

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

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

*Paper laid by the Chairperson  
of the County Public Accounts  
and Investment Committee  
(Hon. Bani Khairi) on  
18/07/2015*

A handwritten signature in black ink, appearing to be 'Bani Khairi'.



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# **REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE NYAMIRA COUNTY GOVERNMENT FOR THE YEAR 1 JULY 2013 TO 30 JUNE 2014**

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## **EXECUTIVE SUMMARY**

### **BACKGROUND INFORMATION**

Nyamira County is one of the forty seven (47) Counties created by the constitution of Kenya, 2010. Its headquarters is in Nyamira town and it has four (4) sub-counties namely; West Mugirango, North Mugirango, Borabu and Kitutu Masaba.

#### **Introduction**

The management and financial operations audit covering the period 1 July 2013 to 30 June 2014 was undertaken to assess the adequacy and reliability of the systems of control put in place by management in running its affairs with emphasis on the effective utilization of public resources.

#### **Terms of Reference**

The Office of the Auditor-General is an independent office mandated by the Constitution under Article 229 to audit the accounts of the National and County Government. In this regard, the office planned an audit of the systems of management and financial controls of Nyamira County Executive for the period July 2013 to 30 June 2014 with the following terms of references:

- Assessment of controls over management of cash and bank accounts.
- Assessment of controls over management of assets under the control of the county Government.
- Assessment of compliance with the procurement laws in the process of acquisition of goods or services
- Assessment of compliance with Public Finance Management Act, 2012 in the utilization of public funds.
- Compliance with other relevant laws and regulations
- To ascertain the integrity and reliability of financial and other information used by management in the utilization of public funds.
- All necessary supporting documents, records, and accounts have been kept in respect of all transactions

## **Methodology**

The approach used in carrying out this audit included the following:

- Interviews with key officers at the County headquarters.
- Review of applicable legislation and regulations.
- Examination of payment vouchers, cashbooks, vote books, bank statements, bank slips, receipt books, procurement documents, stores records, asset registers and other related records.
- Review of minutes of various meetings where there were resolutions regarding utilization of public funds.
- Physical inspection and verifications
- Observation of processes and activities.
- Review of documents used by management to monitor use of funds.

## **Scope and Determination of Responsibilities**

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, expenditure incurred is fairly stated and fair recording is achieved in all financial transactions.

The maintenance of effective control measures and compliance with laws and regulations are the responsibility of the management. My responsibility is to report on the weaknesses that were identified in the course of the audit.

## **KEY AUDIT FINDINGS**

### **1.0 CURRENT ASSETS**

#### **1.1 Outstanding Imprests and Imprest Management**

A total of Kshs.6,438,868.00 was reflected as outstanding imprests as at 30 June 2014. Some of the imprests date back to May 2013 and no clear efforts have been put by the management to have the imprests retired or surrendered.

The County Public Service Board (CPSB) issued imprests to various officers totalling Kshs.1,903,000 which were surrendered without being supported with receipts,

schedules, work tickets, seminar and workshop invitation letters. The imprests were also not posted to the imprest registers as required. The propriety of the expenditure could not be confirmed.

### **1.2 Direct Purchases**

In the year under review, the office of the Governor spent Kshs.2,633,110 on purchases of refreshments and catering services without following proper procurement procedures contrary to Section 88 of the Public Procurement and Disposal Act, 2005. The management was unable to confirm how the suppliers were identified and prices charged determined.

### **1.3 Unrecorded Stores**

During the year under review, the County Supply Chain management procured various stores for use by different departments totalling Kshs.7,672,540. The stationery, desk top, laptop computers and tonners were not recorded in the stores ledger (S3). In addition, dust coats costing Kshs.863,350 issued out were not supported by documentary evidence.

## **2.0 NON- CURRENT ASSETS**

### **2.1 Failure to Maintain Assets Register**

There was no assets register maintained to record the assets owned by the County government since its inception including additional assets bought in the period ended 30 June 2014 totalling Kshs.806,718,242.

### **2.2 Purchase of Ambulances**

In the month of December 2013, the County Government used request for quotations method to procure five (5) Ambulances at a total cost of Kshs.33,000,000. However the tender committee awarded the tender to the second lowest bidder (by price) without explanation. Had the tender been awarded to the lowest firm, the County would have saved Kshs.9,988,000. There were no records presented for audit review to show how the quotations were evaluated.

### **2.3 Purchase of Motor Cycles**

In the month of January 2014, the County Government approved restricted tendering method to procure fifty five (55) motor cycles. However there were no records to show how the tenders were evaluated and awarded to a local firm at a total cost of Kshs.11,464,860. The procurement method was not consistent with conditions set out for restricted tendering as per section 73(2) of the Public Procurement and Disposal Act, 2005.

### **3.0 CURRENT LIABILITIES**

#### **3.1 Claims and Pending Bills**

The Kenya Revenue Authority (KRA) made a claim on the County Government for Kshs.8,755,276 in respect of tax arrears for tax assessment for the period from July 2012 to April 2013. Out of this figure, Kshs.1,377,481 was paid in April 2014 being the principal tax excluding penalties and interest which still remains pending.

### **4.0 BUDGET PERFORMANCE**

#### **4.1 Expenditure Review**

Examination of payment vouchers revealed that payments totalling Kshs.5,079,077 related to domestic travels, foreign travels and hospitality items, had been charged to wrong expenditure items such as access roads and office running expenses. This resulted to un-authorized re-allocation of funds.

#### **4.2 Fuel Purchases and Use**

The County Department of Health procured fuel and lubricants worth Kshs.1,497,797 from various petrol dealers in the months of December 2013, January 2014 and March 2014. However the fuel was not recorded and in the fuel registers and vehicle work tickets. Therefore fuel for Kshs.1,497,797 could not be confirmed to have been used for the intended purpose.

#### **4.3 Lunch Allowances to Members of the County Assembly (MCA)**

Expenditure records at the Governor's office revealed that a total of Kshs.340,000 was paid to 33 MCAs and the Speaker as lunch allowance of Kshs.10,000 to each member while deliberating on finance bill. This was not based on any criteria as the officers were in their work station. This was over and above the approved rate which is 15% of the accommodation allowance applicable to an officer.

#### **4.4 Payments not Acknowledged by Recipients**

The County Government made several payments to staff totalling Kshs.5,206,000. However, the receipts of money were not acknowledged by the payees and therefore it could not be confirmed whether the expenditure was properly incurred.

#### **4.5 Travelling and Subsistence Allowance not Accounted for**

In the month of November 2013 a human resource skills audit for the County was carried out with the help of officials from the Ministry of Devolution and Planning, and Kshs.1,250,000 incurred. However, supporting documents for the following expenditures were not availed:-



- Hire of conference facilities costing Kshs.195,000 was not supported by invoices/ receipt and local service order.
- Officials involved in the exercise were paid but did not acknowledge receipt of allowances.
- Ministry officials received Kshs.240,000 as facilitation fees yet they were undertaking their normal working duties. Further it was not indicated how the rates used to pay were determined.

#### **4.6 Allowances not adequately supported**

Various payments for travelling and accommodation totalling Kshs.6,201,420 in the year under review were neither supported by travel documents, payee signatures, schedule of attendance nor invitation letters.

#### **4.7 Irregular Payment of Meal Allowances**

Expenditure records for the Public Service Board reflect a total of Kshs.560,500 paid to members of public service board as meal allowance. The members were carrying out their normal duties for which they are employed and hence the lunch allowances were not justified.

#### **4.8 Payments to Casual Workers**

Muster rolls for the month of February 2014 for payments to temporary employees where Kshs.14,306,000 was paid was not availed for audit verification; as a result the propriety of the expenditure could not be confirmed.

#### **4.9 Over payment of Casual Workers**

The department of Environment, Energy, Mining and Natural resources paid Kshs.2,463,700 in respect of casual labourers in the month of March and June 2014. Out of the expenditure, payments totalling Kshs.1,433,750 were not based on the Ministry of Labour, Social Security Services rates resulting in an overpayment of Kshs.586,027.75 Further, letters of engagement and copies of identification cards were not provided to support payments to casuals.

#### **4.10 Rehabilitation of Roads**

In the months of March, April May and June 2014, the Department of Transport and Infrastructure engaged casual workers for the rehabilitation of Nyaramba-Kiabonyoru-Kegogo road, Nyanturango Access road and Omonyanya–Manga road.

A total of Kshs.4,778,000 was paid to casuals engaged in the works. However, it was not clear how the casuals were engaged as no identification documents were availed. Further, an inspection and acceptance committee was not involved in the verification and certification of the road works as required by the Public Procurement and Disposal Regulations, 2006.

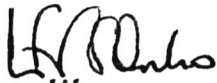
#### **4.11 Conference Fees not supported**

In the month of May 2014 Kshs.1,119,301 made to the Institute of Risk Management being conference fees for MCAs and staff while in Kigali, Rwanda. The expenditure was not supported by necessary documents like invitation letters and the list of staff and MCAs who attended the seminar. In the absence of proper documentation, the propriety of the expenditure could not be confirmed.

#### **4.12 Unaccounted for Expenditure**

During the year under review, the County Public Service Board (CPSB) issued imprests to various officers totalling Kshs.1,903,000 which were surrendered without being supported with receipts, schedules, work tickets, seminar and workshop invitation letters. The imprests were also not posted to the imprest registers as required. The propriety of the expenditure could not be confirmed.

Further, in the month of May 2014, a total of Kshs.1,300,000 was advanced to an officer to facilitate hosting of investors from the USA. The surrender of the imprests resulted in an over expenditure of Kshs.191,171.00 which was not supported.



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

**NAIROBI**

**28 May 2015**

**DETAILED REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE NYAMIRA COUNTY GOVERNMENT FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014**

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**DETAILED FINDINGS**

**1.0 CURRENT ASSETS**

**1.1 Outstanding Imprests and Imprest Management**

A total of Kshs.6,438,868.00 was reflected as outstanding imprests as at 30 June 2014. Some of the imprests date back to May 2013 and no clear efforts have been put by the management to have the imprests retired or surrendered.

In addition, the Ministry of Health failed to maintain an updated imprest ledger for imprests totaling Kshs.5,424,450.00. Imprest records lacked date of surrender, surrender voucher number making confirmation of surrendered imprests difficult. There were also instances where officers were holding more than one imprest at the same time.

The County Public Service Board (CPSB) issued imprests to various officers totalling Kshs.1,903,000 which were surrendered without being supported with receipts, schedules, work tickets, seminar and workshop invitation letters. The imprests were also not posted to the imprest registers as required. The proprietor of the expenditure could not be confirmed.

**Recommendation**

- i. The management should put in place imprest system where details of imprest issued are recorded in the imprest register and timely posting to individual accounts to track issues and surrenders.
- ii. Proper imprests should only be issued after all previous surrenders have been confirmed and accounting for the same should be done within the timelines set by the County Government.

**2.0 Direct Purchases**

In the year under review, the office of the Governor spent Kshs.1,708,110 on purchases of refreshments and beverages from a local shop contrary to Section 88 of the Public Procurement and Disposal Act, 2005. Further, Kshs.925,000 was paid in June 2014 to a resort for the provision of catering services without quotations. It is not clear and management has not explained how the local shop was identified and prices charged determined.

### **3.0 Stores not accounted for**

During the year under review, the County Supply Chain Management procured various stores(stationery) mainly toners, printers, laptops, desk tops and dust coats totalling Kshs.7,672,540 for use by different departments. The desk top, laptop computers and tonners totaling Kshs.6,019,200 were not recorded in the stores ledger (S3) while, dust coats worth Kshs.863,350.00 were received through counter receipt voucher (S13) and recorded on stores ledger S3 No.071559. However, no record showing the list of beneficiaries was provided. It was therefore not clear how the goods were used.

#### **Recommendation**

Proper stores records should be maintained to show movement of stores from supplies to user units.

### **4.0 NON- CURRENT ASSETS**

#### **4.1 Failure to Maintain Assets Register**

There was no assets register maintained to record the assets owned by the County Government since its inception including additional assets bought in the period ended 30 June 2014 totalling Kshs.806,718,242.

#### **Recommendation**

The management should maintain an Asset register to secure public assets.

#### **4.2 Purchase of Ambulances**

In the month of December 2013, the County Government used request for quotations method to procure five (5) Ambulances at a total cost of Kshs.33,000,000. There were no records presented for audit review to show how the quotations were evaluated. However the tender committee awarded the tender to the second lowest bidder (by price) without explanation. Had the tender been awarded to the lowest firm, the County would have saved Kshs.9,988,000. Further, the tender method was not consistent with the requirements set out for restricted tendering as per section 73(2) of the Public Procurement and Disposal Act, 2005.

#### **Recommendation**

The management should ensure that provisions of the Public Procurement and Disposal Act, 2005 and Regulations of 2006 and 2013 are adhered to in the procurement of goods and services.

### **4.3 Purchase of Motor Cycles**

In the month of January 2014, the County Government approved restricted tendering method to procure fifty five (55) motor cycles. However there were no records to show how the tenders were evaluated and awarded to a local firm at a total cost of Kshs.11,464,860 made. The procurement method was not consistent with conditions set out for restricted tendering as per section 73(2) of the Public Procurement and Disposal Act, 2005. The list of the firms to whom quotations were sent was supplied by the user department.

#### **Recommendation**

The management should ensure that provisions of the Public Procurement and Disposal Act, 2005 and Regulations of 2006 and 2013 are adhered to in the procurement of goods and services.

### **5.0 CURRENT LIABILITIES**

#### **5.1 Claims and Pending Bills**

The Kenya Revenue Authority (KRA) made a claim on the County Government for Kshs.8,755,276 in respect of tax arrears for tax assessment for the period from July 2012 to April 2013. Out of this figure, Kshs.1,377,481 was paid in April 2014 being the principal tax excluding penalties and interest which still remains pending. Some of the claims relate to the defunct local authorities. The penalties and interest will continue accruing if not settled.

#### **Recommendation**

The management should ensure that taxes outstanding are incorporated as part of the assets and liabilities of the County.

### **6.0 BUDGET PERFORMANCE**

#### **6.1 Expenditure Review**

Examination of payment vouchers revealed that payments totalling Kshs.5,079,077 related to domestic travels, foreign travels and hospitality items had been charged to other non-related expenditure items such as access roads and office running expenses. This resulted to un-authorized re-allocation of funds contrary to public financial regulations.

#### **Recommendation**

Transactions should at all times be posted to the correct expenditure items.

## **6.2 Fuel Purchases and Use**

The County Department of Health procured fuel and lubricants worth Kshs.1,497,797 from various petrol dealers in the month of December 2013, January 2014 and March 2014. However the fuel was not recorded in the fuel registers and vehicle work tickets. Therefore fuel for Kshs.1,497,797 could not be confirmed to have been used for the intended purpose.

### **Recommendation**

Management should ensure that fuel registers and vehicle work tickets are maintained and all stores recorded at the point of receipt.

## **6.3 Lunch Allowances to Members of the County Assembly (MCA)**

Expenditure records at the Governor's office revealed that a total of Kshs.340,000 was paid to 33 MCAs and the Speaker as lunch allowance while deliberating on the County finance bill. The amounts were above the approved daily rate of Kshs.1,500 per person for the MCAs and Kshs.2,000 for the speaker resulting to an overpayment of Kshs.200,000 according to Ministry of State for Public Service circular No.MSPS.2/1AVol.XLVII of 8 May 2013. No explanation has been provided for the anomaly. **(APPENDIX I)**

### **Recommendation**

The over payment should be recovered and future payments based on approved rates.

## **6.4 Payments not Acknowledged by Recipients**

The County Government made several payments to staff totalling Kshs.5,206,000. However, the receipts of money were not acknowledged by the payees and therefore it could not be confirmed whether the expenditure was properly incurred. **(APPENDIX II)**

### **Recommendation**

The Management should ensure that payees sign payment vouchers as evidence for receipt of money.

## **6.5 Travelling and Subsistence Allowance not Accounted for**

In the month of November 2013 a human resource skills audit for the County was carried out with the help of officials from the Ministry of Devolution and Planning. A total of Kshs.1,250,000 was incurred. However, supporting documents for the following expenditures were not availed, **(APPENDIX III)**

- Hire of conference facilities costing Kshs.195,000 was not supported by invoices/receipt local service order.
- Officials involved in the exercise were paid but did not acknowledge receipt of allowances.
- Ministry officers received Kshs.245,000 as facilitation fees yet they were undertaking their normal working duties. Further it was not indicated how the rates used to pay the amounts were determined.

### **Recommendation**

Management should maintain proper records for all transactions made.

### **6.6 Allowances not adequately supported**

Various payments for travelling and accommodation totalling Kshs.6,201,420 in the year under review were neither supported by travel documents, payee signatures, schedule of attendance nor invitation letters. **(APPENDIX IV)**

### **Recommendation**

Payment of allowances should be acknowledged by the beneficiaries and adequately supported. The County Government should consider recovery from those payees who have not fully supported their allowances.

### **6.7 Irregular Payment of Meal Allowances**

Expenditure records for the Public Service Board reflect a total of Kshs.560,500 paid to members of public service board as meal allowance. The members were carrying out their normal duties for which they are employed and hence the lunch allowances were not justified. **(APPENDIX V)**

### **Recommendation**

Management should ensure that meal allowances are paid only when officers of the board work outside their working stations. The unjustified meal allowance should be recovered from the affected officers.

### **6.8 Payments to Casual Workers**

Expenditure documents for the month of February 2014 for payments to temporary employees where Kshs.14,306,000 was paid was not availed for audit verification; as a result the propriety of the expenditure could not be confirmed.

### **Recommendation**

Management should ensure that records of all transactions are properly maintained.

## **6.9 Over payment of Casual Workers**

The department of Environment, Energy, Mining and Natural resources paid Kshs.2,463,700 in respect of casual labourers in the month of March and June 2014. Out of the expenditure, payments totalling Kshs.1,433,750 were not based on the Ministry of Labour, Social Security Services rates resulting in an overpayment of Kshs.586,027.75. Further, letters of engagement and copies of identification cards were not provided to support payments to casuals. **(APPENDIX VI)**

### **Recommendation**

Management should put in place a formal system for engaging casual workers and payments based on approved rates. The overpayment should be recovered.

## **6.10 Rehabilitation of Road by Casuals**

In the months of March, April May and June 2014, the County Government through the Department of Transport and Infrastructure engaged the services of casual workers for the rehabilitation of Nyaramba-Kiabonyoru-Kegogi road, Nyanturango Access road and Omonyanya –Manga road.

A total of Kshs.4,778,000 was paid to casuals engaged in the road works. However, it was not clear how the casuals were engaged as no identification documents were availed. Further, an Inspection and Acceptance committee was not involved in the verification and certification of the road works as required by the Public Procurement and Disposal Regulations, 2006.

### **Recommendation**

Management should construct access roads by outsourcing to companies to ensure consistency in construction standards.

## **6.11 Conference Fees not supported**

Payment voucher No.144684 of 30/5/14 for Kshs.1,119,301 made to the Institute of Risk Management being conference fees for MCAs and staff while in Kigali, Rwanda. However, the above payment was not supported by necessary documents like invitation letters and the list of staff and MCAs who attended the seminar. In the absence of proper documentation, the propriety of the expenditure could not be confirmed.

### **Recommendation**

Management should ensure that proper records are kept for all transactions made.



## 6.12 Unaccounted for Expenditure

During the year under review, the County Public Service Board (CPSB) issued imprests to various officers totalling Kshs.1,903,000 which were surrendered without being supported with receipts, schedules, work tickets, seminar and workshop invitation letters. The imprests were also not posted to the imprest registers as required. The propriety of the expenditure could not be confirmed.

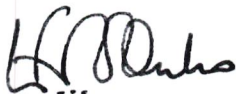
Further, in the month of May 2014, imprest of Kshs.1,300,000 was issued to an officer to facilitate hosting of investors from the USA. The imprests was surrendered through payment voucher No.13812 of 30 June 2014 with an over expenditure of Kshs.191,171.00. Scrutiny of the surrender documents revealed that only imprest warrant No.1967576 of Kshs.700,000 was attached together with cash sale vouchers totaling Kshs.1,400,611.00. However, the surrender voucher had an over payment of Kshs.191,171 which was not supported. **(APPENDIX VII)**

### Recommendation

Management should ensure that all surrender documents are properly supported and the expenditure which are not supported should be recovered from the affected officers.

### Conclusion

The Nyamira County Executive should address the anomalies noted in order to ensure effective delivery of service to the people of Nyamira. Laid down Government regulations and procedures should be adhere to ensure public resources are only utilized for purpose for which they were intended.



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

**NAIROBI**

**28 May 2015**

*Appendix-I. 2 Days Lunch Allowances to MCAs*

No.	NAME	AMOUNT
1	Hon. Peter Mong'are King'oina ( Speaker)	10,000
2	Hon. Beuttah N. Omanga ( Majority )	10,000
3	Hon. Jackson Mogusu Mochumbe ( Minority )	10,000
4	Hon. Andrew Joseph Magangi ( D/Speaker)	10,000
5	Hon. James Peter Maroro	10,000
6	Hon. Fred Nyachae Omayio	10,000
7	Hon. Hon Boniface Ombori Orina	10,000
8	Hon. Benson Sironga	10,000
9	Hon. Callen Kemuma Atuya	10,000
10	Hon. Daniel Raban Benards Masira	10,000
11	Hon. Ezra Mochiemo	10,000
12	Hon. Alfayo Ngeresa Mabera	10,000
13	Hon. James Kingerichi Sabwengi	10,000
14	Hon. James Matinga Nyachaki	10,000
15	Hon. Julius Obonyo Nyangana	10,000
16	Hon. Kenneth Atuth Nyameino	10,000
17	Hon. Mocheche Boseni Robinson	10,000
18	Hon. Robert Apiemi Ongwano	10,000
19	Hon. Samwel Nyang'au Nyanchama	10,000
20	Hon. Thaddeus Nyabaro Momanyi	10,000
21	Hon. Theresa Nyaboke Nyaanga	10,000
22	Hon. Jane Moraa Nyamache	10,000
23	Hon. Rachel Nyakerario Asumari	10,000
24	Hon. Julius Michira Marita	10,000
25	Hon. Zipporah Kemunto Osoro	10,000
26	Hon. Margaret Ongeri Joyce	10,000
27	Hon. Rebecca N. Matara	10,000
28	Hon. Naomi Bosibori	10,000
29	Hon. Naomi Ondieki	10,000
30	Hon. Lucy Bitutu Osusu	10,000
31	Hon. William Atati Abuya	10,000
32	Hon. Wilkister Kwamboka Onsando	10,000
33	Hon. Fred Menge	10,000
34	Hon. Richard Mokaya Bosire	10,000
	<b>TOTAL</b>	<b>340,000</b>



**Appendix-II**

**Payments not Acknowledged by Recipients-Kshs.5,206,000**

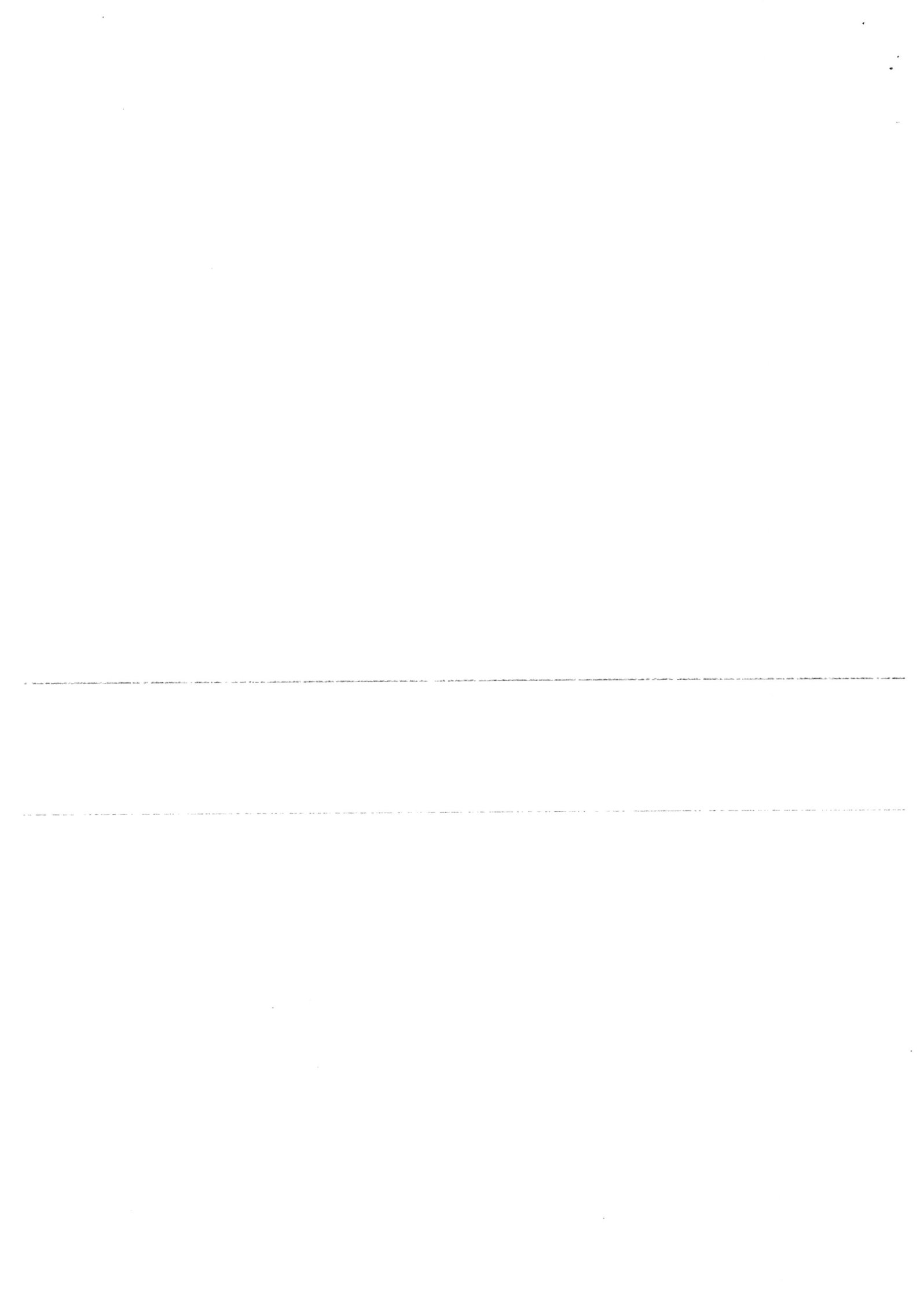
<b>Name</b>	<b>Days</b>	<b>Rate</b>	<b>Amount</b>
Wilson Wanyaga	2	12,000	24,000
Jones Omwenga	2	12,000	24,000
Richard Mareri	2	12,000	24,000
Reuben Sinange	2	12,000	24,000
Kefa Osoro	2	12,000	24,000
Peter Omwansa	2	12,000	24,000
Janet Kemunda	2	12,000	24,000
Gladys Momanyi	2	12,000	24,000
Andrew Omachi	2	12,000	24,000
John Omanwa	2	12,000	24,000
Paul Onyango	2	12,000	24,000
Nathan Onduma	2	12,000	24,000
Simion Mungai	2	10,000	20,000
Grace Kerubo	2	10,000	20,000
Nikodemus Mutinda	2	10,000	20,000
George Mosoti	2	4,500	9,000
Richard Abayo	2	4500	13,000
Kennedy Nyaiyo	2	6,500	24,000
Dan Onyancha	2	10,000	20,000
Vincent Cheruiyot	2	2000	9,000
David Nyaga	2	10,000	20,000
Robert Mochache	2	12,000	24,000
Diana Mainye	2	4500	9,000
Thomas Nyakundi	2	4500	9,000
Abel Nyakundi	2	4500	9,000
Jack Magara	3	8000	24,000
Peterson Orege	4	8000	32,000
<b>Drivers Allowances Others –PV 11150 of Feb -14</b>			
Prof Getabu Omao	3	10,000	30,000
Erick Omariba	3	10,000	30,000
John Osoro	3	10,000	30,000
Dan Onyancha	3	8,000	24,000
Sagwe Mochache	3	6,500	19,500
Eliud Chepkui	3	4,500	13,500
James Ndochi	3	4,500	13,500
Maasi Ondiba	3	4,500	13,500
Gilbert Mageto	3	4,500	13,500
John Achoki	3	4,500	13,500
Ben Moire	3	4,500	13,500
Gekonge Usano	3	4,500	13,500

Thomas Mirori	3	4,500	13,500
Samwel Mirori	3	4,500	13,500
			<b>816,000</b>
Staff Induction PV 188 Of Oct 2013			665,000
Exec com . meeting-Nairobi PV-315 of Nov 2013			344,500
IFMIS Training for staff in Kisumu –PV 6131 of March 2014			1,943,000
Staff Attending Investors conference-PV 1406 of March 2014			294,500
Drivers allowance-PV 1210 of 28-2-14			270,000
Staff acc. Governor to Nairobi –PV 809 of January 2014			350,000
PV 1210 of 28-2-14 Drivers Allowances			255,000
PV 1001 of 10-2-14 staff accompanying Governor to Nairobi			267,500
Total			<b>5,206,000</b>

**Appendix-III**

**Facilitation Allowance to officers Undertaking Human Resource Skills- Audit**

<b>Name</b>	<b>Days</b>	<b>Rate</b>	<b>Amount- Kshs</b>
Philip Machuki	10	2000	20,000
David Ogenga	10	2000	20,000
Wambua Musee	10	2000	20,000
John Ogola	10	2000	20,000
Cosmas Muema	10	2000	20,000
Peter Nyakundi	10	2000	20,000
Steve Oboso	10	2000	20,000
Beatrice Siriba	10	2000	20,000
J.Omanwa	10	2000	20,000
Seth Odhiambo	10	2000	20,000
G.Matundura	10	2000	20,000
Secretary MCA	10	2000	20,000
			<b>240,000</b>

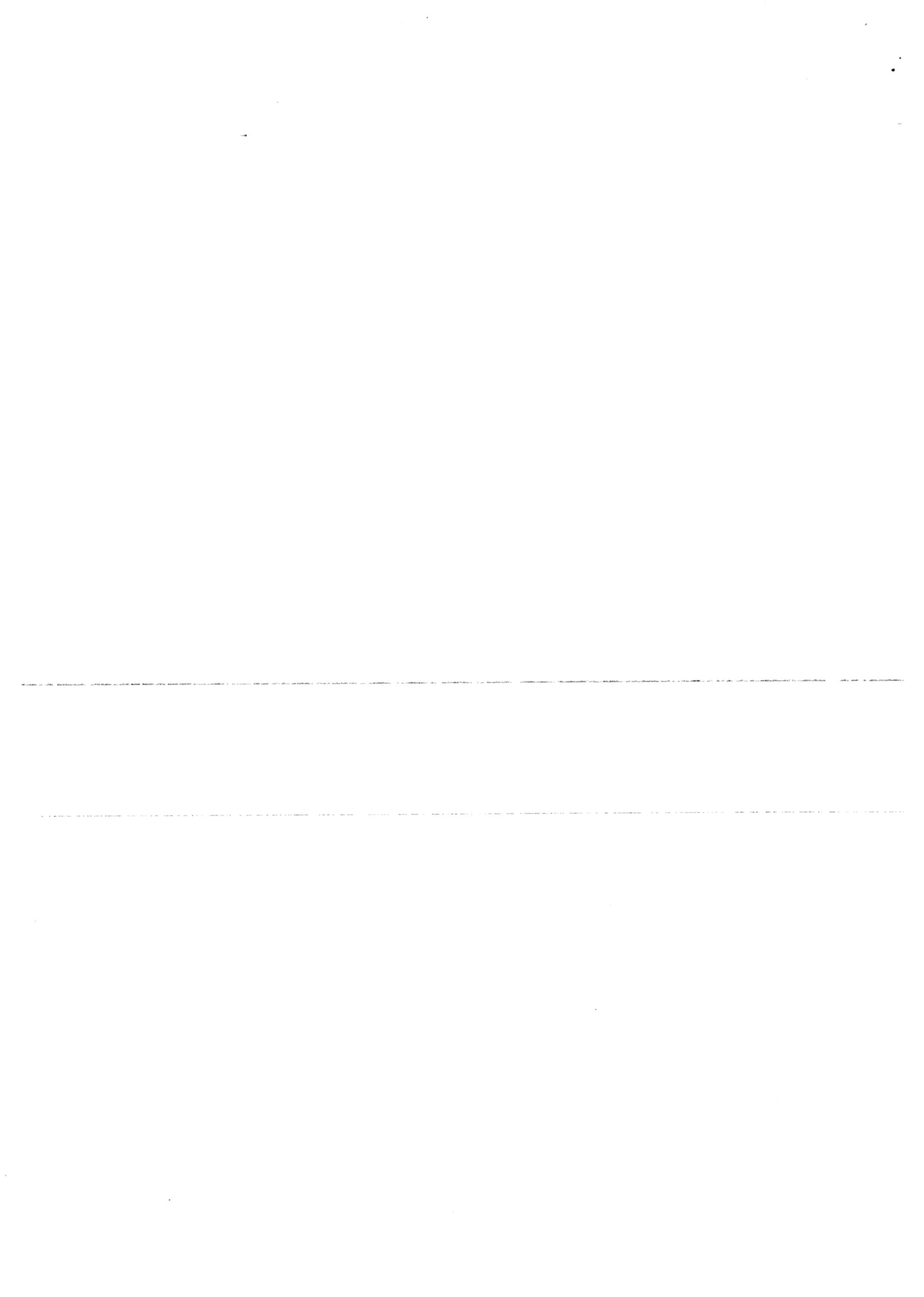


**Appendix -IV**

**Unsupported Travel Cost and Subsistence Allowances**

<b>PV &amp; Date</b>	<b>Payee</b>	<b>Details</b>	<b>Amount</b>
778 of 25-9-23	County Assembly	MCA's attending consultative meeting	654,500
352 of 13-11-13	Chief Finance Officer	Assembly members attending CIDP Meeting	1,907,000
151 of 25-10-13	Samwel Nyangau	Travel &Sub.allowance in USA	446,960
148 of 25-10-13	Reuben Kigama	Travel &Sub.allowance in USA	454,960
672 of 24-9-13	County Assembly	Allowances to MCAs attending show in Kisii	238,000
102 of 25-10-13	County Assembly	Payments in respect of MCAs –Mombasa retreat	2,326,000
? of 25-10-13	County Assembly	Payments for 1 Day seminar in Kisumu	174,000
			<b>6,201,420.00</b>

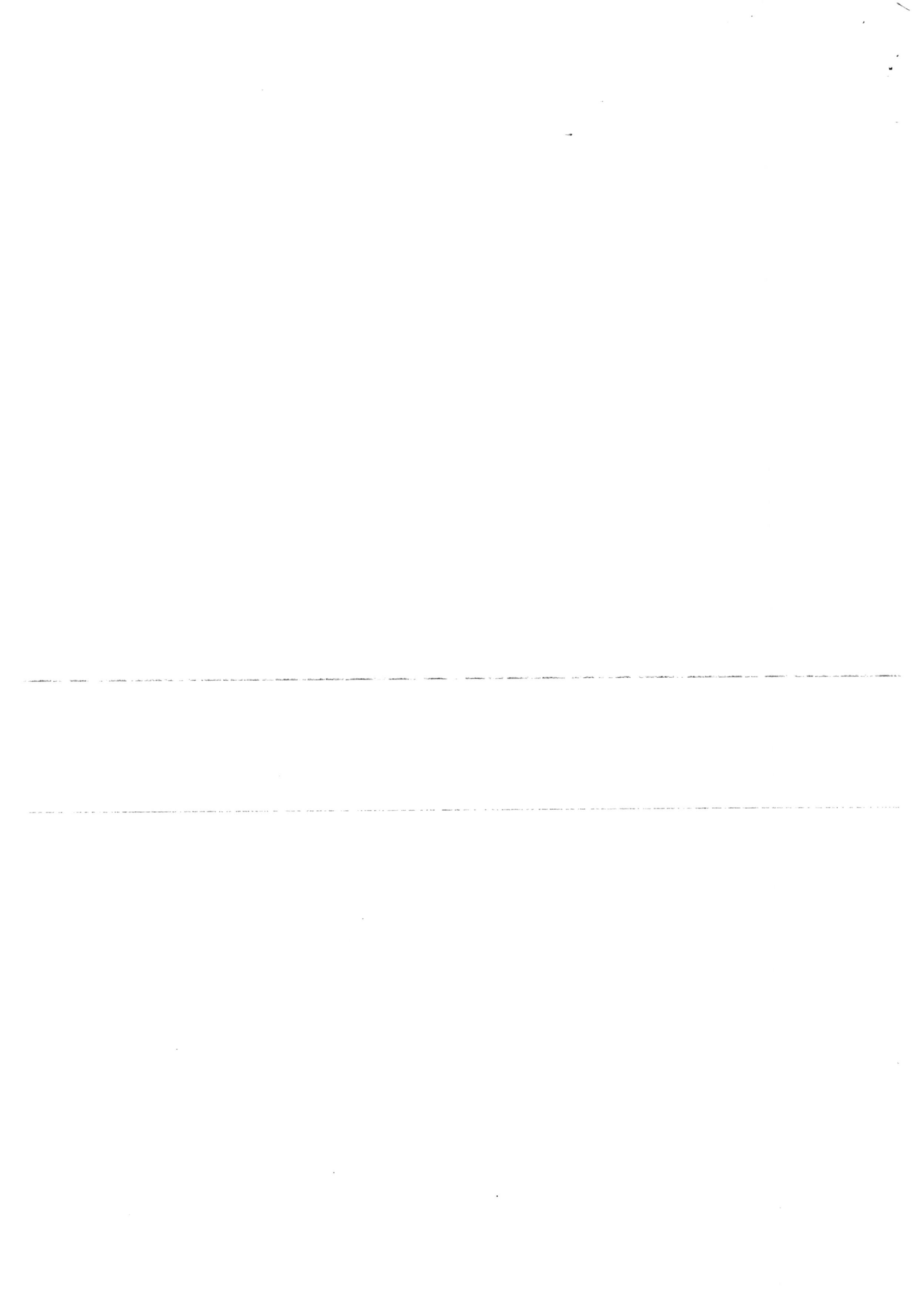




**Appendix-V**

**Lunch Allowances for Public Service Board Members**

Name	Days	Rate	Amount-Kshs	Remarks	Dates
Peter Nyakundi	10	2,000	20,000	Member	8 October to 1 Nov.13
Beatrice Siriba	10	2,000	20,000	Member	8 October to 1 Nov.13
Robert Mochache	9	2,000	18,000	Member	8 October to 1 Nov.13
Daniel Osebe	12	2,000	24,000	Member	8 October to 1 Nov.13
Steve Oboso	12	2,000	24,000	Member	8 October to 1 Nov.13
Mary Nyamwaro	12	2,000	24,000	Member	8 October to 1 Nov.13
Peter Muga	5	2,000	10,000	Member	8 October to 1 Nov.13
Duke Nyambane	12	750	9,000	Secretariat	8 October to 1 Nov.13
Josephine Nabwire	12	750	9,000	Secretariat	8 October to 1 Nov.13
Beatrice Ochengo	12	750	9,000	Secretariat	8 October to 1 Nov.13
Faustine Momanyi	4	750	3,000	Secretariat	8 October to 1 Nov.13
Peter Nyakundi	10	2,000	20,000	Member	10 to 21 March 2014
Beatrice Siriba	10	2,000	20,000	Member	10 to 21 March 2014
Robert Mochache	10	2,000	18,000	Member	10 to 21 March 2014
Daniel Osebe	10	2,000	20,000	Member	10 to 21 March 2014
Steve Oboso	10	2,000	20,000	Member	10 to 21 March 2014
Mary Nyamwaro	10	2,000	20,000	Member	10 to 21 March 2014
Peter Muga	10	2,000	20,000	Member	10 to 21 March 2014
Bureza Eileen	10	1,000	10,000	Ministry of Agriculture	10 to 21 March 2014
Duke Nyambane	10	750	7,500	Secretariat	10 to 21 March 2014
Josephine Nabwire	10	750	7,500	Secretariat	10 to 21 March 2014
Beatrice Ochengo	10	750	7,500	Secretariat	10 to 21 March 2014
Faustine Momanyi	10	750	7,500	Secretariat	10 to 21 March 2014
Peter Nyakundi	10	2,000	20,000	Member	10 to 21 March 2014
Beatrice Siriba	10	2,000	20,000	Member	10 to 21 March 2014
Robert Mochache	9	2,000	18,000	Member	10 to 21 March 2014
Daniel Osebe	12	2,000	24,000	Member	10 to 21 March 2014
Steve Oboso	12	2,000	24,000	Member	10 to 21 March 2014
PV 598 of 17-9-13			202,500	CPSB-Members	
<b>Total -Kshs</b>			<b>560,500</b>		



**APPENDIX –VI –Over-Payment of Casual Workers**

<b>Name</b>	<b>Days</b>	<b>Rate</b>	<b>Paid</b>	<b>C/Daily Rate</b>	<b>Overpayment</b>
Wilson Omusyo	26	500	13,000	264.50	6,123.00
Jackson Moruri	26	500	13,000	264.50	6,123.00
Nehemia Armi	26	500	13,000	264.50	6,123.00
Abil Gengoge	26	500	13,000	264.50	6,123.00
Patrick Omare	26	500	13,000	264.50	6,123.00
Stephen Muoma	26	500	13,000	264.50	6,123.00
Andrew Aburi	26	500	13,000	264.50	6,123.00
Duke Moseti	26	500	13,000	264.50	6,123.00
Meshak Omari	26	500	13,000	264.50	6,123.00
Onduro Monola	26	500	13,000	264.50	6,123.00
Harun Oyaro	26	500	13,000	264.50	6,123.00
Janus Makworo	26	500	13,000	264.50	6,123.00
Gilbert Mosaja	26	500	13,000	264.50	6,123.00
Isaac Omwenyo	26	500	13,000	264.50	6,123.00
Richard Momanyi	26	500	13,000	264.50	6,123.00
Alex Oyeri	26	500	13,000	264.50	6,123.00
William Omonti	26	500	13,000	264.50	6,123.00
Musa Makeni	26	500	13,000	264.50	6,123.00
Boaz Onchonya	26	500	13,000	264.50	6,123.00
Daniel Mose	26	500	13,000	264.50	6,123.00
Mary Onlabu	26	500	13,000	264.50	6,123.00
Kennedy Obure	26	500	13,000	264.50	6,123.00
Joseph Aseti	26	500	13,000	264.50	6,123.00
Samwel Bichange	26	500	13,000	264.50	6,123.00
Jairus Marube	26	500	13,000	264.50	6,123.00
George Nyanjua	26	500	13,000	264.50	6,123.00
Jeremiah Nyaute	26	500	13,000	264.50	6,123.00
Samson Mogire	26	500	13,000	264.50	6,123.00
Arati MOSOTI	26	500	13,000	264.50	6,123.00
Andrew Obiri	26	500	13,000	264.50	6,123.00
Colins Mogere	26	500	13,000	264.50	6,123.00
Denis Motari	26	500	13,000	264.50	6,123.00
Benson Nyabuto	26	500	13,000	264.50	6,123.00
Christopher Omare	26	500	13,000	264.50	6,123.00
Ruth Makena	26	500	13,000	264.50	6,123.00
Caroline Ontumwa	26	500	13,000	264.50	6,123.00
Sabina Keriago	26	500	13,000	264.50	6,123.00
Gedion Makenne	26	500	13,000	264.50	6,123.00
Dorise Miruka	26	500	13,000	264.50	6,123.00

Alice Mokaya	26	500	13,000	264.50	6,123.00
Domnic Onchoke	26	500	13,000	264.50	6,123.00
Moses Mobise	26	500	13,000	264.50	6,123.00
Kennedy Orondo	26	500	13,000	264.50	6,123.00
Haron Saisi	26	500	13,000	264.50	6,123.00
Elias Nyabuto	26	500	13,000	264.50	6,123.00
Cleopas Moranga	26	500	13,000	264.50	6,123.00
Wilson Nyachwano	26	500	13,000	264.50	6,123.00
Jane Nyamao	26	500	13,000	264.50	6,123.00
Grace Nyairo	26	500	13,000	264.50	6,123.00
Edward Mokana	26	500	13,000	264.50	6,123.00
George Nyamiaka	26	500	13,000	264.50	6,123.00
Joshua Omboto	26	500	13,000	264.50	6,123.00
Samson Osoro	26	500	13,000	264.50	6,123.00
Alice Moturi	26	500	13,000	264.50	6,123.00
Naftal Mositi	26	500	13,000	264.50	6,123.00
Suleiman Bokea	26	500	13,000	264.50	6,123.00
Andrew Okaru	26	500	13,000	264.50	6,123.00
Peter Mogwambo	26	500	13,000	264.50	6,123.00
Amos Makeka	26	500	13,000	264.50	6,123.00
Martha Okemwa	26	500	13,000	264.50	6,123.00
Ronald Nyabuto	26	500	13,000	264.50	6,123.00
Philip Ombare	26	500	13,000	264.50	6,123.00
Paul Mayaka	26	500	13,000	264.50	6,123.00
Stephen Magere	26	500	13,000	264.50	6,123.00
Nyamongo Omari	26	500	13,000	264.50	6,123.00
Duke Ontoni	26	500	13,000	264.50	6,123.00
Zacharious Kombe	26	500	13,000	264.50	6,123.00
Joel Masimo	26	500	13,000	264.50	6,123.00
Ibrahim Motoru	26	500	13,000	264.50	6,123.00
Charles Ometita	26	500	13,000	264.50	6,123.00
Julius Nyabichi	26	500	13,000	264.50	6,123.00
Vincent Ochuchu	26	500	13,000	264.50	6,123.00
Mattias Ateka	26	500	13,000	264.50	6,123.00
Gilbert Onsoti	26	500	13,000	264.50	6,123.00
Abel Gatuka	26	500	13,000	264.50	6,123.00
Moranga Mauti	26	500	13,000	264.50	6,123.00
Denis Motari	26	500	13,000	264.50	6,123.00
Nyabera Nyamange	26	500	13,000	264.50	6,123.00
Janus Ondika	26	500	13,000	264.50	6,123.00
Fredrik Moranja	26	500	13,000	264.50	6,123.00
Jeffita Mokomoni	14	350	4,900	264.50	1,197.00

Pamella Momanyi	25	350	8,750	264.50	2,137.50
Mary Morara	25	350	8,750	264.50	2,137.50
Leah Ogega	25	350	8,750	264.50	2,137.50
Joas Nyakenya	25	350	8,750	264.50	2,137.50
Jeremia Onuare	25	350	8,750	264.50	2,137.50
Chistopher Okioma	25	350	8,750	264.50	2,137.50
Mercy Oyaro	25	350	8,750	264.50	2,137.50
Teresa Magati	25	350	8,750	264.50	2,137.50
Anna Machogu	25	350	8,750	264.50	2,137.50
Thomas Munde	25	350	8,750	264.50	2,137.50
Jim Ombati	25	350	8,750	264.50	2,137.50
Justin Anyona	25	350	8,750	264.50	2,137.50
Rebecca Ongeru	14	350	4,900	264.50	1,197.00
Stephen Miroro	25	350	8,750	264.50	2,137.50
William Omwenga	25	350	8,750	264.50	2,137.50
Nancy Saruti	25	350	8,750	264.50	2,137.50
Margret Bosibori	25	350	8,750	264.50	2,137.50
Charles Nyakoe	18	350	6,300	264.50	1,539.00
Vincet Nyauma	18	350	6,300	264.50	1,539.00
Alice Barongo	18	350	6,300	264.50	1,539.00
Eunia Ocharo	18	350	6,300	264.50	1,539.00
Evans Nyamoi	18	350	6,300	264.50	1,539.00
Teresa Bochareri	18	350	6,300	264.50	1,539.00
Geofrey Morara	18	350	6,300	264.50	1,539.00
Peter Ondieki	18	350	6,300	264.50	1,539.00
Ruth Morara	18	350	6,300	264.50	1,539.00
Charles Omenge	18	350	6,300	264.50	1,539.00
Nyamwey Mose	18	350	6,300	264.50	1,539.00
Cleopas Ondieki	18	350	6,300	264.50	1,539.00
Damaris Gechemba	18	350	6,300	264.50	1,539.00
Job Nyamweya	18	350	6,300	264.50	1,539.00
Peter Ocharo	17	350	5,950	264.50	1,453.50
Juvenalis Raini	29	350	10,150	264.50	2,479.50
James Ombati	29	350	10,150	264.50	2,479.50
Stellah Nyamongo	29	350	10,150	264.50	2,479.50
Abigael Onchonga	29	350	10,150	264.50	2,479.50
Josephine Obugwa	29	350	10,150	264.50	2,479.50
Justus Nyaberi	29	350	10,150	264.50	2,479.50
Grace Onchwari	29	350	10,150	264.50	2,479.50
Peter Onchana	29	350	10,150	264.50	2,479.50
Andrew Gachieo	28	350	9,800	264.50	2,394.00
Peter Nyabongoye	28	350	9,800	264.50	2,394.00

Pamela Onsoti	28	350	9,800	264.50	2,394.00
Peninah Bosire	28	350	9,800	264.50	2,394.00
Charles Onyambu	28	350	9,800	264.50	2,394.00
George Maosa	28	350	9,800	264.50	2,394.00
Teresa Nyandega	28	350	9,800	264.50	2,394.00
					<b>586,027.50</b>

*Appendix-VII*

*Unsupported Travel and Subsistence Allowance (CPSB).*

Date	PV. No.	Chq. No.	Details	Payee	Amount Kshs
30/9/13	726	0546	Travelling & subsistence for PSB retreat.	R. Mochache	99,000
30/9/13	729	0546	„	J.B. Omari	99,000
30/9/13	723	0546	„	B. Siriba	99,000
30/9/13	727	0546	„	P. Nyakundi	99,000
30/9/13	724	0546	„	M. Nyamwaro	99,000
30/9/13	725	0546	„	D. Osebe	99,000
17/9/13	598	0482	Lunches to county service board members	Nyamira County Government	202,500
25/10/13	134	0627	TSA while attending training at Kenya school of Government	R. Mochache	38,500
25/10/13	100	0636	TSA and night out to Nairobi	D. Osebe	46,000
25/10/13	101	0636	TSA and night out to Nairobi	Mary Nyamware	46,000
14/11/13	-	0799	TSA to consultative forum at Mombasa	Mary Nyamware	54,000
26/11/13	885	0799	„	Daniel Oisebe	54,000
26/11/13	890	0799	„	Robert Mochache	54,000



26/11/13	889	0799	TSA to consultative forum at Mombasa	Peter Nyakundi	54,000
26/11/13	887	0799	„	Beatrice Siriba	64,000
26/11/13	886	0799	„	Steve Oboso	54,000
26/11/13	888	0799	„	Peter Muge	54,000
17/12/13	1096	0932	TSA for attending workshop in Malindi	Robert Mochache	80,000
17/12/13	1095	0936	N/Out allowances for legislation for county PSB, Nairobi	CPSB	120,000
10/12/13	1026	0915	Allowances for Kisumu retreat	CPSB	325,000
5/3/14	11216	1355	TSA to visit Kenya Law Reform commission - Nairobi	R. Mochache	63,000
Total					<b>1,903,000</b>