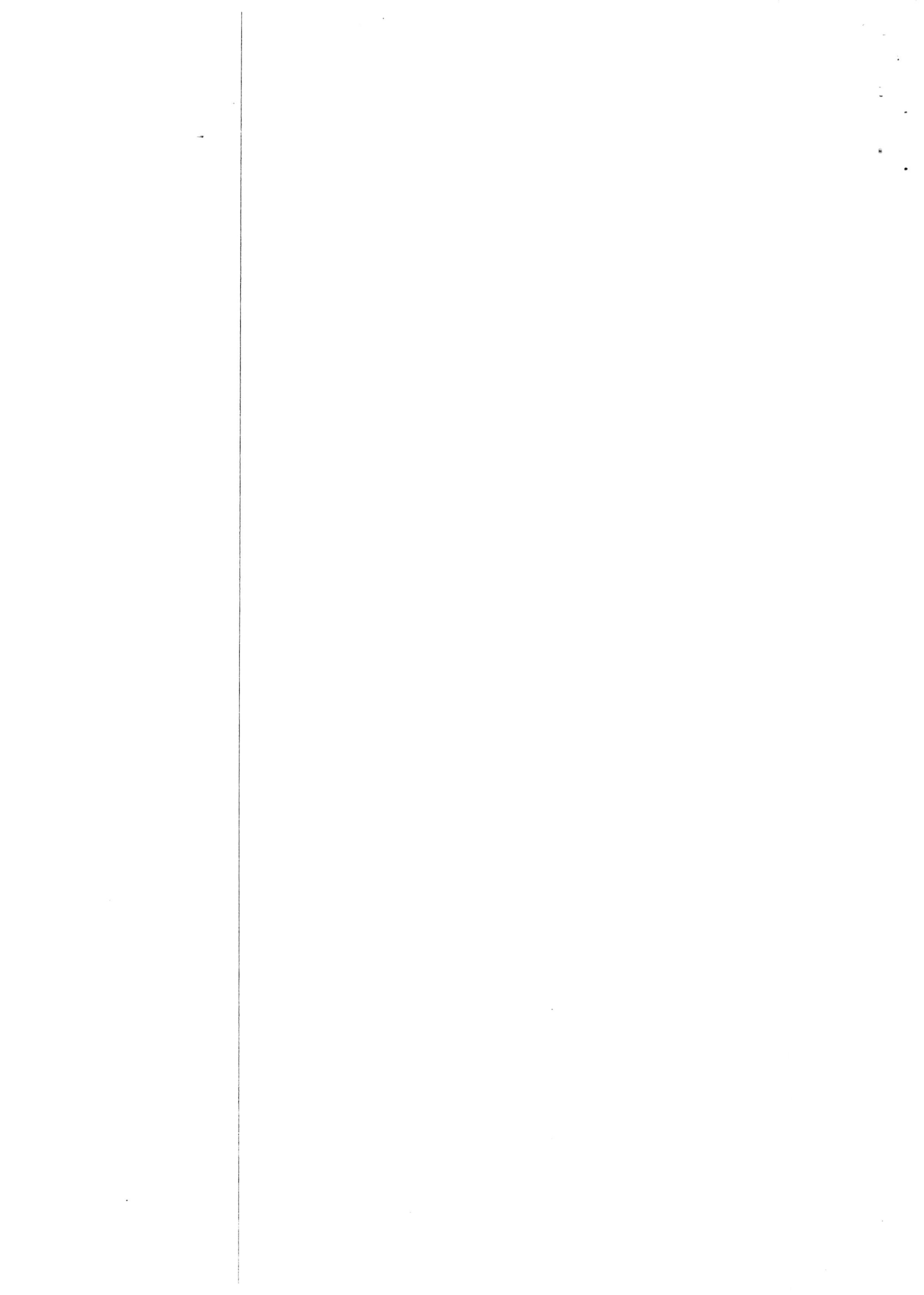
Voucher Number	Date	Details	Amount (Kshs)	Remarks
3499	Kilimambogo Motor Garage	Supply of tyres, LPO 2092965 & 2092970 of 10/2/2014	2,016,200.00	Store records not availed
4285	M/S Triangle Auto Garage, MSA	Service of KBG 881C	68,080.00	No LSO
4719	Romageco kenya	Service of KBR 813 U	361,500.00	No LSO
4720	Romageco kenya	Service of 3383	34,597.00	No LSO
5388	Julius J. Bashora	Purchase of vehicle clumps	255,000.00	Cash Purchase from J.O. Autoworks
	Chief Finance Officer	Repair of Motorvehicle KAW 764z	105,610.00	No receipt. No support
4658	County Secretary	Repair and service of Motorvehicle KBW 608J, KBX 115U, KBA 239Y, KAW 764z & KBX 162J.	625,000.00	Doubtful cash sale, unsupported
3702	Chief Finance Officer	Repair of MV. KAR 555L	90,250.00	Cash Purchase
7152	Bernard Genga	Purchase of vehicle spare parts	32,800.00	Cash Purchase
7125	Dr. Badru A. Muhaji	Motorvehicle repair	40,000.00	Vehicle registration not indicated.
8220	Ali Salim Filling Station	Repair of GK A 431P	230,400.00	No completion certificate for works done.
7628	Toyota Kenya Limited	Service of GK B671 B	221,063.00	
7338	Kilimambogo Motor Garage	Service and repair of GK A484P , LPO 0966505 of 3/6/2014	241,050.00	No completion certificate for works done.
8218	Ali Salim Filling Station	Supply of tyres, LPO 1357978 of 19/6/2014	956,500.00	Store records not availed
4908	M/S Digidigi Motors, Hola	Repair of GK A363P vide LSO 0932351 of 6/12/14	65,750.00	No completion certificate for works done.
8157	Sammy Kibe Mutero	Repair of Motorvehicle	80,000.00	Motorvehicle not identified, Cash purchase, No inspection report
8154	Sammy Kibe Mutero	Repair of Motorvehicle	75,000.00	Motorvehicle not identified, Cash purchase, No inspection report
8155	Sammy Kibe Mutero	Repair of Motorvehicle	65,000.00	Motorvehicle not identified, Cash purchase, No inspection report
8156	Sammy Kibe Mutero	Repair of Motorvehicle	39,000.00	Motorvehicle G.K. 268 D, Cash purchase, No inspection report
704	Alim Salim Filling Station, Garsen	Supply of Tyres vide LPO 2092820 of 30/4/2014	1,650,000.00	Store records not availed
		<b>Total</b>	<b>7,252,800.00</b>	

**Appendix VI**  
**TANA RIVER COUNTY EXECUTIVE**  
**Unsupported Domestic Travel Costs Kshs 11,372,316**

<b>Date</b>	<b>Payee</b>	<b>Reference</b>	<b>Amount Kshs</b>
	Said Bakero Hantiro	Travel costs	140,000
	komora Dhadhu		35,015
	Joseph Moto		60,800
	Alex K. Ontumi		56,000
	Allex Kalama Kazungu		45,000
	Alex K. Ontumi		75,500
9/24/2013	County Secretary		271,000
9/26/2013	Alex K. Ontumi		76,000
10/4/2014	Regal Tours and Travel		252,770
9/30/2013	Tanariver County Government		255,000
10/18/2013	James kamau		120,000
10/30/2013	County Secretary	1590	259,000
10/31/2013	Chief Finance Officer	1617	458,500
11/13/2013	Tanariver County Government	1870	296,000
1/10/2014	County Secretary	1906	168,000
1/10/2014	Francis Ngige	2606	107,000
11/27/2013	County Secretary	2052	320,000
1/9/2014	County Secretary	2433	180,000
1/14/2014	County Secretary	2381	245,000
1/16/2014	Chief Finance Officer	2750	400,000
1/14/2014	County Secretary	2953	195,000
1/15/2014	County Secretary	2736	234,000
1/29/2014	County Secretary	2991	200,000
1/16/2014	Golden Ventures	2730	1,622,990
3/31/2014	County Government of Tana River	2969	2,511,000
3/29/2014	Enock Galgallo	2899	60,000
11/6/2013	Sharifa H. issa	2211	55,671
9/30/2013	Chief Finance Officer--380	2948	150,000
9/30/2013	Chief Finance Officer--380	2949	115,000
9/30/2013	Chief Finance Officer--380	2951	200,000
9/30/2013	Chief Finance Officer--380	2952	260,000
9/30/2013	Chief Finance Officer--380	2950	125,000
1/14/2014	County Secretary	2955	75,000
1/14/2014	County Secretary	1742	107,000
3/13/2014	Tanariver Water and Sewerage Co	4296	64,520
1/14/2014	County Secretary	2954	128,000
3/30/2014	County Government of Tana River	2968	279,000
	County Secretary	2970	137,450
3/28/2014	Ali Abdi Yare	2971	112,000
3/26/2014	County Secretary	3874	174,000
3/31/2014	County Secretary	3494	130,000
3/31/2014	County Secretary	3459	60,000
9/24/2014	Alex K. Ontumi	1073	75,500
11/12/2013	County Secretary	3168	88,000
3/20/2014	Suleman Y. Buko	3336	81,600
3/30/2014	Sheila Toroitich	3356	111,000
3/25/2014	Said B. Hantiro	2655	56,000
2/25/2014	Adams Construction Company	3725	36,000
3/8/2014	Abaroba Barha Abaroba	3970	60,000
3/5/2014	Hassan Sigal Dido	3272	48,000
		<b>Total</b>	<b>11,372,316</b>

**Appendix VII****TANA RIVER COUNTY ASSEMBLY****Unsupported Travel and Accommodation Claims Kshs 10,489,756.25**

<b>Payment Voucher</b>	<b>Payee</b>	<b>Amount Kshs</b>
769	County Secretary	250,000.00
947	County Secretary	324,000.00
415	County Secretary	321,000.00
1367	County Secretary	420,000.00
*not indicated*	Fatma Zahra	237,000.00
2529	Hassan Sighal	300,000.00
444	Abdi Bile	175,000.00
3180	County Secretary	257,000.00
2433	County Secretary	180,000.00
3557	Tana River County Government	153,000.00
3293	County Secretary	423,000.00
2990	County Secretary	529,600.00
*not indicated*	Tana River County Government	328,000.00
2313	County Secretary	600,000.00
680	County Secretary	238,750.00
4389	Abdulrahman Dube	403,690.00
3217	Abdi Bile	135,000.00
679	County Secretary	1,088,000.00
*not indicated*	County Secretary	238,000.00
*not indicated*	County Secretary	190,500.00
809	County Secretary	210,000.00
2814	County Secretary	188,000.00
2736	County Secretary	234,000.00
*not indicated*	County Secretary	1,069,966.25
4137	County Secretary	832,000.00
3153	County Secretary	252,500.00
294	Abdulrahman Dube	911,750.00
	<b>Total</b>	<b>10,489,756.25</b>



**Appendix VIII**  
**TANA RIVER COUNTY EXECUTIVE**  
**Unsupported Air Travel Expense Kshs 2,682,590**

<b>Payment Voucher</b>	<b>Payee</b>	<b>Amount Kshs</b>
3321	Regal Tours and Travel	707,590.00
2832	Regal Tours and Travel	152,520.00
	Regal Tours and Travel	315,040.00
3357	Akarim Agencies Ltd	457,800.00
238	Regal Tours and Travel	311,050.00
448	Regal Tours and Travel	592,790.00
2249	Regal Tours and Travel	145,800.00
	<b>Total</b>	<b>2,682,590.00</b>

**Appendix IX**  
**TANA RIVER COUNTY EXECUTIVE**  
**Unsupported Air Travel Kshs 7,089,415**

Date	Department	Payee	Voucher Number	Details	Amount Kshs	Comments
6/30/2014		Regal Tours & Travels Ltd	8205	Airtickets	2,381,700	Just invoices/ no boarding passes/ no procurement process/ no LPO
4/9/2014	0201	Akarim Agencies Co. Ltd	4692	Airtickets-NBO-DXB-NBO	826,685	Just invoices/ no boarding passes/ no procurement process/ no LPO/ no initiation letter to travel for investment conference
5/9/2014	0301	Akarim Agencies Co. Ltd	5273	Airtickets-DXB - KUL-DXB	1,356,210	Only invoices, no support on journey taken in form of boarding passes
5/29/2014	0201	Akarim Agencies Co. Ltd	4724	Airtickets-Rwanda	1,294,920	Only invoice with a list of 22 who travelled to Rwanda- no LPO/Boarding pass and letter of invitation
5/8/2014	0301	Regal Tours & Travels Ltd	5785	Airtickets - domestic	1,229,900	Procurement process not followed/ no boarding passes
	<b>Total</b>				<b>7,089,415</b>	





## Appendix X

### TANA RIVER COUNTY EXECUTIVE

Unsupported Accommodation and Subsistence Allowance Kshs 14,523,704

Date	Department	Payee	Voucher Number	Details	Amount Kshs	Remarks
3/11/2014	0201	Tana River County Government	4199	Inspecting sites for advertised for contracts - request by Director Supply chain	116,000	Payment schedule not signed by recipient and no work tickets or evidence the journey happened
3/26/2014	0201	H.E. Hussein Dado	3875	Official duty to Nairobi	91,000	Purpose of travel not indicated- just official duty and no evidence the travelled happened
6/16/2014	0201	County Secretary	7651	Payment of per diem while on official duty with the Governor	192,000	No evidence of travelling/ recipient has not signed payment schedule to acknowledge receipt
5/28/2014	0301	Mohamed Abdi	7168	Payment of supervision for offloading of relief food for 10 days	90,000	No payment schedule/no approval of request/ rates appear night out yet officers within duty station town/ paid at rate of 3000 per day for 3 officers
5/28/2014		County Secretary	7186	Meal Allowance while processing May 2014 Salary	90,000	Officers paid allowance for routine work in their Job Description - processing salaries/ no payment schedule
7/3/2014	0301	Tana River County Government	8318	Watchmen allowance	174,000	Payment schedule signed by one person/propriety cannot be confirmed- paying watchmen for Redcross and WFP warehouses/ no rates approved of 1000 per day
6/26/2014	0301	County Secretary	8032	Allowances to officers who participated in drawing out final 2014/2015 county budget at Malindi	236,000	Payment schedule not signed by recipient and no work tickets or evidence the journey happened
3/26/2014	0301	Tana River County Government	3861	Per diem for officers in Malindi & Mombasa	84,000	For two officers payment schedule signed by one person.
6/30/2014	0201	Issack Abdi Hajir	8179	Per diem & refreshment for health officer carryiny out interviews	136,860	No payment schedule

1/14/2014	0301	County Secretary	2380	Per diem on County Revenue Drive	210,000	No payment schedule/no evidence of approval/no evidence of travel
1/24/2014	0301	CFO	2998	Accommodation for meals during budget retreat	423,500	No payment schedule/no evidence of approval/no evidence of travel
2/9/2014	0301	CFO	4121	Being payment for accommodation for county officials at Ukunda	307,600	No payment schedule/no evidence of approval/no evidence of travel
2/28/2014	0201	County Secretary	3570	Being payment for per diem & sitting allowance carrying out tender evaluation in Malindi	200,000	Out of 11 people paid, 6 were signed by one person/
3/24/2014	0301	County Secretary	4095	Per diem for drivers & security officers for accommodation while driving CCO & CEC - travel 1-5 April	247,500	Payment schedule not signed/no evidence of approval and journey was taken/expenditure recognized before its incurred
3/24/2014	0301	Tana River County Government	4090	Per diem for CCO & CEC on attending inaugural Annual Devolution Conference at Leisure lodge - travel 1-5 April	560,000	Payment schedule not signed/no evidence of approval and journey was taken/expenditure recognized before its incurred
6/18/2014	0301	County Secretary	4506	Payments of meal allowance	66,500	No payment schedule or people paid and date of overtime
6/20/2014	0301	Tana River County Government	4560	Per diem on official duty - stakeholders forum	192,000	Payment schedule signed by one person for all three, no evidence of travel/ not committed in votebook
3/20/2014	0301	County Secretary	3892	Accommodation for officers distributing water	100,000	No payment schedule or record of who was paid /no approval of request/ no evidence journey occurred
6/29/2014	0301	County Secretary	4667	Substantive allowances to finance & planning teams	980,000	Payment schedule not signed/no evidence of approval and expenditure was incurred/
5/7/2014	0301	County Secretary	4450	Per diem for budget preparation in Malindi by CEC & secretary	481,500	Payment schedule some people signing for other- no letter to support collecting on behalf/no evidence of travelling

5/6/2014	0301	County Secretary	4740	Special duty allowance	210,000	Payment schedule signed by two officers for all 6 recipients/no tax deducted Kshs 63,000/not committed in voted book/ charged under travelling vote
5/5/2014	0301	County Secretary	4493	Per diem for 7 days to Malindi & Mombasa	241,500	No payment schedule signed/not committed in vote book/ no records of travelling
6/30/2014		County Secretary	4734	Accomodation & meals for participants in malindi	1,400,000	No payment schedule/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
4/15/2014	0301	Hassan Signal	4815	Per diem for travelling to mombasa	241,500	Payment schedule signed by one person for 5 people/ not committed in vote book
5/20/2014	0301	Hassan Galgalo	7088	Per diems for MCAs	1,664,000	Payment schedule Payee sign for all recipients (26 MCAs)/ no evidence journey/
6/11/2014	0201	County Secretary	7559	Per diem on survey of effects of devolution on cooperatives	210,000	Payment schedule not signed by recipient and no work tickets or evidence the journey happened
6/20/2014	0203	County Secretary	7849	Traveling & subsistence - malindi for County Land Board Interviews	206,000	No payment schedule/no evidence of travel/not in the vote/ value of money carrying out interviews in Malindi
5/15/2014	0301	County Secretary	5583	Per diem on IFMIS training	154,000	Payment schedule not signed/no evidence of travel/ not committed in vote book
6/20/2014	0203	County Secretary	7792	Per diem for induction course	303,000	Payment schedule not signed/no evidence of travel/ not committed in vote book
5/28/2014	0301	County Secretary	7196	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed ( 75000)/no procurement process)
5/28/2014	0301	County Secretary	7203	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed ( 75000)/no procurement process)
5/28/2014	0301	County Secretary	7193	Hire of Vehicle & subsistence allowance on revenue drive	160,000	Payment voucher not signed ( 75000)/no procurement process)
5/15/2014	0201	County Secretary	7066	Facilitation allowance - training at mombasa	126,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher

6/10/2014	0201	County Secretary	7429	Meeting with Council of Governors Nairobi	160,000	Payment schedule not signed by recipient/not committed in vote book/ no work tickets/ just voucher
5/28/2014	0201	County Secretary	7199	CEC- official duty in mombasa	240,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
5/28/2014	0201	County Secretary	7197	Per diem for officer accompanying governor to nairobi	300,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
5/28/2014	0201	County Secretary	7207	Subsistence allowance for officers attending Rikata resettlement exercise	528,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
5/28/2014	0201	County Secretary	7195	Per diem- chief officers attending consultative meeting in malindi	780,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
5/28/2014	0201	County Secretary	7202	Per diem for officer accompanying governor to nairobi	240,000	Payment schedule not signed by recipient/no letter of invitation/no approval/not committed in vote book/ no work tickets/ just voucher
4/17/2014	0301	County Secretary	4333	Accommodation allowance- participants in various parts of county for cultural activities	214,000	No payment schedule or record of who was paid /no approval of request/ no evidence journey occurred
4/17/2014	0301	County Secretary	5483	Allowances for county official and MCAs - destination not clear	1,343,124	Payment schedule not signed/no approval of request/ no evidence journey occurred
5/26/2014	0201	County Secretary	7139	Travelling to Dar- es Salaam- conference	504,120	Recipient has not signed/no direct invitation letter/no evidence of travelling/not committed to vote book/ charged to domestic travelling instead of foreign
		<b>Total</b>			<b>14,523,704</b>	

## Appendix XI

### TANA RIVER COUNTY EXECUTIVE

#### Outstanding Imprest Kshs 8,253,992

Date Issued	Name	Amount(Kshs.)	Warrant No	Date Due For Surr	Dept
22/10/13	Hassan Sigal	70,000.00	1797897	11/2/2013	Executive
7/11/2013	Hassan Sigal	50,000.00	1827839	30/6/2013	Executive
4/2/2014	Hassan Sigal	100,000.00	1916414	20/12/2013	Executive
17/7/2013	Galgalo Hassan	30,000.00	1764464	17/8/2013	Executive
20/11/2013	Galgalo Hassan	46,000.00	1827860	30/11/2013	Executive
25/11/2013	Galgalo Hassan	40,000.00	1827867	30/11/2013	Executive
7/1/2014	Galgalo Hassan	300,000.00	1882875	20/1/2014	Executive
27/2/2014	Galgalo Hassan	80,000.00	1940015	20/3/2014	Executive
19/3/2014	Galgalo Hassan	500,000.00	1940105	4/3/2014	Executive
7/5/2014	Sheila Toroitich	300,000.00	1929141	20/5/2014	Executive
27/2/2014	Sheila Toroitich	63,000.00	1940017	3/4/2014	Executive
25/7/2013	Omar Hiribae	20,000.00	1764492	30/6/2014	Finance
25/7/2013	Omar Shurie	22,500.00	1764496	15/8/2013	Executive
22/10/2013	Omar Shurie	22,500.00	1797898	11/2/2013	Executive
17/12/2013	Omar Shurie	10,000.00	1882855	1/2/2014	Executive
23/12/2013	Omar Shurie	10,000.00	1882870	1/5/2014	Executive
28/8/2013	Yussuf Nurie	27,000.00	1766229	9/5/2013	Executive
3/9/2013	Yussuf Nurie	31,500.00	1766248	15/9/2013	Executive
22/10/2013	Yussuf Nurie	22,500.00	1797899	11/2/2013	Executive
4/4/2013	Susan Malio	10,000.00	1940141	30/6/2014	Executive
7/8/2013	Said Wachu Buketa	8,580.00	1766165	20/8/2013	Executive
30/5/2014	Said Wachu Buketa	20,000.00	1985077	7/6/2014	Executive
3/4/2014	Amina Luli Mohamed	30,000.00	1940139	30/6/2014	Executive
30/9/2013	Salim Mohamed	60,000.00	1797782	10/7/2013	Cec-Health
8/5/2014	Salim Mohamed	502,140.00	1929144	30/5/2014	Cec-Health
25/6/2014	Hassan Bare	60,000.00	2035852	27/6/2014	Cec-Education
10/9/2013	Eunice Mungatana	24,000.00	1797759	9/12/2013	Cec-Culture
7/3/2014	Eunice Mungatana	120,000.00	1940031	14/3/2014	Cec-Culture
19/11/2013	Adam Barissa	82,000.00	1827858	29/11/2013	Cec-Trade
21/11/2013	Enock Galgalo	70,000.00	1827861	30/11/2013	Executive
27/2/2014	Enock Galgalo	150,000.00	1940018	3/10/2014	Executive
28/8/2013	Hussein Hassan	27,000.00	1766228	9/5/2013	Executive
3/9/2013	Hussein Hassan	31,500.00	1766247	15/9/2013	Executive
4/2/2014	Mohamud Kokoto	34,000.00	1916413	15/2/2014	Executive
9/10/2013	Hon.Dela Boru Masha	200,000.00	1797867	20/10/2013	County Assembly
11/12/2013	Hon.Dela Boru Masha	20,000.00	1827893	20/11/2013	County Assembly
29/5/2013	Mohamud Funan	16,300.00	1985075	5/6/2014	Cpsb
8/11/2013	Buke Bule Boru	30,000.00	1827845	15/11/2013	Executive
30/10/2013	Swalehe Dado Gobu	20,000.00	1827834	30/6/2014	Finance
14/11/2013	Arc. James N.Kamau	180,000.00	1827853	31/12/2013	Veterinary
24/4/2014	Paul Kipruto Arap	1,136,000.00	1929119	8/6/2014	Works
11/12/2013	Hon.Hussein Gobu	20,000.00	1827894	1/10/2014	County Assembly
29/4/2014	Ayub Mombasa	8,000.00	1929131	5/4/2014	Executive
29/11/2013	Thomas N.P Mugo	50,000.00	1827902	30/6/2014	Fisheries
13/01/2014	Nzoika Wambua	71,882.00	1827952	15/2/2014	Livestock
15/5/2014	Omar W. Buketa	36,000.00	1765304		Cec -Agric
23/06/2014	Tuonane Bute	131,500.00	1680010	30/6/2014	Water
20/05/2014	Makopa Omari	203,200.00	1929010	20/6/2014	Health
27/05/2014	Dr. Mwenda Nicholas	205,000.00	1929158	20/6/2014	Health
23/06/2014	Jahnson Kariuki	185,940.00	1680012	30/6/2014	Water
7/2/2014	Abdi Nyangu Galdesa	10,000.00	1916423	20/2/2014	Executive
3/2/2014	Lazaro Deye Karhayu	20,000.00	1916402	30/1/2014	Executive

25/03/2014	Mohamed Gobole Ali	35,000.00	1940110	30/3/2014	Executive
20/03/2014	Jillo Habwiti Murhiga	10,000.00	1940119	30/6/2014	Finance
11/12/2014	Ali Abas Ali	3,000.00	1916433	15/2/2014	Cpsb
9/5/2014	Ali Wario	323,000.00	1985052	15/5/2014	Executive
24/04/2014	Basra Abdi	15,000.00	1929126	30/6/2014	Executive
25/06/2014	Mohamed Mwateca Mwakangala	50,000.00	2035853	30/6/2014	Interior
7/5/2014	Saida Haji Dido	40,000.00	1929142	30/5/2014	Executive
19/06/2014	Zacharia G. Duko	75,000.00	1985099	30/6/2014	Energy
9/5/2014	Hussen Hassan Komoro	50,000.00	1929150	17/5/2014	Cohesion
20/06/2014	Mohamed Maalim Edin	198,000.00	1985100	30/6/2014	Education
16/06/2014	Amina Nyangu	13,000.00	1985091	30/6/2014	Executive
19/06/2014	Abdalla Omar	13,500.00	1985098	30/6/2014	Executive
18/02/2014	Kenneth Macharia	344,000.00	1906402		Youth
8/3/2014	Simon N. Kanyingi	200,000.00	653412	6/4/2014	Youth
7/3/2014	Abdulrahman Baganda	300,000.00	1940051	5/4/2014	Youth
6/3/2014	Said B. Hantiro	137,500.00	1940024	15/3/2014	Finance
11/12/2013	Salad Abashora	56,000.00	1827896	21/11/2013	Procurement
18/07/2013	Ismail Jillo	84,000.00	1764468	31/7/2013	Finance
2/8/2013	Ismail Jillo	60,000.00	1766163	15/8/2013	Finance
14/08/2014	Ismail Jillo	80,000.00	1766185	24/8/2013	Finance
19/07/2013	Komora B. Dhadhio	20,000.00	1764473	30/6/2014	Finance
19/07/2013	Abdulla Shure	20,000.00	1764477	30/6/2014	Finance
17/12/2013	Beatrice Hidavu	68,000.00	1797806	30/12/2013	County Assembly
26/07/2013	Elias Abdi	20,000.00	1940101	30/6/2014	Finance
14/03/2014	Hiribae Morowa	18,500.00	1940101	20/3/2014	Finance
19/03/2014	Mohamed A. Anna	27,000.00	1916436	30/3/2014	Ippd
14/05/2014	Mohamed A. Anna	35,000.00	1985062	21/5/2014	Ippd
8/8/2013	Ali Jillo Maalim	20,000.00	1766176	30/6/2014	Finance
7/2/2014	Eunice Juna	50,000.00	1916420	30/6/2014	Cpsb
9/10/2013	Salim Tutu	24,000.00	1797863	20/10/2013	Finance
21/8/2013	Tom Anyango Opere	270,000.00	1766205	23/8/2013	County Assembly
17/12/2013	Abdullahi Guyo	30,450.00	1797807	30/12/2013	County Assembly
15/01/2014	Yahya Issa Komora	46,000.00	1797812	23/1/2014	County Assembly
	<b>Total</b>	<b>8,253,992.00</b>			

Appendix XII  
TANA RIVER COUNTY EXECUTIVE  
Fuel Kshs.5,484,903

Transaction details				
No.	Date	Details	Kshs	Remarks
4869	Heller Petroleum	Fuel supplied to the DAO Bura	75,450.00	No Prequalification was done during the year under review.
7925	Heller Petroleum	Supply of petrol (CDPO)	100,000.00	No details on delivery and consumption of the fuel
7994	Heller Petroleum	Supply of petrol (CDPO)	250,000.00	No details on delivery and consumption of the fuel
8232	Heller Petroleum	Its diesel vide (MOH) L.P.O 2149667 of 30/6/14	1,400,004.00	No details on delivery and consumption of the fuel
8313	Ali Salim Filling Station	17391 Its Diesel Invoice 029 of 1/7/2014	2,000,000.00	No, LPO, Delivery notes, or detail orders .No details on delivery and consumption of the fuel
8170	Dr. Restus Kahindi	1365lts Diesel	150,000.00	Cash purchase of fuel
7714	Heller Petroleum	2015.2 LTS Super LPO 1643703 & 1643702 of 16/1/2014( Youth Training)	251,900.00	some fuel drawn in bulk with no indication of the vehicle registration number.
5416	A.A.Bayusuf & Sons	480lts Petrol LPO 2148753(C.D.Y.D)	60,000.00	No details on delivery and consumption of the fuel
5417	A.A.Bayusuf & Sons	320lts. Petrol LPO 0631564(C.D.Y.D)	40,000.00	No details on delivery and consumption of the fuel
6035	A.A.Bayusuf & Sons	1668.7lts fuel and lubricants LPO 1643704(D.Y.T.O)	191,900.00	fuel drawn with no indication of the vehicle registration number.
7845	Heller Petroleum	960lts Diesel (D.Y.T.O)LPO 2148751 of 17/2/2014	120,000.00	fuel drawn with no indication of the vehicle registration number.
6824	Hussein Duri	Purchase of Fuel for Governor's Vehicle KAX 888 S	25,000.00	Cash purchase, vehicle Registration is private.
7258	Said Wachu Buketa	Purchase of Fuel for Governor's Vehicle GVN 004	40,000.00	Cash Purchase
7857	Heller Petroleum	2000lts super LPO 734434 of 30/1/2014	250,000.00	No details on delivery and consumption of the fuel
7995	Heller Petroleum	2083.33lts super LPO 734434 of 30/1/2014	250,000.00	No details on delivery and consumption of the fuel
4567	Said Wachu Buketa	Purchase of Fuel for Governor's Vehicle GVN 004	40,000.00	Cash Purchase
4574	Hassan Signal	Fuel for GK B 796D	17,000.00	Cash purchase
5491	Thomas N. P. Mugo	Purchase of Fuel And Oil for MV Tana	48,199.00	Cash Purchase
4869	Heller Petroleum	Fuel supplied to the DAO Bura	75,450.00	
7925	Heller Petroleum	Supply of petrol (CDPO)	100,000.00	No details on delivery and consumption of the fuel
		<b>Total</b>	<b>5,484,903.00</b>	

### Appendix XIII

#### TANA RIVER COUNTY EXECUTIVE

#### Schedule of Casual Expenses

<b>Payment Voucher</b>	<b>Description</b>	<b>Amount</b>
3949	Casual Wages February 2014	559,131.30
3948	Casual Wages February 2014	993,003.45
978	Casual Wages September 2013	764,836.80
2396	Casual Wages December 2013	315,134.05
3064	Casual Wages January 2014	1,448,782.50
467	Casual Wages August 2013	335,403.75
93	Casual Wages, Salaries July 2013	465,286.90
94	Casual Wages, July 2013	133,169.65
2927	Casual Wages November 2013	175,017.45
2928	Casual Wages November 2013	340,359.15
	<b>Total</b>	<b>5,530,125.00</b>



<b>Appendix XXI Fake receipts in circulation</b>				
<b>Date</b>	<b>Bill No.</b>	<b>Customer</b>	<b>Area/ Street</b>	<b>Amount (Kshs.)</b>
27/05/2014	MS1405-14943	Best Afrodeals Ltd T/A Eden Gardens Hotel & Restaurant		4,500.00
9/7/2014	MS1405-0916	Gabbage Collection		4,000.00
9/7/2014	MS1405-0915	Gabbage Collection		4,000.00
17/04/2014	2014/1161112	Junior enterprises		5,000.00
17/03/2014	2014/1139843	Sir Ericks Place	Koma- rock off KDO rd	10,000.00
22/04/2014	2014/1307428	Diamond star Terrazo	Koma rock-Penyanya	10,000.00
22/04/2014	2014/1245042	Was Hardware	Chiriku Lane-Gikomba	5,000.00
17/04/2014	2014/1287651	Jei Care Medical Centre	Mananja Rd	15,000.00
30/12/2013	2014/1255174	Yua Hai Chinese restaurant	Kayawe Road	50,000.00
29/04/2014	825160	F. Njeri	NNK Shuttle	8,000.00
4/2/2014	693462	Mercy Mburu	Off KomoRock rd	1,000.00
19/11/2013	668259	John Mbugua Irungu	Off KomoRock rd	1,000.00
19/11/2013	668258	Sarah Wanjohi	Off KomoRock rd	1,000.00
19/11/2013	668257	John M Kagi	Off KomoRock rd	1,000.00
4/2/2014	693468	Irine Atieno	Komarock rd	1,000.00
30/7/2013	402577	Martha Mwell	Off KomoRock rd	1,000.00
27/5/2014	719236	Sarah N Wanjohi	Off KomoRock rd	1,000.00
30/7/2013	402554	MercyMbaru	Off KomoRock rd	1,000.00
22/5/2013	381571	Carolyn Wanjiru	Off KomoRock rd	1,000.00
27/5/2014	719239	Agnes Ngoiri	Off KomoRock rd	1,000.00
27/5/2014	719238	Martha Mwelu	Off KomoRock rd	1,000.00
27/5/2014	719237	Caroline W. Wambui	Off KomoRock rd	1,000.00
30/7/2013	402585	Godfrey Kamau	John Osogo Rd	1,000.00
30/7/2013	402578	Pauline Njoki	Off KomoRock rd	1,000.00
30/7/2013	402555	Elizabeth Njoki	Off KomoRock rd	1,000.00
30/7/2013	402556	Beatrice Wanjiru	Off KomoRock rd	1,000.00
30/7/2013	402553	Hamisi Sande	Off KomoRock rd	1,000.00
22/5/2013	381566	Lydia Kawira	Off KomoRock rd	1,000.00
22/5/2013	381572	Rose Mwikali	Off KomoRock rd	1,000.00
4/2/2014	693465	Elizabeth Njoki	Off KomoRock rd	1,000.00
4/2/2014	693463	Beatrice Wanjiru	Off KomoRock rd	1,000.00
4/2/2014	693464	Hamisi Sande	Off KomoRock rd	1,000.00
19/11/2013	668255	Caroline W Kariuki	Off KomoRock rd	1,000.00
19/11/2013	668256	Lydia K. Nguru	Off KomoRock rd	1,000.00
			<b>Total</b>	<b>139,500.00</b>

## Appendix XXII

### Analysis of Overpayments to Betabeta Enterprises for the month of July 2013

Zone	July	Rate	Rate	Amount Payble	Amount Paid	Differnce
	Weigth (tons)	Kshs.	Applied Kshs.	Kshs.	Kshs.	Kshs.
<b>02.07.13</b>						
CBD	149.16	1500	1800	223,746	268,495	44,749
Embakasi	85.17	1,680	1,800	143,086	153,306	10,220
Starehe	35.87	1,500	1,800	53,805	64,566	10,761
Kamukunji	73.18	1,500	1,800	109,770	131,724	21,954
<b>03.07.13</b>						
Kasarani	169.87	1,700	1,800	288,779	305,766	16,987
Embakasi	694.4	1,680	1,800	1,166,592	1,249,920	83,328
<b>04.07.13</b>						
Embakasi	582.66	1,680	1,800	978,869	1,048,788	69,919
Kasarani	12.59	1,700	1,800	21,403	22,662	1,259
<b>05.07.13</b>						
Makadara	163.39	1,650	1,800	269,594	294,102	24,509
Embakasi	410.62	1,680	1,800	689,842	739,116	49,274
Kamukunji	15.25	1,500	1,800	22,875	27,450	4,575
<b>06.07.13</b>						
Embakasi	432.85	1,680	1,800	727,188	779,130	51,942
Makadara	16.83	1,650	1,800	27,770	30,294	2,525
<b>09.07.13</b>						
CBD	214.5	1,500	1,800	321,750	386,100	64,350
Embakasi	605.52	1,680	1,800	1,017,274	1,089,936	72,662
<b>10.07.13</b>						
Embakasi	418.63	1,680	1,800	703,298	753,534	50,236
Starehe	7.63	1,500	1,800	11,445	13,734	2,289
<b>11.07.13</b>						
Embakasi	596.2	1,680	1,800	1,001,616	1,073,160	71,544
Kasarani	13.94	1,700	1,800	23,698	25,092	1,394
Kamukunji	52.96	1,500	1,800	79,440	95,328	15,888
<b>12.07.13</b>						
Kamukunji	108.17	1,500	1,800	162,255	194,706	32,451
Makadara	52.13	1,650	1,800	86,015	93,834	7,820
Embakasi	559.18	1,680	1,800	939,422	1,006,524	67,102
CBD	23.88	1,500	1,800	35,820	42,984	7,164
<b>13.07.13</b>						
Starehe	79.72	1,500	1,800	119,580	143,496	23,916
Mathare	215.16	1,750	1,800	376,530	387,288	10,758
Kasarani	10.44	1,700	1,800	17,748	18,792	1,044
Embakasi	20.08	1,680	1,800	33,734	36,144	2,410
Kamukunji	41.46	1,500	1,800	62,190	74,628	12,438
CBD	11.3	1,500	1,800	16,950	20,340	3,390

<b>14.07.13</b>						
Kamukunji	48.24	1,500	1,800	72,360	86,832	14,472
Embakasi	12.34	1,680	1,800	20,731	22,212	1,481
Mathare	260.1	1,750	1,800	455,175	468,180	13,005
Makadara	13.18	1,650	1,800	21,747	23,724	1,977
<b>15.07.13</b>						
Mathare	192.25	1,750	1,800	336,438	346,050	9,613
Kamukunji	25.87	1,500	1,800	38,805	46,566	7,761
Embakasi	219.35	1,680	1,800	368,508	394,830	26,322
<b>16.07.13</b>						
CBD	115.69	1,500	1,800	173,535	208,242	34,707
Makadara	8.89	1,650	1,800	14,669	16,002	1,334
Mathare	11.87	1,750	1,800	20,773	21,366	594
Embakasi	512.9	1,680	1,800	861,672	923,220	61,548
<b>17.07.13</b>						
Kasarani	131.73	1,795	1,800	236,455	237,114	659
Embakasi	734.07	1,680	1,800	1,233,238	1,321,326	88,088
<b>18.07.13</b>						
CBD	38.37	1,500	1,800	57,555	69,066	11,511
Starehe	44.18	1,500	1,800	66,270	79,524	13,254
Embakasi	488.96	1,680	1,800	821,453	880,128	58,675
<b>19.07.13</b>						
Embakasi	540.4	1,680	1,800	907,872	972,720	64,848
<b>20.07.13</b>						
CBD	142.48	1,500	1,800	213,720	256,464	42,744
Kamukunji	10.83	1,500	1,800	16,245	19,494	3,249
Embakasi	586.2	1,680	1,800	984,816	1,055,160	70,344
<b>21.07.13</b>						
<b>22.07.13</b>						
CBD	46.36	1,500	1,800	69,540	83,448	13,908
Starehe	20.54	1,500	1,800	30,810	36,972	6,162
Embakasi	35.88	1,680	1,800	60,278	64,584	4,306
<b>23.07.13</b>						
Kasarani	171.12	1,795	1,800	307,160	308,016	856
CBD	35.51	1,500	1,800	53,265	63,918	10,653
Embakasi	20.9	1,680	1,800	35,112	37,620	2,508
<b>24.07.13</b>						
Makadara	161.97	1,680	1,800	272,110	291,546	19,436
Kasarani	14.97	1,700	1,800	25,449	26,946	1,497
CBD	11.6	1,500	1,800	17,400	20,880	3,480
Embakasi	42.04	1,600	1,800	67,264	75,672	8,408
<b>25.07.13</b>						
Kamukunji	64.36	1,500	1,800	96,540	115,848	19,308
Starehe	9.38	1,500	1,800	14,070	16,884	2,814
CBD	83.65	1,500	1,800	125,475	150,570	25,095
<b>26.07.13</b>						
Embakasi	32.53	1,680	1,800	54,650	58,554	3,904

Kasarani	14.23	1,700	1,800	24,191	25,614	1,423
<b>27.07.13</b>						
Embakasi	97.78	1,680	1,800	164,270	176,004	11,734
Makadara	10.96	1,650	1,800	18,084	19,728	1,644
Kasarani	14.18	1,700	1,800	24,106	25,524	1,418
CBD	38.01	1,500	1,800	57,015	68,418	11,403
<b>28.07.13</b>						
CBD	72.51	1,500	1,800	108,765	130,518	21,753
Starehe	47.79	1,500	1,800	71,685	86,022	14,337
Kasarani	14.32	1,700	1,800	24,344	25,776	1,432
<b>29.07.13</b>						
Starehe	76.51	1,500	1,800	114,765	137,718	22,953
Embakasi	400.56	1,680	1,800	672,941	721,008	48,067
CBD	53.69	1,500	1,800	80,535	96,642	16,107
<b>31.07.13</b>						
Kamukunji	69.88	1,500	1,800	104,820	125,784	20,964
<b>Total</b>	<b>11,672</b>			<b>19,348,763</b>	<b>21,009,373</b>	<b>1,660,610</b>

Payroll number	ID number	Surname	First name	Other names	Job group	Date hired	Date of post	Station name	Designation
1	20140001510	Mukiri	Lilis		D	20140108	20140108	County Hq - Nairobi	Gardener (County)
2	20140070391	Odhiambo	Lawrence	Otieno	E	20140106	20140106	County Hq - Nairobi	Driver[2]
3	20140070382	Omiti	Alfred	Oginga	E	20140601	20140601	County Hq - Nairobi	Driver[2]
4	20140070355	Matendechei	David	Malenya	E	20140601	20140601	County Hq - Nairobi	Driver[2]
5	20140070408	Owino	Peter	Otieno	E	20140601	20140601	County Hq - Nairobi	Driver[2]
6	20140072233	Samuel	Dennis	Guto	E	20141001	20141001	County Hq - Nairobi	Driver[2]
7	20140070373	Ogutu	Christiano	Okech	E	20140601	20140601	County Hq - Nairobi	Driver[2]
8	20140070417	Ondigo	Calvins	Kitoto	E	20140601	20140601	County Hq - Nairobi	Driver[2]
9	20140083316	Kibet	Robert		E	20141001	20141001	County Hq - Nairobi	Driver[2]
10	20140083307	Muthui	Samson	Kyalo	E	20141001	20141001	County Hq - Nairobi	Driver[2]
11	20140083334	Odongo	Kevin	Otieno	E	20141001	20141001	County Hq - Nairobi	Driver[2]
12	20140083325	Nkamasiyai	Medoti	Ole	E	20141001	20141001	County Hq - Nairobi	Driver[2]
13	20140023730	Muraya	Margaret	Wangui	L	20140701	20140701	County Hq - Nairobi	Senior Assistant Office Administrator
14	20140070435	Tindi	Bildard	Ogwenyo	E	20140601	20140601	County Hq - Nairobi	Security Warden[2]
15	20140070426	Nyagwara	John	Otieno	E	20140601	20140601	County Hq - Nairobi	Security Warden[2]
16	20140042093	Kina	Lewis	Ole Salaton	L	20140801	20140801	Planning Department	Maintenance officer[1]
17	20140042048	Kimathi	Beatrice	Wamucii	L	20140801	20140801	Planning Department	Maintenance officer[1]
18	20140042084	Kipkoech	Wilson		L	20140108	20140108	Planning Department	Maintenance officer[1]
19	20070006709	Ayany	Absalom	Ochieng	L	20071023	20140801	Planning Department	Maintenance officer[1]
20	20140042119	Wayoyi	Duncan	Nasengo	K	20140801	20140801	Planning Department	Maintenance officer[2]
21	20140042146	Kipchirchir	Robert	Chelimo	K	20140801	20140801	Planning Department	Maintenance officer[2]
22	20140042164	Agoya	Michael	Lumadede	K	20140801	20140801	Planning Department	Maintenance officer[2]
23	20140042155	Onyango	Simon	Omondi	K	20140801	20140801	Planning Department	Maintenance officer[2]
24	20140042066	Namusei	Eunice	Ipamba	K	20140801	20140801	Planning Department	Maintenance officer[2]
25	20140042100	Mutuku	Richard	Mumo	K	20140801	20140801	Planning Department	Maintenance officer[2]
26	20140042128	Misigo	Fredrick	Onyango	K	20140801	20140801	Planning Department	Maintenance officer[2]
27	20140042057	Nthanga	Sylvia	Mwikali	K	20140801	20140801	Planning Department	Maintenance officer[2]
28	20140042137	Nyabayo	Douglas	Ongori	K	20140801	20140801	Planning Department	Maintenance officer[2]
29	20140042191	Mwaniki	James	Gichuki	J	20140801	20140801	Planning Department	Maintenance officer[3]
30	20140042244	Mukanzi	Edward	Kenneth	J	20140801	20140801	Planning Department	Maintenance officer[3]
31	20140042208	Okuku	Erick	Ochieng	J	20140801	20140801	Planning Department	Maintenance officer[3]
32	20140042217	Kirima	Rex	Maroko	J	20140801	20140801	Planning Department	Maintenance officer[3]
33	20140042226	Alal	Joseph	Odhiambo	J	20140801	20140801	Planning Department	Maintenance officer[3]
34	20140042182	Orare	Albert	Mutandura	J	20140801	20140801	Planning Department	Maintenance officer[3]
35	20140042173	Aswani	Michael	Charles	J	20140801	20140801	Planning Department	Maintenance officer[3]
36	20140042235	Adala	Samuel		J	20140801	20140801	Planning Department	Maintenance officer[3]
37	20140042253	Mukuru	Lawrence	Mwangi	L	20140108	20140108	Environment Department	Senior Hydrologist
38	20140042075	Mathu	Susan	Nyambura	L	20140108	20140108	Environment Department	Senior Hydrologist
39	20140042262	Murimi	Edwin	Kariuki	L	20140801	20140801	Environment Department	Senior Hydrologist
40	20140064964	K'Omudho	Patricia	Akinyi	L	20140801	20140801	Environment Department	Senior Hydrologist

