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REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
KIAMBU COUNTY EXECUTIVE

FOR THE PERIOD
1 JULY 2013 TO 30 JUNE 2014

*Paper laid by the Chairperson
of the Select Committee on
Public Accounts and
Investments (Mr. Khaswan
on 14/10/2015*

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

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF KIAMBU COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 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 Executive 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:

- ✓ Annual Operational/Activity Plan
- ✓ Budgetary control and performance
- ✓ Procurement of goods, Works and services
- ✓ Allowances including travelling and accommodation expenses for local and foreign trips
- ✓ Motor Vehicle Running Expenses-Fuel
- ✓ Consultancy Services
- ✓ Bursaries
- ✓ Imprests and advances
- ✓ Cash and Bank balances
- ✓ Human Resource Records
- ✓ I.T. environment
- ✓ Non-Current Assets
- ✓ Debtors
- ✓ Creditors

KEY AUDIT FINDINGS

1.0 POLICY ISSUES

1.1 Lack of Policy/Plans

During the period ended 30 June 2014, the County Executive of Kiambu did not comply with the County Executive Act on designing and implementation of the County Human Resource Policies and Plans. It had no approved staff establishment for the County, integrated Human Resource Plan and job evaluation and analysis policy and report.

Consequently, responsibilities of staff at different levels of the organization and their roles in decision making were not defined, documented, communicated and evaluated to the staff for clarity in execution.

2.0 CURRENT ASSETS

2.1 Cash and Bank Balances

Incomplete Records of Receipts and Payments

During the period under review, the County Executive did not maintain cashbooks and updated bank reconciliation statements for revenue and expenditure. Consequently, the accuracy of the reported balances of collected revenue and payments made in the period could not be ascertained. Further, the accuracy of cash and bank balances as at 30th June, 2014 could not also be confirmed.

2.2 Outstanding Temporary Imprest

The County Executive had outstanding imprest balances of Kshs.26,364,579 as at 30 June 2014. These are amount of imprests which ought to have been surrendered on or before 30 June, 2014 but were not. Review of the Imprest register revealed that there were cases of officers being issued with multiple imprests some of which were unsurrendered.

Further, most of these imprests were paid in cash to the officers instead of depositing cheques directly to the individual bank account.

Although the imprest register was maintained, the register was not properly recorded and updated. The management did not provide explanation as to why the outstanding Imprest has not been recovered from the defaulting officers.

2.3 Loss of Cash at Ruiru Sub-County

Records made available shows that Kshs.150,000 could not be traced in Ruiru sub-County office. This was after a robbery on the night of Thursday, 5th June 2014 in the sub-County office. However, no evidence was produced to show that the officer in charge reported the matter to the police and that investigations were undertaken.

3.0 NON-CURRENT ASSETS

3.1 Land

The County Executive inherited a total of 593 parcels of land from the defunct local authorities. However, the County did not maintain a fixed assets register to record its parcels of land and other assets it owns. Further, records of land handed over from some defunct local authorities were not available for audit verification, most of the land did not have titles or estimated worth and those with values had unrealistic balances.

3.2 Motor Vehicles

Records revealed that the County Executive inherited motor vehicles and equipment from the defunct local authorities.

However, most of these motor vehicles were grounded and needed repairs. No efforts were seen to have been made whatsoever to have the vehicles repaired or boarded for the benefit of the County Executive.

3.0 CURRENT LIABILITIES

4.1 Pending Legal Fees

The County Executive had pending Legal bills amounting to Kshs.99,015,662.00 for the period ended 30 June 2014. Review of the legal records showed that some of these debts were inherited from the defunct local authorities dated back to the year 2000. However, the accuracy and authenticity of this balance could not be confirmed due to lack of complete records and documentation.

4.0 PROCUREMENTS

5.1 Procurement of Goods

The County Executive procured goods worth Kshs.720,190.00. The supply of stationery worth Kshs. 330,190.00 by Kellnett Agencies General Merchants was sourced through quotations. These quotation were opened by one person which is against regulations. Further, contract for supply of typhoid vaccine by Molars Limited totalling Kshs.390,000.00 was procured using a pro-forma invoice and no quotations were flouted. As a result, the propriety of expenditure totalling Kshs.720,190.00 could not be confirmed.

5.2 Procurement of Architectural Designs for Juja Sub-County

The County Executive paid Kshs.600,000.00 to Saxon Services ltd for preparing architectural designs for Juja sub-County offices. However, it was not explained why the County out-sourced these services yet it has access to Government experts who include architects, surveyors and engineers including those working in it. Further, the designs and drawings were not produced for audit verification. In addition, these services were not competitively sourced and the amount paid appears inflated.

5.3 Unsupported Fuel Expenditure

During the period under review, the County Executive made payments totalling Kshs.5,969,335.00 to Global Material Resources for supply of fuel to the County . However, delivery notes of the fuel drawn could not be traced to the fuel register in the store, daily petrol/oil issues and vehicles work tickets. The fuel purchased therefore appears not to have been properly accounted for.

In addition, the County Executive did not explain how Global Material Resources who supplied the fuel was identified and awarded the tender.

5.4 Acquisition of Land

During the period under review, the County Executive acquired land valued at Kshs.999,600.00. However, the title documents to prove ownership of this land, details of the size and the location of the land were not available for audit verification

6.0 ROADS

6.1 Irregular Procurement of Services

The County Executive paid Don Woods Company Ltd Kshs.3,127,200 for rehabilitating Hospital - St Peter and Paul Catholic Church Road. However, it was observed that the contractor was single sourced contrary to procurement regulations. Further, the Bill of quantities (BQ) supporting the payment was not signed. At the time of audit, the road was still in a dilapidated condition despite the repairs. In addition, no inspection and acceptance committee certificate of completion was produced to show that the work was completed before payments were made.

6.2 Construction of Kiambu County Executive Headquarters

The County Executive spent a total of Kshs.26,477,230.00 on construction of its headquarters in Kiambu town during the period ended 30 June 2014. The project started in June 2013.

The work involves demolishing part of the former Municipal Council of Kiambu offices, the canopy, excavating trenches for the perimeter wall and office extension. A physical verification of this project revealed that the project has not been completed as at October 2014. This has delayed the moving of Kiambu County Executive Headquarters from Thika to Kiambu town. No explanation was given for this delay.

6.3 Kiganjo and Madaraka Market Roads

During the period under review, the County Executive contracted M/S Wanja Masons Enterprises for the delivery, of 100 M³ hardcore quarry murrum to Kiganjo and Madaraka Market - Roads for Kshs.364,000 However, the contractor delivered soft rock instead of quarry murrum as per the engineer's specification.

6.4 Stage 160 Finance – Mwiki Ward

The County Executive contracted Waseges enterprises for delivery of 406 tons of quarry murrum at a cost of Kshs.498,800.00. However, upon inspection it was found out that approximately 200 metres of the road was not completed apparently due to insufficient resources allocated. It was also noted that there was no provision for storm water drainage and in some instances and in other cases storm water was being drained into private land. Private home owners were also found dumping cotton soil on the roads.

6.5 Mukawa – Munandaini

Town and City Construction Company were contracted by the County Executive to install culverts along Mukawa-Munandaini Road. However, no materials were found during site visit on 13 June 2013

7.0 HUMAN RESOURCE ISSUES

7.1 Irregular Payment of Casual Wages

During the period under review, the County Executive engaged casual workers at a cost of Kshs.6,808,378. However, most of the casuals were employed by the defunct Local Authorities with some having served for as many as seventeen years but they did not have contract letters to support their engagement, the schedules supporting the payments had not been signed by the casuals and the Human Resource department did not maintain the casual's database. The propriety of the money paid to them could not therefore be confirmed.

7.2 Unsupported Acting Allowances

During the period under review, the County Executive paid out a total of Kshs.416,415 as acting allowances to various officers between July, 2013 and January, 2014. However, no letters appointing these officers in acting capacity were provided for audit review.

7.3 Irregular Payment of Special Duty Allowance

The County Executive paid special duty allowances totalling Kshs.310,000 to various officers through payroll for the months of July, August, September, October and November, 2013. However, there were no documents authorizing these allowances and they were therefore irregular.

7.4 Payment to Employees of Muranga County

During the year 2013/2014, a total of Kshs.23,403,274.00 was paid to officers working in Gatanga Sub-County which is in Murang'a County .

The expenditure should not have been incurred by the County Executive since the services were offered to a different County. It was also not clear whether these employees were also being remunerated by Murang'a County Government.

7.5 Payment of Leave Allowance

During the year 2013/2014 the County Executive paid leave allowance totalling Kshs.33,944,604.40. However, it was observed that out of the leave allowance paid, Kshs.25,104,795.20 related to arrears and was not supported by relevant documentation. The accuracy of the amount could therefore not be confirmed. It was also noted that some officers were being paid multiple leave allowances, some as many as three times.

7.6 Unsupported Basic Salary Arrears and Payment Inconsistencies

During the period ended 30 June 2014, the County Executive had arrears of salary totalling Kshs.261,885.45. However, schedules and payrolls for the periods it related were not produced for audit verification. Further, an analysis of the payroll between July 2013 and January 2014 revealed that the basic salary of some officers changed significantly and no explanations were provided.

7.7 Failure to Adhere to Recruitment Policies

The County Executive recruited a total of 126 employees, only seven (7) recruits out of this were from non-dominant community in the County representing 5% of the total number employed. This was lower than 30% required by Section 65(1) (e) of the County Government Act, 2012.

Further, among the new employees recruited were 9 recruits for the post of the enforcement officer who scored below 50% with one scoring as low as 23% but were recruited nonetheless. This was contrary to the board's policy on the threshold score for appointments.

7.8 Use of Manual Payroll

The County Executive had a total of 133 members of staff who were outside the government approved payroll for no clear reasons. A total of Kshs.34,527,423.00 was paid to the officers on manual payroll between December 2013 and May 2014.

8.0 REVENUE

8.1 Unsurrendered Receipt Books at Ruiru Sub-County

During the period under review, the County Executive had unaccounted for and unsurrendered receipt books with a value of Kshs.8,498,240 and 2587 leafs of miscellaneous receipts which had not been denominated at Ruiru Sub-County . The dates when these receipt books were issued to the clerks were not indicated in the records. It was also observed that the revenue clerks were issued with additional revenue collection books before surrendering the previous ones contrary to provisions of the government financial regulations.

8.2 Loss of Revenue at Ruiru Sub-County

An audit inspection carried out at Ruiru Sub-County revealed that revenue totalling Kshs.817,563 was lost through theft on 5th June, 2014. The amount comprised of cash on hand amounting to Kshs.594,714 and cheques worth Kshs.222,849. The theft was reported to the County Secretary, County Executive of Kiambu on 9th June, 2014.

However, no police abstract was produced to confirm that the incident was reported to the police and that investigations were being carried out.

8.3 Irregular Operation of Safaricom Paybill Account

The Kiambu Sub-County opened a Safaricom pay bill account in June 2014. The paybill number was 927411 registered under Kiambu Sub-County. However, the County Treasury was not aware of the existence of the Safaricom pay bill number. It was explained that there was no authorization from the County Treasury for opening the paybill account for the Sub-County yet the revenue collected is for services offered by the County Executive. Between 18th and 25th June 2014, the pay bill number had collected a total of Kshs.810,798. 00.

The Kiambu Sub-County did not provide a statement of the pay bill account they were using to collect revenue for audit verification.

Further, there was no evidence that the amount collected was transmitted to Kiambu County Revenue account.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 August 2015

DETAILED AUDIT REPORT ON THE FINANCIAL OPERATIONS OF KIAMBU COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

DETAILED AUDIT FINDINGS

POLICY ISSUES

1.0 Lack of Policy/Plans

The following was noted:

- i. There was no approved staff establishment for the County.
- ii. The County Executive had not developed an organizational structure contrary to the provisions of section 46(10) of the County Government Act, 2012. As a result, levels of authority in the County were not well defined.
- iii. The County Executive had not developed an integrated Human Resource Plan and Policy document to help in the management of its Human Resources.
- iv. The County Executive had not completed any job evaluation and analysis. Consequently, responsibilities of officers at different levels of the organization and their roles in decision making are not clearly defined, well documented and communicated to the staff.
- v. The County did not carry out any staff performance evaluation / appraisal during the year.

Recommendations

- i. There should be an approved staff establishment for the County Executive.
- ii. The County Executive should develop an organizational structure. There should be clearly defined roles for each level of authority.
- iii. The County Executive should develop an integrated Human Resource Plan and Policy document to help in the management of its Human Resources.
- iv. Job evaluation and analysis should be completed.
- v. The County Executive should carry out staff performance evaluation / appraisal for its staff at least once a year.

2.0 CURRENT ASSETS

2.1 Cash and Bank Balances

During the audit exercise, it was noted that the County Executive does not maintain updated cashbooks for Revenue, Recurrent and Development votes. Revenue collected was posted in Excel worksheets which could easily be manipulated. Without updated

cashbooks it was not possible to ascertain/ verify the accuracy of the revenue/expenditure received/ incurred. In absence of the updated cashbooks, the correct cash and bank balances as at 30th June, 2014 could not be ascertained. It was also noted that the bank reconciliation statements had not been prepared for April and May 2014.

Recommendations

- i. Cash books should be balanced on a daily basis and bank reconciliation statements be prepared on monthly basis.
- ii. The County Executive should implement the IFMIS so as to ensure that all financial transactions are captured and posted properly.

2.2 Outstanding Temporary Imprest

The statement of assets and liabilities for the County Executive as at 30 June 2014 reflects outstanding imprest balances of Kshs.26,364,579 (**Appendix I**) which ought to have been surrendered on or before 30 June, 2014 but were still outstanding as at 30 June 2014. Examination of the Imprest register revealed that there were cases of officers being issued with multiple imprests while they still had outstanding imprests. Some officers had more than 10 unsurrendered imprests.

There were also instances where imprests were used to purchase items instead of using the normal procurement procedures. 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 did not show when the imprest is due for surrender while department and personal numbers were also not indicated in the register. No explanation has been provided as to why the Imprest has not been recovered from the defaulting officers.

Recommendations

- i. The Kiambu County Executive should keep an updated Imprests Register and ensure that Imprests are surrendered in time.
- ii. Imprests issued should be surrendered within the stipulated period and no officer should be issued with another before accounting for the previous one.

2.3 Loss of Cash at Ruiru Sub County

Review of Ruiru Sub-County records for the period up to June 2014 revealed that Liquor licensing committee allowances totalling Kshs.150,000 was stolen from the cash office on the night of Thursday, 5th June 2014. However, no evidence was availed to show that the officers reported the matter to the police and that investigations are/were being undertaken.

Recommendations

Investigations should be undertaken to reveal what caused the loss of cash.

3.0 NON-CURRENT ASSETS

3.1 Land

An earlier special audit carried out by OAG as at 30th June 2013 had revealed that a total of 593 parcels of land had been inherited from the defunct local authorities. However, the position appears to have changed although no explanation was given.

In some defunct local authorities, records of land held were not available as tabulated below. The County Executive did not maintain a fixed assets register making it hard to trace the assets.

Defunct Local Authority	No. of parcels of land as at 30.06.13	No. of parcels as per available data (30.05.14)	Variance
Kikuyu T.C	33	Records not available	-33
Karuri T.C	70	Records not available	-70
Kiambu C.C	23	15	-8
Limuru M.C	65	66	+1
Ruiru M.C	145	145	Nil
Kiambu M.C	49	Records not availed	-49
Thika M.C	194	117	-77
Thika C.C	14	Records not availed	-14
			240

All the pieces of land did not have title deeds and only the values for the defunct Thika Municipal and Kiambu County Councils had been indicated. However, values indicated were unrealistic, for instance Thika Municipal town hall offices were valued at Kshs.61,705,000 which in our view is undervalued. Land values for the other six defunct local authorities were not available.

Recommendation

The County Executive should open a fixed assets register and ensure it is regularly updated besides taking inventory of all its assets.

3.2 Motor Vehicles

Records revealed that the County Executive inherited motor vehicles and equipment from the defunct local authorities. However, some were found to be grounded. (**Appendix III**).

No efforts were seen to have been made whatsoever to have the vehicles repaired or boarded.

Recommendation

The County Executive should consider repairing or boarding the vehicles as a matter of urgency.

4.0 CURRENT LIABILITIES

4.1 Pending Legal Fees

Examination of Legal records indicates that the County Executive has pending legal fees amounting to Kshs.99,015,662.00, some of which date as far back as the year 2000.

However, it was not possible to ascertain the correctness of the Kshs.99,015,662 due to lack of proper documentation. The figure was a combination of all sub-counties (former Municipalities) in Kiambu.

Recommendation

The County Executive should confirm the authenticity of the legal fees and settle the same to avoid future litigation.

5.0 PROCUREMENT ISSUES

5.1 Irregular Procurement of Goods

The County Assembly irregularly procured goods worth Kshs.720,190.00 as follows:

- i. Quotations for supply of stationery amounting to Kshs.330,190 by Kellnett Agencies General Merchants were opened by one person, a Clerical Officer instead of three officers as per regulations.
- ii. Further, payment for supply of typhoid vaccine by Molars Limited amounting to Kshs.390,000 was made without form S13, a delivery note and quotations. Proforma invoices were used.

As a result, the propriety of the expenditure Kshs.720,190 could not be confirmed.

5.2 Architectural Designs for Juja Sub-County

The County paid Kshs.600,000 to Saxon Services Ltd vide payment voucher number 600 dated 29 June 2014 for preparing architectural designs for Juja Sub-County offices.

It was not clear why the County Executive out sourced the services yet it has its own experts who include architects, surveyors and engineers. The designs and drawings were not availed for audit purposes, the services were single sourced and the Kshs.600,000 payments appear exaggerated.

Recommendation

The County Executive should ensure prudence in utilization of public funds. Single sourcing and how the figure of kshs600,000 was arrived at should be explained.

5.3 Unsupported Fuel Expenditure

According to vote book records, the County Executive made payments amounting to Kshs.5,965,336 to Global Material Resources on several occasions for supply of fuel as follows:-

PAYMENT VOUCHER NO.	DATE	AMOUNT
33	31.10.13	864,000
39	06.11.13	240,000
196	26.11.13	355,000
336	10.12.13	1,092,000
337	10.12.13	383,000
501	09.01.14	392,000
619	23.01.14	856,000
949	10.03.14	772,000
1061	22.03.14	143,335
2318	10.05.14	872,000
	Total	5,114,191.00

The following anomalies were noted; delivery notes were not available, fuel could not be traced to the fuel register in form of an S3 card, daily petrol/oil issues and vehicles work tickets, no documents were availed on how the contractor was identified and only payment voucher no.336 was availed for audit.

5.4 Acquisition of Land

Section 117(1)(a) of County Executive Act, 2012 stipulates that a County Government and its agencies shall in delivering public services give priority to the basic needs of the public. Section 117(2) (a) of the Act states "Public services shall be equitably delivered in a manner that accords to prudent, economic, efficient, effective and sustainable use of available resources".

The County Executive reported a figure of Kshs.999,600 in the financial statements under acquisition of land. Information gathered in the County revealed that this was in respect of purchase of two parcels of land in undisclosed locations. Ownership documents and payment vouchers were, however, not availed.

Recommendations

Avail all the relevant documentation towards the acquisition of the land.

6.0 ROADS

6.1 Rehabilitation of Hospital – St Peter and Paul Catholic Church Road

The County Executive paid Don Woods Company Ltd Kshs.3,127,200.00 vide payment voucher number 266 dated 14.4.2014 for rehabilitating Hospital - St Peter and Paul Catholic Church Road vide LPO number 2120965 dated 30.1.14 and invoice number 101 dated 18.3.14. It was noted that the Bill of Quantities had not been signed and the

contractor was also single sourced. Physical verification done on 5th February 2015 revealed that the road was still dilapidated and was in a bad state despite the repairs. It also appeared as if some unspecified remedial works had been done later on the same road since some potholes had been filled with fresh quarry waste. Further, engineer's inspection report which includes work done and measured and recommendation for payments were not availed for audit exercise.

Recommendation

Besides explaining the above anomalies, the County Executive should ensure roads are inspected by qualified personnel. Only the same engineers should make recommendations for payments.

6.2 Construction of Kiambu County Executive Headquarters

Records available revealed that the County Executive had spent Kshs.26,477,230 on construction of its headquarters in Kiambu town.

The project started in June 2013. The works involved demolishing part of the former Municipal Council of Kiambu offices, the canopy, excavating trenches for the perimeter wall and office extension.

A physical verification of this project revealed that the project had not been completed by October 2014. This has delayed the moving of Kiambu County Executive headquarters from Thika to Kiambu town. No explanation was given for this delay.

Recommendations

The County Executive should ensure that construction of Kiambu County Executive headquarters is completed as per initial plans.

6.3 Kiganjo and Madaraka Market Roads

A payment of Kshs.364,000 was made to M/S Wanja Masons Enterprises for the delivery, of 100 M³ hardcore quarry murrum to Kiganjo and Madaraka Market Roads vide LPO no. 1211-0041 dated 27.11.12 and invoice no. 253 dated 28.05.14. The payment voucher dated 09.10.2013 was unnumbered. The roads were inspected on 13.06.14 and it was found that traders had encroached on the road making the drainage work impossible. Documents seen revealed that the contractor delivered soft rock instead of quarry murrum as per the engineer's specification.

6.4 Stage 160 Finance – Mwiki Ward

Waseges Enterprises were paid Kshs.498,800 for delivery of 58 No. 7 tons lorries quarry murrum vide LPO no. 027 dated 28.11.14 and invoice no. 1002 dated 08.01.14. The payment voucher dated 15.01.14 was unnumbered. A visit was made on 17.06.14 and it was found that approximately 200 metres had not been done due to insufficient resources that had been allocated. It was also noted that there was no provision for storm water drainage and in some instances, storm water was being drained into private land. It was also found that private home owners were dumping cotton soil on the roads.

6.5 Mukawa – Munandaini

Town and City Construction Company were awarded the contract of installing culverts along Mukawa-Munandaini road. As at the time of audit, Kshs.1,998,448 had been allocated towards this project. A site visit done on 13th June 2013 revealed that trenching had been done, however there were no materials including the culverts on site.

Recommendation

- i. The County Executive should address the issue of drainage and ensure encroachment on road reserves is stopped immediately.
- ii. The County Executive should ensure that the contractors complete the project as specified.

7.0 HUMAN RESOURCE ISSUES

7.1 Irregular Payment of Casual Wages

A total of Kshs.6,808,378.00 was paid during the year in respect of casuals engaged to serve in various sub-counties in Kiambu County Executive (**Appendix IV**).

The following observations were made:

- i. Most of the casuals were employed by the defunct Local Authorities with some having served for as many as seventeen years. No contract letters were availed to support their engagement. In addition, policy documents / guidelines were not provided to support the subsequent engagement and payment to the casual workers by the County Executive during the year under review.
- ii. The schedules supporting the payments had not been signed by the casuals.
- iii. The Human Resource department at the County headquarters did not have any details about the casuals.

Recommendations

- i. Explanation should be provided on why the casuals were not formerly engaged.
- ii. All payment schedules for the casual payments should be signed.
- iii. There should be staff rationalization to assess the need for the casuals and the number required for each Sub-County.
- iv. There should be a clear policy on employment and remuneration of casuals.

7.2 Unsupported Acting Allowances

A review of the County's Executive payroll revealed that a total of Kshs.416,415 was paid as acting allowances to various officers between July, 2013 and January, 2014. However,

no letters appointing the officers in acting capacity were availed for audit. Details of the payments are as follows:

Month	Amount (Kshs)
July, 2013	79,009
August, 2013	79,009
September, 2013	79,009
October, 2013	79,009
November, 2013	79,009
December, 2013	10,685
January, 2014	<u>10,685</u>
Total	<u>416,415</u>

7.3 Irregular Payment of Special Duty Allowance

A total of Kshs.310,000 was paid through IPPD payroll during the months of July, August, September, October and November, 2013. There was however no authorization for the payment of the Special duty allowance and the payment was therefore irregular.

Recommendation

The special duty allowance paid should be recovered from the payees.

7.4 Payment to Employees of Muranga County

During the period under review, a total of Kshs.23,403,274.00 was paid to officers working in Gatanga Sub-County which is in Murang'a County . The expenditure should not have been incurred by the Kiambu County Executive since the services were offered by the employees to a different County .

Recommendations

The County Executive should seek refund of the amount from Muranga County.

7.5 Leave Allowance

During the year 2013/2014, leave allowance paid through the IPPD payroll amounted to Kshs.33,944,604.40.

Out of this allowance paid, Kshs.25,104,795.20 related to arrears. The arrears were not supported by relevant documentation. The amount couldn't therefore be confirmed as correct. Some officers were paid multiple leave allowances with some even being paid thrice

Recommendations

- i. The leave allowance arrears should be supported by schedules of officers and necessary documentation showing that the arrears existed.
- ii. Justification should be provided for the multiple payment of leave allowance.

7.6 Unsupported Basic Salary Arrears and Payment Inconsistencies

During the year 2013/2014, basic salary paid through the IPPD payroll amounted to Kshs.152,733,152.75 and out of this, Kshs.261,885.45 related to arrears. The arrears were not supported by necessary documentation such as staff schedules and the corresponding arrears for each officer.

An analysis of the payroll between July 2013 and January 2014 revealed that the basic salary for some officers changed significantly during the months. No reasons were provided for the inconsistencies in basic salaries during these months, and analysis of the changes in basic pay between July 2013 and January 2014.

Recommendations

The inconsistencies in the basic salary should be investigated and any undeserved salaries paid should be recovered from the staff.

7.7.0 Failure to Adhere to Recruitment Policies

During the year, a total of 126 employees were recruited and only seven (7) recruits were from non-dominant community, representing 5% of the total number employed. This is too low compared to the 30% required by Section 65(1)(e) of the County Government Act, 2012.

Among the new employees recruited were thirty nine (39) enforcement officers and seventy two (72) revenue collectors. An analysis of the score sheets for the enforcement officers revealed that 9 recruits who scored below 50% were employed with one scoring as low as 23%. This was contrary to the board's policy on the threshold score for appointments.

Recommendations

- i. The County Executive should strive to achieve the 30% threshold in its recruitment as required by Section 65(1) (e) of County Government Act, 2012.
- ii. The Board should abide by its policies during recruitment

7.7.1 Excessive Wage Bill

Compensation to employee costs for Kiambu County Executive during the period 2013/2014 was Kshs.4,029,700,974 against total expenditure of Kshs.6,741,586,923. The compensation to employee cost represents 59.77% of total expenditure, an indication that the wage bill is huge compared to other expenditure.

Recommendation

The County Executive should take necessary measures to reduce its wage bill.

7.8 Use of Manual Payroll

By June, 2014, a total of 133 members of staff were being paid through a manual payroll and not through the IPPD. A total of Kshs.34,527,423.00 was paid to the officers on manual payroll between December 2013 and May 2014.

Recommendations

All the County Executive employees should be paid using the IPPD payroll.

8.0 REVENUE

8.1 Unsurrendered Receipt Books at Ruiru Sub-County

A Counter Receipt Book Register (CRBR) held at Ruiru Sub-County revealed that several receipt books with a total value of Kshs.8,498,240.00 issued to various revenue clerks had not been surrendered back to the station as at 26th June, 2014. Included in the list of the un-surrendered receipt books were 2587 leafs of miscellaneous receipts which had not been denominated.

The dates when the receipt books were issued to the clerks were not disclosed. It was also noted that the revenue clerks were issued with several books contrary to provision of 6.11.4 which requires issuance of "only sufficient books". The receipt books comprised of the following receipts with the listed values: Parking receipts (March) Kshs.2,768,400; Parking receipts Kshs.750,000; omnibus / trucks receipts (200) Kshs.134,000; Motor cycle / bodaboda stickers Kshs.129,200; monthly parking stickers saloon car / pickup Kshs.400,000; monthly parking sticker- Omnibus / trucks Kshs.255,000; monthly parking sticker - 7 seater and below Kshs.300,000; monthly parking sticker - 35 seater Kshs.250,000; monthly parking sticker- 24-34 seater Kshs.210,000; monthly parking 14 seater Kshs.1,050,000; monthly parking sticker- 11 seater Kshs.330,000; Miscellaneous receipts Kshs.30,000; market fees Kshs.1,668,240; and bus park books Kshs.223,000. **(Appendix VII).**

Recommendations

- i. Measures should be taken to ensure that used receipts books are surrendered back and the revenue collected vide the books is banked and recorded.
- ii. Only sufficient books should be issued to the revenue collectors. The revenue collectors should not be issued with new receipt books before surrendering the ones previously issued to them.
- iii. Strong internal controls should be put in place to prevent loss of revenue.

8.1.1 Lack of Controls on Accountable Documents

As at the time of audit, the officer charged with the responsibility of receiving and issuing of accountable documents such as receipt books, detail orders, local purchase orders and imprest warrants had opened a counterfoil receipt book register in which the documents

received were recorded. However, the issue notes and the dates vide which the accountable documents were received were not disclosed in the register.

The officer to whom the accountable documents were issued, his /her signature, date issued, date the documents were completed was not disclosed in the register.

In view of the findings, the accountable documents issued to various user departments could not be ascertained. In addition, all unsurrendered receipts issued to the user departments could not be ascertained.

Recommendations

The counterfoil receipt book register should be well maintained to clearly reflect the issue notes vide which the accountable documents were received, the officers to whom the documents were issued, the list of all unissued documents and all issued documents especially receipts which have not been surrendered back.

8.2 Loss of Revenue at Ruiru Sub-County

An audit inspection carried out at Ruiru Sub-County revealed that revenue totalling Kshs.817,563 was lost through theft on 5th June, 2014. The amount comprised of cash on hand of Kshs.594,714 and cheques worth Kshs.222,849. The theft was reported to the County Secretary, County Executive of Kiambu on 9th June, 2014. No police abstract was availed to confirm that the incident was reported to the police and that investigations were being carried out.

Recommendations

- i. All collections should be banked promptly to minimize loss of unbanked revenue.
- ii. The circumstances leading to the loss of revenue should be investigated.

8.3 Operation of a Safaricom Paybill Account by Kiambu Sub-County

The Kiambu Sub-County opened a Safaricom pay bill account in June 5th 2014. The paybill number is 927411 registered under Kiambu Sub-County. The County Treasury was not aware of the existence of the Safaricom pay bill number. It was noted that there was no authorization from the County Treasury for opening the paybill account for the Sub-County yet the revenue collected is for services offered by the County Executive of Kiambu. Between 18th and 25th June 2014 the pay bill number had collected a total of Kshs.810,798 (**Appendix VIII**).

Kiambu Sub-County did not provide a statement of the pay bill account they were using to collect revenue. There was no evidence on how the amount collected was transmitted to Kiambu Revenue account.

Recommendation

- i. The County Executive of Kiambu should ensure the money collected in that pay bill account is banked in the County Revenue bank account.

- ii. Opening and operating of bank accounts or revenue collection accounts for the County Executive and its entities should be authorized by the County Treasury.

8.4 Unreliable Revenue Reports

The County revenue section prepares revenue reports detailing the revenue received by the County Executive or on its behalf from the sub counties, hospitals and other entities under the County. During the audit exercise some variances were noted between revenue reports prepared by the County Revenue Section and revenue records maintained at the Sub County level (**Appendix IX (a), and Appendix IX (b)**).

Recommendation

The County Treasury should ensure proper records are maintained and reconciliations done to avoid unnecessary variances.

9.0 Conclusion

The anomalies noted during the audit may have had an adverse effect on service delivery by the County Executive. The recommendations given should be implemented to ensure that all funds appropriated are utilized for the intended purpose. This will go a long way in ensuring that service delivery to the people of Kiambu County is enhanced.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

14 August 2015

KIAMBU COUNTY GOVERNMENT

APPENDIX I

FY 2013/2014

UNSURRENDERED IMPRESTS AS AT 30TH JUNE 2014

Date of issue	Payee	Designation	Imprest Warrant No.	Amount (KSh)	Aggregate
24.3.14	Amos Munderu Ndegwa	Petty cashier	1894722	50,000.00	-
10.12.13	Amos Munderu Ndegwa	Petty cashier	1848239	67,000.00	-
29.1.14	Amos Munderu Ndegwa	Petty Cashier	1921203	100,000.00	-
7.3.14	Amos Munderu Ndegwa	petty cashier	1908543	100,000.00	-
28.4.14	Amos Munderu Ndegwa	Petty Cashier	1998757	100,000.00	-
15.05.14	Amos Munderu Ndegwa	Petty cashier	1894598	150,000.00	567,000.00
28.2.14	Beatrice Teyie	Nursing Officer	1908529	25,000.00	25,000.00
30.05.14	Carol Wangui	Public Health	1998691	40,000.00	40,000.00
15.05.14	Catherine .W.Ngugi	Petty cashier	1894600	150,000.00	-
30.12.13	Catherine .W.Ngugi	Petty Cashier	1894502	135,000.00	285,000.00
27.05.14	Cecilia Waruguru Fred	Labourer	1998608	51,500.00	51,500.00
14.1.14	Christine W. Murage	Sub county environment Officer	1894530	158,220.00	-
3.2.14	Christine.W. Murage	Sub county environment Officer	1921226	86,000.00	244,220.00
14.3.14	D.K.Mukabi	Medical Superitendant	1921079	528,240.00	528,240.00
16.4.14	Dr. Maxwel Murage		1894679	50,000.00	50,000.00
24.1.14	Edwin G.Njuguna	Procument Officer	1822532	201,200.00	201,200.00

4.11.2013	Elias Kariuki Murua	petty cashier	1848092	200,200.00	-
26.11.13	Elias kariuki Murua	petty cashier	1848130	237,200.00	-
3.12.13	Elias Kariuki Murua	Petty cashier	1848208	247,000.00	-
10.12.13	Elias Kariuki Murua	Petty cashier	1848234	247,800.00	-
10.12.13	Elias Kariuki Murua	Petty cashier	1848238	98,000.00	-
20.12.13	Elias Kariuki Murua	Petty cashier	1848185	22,100.00	-
23.12.13	Elias Kariuki Murua	Petty cashier	1848192	249,800.00	-
22.1.14	Elias Kariuki Murua	Petty Officer	1822523	149,000.00	-
29.1.14	Elias Kariuki Murua	Petty Cashier	1921202	167,800.00	-
11.11.13	Elias Kariuki Murua	petty cashier	1848015	100,000.00	-
11.11.14	Elias Kariuki Murua	petty cashier	1848035	204,600.00	-
19.11.13	Elias Kariuki Murua	petty cashier	1848050	211,000.00	-
30.12.13	Elias Kariuki Murua	Petty Cashier	1894509	126,400.00	-
09.1.14	Elias Kariuki Murua	Petty Cashier	1894519	132,000.00	-
14.1.14	Elias Kariuki Murua	Petty Cashier	1894536	155,000.00	-
15.05.14	Elias Kariuki Murua	Petty cashier	1894597	150,000.00	-
30.05.14	Elias Kariuki Murua	Petty Cashier	1998632	126,000.00	-
30.06.14	Elias Kariuki Murua	Petty Cashier	1908628	100,000.00	2,923,900.00
26.3.14	Elizabeth muthoni	agricultural officer	1894738	11,000.00	11,000.00

10.12.13	Elizabeth Wanjiku k	Petty cashier	1848245	98,000.00	-
3.2.14	Elizabeth Wanjiku k	Petty Cashier	1921224	32,800.00	-
24.3.14	Elizabeth Wanjiku k	Petty cashier	1894726	50,000.00	-
22.4.15	Elizabeth Wanjiku k	Petty Cashier	1894692	173,690.00	-
26.06.14	Elizabeth Wanjiku k	Petty Cashier	1998609	100,000.00	-
22.05.14	Elizabeth Wanjiku k.	petty cashier	1998675	100,000.00	-
15.05.14	Elizabeth Wanjiku k.	Petty cashier	1894595	150,000.00	704,490.00
01.4.14	Emilly Wahu wamuha	Petty cashier	1894565	41,800.00	-
27.1.14	Emily Wahu Wamuha	Petty Cashier	1822540	40,000.00	81,800.00
28.4.14	Eng John Kamau	Engineer	1998764	5,000.00	5,000.00
17.2.14	Eng, Kenneth Kamumbu		1921168	130,230.00	130,230.00
23.05.14	Francis Ngwiri Kagwe	Accountant	1998662	5,000.00	5,000.00
23.05.14	Fred Mwathi Mbugua	Works Officer	1998671	28,100.00	-
21.11.13	Fred Mwathi Mbugua	Works Officer	1848045	92,500.00	120,600.00
26.11.13	Grace mbugua	P.O	1848127	100,000.00	100,000.00
30.06.14	Grace Njambi mbogo	Petty Cashier	1908638	20,000.00	-
10.12.13	Grace Njambi mbogo	Petty cashier	1848243	151,000.00	-
30.12.13	Grace Njambi mbogo	Petty Cashier	1894506	363,000.00	-
15.3.14	Grace Njambi mbogo	Petty cashier	1921080	60,000.00	-

24.4.14	Grace Njambi mbogo	Petty Cashier	1894699	100,000.00	-
27.1.14	Grace Njambi mbogo	Petty Cashier	1822536	250,500.00	-
27.1.14	Grace Njambi mbogo	Petty Cashier	1822537	218,200.00	-
25.11.13	Grace Njambi mbogo	petty cashier	1848119	70,400.00	-
24.3.14	Grace Njambi Mbogo	Petty cashier	1894725	50,000.00	-
15.05.14	Grace Njambi Mbogo	Petty cashier	1894596	150,000.00	1,433,100.00
25.2.14	James Njuguna Warachi	Administrative Officer	1908501	95,000.00	95,000.00
26.2.14	Jannes Wanjiru Mwangi	Petty Cashier	1908514	133,000.00	-
24.3.14	Jannes Wanjiru Mwangi	Petty cashier	1894718	50,000.00	-
25.2.14	Jannes Wanjiru Mwangi	Administrative Officer	1908501	95,000.00	-
15.05.14	Jannes Wanjiru Mwangi	Petty cashier	1894591	150,000.00	-
23.06.14	Jannes Wanjiru Mwangi	Petty Cashier	1908606	100,000.00	528,000.00
24.1.14	John .K. Kamau	Cooperative Officer	1822529	20,810.00	20,810.00
09.05.14	John Gitonga	Driver (Governors Office)	1998722	80,000.00	80,000.00
09.1.14	John M Kuthua	Transport Officer	1894521	7,000.00	-
11.11.13	John M Kuthua	Transport Officer	1848017	8,800.00	-
22.1.14	John M Kuthua	Transport Officer	1822526	19,100.00	-
3.2.14	John M Kuthua	Transport Officer	1921222	4,500.00	-
3.3.14	John M Kuthua	Transport Officer	1908535	11,000.00	-

17.4.14	John M Kuthua	Transport Manager	1894674	8,700.00	-
14.05.14	John M.Kuthua	Transport Officer	1998741	15,000.00	74,100.00
09.05.14	John Waithaka	Driver (Governors Office)	1998721	60,000.00	60,000.00
24.1.14	Joseph .N.Ngaruiya	DCIAO	1822535	5,220.00	-
26.3.14	Joseph .N.Ngaruiya	DCIAO	1894737	15,000.00	20,220.00
10.1.14	Joseph G. Gitau	Electrical works officer	1894528	9,700.00	-
2.12.13	Joseph G. Gitau	Electrical works officer	1848142	18,990.00	-
28.2.14	Joseph G. Gitau	Electrical works officer	1908526	19,800.00	48,490.00
24.3.14	Joseph Kimani Gachie	Petty cashier	1894717	50,000.00	-
11.11.13	Joseph kimani Gachie	Petty cashier	1848042	20,500.00	-
09.1.14	Joseph Kimani Gachie	Petty Cashier	1894524	193,600.00	-
4,11.2013	Joseph Kimani Gachie	petty cashier	1848086	100,000.00	-
4.11.2013	Joseph Kimani Gachie	petty cashier	1848091	223,600.00	-
20.11.2013	Joseph Kimani Gachie	petty cashier	1848106	246,400.00	-
3.12.13	Joseph Kimani Gachie	Petty cashier	1848207	98,000.00	-
6.12.13	Joseph Kimani Gachie	Petty cashier	1848228	222,400.00	-
20.12.13	Joseph Kimani Gachie	Petty cashier	1848173	213,600.00	-
24.12.13	Joseph Kimani Gachie	Petty cashier	1848196	142,000.00	-
3.2.14	Joseph Kimani Gachie	Petty Cashier	1921220	459,600.00	-

15.05.14	Joseph Kimani Gachie	Petty cashier	1894593	150,000.00	-
05.05.14	Joseph Kimani Gachie	Petty Cashier	1998779	30,270.00	-
19.05.14	Joseph Kimani Gachie	petty cashier	1998667	100,000.00	-
16.06.14	Joseph Kimani Gachie	Petty Cashier	1998612	100,000.00	2,349,970.00
19.3.14	Joseph T Mambo		1921097	10,000.00	-
05.05.14	Joseph T Mambo		1998774	40,000.00	50,000.00
28.4.14	Kenneth Kamumbu	Engineer	1998765	5,000.00	5,000.00
7.2.14	Magdaline Wanjiru John	Petty Cashier	1921235	95,000.00	-
7.2.14	Magdaline Wanjiru John	Petty Cashier	1921237	100,000.00	-
6.12.13	Magdaline Wanjiru John	Petty cashier	1848229	200,000.00	-
10.12.13	Magdaline Wanjiru John	Petty cashier	1848244	265,000.00	-
14.3.14	Magdaline Wanjiru John	Petty cashier	1921078	50,000.00	-
17.3.14	Magdaline Wanjiru John	Petty cashier	1921090	100,000.00	-
24.3.14	Magdaline Wanjiru John	Petty cashier	1894721	50,000.00	860,000.00
24.3.14	Magraret Gati Wambura	Sports officer	1894713	25,000.00	-
13.06.14	Magraret Gati Wambura	sports officer	1908603	371,600.00	-
7.3.14	Magraret Gati Wambura	Sports officer	1908544	42,500.00	-
10.3.14	Magraret Gati Wambura	Sports Officer	1921052	95,000.00	-
10.3.14	Magraret Gati Wambura	Sports Officer	1921053	19,200.00	-

11.3.14	Magraret Gati Wambura	Sports Officer	1921058	50,000.00	-
17.4.14	Magraret Gati Wambura	Sports Officer	1894675	543,550.00	-
16.4.14	Magraret Gati Wambura	Sports Officer	1894676	67,200.00	-
28.4.14	Magraret Gati Wambura	Sports Officer	1998761	80,000.00	-
28.4.14	Magraret Gati Wambura	Sports Officer	1998762	49,000.00	-
30.05.14	Magraret Gati Wambura	Sports Officer	1998645	100,000.00	-
02.05.14	Magraret Gati Wambura	Sports Officer	1998790	2,799.00	-
23.05.14	Magraret Gati Wambura	Sports Officer	1998663	130,000.00	-
22.05.14	Magraret Gati Wambura	Sports Officer	1998688	108,000.00	-
09.06.14	Magraret Gati Wambura	sports officer	1998575	651,500.00	-
23.05.14	Magraret Gati Wambura	Sports Officer	1998614	582,000.00	-
30.05.14	Magraret Gati Wambura	Sports Officer	1998640	18,000.00	-
20.06.14	Magraret Gati Wambura	sports officer	1908631	61,100.00	-
20.06.14	Magraret Gati Wambura	sports officer	1908632	250,800.00	-
09.05.14	Magraret Gati Wambura	Sports Officer	1998701	26,700.00	-
08.05.14	Magraret Gati Wambura	Sports Officer	1998713	22,000.00	-
16.05.14	Magraret Gati Wambura	Sports Officer	1998749	273,000.00	-
16.05.14	Magraret Gati Wambura	Sports Officer	1998750	713,000.00	4,281,949.00
15.05.14	Martha Wanja Kariuki	Petty cashier	1894590	150,000.00	150,000.00

4.11.2013	Mary W Nyota	petty cashier	1848090	92,350.00	92,350.00
28.2.14	Moses Ndwiga	Managing Director	1908528	162,500.00	162,500.00
28.4.14	Nginya Gakua	Manager Nyaga Youth Polytechnic	1998770	345,800.00	345,800.00
25.2.14	Paul Kinya	Finance Officer	1921199	100,000.00	100,000.00
08.1.14	Peter K. Mugacha		1894515	283,050.00	283,050.00
25.2.14	Peter Maingi Kiarie	Environmental Officer	1908502	53,000.00	-
06.06.14	Peter Maingi Kiarie	Environment officer	1998570	61,800.00	114,800.00
08.1.14	Peter Mwendia	Fire Brigader	1894514	50,600.00	50,600.00
05.05.14	Peter Njeru Kiura	Work Officer	1998601	202,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998602	100,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998603	334,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998604	250,000.00	-
05.05.14	Peter Njeru Kiura	Work Officer	1998605	260,900.00	-
23.05.14	Peter Njeru Kiura	Work Officer	1998606	250,000.00	-
23.05.14	Peter Njeru Kiura	Work Officer	1998607	250,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998626	275,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998627	380,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998628	170,000.00	-
29.05.14	Peter Njeru Kiura	Works Officer	1998629	135,000.00	-

29.05.14	Peter Njeru Kiura	Works Officer	1998630	240,000.00	-
13.06.14	Peter Njeru Kiura	Work Officer	1998581	300,000.00	-
13.06.14	Peter Njeru Kiura	Work Officer	1998582	395,700.00	3,542,600.00
06.06.14	Peter Njoroge Warukira	Work Officer	1998565	53,100.00	53,100.00
02.05.14	Peter Waithaka	security	1998795	10,000.00	10,000.00
26.2.14	Regina W. Mbinyu	Superitendant	1908517	281,600.00	281,600.00
08.1.14	Richard M.K.Irungu	Environmental Officer	1894513	40,000.00	-
19.05.14	Richard M.K.Irungu	Environment Officer	1998673	72,000.00	112,000.00
22.11.2013	Samuel K Makali	Planner	1848107	100,000.00	-
16.12.13	Samuel K Makali	Planner	1848161	600,000.00	-
16.12.13	Samuel K Makali	Planner	1848162	60,000.00	-
16.12.13	Samuel K Makali	Planner	1848163	75,000.00	-
16.12.13	Samuel K Makali	Planner	1848166	750,000.00	-
10.2.14	Samuel K. Makali	Planner	1921241	200,000.00	-
17.2.14	Samuel K.Makali	Planner	1921166	22,240.00	-
17.2.14	Samuel K.Makali	Planner	1921167	385,000.00	-
4.11.2013	Samuel K.Makali	Planner	1848082	100,000.00	-
20.12.13	Samuel K.Makali	Planner	1848181	36,620.00	-
22.2.14	Samuel K.Makali	Planner	1921194	310,000.00	-

22.2.14	Samuel K.Makali	Planner	1921195	300,000.00	2,938,860.00
30.12.13	Samuel Ondiek Otieno		1894507	765,000.00	765,000.00
17.06.14	Sergeant John Gitonga		1908617	140,000.00	140,000.00
29.04.14	Shiru Mwangi	Acting Director Tourism &Marketing	1998777	30,000.00	-
19.06.14	Shiru Mwangi	Director Tourism	1908616	100,000.00	-
27.06.14	Shiru Mwangi	Director Tourism	1908650	667,000.00	797,000.00
3.12.13	Stare Ng'ang'a	disaster manager	1848150	12,000.00	12,000.00
03.4.14	Steve Biko	Personal secretary CEC Youth	1894572	80,000.00	80,000.00
08.05.14	Sylvester Kariuki	Garage Officer	1998714	2,500.00	2,500.00
15.05.14	Wilson Mwangi	Petty cashier	1894599	150,000.00	-
30.06.14	Wilson Mwangi	Petty Cashier	1908636	100,000.00	-
06.06.14	Wilson Mwangi	petty cashier	1998699	100,000.00	350,000.00
Total				26,364,579.00	26,364,579.00

APPENDIX II
STORES

PAYEE	DATE	PV.NO.	CHEQUE NO.	PURPOSE	AMOUNT (KSHS)	COMMENTS
Bienjay Enterprises	10-Sep-13	367	2946	Payment of computers,laptops, and office equipment.	779,390.00	Items not received in stores No s13 Stores stamp not genuine Inspection and acceptance chairman has not signed
Bienjay Enterprises	10-Jan-13	2697	2831	Payment of laptop Hp pavillion and envy	999,900.00	Items not received in stores No s13 Stores stamp not genuine Inspection and acceptance chairman has not signed
Bienjay Enterprises	10-Jan-13	2701		Toner catridges 105	832,000.00	Not in the list of pre qualified suppliers Items not received in stores No s13 Stores stamp not genuine Inspection and acceptance chairman has not signed
Dejo general merchants	14-Aug-13	1535	1535	Payment of mp2501 photocopier machine(nashua tech)	487,000.00	Items not received in stores No s13 Stores stamp not genuine Inspection and acceptance chairman has not signed
Raytech Fire Agency	15-Aug-13	1475	1543	Supply and delivery of fire equipment	431,900.00	Items received in stores and issued out
Pisu and company	1-Aug-13	1168	1244	Refurbished unihut	556,800.00	No evidence that the unihut was received at Lari
				TOTAL	4,086,990.00	

APPENDIX III

GROUNDED VEHICLES

Registration No	Make
KWE 389	Peugeot 504
GK 717 Q	Volkswagen Kobi
KRV 410	Motor Grader
KRE	Ford Tractor
KUL 468	Isuzu TX 55
KXW 729	Peugeot 505 Saloon
KAB 187 Q	Peugeot 504 S/Wagon
KQP 296	Shavel
KAP 267	Nissan Tipper
KAN 088P	Isuzu Tipper
GK A 316U	Hyundai Fire Engine
GK B 545C	Land rover
KZY 459	Grader
KAB 195q	Tractor
ZB 7208	Exhaust Tank
ZB 190	Trailer
GK A 236K	Yamaha

APPENDIX IV

IRREGULAR PAYMENT OF CASUALS KSHS 6,808,378.00

PV No.	Cheque No.	Date	Payee	Amount	Details	Remarks
?	6701	6/3/2013	Jannes Wanjiru Mwangi	142,000.00	Gatundu South Sub-county casual wages for the period 17th to 28th Feb,2014	Schedules not signed
1541	1612	16/08/2013	Magdalene Wanjiru John	162,720.00	Ruiru Sub-county casual wages for the period 1st to 14th August 2013	Schedules not signed
1895	1975	30/08/2013	Family Bank banana	355,899.00	Kiambaa sub-county Casual wages for the month of August 2013	no contracts, no muster rolls, no attendance register
1939	2019	2/9/2013	Magdalene Wanjiru John	179,000.00	Ruiru Sub-county casual wages for the period 15th to 28th August 2013	Schedules not signed
1969	2054	30/08/2013	Amos Munderu Ndegwa	513,700.00	casual wages for kiukuyu and Kabete Sub counties for August 2013	No signed schedules; no contracts
2216	2325	1/9/2013	Grace Njambi Mbogo	61,200.00	Lari Sub county casual wages for August 2013	No signed schedules; no contracts
?	3821	7/11/2013	Magdalene Wanjiru John	213,200.00	Ruiru Sub-county casual wages for the period 24th October to 6th November, 2013	No signed schedules; no contracts
2627	2752	30/09/2013	Magdalene Wanjiru John	175,616.00	Ruiru Sub-county casual wages for the period 24th October to 6th November, 2013	No signed schedules; no contracts
2273	2383	19/09/2013	Catherine Wanjiku	72,790.00	wages for casuals involved in cleansing during the month of August 2013	No signed schedules; no contracts
1707	4647	31/12/2013	Amos Munderu Ndegwa	317,400.00	Kikuyu Sub county casual wages for the month of December, 2013	Muster rolls not signed, no contracts
2234	5147	29/01/2014	Alice Njoki Kamiru	235,600.00	Githunguri Sub-county Casual wages for the month of January 2014	Muster rolls not signed, no contracts

2233	5143	29/01/2014	Alice Njoki Kamiru	47,672.00	Githunguri Sub-county Casual wages for the month of January 2014	Muster rolls not signed, no contracts
2241	5199	2/2/2014	Joseph Kimani Gachie	12,000.00	Casual wage for performing messagerial duties at Juja Sub county between 23rd December 2013 and 15th January 2014	Muster rolls not signed, no contracts
?	5193	30/01/2014	Magdalene Wanjiru John	205,200.00	Ruiru Subcounty casual wages for the period 16th January to 29th 2014	No signed schedules; no contracts, casual employed for a long period.
2052	5009	17/01/2014	Magdalene Wanjiru John	208,800.00	Ruiru Subcounty casual wages for the period 2nd January to 15th 2014	No signed schedules; no contracts, casual employed for a long period.
2266	5201	29/01/2014	Oleph Wambui Kariuki	34,106.00	wages for casuals involved in cleansing during the month of December 2013	no signed schedules, no contracts
2265	5203	29/01/2014	Oleph Wambui Kariuki	69,030.00	wages for casuals involved in cleansing during the period 2nd to 17th January 2014	no signed schedules, no contracts
2434	5431	4/2/2014	Oleph Wambui Kariuki	83,726.00	wages for casuals involved in cleansing during the period 18th to 31st January 2014	no signed schedules, no contracts
2412	5425	3/2/2014	Amos Munderu Ndegwa	171,600.00	kabete Subcounty casual wages for January 2014	Muster rolls not signed, no contracts
?	5417	4/2/2014	Jannes Wanjiru Mwangi	141,600.00	Gatundu South Sub-county casual wages for the period 20th January to 2nd Feb,2014	Payment schedules not signed; no muster roll, no contracts

2524	5549	10/1/2014	Elias Kariuki Murua	263,264.00	Casual wages for Kiambu Sub county for the period 23rd dedcember, 2013 to 31st January, 2014	No schedule attached, no contracts signed
2413	5409	3/2/2014	Amos Munderu Ndegwa	371,100.00	kikuyu Sub county casual wages for the month of January 2014	Muster rolls not signed, no contracts
2420	5413	7/2/2014	Lucy Muthoni Waithaka	108,200.00	Kiambaa sub-county Casual wages for the period 25th to 31st January 2014	No muster rolls, schedules not signed
2481	5584; 5334	14/02/2014	Lucy Muthoni Waithaka	104,000.00	Casual workers assisting PSB in data entry for job applications	no contracts, no muster rolls, no attendance register
2534	5609; 5359	6/2/2014	Amos Munderu Ndegwa	18,667.00	wages for plant operator for the month of Jnuary 2014	HR department not involved in recruitment of casuals.
2707	6065	28/02/2014	Josseph Ndichu Githiri	80,000.00	Casual workers at witethie and juja subcounty drainage cutting between 10/02/2014 to 21/02/2014	payment schedule not signed. No contracts signed. HR department not involved
1355	4631	6/12/2013	Magdalene Wanjiru John	200,000.00	Ruiru Subcounty casual wages for the period 21st November to 4th December 2013	No signed schedules; no contracts, casual employed for a long period.
2333	5704 & 5385	30/01/2014	Equity Kimende / unity Kagwe	86,400.00	casual wages for Lari sub county for the month of January, 2014	No signed schedules; no contracts, no muster rolls, HR department not involved in engagement and payment.

?	6753	5/3/2014	Equity bank	77,760.00	Lari Sub county casual wages for february 2014	No signed schedules; no contracts, no muster rolls, HR department not involved in engagement and payment.
1848	1926	4/9/2013	Lucy Muthoni Waithaka	56,400.00	casual workers for the assembly during the month of August 2013	No signed schedules; no contracts, no muster rolls, HR department not involved in engagement and payment.
?	1685	11/4/2014	Martha Wanja Kariuki	212,400.00	Ruiru Subcounty casual wages for the period 27th March to 9th April 2014	No signed schedules; no contracts, casual employed for a long period.
?	3232 / 3077	15/10/2013	Catherine Wanjiku Ngugi	32,848.00	Limuru Subcounty casual wages for 7th to 11th October 2013	no contracts, no muster rolls, no attendance register
365	2970	9/10/2013	Catherine Wanjiku Ngugi	76,964.00	Limuru Subcounty casual wages for 30th September to 4th October 2013	no contracts, no muster rolls, no attendance register
?	4136 / 3938	4/12/2013	Simon Gatuni	22,800.00	General cleaners and garbage loaders	No supporting documents
3196	7037	19/03/2014	Lucy Muthoni Waithaka	12,000.00	clerks working with the board on interviews data capture	No contracts; not clear how they were engaged.
3277	7146	21/03/2014	Lucy Muthoni Waithaka	46,000.00	Casuals and enforcement officer on special assignment at Gatitu	not clear how the casuals were engaged and their role

5384	8787	5/6/2014	Tabitha K. Ondiek	21,000.00	Casual working in the store for the month of May 2014	No contract, duties carried out not specified.
1406	4311	11/12/2013	Elias Kariuki Murua	140,292.00	Kiambu Subcounty casual wages from 11th to 30th November 2013	No muster rolls, schedules not signed, no contracts
1407	4310	6/12/2013	Elias Kariuki Murua	29,274.00	watchmen casual workers at kangangi market for the period 1st to 30th November, 2013	No signed schedule, no contract, no musterroll
1447	4427	10/12/2013	Mary Wairimu Nyota	104,800.00	gatundu South Subcounty casual wages for the period 11th to 23rd November 2013	Payment schedules not signed; no muster roll, no contracts
1475	4426	23/12/2013	Lucy Muthoni Waithaka	8,800.00	casual worker performing messangerial duties at juja subcounty from 12th to 27th November 2013	Schedules not signed, no contracts signed.
?	4106	11/12/2013	Robert Mwangi	30,000.00	Skilled casual staff wages for the period 11th November to 10th December 2013.	No contract, nature of duties not specified
1778	4726 / 4516	3/1/2014	Mary Wairimu Nyota	75,200.00	gatundu South Subcounty casual wages for the period 9th to 20th December 2013	Payment schedules not signed; no muster roll, no contracts
1867	4755	8/1/2014	Mary Wairimu Nyota	106,000.00	gatundu South Subcounty casual wages for the period 23rd December 2013 to 3rd January 2014	muster roll, no contracts
2796	6498	25/02/2014	Oleph Wambui Kariuki	43,210.00	Limuru Subcounty casuals for the period 1st to 8th February 2014	no signed schedules, no contracts
235	6496	27/02/2014	Magdalene Wanjiru John	212,800.00	Ruiru Subcounty casual wages for the period 13th to 26th February 2014	No signed schedules; no contracts, casual employed for a long period.

?	5029	21/01/2014	Mary Wairimu Nyota	135,200.00	gatundu South Subcounty casual wages for the period 6th to 18th January 2014	Payment schedules not signed, muster roll, no contracts
?	5037 / 4816	23/01/2014	Equity bank	368,600.00	Thika Sub county casuals from 1st to 15th January 2014	no schedule to support the payment
?	5038 / 4817	23/01/2014	Coop bank	54,720.00	Thika Sub county casuals from 1st to 15th January 2014	no schedule to support the payment
?	5039 ? 4818	23/01/2014	Family Bank	55,100.00	Thika Sub county casuals from 1st to 15th January 2014	no schedule to support the payment
?	5040 / 4819	23/01/2014	Eco Bank	50,920.00	Thika Sub county casuals from 1st to 15th January 2014	no contracts, no muster rolls, no attendance register
?	5036 / 4815	23/01/2014	KCB Bank	13,680.00	Thika Sub county casuals from 1st to 15th January 2014	no contracts, no muster rolls, no attendance register
?	5041 / 4820	23/01/2014	Murata Sacco	4,560.00	Thika Sub county casuals from 1st to 15th January 2014	no contracts, no muster rolls, no attendance register
?	5083 / 4821	23/01/2014	Post bank	4,560.00	Thika Sub county casuals from 1st to 15th January 2014	no contracts, no muster rolls, no attendance register
?	4821 / 4609	2/1/2014	Magdalene Wanjiru John	178,000.00	Ruiru Subcounty casual wages for the period 19th to 31st December 2013	No signed schedules; no contracts, casual employed for a long period.
Total				6,808,378.00		

APPENDIX V LEAVE PAID MORE THAN ONCE

Payrollnum	Surname	Firstname	Othernames	Edcode	Nov	Dec	Feb	Mar	April	May	June
32200982	Mr	Evans	B. Osiemo	845	53,058.00	53,058.00					
32201022	Mr	Peter	Ogola	845	64,668.00	64,668.00					
198115074	Mr	Songole	Litu	845	79,173.00	79,173.00					
1985000289	Mr	Achieng		845			13,809.00		45,411.00		
1987069946	Mr	Kiarie	Peter	845	46,629.00	46,629.00					
1996029026	Mr	Musyoka	Katindi	845	33,689.00	33,689.00					
19750000250	Mr	Stephen	Njoroge	845	49,399.20	49,399.20					
19760000495	Ms	Kuria	Rosemary	845	45,068.00	45,068.00					
19760000539	Miss	Mbugua	Joyce	845	39,708.00	39,708.00					
19770000185	Ms	Elizabeth	Wanjau	845	37,152.00	37,152.00					
19770000194	Ms	Waweru	Elizabeth	845	43,606.80	43,606.80					
19770000229	Ms	Kamiri	Alice	845	30,375.00	30,375.00				41,775.00	
19770000229	Ms	Margaret	Wanjau	845	40,320.00	40,320.00					
19770000390	Ms	Jane	Gitonga	845	26,604.00	26,604.00					
19770000676	Ms	Njoki	Ndungu	845	44,337.60	44,337.60					
19770000694	Mr	Grace	Mbogo	845	33,127.00	33,127.00					
19780001701	Ms	Wanjohi	Patrick	845	37,764.00	37,764.00					
19780001952	Miss	Elizabeth	Wanjira	845	41,652.00	41,652.00					
19780002075	Ms	Karani	Consolata	845	46,038.00	46,038.00					
19790003726	Mr	Jane	Wanjiku	845	34,250.00	34,250.00					
19790005195	Mr	Willy	Muhoro	845	40,932.00	40,932.00					
19790005382	Mr	Stephen	Irungu	845	20,801.00	20,801.00					
19800000015	Ms	Kimani	Muthoni	845	21,067.00	21,067.00	41,544.00				
19800004077	Mr	Benjamin	Wambua	845	36,648.00	36,648.00					
19810000198	Mr	Francis	Mlungai	845	36,036.00	36,036.00					
19810000296	Mr	Joseph	Gicheha	845			14,121.00			46,908.00	
19810001631	Ms	Mburu	Jennifer	845			13,200.00			54,198.00	
19810001739	Mr	Owour	Openda	845	42,264.00	42,264.00					
19810002281	Mr	Farah	Abdi	845	85,188.00	85,188.00					
19810003420	Mr	Stephen	Mungai	845	39,096.00	39,096.00					
19810003797	Mr	Francis	Kimani	845	39,096.00	39,096.00					
19810003859	Ms	Mwaura	Nyokabi	845	38,730.00	38,730.00					
19810004294	Mr	Mugo	James	845	41,652.00	41,652.00					
19820001447	Mr	Njenga	Kamau	845	42,264.00	42,264.00					
19820002168	Mr	Nahashon	David	845	40,320.00	40,320.00					
19830000158	Ms	Kibe	Veronica	845	28,620.00	28,620.00					
19830000167	Mr	Julius	Mwangi	845	31,284.00	31,284.00					
19830000229	Mrs	Maina	Regina Njoki	845	35,424.00	35,424.00					
19830000256	Mr	Richard	Gathiru	845	39,204.00	39,204.00					
19830000292	Ms	Cecilia	Wanjiku	845	38,484.00	38,484.00					
19830000407	Mr	Elijah	Abaja	845	36,036.00	36,036.00					
19830000443	Mr	Mark	Ndirangu	845	55,068.00	55,068.00					
19830000489	Ms	Susan	Wanjiku	845			10,080.00			35,424.00	
19830000676	Ms	Mary	Gathoni	845	32,969.00	32,969.00					
19830000701	Mr	Fredrick	Ogola	845	40,557.00	40,557.00					
19830000774	Mr	John	Kanware	845	41,040.00	41,040.00					
19830000783	Ms	Lucy	Wangari	845	37,260.00	37,260.00					
19830001459	Mr	Stephen	Kibe	845	32,565.60	32,565.60					
19830001477	Mrs	Esther	Nyokabi	845	40,320.00	40,320.00					
19830001495	Mr	John	Thuo	845	32,407.00	32,407.00					
19830001584	Ms	Mary	Wanjiku	845	28,620.00	28,620.00					
19830001744	Mr	Simon	Maina	845			36,648.00			36,648.00	
19830001842	Ms	Margaret	Wanjiku	845	40,932.00	40,932.00					
19830001913	Ms	Esbon	Loise	845	39,816.00	39,816.00					
19830002367	Ms	Mburu	Esther	845	42,264.00	42,264.00					
19830002401	Ms	Muiruri	Jacinta	845	37,152.00	37,152.00					
19840000599	Ms	Yusuf	Asha	845			9,360.00				30,722.00

19980000100	Mr	Okenye	Nelson		845	73,758.00	73,758.00						
19980000208	Mr	Mwangi	Joseph	Mukabi	845	52,458.00	52,458.00						
19980000235	Mr	Kagika	Peter	Ngaruiya	845	27,569.00	27,569.00					27,086.00	
19980000253	Mr	Ngunjiri	Mwangi	Gichuki	845				9,360.00		27,086.00		
19980000397	Mr	Kamau	Julius	Murigi	845				9,843.00		27,569.00		
19980000413	Mr	Mwangi	Emmanuel	Nduati	845	27,569.00	27,569.00						
19980000431	Mr	Kiarie	Samuel	Ngugi	845	28,620.00	28,620.00						
19980000477	Mr	Nganga	David	Kariuki	845	27,569.00	27,569.00				27,086.00		
19980000486	Mr	Kanyua	John	Njuguna	845				16,420.00			27,569.00	
19980000502	Mr	Gitee	Peter	Irungu	845	28,094.00	28,094.00						
199800004911	Mr	Mwaura	Peter	Ikua	845	29,671.00	29,671.00						
19980005178	Mr	Karugia	David	Njengā	845	29,146.00	29,146.00						
19980006531	Mr	Kamau	Boniface	Njogu	845	27,086.00	27,086.00						27,086.00
19980008786	Mr	Maria	Paul	Nganga	845	26,122.00	26,122.00						
19990010627	Mr	Mwangi	John	Gitau	845	53,058.00	53,058.00						
19990010770	Mr	Kamau	John	Njane	845	42,993.00	42,993.00						
19990011071	Mr	Njenga	John	Gichuhi	845	27,086.00	27,086.00						
19990014429	Mr	Mathare	Elijah	Waweru	845	28,094.00	28,094.00						
19990017617	Ms	Kinuthia	Anne	Wairimu	845	39,339.00	39,339.00						
19990018258	Ms	Gitau	Eunice	Wangari	845	27,086.00	27,086.00						
19990019531	Ms	Ndegwa	Mary	Wangui	845	41,040.00	41,040.00						
19990020132	Mr	Githundi	Paul	Mbugua	845	26,604.00	26,604.00						
20000000055	Mr	Thuku	John	Thuo	845	25,157.00	25,157.00						
20000000117	Mr	Mbire	Peter	Njau	845	25,157.00	25,157.00						
20000000126	Mr	Kamau	Stephen	Kimani	845	25,157.00	25,157.00						
20000000171	Mr	Njeru	Paul	Nyaga	845						8,877.00	25,157.00	
20000000224	Mr	Gichuki	John	Muthiora	845				9,843.00		25,157.00		
20000000279	Mr	Kinyanjui	Karin	Karanja	845	25,157.00	25,157.00						
200000002915	Ms	Ngugi	Alice	Mumbi	845	30,391.00	30,391.00						
20000004964	Ms	Waiihaka	Lucy	Muthoni	845	35,424.00	35,424.00			35,424.00			
20000005050	Mr	Maina	Daniel	Alwanga	845	49,848.00	49,848.00			49,848.00			
20000005069	Mr	Waweru	Peter	Ndungu	845					9,360.00		28,094.00	
20000005087	Mr	Kibugi	Jane	Wambui	845					28,094.00		29,671.00	
20000005096	Ms	Kimani	Serah	Waruguru	845	32,969.00	32,969.00						
20000005112	Miss	Serafino	Dorothy		845	34,250.00	34,250.00						
20000005121	Mr	Kuthua	John	Muriuki	845	39,339.00	39,339.00						
20000005176	Ms	Mwangi	Alice	Gathoni	845	28,094.00	28,094.00						
20000005238	Mr	Ndutire	Peter	Muchunu	845	33,127.00	33,127.00						
20000005283	Mr	Muhoro	John	Icigo	845	28,094.00	28,094.00					28,094.00	
20000005292	Mr	Wanjiru	Martin	Gathuru	845				9,360.00			27,086.00	
20000005318	Mr	Njuguna	Edwin	Gichiri	845	39,339.00	39,339.00						
20000005381	Mr	Wanyoike	Joseph	Mwangi	845	35,424.00	35,424.00			42,700.00			
20000005416	Mr	Kariuki	Joseph	Nguthu	845	36,648.00	36,648.00						
20000005452	Ms	Miriti	Doris	Kagwiria	845	35,424.00	35,424.00					35,424.00	
20000005532	Mr	Chege	Michael	Njoroge	845	35,424.00	25,157.00						
20000005596	Ms	Njiraini	Mary	Nyawira	845	36,648.00	36,648.00						45,000.00
20000006235	Ms	Mwangi	Netah	Nduta	845	41,775.00	41,775.00						
20000006280	Miss	Mwangi	Eunice	Wambui	845	27,086.00	27,086.00						
20000006342	Miss	Chege	Rhoda	Njeri	845	37,260.00	37,260.00						
20000006486	Mr	Njuguna	John	Ngugi	845	35,532.00	35,532.00						
20000006502	Mr	Murua	Elias	Kariuki	845	36,648.00	36,648.00						
20000006593	Mr	Ngububi	Joseph	Githiri	845	32,968.00	32,968.00						
20000006628	Mr	Kimani	Henry	Williams	845	35,532.00	35,532.00						
20000007992	Ms	Kuria	Nancy	Njeri	845	41,775.00	41,775.00						
20010000030	Mr	Wanginyi	Nehemiah	Mbote	845	32,004.00	32,004.00						
20010000156	Mr	Kihara	Francis	Ngugi	845	27,086.00	27,086.00						
20010000727	Ms	Muinde	Elizabeth		845					14,418.00		14,418.00	
20010003577	Ms	Ogola	Monica	Adongo	845	25,157.00	25,157.00						
20020000220	Ms	Mambo	Joseph	Tumuti	845	49,848.00	49,848.00			24,807.00			

19900010264	Ms	Kanuthi	Florence	Wanngari	845	44,338.00	44,338.00	44,338.00				
19900010282	Mrs	Muchiri	Felistas	Wanjiku	845	45,068.00	45,068.00	45,068.00			45,068.00	
19900010308	Mr	Justus	Gilbert	Gitani	845				11,531.00		43,607.00	
19900010504	Mr	Gakumo	David	Kimani	845				10,080.00		35,424.00	
19900010568	Ms	Banda	Elizabeth	Wairimu	845	42,993.00	42,993.00	42,993.00				
19900010773	Ms	Eloxy	Mercy	Ciambura	845	30,197.00	30,197.00	30,197.00				
19910000430	Ms	Njiru	Apjia	Njeri	845	38,484.00	38,484.00	38,484.00				
19910000449	Ms	Kogi	Lucy	Wanjiku	845	29,671.00	29,671.00	29,671.00				
19910000654	Mr	Mbaka	Augustino	Gitonga	845	28,620.00	28,620.00	28,620.00				
19910001428	Mr	Waraahi	James	Njuguna	845	37,872.00	37,872.00	37,872.00				
19910006316	Ms	Thiong'O	Monica	Wambui	845	41,652.00	41,652.00	41,652.00				
19920003416	Mr	Giturwa	John	Gicaci	845	10,692.00	10,692.00	10,692.00	38,484.00			
199200004164	Mr	Kiongo	James	Mwaura	845	82,173.00	82,173.00	82,173.00				
19920006088	Miss	Muturi	Rose	Wanjiru	845	55,068.00	55,068.00	55,068.00				
19920006355	Ms	Nganga	Lucy	Wanjiku	845	35,928.00	35,928.00	35,928.00				
19920011749	Mr	Muriu	Charles	Kariuki	845	45,429.00	45,429.00	45,429.00				
19920011794	Ms	Muiruri	Elizabeth	Wanjiru	845	38,484.00	38,484.00	38,484.00				
19920011810	Ms	Kanau	Beatrice	Muthoni	845	38,730.00	38,730.00	38,730.00				
19920011829	Mr	Kanau	John	Karanja	845	37,260.00	37,260.00	37,260.00				
19920011847	Ms	Kinungu	Susan	Kabura	845	37,260.00	37,260.00	37,260.00				
19920012960	Ms	Kimani	Priscillah	Muthoni	845	46,020.00	46,020.00	46,020.00				
19930008245	Mr	Gicharu	George	Gitau	845	39,816.00	39,816.00	39,816.00				
19940000902	Ms	Muthenba	Susan	Wambui	845	28,094.00	28,094.00	28,094.00				
19940001052	Mr	Njenga	John	Mbago	845	26,604.00	26,604.00	26,604.00				
19940001445	Ms	Ndungu	Peris	Njeri	845	32,407.00	32,407.00	32,407.00				
19940001454	Ms	Kanae	Phillis	Njoki	845	26,604.00	26,604.00	26,604.00				
19940001472	Ms	Kahenya	Mary	Wanjia	845	27,086.00	27,086.00	27,086.00				
19940001589	Ms	Nguni	Grace	Wanjiru	845	36,648.00	36,648.00	36,648.00				
19940001801	Mr	Mwihia	Moses	Karanja	845	39,708.00	39,708.00	39,708.00				
19940007830	Ms	Mwimuto	Elizabeth	Njeri	845	26,604.00	26,604.00	26,604.00				
19940007947	Ms	Ngigi	Margaret	Wandia	845	42,264.00	42,264.00	42,264.00				
19940009941	Mr	Nganga	Leonard	Gichuru	845	30,197.00	30,197.00	30,197.00				
19940011538	Ms	Chengecha	Susan	Wanjiru	845	35,535.00	35,535.00	35,535.00				
19940011585	Mr	Kinnani	Joseph	Chege	845	30,722.00	30,722.00	30,722.00				
19950000012	Mr	Njuguna	Francis	Magichu	845	35,928.00	35,928.00	35,928.00				
19950000030	Mr	Gathara	Joseph	Muchai	845	30,196.00	30,196.00	30,196.00				
19960000186	Mr	Jallo	Galgalo	Boru	845	30,722.00	30,722.00	30,722.00				
19960001736	Ms	Nguni	Catherine	Wanjiku	845	39,816.00	39,816.00	39,816.00				
19960001825	Ms	Mwai	Michael	Mwangi	845	28,094.00	28,094.00	28,094.00				
19960002224	Mr	Nguni	George	Ndungu	845	39,948.00	39,948.00	39,948.00				
19960002797	Ms	Kinuthia	Lucy	Njeri	845	37,980.00	37,980.00	37,980.00				
19960003365	Ms	Kanau	Jane	Njambi	845	37,872.00	37,872.00	37,872.00				
19960008137	Ms	Kanunde	Jane	Waithiegeeni	845	45,799.00	45,799.00	45,799.00				
19960008173	Ms	Kiamuthi	Sophia	Wambui	845	28,094.00	28,094.00	28,094.00				
19960008182	Mr	Gikebe	Samuel	Karanja	845	36,036.00	36,036.00	36,036.00				
19960008217	Ms	Kariuki	Oleph	Wambui	845	37,872.00	37,872.00	37,872.00				
19960008904	Mr	Kinuthia	Isaac	Macharia	845	41,166.00	41,166.00	41,166.00				
19970003000	Ms	Mbago	Nancy	Wambui	845	27,086.00	27,086.00	27,086.00				
19970003699	Ms	Gatuna	Mary	Nyakeru	845	27,086.00	27,086.00	27,086.00				
19970004132	Ms	Gatuu	Jane	Wanjiru	845	26,604.00	26,604.00	26,604.00				
19970004301	Ms	Njuguna	Joyce	Wambui	845	36,036.00	36,036.00	36,036.00				
19970004523	Ms	Kanau	Lucy	Wanjiru	845	27,086.00	27,086.00	27,086.00				
19970004738	Mr	Njuguna	Michael	Fredrick	845	36,036.00	36,036.00	36,036.00				
19970009155	Mr	Kibe	Samuel	Njogu	845	30,391.00	30,391.00	30,391.00				
19970009575	Mr	Kiari	Stephen	Maina	845	38,484.00	38,484.00	38,484.00				
19970009717	Mr	Ngigi	Joseph	Njenga	845	28,094.00	28,094.00	28,094.00				
19970009940	Ms	Kariqi	Mary	Njeri	845	37,260.00	37,260.00	37,260.00				
19970010201	Mr	Karanja	Kenneth	Njuguna	845	27,086.00	27,086.00	27,086.00				27,086.00

20080002731	Ms	Muchai	Hannah	Wanjiru	845	41,166.00	41,166.00					
20080002777	Mr	Gitonga	Timothy	Muriuki	845	36,756.00	36,756.00					
20080002802	Ms	Gitau	Teresia	Wangecha	845			23,796.00		9,799.00		
20080002820	Ms	Maina	Mary	Wanjiku	845	39,948.00	39,948.00				39,948.00	
20080002866	Mr	Kibe	William	Mbogo	845			9,360.00		28,094.00		
20080002875	Mr	Kiama	Antony	Gichuki	845		9,360.00			23,796.00		
20080002893	Mr	Gitonga	Denis	Bundi	845	30,916.80	30,916.80			30,917.00		
20080002991	Mrs	Mutuku	Rael	Mumbua	845			9,360.00			28,094.00	
20080003005	Mr	Gitau	Samuel	Kiromo	845	23,796.00	23,796.00				23,796.00	
20090000392	Ms	Kahura	Pauline	Wambui	845	39,096.00	39,096.00					
20090000409	Ms	Muya	Teresia	Wambuku	845	23,796.00	23,796.00					
20090000481	Mr	Mutinda	Reuben	Mumff	845			10,080.00		30,917.00		
20090000552	Ms	Gacheke	Teresia	Waitherero	845	23,796.00	23,796.00					
20090000598	Mr	Mbatia	Mordekai	Kingori	845	28,094.00	28,094.00					
20090000614	Ms	Wanjiku	Annah	Wanjiku	845			15,052.00		23,796.00		
20090000623	Mr	Mungai	Bernard	Muiruri	845			16,074.00		28,094.00		
20090000641	Ms	Kiama	Mary	Wambui	845	25,639.20	25,639.20					
20090000703	Ms	Waithera	Mary	Muthoni	845	25,639.20	25,639.20					
20090000712	Ms	Kamau	Eunice	Wanjiku	845	24,674.40	24,674.40				24,674.00	
20090000730	Ms	Kanga	Agnes	Wanjiku	845			14,613.00			23,796.00	
20090000749	Ms	Njeri	Florence	Wanjiru	845	23,796.00	23,796.00	23,796.00				
20090000767	Ms	Mwangi	Jannes	Wanjiru	845	28,620.00	28,620.00					
20090000801	Ms	Njoroge	Virginia	Wambui	845	23,796.00	23,796.00					
20090000838	Ms	Simon	Judy	Njoki	845	28,094.00	28,094.00					
20090003133	Ms	Mwangi	Felistas	Wambui	845	29,146.00	29,146.00			28,094.00		
20090003320	Mr	Mwaniki	Kirika		845	38,592.00	38,592.00					
20110000229	Mr	Mutie	John	Mwivithi	845	74,841.00	74,841.00					
20110000256	Mr	Bernard	David	Munene	845	35,532.00	35,532.00			35,532.00		
20120000464	Mr	Wakhoko	Antony	Nanjira	845	29,866.00	29,866.00					
20120000491	Ms	Kagunya	Irene	Wanini	845	32,004.00	32,004.00					
20120000508	Mr	Ollinga	Kennedy	I.	845	29,146.00	29,146.00					
20120000535	Ms	Wainaina	Mary	Njeri	845	32,004.00	32,004.00					
20120000562	Ms	Karanga	Jecinta	Wathira	845	27,086.00	27,086.00					
20120000571	Ms	Ndungu	Hannah	Wanjiku	845	27,086.00	27,086.00					
20120000624	Mr	Nyanjui	John	Ngugi	845	27,086.00	27,086.00					
20120000642	Mr	Wambui	Joseph	Karanja	845	27,086.00	27,086.00					
20120000651	Mr	Njau	Joseph	Njenga	845	27,086.00	27,086.00					
20120001649	Ms	Kiguru	Josephine	Wanjiku	845	29,866.00	29,866.00					
20120001676	Mr	Waweru	Samuel	Wang'Ombe	845	22,478.00	22,478.00					
20120001747	Mr	Gitau	Thomas	Njoroge	845	37,368.00	37,368.00					
20120001756	Mr	Kariuki	Samuel	Mbugua	845	22,478.00	22,478.00					
20120001774	Ms	Waweru	Pauline	Wairimu	845	22,478.00	22,478.00					
20120001818	Ms	Mwangi	Anne	Njeri	845	22,478.00	22,478.00					
20120001872	Mr	Kimani	George	Kuria	845	29,866.00	29,866.00				22,478.00	
20120001925	Mr	Mbugua	Boniface	Mungai	845	22,478.00	22,478.00					
20120001998	Mrs	Njuguna	Jane	Nduta	845	52,128.00	52,128.00		50,388.00			
20120002566	Ms	Njoroge	Grace	Nyamina	845	27,086.00	27,086.00					
20120002593	Mr	Mayabi	Stephen	Kuthusi	845	39,816.00	39,816.00					
20120002619	Ms	Gatuku	Esther	Waitherero	845	27,086.00	27,086.00					
20120002628	Ms	Kinyua	Grace	Gatuki	845	27,086.00	27,086.00					
20120002708	Mr	NDIANGUI	CARR	ADRONICUS W.	845	29,866.00	29,866.00				29,866.00	
20120002735	Mr	Muriithia	Simon	Chege	845	27,086.00	27,086.00					
20120002753	Mr	Kamau	Stephen	Ndichu	845	35,100.00	35,100.00					
20120002780	Ms	Ndegwa	Beatrice	Wanjiru	845	29,867.00	29,867.00					
20120002806	Ms	Mburu	Josephine	Wangari	845	29,866.00	29,866.00					
20120002815	Mr	Atuti	Jared	Okebiro	845	27,086.00	27,086.00					
20120002824	Ms	Njoroge	Ann	Ngonyo	845	27,086.00	27,086.00					
20120002833	Mr	Ngesa	Fredrick	Odhiambo	845	27,086.00	27,086.00					
20120002842	Ms	Wanjiku	Christine	Waitherero	845	29,866.00	29,866.00					

20020000248	Mr	Mukabwa	Boniface	Shitambasi	845	40,428.00	40,428.00				
20020004282	Mr	Njoroge	Michael	Ngigi	845	29,671.00	29,671.00				
20030000036	Ms	Kahiu	Aime	Nduta	845	49,848.00	49,848.00				
20050000050	Ms	Mucheru	Lucy	Wanjiku	845	32,566.00	32,566.00				
20050000096	Ms	Nyota	Mary	Wairimu	845	33,689.00	33,689.00				
20050000103	Mr	Wanjiru	John	Wainaina L.	845	41,775.00	41,775.00				
20050000130	Ms	Wangenyi	Susan	Wangui	845	34,250.00	34,250.00				
20050000167	Mr	Kabuga	Joseph	Njuguna	845	46,476.00	46,476.00				
20050000201	Mr	Ngugi	Alexander	Ndungu	845	32,004.00	32,004.00				
20050000238	Ms	Kungu	Mary	Njeri	845	36,648.00	36,648.00				
20050000247	Ms	Musau	Veronica	Mueni	845	25,157.00	25,157.00				
20050000274	Mr	Ndirangu	Kennedy	Gathekia	845	30,391.20	30,391.20				
20050000283	Ms	Ihura	Faith	Wanjiru	845	30,391.20	30,391.20				
20050000309	Mrs	Kibaki	Pennah	Waitherero	845	25,157.00	25,157.00				
20050000387	Mr	Maina	Stephen	Muragu	845	38,730.00	38,730.00				
20050001324	Mr	Njoroge	Joseph	Muchina	845	35,928.00	35,928.00				
20050001413	Ms	Gathua	Mary	Wanjiku	845	39,204.00	39,204.00				
200700000083	Mr	Boro	Michael	Karanja	845	32,566.00	32,566.00				
20070000234	Mr	Muro	Patrick	Mutugi	845	101,754.00	101,754.00				
20070000529	Mr	Waweru	Michael	Tumbo	845	29,671.00	29,671.00				
20070000538	Ms	Mukanni	Maria	Wangari	845	23,796.00	23,796.00				
20070000547	Ms	Ndungu	Gillian	Waruguru	845	25,157.00	25,157.00				
20070000565	Mr	Muigai	Christopher	Njuguna	845	25,639.00	25,639.00				
20070000574	Ms	Gatune	Rebecca	Nyambura	845	23,796.00	23,796.00				
20070000592	Mr	Kangethe	Tom	Eddy	845	37,980.00	37,980.00				
20070000618	Ms	Wambui	Jacqueline	Mwihaki	845	39,900.00	39,900.00				
20070000636	Mr	Watene	Moses	Murugu	845	44,802.00	44,802.00				
20070000645	Mr	Ngamau	Anthony	Kinungu	845	38,730.00	38,730.00				
20070000654	Mr	Muingai	Daniel	Muhuhu	845	25,639.20	25,639.20				
20070000663	Mr	Chege	Francis	Gitau	845	23,796.00	23,796.00				
20070000707	Ms	Mugo	Margaret	Wanjiku	845	25,639.20	25,639.20				
20070000770	Mr	Gacheru	Alex	Kibaki	845	30,391.00	30,391.00				
20070001795	Mrs	Kanau	Rahab	Njoki	845	51,258.00	51,258.00				
20080000353	Ms	Muiruri	Pauline	Wanjiru	845	25,639.00	25,639.00			25,157.00	
20080002642	Ms	Karuu	Regina	Wanja	845	23,796.00	23,796.00			23,357.00	
20080002651	Ms	Mwangi	Mercy	Wambui	845	23,796.00	23,796.00				
20080002679	Mr	Njitha	Harrison	Kungu	845	28,094.00	28,094.00				
20080002704	Ms	Njoroge	Frashiah	Wanjiru	845	23,796.00	23,796.00				
20080002722	Ms	Riari	Emma	Munjiru	845	28,094.00	28,094.00				

Appendix VI. Variation in Basic Salary

Payrollnum	Salute	Surname	Firstname	Othernames	Edcode	Jul	Aug	Sept	Oct	Nov	Dec	Jan
32200342	Ms	Murai	Nancy	Neri	801	49,625.00	49,625.00	49,625.00	49,625.00	49,625.00	59,630.00	59,630.00
32200982	Mr		Evans	B. Ositemo	801				65,430.00	65,430.00	61,080.00	61,080.00
32201027	Ms	Gichia	Julia	Ngendo	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	28,210.00	26,750.00
32201041	Mr	Waihiru	Michael	Gikonyo	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	32,790.00	45,565.00
1968029678	Mr	Chege	Paul	Njau	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	29,670.00	27,480.00
1981077527	Mr	Kinyua	Joseph	Mwangi	801	54,700.00	54,700.00	54,700.00	54,700.00	54,700.00	32,010.00	54,700.00
1981155074	Mr	Songole	Fredrick	Litu	801	88,955.00	88,955.00	88,955.00	88,955.00	88,955.00	74,130.00	88,955.00
1983064122	Ms	Macharia	Jane	Wanjiru	801	63,980.00	63,980.00	63,980.00	63,980.00	63,980.00	53,685.00	53,685.00
1987069946	Mr	Kiarie	Peter	Maingi	801	55,715.00	55,715.00	55,715.00	55,715.00	55,715.00	71,230.00	71,230.00
19750000241	Mr	Ndururi	James	Waihaka	801	58,180.00	58,180.00	58,180.00	58,180.00	58,180.00	58,180.00	58,180.00
19750000250	Mr	Njoroge	Stephen	Ruhii	801	96,205.00	48,610.00	48,610.00	48,610.00	48,610.00	48,610.00	48,610.00
19760000539	Miss	Mbugua	Joyce	Wambui	801	41,150.00	41,150.00	41,150.00	39,822.60		35,709.70	
19760000557	Mr	Kungu	Joseph	Kimani	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	34,350.00	34,350.00
19770000434	Ms	Kambogo	Dorothy	Wanjiku	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19770000676	Ms	Mbogo	Grace	Njambi	801	46,580.00	46,580.00	46,580.00	46,580.00	46,580.00	41,150.00	46,580.00
19770000694	Mr	Wanjohi	Patrick	Wachira	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	35,200.00	35,200.00
19770000809	Ms	Nganga	Hannah	Wambui	801	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00	46,580.00
19780000599	Mr	Mutukiria	Isaac	Nganga	801	43,700.00	43,700.00	43,700.00	43,700.00	43,700.00	43,700.00	43,700.00
19780001550	Ms	Nganga	Mary	Wairimu	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	25,290.00	27,480.00
19780001694	Ms	Ngunyo	Jane	Wacuka	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19780001701	Ms	Gathuru	Elizabeth	Wanjora	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19780001792	Ms	Mwangi	Philonena	Njoki	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19780002075	Ms	Mwaura	Jane	Wanjiku	801	56,730.00	56,730.00	56,730.00	56,730.00	56,730.00	54,900.00	54,900.00
19780002477	Mr	Wainaina	Waihaka	Wanjiku	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	21,270.00	21,270.00
19790000092	Mr	Kimani	George	Nganga	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	34,350.00	34,350.00
19790000707	Ms	Mbugua	Mary	Wambui	801	42,850.00	42,850.00	42,850.00	42,850.00	42,850.00	40,300.00	42,850.00
19790004849	Mr	Kilyongi	Kitheka	Wanjiku	801	32,790.00	32,790.00	32,790.00	32,790.00	32,790.00	32,010.00	32,010.00
19790005088	Mr	Mukundi	Virginia	Wanjiru	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	28,940.00	28,940.00
19790005382	Mr	Zakaria	Stephen	Irungu	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	40,300.00	42,000.00
19790005391	Mr	Coko	Bernard	Njiri	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	46,580.00	34,350.00
19790005524	Mr	Mutunduru	Simon	Ngethe	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	41,150.00	41,150.00
19790006405	Ms	Nyambura	Josephine	Ngugi	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	38,600.00	42,000.00
19790006638	Mr	Gitau	Antony	Ngumi	801	50,640.00	50,640.00	50,640.00	50,640.00	50,640.00	36,900.00	50,640.00
19800003329	Mr	Mwaniki	Peter	Kihuu	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	52,670.00	45,565.00
19800004077	Mr	Kitonyi	Benjamin	Wambua	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	40,300.00	40,300.00
19810000296	Mr	Macharia	Joseph	Gicheha	801	59,630.00	59,630.00	59,630.00	59,630.00	59,630.00	58,180.00	58,180.00
19810001426	Mr	Wainaina	Margaret	Karuga	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	26,020.00	26,020.00
19810001499	Mr	Njoroge	William	Gachahi	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	25,887.10	38,600.00
19810001560	Mr	Nduati	Charles	Nganga	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	37,450.00	38,600.00
19810001739	Mr	Owour	Zadock	Openda	801	43,700.00	43,700.00	43,700.00	43,700.00	43,700.00	39,450.00	43,700.00
19810002281	Mr	Farah	Omar	Abdi	801	97,980.00	97,980.00	97,980.00	97,980.00	97,980.00	96,175.00	96,175.00
19810002343	Ms	Wagunya	Janet	Wathera	801	83,548.00	66,880.00	66,880.00	66,880.00	66,880.00	66,880.00	66,880.00
19810003279	Ms	Eljiah	Jacinta	Njeri	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	28,210.00	48,990
19820000664	Ms	Gitau	Margaret	Nduta	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	32,790.00	
19820001250	Mr	Mwagamu	Francis	Kangethe	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	28,210.00	28,210.00

19820001438	Ms	Kamanu	Margaret	Wanjiru	801	36,050.00	36,050.00	36,050.00	36,050.00	36,050.00	31,230.00	36,050.00
19820002159	Mr	Kariuki	Samuel	Ngugi	801	40,300.00	40,300.00	40,300.00	40,300.00	40,300.00	49,625.00	38,600.00
19830000158	Ms	Kibe	Veronica	Nyambura	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	32,010.00	32,010.00
19830000167	Mr	Karugu	Julius	Mwangi	801	30,450.00	30,450.00	30,450.00	30,450.00	30,450.00	31,230.00	31,230.00
19830000256	Mr	Kihungi	Richard	Gathiru	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	32,010.00	38,600.00
19830000265	Mr	Mathenge	James	Kinyua	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	29,670.00	34,350.00
19830000292	Ms	Kinoo	Cecilia	Wanjiku	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19830000489	Ms	Mburu	Susan	Wanjiku	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	34,350.00	34,350.00
19830000649	Ms	Wachera	Adijah	Musa	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,020.00	26,020.00
19830000685	Ms	Kagiri	Hawa	Mũthoni	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	32,010.00	32,010.00
19830000701	Mr	Attogo	Fredrick	Ogola	801	47,595.00	47,595.00	47,595.00	47,595.00	47,595.00	46,580.00	46,580.00
19830000774	Mr	Kariuki	John	Kamwere	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	41,150.00	41,150.00
19830000783	Ms	Thungu	Lucy	Wangari	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	36,900.00	38,600.00
19830001066	Mr	Wambeu	John	Ngichiri	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	23,950.00	28,210.00
19830001253	Mr	Waciuri	Josphat	Ngugi	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	29,670.00	29,670.00
19830001440	Mr	Ndungu	Morgan	Njau	801	61,080.00	61,080.00	61,080.00	61,080.00	61,080.00	88,955.00	61,080.00
19830001584	Ms	Waweru	Mary	Wangui	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	31,230.00	31,230.00
19830001842	Ms	Mutira	Margaret	Wanjiku	801	44,550.00	42,850.00	42,850.00	42,850.00	42,850.00	40,300.00	40,300.00
19830001879	Mr	Ngugi	Joseph	Kahura	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,020.00	26,020.00
19830001959	Mr	Agello	Alphonse	Okoth	801	50,640.00	50,640.00	50,640.00	50,640.00	50,640.00	47,595.00	47,595.00
19830002143	Ms	Mwangi	Hannah	Njeri	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19830002394	Ms	Macharia	Purity	Mweru	801	40,300.00	40,300.00	40,300.00	40,300.00	40,300.00	39,450.00	39,450.00
19830002401	Ms	Muiruri	Jacinta	Wanjiru	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	37,750.00	37,750.00
19830002465	Ms	Mburu	Nancy	Nduta	801	50,640.00	50,640.00	50,640.00	50,640.00	50,640.00	41,150.00	50,640.00
19840000320	Mr	Kagombe	Francis	Maina	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	27,480.00	28,940.00
19840000357	Mr	Ndungu	John	Njoroge	801	71,230.00	71,230.00	71,230.00	71,230.00	71,230.00	42,000.00	71,230.00
19840000599	Ms	Yusuf	Asha		801	29,670.00	29,670.00	29,670.00	29,670.00	29,670.00	32,010.00	32,010.00
19840000660	Ms	Ndirangu	Lucia	Wairimu	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	52,670.00	42,000.00
19840000928	Mr	Njoki	David	Kibathi	801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	36,050.00	41,150.00
19840001167	Mr	Kihangu	Peter	Mbanya	801	36,050.00	36,050.00	36,050.00	36,050.00	36,050.00	35,200.00	37,050.00
19850000369	Ms	Muchiri	Ruth	Wanjiru	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	33,570.00	33,570.00
19850000412	Ms	Ngigi	Susan	Ruguru	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	61,080.00	34,350.00
19850000789	Mr	Mwaura	Josephat	Gachwe	801	42,850.00	42,850.00	42,850.00	42,850.00	42,850.00	30,450.00	42,850.00
19850000814	Ms	Kamau	Salome	Njoki	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	59,630.00	31,230.00
19850000958	Ms	Gatoto	Mary	Wanjiku	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	33,570.00	33,570.00
19850001133	Ms	Njenga	Alice	Nyakio	801	32,790.00	32,790.00	32,790.00	32,790.00	32,790.00	32,790.00	41,150.00
19850001151	Mr	Gitau	Stephen	Kinyanjui	801	33,570.00	33,570.00	33,570.00	33,570.00	33,570.00	33,570.00	32,010.00
19850001544	Ms	Kamau	Felistus	Muthoni	801	65,430.00	65,430.00	65,430.00	65,430.00	65,430.00	32,010.00	65,430.00
19850001955	Mr	Gatari	John	Waweru	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	33,570.00	33,570.00
19850002265	Mr	Nyambura	Amos	Nganga	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	29,670.00	29,670.00
19850002505	Mr	Mbugua	Fred	Mwathi	801	52,670.00	52,670.00	52,670.00	52,670.00	52,670.00	31,230.00	52,670.00
19850002532	Ms	Ngige	Mary	Nduta	801	33,570.00	33,570.00	33,570.00	33,570.00	33,570.00	32,790.00	32,790.00
19850002612	Ms	Gakuru	Jane	Wambui	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	25,290.00
19850002630	Mr	Nzioki	Jackson	Nzioka	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	26,750.00	26,750.00
19850002667	Ms	Nganga	Naomi	Waitherero	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	28,940.00	28,940.00
19850002685	Ms	Gicharu	Anne	Wanjiku	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	31,230.00	31,230.00
19850002694	Ms	Kariuki	Josphine	Muthoni	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	20,050.00	20,050.00

19900001603	Ms	Nguu	Phylis	Nyambura	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	33,570.00	36,900.00
19900005021	Ms	Ndichu	Margaret	Wangari	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	29,670.00	29,670.00
19900006822	Ms	Chimoso	Mariam	Ojiambo	801	61,080.00	61,080.00	61,080.00	61,080.00	61,080.00	62,530.00	61,080.00
19900007436	Mr	Mati	Anderson	Rwigi	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	37,750.00	37,750.00
19900007598	Mr	Gichuki	Francis	Kiama	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	50,640.00	50,640.00
19900007623	Mr	Mungai	Nelson	Kamau	801	40,300.00	40,300.00	40,300.00	40,300.00	40,300.00	38,600.00	38,600.00
19900008200	Mr	Wairia	Elias	Irungu	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	22,610.00	22,610.00
19900010175	Mr	Matana	Moses	Rwekato	801	29,670.00	29,670.00	29,670.00	29,670.00	29,670.00	28,940.00	28,940.00
19900010237	Mr	Kahuro	James	Irungu	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	32,790.00	32,790.00
19900010255	Ms	Muhuni	Mary	Watiri	801	49,625.00	49,625.00	49,625.00	49,625.00	49,625.00	48,610.00	50,640.00
19900010264	Ms	Karuthi	Florence	Wangari	801	46,580.00	46,580.00	46,580.00	46,580.00	46,580.00	45,565.00	45,565.00
19900010504	Mr	Gakumo	David	Kimani	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	35,200.00	35,200.00
19900010531	Mr	Murote	Joseph	Gathuru	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	33,570.00	36,900.00
19900010595	Mr	Mbuthia	Patrick	Gichuku	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	32,790.00	32,790.00
19900010871	Ms	Kariuki	Mercy	Njeri	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	40,300.00
19900010880	Ms	Kariuki	Jane	Wamaita	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	22,610.00	22,610.00
19900011083	Mr	Chiuri	Gachucha	Chiuri	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	27,480.00	27,480.00
19900011476	Ms	Kanyita	Agnes	Wairimu	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
19910000145	Mr	Mbatia	Moses	Njenga	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	63,980.00	45,565.00
19910000378	Ms	Mwanzia	Susan	Mukulu	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,020.00	26,020.00
19910000403	Ms	Njagu	Jane	Wanja	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	32,010.00	32,010.00
19910000412	Ms	Munuhe	Elizabeth	Nyaguthii	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	22,610.00	22,610.00
19910000449	Ms	Kogi	Lucy	Wanjiku	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	21,940.00	21,940.00
19910000476	Mr	Njeru	Wambugu		801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	38,600.00	38,600.00
19910000654	Mr	Mbaka	Augustino	Gitonga	801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	37,750.00	37,750.00
19910000672	Ms	Ndegwa	Elizabeth	Mumbi	801	40,300.00	40,300.00	40,300.00	40,300.00	40,300.00	39,450.00	41,150.00
19910001571	Ms	Mutuma	Gladwell	Irene Njer	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	26,020.00	26,020.00
19910003020	Ms	Gathuku	Joyce	Waguthi	801	71,230.00	71,230.00	71,230.00	71,230.00	71,230.00	34,350.00	71,230.00
19910006316	Ms	Thiong'O	Monica	Wambui	801	39,450.00	39,450.00	39,450.00	39,450.00	39,450.00	38,600.00	38,600.00
19910010623	Ms	Mwaura	Scola	Muringa	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	34,350.00	34,350.00
19910010909	Mr	Arithi	Peter	Mungori	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	24,620.00	24,620.00
19910012092	Mr	Chomba	Daniel	Mwangi	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	28,210.00	28,210.00
19920000988	Mr	Muchai	Kamau	Gathara	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	48,610.00	37,750.00
19920001010	Mr	Njau	John		801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	32,790.00	41,150.00
19920001038	Mr	Mburu	Sospeter	Muchai	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	28,210.00	42,000.00
19920008537	Mr	Chumbi	Charles	Kamau	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	50,640.00	34,350.00
19930000776	Mr	Munene	Ephantus	Nguthu	801	56,730.00	56,730.00	56,730.00	56,730.00	56,730.00	47,595.00	47,595.00
19940000046	Ms	Mwangi	Mary	Njeri	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	23,950.00	25,290.00
19940003887	Mr	Kamuyu	Martin	Kamau	801	40,300.00	40,300.00	40,300.00	40,300.00	40,300.00	39,450.00	41,150.00
19940010300	Mr	Githinji	Gerald	Njoroge	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	28,210.00	28,210.00
19940011585	Mr	Kimani	Joseph	Chege	801	29,670.00	29,670.00	29,670.00	29,670.00	29,670.00	36,050.00	36,050.00
19950000012	Mr	Njuguna	Francis	Magichu	801	36,900.00	36,900.00	36,900.00	35,709.70		35,709.70	
19950000030	Mr	Gathara	Joseph	Muchai	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	38,600.00	28,940.00
19950001064	Ms	Kariuki	Waiithera		801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	26,750.00	26,750.00
19950003791	Ms	Kinoo	Jane	Karekia	801	47,595.00	47,595.00	47,595.00	47,595.00	47,595.00	69,780.00	47,595.00
19960001763	Mr	Muregi	Daniel	Mwaura	801	29,670.00	29,670.00	29,670.00	29,670.00	29,670.00	42,850.00	29,670.00
19960001772	Mr	Nene	Paul	Kinyanjui	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	43,700.00	27,480.00

20000004795	Ms	Mbogo	Sofia	Wanjiru	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,940.00
20000004802	Ms	Ngugi	Margaret	Wambui	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000004820	Ms	Ndungu	Janet	Wanjiku	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	18,830.00	18,830.00
20000004857	Ms	Mesopotamia	Hannah	Njeri	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	23,950.00	23,950.00
20000004866	Mr	Kimani	Jackson	Karanja	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	
20000004884	Mr	Muiru	Charles	Muthee	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	25,290.00	25,290.00
20000004893	Mr	Gachui	Margaret	Mugure	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	22,610.00	22,610.00
20000004919	Ms	Wamburu	Veronica	Wambui	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	18,830.00	18,830.00
20000004946	Mr	Peter	Chege	Muhochoria	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	28,210.00	28,940.00
20000004982	Ms	Mutuathuku	Lucy	Wangui	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	24,620.00	26,020.00
20000005005	Mr	Mutugi	Zakariah	Gatugi	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005023	Mr	Kirigo	Michael	Mwangi	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	36,050.00	36,050.00
20000005087	Mr	Kibugi	Jane	Wambui	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	28,210.00	28,210.00
20000005103	Mr	Kihara	Anthony	Muthaa	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	22,610.00	24,620.00
20000005130	Ms	Macharia	Alice	Nduta	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005149	Ms	Omoro	Nelice	Akinyi	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005194	Mr	Kihiro	James	Gitau	801	23,950.00	23,950.00	23,950.00	23,950.00	23,950.00	26,020.00	23,950.00
20000005210	Ms	Willingsher	Kina		801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	23,950.00	23,950.00
20000005229	Ms	Kamau	Jacinta	Muthoni	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	26,020.00
20000005238	Mr	Ndutire	Peter	Muchunu	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	28,210.00	28,210.00
20000005247	Ms	Ngumba	Ruth	Nyakairu	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	21,270.00	21,270.00
20000005256	Mr	Nyalala	Charles	Ongweya	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	24,620.00	24,620.00
20000005283	Mr	Muhoro	John	Icigo	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	31,230.00	26,020.00
20000005336	Ms	Kuria	Susan	Nyokabi	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	34,350.00	28,210.00
20000005345	Mr	Maina	Christoper	Wangara	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	23,950.00	23,950.00
20000005354	Mr	Wanjiku	George	Mburu	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	27,480.00	27,480.00
20000005363	Ms	Thuo	Carolyne	Nduta	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	28,940.00
20000005381	Mr	Wanyoike	Joseph	Mwangi	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	32,010.00	41,790.00
20000005390	Ms	Kamau	Redemta	Wambui	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	21,940.00	22,610.00
20000005416	Mr	Kariuki	Joseph	Nguthu	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	31,230.00	36,900.00
20000005452	Ms	Miriti	Doris	Kagwiria	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	37,750.00	37,750.00
20000005470	Mr	Gitau	David	Chege	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	35,200.00	37,750.00
20000005498	Ms	Wainaina	Anne	Mbeere	801	36,050.00	36,050.00	36,050.00	36,050.00	36,050.00	35,200.00	35,200.00
20000005505	Mr	Ndegwa	Wilson	Kimathi	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	28,210.00	28,940.00
20000005514	Mr	Ngatia	John	Gachomba	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	24,620.00	24,620.00
20000005532	Mr	Chege	Michael	Njoroge	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005550	Ms	Ngugi	Jane	Muthoni	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	25,290.00	25,290.00
20000005569	Mr	Ahmed	Hassan	Gedi	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005578	Mr	Kimirisho	Simon	Chege	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	36,050.00	28,940.00
20000005587	Mr	Njoroge	Anthony	Kimani	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	26,020.00
20000005603	Ms	Njuguna	Margaret	Waithira	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	28,210.00	28,210.00
20000005612	Ms	Nkoroi	Zipporah	Kagwiria	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	21,270.00	21,270.00
20000005621	Mr	Ngacha	Peter	Njenga	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	25,290.00	25,290.00
20000005774	Ms	Makau	Francisah	Mbithe	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20000005783	Mr	Langat	Bernard	Cheruiyot	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	28,210.00	26,020.00
20000006431	Ms	Njoroge	Elizabeth	Nyokabi	801	29,670.00	29,670.00	29,670.00	29,670.00	29,670.00	28,940.00	28,940.00
20000006477	Mr	Muya	George	Kioko	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	31,230.00	31,230.00

20000006584	Ms	Njeru	Beth	Muthoni	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	44,550.00	44,550.00
20000007581	Mr	Ngugi	Samuel	Ndungu	801	63,980.00	63,980.00	63,980.00	63,980.00	63,980.00	62,530.00	62,530.00
20010003577	Ms	Ogola	Monica	Adongo	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	23,950.00	23,950.00
20020000882	Mr	Mwangi	Wilson	Kiriro	801	43,700.00	43,700.00	43,700.00	43,700.00	43,700.00	38,600.00	43,700.00
20020001601	Ms	Chege	Ann	Wamaita	801	35,200.00	35,200.00	35,200.00	35,200.00	35,200.00	31,230.00	39,170.00
20020003589	Ms	Kamau	Antonia	Wanjiru	801	61,080.00	61,080.00	61,080.00	61,080.00	61,080.00	62,530.00	62,530.00
20020003678	Mr	Wamuya	Justus	Waweru	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	26,020.00	26,020.00
20050000185	Mr	Kungu	Benson	Mwaura	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20050001271	Ms	Muchina	Mary	Wanja	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	62,530.00	42,000.00
20050001324	Mr	Njoroge	Joseph	Muchina	801	36,900.00	36,900.00	36,900.00	36,900.00	36,900.00	30,450.00	39,900.00
20060000197	Mr	Maina	Josphat	Gikonyo	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	22,610.00	22,610.00
20070000663	Mr	Chege	Francis	Gitau	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00
20080000282	Mr	Githandi	Isaac	Wandui	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	20,050.00
20080000291	Mr	Kahindi	Gideon	Kaingu	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	18,830.00
20080000335	Mr	Mwaura	Wilson	Ndungu	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	20,050.00
20080000353	Ms	Muiruri	Pauline	Wanjiru	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	21,940.00	21,940.00
20080002026	Ms	Muiruri	Jane	Wanjira	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	44,550.00	46,580.00
20080002535	Ms	Maina	Charity	Dorcas Wan	801	68,330.00	68,330.00	68,330.00	68,330.00	68,330.00	75,580.00	
20080002633	Mr	Muchiri	Peter	Kimani	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	25,290.00
20080002642	Ms	Karanu	Regina	Wanja	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00
20080002660	Mr	Wahome	Antony	Waithaka	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	18,830.00	33,210.00
20080002679	Mr	Njihia	Harrison	Kungu	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	25,290.00
20080002713	Ms	Chege	Margaret	Njoki	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	32,790.00	26,020.00
20080002740	Ms	Ng'Ang'A	Caroline	Wambui	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	18,830.00
20080002802	Ms	Gitau	Teresia	Wangecha	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	18,830.00
20080002839	Ms	Wanjiru	Mary	Njeri	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	32,790.00	32,790.00
20080002884	Ms	Maina	Monica	Waithira	801	45,565.00	45,565.00	45,565.00	45,565.00	45,565.00	44,550.00	46,580.00
20080003443	Mr	Waititu	Jimmy	Karanja	801	77,030.00	77,030.00	77,030.00	77,030.00	77,030.00	36,050.00	77,030.00
20090000089	Mr	Wangai	John	Njoroge	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20090000338	Ms	Kaguku	Felistus	Wamaita	801	58,180.00	58,180.00	58,180.00	58,180.00	58,180.00	45,565.00	70,795.00
20090000356	Mr	Angore	Israel	Chanzero	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	25,290.00
20090000383	Ms	Guchu	Jane	Wairimu	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00
20090000409	Ms	Muya	Teresia	Wambuku	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	18,830.00
20090000561	Mr	Kisala	Solomon	Kipande	801	22,610.00	22,610.00	22,610.00	22,610.00	22,610.00	19,440.00	19,440.00
20090000570	Mr	Mukuria	Samson	Muiruri	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	22,610.00	29,430.00
20090000589	Ms	Kariuki	Hannah	Njeri	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,220.00	18,220.00
20090000598	Mr	Mbatia	Mordekai	Kingori	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	32,790.00	32,790.00
20090000632	Mr	Njue	Martis	Kaunda	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	34,350.00	26,020.00
20090000758	Ms	Njeri	Rahab	Wairimu	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00
20090000767	Ms	Mwangi	Jannes	Wanjiru	801	27,480.00	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00
20090000776	Ms	Mwangi	Jane	Wanjiku	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	26,020.00	26,020.00
20090000801	Ms	Njoroge	Virginia	Wambui	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	18,830.00	18,830.00
20090000829	Ms	Gitaari	Susan	Kathomi	801	26,020.00	26,020.00	26,020.00	26,020.00	26,020.00	25,290.00	25,290.00
20090000909	Ms	Wamuha	Emily	Wahu	801	56,730.00	56,730.00	56,730.00	56,730.00	56,730.00	55,715.00	55,715.00
20090001693	Ms	Mithamo	Winfred	Wakini	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,020.00	26,020.00
20090001700	Mr	Mithamo	Rueben	Githaiga	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00
20090001737	Mr	Kiburi	Stephen	Wanjohi	801	20,050.00	20,050.00	20,050.00	20,050.00	20,050.00	19,440.00	19,440.00

20090001988	Mr	Mathea	Stanley	Githinji	801	23,280.00	23,280.00	23,280.00	23,280.00	23,280.00	36,050.00	23,280.00
20090002029	Ms	Ngethe	Margaret	Nyokabi	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20090003133	Ms	Mwangi	Felistas	Wambui	801	28,940.00	27,480.00	27,480.00	27,480.00	27,480.00	26,020.00	26,020.00
20090003188	Mr	Nyaga	Timothy	Njogu	801	49,625.00	49,625.00	49,625.00	49,625.00	49,625.00	32,010.00	49,625.00
20090003277	Ms	Njogu	Jane	Wacuka	801	85,345.00	85,345.00	85,345.00	85,345.00	85,345.00	83,540.00	83,540.00
20090003295	Mr	Gachogu	Williamson	Mwangi	801	62,530.00	62,530.00	62,530.00	62,530.00	62,530.00	52,670.00	72,390.00
20090003311	Mr	Miano	Nicholas	Wachira	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	41,150.00	42,000.00
20090003320	Mr	Mwaniki	Kirika		801	38,600.00	38,600.00	38,600.00	38,600.00	38,600.00	46,580.00	38,600.00
20090003553	Ms	Kamau	Hellen	Waithera	801	28,940.00	28,940.00	28,940.00	28,940.00	28,940.00	42,850.00	42,850.00
20100000226	Mr	Kiruthi	Joseph	Kuria	801	88,955.00	88,955.00	88,955.00	88,955.00	88,955.00	49,625.00	
20100001410	Mr	Nyanjui	John	Njane	801	69,780.00	69,780.00	69,780.00	69,780.00	69,780.00	68,330.00	68,330.00
20100001438	Mr	Gateru	Simon	Mukuha	801	65,430.00	65,430.00	65,430.00	65,430.00	65,430.00	63,980.00	63,980.00
20100002300	Mr	Kagwi	Francis	Ngwiri	801	61,080.00	61,080.00	61,080.00	61,080.00	61,080.00	59,630.00	59,630.00
20100002328	Mr	Munene	Benson	Muchoki	801	55,715.00	55,715.00	55,715.00	55,715.00	55,715.00	54,700.00	54,700.00
20110000292	Mr	Ngeru	Joel	Ruo	801	46,580.00	46,580.00	46,580.00	46,580.00	46,580.00	45,565.00	45,565.00
20110000621	Ms	Ng'Ang'A	Madeline	Mbaire	801	48,610.00	48,610.00	48,610.00	48,610.00	48,610.00	43,700.00	43,700.00
20110000649	Ms	Njuguna	Grace	Wanjiru	801	62,230.00	44,550.00	44,550.00	44,550.00	44,550.00	43,700.00	43,700.00
20110001744	Mr	Mbasho	John	Karanja	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	18,830.00	24,620.00
20110002036	Mr	Mugacha	Peter	Kinuthia	801	62,530.00	62,530.00	62,530.00	62,530.00	62,530.00	36,900.00	62,530.00
20110002045	Mr	Kanyi	Paul	Maina	801	49,625.00	49,625.00	49,625.00	49,625.00	49,625.00	38,600.00	49,625.00
20110002509	Mr	Ndirangu	Joseph	Ngigi	801	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	37,750.00	37,750.00
20110002518	Ms	Ndicho	Rahab	Nduta	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	36,900.00	36,900.00
20110002527	Ms	Kahuha	Jane	Wambui	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	27,480.00	27,480.00
20110002545	Ms	Kiruma	Esther	Wairimu	801	36,050.00	36,050.00	36,050.00	36,050.00	36,050.00	35,200.00	35,200.00
20110002554	Ms	Kaguru	Alice	Wairimu	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	36,900.00	36,900.00
20110002563	Mr	Mungai	George	Wainaina	801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	40,300.00	40,300.00
20110002572	Ms	Kago	Hannah	Njeri	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	27,480.00	27,480.00
20110002581	Mr	Ngatho	Peter	Njau	801	33,750.00	28,210.00	28,210.00	28,210.00	28,210.00	27,480.00	27,480.00
20110002590	Ms	Mathu	Jacinta	Wambui	801	37,750.00	37,750.00	37,750.00	37,750.00	37,750.00	36,900.00	36,900.00
20110002607	Ms	Mwai	Terry	Wanjiku	801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	40,300.00	40,300.00
20110002616	Mr	Njuguna	James	Ndichu	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20110002625	Mr	Mwangi	Benson	Muchai	801	23,280.00	23,280.00	23,280.00	23,280.00	23,280.00	22,610.00	22,610.00
20110002634	Ms	Kahugu	Rachael	Wanjiru	801	60,770.00	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00
20110002643	Mr	Gitau	Paul	Kimani	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20110002661	Ms	Maina	Caroline	Njoki	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	30,450.00	30,450.00
20110002670	Mr	Gachanja	John	Kamanga	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	30,450.00	30,450.00
20110002689	Ms	Gichuri	Winfred	Wangui	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	31,230.00	31,230.00
20110002698	Ms	Ngaruiya	Caroline	Njeri	801	32,010.00	32,010.00	32,010.00	32,010.00	32,010.00	31,230.00	31,230.00
20110002705	Mr	Ng'Ang'A	Patrick	Munyui	801	28,210.00	28,210.00	28,210.00	28,210.00	28,210.00	27,480.00	27,480.00
20110002714	Ms	Nduati	Joyce	Njoki	801	34,350.00	34,350.00	34,350.00	34,350.00	34,350.00	33,570.00	33,570.00
20110002723	Ms	Karanja	Miriam	Njambi	801	31,230.00	31,230.00	31,230.00	31,230.00	31,230.00	30,450.00	30,450.00
20120000017	Ms	Muriuki	Teresiah	Wangui	801	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00	43,700.00	43,700.00
20120000026	Mr	Kimani	George	Thuo	801	26,750.00	26,750.00	26,750.00	26,750.00	26,750.00	26,020.00	26,020.00
20120000035	Ms	Mungai	Pheris	Nyairera	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20120000044	Ms	Kinyanjui	Alice	Wanjiku	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20120000062	Mr	Kungu	Michael	Ndungi	801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	40,300.00	40,300.00
20120000080	Mr	Kinyanjui	Martin	Njenga	801	44,550.00	44,550.00	44,550.00	44,550.00	44,550.00	43,700.00	43,700.00

20120000099	Mr	Mugo	Samuel	Nene	801	23,280.00	23,280.00	23,280.00	23,280.00	23,280.00	22,610.00	22,610.00
20120000106	Ms	Kagai	Winnie	Wanjiru	801	21,940.00	21,940.00	21,940.00	21,940.00	21,940.00	21,270.00	21,270.00
20120000115	Mr	Gichimu	Julius	Kinuthia	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20120000133	Mr	Warukira	Peter	Njoroge	801	41,150.00	41,150.00	41,150.00	41,150.00	41,150.00	40,300.00	40,300.00
20120000142	Mr	Kagiri	Samson	Mugo	801	25,290.00	25,290.00	25,290.00	25,290.00	25,290.00	24,620.00	24,620.00
20120000642	Mr	Wambui	Joseph	Karanja	801	24,620.00	24,620.00	24,620.00	3,970.95	24,620.00	24,620.00	59,459.70
20120000697	Mr	Kiiru	Stephen	Nganga	801	72,680.00	72,680.00	72,680.00	72,680.00	72,680.00	68,330.00	71,230.00
20120001185	Ms	Kimando	Susan	Wambui	801	61,080.00	61,080.00	61,080.00	61,080.00	61,080.00	59,630.00	59,630.00
20120001998	Mrs	Njuguna	Jane	Nduta	801	66,880.00	66,880.00	66,880.00	66,880.00	66,880.00	63,980.00	63,980.00
20120002333	Mr	Wanyoike	Elijah	Mburu	801	88,955.00	88,955.00	88,955.00	88,955.00	88,955.00	87,150.00	87,150.00
20120002566	Ms	Njoroge	Grace	Nyamina	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	27,480.00
20120002682	Ms	Waithaka	Alice	Warigia	801	24,620.00	24,620.00	24,620.00	24,620.00	24,620.00	23,950.00	23,950.00
20120002753	Mr	Kamau	Stephen	Ndichu	801	33,750.00	33,750.00	33,750.00	33,750.00	33,750.00	33,570.00	33,570.00
20120002842	Ms	Wanjiku	Christine	Waitherero	801	27,480.00	27,480.00	27,480.00	27,480.00	27,480.00	29,670.00	29,670.00

Appendix VII: Unsurrendered Receipt Books**BUS PARK RECEIPT BOOKS**

Serial No	Book Number		No. of Leafs	Leaf Value (Kshs)	Amount (Kshs)
	From	To			
376	63001	64000	1000	30.00	30,000.00
365	52001	53000	1000	30.00	30,000.00
19	201	300	100	30.00	10,000.00
97	9501	9700	200	10.00	2,000.00
6E	501	700	200	100.00	20,000.00
15A	5601	6000	400	30.00	12,000.00
161	1501	1600	100	30.00	3,000.00
115A	11401	11500	100	30.00	3,000.00
91I	34401	34800	400	10.00	4,000.00
98C	37201	37600	400	10.00	4,000.00
320	32001	32100	100	30.00	3,000.00
443A	42501	42600	100	30.00	3,000.00
470	46901	47000	100	30.00	3,000.00
100G	9901	10000	100	10.00	1,000.00
137B	13601	13701	100	10.00	1,000.00
203A	20201	20300	100	30.00	3,000.00
67L	6501	6700	200	100.00	20,000.00
432A	43101	43200	100	30.00	3,000.00
35G	3401	3500	100	50.00	5,000.00
89K	52001	53000	1000	10.00	10,000.00
16M	1501	1600	100	70.00	7,000.00
733	73201	73300	100	30.00	3,000.00
744	74301	74400	100	30.00	3,000.00
745	74401	74500	100	30.00	3,000.00
746	74501	74600	100	30.00	3,000.00
747	74601	74700	100	30.00	3,000.00
748	74701	74800	100	30.00	3,000.00
749	74801	74900	100	30.00	3,000.00
90G	53001	54000	1000	10.00	10,000.00
690A	68901	69000	100	60.00	6,000.00
780	77901	78000	100	60.00	6,000.00
401C	142401	142500	100	30.00	3,000.00
					223,000.00

MARKET FEE BOOKS

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
	From	To			
8	315001	316000	1000	20.00	20,000.00
32	350001	351000	1000	20.00	20,000.00

210	12301	12400	100	200.00	20,000.00
216	12901	13000	100	200.00	20,000.00
218	13101	13200	100	200.00	20,000.00
224	13701	13800	100	200.00	20,000.00
246	1001	1200	100	400.00	40,000.00
247	1001	1100	100	400.00	40,000.00
248A	9617	9700	84	200.00	16,800.00
251	634	700	65	400.00	26,000.00
117A	426001	42700	1000	20.00	20,000.00
264	501001	502000	1000	20.00	20,000.00
321	564001	565000	1000	20.00	20,000.00
345	588001	589000	1000	20.00	20,000.00
392	634001	635000	1000	20.00	20,000.00
419	662201	663000	1000	20.00	20,000.00
436	679001	680000	1000	20.00	20,000.00
438	681001	682000	1000	20.00	20,000.00
446	689001	690000	1000	20.00	20,000.00
448	691001	692000	1000	20.00	20,000.00
451	694001	695000	1000	20.00	20,000.00
452	695001	696000	1000	20.00	20,000.00
453	696001	697000	1000	20.00	20,000.00
454	697001	698000	1000	20.00	20,000.00
455	698001	699000	1000	20.00	20,000.00
458	1101	1200	100	400.00	40,000.00
459	1201	1300	100	400.00	40,000.00
461	1201	1300	100	400.00	40,000.00
462	457001	458000	1000	20.00	20,000.00
469	1001	2000	1000	20.00	20,000.00
477	16001	17000	1000	20.00	20,000.00
502	34001	35000	1000	20.00	20,000.00
562	94001	95000	1000	20.00	20,000.00
582	114001	115000	1000	20.00	20,000.00
584	116001	117000	1000	20.00	20,000.00
476A	8001	9000	1000	20.00	20,000.00
483A	15001	16000	1000	20.00	20,000.00
217A	13001	13100	100	200.00	20,000.00
689	1401	1500	100	400.00	40,000.00
649A	180001	181000	1000	20.00	20,000.00
555A	87100	88000	900	20.00	18,000.00
704	2033001	2034000	1000	20.00	20,000.00
773A	123001	124000	1000	20.00	20,000.00
734	82001	83000	1000	20.00	20,000.00
991A	243001	244000	1000	20.00	20,000.00
991A	243001	244000	1000	20.00	20,000.00

219	36001	36100	1000	20.00	20,000.00
954	286001	287000	1000	20.00	20,000.00
1037	359001	360000	1000	20.00	20,000.00
2021	442001	443000	1000	20.00	20,000.00
2021	442001	443000	1000	20.00	20,000.00
2010A	431786	432000	215	20.00	4,300.00
160	16001	16200	200	30.00	6,000.00
1067	388001	389000	1000	20.00	20,000.00
41B	41001	42000	1000	20.00	20,000.00
5	5001	6000	1000	20.00	20,000.00
19C	18719	19000	282	20.00	5,640.00
35C	4401	4500	100	500.00	50,000.00
127B	126001	127000	1000	20.00	20,000.00
123B	12201	12300	100	20.00	2,000.00
220	21901	22000	100	20.00	2,000.00
467	46601	46700	100	20.00	2,000.00
468	46701	46800	100	20.00	2,000.00
469	46801	46900	100	20.00	2,000.00
470	46901	47000	100	20.00	2,000.00
433A	43201	43300	100	30.00	3,000.00
1156	115601	115700	100	30.00	3,000.00
1122	112101	112200	100	30.00	3,000.00
48F	4701	4800	100	50.00	5,000.00
49F	4801	4900	100	50.00	5,000.00
11H	1001	1100	100	300.00	30,000.00
893	89201	89300	100	30.00	3,000.00
2G	132	200	60	500.00	34,500.00
16E	1501	1600	100	300.00	30,000.00
2180	217901	218000	100	20.00	2,000.00
2181	218001	218100	100	20.00	2,000.00
2182	218101	218200	100	20.00	2,000.00
2228	222701	222800	100	20.00	2,000.00
4C	301	400	100	500.00	50,000.00
2253	225201	225300	100	20.00	2,000.00
2263	226201	226300	100	20.00	2,000.00
2351	235001	235100	100	30.00	3,000.00
2365	236401	236500	100	20.00	2,000.00
2371	237001	237100	100	20.00	2,000.00
2390	238901	239000	100	20.00	2,000.00
2339	233801	233900	100	20.00	2,000.00
2412	241101	241200	100	20.00	2,000.00
18Z	1701	1800	100	300.00	30,000.00
6Z	501	600	100	500.00	50,000.00
3Z	201	300	100	200.00	20,000.00

2519	251801	251900	100	20.00	2,000.00
2520	251901	252000	100	20.00	2,000.00
2526	252501	252600	100	20.00	2,000.00
2540	253901	254000	100	20.00	2,000.00
2645	264401	264500	100	20.00	2,000.00
35Z	3401	3500	100	40.00	4,000.00
37Z	3601	3700	100	40.00	4,000.00
2624	262301	262400	100	20.00	2,000.00
30Z	2901	3000	100	300.00	30,000.00
2637	263601	263700	100	20.00	2,000.00
194Z	19301	19400	100	200.00	20,000.00
2665	266401	266500	100	20.00	2,000.00
2603	260201	260300	100	20.00	2,000.00
2633	263201	263300	100	20.00	2,000.00
					1,668,240.00

MONTHLY PARKING STICKER - 11 SEATER

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
	From	To			
32	1551	1600	50	2,200.00	110,000.00
33	1601	1650	50	2,200.00	110,000.00
36	1751	1800	50	2,200.00	110,000.00
					330,000.00

MONTHLY PARKING STICKER - 14 SEATER

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
	From	To			
257	12801	12850	50	3,500.00	175,000.00
258	12851	12900	50	3,500.00	175,000.00
259	12901	12950	50	3,500.00	175,000.00
123	6101	6150	50	3,500.00	175,000.00
124	6151	6200	50	3,500.00	175,000.00
125	6201	6250	50	3,500.00	175,000.00
					1,050,000.00

MONTHLY PARKING STICKER - 25 - 34 SEATER

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
51	2501	2550	50	4,200.00	210,000.00

MONTHLY PARKING STICKER - 35 - 54 SEATER

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
151	7501	7550	50	2,500.00	250,000.00

MONTHLY PARKING STICKER - 7 SEATER & BELOW

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
15	701	750	50	1,500.00	75,000.00
12	551	600	50	1,500.00	75,000.00
11	501	550	50	1,500.00	75,000.00
17	801	850	50	1,500.00	75,000.00
					300,000.00

MONTHLY PARKING STICKER - OMNI BUS/TRUCK

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
42	4101	4200	100	200.00	20,000.00
44	4301	4400	100	200.00	20,000.00
41	4001	4100	100	200.00	20,000.00
43	4201	4300	100	200.00	20,000.00
86	4251	4300	50	3,500.00	175,000.00
					255,000.00

MONTHLY PARKING STICKER - SALON CAR/PICKUP

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
31	1	50	50	1,000.00	50,000.00
1	1	50	50	1,000.00	50,000.00
5	201	250	50	1,000.00	50,000.00
21	1001	1050	50	1,000.00	50,000.00
2	51	100	50	1,000.00	50,000.00
4	151	200	50	1,000.00	50,000.00
6	251	300	50	1,000.00	50,000.00
7	301	350	50	1,000.00	50,000.00
					400,000.00

MOTOR CYCLE/BODABODA

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
7	301	350	50	300.00	15,000.00
8	351	400	50	300.00	15,000.00
8A	351	400	50	300.00	15,000.00
139	6901	6950	50	300.00	15,000.00
140	6951	7000	50	300.00	15,000.00
215	10701	10750	50	300.00	15,000.00
216	10751	10800	50	300.00	15,000.00
136A	6754	6800	47	200.00	9,400.00
97A	4844	4850	7	200.00	1,400.00
219A	10907	10950	44	200.00	8,800.00
218B	10878	10900	23	200.00	4,600.00
					129,200.00

OMNI BUS/TRUCK (200)

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
41	4003	4100	97	200.00	19,600.00
46A	4517	4600	84	100.00	8,400.00
49A	4819	4900	82	100.00	8,200.00
49A	4819	4900	82	100.00	8,200.00
174	17301	17400	100	100.00	10,000.00
174	17301	17400	100	100.00	10,000.00
174	17301	17400	100	100.00	10,000.00
172	17101	17200	100	100.00	10,000.00
179	17801	17900	100	100.00	10,000.00
191	19001	19100	100	100.00	10,000.00
180	17901	18000	100	100.00	10,000.00
192	19101	19200	100	100.00	10,000.00
195	19401	19500	100	100.00	10,000.00
					134,400.00

PARKING FEES

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
3046	304501	304600	100	30.00	30,000.00
3047	304601	304700	100	30.00	30,000.00
3048	394701	304800	100	30.00	30,000.00
3049	304801	304900	100	30.00	30,000.00
3050	304901	305000	100	30.00	30,000.00
3051	305001	305100	100	30.00	30,000.00
3052	305101	305200	100	30.00	30,000.00
3053	305201	305300	100	30.00	30,000.00
3054	305301	305400	100	30.00	30,000.00
3054	305301	305400	100	30.00	30,000.00
3055	305401	305500	100	30.00	30,000.00
3055	305401	305500	100	30.00	30,000.00
3056	305501	305600	100	30.00	30,000.00
3057	305601	305700	100	30.00	30,000.00
3059	305801	305900	100	30.00	30,000.00
3061	306001	306100	100	30.00	30,000.00
3062	306101	306200	100	30.00	30,000.00
3090	308901	309000	100	30.00	30,000.00
3087	308601	308700	100	30.00	30,000.00
3103	310201	308700	100	30.00	30,000.00
3103	310201	310300	100	30.00	30,000.00
3105	310401	310500	100	30.00	30,000.00
3102	310101	310200	100	30.00	30,000.00
3091	309001	309100	100	30.00	30,000.00
3093	309201	309300	100	30.00	30,000.00

750,000.00

PARKING RECEIPTS (MARCH)

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
3	2001	3000	1000	10.00	10,000.00
5	4001	5000	1000	10.00	10,000.00
7	6001	7000	1000	10.00	10,000.00
16	2001	3000	1000	50.00	50,000.00
17	3001	4000	1000	50.00	50,000.00
18	4001	5000	1000	50.00	50,000.00
20	6001	7000	1000	50.00	50,000.00
22	8001	9000	1000	50.00	50,000.00
25	2001	3000	100	100.00	100,000.00
26	3001	4000	1000	100.00	100,000.00
33	1001	2000	1000	30.00	30,000.00
34	2001	3000	1000	30.00	30,000.00
36	4001	5000	1000	30.00	30,000.00
40	8001	9000	1000	30.00	30,000.00
40	8001	9000	1000	30.00	30,000.00
43	2001	3000	1000	75.00	75,000.00
56	19001	20000	1000	10.00	10,000.00
58	21001	22000	1000	10.00	10,000.00
60	23001	24000	1000	10.00	10,000.00
61	24001	25000	1000	10.00	10,000.00
63	26001	27000	1000	10.00	10,000.00
71	34001	35000	1000	10.00	10,000.00
73	36001	37000	1000	10.00	10,000.00
97	9001	10,000	1000	50.00	50,000.00
98	1001	11000	1000	50.00	50,000.00
101	13001	14000	1000	50.00	50,000.00
110	22001	23000	1000	50.00	50,000.00
120	32001	33000	1000	50.00	50,000.00
123	35001	36000	1000	50.00	50,000.00
126	37001	38000	1000	50.00	50,000.00
132	44001	445000	1000	50.00	50,000.00
136	48001	49000	1000	50.00	50,000.00
138	50001	51000	1000	50.00	50,000.00
141	53001	54000	1000	50.00	50,000.00
180	37001	38000	1000	100.00	100,000.00
188	14001	15000	1000	30.00	30,000.00
189	14001	15000	1000	30.00	30,000.00
195	21001	22000	1000	30.00	30,000.00
198	24001	25000	1000	30.00	30,000.00
208	34001	35000	1000	30.00	30,000.00

262	57001	58000	1000	75.00	75,000.00
35A	3568	4000	1000	30.00	30,000.00
17A	3118	4000	1000	50.00	50,000.00
290	1	1000	1000	10.00	10,000.00
207	33001	34000	1000	30.00	30,000.00
132A	44042	45000	959	30.00	28,770.00
319	6001	7000	1000	30.00	30,000.00
322	8001	9000	1000	30.00	30,000.00
322A	9001	10000	1000	30.00	30,000.00
62B	25053	26000	948	10.00	9,480.00
351	38001	39000	1000	30.00	30,000.00
380	67001	68000	1000	30.00	30,000.00
382	69001	70000	1000	30.00	30,000.00
385	72001	73000		30.00	30,000.00
62C	25197	26000	804	10.00	8,040.00
379	66001	67000	1000	30.00	30,000.00
378	65001	66000	1000	30.00	30,000.00
140a	52324	53000	677	50.00	33,850.00
111	23001	24000	1000	50.00	50,000.00
130	42001	43000	1000	50.00	50,000.00
138B	50485	51000	516	50.00	25,800.00
362A	49235	50000	766	30.00	22,980.00
413	1	1000	1000	30.00	30,000.00
142A	54104	55000	897	50.00	44,850.00
5	4001	5000	1000	30.00	30,000.00
34	3301	3400	100	30.00	3,000.00
04A	301	400	100	50.00	5,000.00
53	5201	5300	100	30.00	3,000.00
78	7701	7800	100	30.00	3,000.00
140	13801	14000	200	30.00	6,000.00
164A	16201	16400	200	30.00	6,000.00
05A	401	500	100-	50.00	5,000.00
232	23001	23200	200	30.00	6,000.00
244	244001	24600	200	30.00	6,000.00
40B	3901	4000	100	50.00	5,000.00
256	25201	25400	200	30.00	6,000.00
36	3501	3600	1000	50.00	5,000.00
37	3601	3700	1000	50.00	5,000.00
414	41401	41500	100	30.00	3,000.00
318	31601	31800	200	30.00	6,000.00
372	37001	37200	200	30.00	6,000.00
294	29201	29400	200	30.00	6,000.00
312	31001	31200	200	30.00	6,000.00
328	32601	32800	200	30.00	6,000.00

44	4201	4300	100	50.00	5,000.00
132B	44933	45000	68	50.00	3,400.00
132C	44936	45000	65	30.00	1,950.00
23	1101	1150	50	30.00	1,500.00
435	43401	43500	100	30.00	3,000.00
11A	1001	1100	1000	30.00	3,000.00
61	6001	6100	1000	50.00	5,000.00
130A	129001	130000	1000	20.00	2,000.00
8B	50801	51200	400	30.00	12,000.00
54C	27601	27800	200	30.00	6,000.00
1	1	100	100	30.00	3,000.00
101A	10001	10100	100	30.00	3,000.00
158	15701	15800	100	30.00	3,000.00
276A	27501	27600	100	30.00	3,000.00
293	29201	29300	100	30.00	3,000.00
296B	29501	29600	100	30.00	3,000.00
163A	16201	16300	100	30.00	3,000.00
251	25001	25100	100	30.00	3,000.00
18C	1701	1800	100	30.00	3,000.00
18D	1701	1800	100	10.00	1,000.00
155D	15401	15500	100	30.00	3,000.00
30B	2901	3000	100	50.00	5,000.00
151D	15001	15100	100	50.00	5,000.00
282B	28101	28200	100	30.00	3,000.00
282C	28101	28200	100	30.00	3,000.00
402B	40101	40200	100	30.00	3,000.00
431	43001	43100	100	30.00	3,000.00
432A	43101	43200	100	30.00	3,000.00
433A	43201	43300	100	30.00	3,000.00
434A	43301	43400	100	30.00	3,000.00
435A	43401	43500	100	30.00	3,000.00
436A	43501	43600	100	30.00	3,000.00
437A	436001	43700	100	30.00	3,000.00
438A	43701	43800	100	30.00	3,000.00
439A	43801	43900	100	30.00	3,000.00
440A	43901	44000	100	30.00	3,000.00
409A	40801	40900	100	30.00	3,000.00
281C	28001	28100	100	30.00	3,000.00
719	718901	71900	100	30.00	3,000.00
41D	4001	4100	100	50.00	5,000.00
31D	3001	3100	100	50.00	5,000.00
677	67701	67700	100	60.00	6,000.00
678	67701	67800	100	60.00	6,000.00
679	67801	67900	100	60.00	6,000.00

680	67901	68000	100	60.00	6,000.00
31C	3001	3100	100	200.00	20,000.00
778	77701	77800	100	60.00	6,000.00
570A	56938	57000	63	60.00	3,780.00
733	73201	73300	100	60.00	6,000.00
1779	177801	177900	100	60.00	6,000.00
38D	3701	3800	100	200.00	20,000.00
37B	3601	3700	100	200.00	20,000.00
36F	3501	3600	100	200.00	20,000.00
1797	179601	179700	100	60.00	6,000.00
1798	179701	179800	100	60.00	6,000.00
2647	264601	264700	100	30.00	3,000.00
2682	268101	268200	100	30.00	3,000.00
3030	302901	303300	100	30.00	3,000.00
3032	303101	303300	100	60.00	6,000.00
3016	301501	301600	100	30.00	3,000.00
					2,768,400.00

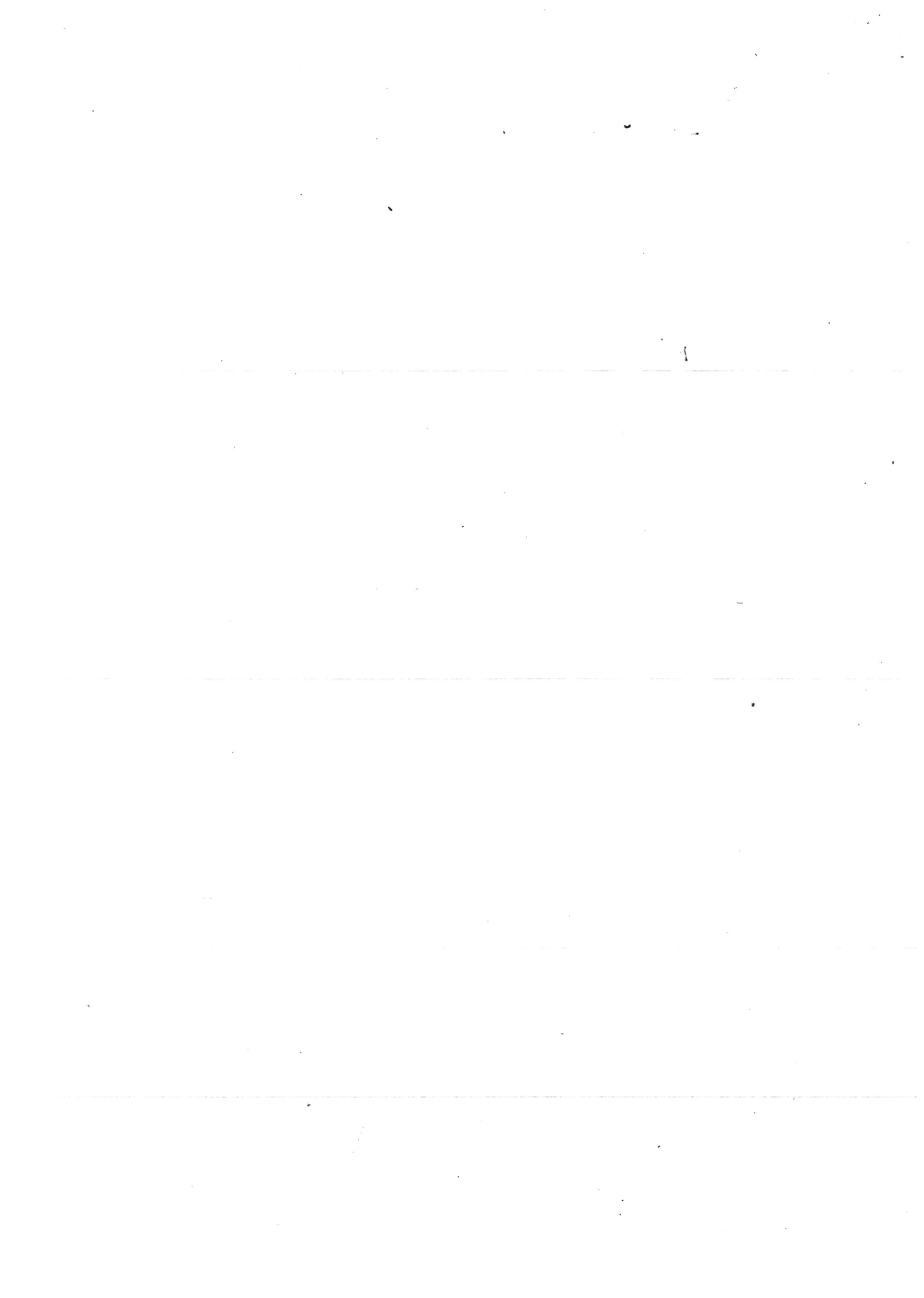
MISC RECEIPT BOOK

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
213	10601	10650	50	300.00	15,000.00
214	10651	10700	50	300.00	15,000.00
					30,000.00
Grand Total -Denominated receipts					8,498,240.00

MISC RECEIPT BOOK

Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
82	21601	21700	100	None	
55	18901	19000	100	None	
83	21701	21800	100	None	
87	22101	22200	100	None	
88	22201	22300	100	None	
107	24101	24200	100	None	
121	25501	25600	100	None	
135	27001	27100	100	None	
155	28901	29000	100	None	
82A	21647	21700	54	None	
170	30401	30500	100	None	
180	31501	31600	100	None	
183	31801	31900	100	None	
189	32401	32500	100	None	
234	37501	37600	100	None	
96	39601	39700	100	None	

92	39268	39300	33	None	
87	3301	3350	50	None	
87	3301	3350	50	None	
76	3751	3800	50	None	
50A	2451	2500	50	None	
98B	4851	4900	50	None	
77A	3801	3850	50	None	
80A	3951	4000	50	None	
147	7301	7350	50	None	
149	7401	7450	50	None	
150	7451	7500	50	None	
151	7501	7550	50	None	
164	8151	8200	50	None	
172	8551	8600	50	None	
171	8501	8550	50	None	
170	8451	8500	50	None	
Total non denominated misc. Receipts			2337		
PUBLIC HEALTH SERVICES - MISC RECEIPT BOOK					
Serial No	Book Number		No. of Leafs	Leaf Value	Amount (Kshs)
120	5951	6000	50	None	
96	4751	4800	50	None	
97	4801	4850	50	None	
73	3601	3650	50	None	
74	3651	3700	50	None	
Total non denominated Public Health Receipts			250		
Grand Total - Nondenominated receipts			2587		



APPENDIX VIII
KIAMBU SUB COUNTY
REVENUE COLLECTED VIA MPESA PAYBILL NO 927411

Date	Transaction Reference	Amount Collected (Kshs)
26-Jun-14	FG64LD158	31,000.00
25-Jun-14	FG63TS907	70,000.00
25-Jun-14	FG63VU461	62,000.00
25-Jun-14	FG64LO158	22,686.00
25-Jun-14	FG53LW427	68,950.00
25-Jun-14	FG53QX427	44,280.00
25-Jun-14	FG53JK349	31,000.00
24-Jun-14	FG41JI843	69,000.00
24-Jun-14	FF914G396	1,000.00
24-Jun-14	FG41XW302	55,838.00
24-Jun-14	FG41BG870	31,000.00
23-Jun-14	FG26SN317	33,000.00
23-Jun-14	FG25XB107	70,000.00
23-Jun-14	FG26YH541	15,983.00
23-Jun-14	FG26QJ314	59,829.00
20-Jun-14	FF91HG396	9,000.00
20-Jun-14	FF87BM814	70,000.00
19-Jun-14	FF84TU241	46,000.00
19-Jun-14	FF91HG396	20,232.00
TOTAL		810,798.00

APPENDIX IX (a)

**VARIANCES BETWEEN COUNTY TREASURY REVENUE REPORTS AND ACTUAL
KIAMBU SUB COUNTY COLLECTIONS
JULY 2013 - APRIL 2014**

Month	Revenue as per County Government of Kiambu Records (Kshs)	Revenue as per Kiambu Sub County Records (Kshs)	Variance (Kshs)
Jul-13	7,535,619.00	7,535,619.00	-
Aug-13	3,845,176.00	3,831,222.00	13,954.00
Sep-13	4,031,003.00	5,023,543.00	(992,540.00)
Oct-13	4,047,219.00	3,946,319.00	100,900.00
Nov-13	5,883,477.00	5,883,477.00	-
Dec-13	4,920,393.00	4,920,393.00	-
Jan-14	9,055,499.00	9,055,499.00	-
Feb-14	15,360,221.00	15,360,221.00	-
Mar-14	17,983,888.00	20,173,042.00	(2,189,154.00)
Apr-14	9,102,315.00	9,138,475.00	(36,160.00)
May-14			
Jun-14			
Total	81,764,810.00	84,867,810.00	(3,103,000.00)

APPENDIX IX (b)

**VARIANCES BETWEEN COUNTY TREASURY REVENUE REPORTS AND ACTUAL
RUIRU SUB COUNTY COLLECTIONS
JULY 2013 - APRIL 2014**

Month	Revenue as per County Government of Kiambu Records (Kshs)	Revenue as per Ruiru Sub County Records (Kshs)	Variance (Kshs)
Jul-13	11,655,984.00	11,655,984.00	-
Aug-13	10,462,908.00	10,185,892.00	277,016.00
Sep-13	9,890,716.00	10,070,255.00	(179,539.00)
Oct-13	10,291,715.00	10,406,065.00	(114,350.00)
Nov-13	6,230,808.00	6,236,208.00	(5,400.00)
Dec-13	6,170,100.00	6,170,100.00	-
Jan-14	18,590,082.00	18,586,482.00	3,600.00
Feb-14	16,039,341.00	16,039,341.00	-
Mar-14	27,214,490.00	26,948,521.00	265,969.00
Apr-14	15,754,974.00	13,282,076.00	2,472,898.00
May-14		-	
Jun-14			
Total	132,301,118.00	129,580,924.00	2,720,194.00
