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**KENYA NATIONAL AUDIT OFFICE
REPORT**

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
TANA RIVER COUNTY ASSEMBLY**

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

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

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 Assembly were reliable for the management of the County Assembly'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 Travelling, Extraneous, Accommodation and Conference Expenses

1.1 Travel Costs Office of the Speaker

Records availed for audit review indicated that Kshs.410,000 was paid in respect to four (4) days night out allowances to seven (7) members of staff and seven (7) members of the county assembly financial investment committee while travelling to Nairobi for a workshop vide payment voucher number 2783 of 22 February 2014. However, no invitation and proof of travel documents were attached to the payment voucher in support of the payment.

Further the payment voucher appears to have had alterations on the section of amount paid without certification and acknowledgement by the relevant authorized officer while the payment schedule which was not dated, indicated that the money was received on behalf of others without letters of authorities from these officers.

1.2 Payment of Per Diem Allowances

Scrutiny of payment records made available for audit review indicated that a total Kshs.1,674,000 was paid to several officers in the County through various payment vouchers being per diem allowances without any supporting documents attached to the payment vouchers.

1.3 Accommodation and Conference Expenses

Records for payment made available for audit review indicated that a total of Kshs.3,523,900 was paid to hotels being accommodation and conference facilities. However, details confirming how the hotels paid were identified, selected and awarded the services have not been made available for audit verification. In addition, no attendance registers or activity programmes were availed for audit review to confirm occurrence of the activity.

1.4 Sitting Allowance to County Assembly Service Board

Records availed showed that Kshs.981,200 was paid to members of the County Assembly Service Board and other committee members as sitting allowances. Examination of payment vouchers and their supporting documents revealed that there were no notices for calling the meetings, attendance registers, minutes of the meetings that took place during the period under review for the County Assembly Service Board and its committees. In addition, the allowances were indicated to have been received by one committee member on behalf of others although no evidence was availed to support the authority of the collector to receive the allowances on behalf of other members. Further, no documentary evidence was made available to confirm receipt of the allowances by the members included on the schedules.

1.5 Payment of Extraneous Allowance

Payment records made available for audit review indicated that Kshs.533,000 was paid as extraneous allowance to the clerk, staff and members of the special programs and cohesion committee. It is however noted that the clerk, the staff and members of the committee were discharging their daily duties within the County and the employment or engagement term does not entitle them to these allowances. In addition, no documentation has been made available to confirm whether the extraneous allowance payment conforms to Government Financial Regulations and Procedures.

1.6 Expenditure on Boards, Committees, Conferences

Records made available for audit review indicate that amount totalling Kshs.8,969,560 was spent on hiring of conference and accommodation facilities in hotels and payment of allowances to members of the County Assembly and staff when attending seminars, workshops and conferences during the period under review. However, details confirming how the hotels paid were identified, selected and awarded the services have not been made available for audit review.

Documentary support for this expenditure in the form of invitations, list of participants, purpose of the seminar, dates when held, attendance registers and proof of travel have not been made available for audit confirmation. No notices for calling the meetings, attendance registers, minutes of the meetings that took place for the seminars and conferences held were not availed for confirmation.

The Clerk to the Assembly was further paid Kshs.152,000 being payment for four (4) night outs to MCAs and staff attending report writing retreat in Malindi between 12- 15 June 2014. Perusal of the supporting documents revealed an item indicated as 'special' imprest amounting to Kshs.50,000 whose purpose has neither been disclosed nor supported.

In addition records made available for audit review indicated that a payee described as Tana River County Assembly and an officer were paid Kshs.1,499,650 as allowances for committee meetings. However, no supporting documentation confirming when the committee meetings were held and their purposes were available for verification.

Further an advance payment for services was made through payment voucher number 3138 of 31 January 2014 amounting Kshs.432,250. The supporting cash sale attached to the payment voucher revealed that it was dated 31 January 2014 while the invoice is dated 3 February 2014 implying that the hotel was paid before rendering the service.

Schedules attached to payment vouchers appear not to have been dated and approved by the accounting officer as required and dates when the sittings were held and persons attending have not been made available for audit review. In the absence of such records this expenditure could not be confirmed as a proper charge to public funds.

1.7 Foreign Travel and Subsistence Allowance

The County Assembly incurred an expenditure of Kshs.6,567,744 being foreign travel and accommodation. Out of this expenditure an amount of Kshs.2,748,820 was in respect of VISA application fees for twelve (12) members of County Assembly traveling to Israel to attend an agricultural conference and for offering accommodation facilities while Kshs.3,524,544 related to per diems paid to the Members of the County Assembly. However, documents in support of how the trip by members of county Assembly was initiated, including details such as the objectives to be achieved were not availed for audit review.

Further, the Clerk to the Assembly was paid Kshs.250,000 through payment voucher number 712 (and Imprest warrant number 1797846) both dated 20 May 2014 and charged to foreign trips but no supporting documents were availed for audit to show how the amounts were utilized including the details of the trip and approval of the trip.

Under the circumstances, it has not been possible to confirm the propriety of Kshs.6,567,744 spent by the County Assembly of Tana River on foreign travel and accommodation.

1.8 Sitting Allowances

The sitting allowances amounting Kshs.4,925,020 was paid to members of the County Assembly while on various workshops, meetings and seminars outside the duty station. However, details in support of the activities such as notices calling for meetings, attendance registers, dates and proof of traveling to these venues and the number of days the activities took place have not been made available for audit confirmation. In addition, the list of the payee and acknowledgement of receipt of monies by beneficiaries was not availed for audit verification.

1.9 Domestic Travel Costs

Records availed for audit review indicated that expenditure amounting to Kshs.5,620,056 was incurred in respect of domestic travelling allowances to the various committee members at various places. However, the dates when and the venues where the sittings were held have not been disclosed. Vital documentary evidence in support of the expenditure such as invitation letters, attendance registers and proof of travel for the activities held and paid for were not made available for audit review. In addition, payment schedules attached were not dated, approved and signed by County Assembly members confirming receipt of allowances.

2.0 Payment of Honoraria and Overtime Allowances

Examination of payment records made available for audit review indicated that the County Assembly incurred an expenditure totaling to Kshs.130,000 and Kshs.145,000 as honoraria and overtime allowances respectively. However, no documentation has

been made available to confirm whether the honoraria and overtime allowance payments conform to Government Financial Regulations and Procedures.

Further, documentary evidence for requisition of overtime to the clerk or internal memos from the clerk approving the same have not been made available for audit review. Schedules attached to the payment vouchers appear not to have been approved by the accounting officer and the same did not indicate the number of hours each officer worked neither the nature of duties performed.

In addition examination of records revealed that amount totalling Kshs.220,220 and Kshs.282,000 was paid as honoraria and overtime allowances respectively. However, the payment vouchers have not been made available for audit verification.

3.0 Salary Advance Recoveries

Records made available for audit review indicated that an amount totalling Kshs.2,005,000 was paid as salary advance to the speaker, members of county assembly (MCAs) and staff. The payment of these salary advances was against the set criteria under section H10 of the Code of Regulation which states that an advance of not more than one month's salary may be granted by an Accounting Officer to an officer on permanent establishment when the officer, owing to circumstances beyond his control, is placed in a difficult financial position requiring assistance from the Government. In applying for the advance, the officer should explain in detail the circumstances leading to the situation which he could not have foreseen and therefore planned. Officers posted to designated hardship areas may be granted salary advance by the Accounting Officer on initial posting to these areas each such case being considered on its own merit. An advance under this regulation may be granted only when an officer has no other outstanding salary advance. In very exceptional circumstances, an Accounting Officer may grant an advance of not more than two (2) months' salary in situations if he is satisfied that the officer needs assistance in excess of one month's salary advance. There was no other criteria that has been disclosed by the County Assembly that was used to make the salary advances.

Further records availed for audit review indicated that Kshs.60,000 was paid to the Clerk of the County Assembly being allowances (advance) to nominated members of the County Assembly through payment voucher 103 of 28 August 2013. It has not been indicated when they applied to be paid the salary advance in the absence of any written documentation.

Examination of payment records made available for the period under review indicate that the county assembly incurred an expenditure totaling Kshs.275,000 as honoraria and overtime allowances. However, no documentation has been made available to confirm whether the honoraria and overtime allowance payments conform to Government Financial Regulations and Procedures.

In addition examination of records revealed that an amount totaling Kshs.220,220 and Kshs.282,000 were paid as honoraria and overtime allowances respectively. However the payment vouchers have not been made available for audit verification.

4.0 Procurement of Goods, Works and Services

4.1 Procurement of Air Travel Services

Records availed for audit review indicated that a total of Kshs.2,926,885 was paid in respect of air tickets for members of County Assembly. However, details of how the travel firm was identified, selected and awarded the services have not been made available for audit confirmation. In addition, no pre-qualification of suppliers for air travel services was done contrary to section 45 (1) to (6) of the Public Procurement and Disposal Act, 2005.

4.2 Hire of Transport

Records made available for audit review indicated that a total of Kshs.7,546,855 had been utilized on hire of transport. Pre-qualification of suppliers for hire of transport was not done contrary to section 45 (1) to (6) of the Public Procurement and Disposal Act, 2005 and it was therefore not clear how the persons or the firms who provided motor vehicles hire services were identified, selected and awarded the job.

4.3 Procurement of Motor Vehicles

The County Assembly paid Kshs.13,514,121 for supply of a Toyota Fortuner and Land Cruiser Hard top. However, no registration documents were availed to confirm ownership of these motor vehicles and therefore physical verification was not possible. The purchase of these motor vehicles was single sourced and therefore a direct purchase was done without approval of the tendering committee as required by the procurement laws.

5.0 Salaries and Ward Office Running Expenses

5.1 Wards Salaries Expenses

Records made available for the period under review indicate that an amount totalling Kshs.3,980,000 was paid to various ward staff in the county. However no supporting documents were availed for audit review to indicate how the staff were identified and recruited, the names of the officers paid salary and the nature of office expenses incurred in the county ward offices.


Further, Kshs.1,425,000 was paid through payment voucher number 1158 of 30 June 2014 and 1159 of 25 June 2014 for Kshs.760,000 and Kshs.665,000 respectively; being payment for MCA's nominated staff salaries for the months of February to June 2014. However, no satisfactory explanation has been provided as to why these staff are paid outside the payroll system. Approval, calculations and the basis used in arriving at the amounts payable have not been provided for audit review.

5.2 Ward Running Expenses

Payment records indicated that a total Kshs.3,780,000 was paid to several ward offices bank accounts for ward-office running expenses. However the supporting documents such as requests for funds, budgets, expenditure returns were not availed for audit review.

6.0 Cash and Bank Balance

Examination of the cash book and bank statements made available for account number 1143877578 operated at Kenya Commercial Bank Hola by the County Assembly indicated a cash and bank balance of Kshs.11,400,710.70 and Kshs.14,613,107.70 respectively as at 30 June 2014. The reconciliation statements made available indicated un-presented cheques totalling Kshs.4,457,477. However these cheques did not have the names of the payees indicated and date when they were drawn. It was therefore difficult to establish when they were drawn and to whom they were paid.



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AUDITOR-GENERAL

Nairobi

29 May 2015

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

Detailed Audit Findings

1.0 Travelling, Extraneous, Accommodation and Conference Expenses

1.1 Travel Costs Office of the Speaker

Records availed for audit review indicated that Kshs.410,000 was paid in respect to four (4) days night out allowances to seven (7) members of staff and seven (7) members of the county assembly financial investment committee while travelling to Nairobi for a workshop vide payment voucher number 2783 of 22 February 2014. However, no invitation and proof of travel documents were attached to the payment voucher in support of the payment.

Further the payment voucher appears to have had alterations on the section of amount paid without certification and acknowledgement by the relevant authorized officer while the payment schedule which was not dated, indicated that the money was received on behalf of others without letters of authorities from these officers. In the absence of any documented evidence, it has therefore not been possible to confirm payment amounting to Kshs.410,000 as a proper charge to public funds.

Recommendation

The management should avail for audit review all the supporting documents in the expenditure of Kshs.410,000, failure to which the unsupported amounts are recovered from the respective officers.

1.2 Payment of Per Diem Allowances

Scrutiny of payment records made available for audit review indicated that a total Kshs.1,674,000 (**Appendix I**) was paid to several officers in the County through various payment vouchers being per diem allowances without any supporting documents attached to the payment vouchers. In the absence of relevant supporting documents, it has not been possible to confirm the authenticity of these payment.

1.3 Accommodation and Conference Expenses

Records for payment made available for audit review indicated that a total of Kshs.3,523,900 (**Appendix II**) was paid to hotels being accommodation and conference facilities. However, details confirming how the hotels paid were identified, selected and awarded the services have not been made available for audit verification. In addition, no attendance registers or activity programmes were availed for audit review to confirm occurrence of the activity. It has therefore not been possible to confirm occurrence of

the activity and whether the services offered by the hotels were sourced competitively. Under the circumstances, the propriety of this expenditure could not be confirmed.

1.4 Sitting Allowance to County Assembly Service Board

Records made available for audit review indicated that a total Kshs.981,200 as **(Appendix III)** was paid to members of the County Assembly Service Board and other committee members as sitting allowances. Examination of payment vouchers and their supporting documents revealed that there were no notices for calling the meetings, attendance registers, minutes of the meetings that took place during the period under review for the County Assembly Service Board and its committees.

In addition, the allowances were indicated to have been received by one committee member on behalf of others although no evidence was availed to support the authority of the collector to receive the allowances on behalf of other members. Further, no documentary evidence was made available to confirm receipt of the allowances by the members included on the schedules. In the absence of any supporting documentation, the expenditure of Kshs.981,200 incurred as sitting allowances could not be confirmed as a proper charge to public funds.

1.5 Payment of Extraneous Allowance

Payment records made available for audit review indicated that Kshs.533,000 was paid as extraneous allowance to the clerk, staff and members of the special programs and cohesion committee. It is however noted that the clerk, the staff and members of the committee were discharging their daily duties within the County and the employment or engagement terms does not entitle them to these allowances. In addition, no documentation has been made available to confirm whether the extraneous allowance payment conforms to Government Financial Regulations and Procedures. No satisfactory explanations were provided to why staff were paid the extraneous allowances for attending meetings at their work station and during official working hours.

Further part of the payment to the clerk to the County Assembly amounting to Kshs.400,000 in respect of extraneous allowance had no supporting documentation availed for audit review. The propriety of this payment could therefore not be confirmed as a proper charge to public funds.

1.6 Expenditure on Boards, Committees, Conferences

Records made available for audit review indicate that amount totalling Kshs.8,969,560 **(Appendix IV)** was spent on hiring of conference and accommodation facilities in hotels and payment of allowances to members of the County Assembly and staff when attending seminars, workshops and conferences during the period under review. However, details confirming how the hotels paid were identified, selected and awarded the services have not been made available for audit review. It has therefore not been

possible to confirm whether the services offered by the hotels were competitively sourced and awarded.

Documentary support for this expenditure in the form of invitations, list of participants, purpose of the seminar, dates when held, attendance registers and proof of travel have not been made available for audit confirmation. No notices for calling the meetings, attendance registers, minutes of the meetings that took place for the seminars and conferences held were not availed for confirmation.

The Clerk to the Assembly was further paid Kshs.152,000 being payment for four (4) night outs to MCAs and staff attending report writing retreat in Malindi between 12- 15 June 2014. Perusal of the supporting documents revealed an item indicated as 'special' imprest amounting to Kshs.50,000 whose purpose has neither been disclosed nor supported.

In addition records made available for audit review indicated that a payee described as Tana River County Assembly and an officer were paid Kshs.1,499,650 as allowances for committee meetings. However, no supporting documentation confirming when the committee meetings were held and their purposes were available for verification.

Further an advance payment for services was made through payment voucher number 3138 of 31 January 2014 amounting Kshs.432,250. The supporting cash sale attached to the payment voucher revealed that it was dated 31 January 2014 while the invoice is dated 3 February 2014 implying that the hotel was paid before rendering the service.

Schedules attached to payment vouchers appear not to have been dated and approved by the accounting officer as required and dates when the sittings were held and persons attending have not been made available for audit review. In the absence of such records this expenditure could not be confirmed as a proper charge to public funds.

1.7 Foreign Travel and Subsistence Allowance

The County Assembly incurred an expenditure totalling to Kshs.6,567,744(**Appendix V**) being foreign travel and accommodation. Out of this expenditure an amount of Kshs.2,748,820 was in respect of VISA application fees for twelve (12) members of County Assembly traveling to Israel to attend an agricultural conference and for offering accommodation facilities while Kshs.3,524,544 related to per diems paid to the Members of the County Assembly. However, documents in support of how the trip by members of county Assembly was initiated, including details such as the objectives to be achieved were not availed for audit review. No records were availed to confirm how the firm coordinating the trip was identified, selected and awarded the service. In addition, no report has been made available to confirm the value of the trip to Israel.

Further, the Clerk to the Assembly was paid Kshs.250,000 through payment voucher number 712 (and Imprest warrant number 1797846) both dated 20 May 2014 and

charged to foreign trips but no supporting documents were availed for audit to show how the amounts were utilized including the details of the trip and approval of the trip.

Under the circumstances, it has not been possible to confirm the propriety of Kshs.6,567,744 spent by the County Assembly of Tana River on foreign travel and accommodation.

1.8 Sitting Allowances

The sitting allowances amounting Kshs.4,925,020 (**Appendix VI**) was paid to members of the County Assembly while on various workshops, meetings and seminars outside the duty station. However, details in support of the activities such as notices calling for meetings, attendance registers, dates and proof of traveling to these venues and the number of days the activities which took place have not been made available for audit confirmation. In addition, the list of the payee and acknowledgement of receipt of monies by beneficiaries was not availed for audit verification. The payment of these sitting allowances could therefore not be confirmed as a proper charge to public funds.

1.9 Domestic Travel Costs

Records availed for audit review indicated that expenditure amounting to Kshs.5,620,056 (**Appendix VII**) was incurred in respect of domestic travelling allowances to the various committee members at various places. However, the dates when and the venues where the sittings were held have not been disclosed. Vital documentary evidence in support of the expenditure such as invitation letters, attendance registers and proof of travel for the activities held and paid for were not made available for audit review. In addition, payment schedules attached were not dated, approved and signed by County Assembly members confirming receipt of allowances. In view of the observations made, it has not been possible to confirm the correctness of the expenditure amounting to Kshs.5,620,056 as properly incurred.

2.0 Payment of Honoraria and Overtime Allowances

Examination of payment records made available for audit review indicated that the County Assembly incurred an expenditure totaling to Kshs.130,000 and Kshs.145,000 as honoraria and overtime allowances respectively (**Appendix X**). However, no documentation has been made available to confirm whether the honoraria and overtime allowance payments conform to Government Financial Regulations and Procedures.

Further, documentary evidence for requisition of overtime to the clerk or internal memos from the clerk approving the same have not been made available for audit review. Schedules attached to the payment vouchers appear not to have been approved by the accounting officer and the same did not indicate the number of hours each officer worked neither the nature of duties performed.

In addition examination of records revealed that amount totalling Kshs.220,220 and Kshs.282,000 (**Appendix XI**) was paid as honoraria and overtime allowances respectively. However, the payment vouchers have not been made available for audit verification.

3.0 Salary Advance Recoveries

Records made available for audit review indicated that an amount totalling Kshs.2,005,000 (**Appendix XII**) was paid as salary advance to the speaker, members of county assembly (MCAs) and staff. The payment of these salary advances was against the set criteria under section H10 of the Code of Regulation which states that an advance of not more than one month's salary may be granted by an Accounting Officer to an officer on permanent establishment when the officer, owing to circumstances beyond his control, is placed in a difficult financial position requiring assistance from the Government. In applying for the advance, the officer should explain in detail the circumstances leading to the situation which he could not have foreseen and therefore planned. Officers posted to designated hardship areas may be granted salary advance by the Accounting Officer on initial posting to these areas each such case being considered on its own merit. An advance under this regulation may be granted only when an officer has no other outstanding salary advance. In very exceptional circumstances, an Accounting Officer may grant an advance of not more than two (2) months' salary in situations if he is satisfied that the officer needs assistance in excess of one month's salary advance. There was no other criteria that has been disclosed by the County Assembly that was used to make the salary advances. Documents in support of how these advances are being recovered from the officials in monthly deductions have not been made available for review and confirmation.

Further records availed for audit review indicated that Kshs.60,000 was paid to the Clerk of the County Assembly being allowances (advance) to nominated members of the County Assembly through payment voucher 103 of 28 August 2013. It has not been indicated when they applied to be paid the salary advance in the absence of any written documentation. The payments could therefore not be ascertained as a proper charge to public funds.

Recommendation

The management should ensure that allowances paid are in line with the Government Financial Regulations and Procedures and that they are adequately supported, properly authorized and approved. Allowances paid unprocedurally and not supported should be recovered from the respective officers.

4.0 Procurement of Goods, Works and Services

4.1 Procurement of Air Travel Services

The review of records indicated that Kshs.2,926,885 (**Appendix VIII**) was paid in respect of air tickets for members of County Assembly. However, details of how the travel firm was identified, selected and awarded the services have not been made available for audit confirmation. In addition, no pre-qualification of suppliers for air travel services was done contrary to section 45 (1) to (6) of the Public Procurement and Disposal Act, 2005. It has therefore not been possible to confirm whether the services were competitively sourced and awarded.

4.2 Hire of Transport

Records made available for audit review indicated that a total of Kshs.7,546,855 (**Appendix IX**) had been utilized on hire of transport. Pre-qualification of suppliers for hire of transport was not done contrary to section 45 (1) to (6) of the Public Procurement and Disposal Act, 2005 and it was therefore not clear how the persons or the firms who provided motor vehicles hire services were identified, selected and awarded the job. The County Assembly as a procuring entity had not established a tender committee as per sections 5 to 9 of the Public Procurement and Disposal (County Governments) Regulations 2013.

4.3 Procurement of Motor Vehicles

The County Assembly paid Kshs.13,514,121 for supply of a Toyota Fortuner and Land Cruiser Hard top. However, no registration documents were availed to confirm ownership of these motor vehicles and therefore physical verification was not possible. The purchase of these motor vehicles was single sourced and therefore a direct purchase was done without approval of the tendering committee as required by the procurement laws.

Recommendation

The management should ensure that procurement of goods and services is done in accordance with the provisions of the Public Procurement and Disposal Act, 2005 and that payments are made for goods/services that have been confirmed received. Further, the management should ensure that all records for procurement of goods and services are availed for audit review, failure to which the respective officers are held accountable and surcharged for expenditure on goods and services that has not been supported with documentary evidence.

5.0 Salaries and Wards' Office Running Expenses

5.1 Wards' Salaries Expenses

Records made available for the period under review indicate that an amount totalling Kshs.3,980,000 (**Appendix XIII**) was paid to various ward staff in the county. However

no supporting documents were availed for audit review to indicate how the staff were identified and recruited, the names of the officers paid salary and the nature of office expenses incurred in the county ward offices.

Further, Kshs.1,425,000 was paid through payment voucher number 1158 of 30 June 2014 and 1159 of 25 June 2014 for Kshs.760,000 and Kshs.665,000 respectively; being payment for MCA's nominated staff salaries for the months of February to June 2014. However, no satisfactory explanation has been provided as to why these staff are paid outside the payroll system. Approval, calculations and the basis used in arriving at the amounts payable have not been provided for audit review. In addition, statutory deductions were observed not to have been deducted and remitted to the relevant authorities as required.

5.2 Ward Running Expenses

Payment records indicated that a total Kshs.3,780,000 (**Appendix XIV**) was paid to several ward offices bank accounts for ward-office running expenses. However the supporting documents such as requests for funds, budgets, expenditure returns were not availed for audit review.

Recommendation

The management should ensure that public funds are prudently utilized in line with the Government Financial Regulations and Procedures.

Further the management should avail for audit review all the supporting documents in the expenditure of Kshs.3,780,000, failure to which the unsupported amounts are recovered from the respective officers.

6.0 Cash and Bank Balance

Examination of the cash book and bank statements made available for account number 1143877578 operated at Kenya Commercial Bank Hola Branch by the County Assembly indicated a cash and bank balance of Kshs.11,400,710.70 and Kshs.14,613,107.70 respectively as at 30 June 2014. The reconciliation statements made available indicated un-presented cheques totalling Kshs.4,457,477. However these cheques did not have the names of the payees indicated and date when they were drawn. It was therefore difficult to establish when they were drawn and to whom they were paid. The validity of the un-presented cheques of Kshs.4,457,477 and the cash and bank balance of Kshs.11,400,710.70 as at 30 June 2014 could not be ascertained.

Recommendation

The management should ensure that cash books are maintained properly and bank reconciliation statements prepared on monthly basis as required by the Government Financial Regulations and Procedures. Further, the bank reconciliation statements should be regularly reviewed by a senior officer.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

29 May 2015

APPENDIX I
TANA RIVER COUNTY ASSEMBLY
Unsupported Per Diem Allowances - Kshs 1,674,000

Payment Voucher	Date	Payee	Details	Amount Kshs	Remarks
2334	14/11/2013	County Secretary	Payment of Per diem for officers who participated in the preparation of procurement plan at Malindi	84,000	The payment voucher has not been supported by a single document
298	20/5/2013	Mohammed Dube	While on inspection evaluation report for 15 MCAs	45,000	The payment voucher has not been supported by a single document
2386	13/11/2013	County Secretary	Payment of Per diem for MCAs who travelled around the county for familiarisation	500,000	Payment schedules neither attached to the payment voucher nor made available; proof of travel not produced. Specific areas visited not disclosed
2382	14/11/2013	CFO- TRCG	Payment for car hire for officers who attended procurement retreat at Casablanca villa Malindi	102,000	Payment schedules neither attached to the payment voucher nor made available; proof of travel not produced.
2385	11/11/2013	County secretary	Payment of per diem to county assembly members who travelled around the county for familiarisation	400,000	Payment schedules neither attached to the payment voucher nor made available; proof of travel not produced.
2381	13/12/2013	County secretary	Expenses for water tracking to Merti, Roka and Shika Adabu	200,000	Registration of water tracking vehicle not made available, Proof of purchase of water and delivery in quantities not produced either.
Head 101					
779	20/9/2013	Mohammed Dube	Travelling to Eden Rock hotel hotel malindi on poverty eradication workshop	9,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation not produced
736	20/9/2013	Mohammed Dube	Travelling to Mombasa while on induction of the nominated members	24,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation not produced; annual activity plans not made available.
174	17/3/2014	Hon. Salim Arbicho	Sitting allowances for 5 days while in Garseni, Kipini	30,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
3167	26/3/2014	Samuel Kenga	Travelling to Mombasa and back 31/1/14- 3/2/14	24,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
67	24/3/2014	Samuel Kenga	Travelling to Nairobi and back 20/3/14- 24/3/14	24,500	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary

128	26/3/2014	Samuel Kenga	6 Nightouts while paying (MCAs) public accounts and public review their allowance while on an audit meeting 33,000/-	33,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
313	21/5/2014	Samuel Kenga	6 Days per diem working at leisure lodge while working during vetting of county assembly chief officers	33,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
284	31/3/2014	Musa Mohamed	Narration not legible	18,000	The payment voucher is neither supported, approved by the AIE holder nor authorized by the delegated officer; proof of travel not made available. Invitation not produced
737	20/09/2014	Musa Mohamed	22/9/13- 25/9/13 travelling to Mombasa on induction of nominated members	18,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
512	30/9/2013	Hon. Ibrahim Salah	4 Days travel to Nairobi on official programme 21/8/13- 24/8/13	32,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
228	25/3/13	Hon. Abdi Ergamso	While attending leader's meeting at Bura 10,000	10,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
512	30/8/13	Hon. Abdi Ergamso	Travelling to Nairobi on official duty 21-24/8/2012	32,000	The payment voucher has not been supported by a single document; proof of travel not made available. Invitation and minutes not produced neither was the activity plan/ itinerary
1539	18/3/14	Yahya Issa Komora	Driving MCAs (nominated) to Mombasa for induction course 24-26/9/2013	12,000	Workticket not produced, vehicle number not disclosed
5	10/3/2014	Yahya Issa Komora	Driving the Prado to msa for service 7/3/14	4,000	Workticket not produced, vehicle number not disclosed
68	11/3/2014	Samuel Kenga	12- 15/3/2014 travelling to Watamu, Malindi to pay MCAs allowances while on staretgic plan meeting	16,500	Proof/ mode of travel not made available
493	27/8/2013	Samuel Kenga	Assorted payment schedules for allowances while escorting cash from the bank	11,000	Officers paid allowances while carrying out their job responsibilities
50	27/8/2013	Yahya Issa	11-13/3/2014 Hola to Watamu while driving the MCAs for a meeting	12,000	Proof/ mode of travel not made available
				<u>1,674,000</u>	

TANA RIVER COUNTY ASSEMBLY

Accommodation and Conference Expenses Kshs 3,523,900

Payment Voucher	Date	Payee	Details	Amount Kshs	Remarks
3170	21/2/14	Sai Rock Hotel	29/1/201 Pro- forma Invoice not serialised 6days x 15 pax accomm and conference package 855.000 1 Accommodation <u>9,500</u> 864,500 Cash sale 3272 dated 3/2/2014 checking in on 29/01/14; checking out 06/02/14	432,500.00	Details of how the merchant was identified has not been made available LSO not used for the services rendered The cash sale receipt of Kshs 432,250/- attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the Hotel was paid before reneceing services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
3375	10/2/2014	Sai Rock Hotel	4/2/2014 invoice SH 229 6x16 Accommodation + Conference on FB 912,000 2days LCD Projector @ 5000/- <u>10,000</u> 781,355 Payment inrespect of accommodation and conference fee offered to the budget committee checking in on 03/02/14; checking out 09/02/14	466,000.00	Details of how the merchant was identified has not been made available. LSO not used for the services rendered. The cash sale receipt of Kshs 432,250 attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the hotel was paid before rendering services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
3683	21/2/2014	Sai Rock Hotel	20/2/2014 Proforma invoice not serialized 15 Accom fullboard + conference package Full board with conference package to members of budget committee	427,500.00	Details of how the merchant was identified has not been made available LSO not used for the services rendered The cash sale receipt of Kshs 432,250/- attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the Hotel was paid before reneclering services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.

3213	21/2/14	Sai Rock Hotel	4/2/2014 Invoice SH 229 6x16 Accommodation + Conference on FB 912,000 2days LCD Projector @ 5000/- <u>10,000</u> 781,355 Payment in respect of accommodation and conference fee offered to the budget committee (part payment of pv 3375) checking in on 03/02/14; checking out 09/02/14	456,000.00	Details of how the merchant was identified has not been made available. LSO not used for the services rendered. The cash sale receipt of Kshs 432,250 attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the hotel was paid before rendering services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
3374	10/2/2014	Leisure Lodge Resort	23/1/2014 Invoice 4802/3 4daysx 38 pax accom 1,577,400 Payment in respect of accommodation charges (part payment) 595,500	595,500.00	
2556	16/1/2014	Laza Leisure Lodge	20/12/2013 Invoice 044 2days x 16pax Accommodation 32,000 2days x 16pax Accommodation 38,400 1day x 16 pax lunch 19,200 20pax tea with snacks 6,000 20pax tea - 4p.m 6,000 Hall hire with public address and power point <u>20,000</u> 121,600 Accommodation and meals to members of the appointment committee while vetting of the county public service board As per LSO 0960301 dated 15/1/2014	<u>121,600.00</u>	Details such as the list of participants, minutes/ deliberations, invitation to attend the sitting have not been made available Details of how the merchant was identified has not been made available
1104	23.6.2014	Salamu Beach Hotel	Full board accommodation for MCA and staff	<u>1,024,800.00</u> <u>3,523,900.00</u>	Details of how hotel was identified and selected not clear.

Appendix III

TANA RIVER COUNTY ASSEMBLY

Sitting Allowance to County Assembly Services Board Kshs - 981,200

Voucher Number	Date	Payee	Details	Amount Kshs	Remarks
191	31/3/14	Tana River County Assembly	Payment schedule not dated (Being sitting allowance while on official meeting for 6 days)	193,200.00	Invitation to attend meeting not made available Attendance register, minutes of the meeting that supposedly took place not made available Venue also not disclosed.
3514	21/2/2014	Tana River County Assembly	Schedule not dated (Payment to the Appointment committee on vetting)	74,000.00	Invitation to attend meeting not made available. Attendance register, minutes of the meeting that supposedly took place not made available. Venue also not disclosed. Some allowances appear to have been received by one member on behalf of the other members without letters authorizing the same
2412	14/12/2013	Tana River County Assembly	Payment Schedule not dated (Payment of sitting allowances while attending vetting exercise of the county assembly board members)	244,000.00	Invitation to attend meeting not made available Attendance register, minutes of the meeting that supposedly took place not made available The allowances appear to have been received by one member on behalf of the other members without documented authority from them
2446	21/2/2013	Tana River County Assembly	Payment Schedule not dated Entertainment allowance	280,000.00 <u>791,200.00</u>	Purpose of payment of allowances paid not disclosed. Invitation to attend meeting not made available The allowances appear to have been received by one member on behalf of the other members without documented authority from them
3267	21/2/2013	Tana River County Assembly	Payment Schedule not dated	190,000.00	Allowances for trade committee. Invitation to attend meeting not made available The allowances were not signed for as received Voucher not approved by accounting officer and AIE holder
Total				981,200.00	

APPENDIX IV
TANA RIVER COUNTY ASSEMBLY
Expenditure on Boards, Committees and Conferences Kshs 8,969,560

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
10/5/2014	814	CA- TR	Payment for MCA's committees travel to Masing Dam for meetings on Budget, Legislation & Public accounts 993,720/-	993,720.00	Schedule attached to the P.v neither dated nor authorized. Invitation letters, proof of travel, attendance register not made available for review
6/6/2014	833	CA- TR	Surrender of imprest on Public hearing Assorted cash sale receipts for assorted refreshments 20,000/-	20,000.00	Payment voucher not supported by goods received notes. Expenditure not recorded
6/6/2014	991	Amuma Lan K	Being 18 Sitting allowance less 30% tax during public hearing memoranda 49,140/-	49,140.00	A schedule indicating Venues where public hearing took place and the allowances payable has not been made available for confirmation.
28/6/2014	1162	Samuel Kenga	Traveling to Malindi with MCAs and staff on budgeting 22,000/=	22,000.00	Voucher has not been supported.
13/4/2014	877	Tana River County Assembly Clerk	Being payment in respect to staff attending CIDP public hearing at Bangale (North & South) 180,000/-	180,000.00	Payment schedule neither approved nor dated The allowances appear to have been received by one person without written authority . Proof of travel has not been made available.
22/5/2014	935	Tana River County Assembly Clerk	Being allowance for travelling to Masinga for training 20,000/-	20,000.00	The payment schedule attached has not been approved, dated nor signed by the beneficiary
29/4/2014	683	Tana River County Assembly Clerk	Being night out while on special programmes & cohesion committee meeting at Kipini 18,000/-	18,000.00	The payment schedule attached has not been approved, dated nor signed by the beneficiary
25/6/2014	1132	Tana River County Assembly Clerk	Payment for sitting allowance for speaker and staff while in Malindi during budget workshop 72,800/-	72,800.00	Payment schedule neither approved nor dated Invitation letters, proof of travel, attendance register not made available for review Drivers appear to have been paid sitting allowances instead of lunches. Date of workshop not disclosed
25/6/2014	1137	Tana River County Assembly Clerk	Payment for sitting allowance for speaker and staff while in Malindi during budget workshop on 18- 23/6/2014 27,300/-	27,300.00	Payment schedule neither approved nor dated Invitation letters, proof of travel, attendance register not made available for review Drivers appear to have been paid sitting allowances instead of lunches. Date of workshop not disclosed

25/6/2014	1211	Tana River County Assembly Clerk	Payment for sitting allowance of MCA staff participating on County assembly development plan 81,900/-	81,900.00	Payment schedule neither approved nor dated The allowances appear to have been received by one person without written authority . Proof of travel has not been made available.
30/6/2014	510	Musa Mohamed	4 night outs while the finance and planning committee travel to Nairobi on retreat on CIDP ON 27/4/2014 24,000/-	24,000.00	Payment schedule neither approved nor dated The allowances appear to have been received by one person without written authority . Proof of travel has not been made available.
9/5/2014	811	M/s Masinga Dam Resort	8/5/2014 Quotation/invoice (not serialised) 27 pax seminar package for 6 days 793,800/-	793,800.00	Details of how the supplier was identified and awarded the work have not been made available. List of participants have not been made available Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded The Invoice was not serialized. It appears that the payment was made before services were offered. Details such as dates when the seminar was held, invitation, proof of travel, attendance register and training reports have not been made available for confirmation.
26/6/2014	1167	M/s Almond Resort	28/6/2014 invoice 3648 25/6/2014 15 pax accom half board 59,482.76/- 26/6/2014 25 pax full board with conference 140,086.21/- 27/6/2014 28 pax full board with conference 156,896.55/- 28/6/2014 26 pax full board with conference 145,689.66/- 549,500	549,500.00	Details of how the supplier was identified and awarded the work have not been made available. Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded Details such as invitation, proof of travel, and training reports have not been made available for confirmation.
17/6/2014	1058	M/s OAKS Management Ltd	Proforma Invoice (neither serialized nor dated) 12 pax accommodation and conference facilities 216,000/-	216,000.00	Details of how the supplier was identified and awarded the work have not been made available. List of participants have not been made available Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded The Invoice was not serialized. It appears that the payment was made before services were offered. Details such as dates when the seminar was held, invitation, proof of travel, attendance register and training reports have not been made available for confirmation.
26/4/2014	352	M/s Laza Leisure Lodge	7/4/2014 Invoice 271 35 pax Full board conference package for 3 days 360,000/-		Details of how the supplier was identified and awarded the work have not been made available. List of participants have not been made available Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded The Invoice was not serialized. It appears that the payment was made before services were offered.

				360,000.00	Details such as dates when the seminar was held, invitation, proof of travel, attendance register and training reports have not been made available for confirmation.
30/6/2014		Domestic Tax	Being payment for 30% tax for MCA & staff participating in integrated development plan 397,800/-	397,800.00	Payment voucher not supported. Payment schedules not attached.
3170	21/2/14	Sai Rock Hotel	29/1/201 Pro- forma Invoice not serialised 6days x 15 pax accommodation and conference package 855,000/- 1 Accommodation <u>9,500</u> 864,500 Cash sale 3272 dated 3rd/2/2014 checking in on 29/01/14; checking out 06/02/14	432,500.00	Details of how the merchant was identified has not been made available LSO not used for the services rendered The cash sale receipt of Kshs 432,250/- attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3rd/2/2014 implying that the Hotel was paid before renecler services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
3375	10/2/2014	Sai Rock Hotel	4/2/2014 invoice SH 229 6x16 Accommodation + Conference on FB 912,000 2days LCD Projector @ 5000/- 10,000 781,355 Payment in respect of accommodation and conference fee offered to the budget committee checking in on 03/02/14; checking out 09/02/14	466,000.00	Details of how the merchant was identified has not been made available. LSO not used for the services rendered. The cash sale receipt of Kshs 432,250 attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the hotel was paid before rendering services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
3212	21/2/14	Sai Rock Hotel	4/2/2014 Invoice SH 229 6x16 Accommodation + Conference on FB 912,000 2days LCD Projector @ 5000/- <u>10,000</u> 781,355 Payment in respect of accommodation and conference fee offered to the budget committee (part payment of payment voucher 3375) checking in on 03/02/14; checking out 09/02/14	456,000.00	Details of how the merchant was identified has not been made available. LSO not used for the services rendered. The cash sale receipt of Kshs 432,250 attached to the payment voucher was dated 31/1/2014 whereas the invoice was dated 3/2/2014 implying that the hotel was paid before rendering services. Requests for quotation forms have not been raised. Proforma invoice used. List of participants not disclosed.
2556	16/1/2014	Laza Leisure Lod	20/12/2013 Invoice 044 2days x 16pax Accommodation 32,000 2days x 16pax Accommodation 38,400 1day x 16 pax lunch 19,200 20pax tea with snacks 6,000 20pax tea - 4p.m 6,000 Hall hire with public address and power point <u>20,000</u> 121,600 Accommodation and meals to members of the appointment		Details such as the list of participants, minutes/ deliberations, invitation to attend the sitting have not been made available Details of how the merchant was identified has not been made available

			As per LSO 0960301 dated 15/1/2014		
2	6/3/2014	Amani Tiwi Beach	1/3/2014 invoice 9026 25 pax accommodation 300,000/- Being accommodation for MCS and staff attending a meeting at Ukunda	300,000.00	Details of how the merchant was identified has not been made available Invitation letters, attendance registers and purpose of the meeting has neither been made available nor disclosed.
876	18/3/14	Salama Beach HI	8/3/2014 Proforma Invoice 919 3days x 30pax full board 675,000 Payment in respect of 1/2 full board + conference package 11- 14/3/2014	337,500.00	
2425	21/2/2014	Tana River Coun	Payment schedule not dated	276,850.00	Name of the committee and date when the meeting took place has not been disclosed The allowances appear to have been received by one member on behalf of the other members Invitation letters, attendance register, minutes of the the meetings that supposedly took place not made available Payment voucher neither examined, certified by votebook section nor authorized before payment was made. It was observed that some staff are being paid these allowances and purport to have gone for these meetings.
2439	21/2/2014	Tana River Coun	Sitting allowance during full members (special) meeting on 21/12/2013 Payment schedule not dated	60,000.00	Payment schedule not dated Name of the committee and date when the meeting took place has not been disclosed The allowances appear to have been received by one member on behalf of the other members Invitation letters, attendance register, minutes of the the meetings that supposedly took place not made available Payment voucher neither examined, certified by votebook section nor authorized before payment was made. It was observed that some staff are being paid these allowances and purport to have gone for these meetings.
2444	22/2/2014	Mohamed Dube	various payment schedules allowances Being in respect of allowances in different committees	58,800.00	
2871	20/1/2014	Mohamed Dube	Payment schedule not dated Allowances paid to the Finance committee travelling on a retreat at Heron Hotel (2days) 313,000/-	313,000.00	Payment schedule not dated Name of the committee and date when the meeting took place has not been disclosed The allowances appear to have been received by one member on behalf of the other members Invitation letters, attendance register, minutes of the the meetings that supposedly took place not made available Payment voucher neither examined, certified by votebook section nor authorized before payment was made. It was observed that some staff are being paid these allowances and purport to have gone for these meetings.
3165	22/2/2014	Mohamed Dube	Payment schedule for allowances not dated Allowances paid to the budgetary committee travelling to Mombasa to discuss supplementary budget (4days)	352,000.00	Payment schedule not dated Name of the committee and date when the meeting took place has not been disclosed. The allowances appear to have been received by one member on behalf of the other members.

942	30/9/2013	Mohamed Dube	Payment schedule dated 25/09/2013 Joint committee on Budget and Finance allowances	60,000.00	Invitation letters, attendance register and minutes of the joint committee not made available.
123	20/2/2014	Mohamed Dube	Payment schedule for allowances not dated (being in respect of extra nightout at Sai Rock mombasa for the Budget committee)	90,000.00	Some allowances appear to have been received by one member on behalf of the other members without letters authorizing the same Invitation letters, attendance register, minutes of the the meetings that supposedly took place not made available Payment voucher not authorized by the delegated official before payment was made. It was observed that some staff are being paid these allowances and purport to have gone for these meetings without providing proof of travel etc
877	13/4/2014	Mohamed Dube	Payment schedule for allowances not dated (being in respect of staff attending CIDP public hearing at Bangale North and south)	180,000.00	The allowances appear to have been received by one member on behalf of the other members without documented authority from them Invitation letters, proof of travel, attendance register, minutes of the the meetings that supposedly took place not made available
194	17/3/2014	Mohamed Dube	Payment schedule dated on 24-26/2/2014 (being in respect of attending stakeholders workshop on budget format and validation of PFA- Nairobi)	109,000.00	Invitation letters, attendance register, minutes of the the meetings that supposedly took place not made available Invitation letters, proof of travel, attendance register, minutes of the the meetings that supposedly took place not made available The allowances appear to have been received by one member then sent to others via M-pesa
6/6/2014	831	County Assembly of Tana River	Being payment of top up for members of budget committee while on public hearing 176,000/-	176,000.00	Schedule did not indicate the date and venue of where the budget committee held its meeting. The shedule had not been approved by the accounting officer. No valid reason has been offered to justify for the top up of the allowances paid. The amounts indicated in the payment schedule <u>appear not to have been net of tax.</u>
26/6/2014	959	Hon. Abdi Ergamso	Traveling to Kipini to meet business people and attend cohesion meeting 10,000/-	10,000.00	Dates and proof of travel not disclosed
12/6/2014	1065	County Assembly of Tana River	Payment for 4 nightout to MCAs & staff attending report writing retreat at malindi on 12- 15/6/2014 152,000/-	152,000.00	Amongst the items indicated in the payment voucher is an item 'special imprest' amounting to Kshs 50,000/- which has not been supported. Proof of travel such as worktickets to destination and back to station have not been made available.
29/4/2014	690	County Assembly Clerk	Payment to finance committee for Survey of CIDP in Nairobi 96,000/-	96,000.00	Proof of travel such as worktickets to destination and back to station have not been made available. Schedule not approved by the accounting officer. It was observed that allowances were received by other than the bonafide members without written authority.
5/5/2014	702	County Assembly of Tana River	3 night outs for MCAs on land matters 114,000/-	114,000.00	Schedule not approved/ authorized. It was observed that allowances were received by other than the bonafide members without written authority. Proof of travel such as worktickets to destination and back to station have not been made available.
5/5/2014	716	M/s Salama Beach Hotel Ltd	2/5/2014 Invoice 1001 30/4/2014 1 pax accom 1 day full board 8,000/- 30/4/2014 9 pax 3 days full board 216,000/- 1/5/2014 7 pax 2 days full board with conference 112,000/- Photocopies 2,500/- 338,500/-	338,500.00	Details of how the supplier was identified and awarded the work have not been made available. List of participants have not been made available. Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded. The Invoice was not serialized. It appears that the payment was made before services were offered. Details such as dates when the seminar was held, invitation, proof of travel, attendance register and training reports have not been made available for confirmation.

6/5/2014	724	M/s Gracia Hotels and Resorts	25/4/2014 Proforma invoice 980 28/4/2014 10 pax Conference package 22, 500/- 29/4/2014 10 pax Conference package 22, 500/- 30/4/2014 10 pax Conference package 22, 500/- <u>67,500/-</u>	49,000.00	Details of how the supplier was identified and awarded the work have not been made available. Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded Details such as invitation, proof of travel, and training reports have not been made available for confirmation.
29/5/2014	738	County Assembly Clerk	Being payment for photocopy incurred by Hon. Gobu 5,000/-	5,000.00	Payment voucher not supported. Payment schedules not attached.
15/4/2014	584	s Laza Leisure Lod Box 1 Hola	20/12/2013 invoice 321 1 day Hall hi 20,000/- 16 pax Dinner buffet for 2 days 38,400/- 16 pax Lunch buffet for 1 day 19,200/- 16 pax 10. A.M tea for 1 day 4,800/- 16 pax 4. P.M tea for 1 day 4,800/- 4 pax bed and breakfast for 2 days 8,000/- <u>95,200/-</u>	95,200.00	Details of how the supplier was identified and awarded the work have not been made available. List of participants have not been made available Attendance registers and reports for the activities held have also not been made available. RFQ and LSOs not used as required. Expenditure not recorded
19/5/14	839	Vane Akama	Being Sitting allowance for consultants during interviews held at the County Assembly 166,250/-	166,250.00	Payee is not staff of the County Assembly Schedule neither approved nor dated Field report not made available.
9/5/2014	788	County Assembly of Tana River	Sitting Allowances for CASB on 6-9/5/2014 interviews 184,800/-	184,800.00	Schedule not approved Identification numbers of beneficiaries not disclosed Invitation and attendance register not made available
10/6/2014	1036	County Assembly of Tana River	2 Sitting Allowances for CASB on 4/6/2014 interviews 64,400/-	64,400.00	Invitation letters and attendance register not made available
10/6/2014	1043	. Domestic tax	Payment of 30% domestic tax for CASB- sitting allowance 27,600/-	27,600.00	Schedule not attached Details such as date when the sittings were made and the persons present have not been made available
6/6/2014	1073	County Assembly Service Board	Payment for 3 days nightout to attend CASB meeting at Intercontinental Hotel to finalize staff recruitment process 162,000/-	162,000.00	Attendance register and proof of travel by the members of the board to the venue. Schedule neither dated nor approved.
30/6/2014	847	Musa Mohamed	2 sitting allowances for CASB while on meeting 11,200/-	11,200.00	Invitation and attendance register not made available Date when the meetings were supposedly held have not been disclosed Minutes/ reports for the meetings have not been made available either.
			Total	8,969,560.00	

APPENDIX V
TANA RIVER COUNTY ASSEMBLY

Foreign Travel and Subsistence Allowance - Kshs 6,567,744

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
20/5/2014	849	M/s Factor Connect Ltd	15/5/2014 invoice # FC/11/049 12 pax agriculture conference to Israel @ Kshs 165,000 1,980,000/- 12 VISA application fees @ \$100 (exch 90) Kshs 90,000 108,000/- <u>2,088,000</u> VAT 16% <u>316,800</u> <u>2,404,000</u>	2,404,000.00	Approval/ no objection letter/ clearance from the Ministry of Foreign affairs to travel abroad has not been made available Invitation, proof of travel such as boarding passes, airtickets, bus/ work- tickets have not been made available VISA application fees paid appear to be exorbitant. Details indicating how the supplier was identified, selected and paid for the services supposedly offered have not been made available. Itineraries/ activity plan/ time table for the conference attended has also not been made available. Field reports in support of the activities carried out have not been produced Physical address of the supplier both local or international has not been disclosed.
19/5/2014	856	KCB- Hola	Payment schedule for per diem for 8 days. 3,524,544/-	3,524,544.00	Approval/ no objection letter/ clearance from the Ministry of Foreign affairs to travel abroad has not been made available. Invitation, proof of travel such as boarding passes, airtickets,
				<u>5,928,544.00</u>	

Accommodation Foreign Kshs 639,200

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
19/5/2014	858	M/s Factor Connect Ltd	Being payment for accommodation in Israel 344,200/-	344,200.00	Approval/ no objection letter/ clearance from the Ministry of Foreign affairs to travel abroad has not been made available. Invitation, proof of travel such as boarding passes, airtickets, bus/work-tickets have not been made available. VISA application fees paid appear to be exorbitant. Details indicating how the supplier was identified, selected and paid for the services supposedly offered have not been made available. Itineraries/active plan/time table for the conference attended has also not been made available. Field reports in support of the activities carried out have not been produced. Physical address of the supplier both local or international has not been disclosed.
20/5/2014	712	Tom Onyango Opere	Imprest warrant 1797846 dated 20/5/2014 Foreign trip to Israel 250,000/-	250,000.00	Warrant has not been approved Expenditure return in support of the imprest issued have not been made available. Schedule attached has not signed by the beneficiaries indicates that the training was held in Mombasa
6/6/2014	1012	Intercontinental- Nairobi	Payment for full day meeting package for final approval of county assembly interview report 45,000/-	45,000.00	Details indicating how the supplier was identified, selected and paid for the services supposedly offered have not been made available. List of participants has not been disclosed. Invitation letters, attendance register etc have not been made available.
				<u>6,567,744.00</u>	

APPENDIX VI

TANA RIVER COUNTY ASSEMBLY
Sitting Allowances - Kshs 4,925,020

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
7/4/2014	341	Tana River County assembly	Payment for sitting allowance for staff members who accompanied the MCAs for a retreat in Malindi 180,000/-	180,000	Payment voucher not supported. Details such as invitation, attendance, date and proof of travel not made available for confirmation. A list indicating the staff, rates and number of days paid for has not been made available.
11/4/2014	387	Tana River County assembly	Payment for sitting allowances for the MCAs who travelled to Malindi for a Leadership workshop 120,000/-	120,000	Schedule attached is neither dated nor approved. Details such as invitation, attendance, date and proof of travel not made available for confirmation.
7/4/2014	1268	Hon Manase Guyo	Payment of sitting allowance while attending Finance Committee workshop in Nairobi 33,000/-	33,000	Payment voucher not supported. Details such as invitation, attendance, date and proof of travel not made available for confirmation.
7/4/2014	1269	Hon. Hussein Gobu	Payment of sitting allowance while attending Budget Committee workshop in Malindi 30,000/-	30,000	Payment voucher not supported. Details such as invitation, attendance, date and proof of travel not made available for confirmation.
18/6/2014		Tana River County Assembly	Payment of additional sitting allowance for additional days spent during budget review retreat 312,800/-	312,800	Schedule attached is neither dated nor approved. Details such as invitation, attendance, date and proof of travel not made available for confirmation. Approval for extension and dates of days extended not disclosed.
6/6/2014	815	Tana River County Assembly	Payment of sitting allowance to travel to Mombasa Sai Rock for workshop on preparation of programmed based budget 800,000/-	800,000	Schedule attached is neither dated nor approved. Details such as invitation, attendance, date and proof of travel not made available for confirmation.
25/6/2014	1144	County Assembly of Tana River	Payment for 10 sitting allowances for 5 days while MCAs and staff participated on the CIDP at Garissa 928,200/-	928,200	Schedule attached is neither dated nor approved. Details such as invitation, attendance, date and proof of travel not made available for confirmation.
10/5/2014	833	County Assembly of Tana River	Payment for sitting allowance for CASB members during interviews 137,200/-	137,200	Schedule attached is neither dated nor approved. Details such as invitation, attendance, date and proof of travel not made available for confirmation. Venue, dates and the number of days when the activity took place have not been made available.
4/6/2014	993	County Assembly of Tana River	Payment for MCA and staff sitting allowance during Public hearing hiring 1,348,620/-	1,348,620	Schedule attached is neither dated nor approved. Details such as the dates and the number of days when the activity took place have not been made available. Documents such as invitation, attendance, date and proof of travel not made available for confirmation.
6/4/2014	591	Tana River County Assembly	Payment to the Education, vocational training and sports committee that traveled to Msa Sai- Rock to discuss the Bursary bill and prepare a report 241,600/-	241,600	Schedule attached is neither dated nor approved. Details such as the dates and the number of days when the activity took place have not been made available. Documents such as invitation, attendance, date and proof of travel not made available for confirmation.
					28

6/5/2014	589	Tana River County Assembly	Payment to the Finance committee members who went to Malindi to discuss the finance bill 241,600/-	241,600	Schedule attached is neither dated nor approved. Details such as the dates and the number of days when the activity took place have not been made available. Documents such as invitation, attendance, date and proof of travel not made available for confirmation.
10/3/2014	34	Tana River County Assembly Clerk	Payment of sitting allowance for MCAs while travelling to Watamu for preparation of strategic plan 552,000/-	552,000	Schedule attached is neither dated nor approved. Details such as the dates and the number of days when the activity took place have not been made available. Documents such as invitation, attendance, date and proof of travel not made available for confirmation.
				4,925,020	

APPENDIX VII
TANA RIVER COUNTY
Domestic Travel Costs Kshs 5,620,056

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
28/8/2013	643	County Assembly Clerk	Payment in respect of accommodation and travel allowance to the budget committee 544,000/-	544,000.00	Proof of travel such as airtickets, bus/ work- tickets have not been made available Itineraries/ activity plan/ time table for the conference attended has also not been made available. Filed reports in support of the activities carried out have not been produced
4/4/2014	311	County Assembly Clerk	Payment in respect to allowances to members of county assembly and staff while on a vetting exercise of chief officers at leisure lodge- Hola 1,291,306/-	1,291,306.00	Included in this amount is Kshs 399,000 paid to 11 members of staff for as 6 days per diem. This was found to be irregular since the vetting took place within the town. A scrutiny of the payment schedule attached to the voucher indicated that an officer received allowances on behalf of the beneficiaries without attaching letters of authorization from the same.
28/8/2013	869	County Assembly Clerk	Payment in respect of finance committee retreat in Nairobi for 4 days on CIDP 312,000/-	312,000.00	The figure on the payment voucher has been altered from 296,000/- to Kshs 312,000/- without approval/ acknowledgement from a senior official. Proof that the officers and members of the committees traveled to Nairobi has not been made available Documentary evidence in support of how the amounts received were spent has also not been made available Itineraries/ activity plan/ time table for the retreat attended has also not been made available.
23/4/2014	865	County Assembly Clerk	Payment in respect of travel allowance finance committee retreat in Nairobi for 4 days on CIDP 40,000/-	40,000.00	Proof that the officers and members of the committees traveled to Nairobi has not been made available Documentary evidence in support of how the amounts received were spent has also not been made available Itineraries/ activity plan/ time table for the retreat attended has also not been made available.
29/4/2013	705	County Assembly Clerk	Payment of 2 days per diem for MCAs on environmental retreat at Kalalani 48,000/-	48,000.00	Schedule not approved. Proof that the officers and members of the committees traveled to Nairobi has not been made available Documentary evidence in support of how the amounts received were spent has also not been made available Itineraries/ activity plan/ time table for the retreat attended has also not been made available.
8/5/2014	631	County Assembly Clerk	Payment in respect of Special programs and cohesion and environment committee members on a retreat at Sai Rock 630,000/-	630,000.00	Schedule not approved. Proof that the officers and members of the committees traveled to Nairobi has not been made available Documentary evidence in support of how the amounts received were spent has also not been made available Itineraries/ activity plan/ time table for the retreat attended has also not been made available.

20/5/2014	899	CATR	Payment of 3 nightout for MCA in Malindi for vaccination and sensitization before travel to Israel 288,000/-	288,000.00	Invitation letters, attendance register etc in support of the expenditure have not been made available. Schedule neither dated nor approved
19/5/2014	904	CATR	Payment for Domestic accounts accommodation for MCAs attending conference in Israel 114,840/-	114,840.00	Invitation letters, attendance register etc in support of the expenditure have not been made available. Schedule neither dated nor approved.
30/6/2014	2844	M/s Heron Hotel	Payment of accommodation and hire of hall for workshop of financial investment committee in Nbi 402,450/-	402,450.00	Details indicating how the supplier was identified, selected and paid for the services supposedly offered have not been made available. List of participants has not been disclosed. Invitation letters, attendance register etc have not been made available.
23/4/2014	505	Tana River County Assembly	Payment to MCAs to travel to Nairobi to meet the speaker and other official duties 96,000/-	96,000.00	Invitation letters, itinerary etc in support of the expenditure have not been made available. Schedule neither approved nor proof of travel made available.
10/6/2014	1260	Clerk to the Assembly	Payment of per diem to members of the Environment, wildlife and natural resources committee who travelled to Kalalani to inspect human/ wildlife conflict 163,000/-	163,000.00	Schedule attached is neither dated nor approved. Details such as proof of travel, Invitation letters, attendance register etc have not been made available. Field reports have also not been made available. It was observed that an officer appeared to have received some allowances on behalf of other members without attaching letters of authorization .
23/4/2014	506	Tana River County Assembly	Payment for MCAs who travelled to Bomas of Kenya for a workshop and other official duties 72,000/-	72,000.00	Doubtful expenditure as the payment schedule has neither been dated, authorized neither has it been signed by the supposed beneficiaries. Details such as proof of travel, Invitation letters, attendance register etc have not been made available.
12/6/2014	1125	County Assembly	Payment in respect of travelling allowance for budget committee and Other MCAs to Malindi 1,018,460/-	1,018,460.00	Details such as proof of travel, Invitation letters, attendance register etc have not been made available. Dates when meetings took place have not been disclosed. Schedules neither approved nor dated. It was observed that an officer appeared to have received some allowances on behalf of other members without attaching letters of authorization for the same.
10/6/2014	1264	Clerk to the County Assembly	Payment of Per diem to Members who went to Malindi Strategic planning retreat 600,000/-	600,000.00	
			Total	5,620,056.00	

APPENDIX VIII**TANA RIVER COUNTY ASSEMBLY****Procurement of Air Travel Services Kshs 2,926,885**

Voucher Number	Date	Payee	Details	Amount (Kshs)	Remarks
3445	13/2/2014	Regal Tours and Travel	Payment of Airtravel of the County Assembly Members	644,000	How the supplier was identified and awarded the job not disclosed
3444	13/2/2013	Regal Tours and Travel	Payment of Airtravel of the County Assembly Members	241,330	How the supplier was identified and awarded the job not disclosed
167	8/4/2014	Regal Tours and Travel	Payment of Airtravel of the County Assembly Members	166,700	How the supplier was identified and awarded the job not disclosed
166	21/5/2014	Regal Tours and Travel	Payment of Airtravel of the County Assembly Members	224,000	How the supplier was identified and awarded the job not disclosed
2403	25/12/2013	Regal Tours and Travel	Payment of Airtravel of the County Government Executive	698,720	How the supplier was identified and awarded the job not disclosed
2410	21/2/2014	Regal Tours and Travel	Payment of Airtravel of the County Assembly members.	369,940	How the supplier was identified and awarded the job not disclosed
2411	20/19/2013	Regal Tours and Travel	Payment of Airtravel of the County Government Executive	231,860	How the supplier was identified and awarded the job not disclosed
1824	13/11/13	Regal Tours and Travel	Payment of Airtravel of the County Assembly Members	350,335	How the supplier was identified and awarded the job not disclosed
		Total		2,926,885	

APPENDIX IX

TANA RIVER COUNTY ASSEMBLY

Hire of Transport Kshs 7,546,855

Voucher Number	Date	Payee	Purpose	Amount	Remarks
294	31/3/2014	Omar Said Habani	Hire of vehicle No. KBN 587LF to ferry MCA's to Flamingo Hotel, MSA between 20-23/3/2014	80,000	Details of how the supplier was identified has not been made available
296	31/3/2014	Omar Said Habani	Hire of vehicle No. KBN 587LF to ferry MCA'S to Kipini for CIDP between 14-18/3/2014	60,000	Details of how the supplier was identified has not been made available
295	31/3/2014	Omar Said Habani	Hire of vehicle to ferry MCA's to Watamu for Strategic Planning retreat vehicle No. KBN 578L	60,000	Details of how the supplier was identified has not been made available
279	31/3/2014	Hon. Masha Boru	Hire of vehicle in preparation of burial of D/speaker	32,000	Details of how the supplier was identified has not been made available
2090	28/11/2013	Omar Said Habani	Hire of vehicle No. KBN 587L to ferry MCA's for Liason and implementation committee on management workshop at	100,000	Details of how the supplier was identified has not been made available
1828	28/11/2013	Mahat Hassan Santur	Hire of transport for MCA's and other officials to the Gravity Waterpoint at Sala	45,000	No L.S.O
1099	27/10/2013	Tanariver County Assembly	Hire of transport for MCA's journey to Malindi and Mombasa on official duty	50,000	Details of how the supplier was identified has not been made available
170	13/3/2014	Finance Officer	Hire of transport to finance officer at Malindi on preparation of County Assembly Strategy plan	3,000	Details of how the supplier was identified has not been made available
601	22/8/2012	Ahmed Mohammed Abdi	Hire of transport for MCA's at Mombasa	60,000	Details of how the supplier was identified has not been made available
13	7/1/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly Speaker to Garissa	80,000	No L.S.O
17	17/1/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly Board to Lamu for a retreat	75,000	No L.S.O
2089	28/11/2013	G Jalim Sadick Duke	Hire of transport for MCA's on liason implementation Committee from Hola to Kwale for a management training from 24-	100,000	Details of how the supplier was identified has not been made available
1484	26/10/2013	Omar Said Habani	Hire of transport for MCA's while to Kipini with the members of Special Programmes and Cohesion Committee	100,000	Details of how the supplier was identified has not been made available
759	22/8/2013	Mahat Hassan Santur	Hire of transport for MCA's to Mombasa	60,000	Details of how the supplier was identified has not been made available

1717	7/11/2013	Omar Said Habani	Hire of transport for MCA's of Education Committee & Vocational Training on visit of Tana North	60,000	Details of how the supplier was identified has not been made available
1483	26/10/2013	Ahmed Mohammed Abdi	Hire of transport for MCA's of Special Programme & Cohesion from Hola Kilelengwani, Riketa and Kipini	100,000	Details of how the supplier was identified has not been made available
1488	26/10/2013	Ahmed Mohammed Abdi	Hire of transport for speaker from Hola to Bangale	60,000	Details of how the supplier was identified has not been made available
1485	26/10/2013	Mohammed & Sons Traders	Hire of transport for MCA's of Committee on Special Programme to Tana Delta	100,000	Details of how the supplier was identified has not been made available
1714	7/11/2013	Mahat Hassan Santur	Hire of transport for MCA's of Education Committee and Vocational Training on visit of Tana North (KBT 638U)	60,000	Details of how the supplier was identified has not been made available
1472	26/10/2013	Mahat Hassan Santur	Hire of transport for MCA's of roads committee to Kipini	80,000	Details of how the supplier was identified has not been made available
1482	26/10/2013	Mahat Hassan Santur	Hire of transport for MCA's to Kipini	100,000	Details of how the supplier was identified has not been made available
1715	7/11/2013	Ahmed Mohammed Abdi	Hire of transport for MCA's of Education Committee & Vocational Training on visit to Tana North (KBU 615E)	60,000	Details of how the supplier was identified has not been made available
1712	8/11/2013	Mohammed & Sons Traders	Hire of transport for MCA's of roads committee to Garsen Court	80,000	Details of how the supplier was identified has not been made available
2403	25/12/2013	Regal Tours and Travel	Payment of airtravel of the County Government Executive	698,720	Details of how the supplier was identified has not been made available
2410	21/2/2014	Regal Tours and Travel	Payment of airtravel of the County Assembly members	369,940	Details of how the supplier was identified has not been made available
2411	20/1/2013	Regal Tours and Travel	Payment of airtravel of the County Government Executive	231,860	Details of how the supplier was identified has not been made available
2	21/1/2014	Adams Construction Company	Hire of transport for County Assembly Board at Lamu	75,000	Details of how the supplier was identified has not been made available
2628	10/1/2014	Omar Said Habani	Hire of transport for MCA's to Bura	15,000	Details of how the supplier was identified has not been made available
2543	10/1/2014	Adams Construction Company	Hire of transport for County Service Board at Lamu	125,000	Details of how the supplier was identified has not been made available
2623	7/1/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly speaker to Bangale KBU 615E	30,000	Details of how the supplier was identified has not been made available
2613	7/1/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly speaker to attend speakers forum in Kwale	125,000	No L.S.O
2617	10/1/2014	Ahmed Mohammed Abdi	Hire of transport for County Service Board at Lamu	125,000	Details of how the supplier was identified has not been made available

3447	13/2/2013	Ahmed Mohammed Abdi	Hire of transport for finance committee	80,000	Details of how the supplier was identified has not been made available
3448	12/2/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly speaker from Bangale to Hola	45,000	Details of how the supplier was identified has not been made available
1824	13/11/2013	Regal Tours and Travel	Payment of airtravel of the County Assembly members	350,335	Details of how the supplier was identified has not been made available
3443	12/2/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly speaker from Bangale to Nairobi	60,000	Details of how the supplier was identified has not been made available
3446	12/2/2014	Ahmed Mohammed Abdi	Hire of transport for County Assembly speaker from Mombasa to Hola	60,000	Details of how the supplier was identified has not been made available
3449	12/2/2014	Ahmed Mohammed Abdi	Hire of transport for MCA's on liason implementation Committee from Hola to Ukunda for a management training from	100,000	Details of how the supplier was identified has not been made available
3440	12/2/2014	Ahmed Mohammed Abdi	Hire of transport of MCA's from Hola to Kwale	100,000	Details of how the supplier was identified has not been made available
2020	28/11/2013	Mahat Hassan Santur	Hire of transport for MCA's on Liason Implementation Committee to Kwale for a management training from Hola	100,000	Details of how the supplier was identified has not been made available
2019	28/11/2013	Ahmed Mohammed Abdi	Hire of transport for MCA's on Liason Implementation Committee to Kwale for a management training from Hola	100,000	Details of how the supplier was identified has not been made available
3439	12/2/2014	Ahmed Mohammed Abdi	Hire of transport for MCA's of Special Programme & Cohesion from Hola and Kalalani	80,000	Details of how the supplier was identified has not been made available
3442	12/2/2014	Ahmed Mohammed Abdi	Hire of transport to committee of finance to Malindi (KBU 615E)	20,000	Details of how the supplier was identified has not been made available
4003	5/3/2014	Ahmed Mohammed Abdi	Hire of transport for the speaker	320,000	Details of how the supplier was identified has not been made available
31/3/2014	296	Omar Said Habani	14/3/2014 Invoice 378 4 days Hire of vehicle to to ferry MCA to Flamingo Hotel mombasa and back on 20th - 23rd March 2014	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
31/3/2014	295	Omar Said Habani	11/3/2014 Invoice 373 3 days Hire of vehicle to to ferry MCAs whole house to Watamu for strategic planning retreat from 11- 14.3.2014	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
31/3/2014	296	Omar Said Habani	11/3/2014 Invoice 378 4 days Hire of vehicle to to ferry MCAs from Hola to Kipini for CIDP from 14- 18.3.2014 60,000/- LPO 0960328 587L	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.

7/5/2014	742	M/s Falah Contractors & Supplies Ltd	23/4/2014 Invoice 191 1 day hire of vehicle to transport furniture and office equipment to 15 wards of MCAS within the Couty	210,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
24/4/2014	192	M/s Falah Contractors & Supplies Ltd	24/4/2014 Invoice 192 1 day hire of vehicle to transport furniture and office equipment to 15 wards of MCAS within the Couty. KBV 280F 60,000/- LPO	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	665	M/s Adams Construction Co Ltd	24/4/2014 Invoice 171 Hire of vehicle to transport County Service Board Members for 5 days to Lamu 125,000/- LPO 0960305	125,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	654	Mohamed & Sons Traders	9/4/2014 Invoice 05 2 days transporting MCAs to strategic planning retreat in watamu 4 40,000/-	40,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	664	M/s Falah Contractors & suppliers Ltd	20/3/2014 Invoice 193 Hire of transport for driving MCAs to Msa 20-23/3/2014 100,000/-	100,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	783	Mohamed & Sons Traders	24/2/2014 Invoice 04 5 days transporting MCAs to Msa 24-28/2/2014 100,000/-	100,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	652	Mohamed & Sons Traders	20/2/2014 Invoice 03 transporting MCAs and Ministry of lands official to Kipini on 20- & 21/2/2014 30,000/-	30,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	647	Noor Mahamud Sawen	25/3/2014 Invoice 1 day transporting an MCA from Hola - Bura KBU 384B 10,000/- LPO not 0960443 dated	10,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	777	Noor Mahamud Sawen	31/3/2013 Invoice Transporting MCAs to Wenje and Back	10,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.

10/5/2014	801	Noor Mahamud Sawen	24/3/2013 Invoice Transporting MCA from Malindi hospital to Bura- Tana 40,000/- LPO not 0960444 dated	20,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	778	Mahat Hassan Santur	24/4/2014 Invoice 17 3 days Hire of Vehicle to Kipini (MCAs) special programmes 60,000/-	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	823	Ahmed Mohamed Abdi	5/5/2014 Invoice 31 3 Hire of Vehicles to Mombasa and back to Hola (MCAs) on 5- 7/5/2014 KBU 615E 75,000/-	75,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	822	Ahmed Mohamed Abdi	18/4/2014 Invoice 31 4 Hire of Vehicles to drive CIDP committee to Bura, Wayu, Mikinduni and Miembeni KBU 615E 60,000/-	60,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	824	Ahmed Mohamed Abdi	18/4/2014 Invoice 28 2 Hire of Vehicles to drive committee of whole house to Watamu and back to Hola KBU 615E 40,000/-	40,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
10/5/2014	357	Noor Mahamud Sawen	10/3/2013 Invoice 2 days transporting MCA from Bura to Malaindi Hospital 40,000/-	30,000.00	RFQ forms not used. Details of how the supplier as identified, selected and paid for the services have not been made available.
20/5/2014	910	M/s Adam Construction Co	6/2/1014 invoice 73 4days hire of vehicle to drive Budget committee to Sai Rock mombasa and Back 100,000/-	100,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
			4/5/2014 invoice 76 3 days hire of vehicle to drive MCAs from Hola to Masinga Dam Resort & Back 75,000/-	75,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
20/5/2014	922	M/s Falah Contractors & Supplies Ltd	4/5/2014 Invoice 194 3 days hire of vehicle to drive MCAs from Hola to Masinga 75,000/- LPO 2092772 not dated	75,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services

			23/2/214 Invoice 195 1 day hire of vehicle to transport furniture to Wayu ward 35,000/- LPO 2092771	35,000.00	
20/5/2014	921	M/s Abanto Company Limited	20/5/2014 invoice 08 2 days hire of vehicle to Madogo from 16th-18th/5/2014 30,000/-	30,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services Purpose of hire and the beneficiary not disclosed.
			20/5/2014 invoice 05 3 days hire of vehicle to Masinga from 11th-14th/5/2014 75,000/-	75,000.00	
20/5/2014	1004	Ahmed Mohamed Abdi	18/5/2014 invoice 036 2 days hire of transport to drive PAC committee members from Hola to Garissa and back KBU 615	30,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services Purpose of hire and the beneficiary not disclosed. Specific days not disclosed
6/6/2014	1002	Ahmed Mohamed Abdi	20/5/2014 Invoice 37 2 days hire of transport to drive MCA from Hola to Mombasa and back KBU 615E 50,000/-	50,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services Purpose of hire and the beneficiary not disclosed. Specific days not disclosed
6/6/2014	1001	Ahmed Mohamed Abdi	30/4/2014 Invoice 38 3 days Hire of transport to drive budget committee to Malindi and back to Hola KBU 615E	60,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
6/6/2014	1000	Ahmed Mohamed Abdi	10/5/2014 Invoice 35		

			2 days Hire of transport to drive MCA to Riketta village and back to Hola KBU 615E	40,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
6/6/2014	1005	Ahmed Mohamed Abdi	28/5/2014 Invoice 39 3 days Hire of transport to drive PIC & PAC to Malindi and back KBU 615E 60,000/-		Dates not specified
			5/6/2014 Invoice 43 2days Hire of transport to drive MCA committee to attend public participation on finance bill and ward bursary bill in Garsen		LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
			5/6/2014 Invoice 45 6days Hire of transport to drive MCA committee to attend public participation on budget of 2014/15 financial year between	210,000.00	
6/6/2014	1003	Ahmed Mohamed Abdi	10/5/2014 invoice 34 3 days hire of vehicle to drive MCAs from Hola to Masinga Dam Resort & Back 75,000/-	75,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
10/6/2014	1032	Omar Said Habani	Invoice 396 not dated 3 days hire of vehicle to drive MCAs from Hola to Masinga Dam Resort & Back 75,000/-	75,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
10/6/2014	1033	Omar Said Habani	18/1/2014 Invoice 395 Hire of transport from Hola to Hirimani KBN 578L 20,000/- LPO 0960419	20,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
10/6/2014	1034	Omar Said Habani	Hire of transport from Hola to Malindi 1 day KBN 578L 35,000/- LPO 0960424 and 0960431	35,000.00	
13/6/2014	1057	M/s Abatano Co. Ltd	28/5/2014 invoice 20 5 days Hire of vehicle driving member of Trade Industry and tourism committee to Lamu	100,000.00	
13/6/2014	1055	M/s Adams Construction Co. Ltd	25/5/2014 invoice 103		

			3 days Hire of vehicle to drive MCAs on different dates from hola to watamu and mombasa & back 240,000/-	240,000.00	LPO attached not dated. RFQ forms not used. Details of how the supplier as identified, selected and paid for the services
12/6/2014	1249	County assembly of Tana River	24/4/2014 cash sale receipt 08 payment for hire of taxi in Nairobi 12,000/-	12,000.00	
12/6/2014	1061	Mohd M. Abdalla	10/12/2013 invoice 17 Hire of vehicle for MCA for Bura while on official function 10/12/2013 7,000/-	7,000.00	
12/6/2014	1045	LukeMan General Supplier	12/6/2014 invoice 372 5 days hire of motor vehicle KBS 414M 75,000/-	75,000.00	Purpose and beneficiary not disclosed
12/6/2014	1060	Mohd M. Abdalla	11/6/2014 invoice 18 Hire of vehicle for MCA for Bura while on official function 10/12/2013 KBX 327F 7,000/-	7,000.00	Invitation/ memo not made available
13/6/2014	1056	M/s Falah Contractors & supplies	29/5/2014 Invoice 196 2 days Hire of vehicles to collect MCAs from Msa airport 50,000/- 7/6/2014 Invoice 196 5 days Hire of vehicles to collect MCAs to & from budget hearing 50,000/- 7/6/2014 Invoice 196 2days Hire of vehicles to collect MCAs to & from Bura on financing Busary bill 30,000/-	155,000.00	
				<u>7,546,855.00</u>	

APPENDIX X
TANA RIVER COUNTY ASSEMBLY
Honoraria and Overtime

Honoraria Kshs 130,000

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
24/4/2014	587	TRCA	Payment in respect of preparation of supplementary budget- Honoraria for 3 officials from 4th- 7th march 2014 60,000/-	60,000.00	The officers were executing their responsibilities according to their job descriptions hence honoraria is not payable
5/3/2014	44	TRCA- Clerk	Payment of Honoraria allowance while transferring information from old votebooks to new ones 60,000/-	60,000.00	The officers were executing their responsibilities according to their job descriptions hence honoraria is not payable
25/3/2014	258	Salim Tutu	Being Honoraria while updating cashbook and imprest 10,000/-	10,000.00	The officers were executing their responsibilities according to their job descriptions hence honoraria is not payable
				130,000.00	

Overtime Kshs 145,000

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
22/10/2014	1276	TRCA	Being payment of overtime working after 4.30pm on 7/10/2013 as per schedule attached 11,000/-	11,000.00	Nature of duty performed not disclosed. Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either.
11/10/2013	1253	TRCA	Being payment of overtime working after 4.30pm on 7/10/2013 as per schedule attached 11,000/-	11,000.00	Nature of duty performed not disclosed. Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. The schedule attached details
25/9/2013	928	TRCA	Payment for overtime while compiling statements of accounts for MCAs on 23/10/2014 7,000/-	7,000.00	Nature of duty performed not disclosed. Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either.
20/9/2013	776	TRCA	Being payment in respect of overtime in the afternoon session on 5/9/2013 6,000/-	6,000.00	Nature of duty performed not disclosed. Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. The time was within normal
31/10/2013	1629	TRCA	Payment in respect of updating and preparing imprest book during the weekend, Sunday 27/10/2013 3,000/-	3,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
31/10/2013	1513	TRCA	Payment in respect of overtime while working on Saturday 26/10/2013 8,000/-	8,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
22/10/2013	1462	TRCA	Payment in respect of overtime while on official duty extracting balances on 21/10/2013 6,000/-	6,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
13/2/2014	3413	TRCA	Payment in respect of overtime for staff who worked after 4:30PM as per attached schedule 14,000/-	14,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
20/2/2014	3582	TRCA	Payment in respect of overtime for staff who worked after 4:30PM on 18/2/2014 14,000/-	14,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.

20/2/2014	3583	TRCA	Payment in respect of overtime for staff who worked after 4:30PM on 13/2/2014 4,000/-	4,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
18/10/2013	1326	TRCA	Payment of overtime 11,000/-	11,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
10/9/2013	10	TRCA	Payment in respect of overtime while the county assembly was in session 4,000/-	4,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
26/3/2013	118	TRCA	Payment in respect of overtime for staff who worked after 4:30PM on 19/2/2014 12,000/-	12,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
20/2/2013	3585	TRCA	Payment in respect of overtime for staff who worked after 4:30PM on 18/2/2014 5,000/-	5,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
25/10/2013	1459	TRCA	Payment for overtime while preparing quarterly reports and compiling of members sitting allowances on 18 and 19/10/2013 16,000/-	16,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
9/12/2013	2297	TRCA	Payment for overtime while compiling vouchers and updating imprest book on 18 and 2/12/2013 5,000/-	5,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
29/2/2014	2186	TRCA	Payment in respect of overtime on 30/11/2013 5,000/-	5,000.00	Request and approval for overtime not made available. Hours/duration for the overtime also not disclosed. Rate per hour has also not been disclosed either. Payment voucher not authorized.
27/10/2014	1467	TRCA	Payment in respect of overtime on 9/10/2013 3,000/-	3,000.00	
				145,000.00	

APPENDIX XI

TANA RIVER COUNTY ASSEMBLY

Honoraria

Date	Payee	Amount (Kshs)
3/5/2014	TRCA	60,000
3/13/2014	TRCA	60,000
3/25/2014	Salim Tutu	10,000
8/17/2013	Bariki Said	13,118
8/20/2013	Justus J. Mwanachui	29,102
9/20/2013	Jillo H	27,878
9/20/2013	Ali Said	20,102
Total		220,200

Overtime Allowance Kshs 282,000

Date	Payee	Amount (Kshs)
4/12/2014	TRCA	20,000
2/11/2014	TRCA	14,000
3/20/2014	TRCA	30,000
3/29/2014	TRCA	45,000
3/20/2014	TRCA	20,000
7/8/2013	TRCA	17,000
3/24/2013	TRCA	18,000
2/3/2013	TRCA	100,000
3/5/2014	TRCA	18,000
Total		282,000

APPENDIX XII

TANA RIVER COUNTY ASSEMBLY

Salary Advances Recoveries Kshs 2,005,000

Date	Payee	Amount Kshs
29-Jul-13	TRCA	60,000
15-Aug-13	Hon. Masha Boru	300,000
15-Aug-13	Hon. Hussein Gobu	200,000
15-Aug-13	Hon. Rahma Eno	200,000
4-Sep-13	Hon. Khadija Guyo	100,000
4-Sep-13	Hon. Hassan Kartumo	240,000
11-Oct-13	Hon. Nuh Nassir	150,000
24-Oct-13	Hon. Salat Dakan	30,000
31-Oct-13	Hon. Abdi Ergamso Gobu	250,000
5-Mar-14	Hon. Imani Fumao	100,000
26-Mar-14	Hon. Saidia Hussein	250,000
28-Mar-14	TRCA	125,000
Total		2,005,000

APPENDIX XIII
TANA RIVER COUNTY ASSEMBLY
Salaries and Ward Office Running Expenses Kshs 3,980,000

Date	Voucher Number	Payee	Details	Amount Kshs	Remarks
12/6/2014	1240	Kipini West Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1241	Hirimani Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1242	Chewele Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1243	Garsen North Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1244	Madogo Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.

12/6/2014	1245	Mikinduni Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1246	Chewani Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1266	Garsen Central Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1234	Kipini East Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1235	Wayu Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1236	Garsen West Ward Office	Being payment for ward office salaries and expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.

12/6/2014	1239	Sala Ward Office	Being payment for ward office salaries & expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1238	Garsen South Ward	Being payment for ward office salaries & expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1237	Bangale Ward Office	Being payment for ward office salaries & expenses for April to June 2014 135,000/-	135,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
12/6/2014	1196	Kinakomba Ward Office	Being payment for ward office salaries & expenses for April to June 2014 20,000/-	20,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
8/5/2014	712	Kipini East Ward	Being payment for salaries for staff 270,000/-	270,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to. Months/period and staff supposedly paid not disclosed.

13/6/2014	1068	Hon. Luli Rashid	Being payment for ward office salaries & expenses for April to June 2014 (1500 x 3) 45,000/-	45,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
10/5/2014	830	AbdiHakim Hussein Barre	Being payment for salaries for 6 months (1500 x6) 90,000/-	90,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
26/10/2014		AbdiHakim Hussein Barre	Being payment for MCA's nominated staff salaries from the month of February to June 2014 75,000/-	75,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
30/6/2014		Asha Jawahir Rashid	Being payment for MCA's nominated staff salaries from the month of February to June 2014 75,000/-	75,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
9/5/2014	829	Asha Jawahir Rashid	Being payment for salaries for 6 months (1500 x6) 90,000/-	90,000.00	Payment Voucher not supported. Staff/beneficiaries supposedly paid salary not disclosed. Payee's banking details not properly disclosed. Requests for funds, budgets and expenditure returns have not been made available. SRC provisions not adhered to.
30/6/2014	1158	KCB- Hola Branch	Being payment for MCA's nominated staff salaries from the months of February to June 2014 760,000/-	760,000.00	The details of where the staff are stationed have not been disclosed. The supposed staff have been paid outside the payroll. Details of how they were identified, recruited and appointed has not been made available. This contravenes the provisions of SRC circular ref;SRC/TS/CGOVT/3/16 of 29/7/2013