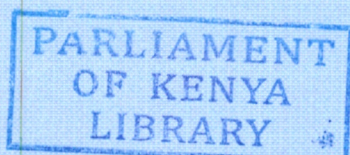


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF VIHIGA

FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015



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OFFICE OF THE AUDITOR-GENERAL

VIH/CA/2014/15

19 October 2016

Mr. Josephat Musambayi
The Clerk to the Vihiga County Assembly
P.O Box: 90-50300

MARAGOLI

Dear Mr. Musambayi

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF VIHIGA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY TO 30 JUNE 2015

I transmit the report of the Auditor-General on the examination of the financial operations of the Vihiga County Assembly for the period 1 July to 30 June 2015.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

Mr. D. O. Gichana
Deputy Auditor General
FOR: AUDITOR GENERAL

Copy to: > Mr. Jeremiah Nyegenye
Clerk to the Senate
P.O. Box 41842
NAIROBI

H.E. Moses E. Akaranga
The Governor
Vihiga County Government
P.O. Box 344, 50300
MARAGOLI

Encl.

TABLE OF CONTENTS

EXECUTIVE SUMMARY	1
Background Information	1
Introduction	1
Terms of Reference	1
Methodology	2
Scope and Determination of Responsibilities	2
1.0 Budgetary Control and Performance	3
2.0 Irregular Personnel Costs	3
2.1 Failure to Set Aside Gratuity Funds for Members of the Assembly	3
4.0 Unsupported Expenditures	4
5.0 Irregular Payment of Facilitation Allowances	4
6.0 Irregular Advance Deposits	4
7.0 Unbudgeted for Foreign Travel Expenditure	4
8.0 Irregularities in Operations of the Car and Mortgage	4
9.0 Internal Controls and Governance Structure	5
10.0 Pending Bills	5
11.0 Irregularities on Development Expenditure	5
12.0 Long Outstanding Imprests	5
Conclusion	6
DETAILED AUDIT FINDINGS	7
1.0 Budgetary Control and Performance	7
2.0 Personnel Costs	7
2.1 Improper Expenditure on Mileage Allowances for the Members of County Assembly	7
2.2 Unsupported Leave Allowance Payments	8
2.3 Failure to establish Assembly Service Gratuity Fund	8
2.4 Undisclosed Salary Arrears	8
2.6 Irregular Payment of Salary Arrears	9
2.7 Unremitted PAYE Deductions	9
3.1 Procurement of Goods and Services not in the Annual Procurement Plan	10
3.2 Unaccounted for Stores	10
3.3 Irregular Procurement of Various Goods and Services	10
3.3.1 Catering Services	11
3.3.2 Fuel Services	11
3.3.3 Insurance Services	11
3.3.4 Purchase of Motor Vehicle (KBZ 955D)	11
3.3.5 Repair of Motor Vehicles (KBZ 955D)	11
3.3.6 Computer Equipment and Other Accessories	12
3.3.7 Medical Insurance Services	12
4.0 Unsupported Expenditures	12
4.1 Printing and Advertising	12

4.2 Hospitality Services.....	12
5.0 Payment of Facilitation Allowance	13
6.0 Irregular Advance Deposits.....	13
7.0 Unbudgeted Foreign Travel Expenditure by Members of the County Assembly	14
8.0 Car and Mortgage Fund.....	14
9.0 Internal Controls and Governance Structure.....	15
9.1 Risk management Policy and Framework.....	15
9.2 Internal Control Environment	15
9.3 Human Resource Management	16
9.4 Poor Asset Management	16
10.0 Pending Bills	17
11.0 Irregularities on Development Expenditure.....	17
11.1 Remodeling Works and Boundary Wall at the Vihiga County Assembly.....	17
11.2 Renovation Works at the Assembly	18
11.3 Consultancy Services on Renovation, Remodeling and Boundary Wall Works.....	18
11.4 Renovation of Assembly Chambers.....	19
12.0 Long Outstanding Imprest.....	19
Conclusion	20
Appendix I.....	21
Appendix II	24
Appendix III.....	25
Appendix IV	27
Appendix V.....	30
Appendix VI	31
Appendix VII	33
Appendix VIII.....	35
Appendix IX	36
Appendix X.....	45
Appendix XI	47
Appendix XII	48
Appendix XIII	49
Appendix XIV.....	53
Appendix XV	54
Appendix XVI	55
Appendix XVII	57
Appendix XVIII	58

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE COUNTY ASSEMBLY OF VIHIGA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

EXECUTIVE SUMMARY

Background Information

The Constitution of Kenya, 2010 under Article 176, created County Governments which consist of the County Assembly and the County Executive. The County Assembly which is the legislative arm of the County Government consists of the Speaker and Members of the County Assembly.

Introduction

This management and financial operations audit report covers the financial year ended 30 June 2015. The audit was undertaken to assess the adequacy and reliability of the systems of management and financial control instituted by the management of the County Assembly in running its affairs with emphasis on the use of public resources.

Terms of Reference

The Office of the Auditor-General is an independent office mandated by the Constitution under Article 229 to audit the accounts of the National and County Government. In this regard, the Office planned a management and financial operations audit of the County Assembly of Vihiga for the year ended 30 June 2015 with the following audit objectives:

- i. To assess budgetary control and performance.
- ii. To assess of controls on revenue and expenditure and on operation of cash accounts.
- iii. To assess of controls over management of assets under the control of the County Assembly.
- iv. To assess compliance with the procurement laws in process of acquisition of goods or services.
- v. To assess compliance with Public Finance Management Act, 2012 in the utilization of public funds.
- vi. To assess compliance with other relevant laws and regulations.
- vii. To ascertain the confidentiality, integrity and availability of financial and other information used by management in the utilization of public funds.

- viii. To confirm that all necessary supporting documents, records, and accounts have been kept in respect of all transactions.

Methodology

The methods used in carrying out the audit included the following:

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

Scope and Determination of Responsibilities

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

The matters mentioned in this Report are therefore those that were identified through tests considered necessary for the purpose of achieving the audit objectives and it is possible that there might be other matters and/or weaknesses that were not identified. The formulation and maintenance of effective control measures and compliance with laws and regulations is the responsibility of the management. My responsibility is to report on the weaknesses and non-compliance with laws and regulations identified in the course of the audit.

The following section highlights the key audit findings noted during the audit of the financial operations of the County Assembly of Vihiga for the year ended 30 June 2015.

Key Audit Findings

1.0 Budgetary Control and Performance

Out of the aggregate development budget amounting to Kshs.225,000,000.00 only a balance of Kshs.14,800,000.00 was spent during the financial year under review thus resulting to a very low absorption rate of 6.5%. Further, out of the aggregate recurrent budget amounting to Kshs.295,000,000.00, actual expenditure was Kshs.520,555,769.00 resulting to an over-expenditure of Kshs.225,555,796.00 or 176% of the budget. The over-expenditure was occasioned by reallocations of funds in the development budget to cater for re-current costs.

2.0 Irregular Personnel Costs

The Members of the County Assembly were each paid maximum monthly mileage of Kshs.39,528.00 or a total of Kshs.18,499,104.00. The payments contravened the Salary and Remuneration Commission's (SRC) Circular which stipulates that monthly mileage claims should be calculated on distance travelled by each individual MCA to their respective area of representation.

In addition, leave allowances amounting to Kshs.1,142,741.20 for the month of December 2014 and arrears totaling to Kshs.4,882,791 were not supported with relevant documents and therefore could not be confirmed as valid.

Further, a total of Kshs.1,276,644 was paid as salaries to security personnel who were not employees of the Assembly. Also, on several occasions, the Assembly management did not remit to the Kenya Revenue Authority Pay-as-you-earn (PAYE) taxes collected on personal emoluments paid to staff.

2.1 Failure to Set Aside Gratuity Funds for Members of the Assembly

Although the Assembly had been in existence for two financial years,(2013/14 and 2014/15) the management had as at 30 June 2015 not set aside funds for settling the service gratuity for the Members of the County Assembly when they become due. The accumulated amount of gratuity due as at 30 June 2015 totaled to Kshs.23,924,292.00.

3.0 Procurement of Goods and Services

The Assembly operated without an approved annual procurement plan. In addition, store ledgers were not updated periodically. Further, various goods and services with an aggregate value of Kshs.36,373,034.00 were procured without competitive bidding. These were; catering services costing Kshs.2,440,095.00, various fuel services Kshs.3,809,526.00, motor vehicle insurance services Kshs.2,309,076.00, purchase of motor vehicles Kshs.5,873,000 and motor vehicle repairs amounting to Kshs.895,830, acquisition of computer equipment and other accessories Kshs.9,229,980.00, medical insurance services Kshs.11,815,527.00.

4.0 Unsupported Expenditures

Payments in respect of printing and advertising, and hospitality services amounting to Kshs.755,880.00 and Kshs.2,794,155.00 respectively were not supported with vital documents such as official receipts local service orders, invoices, attendance lists and letters inviting participants to meetings and workshops cited. As a result, it was not possible to confirm the validity of expenditure.

5.0 Irregular Payment of Facilitation Allowances

Verification of payment vouchers and related schedules revealed that the Assembly paid facilitation allowances to MCAs and staff amounting to Kshs.8,852,500 during the year under review. However, the payments were not among those allowed in the approved allowances list and therefore the validity of the expenditure could not be confirmed.

6.0 Irregular Advance Deposits

A sum of Kshs.2,200,655.00 was paid to a local hotel for conference and day seminars for the period between July and December 2014. The management could not explain what occasioned the deposit. However, no evidence was presented to confirm that the services paid for were indeed offered by the hotel. A statement issued by the hotel indicated that only Kshs.49,135 had been spent as at 30 June 2015 thus leaving a balance of Kshs.2,151,520.00 with the hotel. However, no explanation was given on how the sum of Kshs.49,135 was spent.

7.0 Unbudgeted for Foreign Travel Expenditure

The County Assembly incurred a total of Kshs.29,533,596.00 on foreign travel by Members of the County Assembly (MCAs) even though the expenditure had not been provided for in the budget contrary to government financial regulations. In addition, expenditures in respect of foreign travel (Singapore, Tanzania and Uganda) catered for several officers who were not employees of the Assembly.

8.0 Irregularities in Operations of the Car and Mortgage Fund

The Assembly's Car and Mortgage fund was set up in the year under review. However, proper management controls were not established before the Fund was operationalized. Further, securities for the loans advanced to MCAs during the year were not surrendered to the management. In addition, terms and conditions for repayment of loans disbursed from the Fund were not stated with clarity and when stated were not adhered to. Further, the loans were disbursed to successful loan applicants in cash and not to the asset vendors as expected.

In some instances, duly completed and transfer deeds signed by borrowers and letters of authorizing the Assembly to sell the respective assets in case of default in loan repayment were not submitted to the Assembly. Also, logbooks and titles for properties acquired by borrowers were not surrendered to the Assembly. Several withdrawals

totaling to Kshs.59,300,527.00 were made irregularly from the fund to finance recurrent expenses. Also financial statements for the Fund were not submitted to the Office of the Auditor-General for audit by 30 September, 2015 as required under the Public Audit Act 2003.

9.0 Internal Controls and Governance Structure

The Assembly had, by the time the audit was carried out, not developed and implemented a risk management framework and policy to guide the achievement of strategic goals and objectives. Also missing was an approved human resource policy and procedures manual, approved staff establishment, job descriptions; and an organizational chart defining the operational structure and reporting lines for staff of the Assembly.

Similarly, the Assembly did not maintain an updated fixed asset register with descriptions of the assets, serial numbers, and value at purchase, depreciation value for the year, condition, current value and location for its fixed assets. Also title documents for all land parcels owned by the Assembly were also not presented for audit.

10.0 Pending Bills

Review of expenditure records revealed that the Assembly had outstanding bills amounting to Kshs.115,616,024.75 in respect of purchase of furniture, renovations at the County Assembly, hotel accommodation and tax arrears to the Kenya Revenue Authority (KRA) among others.

The management has not explained why the Assembly incurred debts in spite of its budgetary provisions and why it failed to manage its financial affairs prudently by only those projects and activities it had budgeted for.

11.0 Irregularities on Development Expenditure

The County Assembly management procured various works totaling Kshs.93,115,668 in value without involving the Tender Committee in the evaluation and award of the respective tenders. Single-sourcing method of procurement was used for remodeling works and construction of a boundary wall at a cost of Kshs.34,645,265.00 and renovation works at Kshs.35,487,035.00, consultancy services on renovation, remodeling and boundary wall for the Assembly totaling to Kshs.14,929,200.00 and finally, renovation of Assembly chambers at a cost of Kshs.8,054,168.00 in which instance no procurement records were presented for audit verification.

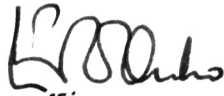
12.0 Long Outstanding Imprests

Review of staff imprest records revealed that imprests totaling Kshs.1,342,431.75 issued to various Officers had not been surrendered as at 30 June 2015 as required under government financial regulations. The balance of the outstanding imprests slightly reduced to Kshs.878,557.00 as at 30 September 2014.

Conclusion

These matters clearly indicate that the County Assembly still faced several challenges in the second year of its operations. The setting of structures, governance systems and staffing has taken too long to complete.

The County Assembly management should adhere to the provisions of the Public Financial Management Act, 2012, Procurement and Disposals Act, 2005, Procurement and Disposals Regulations, 2006 and the Constitution in its financial operations to enhance service delivery to the residents of Vihiga County. Further, the management should assume full control of functions, enhance expenditure and other financial controls, and build capacity of staff for effective accountability of resources.



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

Nairobi

15 September 2016

DETAILED AUDIT REPORT ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF VIHIGA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

DETAILED AUDIT FINDINGS

1.0 Budgetary Control and Performance

The audit revealed that during the year under review, expenditure incurred by the Assembly did not follow budgetary line/Item allocations but was instead centralized under the Assembly operation account. As a result, monies were drawn from any line item without regard to the budget thus resulting in the misallocations shown in **Appendix I** of this report.

Out of the total development budget amounting to Kshs.225,000,000.00, only Kshs.14,800,000.00 was spent thus resulting to a low absorption rate of 6.5%. Further, out of the total recurrent budget of Kshs.295,000,000.00 the actual expenditure was Kshs.520,555,769.00 thus resulting to an unexplained over-expenditure of Kshs.225,555,796.00 or 176%.

Recommendations

- (i) The County Assembly management should comply with the budget approved by the County Assembly and ceilings set by the Commission for Revenue Allocation.
- (ii) In order to deliver expected public services to the residents of Vihiga County, the management should improve its development budget absorption rate and incur operational expenditures as provided in the approved recurrent budget.

2.0 Personnel Costs

2.1 Improper Expenditure on Mileage Allowances for the Members of County Assembly

Expenditure records indicated that Members of the County Assembly (MCAs) were each paid maximum monthly mileage of Kshs.39,528 or an aggregate of Kshs.18,499,104 for the Assembly during the financial year under review as analyzed in **Appendix II** of this report. The payments contravened instructions issued by the Salary and Remuneration Commission (SRC) that MCAs claim mileage on the basis of distance travelled to their respective areas of representation.

Recommendation

The County Assembly management should;

- i. recover any invalid mileage claim allowances paid to Members of the County Assembly, and;
- ii. pay all future mileage claims only after confirming actual distances covered by claimants.

2.2 Unsupported Leave Allowance Payments

In the month of December 2014, the Assembly incurred expenditure totaling to Kshs.1,142,741.20 on leave allowance payments. However, details on the beneficiaries and their respective entitlements were not presented for audit verification and as a result the validity and accuracy of the payments could not be verified.

Recommendations

The County Assembly management should;

- i recover unsupported/irregular allowance payments from the respective payees;
- ii compel the Officers who authorized the unsupported payments to account for the expenditures,.
- iii only approve payments against relevant regulations;

2.3 Failure to establish Assembly Service Gratuity Fund

Examination of personnel records and interviews with Assembly managers revealed that the Assembly had not set aside funds to finance service gratuity for the Members. For the two years of the Assembly's existence to 30 June 2015, the gratuities due to Members of the County Assembly had accumulated to Kshs.23,924,292 as detailed in **Appendix III** of this report

Recommendations

The County Assembly management should;

- i establish a service gratuity fund and allocate sufficient funds to enable the Assembly meet service gratuity obligations owed to its members;
- ii Open a bank account for the fund separate from other accounts established for the Assembly.

2.4 Undisclosed Salary Arrears

Review of personnel records revealed that at the end of the financial year, the Assembly had not paid newly recruited staff salary arrears totaling to Kshs.33,415,633.00 as detailed in **Appendix IV** of this report. This was in spite of a

Court order directing that the arrears of salaries and benefits be paid without delay. Furthermore, the arrears were not included in the County Assembly's pending bills list.

Recommendation

The County Assembly management should disclose the salary arrears in the financial statements and set aside funds in the budget for their payment.

2.5 Irregular Payments of Salary Benefits and Allowances

Personal allowances amounting to Kshs.161,856.00 and Kshs.118,938.00 were paid under salaries in the month of September and October 2014 respectively to security(Administration Police)personnel. The payments were designated as 'top-up' allowances. The terms and conditions under which the policemen were engaged by the Assembly were not presented for audit review and therefore it was not possible to confirm the validity and accuracy of the expenditure totaling to Kshs.280,794.

Furthermore, payroll records revealed that, payments totaling to Kshs.995,870.00 were made to individuals who were not employees of the County Assembly as analyzed in **Appendix V** of this report. No explanation has been provided for the payments.

Recommendations

- i The management should recover the irregular payments from the payees or the Accounting Officer be surcharged for the total amount.
- ii The County Assembly Service Board (CASB) should make and publish an approved staff establishment with defined terms and conditions of service.

2.6 Irregular Payment of Salary Arrears

A sum of Kshs.4,882,791.00 (analyzed in **Appendix VI** of this report) was paid to Vihiga County Assembly staff in respect of salary arrears on 19 August, 2014 vide cheque number 000331. The sum comprised of gross salary, leave, extraneous and responsibility allowance arrears. No evidence was presented to show how the arrears of salaries and benefits arose and as a result it was not possible to verify their validity

Recommendation

In the absence of evidence confirming their validity, the salary arrear payments totaling to Kshs.4,882,791 should be recovered from the payees.

2.7 Unremitted PAYE Deductions

Pay-As-You Earn (PAYE) taxes totaling to Kshs.2,577,731.00 deducted from salary arrears paid to staff were not remitted on time to the Commissioner of Income Tax as required by law. The outstanding taxes are analyzed in Appendix VII of this report. The Assembly management has by failing to remit taxes to the authorities set a bad

example for other public and private organizations, and in addition risks having to pay tax penalties due on delayed remittances.

Recommendation

To avoid non-compliance costs and conform to the law, the management of the Assembly should promptly remit taxes to the authorities.

3.0 Procurement System

3.1 Procurement of Goods and Services not in the Annual Procurement Plan

Various goods, services and works were procured within the financial year without an approved annual procurement plan as required under government procurement regulations

Recommendation

The procurement unit should prepare a consolidated annual procurement plan and procure all goods and services through the plan and the budget approved by the County Assembly e plan.

3.2 Unaccounted for Stores

On October 142015 the Assembly procured tyres costing Kshs.541,565.20 vide cheque No. 365. Stores records indicated that the tyres were received in the stores. However, the tyres were not in store during the audit verification and there was no record of their issue for use by the transport section. Furthermore, the old tyres that the new ones replaced were not presented for audit verification. In view of the missing records and information, it was not possible to confirm that the tyres costing Kshs.541,565 were received in store and eventually used on the Assembly's vehicles.

Recommendations

The Count Assembly management should;

- i. Account for the tyres bought at a cost of Kshs.541,565 or the officers involved in the purchase be sanctioned and surcharged for the amount.
- ii. Maintain all relevant stores records and update these periodically.

3.3 Irregular Procurement of Various Goods and Services

The Assembly purchased goods and services valued at Kshs.40,821,562 irregularly as detailed below:

3.3.1 Catering Services

A total of Kshs.2,440,095.00 was paid to hotels that offered catering services to Members of the County Assembly as analyzed in **Appendix VIII** of this report. However, there was no evidence to show how the hotels were identified and how the rates charged were arrived at. Further, the hotels were not among those included in the list of the suppliers pre-qualified by the Assembly management. In the circumstances, it was not possible to confirm whether prices charged by the hotels were fair and competitive.

3.3.2 Fuel Services

Expenditure records also indicated that fuel worth Kshs.3,809,526.00 was purchased through cash without following the prescribed procurement procedures. Further, payments totaling Kshs.101,520.00 were made for fuel used by vehicles not owned by the County Assembly of Vihiga. Details on the purchases are highlighted in **Appendix IX** of this report. No reasons were provided for the payments.

3.3.3 Insurance Services

An insurance brokerage firm, was hired by the Assembly and paid Kshs.2,309,076.00 to provide insurance services for the Assembly's motor vehicles. No other firm was invited to bid for the services and therefore it was not clear how the insurance firm was identified and the contract value arrived at. Further, motor vehicle' valuation reports were not presented for audit verification and therefore it was not possible to confirm how the values of the premiums were arrived at.

3.3.4 Purchase of Motor Vehicle (KBZ 955D)

The Assembly incurred Kshs.5,873,000.00 on purchase of a motor vehicle from a private firm at a cost of Kshs.5,873,000.00 without inviting competitive bids as required under Public Procurement Regulations 2006. In addition, vehicle's specifications and a requisition were issued by the user department before the purchase was initiated. Further, no evidence was presented to show that the procurement department participated in identifying the supplier. Further, the original logbook was not presented for audit review and as a result, it was not possible to confirm that the vehicle bought at Kshs.5,873,000 was registered in the name of the Assembly.

3.3.5 Repair of Motor Vehicles (KBZ 955D)

Transport and expenditure records indicated that motor vehicle repair services costing Kshs.895,830 were procured without competitive bidding. Payment for the services was done through payment voucher No 422 of 4 December 2014. In addition, no inspection reports were raised before and after the repairs and as a result it was not possible to confirm the true value of the repair work done, or whether indeed any work was done on the vehicle purchased during the year at a cost of Kshs5,873,000.00. .

3.3.6 Computer Equipment and Other Accessories

Expenditure records further indicated that payments totaling to Kshs.9,229,980.00 were made to various suppliers in respect of supply of computers, cameras, ink tonners, antivirus software and furniture as detailed in **Appendix X** of this report. However, the expenditure was incurred in total disregard to procurement regulations as no competitive bids were invited before the suppliers were identified. In addition, there was no evidence to show that the circumstances prevailing at the time the purchase was made called for use of alternative procurement methods.

3.3.7 Medical Insurance Services

Examination of records on insurance services expenditure incurred during the year under review revealed that the Assembly procured medical insurance services through a broker at a cost of Kshs.11,815,527.00. However, it was not possible to ascertain the how the broker was identified to supply the services as records on the procurement method applied were not presented for audit review. Further, policy documents and receipts from the underwriter were not presented for audit and as a result, it was not possible to confirm the nature and legal conditions under which the policy was issued. In addition, there was no evidence to show that the broker was registered as an agent of the contracted underwriter (CIC) and therefore, the validity of the policy could not be confirmed.

Recommendations

The County Assembly management should;

- i. Account for the expenditure totaling to Kshs.11,815,527.00 otherwise recover the amount from the Officers responsible for the payments.
- ii. Adhere to procurement laws and regulations when purchasing goods and services.

4.0 Unsupported Expenditures

4.1 Printing and Advertising

Expenditure on advertising and printing amounting to Kshs.755,880.00 was not supported with relevant documents from the advertising agencies. Further, the payees shown on the vouchers were individuals and not the corporate firms cited in the respective procurement records. As a result of these discrepancies, it was not possible to confirm the validity of the expenditure. Details on the payments are shown in **Appendix XI** of this report.

4.2 Hospitality Services

Payments totaling to Kshs.2,794,155.00 in respect of hospitality services were not supported with relevant documents such as local service orders, invoices, attendance lists and letters to participants invited to attend the meetings cited. As a result, it was

not possible to confirm the occurrence and validity of the expenditures. Details on the payments are shown in **Appendix XII** of this report.

Recommendations

The County Assembly management should;

- i Provide sufficient evidence to support the payments totaling to Kshs.2,794,155.00 or;
- ii recover all the payments from the payees.
- iii Sanction the officers who made the payments for failing to comply with financial regulations.

5.0 Payment of Facilitation Allowance

The Assembly paid facilitation allowances to MCAs and Staff amounting to Kshs.8,852,500 as analyzed in **Appendix XIII** of this report. However under the scheme of service for the County Assembly of Vihiga, no such allowances are allowed. Therefore, the validity of the payments could not be confirmed.

Recommendations

The County Assembly management should;

- i Recover the irregular payments from the Officers who made them.
- ii Ensure that all allowances paid to staff are allowed by the Salary and Remuneration Commission regulations.

6.0 Irregular Advance Deposits

A sum of Kshs.2,200,655.00 was paid to a local hotel for conference and day seminars for the period between July and December 2014 vide cheque number 453 of 8 January 2015. The County Assembly management did not provide any reason why the money was deposited with the hotel. Further, no evidence was presented to confirm that the services paid for were utilized by the Assembly. A status statement from the hotel indicated that Kshs.2,151,520.00 remained unutilized at the time of the audit. The statement implied that the Assembly had spent a sum of Kshs.49,135 of the deposit. However, it did not explain the items on which the expenditure was incurred.

Recommendations

The County Assembly should;

- i. recall the unspent deposit from the hotel and

- ii. explain the use of the balance of Kshs.49,135 or recover the amount from the persons who authorized the deposit

7.0 Unbudgeted Foreign Travel Expenditure by Members of the County Assembly

Travel expenditure records indicated that the Assembly spent Kshs.29,533,596.00 on foreign travel for MCAs although it had not budgeted for the expenditures which are highlighted in **Appendix XIV** of this report. A portion of the expenditure (Singapore, Tanzania and Uganda) was incurred on persons who were not bona fide employees of the Assembly. No explanation has been provided for the anomaly.

Recommendations

The County Assembly management should;

- i only incur expenditures provided for in the budget .
- ii sanction the officer(s) who authorized the unbudgeted expenditures
- iii recover funds incurred from officers who are not bona fide employees of the Assembly or the Accounting Officer should take responsibility for the loss.

8.0 Car and Mortgage Fund

During the year under review the County Assembly established a car loan and mortgage fund worth 200,000,000.00. However, loan remittances were disbursed in cash to borrowers and not to the vendors of the assets the borrowers were reported to have bought. Further;

- i Duly completed transfer deeds and letters of authority to sell the property in case of default signed by the borrowers were not presented for audit review. Also, log books and land titles for properties acquired under the loan agreements were not retained by the Assembly.
- ii There were irregular withdrawals from the fund totaling to Kshs.59,300,527.00. The withdrawn funds were paid to three business firms under unclear circumstances.

The audit also revealed that the management did not submit the Fund's financial statements to the Office of the Auditor-General by 30th September, 2015 for audit as required under the Public Audit Act 2003. No explanation was provided for the omission.

Recommendations

The County Assembly management should;

- i. secure the loans and mortgages disbursed by the Fund;

- ii. regulate and account for funds borrowed or transferred from the Fund by the management;
- iii. recover the irregular withdrawals of Kshs.59,300,527 from the officers responsible for the payments;
- iv. prepare and submit financial statements of the fund for audit ;
- v. adhere to the fund regulations, policies and procedures in disbursing funds to borrowers.

9.0 Internal Controls and Governance Structure

9.1 Risk management Policy and Framework

The management of the Assembly has not developed and implemented a risk management framework and policy to guide the achievement of strategic goals and objectives of the Assembly as required by National Treasury Circular No 3/2009. The establishment of the risk management framework was expected to enhance oversight and governance.

Recommendation

The County Assembly management should develop and implement a risk management and review framework immediately.

9.2 Internal Control Environment

The following weaknesses were identified in the Assembly's internal control environment:

- i. Processed payment vouchers are not examined, itemized, authorized and approved by the Authority –to Incur Expenditure (AIE) holder.
- ii. The Information Technology (IT) strategic committee is moribund
- iii. An IT strategic plan to support business requirements and ensure spending on IT remains within the approved plans has not been developed.
- iv. Lack of training program to build IT capacity.
- v. Lack of a formally documented and approved process to manage upgrades and system changes made to all financial / performance information systems.
- vi. Backup data was not stored in a secure offsite storage facility but was instead; retained within the Information and Communication Technology office.

- vii. Lack of documented and approved user management standards and procedures in the organization.
- viii. Lack of documented schedule for routine maintenance for IT infrastructure.

The Assembly risks loss of data integrity and is exposed to fraud if these weaknesses are not addressed.

Recommendation

The County Assembly management should establish proper information technology controls to address system weaknesses and improve accountability and data integrity.

9.3 Human Resource Management

The following weaknesses were observed in human resource operations:

- i. No approved human resource policy and procedures manual has been issued.
- ii. No authorized staff establishment, job descriptions and an organizational chart to define the operational structure and reporting lines of the entity.
- iii. No approved scheme of service for all grades and entitlements.
- iv. There are several irregularities/unexplained variations in job-scales.

Recommendations

The County Assembly management should;

- i. The County Assembly Service Board should finalize the rationalization process and institute appropriate governance structures and human resource policies including clear policies and guidelines on engagement of casual and temporary staff.
- ii. Develop and implement an approved scheme of service for staff.

9.4 Poor Asset Management

The County Assembly did not maintain an updated fixed asset register showing asset descriptions, serial numbers, and value at purchase, depreciation value for the year, condition, current value and locations. Further, title documents for all the land parcels owned by the Assembly were not presented for audit verification.

Recommendations

- i. The County management should maintain an updated asset register that is accurate and complete and;
- ii. Obtain from relevant authorities ownership documents for all assets owned by the Assembly.

10.0 Pending Bills

Analysis of expenditure records revealed that Vihiga County Assembly had pending bills amounting to Ksh.115,616,024.75 in respect of furniture, renovations at the County Assembly, hotel accommodation and tax arrears owed to the Kenya Revenue Authority (KRA), among others, as indicated in **Appendix XV** of this report.

Recommendation

The County Assembly management should;

- (i) Implement the budget as approved by the County Assembly and always seek authority from the Assembly before diverting funds to other uses.
- (ii) Only incur expenditure against available funds budgeted under the respective items.

11.0 Irregularities on Development Expenditure

11.1 Remodeling Works and Boundary Wall at the Vihiga County Assembly

A firm was contracted to carry out remodeling works and erect a boundary wall to the Assembly building at a contract sum of Kshs.34,645,265.00. However, procurement regulations were not adhered to as:

- i. the Tender Committee was not involved in the award process;
- ii. the contractor was not registered with the National Construction Authority(NCA) and;
- iii. single-sourcing method was used instead of open-tendering to identify the contractor

In addition, there were irregularities in the project proposal, approval and design stages of the as project as technical drawings and Bills of Quantities (BQs) were not prepared by the relevant technical departments (i.e. County Works Office). They were prepared by the consultant but not certified by the County Works Office as required. Also, an Environmental Impact Assessment report from the National Environmental Authority (NEMA) and a detailed design report were not presented for audit review. Further, the

contract was varied upwards by 61% of the original cost and in addition, payments were made in respect of works certificates valued at Kshs.2,961,640.00 but the reported works were not executed. Details on the payments are highlighted in **Appendix XVI** of this report.

11.2 Renovation Works at the Assembly

During the year under review, the management contracted a construction firm to carry out renovation works at the Assembly at a cost of Kshs.35,487,035.00. The firm was paid a total of Kshs.35,268,277.00 for work done. However, Public Procurement Regulations were not adhered to in the sourcing, award and, execution of the contract. For example, the tender committee was not involved in the award process; the contractor was not registered with the National Construction Authority (NCA) as required; direct method (single sourcing) was used instead of open tendering to identify the contractor; and technical drawings and Bills of Quantities (BQs) to define user requirements were not prepared before the award of the tender.

Other notable irregularities in the project proposal, approval and design included lack of an Environmental Impact Assessment Report certified by the National Environmental Management Authority, and the absence of a project technical drawings and BQs approved by the County Works Officer, and the final detailed design report.

In addition, works valued at Kshs.3,835,730 (shown in **Appendix XVII** of this report) were certified and paid but were not part of the contract for the renovation of the Assembly. Further, variations were made in the works as highlighted below:

- i. Use of Box Profile gauge 28 roof sheeting instead of IT 5 gauge 26 roof sheeting;
- ii. Use of 3mm instead of 6mm Thick Clear Sheet Glass on all windows;
- iii. Overstated quantities.

11.3 Consultancy Services on Renovation, Remodeling and Boundary Wall Works

Further examination of expenditure records revealed that the County Assembly entered into a contract with an architectural firm for consultancy Services on renovation, remodeling and boundary wall works at a cost of Kshs.14,929,220. However, the following omissions and irregularities were noted in relation to the contract: There was no evidence of competitive bidding; the tender committee was not involved in the award process and the contractor was not registered with the National Construction Authority as required.

Further, the consultant did not deliver some of the services that he was contracted to supply. These included the feasibility study report, (including the technical design) ,site investigation report, environmental impact assessment(EIA) report, geo-technical report; outline proposal report(including technical drawings); scheme design report

(preliminary design report);draft detail design report; final detail design report; design liaison report; tender report and monthly progress reports.

In addition, several contract variations were made including changing BQ specifications from MDF roof ceiling to cheaper and less durable PVC and overstating the face value of the variations. At the time of the audit, some of the PVC ceiling had broken off the roof.

These deficiencies have raised doubts on the credibility of the consultant and enhanced risk of the County Assembly not obtaining value-for-money from the consultancy contract and the renovation works valued at Kshs.14,929,220

11.4 Renovation of Assembly Chambers

During the year under review, the County Assembly entered into a contract for the renovation of Assembly Chambers at a cost of Kshs.8,054,168. However, vital procurement records such as the contract agreement, project appraisal documents (bills of quantities and drawings) and project status report were not presented for audit review. Also, there was no evidence to show that the Tender Committee and the Works Office were involved in the project.

The Assembly risks delay in delivery of project outcomes on account of management deficiencies; loss of funds from payments made for work not done; and override of procurement controls and procedures.

Recommendations

- i. The County management should; adhere to Procurement laws and regulations when sourcing for contractors.
- ii. Delivery and implementation of capital projects should be done according to approved design and Bill of Quantities and the Accounting Officer held personally liable for any irregular payments made.
- iii. The Accounting Officer should be held liable and be sanctioned for the irregularities in the contract.

12.0 Long Outstanding Imprest

Impress records revealed that balances totaling Kshs.1,342,431.75 had not been surrendered as at 30 June 2015 as detailed in **Appendix XVIII** of this report. Out of this balance, imprests totaling to Kshs.878,557 were issued in 2014.

Recommendations

- (i) The County Assembly management should compel the respective officers to surrender the outstanding imprests totaling to Kshs.1,342,431.75.

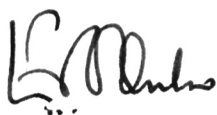
- (ii) Put in place mechanisms that compel imprest holders to surrender their balances in due time

Conclusion

The findings of this audit clearly show that the County Assembly is facing several managerial challenges two years after it was inaugurated. The setting up of organizational structures, systems of governance and staffing has taken too long to complete.

The County Assembly management should assume full control of its functions, by strengthening internal control mechanisms, enhancing expenditure control and building capacity of staff for proper and effective public accountability of resources put at its disposal.

Further, the County Assembly management should adhere to the Public Financial Management Act, 2012, Procurement and Disposals Act, 2005, Procurement and Disposals Regulations, 2006 and the Constitution in its financial and other operations in order to enhance effective service delivery to the residents of Vihiga County.



FCPA Edward R. O. Ouko, CBS
AUDTOR-GENERAL

Nairobi

15 September 2016

APPENDIX I-BUDGETARY CONTROL AND PERFORMANCE

	Actual	Budgeted	Variance	%
	Kshs	Kshs	Kshs	%
Basic- Salary Civil Services	67,443,003.00	29,064,913.00	38,378,090.00	132.04%
Basic Salary- Mcas	68,186,421.00	13,948,742.00	54,237,679.00	388.84%
Basic Salary-County Assembly Service	19,418,750.00	69,811,113.00	(50,392,363.00)	-72.18%
House Allowance (Attendance Allowance , Mcas)	42,780,588.00	77,566,215.00	(34,785,627.00)	-44.85%
Sitting Allowances Assembly Service Board	682,700.00	-	682,700.00	100.00%
Top Up Allowances	719,000.00	8,254,003.00	(7,535,003.00)	-91.29%
Responsibility Allowance	9,816,000.00	-	9,816,000.00	100.00%
Transport/Mileage Allowance	18,400,520.00	19,976,229.00	(1,575,709.00)	-7.89%
Leave Allowance	1,142,741.20	-	1,142,741.20	100.00%
Administrative Allowance (Airtime Allowance)	2,280,500.00	-	2,280,500.00	100.00%
Medical Allowances		6,912,000.00	(6,912,000.00)	-100.00%
Non-Practice Allowances		5,523,566.00	(5,523,566.00)	-100.00%
Refund Of Medical Expenses-Inpatient/Outpatient	304,839.00	10,000.00	294,839.00	2948.39%
Refund Of Medical Expenses-Ex Gratia	-	100,000.00	(100,000.00)	-100.00%
Electricity Expenses	101,331.80	500,000.00	(398,668.20)	-79.73%
Networking /Lan Installation	406,534.00	-	406,534.00	100.00%
Water And Sewerage Charges	2,504.00	500,000.00	(497,496.00)	-99.50%
Telephone, Telex, Facsimile	270,800.00	1,000,000.00	(729,200.00)	-72.92%
Courier And Postal Services	28,420.00	500,000.00	(471,580.00)	-94.32%
Travel Costs(Airline,Bus,Railways)	21,214,354.00	6,000,000.00	15,214,354.00	253.57%
Daily Subsistence Allowances	148,004,947.00	6,000,000.00	142,004,947.00	2366.75%
Subscription To Newspapers, Magazines, Kenya Gazette And Acts Of Parliament	180,180.00	2,000,000.00	(1,819,820.00)	-90.99%

Advertising, Awareness And Publicity Campaigns	2,173,709.45	4,000,000.00	(1,826,290.55)	-45.66%
Rent And Rates-Non Residential	1,277,100.00	500,000.00	777,100.00	155.42%
Hire Of Transport	342,763.00	500,000.00	(157,237.00)	-31.45%
Accommodation, Trainings & Seminars/Capacity Building	36,078,394.00	5,500,000.00	30,578,394.00	555.97%
Board & Committee Conferences And Seminars	4,552,164.00	-	4,552,164.00	100.00%
Tuition Fees Allowance	-	2,000,000.00		-100.00%
Catering Services, F	6,714,986.00	3,000,000.00		123.83%
Education And Library Supplies	189,110.00	500,000.00	(310,890.00)	-62.18%
Purchase Of Uniforms And Clothing- Staff, Speaker, Clerk.	1,770,182.00	500,000.00	1,270,182.00	254.04%
General Office Supplies (Papers, Pensils, Forms, Small Office Equipment)	7,302,325.00	3,500,000.00	3,802,325.00	108.64%
Sanitary And Cleaning Materials	129,060.00	500,000.00	(370,940.00)	-74.19%
Laundry Expenses	44,740.00	500,000.00	(455,260.00)	-91.05%
Refined Fuels & Lubricants	4,109,526.00	2,500,000.00	1,609,526.00	64.38%
Administrative Expenses	1,513,499.00	-	1,513,499.00	100.00%
Medical Cover	11,925,517.00		11,925,517.00	100.00%
Sports And Recreation	3,093,500.00		3,093,500.00	100.00%
Revolving Fund	84,509.75		84,509.75	100.00%
Contracted Technical/ Profesional Services	14,238,379.00	1,500,000.00	12,738,379.00	849.23%
Contracted Guards And Cleaning Services	-	300,000.00		-100.00%
Membership Fees, Dues And Subscriptions To Professional And Trade Bodies	2,667,691.00	300,000.00		789.23%
Legal Dues/Fees, Arbitration And Compensation Payments	-	10,000,000.00		-100.00%
Management Fees	-	1,000,000.00		-100.00%
Develop. Construction Of Buildings	14,800,000.00	225,000,000.00	(210,200,000.00)	-93.42%

Maintenance Expenses- Motor Vehicles	4,006,616.38	1,000,000.00	3,006,616.38	300.66%
Motor Vehicle Insurance	2,378,576.00	-	2,378,576.00	100.00%
Purchase Of Motor Vehicles	5,957,000.00	-	5,957,000.00	100.00%
Maintenance Expenses- Aircraft	-	1,000,000.00	(1,000,000.00)	-100.00%
Maintenance Of Plant, Machinery And Equipment (Including Lifts)	37,550.00		37,550.00	100.00%
Maintenance Of Office Furniture And Equipement	-	500,000.00	(500,000.00)	-100.00%
Maintenance Of Buildings And Stations- Non Residential	26,950.00	-	26,950.00	100.00%
Maintenance Of Computers, Software, And Networks	720,900.00	500,000.00	220,900.00	44.18%
Employers Contribution To Pension Bodies (Lapfund)	-	6,967,314.00	(6,967,314.00)	-100.00%
Purchase Of Household And Institutional Appliances	-	100,000.00	(100,000.00)	-100.00%
Purchase Of Office Furniture And Fittings	-	100,000.00	(100,000.00)	-100.00%
Purchase Of Computers, Printers And Other It Equipement	5,513,440.00	100,000.00	5,413,440.00	5413.44%
Purchase Of Air Conditioners, Fans And Heating Appliances	-	50,000.00	(50,000.00)	-100.00%
Purchase Of Other Office Equipement	396,995.00	500,000.00	(103,005.00)	-20.60%
Purchase Of Generator	630,000.00		630,000.00	100.00%
Purchase Of Office Furniture & General	-	471,674.00	(471,674.00)	-100.00%
TOTAL	534,059,315.58	520,555,769.00	13,503,546.58	2.59%

APPENDIX II-PAYMENTS OF MEMBERS OF COUNTY ASSEMBLY TRANSPORT ALLOWANCES FOR THE YEAR ENDING JUNE, 30TH 2015															
NO	NAME OF MEMBER	POSITION	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	TOTAL
1	Hon. Richard Shugh	D/SPEAKER	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
2	Hon. Andrew Ahuga	MAJORITY L	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
3	Hon. Jenipher Ekhuya	MINORITY L	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
4	Hon. Tom Atingo	CHIEF WHIP MIN	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
5	Hon. Abdalla Chogo	CHIEF WHIP MAJ	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
6	Hon. Clyde Kweya	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
7	Hon. Nathan Okila	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
8	Hon. Joshua Olao	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
9	Hon. Peter Amuhinda	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
10	Hon. Wilberforce Kitezo	D/CHIEF MIN	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
11	Hon. Zakayo Anguche	D/ MINORITY L	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
12	Hon. Stephen Mugalitsi	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
13	Hon. Elizabeth Anaya	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
14	Hon. Noah Mmbwanga	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
15	Hon. Benedict Kiwanuka	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
16	Hon. David Ogova	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
17	Hon. James Shairo	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
18	Hon. Zakaria Murefu	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
19	Hon. Jackson Musoga	D/ MAJORITY L	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
20	Hon. Wyckliffe Masini	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
21	Hon. Vincent Atsiaya	D/CHIEF MAJ	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
22	Hon. Josephat Munayi	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
23	Hon. Nickson Butiya	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
24	Hon. Festus Girure	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
25	Hon. Francis Ukiru	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
26	Hon. Ann Okonyo Okila	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
27	Hon. Elizabeth Okila	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
28	Hon Dorcus Anupi	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
29	Hon Elizabeth Muhonja	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
30	Hon Gladys Madere Anal	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
31	Hon. Khalid Khamisi	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
32	Hon. Lorna Ngoya	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
33	Hon. Maureen Ambasa	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
34	Hon. Nathan Kamidi	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
35	Hon Pamela Amunga	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
36	Hon. Pauline Amwata	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
37	Hon. Rhodah Pauline	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
38	Hon. Reuben Ombima	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
39	Hon. Venna Kaisha	MCA	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	39,528	474,336
TOTALS			1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	1,541,592	18,499,104

APPENDIX III-MCA SERVICE GRATUITY FOR THE YEAR ENDING JUNE, 30TH 2015

NO	NAME OF MEMBER	POSITION	BASIC MONTHLY	ANNUAL SALARY	SERVICE GRATUITY PAYABLE		
					2013-14	2014-15	TOTAL
1	Hon. D. C Chitwah	SPEAKER	284,375	3,412,500	585,900	634,725	1,220,625
2	Hon. Richard Shugh	D/SPEAKER	195,000	2,340,000	401,760	435,240	837,000
3	Hon. Andrew Ahuga	MAJORITY L	134,063	1,608,756	276,210	299,229	575,439
4	Hon. Jenipher Ekhuya	MINORITY L	134,063	1,608,756	276,210	299,229	575,439
5	Hon. Tom Atingo	CHIEF WHIP MIN	134,063	1,608,756	276,210	299,229	575,439
6	Hon. Abdalla Chogo	CHIEF WHIP MAJ	134,063	1,608,756	276,210	299,229	575,439
7	Hon. Clyde Kweya	MCA	134,063	1,608,756	276,210	299,229	575,439
8	Hon. Nathan Okila	MCA	134,063	1,608,756	276,210	299,229	575,439
9	Hon. Joshua Olao	MCA	134,063	1,608,756	276,210	299,229	575,439
10	Hon. Peter Amuhinda	MCA	134,063	1,608,756	276,210	299,229	575,439
11	Hon. Wilberforce Kitiezo	D/CHIEF MIN	134,063	1,608,756	276,210	299,229	575,439
12	Hon. Zakayo Anguche	D/ MINORITY L	134,063	1,608,756	276,210	299,229	575,439
13	Hon. Stephen Mugalitsi	MCA	134,063	1,608,756	276,210	299,229	575,439
14	Hon. Elizabeth Anaya	MCA	134,063	1,608,756	276,210	299,229	575,439
15	Hon. Noah Mmbwanga	MCA	134,063	1,608,756	276,210	299,229	575,439
16	Hon. Benedict Kiwanuka	MCA	134,063	1,608,756	276,210	299,229	575,439
17	Hon. David Ogova	MCA	134,063	1,608,756	276,210	299,229	575,439
18	Hon. James Shairo	MCA	134,063	1,608,756	276,210	299,229	575,439
19	Hon. Zakaria Murefu	MCA	134,063	1,608,756	276,210	299,229	575,439
20	Hon. Jackson Musoga	D/ MAJORITY L	134,063	1,608,756	276,210	299,229	575,439
21	Hon. Wyckliffe Masini	MCA	134,063	1,608,756	276,210	299,229	575,439
22	Hon. Vincent Atsiaya	D/CHIEF MAJ	134,063	1,608,756	276,210	299,229	575,439
23	Hon. Josephat Munayi	MCA	134,063	1,608,756	276,210	299,229	575,439
24	Hon. Nickson Butiya	MCA	134,063	1,608,756	276,210	299,229	575,439
25	Hon. Festus Girure	MCA	134,063	1,608,756	276,210	299,229	575,439
26	Hon. Francis Ukiru	MCA	134,063	1,608,756	276,210	299,229	575,439
27	Hon. Ann Okonyo Okila	MCA	134,063	1,608,756	276,210	299,229	575,439

28	Hon. Elizabeth Okila	MCA	134,063	1,608,756	276,210	299,229	575,439
29	Hon.Dorcus Anupi	MCA	134,063	1,608,756	276,210	299,229	575,439
30	Hon.Elizabeth Muhonja	MCA	134,063	1,608,756	276,210	299,229	575,439
31	Hon. Gladys Madere Analo	MCA	134,063	1,608,756	276,210	299,229	575,439
32	Hon. Khalid Khamisi	MCA	134,063	1,608,756	276,210	299,229	575,439
33	Hon. Lorna Ngoya	MCA	134,063	1,608,756	276,210	299,229	575,439
34	Hon. Maureen Ambasa	MCA	134,063	1,608,756	276,210	299,229	575,439
35	Hon. Nathan Kamidi	MCA	134,063	1,608,756	276,210	299,229	575,439
36	Hon.Pamela Amunga	MCA	134,063	1,608,756	276,210	299,229	575,439
37	Hon. Pauline Amwata	MCA	134,063	1,608,756	276,210	299,229	575,439
38	Hon. Rhodah Pauline	MCA	134,063	1,608,756	276,210	299,229	575,439
39	Hon. Reuben Ombima	MCA	134,063	1,608,756	276,210	299,229	575,439
40	Hon. Venna Kaisha	MCA	134,063	1,608,756	276,210	299,229	575,439
	TOTALS		5,573,769	66,885,228	11,483,640	12,440,652	23,924,292

APPENDIX IV-UNDISCLOSED SALARY ARREARS OF RECRUITED STAFF

	NAME	DESIGNATION	JOB GROUP	SALARY SCALE	GROSS SALARY	X 3 MONTHS	X 8 MONTHS	X 9 MONTHS	X 11 MONTHS	X 12 MONTHS	DIFFERENCE OF GRADES	TOTAL	PAID IN AUGUST	ARREARS
1	Juliet Asila	Senior Procurement Officer	P	9	129,527	388,581						388,581		388,581
2	Clastone Anyonje	Procurement Officer	N	8	80,190	240,570						240,570		240,570
3	George Kibusu	Sergeant At Arms	M	7	69,590	208,770						208,770		208,770
4	John Vidolo	D/Sergeant At Arms	M	7	69,590	208,770						208,770		208,770
5	Silas Obwatsa	Hansard Editor	P	10	143,748	431,244						431,244		431,244
6	Teddy Luvisia	Research Officer	P	9	129,527	388,581						388,581		388,581
7	Josphine Vugutsa	Research Officer	P	9	129,527	388,581						388,581		388,581
8	Nancy Aseyo	Senior Clerk	P	9	129,527	388,581						388,581		388,581
9	Patrick Kamoyani	Senior Ict Officer	P	10	143,748	431,244					156,431	587,675		587,675
10	Elly Olao	Ict Officer	N	8	80,190		641,520					641,520	144,570	496,950
11	Jemimah S. Amunavi	3Rd Clerk Assistant	M	7	69,590			626,310				626,310	124,770	501,540
12	Bilha J. Tsindoli	3Rd Clerk Assistant	M	7	69,590		556,720					556,720	124,770	431,950
13	Nashon O. Kusina	Legal Counsel	N	8	80,190		641,520					641,520	144,750	496,770
14	Sharon Idala	Research Officer II	P	9	129,527		1,036,216				296,022	1,332,238	144,570	1,187,668
15	Caroline Museve	Librarian	M	7	69,590		556,720					556,720		556,720
16	Logova C. Sloya	Assitant Librarian	L	6	61,910		495,280					495,280		495,280
17	Peris N. Gachanja	Assistant Hansard Editor	N	8	80,190		641,520				144,750	786,270		786,270
18	Clyde Amiani	Assistant Hansard Editor	N	8	80,190		641,520					641,520		641,520
19	Phelisters Alubale	Assistant Hansard Editor	N	8	80,190		641,520					641,520	144,570	496,950
20	Alex Amwata Msesera	Hansard Reporter	N	8	80,190		641,520					641,520		641,520
21	Daisy Nyandiko	Hansard Reporter	N	8	80,190		641,520					641,520		641,520
22	Immaculate Akhangwa	Hansard Reporter	N	8	80,190		641,520					641,520	144,570	496,950
23	Alex Savai	Hansard Reporter	M	7	69,590		556,720					556,720	124,770	431,950
24	Joan Jai	Public Affairs And Communications Officer	N	8	80,190		641,520					641,520		641,520
25	Oscar Miyinzi Jagona	Principal Finance Officer	P	10	143,748		1,149,984					1,149,984		1,149,984
26	Masambu Stephen	Accountant I	N	8	80,190		641,520					641,520	124,770	516,750
27	Dennis Lukalo	Accountant Ii	M	7	69,590		556,720					556,720	124,770	431,950
28	Hellen Kahenda Anaya	Accountant Ii	M	7	69,590		556,720					556,720	124,770	431,950
29	Dickson Amunga	Fiscal Analyst	P	10	143,748		1,149,984				381,348	1,531,332	144,570	1,386,762

30	Thomas Musuliwa	D/Fiscal Analyst	P	9	129,527		1,036,216					296,022	1,332,238	1,332,238
31	Brenda Alema	Internal Auditor II	M	7	73,860		591,040						124,770	466,270
32	Irs Anyiso	Executive Secretary	N	8	80,190		641,520					641,520	144,570	496,950
33	Nicholas Esemere	Security	J	4	28,323		226,584					226,584		226,584
34	Isalah Onzere	Security	J	4	28,323		226,584					226,584		226,584
35	Kenneth Mageso	Security	J	4	28,323		226,584					226,584		226,584
36	Allan Eboso	Security	J	4	28,323		226,584					226,584		226,584
37	Joseph Ojumuia	Personal Assistant (Contract)	N	8	80,190		641,520					641,520	57,969	583,551
38	Maxwell S Didi	Legal Counsel (Contract)	P	9	129,527		1,036,216				296,022	1,332,238	144,570	1,187,668
39	Simon Atieli	Driver (Contract)	J	4	28,323		226,584					226,584	57,969	168,615
40	Wycliff Namale	Admin Assistant (Contract)	L	7	69,590		556,720				46,080	602,800	107,730	495,070
41	Hannington Chazima	Maintenance Officer	J	4	28,323		226,584					226,584	57,969	168,615
42	Hiliary Ano	Driver (Contract)	J	4	28,323		226,584					226,584	57,969	168,615
43	Chrispo Agego	Gardener (Contract)	G	2	16,660		133,440					133,440	31,140	102,300
44	Fredrick Ongadi	Cook (Contract)	H	3	17,870		142,960					142,960	34,110	108,850
45	Jael Manderia Ludire	Office Assistant	J	4	28,323		226,584					226,584	57,969	168,615
46	Kennedy Okang'A	Senior Clerk	N	8	80,190				882,090			882,090	144,570	737,520
47	Samson Odemba	3Rd Clerk Assistant	M	7	69,590				765,490			765,490	144,570	620,920
48	Raychele Syamba	2Nd Clerk Assistant	N	8	80,190				882,090			882,090	144,570	737,520
49	James Mukabi	Principal Legal Counsel	P	10	143,748							1,724,976	144,570	1,580,406
50	James Ngeresa	3Rd Clerk Assistant	M	7	69,590							835,080	124,770	710,310
51	Aston Emile	Research Officer	M	7	69,590							835,080	144,570	690,510
52	Meshack Ochieng	Driver	J	4	28,323							339,876	57,969	281,907
53	Byrum Angole	Research Officer	M	7	69,590							835,080	144,570	690,510
54	Peter Edemba	Legal Clerk	M	7	69,590							835,080		835,080
55	Victor Chadiva	Senior Clerk	N	8	80,190							962,280	144,570	817,710
56	Fridan Mbat	2Nd Clerk Assistant	M	7	69,590							835,080	124,770	710,310
57	Vincent Muhando	Liaison Officer (Contract)	J	6	61,910							750,000	57,969	692,031
58	Wilson Wambani	Assistant Procurement	M	7	69,590							835,080	107,730	727,350
59	Kilian Lipodi	Accountant III	M	7	69,590							835,080	107,730	727,350
60	Wycliff Dabisu	Driver	J	4	28,323							339,876		339,876

[illegible]

Appendix V- Non-Staff Members Paid						
No	Names	ID. No	Basic	House All	Commuter	Gross
1	Zedeiah Mikwa	2111297	50,230.00	4,400.00	9,000.00	63,630.00
2	Charles Messo	6172962	53,820.00	3,000.00	11,000.00	67,820.00
3	Isaiah Kipkemoi	13108398	32,880.00	3,900.00	9,000.00	45,780.00
4	Evans Kibisu	10000644	36,300.00	4,400.00	9,000.00	49,700.00
5	Eliud Cheruiyot	13108398	33,990.00	3,900.00	9,000.00	46,890.00
6	Jareld Ouko	20818144	26,910.00	3,400.00	9,000.00	39,310.00
7	Alphonse Ounda	23812993	24,210.00	3,000.00	9,000.00	36,210.00
8	Andrew Sabayo	23188615	24,210.00	3,000.00	9,000.00	36,210.00
9	James Okune	25964179	20,040.00	3,000.00	9,000.00	32,040.00
10	Simion Simiyu	23050914	20,610.00	3,000.00	9,000.00	32,610.00
11	Emmanuel Ong'aria	24112401	20,510.00	3,000.00	9,000.00	33,510.00
12	Rachael Kagunza	27359651	20,040.00	3,000.00	9,000.00	32,040.00
13	Lydia Ogallo	24727765	20,610.00	3,000.00	9,000.00	32,610.00
14	Lucy Okila	25062011	20,040.00	3,000.00	9,000.00	32,040.00
15	Francis Muthee	24107884	24,210.00	3,000.00	9,000.00	36,210.00
16	Stephen Oyange	25468390	20,040.00	3,000.00	9,000.00	32,040.00
17	Josephine Ong'le	23987187	20,610.00	3,000.00	9,000.00	32,610.00
18	Joseph Kigen	5307274	63,420.00	5,000.00	11,000.00	79,420.00
19	Alfred Lumiti	5980352	63,420.00	5,000.00	11,000.00	79,420.00
20	Julius Samal	83015880	45,540.00	3,000.00	11,000.00	59,540.00
21	David Lagat	22887353	20,610.00	3,000.00	9,000.00	32,610.00
22	Richard Sitonik	7656569	50,220.00	4,400.00	9,000.00	63,620.00
	TOTAL					995,870.00

Appendix VI-Irregular Payment of Vihiga County Assembly Staff Salary Arrerars from April 2013 to June 2014						
Name	PF Num	Basic	Leave	Extraneous	Responsibility	Total
Josephat Musambayi	1995001251	74,130.00	44,478.00		360,810.00	479,418.00
Peris Odari Livanga	20090001479	77,527.00	46,516.00		135,000.00	259,043.00
Nelson Asena Amudala	20000005854	43,700.00	26,220.00		90,000.00	116,220.00
Linet Busieka Mugalitsi	19890011953	77,527.00	46,516.00		90,000.00	214,043.00
Judith Osire	19960000702	62,530.00	37,518.00	150,072.00		250,120.00
Christine Kageha	19900018838	32,010.00	23,047.00	76,824.00		131,881.00
Moses Akhabele	20030000509	33,500.00	24,120.00	80,400.00		138,020.00
Michael Onyango Oloo	20080002603	42,850.00	25,710.00	38,565.00	90,000.00	197,125.00
Geofrey Abwao	19990018927	32,790.00	23,609.00	78,696.00		135,095.00
Angeline K. Kiyunzu	20110000069	36,900.00	26,568.00	33,210.00	540,000.00	636,678.00
Kenedy Ababu	19980008768	49,610.00	29,766.00	119,064.00		198,440.00
Nancy Iminza Luvisia	19960001889	33,570.00	24,170.00	80,568.00		138,308.00
Mable Munagi Nyaleso	20070001400	27,480.00	19,786.00	65,952.00		113,218.00
Stariko Ibrahim	20040000299	28,940.00	20,837.00	67,456.00		117,233.00
Benard Onyango	20050001477	24,620.00	17,726.00	59,088.00		101,434.00
Clement Okoit	19970007928	26,020.00	18,734.00	23,418.00		68,172.00
James Nemali	19990018918	28,210.00	20,311.00	67,704.00		116,225.00
George Makokha	19990020169	27,480.00	19,786.00	65,952.00		113,218.00
Emily Kimaiyo	19980004242	28,940.00	20,837.00	69,456.00		119,233.00
Stephen Otenda	20090001291	20,050.00	14,436.00	48,120.00		82,606.00
Monicah Jannet Mannase	20120001229	18,220.00	13,118.00	43,728.00		75,066.00
Benson Inganji	20070001624	20,660.00	14,875.00	49,584.00		85,119.00
Mable Musimbi Angagi	19940000304	27,480.00	19,786.00	65,952.00		113,218.00
Joseph Binzu	20090002878	21,940.00	15,797.00	52,656.00		90,393.00
Caroline Oresia	20020002797	23,280.00	16,762.00	55,872.00		95,914.00
Rose Kavere Musinya	19840001309	37,750.00	27,180.00	90,600.00		155,530.00
Solomon Kinyangi	20070001688	19,440.00	13,997.00	46,656.00		80,093.00
Rose Kageha	19970007722	24,620.00	17,726.00	59,088.00		101,434.00
Antony Kamadi	20020003445	19,440.00	13,997.00	46,656.00		80,093.00
Selwine Lwimbo	20100003281	23,950.00	17,244.00	57,480.00		98,674.00
Peter Mmera	19920012817	24,620.00	17,726.00	59,088.00		101,434.00

Nicholas Ambula	20070001455	19,440.00	13,997.00	46,656.00		80,093.00
GRAND TOTAL		1,089,224.00	732,896.00	1,798,561.00	1,305,810.00	4,882,791.00

Appendix VII-Unremitted PAYE Deductions			
Name	PF Num	TOTAL ARREARS	PAYE
Josephat Musambayi	19950001251	405,288.00	116,681.00
Peris Odari Livanga	20090001479	181,516.00	49,549.00
Nelson Asena Amudala	20000005854	116,220.00	29,960.00
Linet Busieka Mugalitsi	19890011953	136,518.00	36,049.00
Judith Osire	19960000702	187,590.00	51,371.00
Christine Kageha	19900018838	99,871.00	25,056.00
Moses Akhabele	20030000509	104,520.00	26,450.00
Michael Onyango Oloo	20080002603	154,275.00	41,377.00
Geofrey Abwao	19990018927	102,305.00	25,786.00
Angeline K. Kiyunzu	20110000069	599,778.00	175,028.00
Kenedy Ababu	19980008768	148,830.00	39,743.00
Nancy Iminza Luvisia	19960001889	104,738.00	26,516.00
Mable Munagi Nyaleso	20070001400	85,738.00	20,816.00
Stariko Ibrahim	20040000299	90,293.00	22,182.00
Benard Onyango	20050001477	76,814.00	18,139.00
Clement Okoit	19970007928	42,152.00	7,740.00
James Nemali	19990018918	88,015.00	21,499.00
George Makokha	19990020169	85,738.00	20,816.00
Emily Kimaiyo	19980004242	90,293.00	22,182.00
Stephen Otenda	20090001291	62,556.00	13,861.00
Monicah Jannet Mannase	20120001229	56,846.00	12,148.00
Benson Inganji	20070001624	64,459.00	14,432.00
Mable Musimbi Angagi	19940000304	85,738.00	20,816.00
Joseph Binzu	20090002878	68,453.00	15,630.00
Caroline Oresia	20020002797	72,634.00	16,885.00
Rose Kavere Musinya	19840001309	117,780.00	30,428.00
Solomon Kinyangi	20070001688	60,653.00	13,290.00
Rose Kageha	19970007722	76,814.00	18,139.00
Antony Kamadi	20020003445	60,653.00	13,290.00
Selwine Lwimbo	20100003281	74,424.00	17,512.00
Peter Mmera	19920012817	76,814.00	18,137.00
Nicholas Ambula	20070001455	60,653.00	13,290.00
NEW STAFF		GROSS PAY	PAYEE
KENNEDY OKANG'A		144,570.00	37,303.00
VICTOR CHADIVA		144,570.00	37,303.00
JAMES NGERESA		124,770.00	31,363.00
FRIDAH AMBATI		124,770.00	31,363.00
PERIS GACHANJA		144,570.00	37,303.00
JEMIMA AMUNAVI		124,770.00	31,363.00
SAMSON MBOYA		144,570.00	37,303.00
RAYCHELE SYAMBA		144,570.00	37,303.00

BILHA TSINDOLI		124,770.00	31,363.00
JAME MUKABI		144,570.00	37,303.00
NASHON KUSINA		144,570.00	37,303.00
PETER EDEMBA		124,770.00	31,363.00
THOMAS MUSULWA		144,570.00	37,303.00
OSCAR JAHOYA		232,581.00	63,707.00
CAROLYNE MUSEVE		124,770.00	31,363.00
LOGOVA SLOYA		107,730.00	26,251.00
ABIGAEL NYANDOYA		232,581.00	63,707.00
JOAN JAI		144,570.00	37,303.00
OLIVER OKOBA		124,770.00	31,363.00
CLYDE AMIANI		144,570.00	37,303.00
PHELISTRES ALUBALE		144,570.00	37,303.00
ALEX MUSERA		144,570.00	37,303.00
DAISY NYANDIKA		144,570.00	37,303.00
DAMARIS LITABAS		144,570.00	37,303.00
STEPHEN MASAMBU		124,770.00	31,363.00
DENNIS LUKALO		124,770.00	31,363.00
HELLEN ANAYA		124,770.00	31,363.00
ELLY OLAO		144,570.00	37,303.00
IMMACULATE AKHANGWE		144,570.00	37,303.00
IRIS ANYISO		144,570.00	37,303.00
BRYUM ANGOTE		144,570.00	37,303.00
ASTON EMILE		144,570.00	37,303.00
SAHRON AJERWA		144,570.00	37,303.00
HILLARY AMO		57,969.00	11,323.00
SIMON ATTELU		57,969.00	11,323.00
WYCLIFF NAMALE		107,730.00	26,251.00
VALENTINE GIMOSE		57,969.00	11,323.00
HANGINGTON CHAZIMA		57,969.00	11,323.00
GODFREY MASHETI		57,969.00	11,323.00
MESHACK OCHIENG		57,969.00	11,323.00
SAMWEL AGADWA		57,969.00	11,323.00
JOSEPH OLUMULA		144,570.00	37,303.00
CRISPO AGEBO		31,140.00	3,662.00
FREDRICK ONGADI		34,110.00	4,405.00
JULIUS ATSIAYA		95,730.00	22,651.00
VINCENT MUHANDO		57,969.00	11,323.00
RODGERS OMUHUMA		107,730.00	26,251.00
WILSON WAMBANI		107,730.00	26,251.00
KILIAN LIJODI		107,730.00	26,251.00
AGNES ALOSA		144,570.00	37,303.00
DICKSON AMUNGA		144,570.00	37,303.00
BRENDA ANJEMA		124,770.00	31,363.00
ALEX SAVAI		124,770.00	31,363.00
JAEL LUDIRE		57,969.00	11,323.00
TOTAL		10,165,093.00	2,577,731.00

Appendix VIII-Irregular Procurement of Hotel Services			
CHQ NO	DATE	PAYEE	AMOUNT
367	17-Oct	Sosa Cottages	285,000.00
478	24-Feb	Sosa Cottages	250,000.00
452	26-Dec	Sosa Cottages	220,000.00
335	27-Aug	Sosa Cottages	180,000.00
603	30-Jun	Sosa Cottages	152,000.00
509	2-Apr	Sosa Cottages	130,800.00
512	3-Apr	Sosa Cottages	108,000.00
391	7-Nov	Sosa Cottages	80,000.00
401	22-Nov	Cheers	50,000.00
459	1-Jan	Cheers Café	130,000.00
345	22-Sep	Precious Hotel	136,000.00
491		Barrels Restaurant	718,295.00
			2,440,095.00

Appendix IX-Irregular Procurement of Fuel-Kshs. 3,809,526.00			
CHQ NO	DATE	PAYEE	AMOUNT
566	05/25/15	Mbale Filling Station	150,000.00
576	06/05/15	Gusanga Entrprises	150,000.00
592	06/30/15	Gusanga Entrprises	107,000.00
516	04/10/15	Mbale Filling Station	92,956.00
506	03/31/15	Mbale Filling Station	71,570.00
501	03/23/15	Mbale Filling Station	60,030.00
501	03/24/15	Arthur Anjera	50,000.00
501	03/16/15	Mbale Filling Station	49,820.00
406	12/03/15	Stariko Asinuli	45,000.00
522	04/16/15	Mbale Filling Station	42,470.00
361	10/10/15	Eric Amadi	42,000.00
523	04/20/15	Mbale Filling Station	38,800.00
	04/22/15	Mbale Filling Station	36,210.00
363	10/13/15	Hillary Annoh	36,000.00
397	11/03/15	Evans Madanga	36,000.00
339	09/03/15	Stariko Ibrahim	35,000.00
363	10/13/15	Hillary Annoh	34,500.00
335	08/27/15	Stariko Ibrahim	33,000.00
328	08/17/15	Stariko Ibrahim	32,000.00
361	09/10/15	Stariko Ibrahim	32,000.00
393	01/17/15	Mbale Filling Station	30,060.00
338	08/28/15	Stariko Ibrahim	30,000.00
388	11/05/15	Sundry Persons	30,000.00
	11/12/15	Stariko Asinuli	30,000.00
406	12/02/15	Clement Okoit	30,000.00
423	12/06/15	Stariko Asinuli	30,000.00
370	10/17/15	Bernard Onyango	29,700.00
381	10/23/15	Hillary Ano	29,540.00
345	09/23/15	Erick Amadi	29,200.00
489	03/02/15	Clement Okoit	28,700.00
486	02/18/15	Shamakhokho Filling Sta	28,100.00
310	07/11/15	Evans Madaga	28,000.00
551	05/05/15	Mbale Filling Station	25,300.00
339	09/03/15	Bernard Onyango	25,000.00
445	01/07/15	Bernard Onyango	24,600.00
493	03/06/15	Bernard Onyango	22,000.00
516	04/14/15	Mbale Filling Station	21,380.00
487	03/21/15	Tom Ahole	20,500.00
498	03/18/15	Bernard Onyango	20,360.00
	11/13/15	Bernard Onyango	20,000.00
395	11/19/15	Bernard Onyango	20,000.00
430	12/23/15	Stariko Asinuli	20,000.00
487	02/24/15	Bernard Onyango	20,000.00
		Stariko Asinuli	20,000.00
350	09/24/15	Hillary Annoh	19,347.00
493	03/06/15	Godfrey Masheti	19,200.00

501	03/19/15	Clement Okoit	19,000.00
425	12/15/15	B Onyango	18,750.00
357	10/02/15	Clement Okoit	18,400.00
370	10/17/15	Clement Okoit	18,000.00
554	05/14/15	Kirinda Distributors	18,000.00
363	10/13/15	Erick Amadi	16,810.00
311	07/17/15	Evans Madaga	16,500.00
363	10/11/15	Stariko Ibrahim	16,500.00
361	10/10/15	Bernard Onyango	16,400.00
451	01/07/15	Bernard Onyango	16,400.00
	11/29/15	Silas Obwatsa	16,229.00
475	02/23/15	Hillary Anno	16,030.00
315	07/22/15	Stariko Ibrahim	16,000.00
322	08/06/15	Stariko Ibrahim	16,000.00
345	09/22/15	Stariko Ibrahim	16,000.00
357	10/02/15	Stariko Ibrahim	16,000.00
	10/26/15	Stariko Asinuli	16,000.00
	11/03/15	Stariko Asinuli	16,000.00
437	12/30/15	Stariko Asinuli	16,000.00
487	02/23/15	Evans Madanga	16,000.00
	12/18/15	B Onyango	15,600.00
430	12/29/15	B Onyango	15,500.00
310	07/10/15	Stariko Ibrahim	15,000.00
338	08/28/15	Clement Okoit	15,000.00
405	12/02/15	Stariko Asinuli	15,000.00
408	12/05/15	Evans Madaga	15,000.00
415	12/10/15	B Onyango	15,000.00
430	12/19/15	B Onyango	15,000.00
401	11/30/15	Hillary Ano	14,400.00
485	02/23/15	Bernard Onyango	14,400.00
437	12/30/15	Stariko Asinuli	14,000.00
451	01/14/15	Stariko Asinuli	14,000.00
498		Godfrey Masheti	13,400.00
475	02/13/15	Clement Okoit	13,000.00
475	02/13/15	Bernard Onyango	13,000.00
475	02/16/15	Stariko Asinuli	12,810.00
399	11/24/15	Hillary Anno	12,740.00
346	09/17/15	Stariko Ibrahim	12,420.00
437	12/30/15	Bernard Onyango	12,350.00
312	07/15/15	Hillary Anno	12,000.00
315	07/18/15	Hillary Anno	12,000.00
316	07/24/15	Hillary Anno	12,000.00
316	07/30/15	Hillary Anno	12,000.00
322	08/07/15	Hillary Anno	12,000.00
322	08/07/15	Hillary Anno	12,000.00
323	07/11/15	Hillary Anno	12,000.00
323	08/12/15	Hillary Anno	12,000.00
328	08/17/15	Hillary Anno	12,000.00

335	08/28/15	Hillary Anno	12,000.00
339	09/02/15	Hillary Annoh	12,000.00
339	09/03/15	Hillary Annoh	12,000.00
345	09/30/15	Hillary Annoh	12,000.00
	09/10/15	Hillary Annoh	12,000.00
363	10/09/15	Hillary Annoh	12,000.00
384	10/29/15	Hillary Ano	12,000.00
393	01/17/15	Clement Okoit	12,000.00
478	02/01/15	Clement Okoit	12,000.00
478	02/04/15	Clement Okoit	12,000.00
554	05/12/15	Stariko Ibrahim	11,910.00
475	02/23/15	Stariko Asinuli	11,640.00
498		Stariko Asinuli	11,640.00
501	03/06/15	Stariko Asinuli	11,640.00
		Stariko Asinuli	11,640.00
475	02/16/15	Godfrey Masheti	11,274.00
395	11/19/15	Hillary Anno	11,200.00
405	12/02/15	Hillary Ano	11,200.00
430	12/22/15	B Onyango	11,200.00
437	12/29/15	Clement Okoit	11,100.00
310	07/14/15	Hillary Anno	11,000.00
425	12/08/15	Hillary Ano	11,000.00
493	03/05/15	Evans Madanga	11,000.00
584	06/17/15	Stariko Asinuli	11,000.00
478	02/04/15	Bernard Onyango	10,900.00
388	11/05/15	Hillary Anno	10,880.00
501	03/26/15	Bernard Onyango	10,500.00
437	12/29/15	Hillary Ano	10,250.00
554	05/12/15	Arthur Amiani	10,200.00
391	11/08/15	Hillary Anno	10,050.00
316	07/30/15	Clement Okoit	10,000.00
363	10/11/15	Stariko Ibrahim	10,000.00
384	10/27/15	Sundry Persons	10,000.00
392	11/13/15	Bernard Onyango	10,000.00
475	02/12/15	Bernard Onyango	10,000.00
493	03/06/15	Hillary Anno	10,000.00
	05/20/15	Nickson Butiya	10,000.00
	05/26/15	Stariko Ibrahim	10,000.00
363	10/13/15	Bernard Onyango	9,700.00
388	11/04/15	Hillary Anno	9,580.00
485	02/23/15	Clement Okoit	9,410.00
	11/04/15	Hillary Anno	9,350.00
397	11/19/15	Hillary Anno	9,340.00
437	12/29/15	Hillary Ano	9,300.00
401	11/24/15	Geodfrey Masheti	9,130.00
425	12/15/15	Hillary Ano	9,000.00
487	02/23/15	Godfrey Masheti	8,770.00
430	12/17/15	Hillary Ano	8,700.00

425	12/08/15	Hillary Ano	8,460.00
310	07/10/15	Bernard Onyango	8,200.00
311	07/11/15	Bernard Onyango	8,200.00
311	07/17/15	Bernard Onyango	8,200.00
311	07/18/15	Bernard Onyango	8,200.00
312	07/21/15	Bernard Onyango	8,200.00
315	07/25/15	Bernard Onyango	8,200.00
316	07/29/15	Bernard Onyango	8,200.00
316	07/30/15	Bernard Onyango	8,200.00
322	08/05/15	Bernard Onyango	8,200.00
323	08/07/15	Bernard Onyango	8,200.00
323	08/09/15	Bernard Onyango	8,200.00
323	08/11/15	Bernard Onyango	8,200.00
323	08/14/15	Bernard Onyango	8,200.00
328	08/17/15	Bernard Onyango	8,200.00
328	08/19/15	Bernard Onyango	8,200.00
328	08/25/15	Bernard Onyango	8,200.00
338	08/27/15	Bernard Onyango	8,200.00
339	09/02/15	Bernard Onyango	8,200.00
345	09/30/15	Bernard Onyango	8,200.00
350	09/20/15	Bernard Onyango	8,200.00
357	09/30/15	Bernard Onyango	8,200.00
373	10/18/15	Bernard Onyango	8,200.00
373	10/21/15	Bernard Onyango	8,200.00
	10/31/15	Bernard Onyango	8,200.00
	11/04/15	Bernard Onyango	8,200.00
	11/05/15	Bernard Onyango	8,200.00
391	11/08/15	Bernard Onyango	8,200.00
397	11/19/15	Bernard Onyango	8,200.00
399	11/24/15	Hillary Anno	8,200.00
430	12/19/15	B Onyango	8,200.00
430	12/23/15	B Onyango	8,200.00
437	12/31/15	Bernard Onyango	8,200.00
363	10/09/15	Bernard Onyango	8,000.00
397	11/19/15	Bernard Onyango	8,000.00
405	12/03/15	B Onyango	8,000.00
424	12/15/15	Stariko Asinuli	8,000.00
437	12/29/15	Hillary Ano	8,000.00
501	03/18/15	Clement Okoit	8,000.00
323	08/07/15	Clement Okoit	7,930.00
478	02/09/15	Bernard Onyango	7,900.00
478	02/12/15	Bernard Onyango	7,900.00
397	11/19/15	Hillary Anno	7,700.00
478	02/04/15	Godfrey Masheti	7,610.00
489	03/02/15	Sundry Persons	7,200.00
401	11/24/15	Hillary Ano	7,000.00
425	12/10/15	Bernard Onyango	7,000.00
475	02/18/15	George Kibisu	7,000.00

516	04/11/15	Bernard Onyango	7,000.00
	04/18/15	James Maloba	7,000.00
	04/18/15	James Maloba	7,000.00
	11/04/15	Clement Okoit	6,900.00
357	10/02/15	Hillary Annoh	6,680.00
399	11/24/15	Bernard Onyango	6,500.00
323	08/17/15	Clement Okoit	6,400.00
551	05/12/15	Hillary Ano	6,400.00
323	08/12/15	Clement Okoit	6,200.00
335	08/25/15	Clement Okoit	6,200.00
345	09/30/15	Clement Okoit	6,200.00
346	09/22/15	Clement Okoit	6,200.00
384	10/27/15	Clement Okoit	6,200.00
391	11/07/15	Clement Okoit	6,200.00
397	11/22/15	Geoffrey Masheti	6,170.00
311	07/16/15	Clement Okoit	6,120.00
312	07/21/15	Clement Okoit	6,100.00
451	01/07/15	Hillary Anno	6,080.00
310	07/14/15	Clement Okoit	6,000.00
315	07/25/15	Clement Okoit	6,000.00
316	07/31/15	Clement Okoit	6,000.00
317	08/06/15	Clement Okoit	6,000.00
322	08/08/15	Clement Okoit	6,000.00
322	08/09/15	Clement Okoit	6,000.00
346	09/11/15	Bernard Onyango	6,000.00
350	09/30/15	Clement Okoit	6,000.00
384	10/29/15	Clement Okoit	6,000.00
	10/31/15	Clement Okoit	6,000.00
388	11/04/15	Clement Okoit	6,000.00
395	11/19/15	Clement Okoit	6,000.00
397	11/21/15	Clement Okoit	6,000.00
399	11/25/15	Evans Kamau	6,000.00
401	11/24/15	Clement Okoit	6,000.00
401	11/29/15	Geodfrey Masheti	6,000.00
402	12/01/15	Clement Okoit	6,000.00
425	12/10/15	Clement Okoit	6,000.00
425	12/15/15	Clement Okoit	6,000.00
428	12/18/15	Clement Okoit	6,000.00
430	12/29/15	Evans Madaga	6,000.00
440	12/30/15	Clement Okoit	6,000.00
475	02/16/15	Evans Madaga	6,000.00
475	02/12/15	Evans Madaga	6,000.00
487	02/23/15	Godfrey Masheti	6,000.00
501	03/26/15	Hillary Anno	6,000.00
	05/19/15	Oscar Jagona	6,000.00
571	06/04/15	Victor Chadiva	6,000.00
397	11/19/15	Clement Okoit	5,700.00
498	03/16/15	Godfrey Masheti	5,700.00

551	05/08/15	Bernard Onyango	5,600.00
430	12/22/15	B Onyango	5,510.00
384	10/27/15	Clement Okoit	5,500.00
401	11/24/15	Clement Okoit	5,500.00
551	05/05/15	Evans Kirambuka	5,480.00
498	03/19/15	Hillary Anno	5,400.00
445	01/05/15	Clement Okoit	5,300.00
475	02/17/15	Clement Okoit	5,300.00
478	02/11/15	Clement Okoit	5,200.00
501	03/31/15	Arthur Anjera	5,200.00
325	08/14/15	Stariko Ibrahim	5,000.00
401	11/28/15	Hillary Ano	5,000.00
405	12/02/15	Stariko Asinuli	5,000.00
405	12/02/15	B Onyango	5,000.00
425	12/11/15	Hillary Ano	5,000.00
445	01/07/15	Hillary Anno	5,000.00
445	01/07/15	Geoffrey Masheti	5,000.00
445	01/07/15	Evans Madanga	5,000.00
475	02/18/15	Hillary Anno	5,000.00
498	03/12/15	Evans Madanga	5,000.00
499	03/20/15	Clement Okoit	5,000.00
	03/21/15	Bernard Onyango	5,000.00
516	04/09/15	Arthur Anjera	5,000.00
509	04/08/15	Arthur Anjera	5,000.00
554	05/13/15	Stariko Ibrahim	5,000.00
493	03/10/15	Evans Madanga	4,950.00
395	11/19/15	Bernard Onyango	4,830.00
554	05/12/15	Clement Okoit	4,800.00
350	09/10/15	Bernard Onyango	4,670.00
328	08/17/15	Bernard Onyango	4,500.00
	10/30/15	Benson Ingaji	4,500.00
428	12/18/15	Clement Okoit	4,500.00
445	01/07/15	Clement Okoit	4,500.00
401	11/27/15	Cheers	4,450.00
428	12/18/15	Clement Okoit	4,200.00
440	12/31/15	Clement Okoit	4,200.00
325	08/24/15	Hillary Anno	4,000.00
384	10/29/15	Bernard Onyango	4,000.00
397	11/21/15	Bernard Onyango	4,000.00
401	11/24/15	Bernard Onyango	4,000.00
393	01/20/15	Hillary Anno	4,000.00
475	02/12/15	Hillary Anno	4,000.00
475	02/23/15	James Maloba	4,000.00
	04/27/15	Silas Obwatsa	4,000.00
551	05/11/15	Silas Obwatsa	4,000.00
588	06/26/15	Hillary Anno	4,000.00
	06/26/15	Hillary Anno	4,000.00
506	03/30/15	Hillary Anno	3,860.00

445	01/07/15	Geoffrey Masheti	3,500.00
451	01/10/15	Clement Okoit	3,500.00
451	01/08/15	Clement Okoit	3,350.00
425	12/10/15	Hillary Ano	3,150.00
335	08/25/15	Bernard Onyango	3,020.00
345	09/30/15	Clement Okoit	3,000.00
346	09/10/15	Solomon Kinyangi	3,000.00
357	10/03/15	Bernard Onyango	3,000.00
370	10/17/15	Wilberforce Ahole	3,000.00
384	10/30/15	Wilberforce Ahola	3,000.00
445	01/05/15	Clement Okoit	3,000.00
451	01/10/15	Mike Oloo	3,000.00
523	04/09/15	Clement Okoit	3,000.00
630	06/30/15	Dorcas Anupi	3,000.00
345	09/22/15	Bernard Onyango	2,800.00
425	12/10/15	Evans Madaga	2,500.00
310	07/10/15	Bernard Onyango	2,000.00
323	08/11/15	Solomon Kinyangi	2,000.00
	11/01/15	Hillary Anno	2,000.00
430	12/23/15	B Onyango	2,000.00
430	12/23/15	B Onyango	2,000.00
475	02/10/15	Solomon Kinyangi	2,000.00
475	02/16/15	Hillary Anno	2,000.00
475	02/18/15	Juliet Asila	2,000.00
487	02/21/15	James Maloba	2,000.00
501	03/25/15	Solomon Kinyangi	2,000.00
506	03/30/15	Solomon Kinyangi	2,000.00
575	06/05/15	Hillary Anno	2,000.00
627	06/30/15	Arthur Anjera	2,000.00
323	08/07/15	Mike Oloo	1,520.00
335	08/24/15	Clement Okoit	1,500.00
395	11/17/15	Solomon Kinyangi	1,500.00
430	12/23/15	Solomon Kinyangi	1,500.00
478	02/03/15	Clement Okoit	1,500.00
501	03/10/15	Solomon Kinyangi	1,500.00
571	06/04/15	Moses Akhabele	1,500.00
	06/29/15	Hillary Anno	1,500.00
	12/02/15	Solomon Kinyangi	1,300.00
478	02/04/15	Hillary Anno	1,300.00
345	09/23/15	Solomon Kinyangi	1,200.00
501	03/26/15	Bernard Onyango	1,200.00
485	02/23/15	Solomon Kinyangi	1,130.00
363	10/02/15	Sundry Persons	1,100.00
478	02/03/15	Solomon Kinyangi	1,100.00
408	12/06/15	Hillary Ano	1,050.00
311	07/11/15	Solomon Kinyangi	1,000.00
311	07/16/15	Solomon Kinyangi	1,000.00
315	07/22/15	Solomon Kinyangi	1,000.00

322	08/06/15	Solomon Kinyangi	1,000.00
322	08/06/15	Solomon Kinyangi	1,000.00
328	08/15/15	Solomon Kinyangi	1,000.00
328	08/25/15	Solomon Kinyangi	1,000.00
335	08/29/15	Solomon Kinyangi	1,000.00
339	09/10/15	Solomon Kinyangi	1,000.00
345	09/29/15	Solomon Kinyangi	1,000.00
345	09/29/15	Silas Obwatsa	1,000.00
350	09/23/15	Bernard Onyango	1,000.00
363	10/03/15	Solomon Kinyangi	1,000.00
363	10/08/15	Solomon Kinyangi	1,000.00
363	10/14/15	Solomon Kinyangi	1,000.00
367	10/17/15	Solomon Kinyangi	1,000.00
384	10/27/15	Solomon Edaki	1,000.00
388	11/05/15	Solomon Kinyangi	1,000.00
	11/12/15	Solomon Kinyangi	1,000.00
397	11/19/15	Solomon Kinyangi	1,000.00
397	11/24/15	Solomon Kinyangi	1,000.00
401	11/27/15	Solomon Idaki	1,000.00
405	12/02/15	Solomon Kinyangi	1,000.00
425	12/15/15	Solomon Kinyangi	1,000.00
430	12/18/15	Solomon Kinyangi	1,000.00
430	12/23/15	Solomon Kinyangi	1,000.00
430	12/29/15	Solomon Kinyangi	1,000.00
430	12/29/15	B Onyango	1,000.00
451	01/12/15	Solomon Kinyangi	1,000.00
459	01/12/15	Solomon Kinyangi	1,000.00
393	01/19/15	Solomon Kinyangi	1,000.00
475	02/13/15	Solomon Kinyangi	1,000.00
475	02/18/15	Solomon Kinyangi	1,000.00
478	02/06/15	Solomon Kinyangi	1,000.00
478	02/09/15	Solomon Kinyangi	1,000.00
478	02/09/15	Solomon Kinyangi	1,000.00
485	02/25/15	Solomon Kinyangi	1,000.00
487	03/02/15	Solomon Kinyangi	1,000.00
	03/21/15	Refined Fuels	1,000.00
501	03/23/15	Solomon Kinyangi	1,000.00
501	03/25/15	Solomon Kinyangi	1,000.00
501	03/16/15	Solomon Kinyangi	1,000.00
501	03/26/15	Solomon Kinyangi	1,000.00
506	03/30/15	Solomon Kinyangi	1,000.00
506	04/02/15	Solomon Kinyangi	1,000.00
509	04/08/15	Solomon Kinyangi	1,000.00
523	04/14/15	Solomon Edaki	1,000.00
523	04/17/15	Solomon Kinyangi	1,000.00
523	04/21/15	Solomon Kinyangi	1,000.00
	04/24/15	Solomon Kinyangi	1,000.00
	04/29/15	Solomon Kinyangi	1,000.00

	05/04/15	Solomon Kinyangi	1,000.00
	05/05/15	Solomon Kinyangi	1,000.00
551	05/11/15	Solomon Kinyangi	1,000.00
312	07/18/15	Hillary Anno	520.00
	12/03/15	Solomon Kinyangi	500.00
473	02/01/15	Hillary Anno	500.00
311	07/21/15	Hillary Anno	300.00
		TOTAL	3,809,526.00

Appendix X-IRREGULAR PURCHASE OF COMPUTER EQUIPMENT

CHEQUE NO	DATE	PV.NO.	PAYEE	DETAILS	QUANTITY	AMOUNT
393	Not indicated	Not indicated	Pelica Care Ltd	Computer items	1	570,000.00
383	27/10/2014	Not indicated	Eletronic information Service Provider	Professional video camera HDV	1	270,000.00
				Professional still camera 7D &Zoom lens	1	200,000.00
				Professional still 5D &flash.	1	150,000.00
				HP Envy Cre I 7	1	100,000.00
				Tripod stand	1	30,000.00
479	30/10/2015	Not indicated	Optic Technologies kenya Ltd	HP Probook core I 7	1	147,000.00
				Internet security	8	20,000.00
				HP PRO.6300 DESCKTOP CORE I5,3.6CH2,4	7	945,000.00
				500GB Window 7 pro.		
				Work station 4 users with drawers	4	320,000.00
				Portable hard drive 1000 GB	2	110,000.00
				Elite Pro 650 VA	7	112,000.00
				Elite PRO 1.6 KVA	1	30,000.00
				VAT 16 %		269,440.00
434	22/12/2014	1036	Davosteen Enterprises	Tonnens 401 A	20	100,000.00
					403 20	100,000.00
				M/S Office wave	20	300,000.00
				Printing papers	100	60,000.00
				Anti virus	100	500,000.00
				Hard disk	20	100,000.00
				Catrigess	40	160,000.00
				Flash disk 16 GB	22	60,000.00
				Screan form cleaner	40	20,000.00
616	Not indicated	Not indicated	Bida I NVESTMENT	Apple Mac book laptops	2	501,400.00
				HP Envy Touch Smart lap top	7	1,288,000.00
				Projector 4700 lumens	1	414,600.00
				Karspersky Antivirus 3 user	10	36,000.00
368/69	22/10/2014	544	Pelica Care Ltd	Liquid disinfectant	20lt	116,800.00
				liquid detergent	20lt	102,400.00
				Liquid handwash	48lt	23,040.00
				Volley ball	2	7,900.00
				Tug of war rope	2	9,800.00
				Darts board	2	11,860.00
				National flag	10	30,000.00

				Staff ID	80	52,000.00
				Football	2	7,800.00
				Liquid uniball lakuba pen	64	12,800.00
				Analysis book karatasi brand	10	18,600.00
				Conquerer papers {assorted}	20reams	83,000.00
				Photocopy tonner{kyocera}	10	380,000.00
				Computer tonners	20	298,000.00
				White out	24	3,120.00
				Carbon papers	10	17,850.00
				Hard cover 2Q	24	4,440.00
				Staple pins	48	20,160.00
				Note books 120 p	96	9,120.00
				Pencils HB Steadler	50	19,750.00
				Ruled papers	300	148,500.00
				Writing Pad loose leaf	120	9,600.00
375	555	17/10/2014	Sahara Networks Services	Manual Generator key starter 7.5 KVA	1	245,000.00
				Manual Generator key starter 6.0 KVA	2	385,000.00
38	578	Oct-14	Not indicated	Purchase of computers	not	300,000.00
					indicated	
			TOTAL			9,229,980.00

Appendix XI-Unsupported Printing & Advertising					
CHQ NO	DATE	V/N	PAYEE	DESCRIPTION	AMOUNT
316	3-Aug		Government Printers	Advertisisng	153,940.00
339	2-Sep		Benjamin Sakwa	Advertisisng	145,000.00
312	11-Jul		Government Printers	Advertisisng	110,440.00
423	11-Dec		Raychelle Syamba	Newspaper	110,000.00
516	9-Apr		Josephat Musambayi	Advertisisng	100,000.00
391	2-Nov		Josephat Musambayi	Advertisisng	75,000.00
430	23-Dec		Mary Mmboga	Advertisisng	61,500.00
			Total		755,880.00

Appendix XII-Unsupported Expenditure-Kshs. 2,794,155.00 (Hospitality)				
CHQ NO	DATE	PAYEE	AMOUNT	Auditor's Findings
491		Barrels Restaurant	718,295.00	Payment voucher not availed for audit
367	17-Oct	Sosa Cottages	285,000.00	No LSO, list of attendance not attached
393	19-Jan	Roddys Eco Cover	255,000.00	No LSO, no list of attendance, no official receipt
478	24-Feb	Sosa Cottages	250,000.00	Payment voucher not availed
452	26-Dec	Sosa Cottages	220,000.00	No LSO, no list of attendance
335	27-Aug	Sosa Cottages	180,000.00	Not supported at all
603	30-Jun	Sosa Cottages	152,000.00	No list of attendants, no receipt, no LSO
345	22-Sep	Precious Hotel	136,000.00	Not supported at all
509	2-Apr	Sosa Cottages	130,800.00	No list of attendants, no LSO
512	3-Apr	Sosa Cottages	108,000.00	Not supported at all
391	7-Nov	Sosa Cottages	80,000.00	No list of attendants, no receipt, no LSO
501	23-Mar	Sundry Persons	70,000.00	No invitation to meeting
	3-Nov	Kirinda Distributors	55,400.00	Not supported at all
393	16-Jan	Kirinda Distributors	53,660.00	Not supported at all
501	24-Mar	Sundry Persons	50,000.00	No list of attendants
506	31-Mar	Daniel Chitwa	50,000.00	No list of attendants
			2,794,155.00	

Appendix XIII-Irregular Payments
Active participation

Name	
Hon Abdalla Chogo Otiende	10,000.00
Hon Benedict Kiwanuka	10,000.00
Hon Tom Atingo	10,000.00
Hon Wilberforce Kitiezo	10,000.00
Hon Jackson Musoga	10,000.00
Hon Vincent Atsiaya	10,000.00
Hon Joshua Olao	10,000.00
Hon Andrew Ahun	10,000.00
Hon Elizabeth Anaya	10,000.00
Hon Gladys Analo	10,000.00
H on Pamela Amunga	10,000.00
Hon Nickson Butiya	10,000.00
Hon. Wilberforce Kitiezo	10,000.00
TOTAL	130,000.00

GENERATION OF SUCCESSFUL MOTIONS

Name	Amount(kshs)
Hon Andrew Ahuga	10,000.00
Hon Jennifer Ekhuya	10,000.00
Hon Wycliff Masini	10,000.00
Hon Nickson Butiya	10,000.00
Hon Jackson Musoga	10,000.00
Hon Vincent Atsiaya	10,000.00
Hon Benedict Kiwanuka	10,000.00
Hon Abdalla Chogo	10,000.00
Hon Festus Girure	10,000.00
Hon Stephen Mugalistsi	10,000.00
TOTAL	100,000.00

GENERATION OF SUCCESSFUL STATEMENTS

Name	Amount kshs
Hon Abdalla Chogo	10,000.00
Hon Nathan Kamidi	10,000.00
Hon Clyde Kweya	10,000.00
Gladys Analo	10,000.00
Hon Nickson Butiya	10,000.00
Hon.Dorcas Anupi	10,000.00

Hon Andrew Ahunga	10,000.00
TOTAL	70,000.00

OUTSTANDING COMMITTEES

	AMOUNT KSHS
Planning, Trade, Tourism and Cooperative	30,000.00
Delegated legislation	30,000.00
Transport and infrastructure	30,000.00
Culture	30,000.00
Health	30,000.00
TOTAL	180,000.00

DECENCY IN DRESS CODE

	AMOUNT KSHS
Hon. Clyde kweya	4,000.00
Hon. Gladys analo	4,000.00
TOTAL	8,000.00

HOUSE LEADERSHIP

NAME	AMOUNT KSHS
Hon. Daniel Chitwa	10,000.00
Hon. Richard Shugh	10,000.00
Hon. Andrew Ahuga	10,000.00
Jennifer Ekhuya	10,000.00
Hon. Jackson Musoga	10,000.00
Hon. Zakayo Manyasa	10,000.00
Hon. Abdalla Chogo	10,000.00
Hon. Tom Atingo	10,000.00
Hon Vincent Atsiaya	10,000.00
Benson Mudangale	10,000.00
Hon. Wilberforce Kitiezo	10,000.00
Hon. Josephat Musambayi	10,000.00
Hon. Peter Amuhinda	10,000.00
TOTAL	130,000.00

OUTSTANDING PERFORMANCE ON SPEAKER'S PANEL

NAME	AMOUNT
Hon. Peter Amuhinda	5,000.00
Hon. Festus Girure	4,000.00
Hon. Elizabeth Anaya	3,000.00

TOTAL	12,000.00
	24,000.00

END YEAR'S PARTY ORGANIZING COMMITTEE	AMOUNT
COMMITTEE NAME	25,000.00
Hon.Nickson Butiya	25,000.00
Hon.Jackson Musoga	25,000.00
Hon.Wilberforce Kitiezo	25,000.00
Hon.Benedict Kiwanuka	25,000.00
Hon. Gladys Analo	25,000.00
Hon. Joshua Olao	25,000.00
Hon. Josephat Musambayi	25,000.00
Linet Mugalitsi	200,000.00
TOTAL	400,000.00

EXEMPLARY PERFORMANCE (ADDED RESPONSIBILITIES IN WARDS)

NAME	AMOUNT
Hon.Daniel C.Chitwa	20,000.00
Hon. Richard Shugh Muhiga	20,000.00
Hon. Abdalla Chogo Otiende	20,000.00
Hon.Clyde Kweya Otunga	20,000.00
Hon.Francis Ukiru Godeka	20,000.00
Hon.Elizabeth Mueni Anaya	20,000.00
Hon Benedict Kiwanuka	20,000.00
Hon James Shairo	20,000.00
Hon Jacson Musoga	20,000.00
Hon. Andrew Ahuga Mwenesi	20,000.00
Hon.Butiya Nick son Isiji	20,000.00
Hon.David ogova Mulanyi	20,000.00
Hon.Festus Musoda Girure	20,000.00
Hon.Jenipher khasayi Ekhuya	20,000.00
Hon.Joshua Sibiyia Olao	20,000.00
Hon.Josephat Munayi	20,000.00
Hon.Noah Mmbwanga	20,000.00
Hon.Okila Nathan Kooli	20,000.00
Hon.Peter Amihanda	20,000.00
Hon.Tom Atingo	20,000.00
Hon.Vincent Atsiaya Mwatia	20,000.00
Hon.Wilberforce kitiezo	20,000.00
Hon.Wyclife Ombajo Masini	20,000.00

Hon.Stephen Mugalizi Lidohi.	20,000.00
Hon.Zacharia O.Murefu	20,000.00
Hon.Zakayo Manyasa	20,000.00
Hon .Josephat Musambayi.	20,000.00
TOTAL	540,000.00

SUMMARY

MCAS

Active participation	130,000.00
Generation of successful motions	100,000.00
Outstanding Committees	180,000.00
Generation of Successful statements	70,000.00
Decency in Dress Code	8,000.00
House leadership	1,300,000.00
Outstanding performance on speakers panel	12,000.00
Organizing Committee	200,000.00
Exemplary performance(Added responsibilities)	540,000.00
Ward Offices	3,125,000.00
MCAS Accounts	3,625,000.00
TOTAL	8,120,000.00

STAFF

Heads of Department	25,000.00
Section heads	40,000.00
Exemplary performace	72,000.00
Staff Allowances	595,500.00
Total Staffs	732,500.00
Grand Totals(MCAS+Staff)	8,852,500.00

APPENDIX XIV-UNBUDGETED FOREIGN TRAVEL				
Cheque no.	Date	Payee	Country Visited	Amount
344	8/9/2014	Sundry persons	Dubai	905,555.00
614	29/12/2014	Sundry persons	Burundi	1,120,750.00
313	19/07/2014	Sundry persons	Tanzania	2,263,800.00
424-425	11/12/2014	Sundry persons	Tanzania	975,600.00
358	1/10/2014	Sundry persons	Uganda	1,081,110.00
349	23/09/2014	Sundry persons	Uganda	4,042,330.00
403	3/12/2014	Sundry persons	South Africa, London, Turkey	1,755,900.00
587	17/6/2015	Sundry persons	Uganda	439,770.00
334	19/08/2014	African Hartbeest Safaris	Israel	3,483,799.00
510	1/4/2015	African Hartbeest Safaris	Not specified	3,000,000.00
324	8/8/2014	Sundry persons	Uganda	1,297,800.00
314	17/07/2014	Sundry persons	Israel	5,209,682.00
353	23/9/2014	African Hartbeest Safaris	Dubai	1,474,000.00
517	13/4/2015	Sundry persons	Singapore	2,278,500.00
430	24/12/2014	Sundry persons	Rusinga Island-holiday	205,000.00
				29,533,596.00

APPENDIX XV-PENDING BILLS		
S/NO	SUPPLIER	AMOUNT
1	Stima Office Supplies	3,096,660.00
2	Budget Furniture Ltd	1,787,518.75
3	Perch Hotel	1,524,190.00
4	African Heartbeest Safaris	5,632,360.00
5	Kajuwala Motors	992,771.00
6	Royal City Hotel	2,380,450.00
7	Essarke Enterprises	728,000.00
8	Kenya Revenue Authority	45,900,000.00
9	Onzere Mudangale	334,000.00
10	Onsongo & Co Advocates	95,000.00
11	Renovations At The County Assembly	45,000,000.00
12	Hotel Itoya	995,000.00
13	Budget Furniture Ltd	7,150,075.00
	TOTAL	115,616,024.75

Appendix XVI-Outstanding Imprests as at June 2015

DATE	IMPREST HOLDER	IMPREST NO.	AMOUNT KSHS.
5/5/2014	Nashon Kusina	2200026	5,000
7/10/2014	Thomas Anzigale	2200051	24,000
7/20/2014	Nashon Kusina	2200058	12,000
7/30/2014	Nelson Asena	2200056	16,000
8/4/2014	Thomas Anzigale	2200072	1,000
8/5/2014	Benard Onyango	2200059	8,200
8/5/2014	Christine Kageha	2200060	14,000
8/5/2014	Stariko Asinuli	2200061	16,000
8/6/2014	Clement Okoit	2200057	6,000
8/6/2014	Solomon Kinyangi	2200062	1,000
8/6/2014	Solomon Kinyangi	2200063	1,000
8/6/2014	Clement Okoit	2200068	6,000
8/7/2014	Hillary Ano	2200064	12,000
8/7/2014	Hillary Ano	2200065	12,000
8/7/2014	Clement Okoit	2200070	7,930
8/7/2014	Benard Onyango	2200071	8,200
8/8/2014	Josephat Musambayi	2200066	22,500
8/8/2014	Clement Okoit	2200069	6,000
8/8/2014	Benard Onyango	2200074	8,000
8/8/2014	Ken Ababu	2125605	43,000
8/10/2014	Benard Onyango	2200075	8,200
8/10/2014	Solomon Kinyangi	2200076	2,000
8/10/2014	Josephat Musambayi	2200084	38,000
8/11/2014	Hillary Ano	2200076	12,000
8/11/2014	Hillary Ano	2200079	91,440
8/11/2014	Clement Okoit	2200080	6,200
8/12/2014	Hillary Ano	2200077	16,000
8/12/2014	Hillary Ano	2200081	12,000
8/13/2014	Peris Odari	2200085	10,000
8/13/2014	Josephat Musambayi	2200091	40,000
8/14/2014	Benard Onyango	2200086	8,200
8/14/2014	Josephat Musambayi	2200093	5,000
8/14/2014	Stariko Asinuli	2200095	4,000
8/15/2014	Solomon Kinyangi	2200101	1,000
8/17/2014	Clement Okoit	2200090	6,400
17-Aug	Stariko Asinuli	2200102	32,000
17-Aug	Hillary Ano	2200103	12,000
17-Aug	Benard Onyango	2200104	8,200
17-Aug	Benard Onyango	2200105	4,500
8/18/2014	Josephat Musambayi	2200084	10,000
8/18/2014	Benard Onyango	2200106	8,200
8/24/2014	Hillary Ano	2200096	4,000
8/24/2014	Benard Onyango	2200108	8,200
8/25/2014	Solomon Kinyangi	2200107	1,000

8/25/2014	Clement Okoit	2200112	6,200
8/25/2014	Benard Onyango	2200113	3,020
8/25/2014	Stariko Asinuli	2200116	33,000
8/27/2014	Peris Odari	2200114	13,000
8/28/2014	Solomon Kinyangi	2200123	1,000
8/28/2014	Benard Onyango	2200125	8,200
8/28/2014	Clement Okoit	2200126	15,000
8/28/2014	Stariko Asinuli	2200128	30,000
9/3/2014	Benard Onyango	2200129	25,000
9/3/2014	Stariko Asinuli	2200132	35,000
9/3/2014	Teddy Luvisia	2200133	20,000
9/3/2014	Josephine Evelia	2200134	20,000
9/3/2014	Joseph Olumula	2200135	25,000
9/10/2014	Solomon Kinyangi	2200150	3,000
9/17/2014	Stariko Asinuli	2200148	12,420
9/20/2014	Benard Onyango	2200155	8,200
9/22/2014	Benard Onyango	2200137	2,800
9/22/2014	Stariko Asinuli	2200138	16,000
9/22/2014	Shera Didi	2200140	40,000
9/22/2014	Josephat Musambayi	2200142	50,000
9/22/2014	Clement Okoit	2200149	6,200
9/23/2014	Eric Amadi	2200136	29,200
9/29/2014	Thomas Anzigale	2200144	10,000
9/29/2014	Raychele Syamba	2200145	10,000
9/30/2014	Hillary Ano	2200146	12,000
10/2/2014	Clement Okoit	2200160	6,000
10/2/2014	Benard Onyango	2200147	8,200
10/10/2014	Hillary Ano	2200156	12,000
10/10/2014	Benard Onyango	2200159	4,670
10/11/2014	Stariko Asinuli	2200177	10,000
10/13/2014	Benard Onyango	2200194	9,700
10/13/2014	Solomon Kinyangi	2200195	1,000
10/13/2014	Caroline Museve	2200196	15,500
10/17/2014	Clement Sloya	2200197	15,500
10/23/2014	Benard Onyango	2200157	1,000
10/24/2014	Hillary Ano	2200158	19,347
10/30/2014	Benard Onyango	2200161	8,200
11/18/2014	Juliet Asila	2125612	20,000
11/18/2014	Juliet Asila	2125613	46,000
11/18/2014	Christine Kageha	2125614	33,500
11/18/2014	Thomas Anzigale	2125616	19,000
11/18/2014	Raychele Syamba	2125617	36,000
11/18/2014	Bilha Tsindoli	2125618	36,000
11/21/2014	Patrick Kamoyani	2125622	30,000
5/14/2015	Nashon Kusina	2200031	3,000
5/22/2015	Iris Anyiso	2200045	5,000
5/22/2015	Moses Akhabele	2200048	30,000
	TOTAL		1,342,227

Appendix XVII-Certification paid but Works not done in Remodeling Works and Boundary Wall at Vihiga County Assembly		
Superstructure		Amount
	ü Electric Fence	1,772,500.00
Entry canopy		
	ü Roof trusses	123,140.00
	ü “Decra” roofing tiles	330,400.00
	ü Roof Drainage –PVC Pipes & Fittings	33,900.00
Gates		
	ü Pedestrian gate is single openable leave instead of two Equal openable leaves	
Gate House		311,600.00
	ü “Decra” roofing tiles	33,900.00
	ü Roof Drainage –PVC Pipes & Fittings	
	ü Ceramic Wall Tiling	99,600.00
	ü Granito Floor Tiling	112,000.00
	ü MDF Ceiling	69,200.00
	ü Curtain Rails	6,400.00
	ü Solid Core Flush Doors	69,000.00
	Total Amount	2,961,640.00

Appendix XVIII Certification for Works not in Renovation Works at the County Assembly		
		Amount
Block A		
	✓ Roof Drainage –PVC Pipes & Fittings	96,100.00
	✓ Ceramic Wall Tiling	41,790.00
	✓ Granito Floor Tiling	498,400.00
Block B		
	✓ Roof Drainage –PVC Pipes & Fittings	57,500.00
	✓ Doors	140,250.00
Block C		
	✓ Roof Drainage –PVC Pipes & Fittings	119,400.00
	✓ Floor Tiling	318,350.00
Block D		
	✓ UPVs eaves finish	227,200.00
	✓ Roof Drainage –PVC Pipes & Fittings	137,550.00
	✓ Ceramic Wall Tiling	140,000.00
	✓ Ceramic Floor Tiling	580,480.00
	✓ Doors –In Wrot Mahogany	69,400.00
	✓ Steel Core Security Doors	360,000.00
	✓ Solid Panel Door	28,500.00
	✓ Solid Core Flush Doors	12,000.00
	✓ Kitchen Joinery- High level kitchen cabinets	50,000.00
Block E		
	✓ Roof Drainage –PVC Pipes & Fittings	52,450.00
Block F & G		
	✓ Roof Drainage –PVC Pipes & Fittings	75,550.00
Block I		
	✓ Roof Drainage –PVC Pipes & Fittings	54,800.00
	✓ Windows –In Wrot Mahogany	22,720.00
	✓ Doors –In Wrot Mahogany	69,600.00
	✓ Solid Panel Door	40,000.00
	✓ Solid Core Flush Doors	48,000.00
Block J		
	✓ Roof Drainage –PVC Pipes & Fittings	55,500.00
	✓ Ceramic Wall Tiling	41,790.00
	✓ Granito Floor Tiling	498,400.00
	Total Amount	3,835,730.00