

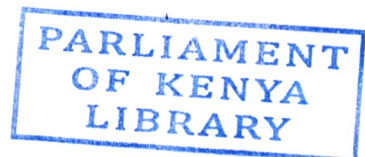
REPUBLIC OF KENYA



Papers Laid, Chair,
Sessional Committee on
County Public Accounts
and Investments Committee
22/09/15

KENYA NATIONAL AUDIT OFFICE

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
KIAMBU COUNTY ASSEMBLY**

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



Contents

EXECUTIVE SUMMARY	1
Introduction.....	1
Audit Objective	1
Terms of Reference.....	1
Key Audit Findings.....	2
1.0 Long- Outstanding Temporary Imprests	2
2.0 Non- Current Assets.....	2
2.1 Non Maintenance of a Fixed Assets Register	2
3.0 Funds	2
3.1 Car and Mortgage Scheme for the Members of County Assembly	2
4.0 Procurement Issues	2
4.1 Payment of Tuition/Seminar fees	2
4.2 Procurement of a Telephone System.....	2
4.3 Unsupported Payment	3
5.0 Allowances	3
5.1 Unsupported Sitting Allowance Arrears	3
5.2 Untaxed Mileage Allowance	3
6.0 Ward Offices for Members of County Assembly	3
6.1 Procurement of Office Space	3
6.2 Ward Employees Payments	4
6.3 Engagement of Ward Office Employees	4
6.4 Pending Ward Offices Imprests.....	4
7.0 Excessive Costs of Seminars/Workshops	4
7.1 Transport Allowances.....	4
7.2 Un-supported Subsistence Allowances.....	4

7.3	Extra Payment of Subsistence Allowances	5
7.4	Extra Cost Incurred on Air Travel for Change of Reservation	5
8.0	Foreign Travel	5
8.1	Israel Trips	5
8.2	Claims by M.C.A's	5
8.3	Singapore Trip.....	6
8.4	Malaysia and Singapore.....	6
8.5	Netherlands Trip.....	6
8.6	Hong Kong Trip.....	6
8.7	Rwanda Trip.....	6
8.8	Burundi Trip.....	6
	Detailed Audit Findings.....	8
1.0	Outstanding Temporary Imprests.....	8
2.0	Non Current Assets.....	8
2.1	Failure to Maintain a Fixed Assets Register.....	8
3.0	Funds	9
3.1	Car and Mortgage Scheme for the Members of the County Assembly	9
4.0	Procurement Issues	9
4.1	Payment of Tuition/Seminar Fees	9
4.2	Expenditure for the Supply and Commissioning of a Telephone System.....	10
4.3	Training Expenditure.....	10
5.0	Allowances.....	11
5.1	Un-supported Sitting Allowance Arrears	11
5.2	Untaxed Mileage Allowance.....	11
6.0	Ward Offices for Members of the County Assembly	11
6.1	Procurement of Office Space for Members of County Assembly	11

6.2	Rent Expense Refunds to Members of the Kiambu County Assembly	12
6.3	Un-supported Ward Employees Salary Refunds to Members of the Kiambu County Assembly	12
6.4	Engagement of Ward Office Employees	12
6.5	Unsupported Imprest Surrenders	12
7.0	Domestic Travel	13
7.1	Avoidable Costs of Seminars/Workshops	13
7.2	Unsupported Transport Allowances	13
7.3	Unsupported Subsistence Allowances	14
7.4	Extra Payment of Subsistence Allowances	14
7.5	Extra Cost Incurred on Air Travel for Change of Reservation	15
8.0	Foreign Travel	15

REPORT OF THE AUDITOR–GENERAL ON THE FINANCIAL OPERATIONS OF THE KIAMBU 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 and Public Audit Act, 2003. Further, the County Government Act, 2012 replaced the Local Government Act Cap 265, thus effectively dissolving all the 175 local Authorities and creating 47 County Governments.

Audit Objective

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

Terms of Reference

The terms of reference set for 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
- I.T. Environment
- Non-current assets
- Debtors

- Creditors

Key Audit Findings

1.0 Long- Outstanding Temporary Imprests

The Kiambu County Assembly had outstanding imprests amounting to Kshs.1,136,667.00 as at 30 June 2014 which ought to have been surrendered but were not. Some officers and Members of County Assembly were also issued with additional imprest before surrendering the previous ones which is contrary to financial regulations.

2.0 Non- Current Assets

2.1 Non Maintenance of a Fixed Assets Register

During the period under review, the County Assembly of Kiambu did not maintain an Assets Register and as such, it was not possible to ascertain the existence, identity, valuation and ownership of assets acquired or inherited from the defunct local authorities.

3.0 Funds

3.1 Car and Mortgage Scheme for the Members of County Assembly

The Kiambu County Assembly transferred Kshs.130,000,000.00 to car loan and mortgages account for disbursement to Members of County Assembly upon applications. However, there were no proper books of account including Cashbook, loan register, bank statements and bank reconciliation statements which were maintained by the County Assembly for this loan facility.

4.0 Procurement Issues

4.1 Payment of Tuition/Seminar fees

During the period, the County Assembly paid tuition and seminar fees totaling Kshs.995,509.00 for various staff and Members of the County Assembly. However, the criteria used for identifying individuals to be sponsored for the training was not clear. Further, supporting documents including course programme and attained certificates from those institutions were not produced for audit verification.

4.2 Procurement of a Telephone System

The County Assembly procured the services of installation of a telephone system from Crystal Communications Ltd at a cost of Kshs.1,499,000.00. However, documents relating to the transaction including the quotations, delivery note, Goods Received Notes and the Inspection and Acceptance Committee report confirming that the system

supplied was of the required standard and was in good working condition, were not available for audit verification. The propriety of the expenditure could not therefore be confirmed.

4.3 Unsupported Payment

The County Assembly spent Kshs.783,000.00 for hosting a workshop at Enashipai Resort and Spa. However, there were no records showing the procurement procedure followed, invoice and signed participants schedule to confirm actual attendance were also not presented for audit verification. Further, the money was paid to an individual instead of the facility hosting the workshop. The validity of this transaction could therefore not be ascertained.

5.0 Allowances

5.1 Unsupported Sitting Allowance Arrears

The County Assembly paid Kshs.2,787,200.00 as sitting allowance arrears to the MCAs during the months of May and June 2014. However, there was no evidence as to how the arrears were arrived at since no records were maintained. Without the supporting records the propriety of the expenditure of Kshs.2,787,200.00 could not be confirmed.

5.2 Untaxed Mileage Allowance

Members of Kiambu County Assembly were paid mileage allowance totalling Kshs.1,836,154.60 during the financial year ended 30 June 2014. However, these allowances were not taxed as required by the Income Tax Act. There was therefore an overpayment of Kshs.550,846.38 which is tax thereof.

6.0 Ward Offices for Members of County Assembly

6.1 Procurement of Office Space

Kiambu County Assembly spent Kshs.6,136,764.00 on ward-office rent at a uniform rent of Kshs.15,000.00 per month for every office. However, no valuation was done to establish the reasonableness of the rent charged. Procurement of the offices was done by the members of County Assembly themselves instead of the procurement department of the County Assembly. It was therefore not clear how the rent for offices located at different towns were charged/paid for uniformly. Further, receipts for the rent paid were not produced for audit verification. In addition, there were no agreements signed between the Assembly and the Landlords.

6.2 Ward Employees Payments

Kiambu County Assembly paid Kshs.6,751,768.00 in respect of ward employees' salaries arrears claims. It was further noted that these payments were paid to MCA. However, it was not clear why the salary arrears were being paid to the Members of the County Assembly instead of the respective employees. Further, there were no signed schedules by the employees to prove receipt of the money. In the circumstances, the propriety of these payment could not be ascertained.

6.3 Engagement of Ward Office Employees

Kiambu County Assembly paid Kshs.22,082,789.00 on salaries of the ward employees' during the period under review. However, the operations of ward offices is mandated to the County Executive and therefore the employment of ward staff by the County Assembly was in breach of law. Further, the regularity of the recruitment procedures could not be confirmed since no application documents, shortlisting and interview process documents were provided for review.

6.4 Pending Ward Offices Imprests

The County Assembly issued imprests totaling Kshs.4,389,297.00 for ward office operations during the financial year ended 30 June, 2014. However, no documents were made available for audit verification to show how the expenditure of Kshs.3,527,750.00 which was part of imprest issued, was incurred.

7.0 Excessive Costs of Seminars/Workshops

Kiambu County Assembly spent Kshs.25,766,000.00 for conducting seminars and workshops for MCAs and staff during the financial year ended 30 June, 2014. However, the agendas for discussion revolved around their daily plenary and committee discussions which could have been prudently held at the Assembly's premises and save cost of subsistence allowances and hotel costs.

7.1 Transport Allowances

The County Assembly paid transport allowances totaling Kshs.5,142,000.00 in financial year ending 30 June 2014. This money was paid to MCAs and officers travelling on duty and to seminars/workshops in cash. However, the expenditure was not supported by way of bus, air or taxi tickets upon return.

7.2 Un-supported Subsistence Allowances

MCAs and staff were paid subsistence allowances totaling Kshs.11,325,500.00 to attend various events and workshops which were not supported with invitation letters, timetables, purpose and completion certificates.

7.3 Extra Payment of Subsistence Allowances

During the period under review, Kiambu County Assembly sponsored MCAs for a devolution conference in Kwale at a cost of Kshs.696,000.00 from 3 – 4 April 2014 of which they were paid three days subsistence allowance. However, there was an additional payment of Kshs.696,000.00 being one extra day allowance to all the 87 MCAs which was paid in unclear circumstances. There was no justification for the one day extension and the payment appears irregular.

7.4 Extra Cost Incurred on Air Travel for Change of Reservation

The Kiambu County Assembly paid a total of Kshs.36,910.00 as extra costs incurred due to change of reservation for air tickets for some MCAs which could have been avoided. The individuals responsible for changes in the reservations at the last minute should be held accountable for the loss incurred.

8.0 Foreign Travel

The Kiambu County Assembly had allocated Kshs.120,986,338 or 20% of the total budget on foreign travel for the financial year ended 30 June 2014. However, several irregularities were noted as follows;

8.1 Israel Trips

The actual cost of the trips was not established. Copies of passports were not availed to confirm that the trip took place.

8.2 Claims by M.C.A's

- a) Nine (9) trips were made on diverse dates during the year by the MCAs, In one of the trips which took place between 9 to 18 December 2013, 12 MCA's who were part of the delegation, purportedly attended the morning sittings of 19 December 2013, 9 MCA's allegedly attended the 18 December 2013 sittings while 5 MCA's appear to have attended the 17 December 2013 sittings when they were meant to be returning from Israel.
This suggests that the trip may not have been made despite paying Kshs.5,775,708 in allowances to the delegation.
- (b) In another trip made between 12 and 22 May 2014, Eighteen (18) MCA's were paid allowances totaling Kshs.7,463,736.00. However, according to the reports produced for audit review, only 16 MCA's were named as part of the delegation. No reports for the two trips were presented to the County Assembly for deliberation. There were no other reports for the rest of the trips. Further, copies of passports for the concerned MCAs were not made available to confirm that the trips actually took place.

8.3 Singapore Trip

The total cost of the trip was Kshs.18,311,248 for subsistence allowance and logistics. The Assembly engaged KCA University to organize logistics. However, passports to confirm the journey were not produced to confirm the journey.

8.4 Malaysia and Singapore

The total cost of the trip was Kshs.7,122,100.00 for subsistence allowance and logistics. Travelling is said to have been from 24 April to 3 May. However, Passports to confirm the journey were not produced for audit verification.

8.5 Netherlands Trip

The total cost of the trip was Kshs.3,970,045 out of which Kshs.1,559,000 was paid to a travel agent, Karen Christian College, and Kshs.2,411,045 paid in allowances to seven (7) members of the County Assembly and one (1) member of staff. The purpose of the trip was to attend the 2nd European Conference on Child Abuse & Neglect (EUCCAN) in Amsterdam. However, the method used to identify the travel agent was not clear.

8.6 Hong Kong Trip

The total cost of the trip was Kshs.3,240,998 out of which Kshs.1,055,020 was paid to KCA University who were the facilitators and Kshs.549,130 paid to Airwaves travel agent for air tickets. The rest was paid as subsistence allowances to the members. The purpose of the trip was to attend a mapping and planning seminar.

8.7 Rwanda Trip

The total cost of the trip was Kshs.3,006,758 of which Kshs.1,285,700 was paid to KCA University who were facilitating the trip, and Kshs.1,721,058 paid in allowances to thirteen (13) members of County Assembly. The purpose of the trip was stated as training of women leaders but other details were not available.

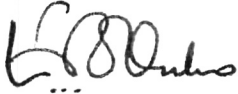
8.8 Burundi Trip

The actual cost of the trip was not established since payment details of air tickets were not produced for audit verification. However, a total of Kshs.624,464 was paid out in allowances. The trip was made by two (2) members of the County Assembly and two (2) members of staff between 16 and 22 December 2013. The purpose of the trip was to attend 5th edition of EALASCA games. The role the delegation played in the games was not specified and they may have attended as spectators. No report was prepared.

Passports were not produced for audit review and it was not possible to confirm that these trips took place.

The reports produced from the trips were poorly done and were not tabled in the Assembly for discussion. The recommendations made were also not clear and were not being implemented.

Therefore, it was not possible to confirm value for money from the trips.



Edward R.O. Ouko, CBS
Auditor-General

Nairobi

17 August 2015

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

Detailed Audit Findings

1.0 Outstanding Temporary Imprests

Records at the Kiambu County Assembly show outstanding imprests amounting to Kshs.1,136,667 as detailed in **Appendix I** which ought to have been surrendered on or before 30 June, 2014 but remained outstanding as at that date. Audit examination of the Imprest register revealed that officers and MCAs continued being issued with additional imprests while they had outstanding ones which they had not surrendered. Some officers had more than 2 unsurrendered imprests.

Further, instances were noted where imprests were issued for purchasing items instead of using the normal procurement procedures. It was also noted that most of the imprests were paid through the cash office rather than being wired electronically to imprest holders' bank accounts through the IFMIS system. The imprest register maintained by the Assembly was not standard and it did not have the necessary columns to include all the imprest details such as the personal numbers and the dates when the imprests were due.

No explanation has been provided as to why the outstanding Imprests have not been recovered from the defaulting officers.

Recommendations

- All outstanding imprests should be surrendered or recovered from the concerned officers.
- The Kiambu County Assembly should cause to be maintained a complete and an updated Imprest Register.
- Imprests issued should be surrendered within the stipulated period and no officer should be issued with another imprest before accounting for the previous one.

2.0 Non Current Assets

2.1 Failure to Maintain a Fixed Assets Register

As at the time of audit, the County Assembly did not have an inventory for all assets inherited from the defunct local authorities and all new acquisitions made by the Assembly. It was therefore not possible to confirm all the assets that the County Assembly owns.

Recommendation

The County Assembly should open and maintain a Fixed Assets Register that is an inventory of assets acquired by the Assembly and inherited from the defunct councils.

3.0 Funds

3.1 Car and Mortgage Scheme for the Members of the County Assembly

The Kiambu County Assembly opened a car loan and mortgages account No.005000047655 at Family bank, Thika branch to cater for loans and mortgages for MCAs. The Kiambu County Executive deposited a total of Kshs.130,000,000 in the account as indicated in the executive recurrent cashbook of 30 June, 2014. However, the following observations were noted:-

- The Officer administering the fund, who is the clerk of the County Assembly as per the Act, did not keep or cause to be kept books of account like Cashbook, loan register, bank statements and bank reconciliation statements as required.
- There was no loan register to show individual members' loans and the cumulative loan balances.
- The Bank statement from Family Bank only shows the amounts received but no entries on the loans withdrawn.

Recommendations

The fund administrator should maintain a cashbook and all other relevant records for the fund.

4.0 Procurement Issues

4.1 Payment of Tuition/Seminar Fees

During the year, the assembly paid tuition and seminar fees to various institutions as indicated below:

a) The Assembly paid an amount of Kshs.350,000.00 to Strathmore Business School vide payment voucher number 691 dated 28 March 2014. The payment was in respect to tuition fees for County Assembly Service Board members. However, no supporting documentation was availed to show how the officers were identified. There was no admission/approval letter for the training and a local service order was not issued to the school to request for the training. The payment was only supported by a copy of an invoice.

An amount of Kshs.87,500.00 was further paid to Strathmore Business School vide PV no.820 dated 15 April 2014 being tuition fees for one officer for enrolment to the new managers leadership program. It is not possible to ascertain how the officer was identified and whether the training took place as no evidence was availed to that effect.

b) Institutional Consultants Ltd was paid an amount of Kshs.360,000.00 vide PV no. 1170 dated 27/5/14 being seminar fee for the County Assembly Service Board. The firm did an invitation to the Clerk, Kiambu County Assembly vide their letter dated 28 April 2014 for a seminar on policy formulation and implementation at Travelers Beach Hotel Mombasa. No evidence was availed to show how the officers were identified and the relevance of the training as no report was done.

c) Trueventus Philippines Inc was paid Kshs.198,009.00 vide PV no 1036 dated 15 April 2014 being fees for one officer for a seminar on understanding and developing brand strategy master class at Laico Regency hotel. The criteria used to pay for the training was not stated. An email message was used to process payment and the relevance of the training to the County was not disclosed.

4.2 Expenditure for the Supply and Commissioning of a Telephone System

The Assembly paid Crystal Communications an amount of Kshs.1,499,000.00 vide PV 389 dated 30 January 2014 for the supply and commissioning of a telephone system. The payment was not supported with quotations, delivery note, S13 receipt voucher or a confirmation certificate from the Inspection and Acceptance Committee confirming that the telephone system was supplied and installed and was in good working condition. The propriety of the expenditure of Kshs.1,499,000.00 could not be confirmed in the absence of the above documents.

4.3 Training Expenditure

A payment of an amount of Kshs.783,000.00 was made to Enashipai Resort and Spa for hosting a workshop. Supporting documents including an invoice and participants schedule for the payment of Kshs.783,000 were not attached to the payment voucher. The payment voucher was payable to Enashipai Resort and Spa but was not authorized while the cashbook payee for the same claim was in the name of an officer.

Recommendations

The County Assembly should ensure that any expenditure is in conformity with the authority governing the payments.

Ensure that the payments are supported by appropriate certificates, certified invoices, receipt bills, LPOs, and acknowledgement of receipt of goods and services.

Ensure that the payment vouchers are authorized and signed by the relevant AIE holder or an authorized official.

Ensure that a proper internal control system is instituted on preparation, authorization and execution of payments.

Ensure there is prudence and value for money in utilization of public funds.

5.0 Allowances

5.1 Un-supported Sitting Allowance Arrears

The County Assembly paid Kshs.2,787,200.00 as sitting allowance arrears to the MCAs during the months of May and June, 2014. However, there was no evidence as to how the arrears were arrived at since no records were maintained. Without the supporting records the propriety of the expenditure could not be confirmed.

5.2 Untaxed Mileage Allowance

A total of Kshs.1,836,154.60 was paid in cash to various Members of the County Assembly being mileage allowance claims for various months. However, the mileage allowances were not taxed. Failure to tax the allowances led to loss of Kshs.550,846.38 in revenue to the government.

Recommendations

- The County Assembly should arrange for recovery of the un-supported arrears of sitting allowances paid.
- The transport allowance paid of Kshs.4,232,000.00 should be accounted for. Officers and MCAs who use public transport or taxis when travelling on official duty should produce receipts or bus tickets for reimbursement.
- The irregular allowances should be discontinued and recovery be made where applicable
- Tax should be recovered from the respective payees and remitted to Commissioner of Domestic Taxes.

6.0 Ward Offices for Members of the County Assembly

6.1 Procurement of Office Space for Members of County Assembly

The Kiambu County Assembly Service Board on 25 November, 2013 issued guidelines to regulate ward offices which were to take effect on 1 December, 2013. According to regulation no. 3 of the guidelines, the clerk of the Assembly is required to write to the Chief Officer responsible for the County Government of Health, Public Works and Lands to inspect and verify that an office identified by a member of the County Assembly is fit for human habitation and meets basic public health standards and requirements; confirm that the building is structurally sound and assess the value of the office through a qualified valuer to confirm the market renting price for such an office.

Records held at the Kiambu County Assembly indicated that the Assembly incurred an expenditure amounting to Kshs.6,136,764.00 on ward offices rent against a budgeted figure of Kshs.6,171,000.00. The decision to identify and procure the space was left to the Members of the County Assembly. Section 4(3) of Public Procurement and Disposal Act, 2005, prescribes that the renting of premises is procured in respect of which the Act is applicable. However, no records were provided to show that the MCAs sourced for office space in accordance with the Act.

Further, the County Assembly paid a uniform rent of Kshs.15,000.00 per month for each office. It is not logical for rent relating to offices located at different towns within Kiambu County or office space be the same. No receipts to acknowledge rent paid were retained by the County Assembly

6.2 Rent Expense Refunds to Members of the Kiambu County Assembly

During the year, the County Assembly made refunds of Kshs.2,680,488.00 to various members of the Kiambu County Assembly being rent expenses incurred by the members. Most of the refunds related to the Months of December 2013 and January, 2014. However, no receipts or acknowledgements, rent agreements and valuation reports for the offices were availed for audit as evidence that the MCAs had incurred such expenditure and were therefore eligible for refunds.

6.3 Un-supported Ward Employees Salary Refunds to Members of the Kiambu County Assembly

During the year, a total of Kshs.6,751,768.00 was refunded to various MCAs being ward employees' salaries for various months as per **Appendix IV**. However, no signed schedules relating to the employees allegedly paid by the MCAs were availed to support such refunds.

6.4 Engagement of Ward Office Employees

During the year, a total of Kshs.22,082,789.00 was incurred on wards contractual employees' salaries against a budget of Kshs.22,097,650. There was no evidence that the County Assembly Service Board was involved in the recruitment of the employees contrary to provisions of Section 12(7)(b) of the County Government Act, 2012. In addition, it was not clear how the employees were recruited since no applications, copies of certificates and recruitment checklists were provided to support the recruitment process. Further, the Kiambu County Assembly Service Board vide the guidelines dated 25 November, 2013 left the MCAs to determine the terms of employment and salary scales for the ward employees subject to ceilings set by the Board. This contravenes the provisions of Section 13(6) of County Government Act, 2012 which states that the remuneration of the clerk and staff of the County Assembly shall be determined by the County Assembly Board upon the advice of Salaries and Remuneration Commission.

6.5 Unsupported Imprest Surrenders

The County Assembly budgeted Kshs.4,400,000.00 during the financial year 2013/2014 for wards operating expenses. Out of the budgeted amount, Kshs.4,389,297.00 was

spent on ward operations as per expenditure records availed for audit. It was however noted that imprests surrendered during the year totaling Kshs.3,527,750.00 were not supported by relevant expenditure documents such as receipts and duly signed payment schedules.

Recommendations

- i. Explanation should be provided as to why proper procurement process was not followed in the acquisition of office space.
- ii. Valuations should be carried on the offices to ascertain the market value.
- iii. All the unsupported refunds to the MCAs should be recovered.
- iv. Explanation should be provided on how the ward employees were recruited.
- v. Recovery should be effected on the imprest holders for all the unsupported imprest surrenders.

7.0 Domestic Travel

7.1 Avoidable Costs of Seminars/Workshops

During the 2013/2014 financial year the Kiambu County Assembly held a number of seminars/workshops for MCAs and Committees of the Assembly. The Assembly incurred expenditure amounting to Kshs.25,766,000,00 in subsistence allowances. The work and discussions that took place at the seminars included discussing bills, discussing acts, County planning and budgeting, capacity building, vetting of executive committee nominees and trainings which could have been conducted at the Kiambu County Assembly offices.

Recommendations

The Kiambu County Assembly should adhere to the Treasury Circular no. 17/2013 [Ref: ES 1/03 'H'(12)] dated 17 December 2013.

The Kiambu County Assembly should ensure that seminars are not organized for work activities that can be done at the Assembly.

7.2 Unsupported Transport Allowances

During the 2013/2014 financial year unsupported transport allowances amounted to Kshs.5,142,000.00. It was noted that MCAs and officers travelling on duty and to seminars/workshops are given transport allowance in form of cash. The transport allowances are not accounted for by the MCAs and officers as they do not produce bus tickets or taxi receipts showing the expenses incurred.

Recommendation

- i. The Kiambu County Assembly should explain where they got the authority for the rates of transport allowances used.
- ii. MCAS and Officers who use public transport or taxis when travelling on official duty should account for the allowance by producing receipts or bus tickets for reimbursement.
- iii. MCAs and officers travelling on official duty should be reimbursed the cost they have incurred on transport on production of receipts instead of being given cash before embarking on the trip.
- iv. The Assembly should use the services of the firms it has pre-qualified for provision of transport services when many MCAs and officers are travelling at the same time.

7.3 Unsupported Subsistence Allowances

It was noted that during the 2013/2014 financial year MCAs and staff of the Kiambu County Assembly were paid subsistence, meals and transport allowances amounting to Kshs.11,325,500.00 to attend various events and workshops.

However, some of these events were not supported with invitation letters, lists of participants, purpose and reports as to the relevance of the workshops.

Recommendation

- (i) Kiambu County Assembly should ensure that all payments have the necessary supporting documents.
- (ii) The supporting documents should be availed for audit verification.
- (iii) Kiambu County Assembly should conduct training needs assessment to identify training needs to avoid spending public funds on training that does not add value to the activities of the County Assembly.

7.4 Extra Payment of Subsistence Allowances

The MCAs attended a devolution conference at Kwale. According to the invitation letter the conference was to take place from 3 – 4 April 2014 and they were paid per diem for the three days.

However, another Kshs.696,000.00 was paid to the 87 MCAs this being per diem for an extra day i.e. 5 April 2014. It is not clear why the extra Kshs.696,000.00 was paid yet the conference was planned for 3 days only.

Recommendation

The extra per diem paid which is deemed irregular should be recovered from the respective MCAs.

7.5 Extra Cost Incurred on Air Travel for Change of Reservation

Kiambu County Assembly paid a total of Kshs.36,910 as extra costs incurred due to change of reservation for air tickets on behalf of some MCAs. The reasons for the change of reservation were not availed. The extra cost incurred is as tabulated below:

Date	Payee	Details	Cheque No.	PV No.	Amount (Kshs)
13-Jan-14	Airwaves Travel	Cost of air ticket re-issue for Hon.Mutuga Joseph Kabura	224	336	13,260.00
30-Jun-14	Triple Options Ltd	Alterations to air tickets for 4 CASB members to Mombasa		1516	23,650.00
				TOTAL	36,910.00

Recommendation

- i. The Kiambu County Assembly should explain the reason for incurring excess change of reservation costs.
- ii. The individuals who changed their reservations at the last minute should be surcharged

8.0 Foreign Travel

The Kiambu County Assembly had allocated Kshs.120,986,338 on foreign travel which is equivalent to 20% of the total budget of Kshs.630,040,000 for the year. During the audit, payment vouchers amounting to Kshs.88,244,056 were availed of which the following observations were made;-

- (i) Passports were not availed as evidence of travel, hence it was not possible to ascertain whether the trips were made or not.
- (ii) It was noted that in some instances, the MCA's were attending the Assembly sittings when they were supposed to be away on foreign trips e.g. the trip to Israel which took place between 9 to 18 December 2013, 12 MCA's who were part of the delegation attended the morning sittings of 19 December 2013, 9 MCA's attended the 18 December 2013 sittings while 5 MCA's attended the 17 December 2013 sittings.

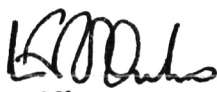
- (iii) Back to office reports for trips to Hong Kong on 12 to 18 May 2014, Israel on 12 to 22 May 2014, Malaysia & Singapore on 24 to 3 May 2014 and Rwanda on 28 to 30 May 2014 were availed. However, it appeared as if the reports were downloaded from the internet even in some cases providing a link. There were no indications that the reports were ever discussed in the Assembly. The recommendations made were sketchy and general in nature and thus did not add any value to the people of Kiambu. Back to office reports for all the other trips were never prepared and it appeared that the delegation made the trip as tourists.
- (iv) For the trip made to Israel between 12 and 22 May 2014, 18 MCA's were paid allowances amounting to Kshs.414,652 each. However, according to the reports available, only sixteen (16) MCA's were part of the delegation.
- (v) Kshs.624,464 was paid to two (2) officers and two (2) MCA's who had travelled to Burundi to attend the 5th edition of EALASCA games as spectators.
- (vi) A back to office report for a trip to Netherlands by six (6) MCA's and one (1) staff who attended the second European Conference on Child Abuse & Neglect (EUCCAN) in Amsterdam was availed. However, the relevant payment vouchers were not availed.

Recommendations

- (i) Avail all the stamped passports to confirm the trips were actually made, otherwise, recover the amount from the individuals where necessary.
- (ii) False claims and wastage of public funds by making trips which add no value to the residents should be discouraged. The County Assembly should also get its priorities right and trips made by MCA's as tourists should not be funded by tax payers.

9.0 Conclusion

The issued noted may have adversely affected the services that the County Assembly delivered to the people of Kiambu County. The County Assembly should strive to implement the recommendations made in order to ensure service delivery is enhanced and that public funds are utilized for the purpose for which they were appropriated.



Edward R.O. Ouko, CBS
Auditor-General

Nairobi

17 August 2015

APPENDIX I.

Unreturned Imprests as at 30th June 2014
MCAs

Date of Issue	Payee	Designation	Purpose	Imprest Warrant No.	amount
16/10/2013	Hon. Joel Waichere	MCA	Transport expense	1645357	10,000.00
25/10/2013	Hon. Joel Waichere	MCA	Retreat of the Senate	1645362	30,000.00
29/11/2013	Hon. Philip Mubea	MCA	Transport expense	1645389	10,000.00
19/12/2013	Hon. Philip Mubea	MCA	Contingencies expenses	1645400	10,000.00
25/2/2014	Hon. Michael Kuria	MCA	Transport expense	1865586	25,000.00
25/2/2014	Hon. George Gitau	MCA	Transport expense	1865562	10,000.00
17/3/2014	Hon. James Wanyangi	MCA	Transport expense	1865585	25,000.00
20/3/2014	Hon. Joseph Githaiga	MCA	Transport expense	1865594	20,000.00
04/02/2014	Hon. Joseph Githaiga	MCA	Transport expense	1865709	30,000.00
Sub Total					186,000.00
STAFF					
19/5/2014	Mr. Vincent Karumba	Principal clerk	Official Duties	1865669	10,000.00
17/6/2014	Mr. Vincent Karumba	Principal clerk	Breakfast Meeting	1865623	13,200.00
28/2/2014	Ms. Eva Kamau	PO	One Colour Printer	1865555	3,500.00
24/4/2014	Ms. Eva Kamau	PO	Requisition Booklets	1865742	30,000.00
27/5/2014	Ms. Eva Kamau	PO	Donation Trophy	1865683	20,000.00
11/01/2013	Ms. Monica Maina	Secretary	Committee Tea	1645365	17,974.00
19/6/2014	Mr. Nehemiah Mbote	Driver	Fuel	1865628	10,000.00
19/5/2014	Mr. Richard Gathiru	Driver	Fuel	1865667	10,000.00
13/5/2014	Mr. Philemon Riaga	Committee Clerk	Taxi services	1865662	5,000.00
06/05/2014	Mr. Philemon Riaga	Committee Clerk	Public Participation	1865612	20,289.00
30/6/2014	Mr. Michael Mwangi	ICT	Purchase of Mobile phone	1865636	75,000.00
06/05/2014	Mr. Michael Mwangi	ICT	Repair of tablet screen	1865686	17,000.00
05/08/2014	Mr. Michael Mwangi	ICT	Purchase of Sim cards	1865652	10,800.00
02/11/2014	Mr. Michael Mwangi	ICT	Internet modem	1865542	7,500.00
06/06/2014	Mr. George Macharia	Sergeant at arms	Uniform	1865700	131,600.00
24/6/2014	Mr. David Kingara	Sergeant at arms	Fuel	1865634	20,270.00
30/6/2014	Mr. Elijah Waweru	Driver	Fuel	1865644	20,000.00
23/4/2014	Ms. Stella Njeru	Accounts Officer	Board Meeting	1865732	30,000.00
30/6/2014	Ms. Stella Njeru	Accounts Officer		1865645	100,000.00
26/5/2014	Ms. Lydiawachira	Office Assistant	Purchase of Newspapers	1865681	10,980.00
06/05/2014	Ms. Janet Gitahi	Committee Clerk	Taxi services	1865691	10,000.00
06/05/2014	Ms. Janet Gitahi	Committee Clerk	Travel expenses	1865610	10,000.00
06/06/2014	Mr. Paul Mwaura	Committee Clerk	Public Participation	1865693	5,750.00
	Ms. Hellen Mwangi	ICT	Public Participation	1865626	27,250.00
25/6/2014	Mr. Geoffrey Kagombe	Driver	Fuel	1865631	10,000.00
30/6/2014	Ms. Maureen Mwendwa	Committee Clerk	Travel expenses	1865649	98,616.00
30/6/2014	Mr. Martin Mugambi	Committee Clerk	Purchase Parliament Books	1865650	9,000.00
	Kennedy Karuku				11,400.00
	Timothy Nyaga				5,000.00
	Jeremiah Mutiso				90,400.00
	Susan Njeri				44,638.00
	Njenga Gicheha				165,500.00
	Sub Total				1,050,667.00
GRAND TOTAL					1,136,667.00

APPENDIX II. UNTAXED MILEAGE ALLOWANCES KSHS 1,836,154.60

PV No.	Date	Payee	cheque No.	Amount	Details
1475/0001/2014	30/06/2014	Rachael W. Thuku	999	106,726.00	Mileage Allowance for Hon Grison Thuo Ngigi for the period December 2013 to June 2014
1468/0001/2014	30/06/2014	Rachael W. Thuku	999	79,056.00	Mileage Allowance for Hon Nelson Munga Mbuiyu for the period December 2013 to June 2014
1308/0001/2014	17/06/2014	Rachael W. Thuku	970	65,001.00	Mileage claim for 16th to 21st June 2014 for: Hon. Simon Komu 10,101.60, Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60, Hon. Mwangi wamwangi kshs 4,172.40, Hon. Elizabeth M. Hussein kshs 4,611.60 and Hon. Cecilia Mwangi 8,125.20
1307/0001/14	17/06/2014	Rachael W. Thuku	970	65,001.00	Mileage claim for 9th to 14th June 2014 for: Hon. Simon Komu 10,101.60, Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60, Hon. Mwangi wamwangi kshs 4,172.40, Hon. Elizabeth M. Hussein kshs 4,611.60 and Hon. Cecilia Mwangi 8,125.20
1282/0001/14	06/10/2014	Rachael W. Thuku	891	45,896.00	Mileage claim for the period 2nd to 7th June 2014 for: Hon Cecilia mwangi kshs 8,125.20; Hon. George Muthua Kshs 5,050.80; Hon. Samuel Nganga kshs 8,345.00, Hon. Moses kiarie kshs 10,760.00, Samuel Mwarage Matiru kshs 9,003.60 and Elizabeth M. Husein kshs 4,611.60
800/0001/14	04/08/2014	Gabriel W. Muriithi	600	56,217.20	Mileage claim for the period 31st March to 6th April 2014 for: Hon Cecilia mwangi kshs 8,125.20; Hon. George Muthua Kshs 5,050.80; Hon. Samuel Nganga kshs 8,345.00, Hon. Moses kiarie kshs 10,760.00, Samuel Mwarage Matiru kshs 9,003.60 and Hon Simon Komu kshs 10,101.60
1039/0001/14	13/05/2014	Rachael W. Thuku	768	56,876.00	Mileage claim for MCAs for the period 12th May, 2014: Hon. Simon Komu 10,101.60, Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60, Hon. Mwangi wamwangi kshs 4,172.40, Hon. Elizabeth M. Hussein kshs 4,611.60
1369	30/06/2014	Rachael W. Thuku	933	79,056.00	Mileage claim for Hon. Waihumu David Gathogo for the period December 2013 to June 2014
1356	26/06/2014	Rachael W. Thuku	934	98,820.00	Mileage claim for Hon. Joseph Mburu Gititha for the period December 2013 to May 2014
1335	25/06/2014	Rachael W. Thuku	934	32,500.00	Mileage claim for the month of June 2014 for Joseph Mburu Gititha
1095/0001/14	20/05/2014	Rachael W. Thuku	780	122,976.00	Mileage claim for the period December 2013 to April 2014; Hon Joseph Githaiga Wanjiru kshs 31,622.4; Hon Fred Mwangi Gakobo kshs 45,676; Hon. Paul Kimani Kihoro kshs 21,081.6; Hon. Joseph Mburu Gititha kshs 24,595.20.
1156/0001/14	27/05/2014	Rachael W. Thuku	797	80,593.00	Mileage claim for the period 19th May to 24th May 2014: Hon. Simon Komu kshs 10,101.60; Hon. Samuel Nganga kshs 8,345; Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831; Hon. Samuel Mwarage Matiru kshs 9,003.60; Hon. Mwangi wamwangi kshs 4,172.40; Hon. Elizabeth M. Hussein kshs 4,611.6; Hon. Cecilia Mwangi kshs 8,125.20; Hon. Joseph Githaiga Wanjiru kshs 1,977; Fred Mwangi Gakobo kshs 2,855; Geoffrey Muriithi Njuguna kshs 12,956; Paul Kimani Kihoro kshs 1,318; Joseph Mburu Gititha kshs 1,537
991/0001/14	05/06/2014	Rachael W. Thuku	723	83,008.80	Mileage claim for the period December 2013 to 10th May 2014 for Hon. Elizabeth M. Hussein (15 weeks)
990/0001/14	05/06/2014	Rachael W. Thuku	722	78,396.60	Mileage claim for the periods 28th April to 3rd May and 5th May to 10th May 2014: Simon Komu kshs 10,101.60; Hon. Samuel Nganga kshs 8,345; Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831; Hon. Samuel Mwarage Matiru kshs 9,003.60; Hon. Mwangi wamwangi kshs 4,172.40; Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050.80; Hon. Michael Mbugua kshs 4,831; Hon. Samuel Mwarage Matiru kshs 9,003.60, Hon. Mwangi wa Mwangi kshs 4,172.40
697/0000/2014	28/03/2014	Gabriel W. Muriithi	517	72,029.00	Mileage claim for the period 1st to 19th December, 2013 and 27th January to 15th March 2014 for Hon. Samuel Mwarage Matiru
676/0000/2014	27/03/2014	Gabriel W. Muriithi	513	56,217.00	Mileage claim for the periods 24th to 30th March 2014: Simon Komu kshs 10,101.60; Hon. Samuel Nganga kshs 8,345; Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831; Hon. Samuel Mwarage Matiru kshs 9,003.60; Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050.80;
651/0000/2014	28/03/2014	Gabriel W. Muriithi	506	56,217.00	Mileage claim for the periods 16 to 23rd March 2014: Simon Komu kshs 10,101.60; Hon. Samuel Nganga kshs 8,345; Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831; Hon. Samuel Mwarage Matiru kshs 9,003.60; Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050.80;

510/0000/2014	03/08/2014	Gabriel W. Muriithi		19,105.00	Mileage claim for the period 24th Feb to 2nd March 2014: Hon. Moses Kiarie Munya kshs 10,760.00, Samuel Nganga Nyambura kshs 8,345.00
509/0000/2014	03/08/2014	Gabriel W. Muriithi		70,711.00	Mileage claim for the period 1st December 2013 to 19th December 2013 and 26th January to 22nd February 2014 for Hon. Simon Komu.
508/0000/2014	03/08/2014	Gabriel W. Muriithi		19,105.00	Mileage claim for the period 17th February to 23rd February 2014: Hon. Moses Kiarie Munya kshs 10,760.00, Samuel Nganga Nyambura kshs 8,345.00
501/0000/2014	19/03/2014	Gabriel W. Muriithi	398	14,500.00	Mileage claim for the period 16th February to 9th March 2014: Hon. Michael Mbugua Kuria
489/0000/2014	03/07/2014	Gabriel W. Muriithi	398	55,997.00	Mileage claim for the period 24th Feb to 9th March 2014: Hon. Simon Komu kshs 20,203.20; Hon. Cecilia Mwangi kshs 16,250.40, 3rd March to 8th March 2014: Hon George Muthua kshs 5,050.80
487/0000/2014	03/07/2014	Gabriel W. Muriithi		19,105.00	Mileage claim for the period 6th to 12th March 2014: Hon. Moses Kiarie Munya kshs 10,760.00, Samuel Nganga Nyambura kshs 8,345.00
522/0000/2014	03/08/2014	Gabriel W. Muriithi		40,046.00	Mileage claim for Hon. George Muthua for the period 1st to 19th December 2013 and 20th January to 23rd February 2014
521/0000/2014	10/03/2014	Gabriel W. Muriithi		65,002.00	Mileage claim for Cecilia mwangi wamaitha for 1st to 19th December 2013 and 27th January to 28th February 2014
513/0000/2014	03/10/2014	Gabriel W. Muriithi		28,987.00	Mileage claim for Michael kuria Mbugua for period 1st to 19th dec 2013 and 27th jan to 15th February 2014
512/0000/2014	03/10/2014	Gabriel W. Muriithi		16,690.00	Mileage claim for 9th to 15th February 2014 for Hon. Moses Kiarie Munyua and Samuel Nganga Nyambura (Kshs 8,345 each)
511/0000/2014	03/10/2014	Gabriel W. Muriithi		16,910.00	Mileage claim for Hon. Moses Kiarie Munyua for period 1st to 19th dec 2013 and 26th jan to 15th February 2014
892/0001/14	23/04/14	Rachael W. Thuku	649	116,606.80	Mileage claim for the period 22nd April to 26th April 2014: Mileage claim for MCAs for the period 12th May, 2014: Hon. Simon Komu 10,101.60, Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60, Hon. Mwangi wamwangi kshs 4,172.40; 13th April to 19th April 2014: Hon. Simon Komu 10,101.60, Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60
878/0001/14	17/04/2014	Rachael W. Thuku	628	62,586.00	Mileage claim for Hon. Mwangi wa mwangi for the period 1st to 19th December 2013 and 26 january to 20th April 2014.
857/0001/14	14/04/2014	Rachael W. Thuku	603	56,217.20	Mileage claim for the period 7th April to 11th April 2014 as follows: Hon. Simon Komu 10,101.60, Hon. Cecilia Mwangi kshs 8,125.20; Hon. George Muthua kshs 5,050, Hon. Samuel Nganga kshs 8,345, Hon. Moses Kiarie kshs 10,760, Hon. Michael Mbugua kshs 4,831, Hon. Samwel Mwarage Matiru 9,003.60
Total				1,836,154.60	
Chargeable tax @ 30%				550,846.38	

APPENDIX III. REFUND OF WARD OFFICES RENT KSHS 2,680,488.00

PV No.	Date	Cheque No.	Payee	Amount	Details
439/0001/2014	28/02/2014	354	Gabriel K. Muriithi	330,000.00	Refund of Rent for ward offices for the month of December 2013 and January 2014 @ kshs 15,000 for the following wards: Nyathuna, Komothai, Chania, Cianda, Kiamwangi, Mangu, Kahawa Sukari, Mwiki, Ngoliba, Limuru East, Ndumberi
1248/0001/2014	06/04/2014	873	Rachael W. Thuku	90,000.00	Refund of rent for Thika town ward for the period December to May 2014
1296/0001/14	14/06/2014	891	Rachael W. Thuku	75,000.00	Refund of rent to MCA from february to June 2014 - Kiuu ward. (MCA Mwango Margaret Wanjiru)
830/0001/14	04/09/2014	600	Gabriel K. Muriithi	45,000.00	Refund of rent to Hon. Komu Simon Kimani for ndarugu Ward for February, March and April, 2014
806/0001/14	04/07/2014	596	Gabriel K. Muriithi	30,000.00	Refund of December 2013 and January 2014 rent for Gatongora Ward
1011/0001/14	05/08/2014	730	Rachael W. Thuku	430,488.00	Refund of Ward office rent as follows: Tinganga - March & April 2014 kshs 30,000; Kamburu- December, January, February, March kshs 60,000; Mwiki- April 2014 kshs 15,000; Uthiru- April 2014 kshs 14,912; Kahawa wendani - April 2014 kshs 15,000; Limuru Central - March & April 2014 kshs 30,000; Ikinu April 2014 kshs 15,000; Mwiwoko Feb & March 2014 kshs 30,000; Ng'enda April 2014 kshs 15,000; Juja - Dec, Jan, Feb & mar- kshs 59,950; Gatongora - Mar 2014 kshs 15,000; Githunguri - Dec, Jan, Feb, & Mar kshs 56,796; Cianda - Mar 2014 kshs 15,000; Limuru East - mar & april 2014 kshs 30,000; chania Ward Mar 2014 kshs 13,830; Kahawa sukari Apr 2014, kshs 15,000
1004/001/14	05/07/2014	775	Rachael W. Thuku	30,000.00	Rent refund for february and march 2014 for murera ward- mca Hon. George Irungu Kioi
746/0001/2014	04/04/2014		Gabriel K. Muriithi	90,000.00	Refund of office rent for the month of Dec 2013 and January 2014. Ngewa, Juja and Karai.
741/0001/2014	04/04/2014		Gabriel K. Muriithi	15,000.00	Refund of office rent for Komothai ward for the month of February 2014
958/0001/14	26/04/2014	706	Rachael W. Thuku	180,000.00	Refund of rent for february, march and April 2014 for Komothai, Mangu, Kamburu and Bibirioni
712/0001/14	28/02/2014	337	Gabriel K. Muriithi	510,000.00	Refund of rent for the month of January 2014 for: Ikinu, Kahawa wendani, karuri, Kiambu township, Kihara, Kikuyu, Nachu, Ndarugu, ndenderu, Nyanduma, Sigona, Theta, Ngenda, Kamenu, Kamburu, Gitaru, Mwiwoko, Witithie, Biashara, Githiga, Githunguri, Githothia, juja, Kabete, Kijabe, Limuru central, muguga, ngecha tigoni, riabai, uthiru, gatuanyaga, Mucatha, Githobokoini, Thika township (kshs 15,000)
690/0001/2014	28/03/2014	519	Gabriel K. Muriithi	30,000.00	Refund of rent for ward office for December 2013 and January 2014 - Murera ward
450/0001/2014	28/02/2014		Gabriel K. Muriithi	60,000.00	Refund of ward office rent for december 2013 and january 2014 Kiganjo : kiganjo and Ndeiya
515/0001/2014	20/03/2014		Gabriel K. Muriithi	30,000.00	Rent refund for Dec 2013 and jan 2014 - Lari Kirenga ward
432/0001/2014	28/02/2014	362	Gabriel K. Muriithi	30,000.00	Rent for ward office for Kinale ward for the month of December 2013 and January 2014
430/0001/2014	28/02/2014	366	Gabriel K. Muriithi	30,000.00	Rent for Gituamba Ward for the month of December 2013 & January 2014
427/001/2014	24/02/2014	358	Gabriel K. Muriithi	90,000.00	Rent for the month of December and january 2014 for: Kiuu, Kalimoni and Tinganga

424/001/2014	28/02/2014	336	Gabriel K. Muriith	510,000.00	ward offices rent: ikinu, Kahawa wendani, Karuri, Kiambu township, kihara, kikuyu, Nachu, Ndarugu, Ndenderu, Nyanduma, Sigona, Theta, Ngenda, Kamenu, Kamburu, Gitaru, Mwioko, Witethie, Biashara, Githiga, Githunguri, Gitothua, Juja, Kabete, Kijabe, Limuru Central, Muguga, Ngecha Tigoni, Riabai, Uthiru, Gatanyaga, Mucatha, Githobokoni, Thika township December 2013.
1257/0001/2014	17/06/2014	896	Rachael W. Thuku	60,000.00	Rent for May and June 2014, Ndenderu and Komothai
1255/0001/2014	14/06/2014	886	Rachael W. Thuku	15,000.00	Ward office rent for the month of may 2014 - Komothai
Total				2,680,488.00	

APPENDIX IV REFUND OF WARD EMPLOYEE SALARIES KSHS 6,751,768.00

PV No.	Date	Cheque No.	Payee	Amount	Details
438/0001/2014	28/02/2014	369	Gabriel K. Muriithi	184,148.00	Refund of ward employees salary: Hon. Anthony Kimani Macharia -Bibirioni January 2014 kshs 45,962 ; December 2013 kshs 45,962 and Hon. Kabura Joseph Mutuga - Biashara January 2014 kshs 46,112 and December 2013 kshs 46,112
437/0001/2014	28/02/2014	352	Gabriel K. Muriithi	778,019.00	Refund of ward employees salary for the month of January 2014: Nyathuna kshs 45,887, Komothai kshs 45,962, Chania, 45,842, Cianda kshs 45,722, Githobokoni kshs 46,400, Kiamwangi kshs 43,876, Uthiru kshs 45,340, Mangu 46,133, Riabai kshs 44,919, Limuru Central kshs 46,133, Kijabe kshs 45,340, Kahawa Sukari 45,090, Muguga kshs 46,133, Mwiki kshs 46,271, Ngoliba kshs 45,353, Limuru East kshs 45,778, Ndumberi kshs 47,840
436/0001/2014	28/02/2014	353	Gabriel K. Muriithi	778,019.00	Refund of ward employees salary for the month of December 2013: Nyathuna kshs 45,887, Komothai kshs 45,962, Chania, 45,842, Cianda kshs 45,722, Githobokoni kshs 46,400, Kiamwangi kshs 43,876, Uthiru kshs 45,340, Mangu 46,133, Riabai kshs 44,919, Limuru Central kshs 46,133, Kijabe kshs 45,340, Kahawa Sukari 45,090, Muguga kshs 46,133, Mwiki kshs 46,271, Ngoliba kshs 45,353, Limuru East kshs 45,778, Ndumberi kshs 47,840
433/001/2014	28/02/2014	364	Gabriel K. Muriithi	184,076.00	Ward employees salaries for the month of December 2013: Ngecha Tigoni kshs 45,692; Githunguri kshs 46,346 and January 2014: Ngecha Tigoni kshs 45,692; Githunguri kshs 46,346
431/0001/2014	28/02/2014	362	Gabriel K. Muriithi	92,800.00	Ward employees salaries for the month of December 2013 Kinale kshs 46,400, January 2014 kshs 46,400
429/0001/2014	28/02/2014	366	Gabriel K. Muriithi	182,036.00	Ward employees salaries for the month of; December 2013; Gituamba kshs 45,778; Githiga ward kshs 45,240 January 2014; Gituamba 45,778; Githiga kshs 45,240.
428/0001/2014	28/02/2014	357	Gabriel K. Muriithi	184,241.00	Ward employees salaries for the month of; December 2013; Kabete kshs 46304; Kiuu kshs 45,842; Kalimoni kshs 46,133; Tinganga kshs 45,962 January 2014; Kabete kshs 46304; Kiuu kshs 45,842; Kalimoni kshs 46,133; Tinganga kshs 45,962.
426/001/2014	28/02/2014	341	Gabriel K. Muriithi	916,324.00	Refund for ward employees salaries for the month of December 2013: Ikinu kshs 46,271; Kahawa Wendani kshs 44,464; Karuru kshs 45,340; Kiambu Township kshs 45,401; Kihara kshs 46,304; Kikuyu kshs 46,133; Nachu kshs 44,919; Ndarugu kshs 45,058; Ndenderu kshs 46,133; nyanduma 46,133; Sigona kshs 45,340; Theta kshs 46,271; Ngenda kshs 45,962; Kamenu kshs 46,271; Kamburu kshs 45,983; Gitaru kshs 46,283, Mwihoko kshs 44,433; Witethie kshs 46,402; Gatuanyaga kshs 47,261; Muchatha kshs 45,962.
425/0001/2014	28/02/2014	340	Gabriel K. Muriithi	916,324.00	Refund for ward employees salaries for the month of January 2014: Ikinu kshs 46,271; Kahawa Wendani kshs 44,464; Karuru kshs 45,340; Kiambu Township kshs 45,401; Kihara kshs 46,304; Kikuyu kshs 46,133; Nachu kshs 44,919; Ndarugu kshs 45,058; Ndenderu kshs 46,133; nyanduma 46,133; Sigona kshs 45,340; Theta kshs 46,271; Ngenda kshs 45,962; Kamenu kshs 46,271; Kamburu kshs 45,983; Gitaru kshs 46,283, Mwihoko kshs 44,433; Witethie kshs 46,402; Gatuanyaga kshs 47,261; Muchatha kshs 45,962.
792/0001/2014	04/04/2014	547	Gabriel K. Muriithi	120,018.00	Refund of ward employees salaries for December 2013 and January 2014; Hon. Matiru Samuel Mwarege dec 2013 kshs 46,400, January 46,400; Hon. Komu Simon Kimani February 2014 kshs 17,938; Hon. Husein Elizabeth muthoni Feb kshs 9,820.00

792/0001/14	04/04/2014	547	Gabriel W. Muriithi	120,018.00	Refund of employees salaries for the month of December and January 2013
747/0001/2014	04/04/2014		Gabriel K. Muriithi	91,411.00	Refund of Employees salary for Ngewa kshs 45,353 and Juja kshs 46,058 wards for month of December, 2013.
745/0001/2014	04/04/2014		Gabriel K. Muriithi	91,411.00	Refund of Employees salary for Ngewa kshs 45,353 and Juja kshs 46,058 wards for month of January, 2014.
744/0001/2014	04/04/2014		Gabriel K. Muriithi	184,241.00	Refund of Employees salary for Kabete kshs 46,304, Kiuu kshs 45,842, Kalimoni kshs 46,133 and Tinganga kshs 45,962 wards for month of December 2013.
1340/0001/2014	25/06/2014	934	Rachael W. Thuku	28,000.00	salary refund for the month of Feb, March, April and may 2014 for Gatunyaga ward
694/0001/2014	28/03/2014	519	Gabriel W. Muriithi	91,556.00	Refund of employee salaries for December 2013 and January 2014: Murera ward.
653/0001/2014	28/03/2014	506	Gabriel K. Muriithi	182,942.00	Refund of employees salaries for the month of December 2013 and January 2014: gatongora kshs 46,133 for each month; Karai kshs 45,340 for each month
652/0001/2014	28/03/2014	506	Gabriel K. Muriithi	45,962.00	Refund of employee salaries for February 2014: Komothai ward.
485/0001/2014	03/07/2014	395	Gabriel Muriithi	89,396.00	Refund of ward employees for december 2013 and January 2014 for Kinoo ward. Kshs 44,698 for each month
449/0001/2014	03/04/2014		Gabriel K. Muriithi	92,800.00	Refund of salaries for Dec 2013 and Jan 2014: Ndeiya ward kshs 46,400 for each month
448/0001/2014	28/02/2014		John M. Ngugi	92,224.00	Refund of salaries for Dec 2013 and Jan 2014: Biashara ward kshs 46,112 for each month
446/0001/2014	28/02/2014		John M. Ngugi	60,000.00	Refund of salaries for Dec 2013 H and Jan 2014: Hospital and bibirioni wards
445/0001/2014	28/02/2014		John M. Ngugi	184,148.00	Refund of ward employee salaries for december 2013 and January 2014. December 2013 Hospital ward kshs 46,112; Bibirioni ward kshs 45,962 January 2014: hospital ward kshs 46,112; Bibirioni ward kshs 45,962
571/0001/14	15/05/2014		Gabriel K. Muriithi	275,622.00	Refund of ward employee salaries for Dec and Jan 2014
567/0003/2014	13/03/2014		Gabriel K. Muriithi	93,706.00	Refund for ward employee salaries: Dec 2013 & Jan 2014- Thika township
514/0001/2014	03/10/2014		Gabriel K. Muriithi	92,800.00	refund of ward salaries for Lari kirenga for Dec 2013 and Jan 2014
860/0001/14	15/04/2014	614	Rachael W. Thuku	599,526.00	Refund of contract employee salary for staff under office of majority and minority leader for the month of December 2013, January and February, 2014
Total				6,751,768.00	

APPENDIX V					
UNSUPPORTED IMPREST SURRENDER KSHS 3,527,750.00					
PV No.	Date	Cheque No.	Payee	Amount	Details
1229/001/2014	30/05/2014	869	Rachael W. Thuku	298,912.00	Imprest surrender of imprest for the months of December, January, February, March, April, and May 2014 for the following wards: Ngewa, Githobokoni, Lari Kirenga, Ndarugu, Kiamwangi.
1372/0001/2014	30/06/2014		Rachael W. Thuku	614,064.00	Ward office imprest surrender for the months of Jan, Feb, March, April and May 2014
1327/0001/14	19/06/2014	913	Rachael W. Thuku	751,848.00	Refund to various MCAS for ward office expenses for January, February March April and May 2014
967/0001/14	26/04/2014	703	Rachael W. Thuku	476,513.00	Surrender of imprest for the months of December 2014, January, February and March 2014
693/0001/2014	28/03/2014	518	Gabriel K. Muriithi	619,689.00	Reimbursement Petty cash imprest spent on ward offices
858/0001/14	14/04/2014	604	Rachael W. Thuku	766,724.00	Imprest surrender for the months of December 2013, January, February and March 2014 for the following wards: Kahawa sukari, Sigona, Theta, Ikinu, Githiga, Nyanduma, Kabete, Kahawa wendani, Uthiru, Kikuyu, Mwiki, Mangu, Kihara, Nyathuna, Nachu, Ndenderu, Gitaru, and bibirioni
Total				3,527,750.00	

APPENDIX VI

COST OF WORKSHOPS/SEMINARS FOR WORK THAT WOULD ORDINARILY BE DONE IN THE OFFICE
2013/2014

DATE	PAYEE	DESCRIPTION	CHEQUE NO.	PV NO.	AMOUNT (KSHS)
02-Aug-13	Lucy Muthoni Waithaka	Allowances to MCAs while attending workshop on the Kiambu County Alcoholic Drinks Control Act at JKUAT on 2nd August 2013	1279	1199	415,000.00
14-Aug-13	Simon K. Gatuni	Allowance to MCAs and staff while attending training for committee members at Luke Hotel Thika	1508	1395	483,500.00
09-Oct-13	Gabriel K Muriithi	Subsistence allowance to MCAs attending workshop at Oak Place from 29th September -2nd October 2013	1	2	2,656,000.00
09-Oct-13	Gabriel K Muriithi	Transport allowance to MCAs attending workshop at Oak Place from 29th September -2nd October 2013	1	5	164,000.00
31-Oct-13	Gabriel K Muriithi	Subsistence allowance to 83 MCAs while attending workshop/discussion on County Finance Bill 2013 at Oak Place on 30th and 31st October 2013	60	73	1,494,000.00
01-Nov-13	Gabriel K Muriithi	Per diem and transport allowance to 15 members of Liaison Committee while at Oak attending a seminar for the induction of the Liaison Committee on 24th-26th October 2013	48	60	390,000.00
02-Dec-13	Gabriel K Muriithi	Subsistence allowance to 10 Selection committee members while on training at Oak Place 28th November- 1st December 2013	134	211	204,000.00
02-Dec-13	Gabriel K Muriithi	Subsistence allowance to 10 Selection committee members while on training at Oak Place 28th November- 1st December 2013	134	211	204,000.00
23-Dec-13	Gabriel K Muriithi	Subsistence and travel to 2 members of Committee on Appointment while vetting executive committee nominees at Oak Place on 15th-19th December 2013	193	249	138,000.00
30-Dec-13	Gabriel K Muriithi	Subsistence allowance to 9 staff members working with Budget Committee reviewing supplementary budget estimates at Oak place on 15th-16th Dec 2013 @ Kshs. 8,000 per day each	174	272	144,000.00
30-Dec-13	Gabriel K Muriithi	Subsistence allowance to 22 member of Budget & Appropriation committee. Discussing supplementary budget estimates at oak place on 15th-16th December 2013 @ Kshs. 8,000 per day each	174	290	352,000.00
30-Dec-13	Gabriel K Muriithi	Subsistence allowance to 23 members of the Budget Committee reviewing supplementary budget estimates at Oak place on 17th Dec 2013 @ Kshs. 8,000 each	188	271	184,000.00
30-Dec-13	Gabriel K Muriithi	Subsistence allowance to 16 members of the Implementation Committee to scrutinize County Alcoholic Drinks Control Act and County Finance Act at La Mada hotel on 20th-21st Dec 2013 @ Kshs. 8,000 each	192	266	256,000.00
30.12.13	Gabriel K Muriithi	Subsistence allowance to 7 members Committee on selection during training 28th Nov-1st Dec oak place @ Kshs. 8,000 per day each	134	286	224,000.00
15-Jan-14	Gabriel K Muriithi	Per diem to the Chair of the County Assembly Public Service Board while attending training at Oak Place Nairobi from 8th-11th January 2014	212	319	48,000.00
17-Jan-14	Gabriel K Muriithi	Per diem paid to 3 MCAs members of the Kiambu County Assembly Service Board while attending training at Oak Place Nairobi 8th-11th January 2014	212	318	96,000.00
24-Jan-14	Gabriel K Muriithi	Subsistence to 20 members of Budget Committee while discussing Kiambu County Finance Bill at Oak Place on 29th-30th November 2013		345	360,000.00
24-Jan-14	Gabriel K Muriithi	Subsistence allowance to 27 members of Liaison Committee attending Strategic planning and budgeting at Oak place 19th-21st January 2014	248	356	624,000.00
24-Jan-14	Gabriel K Muriithi	Subsistence allowance to Liaison Committee attending Strategic Planning and budgeting at Oak Place 19-20 January 2014	247	360	120,000.00
24-Jan-14	Gabriel K Muriithi	Subsistence allowance to Hon Munga Nelson Mbuiyu attending Strategic planning and budgeting at Oak place 19th-21st January 2014	253	364	26,000.00
31-Jan-14	Gabriel K Muriithi	Subsistence to Hon. Ann Nyambura Njuruba while attending training on strategic planning and budgeting from 19th-21st January 2014 at Oak Place	263	403	24,000.00
18-Feb-14	Gabriel K Muriithi	Subsistence allowance to 2 MCAs while on official duty in Nairobi KSMS during compilation of CIDP on from 13th-15th February 2014 @ Kshs 8,000 per day		526	48,000.00
28.02.14	Gabriel K Muriithi	10 mcas utalii. Rules & procedures comm. 21-23.2.14. @ Kshs. 24,000	451	451	238,000.00

28-Feb-14	John M. Ngugi	Subsistence to MCAs members while attending workshop on Kiambu County Assembly Members mortgage and car loan scheme fund bill at KSMS on 27th,28th February and 1st March	386	440	2,262,000.00
12-Mar-14	Gabriel K Muriithi	Per diem to MCAs while attending a workshop on consideration of Kiambu County Assembly Members Mortgage and Car Loan Scheme Fund Draft Regulation at Utalii on 12th March 2014	429	586	1,392,000.00
13.3.14	Gabriel K Muriithi	Subsistence allowance to 84 mcas to attend county assembly sessional review at KSMS from 13th-15th March 2014 @ Kshs. 24,000	456	617	1,848,000.00
19.3.14	Gabriel K Muriithi	23 mcas ksms sessional review seminar	457	619	535,500.00
27-Mar-14	Gabriel K Muriithi	Subsistence allowance to 87 MCAs attending workshop on County planning and budgeting at Oak Place on 25th-26th March 2015	512	673	1,392,000.00
01-Apr-14	Gabriel K. Muriithi	Subsistence allowance to 87 MCAs while attending speakers inauguration and team building at Utalii	525	720	1,560,000.00
01-Apr-14	Gabriel K. Muriithi	Subsistence allowance to 87 MCAs while attending speakers inauguration and team building at Utalii	525	720	1,560,000.00
11-Apr-14	Gabriel K Muriithi	Subsistence allowance to 85 MCAs attending working session to review the Kiambu County Fiscal stategy paper on 10th-11th April 2014 at Oak Place		839	2,040,000.00
25-Apr-14	Rachel W. Thuku	Per diem to 10 Implementation Committee attending consultative workshop on mortgage and car loan regulations on 25th-27th April 2014 at Utalii	657	907	312,000.00
25-Apr-14	Rachel W. Thuku	Per diem to members of 17 members of labour Committee attending consultative forum on Youth Enterprise Fund on 20th-21st April 2014 at KSMS	658	908	306,000.00
26-Apr-14	Rachel W. Thuku	Subsistence and transport allowance to 15 members of Agriculture Committee while attending strategic plan review workshop at Kenya School of Government on 24-26th April 2014	704	951	342,000.00
26-Apr-14	Rachel W. Thuku	Subsistence and transport allowance to 14 members of Public Accounts Committee while attending mandate workshop for Public Accounts Committeee at Utalii Hotel on 25-27th April 2014	704	953	364,000.00
26-Apr-14	Rachel W. Thuku	Per diem and transport allowance to 15 members of Water Committee attending mandate workshop for Water Committee at KSMS 25th-27th April 2014	714	960	390,000.00
26-Apr-14	Rachel W. Thuku	Per diem and transport allowance to 5 members of Water Committee attending mandate workshop for Water Committee at KSMS 25th-27th April 2014	708	961	136,000.00
06-May-14	Rachel W. Thuku	Per diem and transport to 16 members of Justice Committee during a capacity building workshop at Utalii on 30th April-3rd May 2014	719	976	520,000.00
06-May-14	Rachel W. Thuku	Per diem and transport to 11 members of Finance Committee during mandate workshop at KSMS 1st-3rd May 2014	718	986	286,000.00
12-May-14	Rachel W. Thuku	Per diems to 15 members of Labour committee while dicussing Youth Enterprise Fund Bill 2014 from 20th-21st April 2014 at KSMS	757	1031	240,000.00
14-May-14	Rachel W. Thuku	Per diem and transport to 10 members Select committee forum on reviewing placement of members on 11th-12th May 2014 at Oak Place	762	1058	180,000.00
15-May-14	Rachael W. Thuku	Payment of per diem to 17 members of select committee on labour, social welfare forum on Youth enterprises development bill at KSMS from 16th-18th April	645	896	408,000.00
28-May-14	Rachel W. Thuku	Subsistence allowance to 10 members of the Selection Committee while reviewing membership of committees outside the precincts of the County Assembly from 27th-30th May 2014 at Oak Place	863	1198	240,000.00
29-May-14	Rachel W. Thuku	Per diem to 3 MCAs attending County Roads Bill workshop with Transport Committee at Oak Place on 22nd-23rd May	863	1203	48,000.00
14-Jun-14	Rachel W. Thuku	Per diem to 8 members of Select committee on Road, Transport& Public Works in drafting of Kiambu Strategic Plan on 27th-28th May at Oak Place	869	1230	128,000.00
17-Jun-14	Rachel W. Thuku	Per diem to 16 members of Labour committee on a mandate workshop at KSMS from 5th-7th May 2014	890	1264	384,000.00
					25,766,000.00

APPENDIX VII

UNSUPPORTED TRANSPORT ALLOWANCES
2013/2014

DATE	PAYEE	DESCRIPTION	CHEQUE NO.	PV NO.	AMOUNT (KSHS)
14-Aug-13	Simon K. Gatuni	Transport allowance to MCAs while attending training for committee members at Luke Hotel Thika	1508	1395	120,000.00
19-Aug-13	Simon K. Gatuni	Transport allowances to 4 MCAs while attending the County Assembly Speaker's Forum at Charter Hall Nairobi on 17th-18th August 2013	1580	1515	8,000.00
13-Sep-13	Lucy Muthoni Waitak	Transport allowance to Speaker and MCAs attending consultative conference on 14th August 2013 at Kasarani	2242	2137	162,000.00
16-Sep-13	Lucy Muthoni Waitak	Transport allowance to 2 MCAs attending dissemination of USAID reports at Machakos Town on 13th September 2013	2280	2172	8,000.00
09-Oct-13	Gabriel K Muriithi	Transport allowance to MCAs attending workshop at Oak Place from 29th September -2nd October 2013	1	5	164,000.00
12-Nov-13	Gabriel K Muriithi	Transport allowance paid to 13 members of Broadcasting Committee visit to Senate on 4th November 2013	79	141	26,000.00
13-Nov-13	Gabriel K Muriithi	Transport allowance paid to 12 members of Water Committee to Githiga for tree planting day on 19th November 2013	101	142	12,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowances to 15 members of the Labour committee @ 1,000 each while attending cultural festival at Kiambu Community Hall on 23rd November 2013		302	15,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowance to 22 member of Budget & Appropriation committee. Discussing supplementary budget estimates at oak place on 15th-16th December 2013 @ Kshs. 1,000 per day each	174	290	44,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowance to members of the Labour and Social Services Committee while attending cultural festivals for Kenya at 50 from 6th-11th December 2013	151	267	30,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowance to 16 members of the Implementation Committee to scrutinize County Alcoholic Drinks Control Act and County Finance Act at La Mada hotel on 20th-21st Dec 2013 @ Kshs. 8,000 each	192	266	32,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowance to 3 MCAs attending County Assemblies Speakers Forum 28th,29th and 30th November 2013 in Nairobi	140	294	12,000.00
30.12.13	Gabriel K Muriithi	Transport allowance to 7 members Committee on selection during training 28th Nov-1st Dec oak place @ Kshs. 2,000	134	286	14,000.00
17-Jan-14	Gabriel K Muriithi	Transport allowance paid to 3 MCAs members of the Kiambu County Assembly Service Board while attending training at Oak Place Nairobi 8th-11th January 2014	212	318	6,000.00
31-Jan-14	Gabriel K Muriithi	Transport allowance to 2 MCAs attending workshop on legislative procedures at Utalii hotel from 19th-21st January 2014	257	396	4,000.00
31-Jan-14	Gabriel K Muriithi	Transport allowance to MCAs travelling to KSMS to attend training on strategic leadership, communication, decision making and team building from 24th-25th January 2014		369	168,000.00
31-Jan-14	Gabriel K Muriithi	Transport allowance to Hon. Ann Nyambura Njuruba while attending training on strategic planning and budgeting from 19th-21st January 2014 at Oak Place	263	403	2,000.00
10-Feb-14	Gabriel K Muriithi	Transport allowance to 3 MCAs to facilitate their attendance at a training workshop on policy engagement for leaders with disabilities at national and county levels at Golden palmhotel in Maragua from 11th-13th Feb 2014		532	12,000.00
18-Feb-14	Gabriel K Muriithi	Transport allowance to 2 MCAs while on official duty in Nairobi KSMS during compilation of CIDP on from 13th-15th February 2014 @ Kshs 8,000 per day		526	4,000.00
21-Feb-14	Gabriel K Muriithi	Transport allowance to 3 MCAs while on attending Kenya Institute of Special Education sports day 14th February 2014 @ Kshs 8,000 each		524	6,000.00

24-Feb-14	Gabriel K Muriithi	Transport allowance to the clerk of the Health Committee to attend flagging off of KEMSA medical supplies by the Governor on 20th february 2014		518		1,000.00
24-Feb-14	Gabriel K Muriithi	Transport allowance 15 MCAs of the Health Committee to attend flagging off of KEMSA medical supplies by the Governor on 20th february 2014		517		15,000.00
17-Mar-14	Gabriel K Muriithi	Transport allowance to 15 members of Education Committee on 10th March 2014 to attend Secondary school launching at Ruiru	415	573		15,000.00
18-Mar-14	Gabriel K. Muriithi	Being transport to facilitate male MCAs attending workshop at Oak Place on 18th March 2014	470	650		112,000.00
18 Mar 14	Gabriel K. Muriithi	Being transport for 55 male MCAs to JKIA airport and from Moi airport to Flamingo Lodge in Mombasa and back	471	648		770,000.00
18-Mar-14	Gabriel K. Muriithi	Being transport for female MCAs to JKIA airport and from Moi airport to Flamingo Lodge in Mombasa and back	468	646		392,000.00
01-Apr-14	Gabriel K. Muriithi	Transport for airport transfer and transport from Mombasa to Kwale County on 3rd & 4th April for 87 MCAs while going for devolution conference	524	719		1,740,000.00
07-Apr-14	Gabriel K Muriithi	Transport provided to 17 members of Early Childhood and Vocational Training Committee to visit Mungu Youth Polytechnic and Kiganjo on 1st April 2014	591	730		15,000.00
11-Apr-14	Gabriel K Muriithi	Transport and one extra per diem for MCAs to attend County Fiscal Strategy Paper 2014 at Oak Place from 10th-12th April 2014		601		848,000.00
17-Apr-14	Rachel W. Thuku	Transport allowance to 2 MCAs attending County Assemblies Forum training at Lord Errol Restaurant on 12th-13th April 2014	613	863		4,000.00
23-Apr-14	Rachel W. Thuku	Transport allowance to 2 disabled MCAs while attending National Games and Soports for Learners with physical disability in Embu from 13th-18th April 2014	648	893		8,000.00
09-May-14	Gabriel K Muriithi	Transport allowance to 3 members of Broadcasting committee in visit to publishing houses in Nairobi on 8th-1th April 2014	600	832		12,000.00
09-May-14	Rachel W. Thuku	Transport allowance to 56 MCAs attending a counter terrorism course from 8th-10th May 2014	753	1035		112,000.00
12-May-14	Rachel W. Thuku	Transport allowances to 15 members of Labour committee while dicussing Youth Enterprise Fund Bill 2014 from 20th-21st April 2014 at KSMS	757	1031		24,000.00
15-May-14	Rachael W. Thuku	Transport to 17 members of select committee on labour, social welfare forum on Youth enterprises development bill at KSMS from 16th-18th April	645	896		34,000.00
28-May-14	Rachel W. Thuku	Transport allowance to 8 members of the Selection Committee while reviewing membership of committees outside the precincts of the County Assembly from 27th-30th May 2014 at Oak Place	863	1198		16,000.00
29-May-14	Rachel W. Thuku	Transport allowance to 3 MCAs attending County Roads Bill workshop with Transport Committee at Oak Place on 22nd-23rd May	863	1203		6,000.00
14-Jun-14	Rachel W. Thuku	Transport allowance to 8 members of Select committee on Road, Transport & Public Works in drafting of Kiambu Strategic Plan on 27th-28th May at Oak Place	869	1230		16,000.00
17-Jun-14	Rachel W. Thuku	Transport allowance to 16 members of Labour committee on a mandate workshop at KSMS from 5th-7th May 2014	890	1264		32,000.00
30-Jun-14	Rachel W. Thuku	Transport allowance to 12 members of the Broadcasting and Library Committee during a visit to Kajjado County on 27th -28th June 2014	942	1396		72,000.00
30-Jun-14	Rachel W. Thuku	Transport allowance to 4 members of the select committee on Justice and Legal Affairs for a bench marking visit to Makueni County on 25th -27th June 2014	933	1371		24,000.00
30-Jun-14	Rachel W. Thuku	Transport allowances to 5 MCAs while attending launch of Nakuru County Assembly Strategic Plan from 26-27th June 2015	942	1400		25,000.00
				TOTAL		5,142,000.00

APPENDIX VIII

UNSUPPORTED PAYMENTS TO CONSULTANTS
2013/2014

DATE	PAYEE	DESCRIPTION	Cheque No.	PV No.	AMOUNT (Kshs)
12-Nov-13	Gabriel K. Muriithi	Payment of 4 facilitators during Finance Committee scrutiny of Kiambu County Finance Bill on 22nd October 2013	68	127	60,000.00
12-Nov-13	Gabriel K. Muriithi	Payment of 1 facilitator during Liaison Committee induction at Oak Place from 24th-26th October 2013	58	128	30,000.00
11-Dec-13	Gabriel K. Muriithi	Payment of facilitators for induction workshop for Mcas at Oak Place from 29th September - 2nd October 2013	1	118	220,000.00
31-Jan-14	Gabriel K. Muriithi	Payment of consultancy services rendered	265	407	210,000.00
15-May-14	Trueventus Philippines Inc.	Payment of seminar fees for Hon. Simon Komu to attend Understanding and Developing Brand Strategy seminar at Laico Regency	755	1036	198,009.00
27-May-14	Institutional Consultants Limited	Payment of seminars fee's for CASB members to attend policy formulation and implementation seminar at Traveller's Beach Mombasa @ Kshs. 90,000 per participant		1170	360,000.00
30-Jun-14	Strathmore University Business School	Fee for short course on Public Policy		1413	450,000.00
31-Jan-14	Accountability Institute Limited	Payment for consultancy services while training MCAs on strategic leadership, communication, decision making and team building at KSMS on 24th and 25th January 2014	262	409	663,520.00
15-Apr-14	Strathmore University Business School	Payment for new managers leadership program fees for Gathii Irungu	621	820	87,500.00
15-May-14	Rachel W. Thuku	Payment of facilitation fees for 3 facilitators attending Speaker's Panel workshop 15th-19th May 2014 at Nakuru	770	1077	48,000.00
25-Jun-14	Kenya Institute of Supplies Management	Payment for seminar fees for attending workshop at Nakuru on 23rd-25th July 2014		1331	60,900.00
19-Jun-14	Kenya Institute of Highways and building Technology	Payment of tuition fees and lunch and tea while attending defensive and first aid courses for drivers training	912	1326	67,200.00
26-Apr-14	Rachel Thuku	Payment for resource persons conducting mandate workshop for Public Accounts and Investment Committee on 25-26th April 2014	707	957	150,000.00
06-May-14	Rachel Thuku	Payment for resource persons conducting mandate workshop for Finance Committee on 1st-3rd May 2014	722	987	110,000.00
24-Jan-14	Gabriel K Muriithi	Consultancy fees for facilitators on strategic planning and budgeting	252	365	300,000.00
29-May-14	Rachel W. Thuku	Payment of facilitators during Broadcasting Workshop from 22nd-25th May 2014	862	1202	104,000.00
09-Oct-13	Gabriel K Muriithi	Payment to facilitators for the workshop at Oak place from 29th Sept-2nd Oct 2013	1	4	220,000.00
					3,339,129.00

APPENDIX IX

UNSUPPORTED SUBSISTENCE ALLOWANCE
2013/2014

DATE	PAYEE	DESCRIPTION	CHEQUE NO.	PV NO.	AMOUNT (KSHS)
16-Aug-13	Simon K. Gatuni	Allowances to 24 MCAs and 6 staff members while attending the 2013 KICOSCA games at Nairobi between 19th-25th August 2013	1561	1493	1,666,000.00
30-Sep-13	Lucy Muthoni Waithaka	Subsistence allowance to Clerk, MCAs and staff to attend annual agricultural show in Nairobi from 3rd - 6th October	2719	2592	436,000.00
09-Oct-13	Gabriel K Muriithi	Subsistence allowance to MCAs attending workshop at Oak Place from 29th September -2nd October 2013	1	2	2,656,000.00
07-Nov-13	Gabriel K Muriithi	Meal and transport allowance to 3 members of Water Committee while accompanying Senators to Thika and Lari on 4th October 2013	74	105	9,750.00
07-Nov-13	Gabriel K Muriithi	Meal and transport allowance to 10 members of Water Committee while accompanying Senators to Thika and Lari on 4th October 2013	74	98	32,500.00
07-Nov-13	Gabriel K Muriithi	Meal and transport allowance to 3 members of Water Committee while accompanying Senators to Thika and Lari on 4th October 2013	79	113	9,750.00
30-Dec-13	Gabriel K Muriithi	Meal allowances to 15 members of the Labour committee @ 2,250 each while attending cultural festival at Kiambu Community Hall on 23rd November 2013		302	33,750.00
30-Dec-13	Gabriel K Muriithi	Transport allowances to 15 members of the Labour committee @ 1,000 each while attending cultural festival at Kiambu Community Hall on 23rd November 2013		302	15,000.00
30-Dec-13	Gabriel K Muriithi	Subsistence allowance to members of the Labour and Social Services Committee while attending cultural festivals for Kenya at 50 from 6th-11th December 2013	151	267	528,000.00
30-Dec-13	Gabriel K Muriithi	Transport allowance to members of the Labour and Social Services Committee while attending cultural festivals for Kenya at 50 from 6th-11th December 2013	151	267	30,000.00
30-Jan-14	Gabriel K Muriithi	Subsistence allowance to 87 MCAs while attending training at KSMS on strategic leadership communication, decision making and team building on 23rd-25th January 2014		368	2,016,000.00
31-Jan-14	Gabriel K Muriithi	Transport paid to 84 MCAs while attending Speaker's Kamkunji at Assembly Chambers on 31st January 2014	272	411	168,000.00
31-Jan-14	Gabriel K Muriithi	Transport allowance to MCAs travelling to KSMS to attend training on strategic leadership, communication, decision making and team building from 24th-25th January 2014		369	168,000.00

07.03.14	Gabriel K Muriithi	subst. all. 87 Mcas pre-devolution conference at Bomas on 7/3/14 Kshs. 24,000 6-8/3/14		486	1,914,000.00
18-Mar-14	Gabriel K Muriithi	Subsistence allowance to MCA to facilitate the Chairman of Implementation Committee attend a retreat at Mombasa Serena Hotel from 19th-22nd February 2014		551	32,000.00
28-Mar-14	Gabriel K Muriithi	Meal and transport allowance to 47 MCAs attending Lari Marathon launch on 17th February	519	694	152,750.00
12-Apr-14	Gabriel K Muriithi	Subsistence allowance to MCA attending launch of Accountability Kenya at Safari Park Hotel on 26th-27th March 2014		656	54,000.00
09-May-14	Rachel W. Thuku	Per diems to 56 MCAs attending a counter terrorism course from 8th-10th May 2014	753	1035	1,344,000.00
30-Jun-14	Rachel W. Thuku	Per diems to 5 MCAs while attending launch of Nakuru County Assembly Strategic Plan from 26-27th June 2014	942	1400	60,000.00
					11,325,500.00

APPENDIX X

IRREGULAR EXTRA SUBSISTENCE ALLOWANCES PAID
2013/2014

DATE	PAYEE	DESCRIPTION	CHEQUE NO.	PV NO.	AMOUNT (KSHS)	REMARKS
27/03/2014	Gabriel K Muriithi	Subsistence allowance to MCAs attending workshop on County planning and budgeting at Oak Place on 25th-26th March 2014	515	674	174,000.00	This payment was for an extra per diem yet the MCAs had already been facilitated for the two days when the workshop was ongoing i.e. 25th-26th March 2014.
07/04/2014	Gabriel K. Muriithi	Payment of omitted per diems on 5th April to MCAs attending devolution conference at Leisure Lodge, Kwale	594	801	696,000.00	conference was for two days from 3rd-4th April. The MCAs had been facilitated for the 3 days. It is not clear why they were given this extra Kshs. 696,000 for 5th April when
		TOTAL			870,000.00	

