

PARLIAMENT
OF KENYA
LIBRARY

REPUBLIC OF KENYA



Perpetua Lelel
By Chairperson of Special
Committee on County Public
Accounts and Investment

09/04/2015

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
TAITA TAVETA COUNTY ASSEMBLY

FOR THE PERIOD
1 JULY 2013 TO 30 JUNE 2014

Table of Contents

Table of Contents	i
EXECUTIVE SUMMARY	1
Introduction.....	1
Audit Objectives	1
Terms of Reference.....	1
Key Audit Findings.....	1
1.0 Procurement of Goods and Services	1
1.1 Procurement of Financial Management System	1
1.2 Procurement of Works	2
1.3 Procurement of Electronic Equipment.....	2
1.4 Purchase and Modification of a New Motor Vehicle.....	2
1.5 Advertising Expenditure.....	3
2.0 Subsistence, Travelling and Sitting Allowances	3
2.1 Unsupported Allowances.....	3
2.2 Night Out Allowances.....	3
2.3 Unsupported Payments of Sitting Allowances.....	4
2.4 Foreign Travel Allowances	4
2.5 Domestic Travel and Accommodation.....	4
2.6 Membership in Sectorial Committees.....	4
3.0 Training, Seminars and Hospitality	5
4.0 Budget.....	5
5.0 Human Resource Management.....	5
5.1 Payments to Interns	5
5.2 Casual Workers	6
5.3 Recruitment of Staff	6
6.0 Outstanding Imprest.....	6
Detailed Audit Findings	7
1.0 Procurement of Goods and Services	7

1.1	Procurement of Financial Management System	7
1.2	Procurement of Works	7
1.3	Procurement of Electronic Equipment.....	8
1.4	Purchase and Modification of New Motor Vehicle.....	9
1.5	Advertising Expenditure.....	9
2.0	Subsistence, Travelling and Sitting Allowances	10
2.1	Unsupported Allowances.....	10
2.2	Night Out Allowances.....	10
2.3	Unsupported Payments of Sitting Allowances	11
2.4	Foreign Travel Allowance	11
2.5	Domestic Travel Allowances	12
2.6	Membership in Sectorial Committees.....	12
3.0	Training Seminars and Hospitality	12
4.0	Budget.....	13
4.0	Human Resource Management.....	14
4.1	Payments to Interns	14
4.2	Casual Workers.....	15
4.3	Recruitment of Staff	15
4.4	Outstanding Imprest.....	16

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

EXECUTIVE SUMMARY

Introduction

The Office of the Auditor-General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution of Kenya and the Public Audit Act, 2003.

Audit Objectives

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

Terms of Reference

The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls and performance
- Annual operations/Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips
- Motor vehicle running expenses – Fuel
- Consultancy services
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- IT Environment
- Non-Current Assets
- Debtors
- Creditors

Key Audit Findings

1.0 Procurement of Goods and Services

1.1 Procurement of Financial Management System

Examination of the expenditure records availed for audit disclosed that the County Assembly made payments totaling Kshs.250,000.00 in respect of procurement of Tally

Financial Management System. However, the system appears to have been single sourced as no documentary evidence was availed for audit to demonstrate how the supplier was identified, selected and awarded the supply. Further, the management procured the system even though they have access to IFMIS which is funded and managed by the National Treasury.

In the circumstances the propriety of the expenditure could not be ascertained.

1.2 Procurement of Works

Review of documents availed for audit verification indicated that the County Assembly undertook to construct a boundary wall, a sentry and lay cabro blocks at the County Assembly premises at a cost of Kshs.11,531,012 and paid Kshs.3,459,303.75 during the year. However, the project was not included in the approved budget for 2013/2014 and no supporting documents were availed for audit verification in respect of authorization of budget reallocation and indication of where the funds were reallocated from. In addition, minutes availed for audit verification indicated that the tender in respect of the works was evaluated three times by the tender committee and no satisfactory explanation was provided as to why the evaluation and award was made three times. Further, a construction firm that was ranked sixth (6th) in the financial bid was awarded the contract even though the firm was not registered with National Construction Authority. No bill of quantities were availed for audit review.

1.3 Procurement of Electronic Equipment

Information availed for audit indicated that the County Assembly spent a total of Kshs.2,608,555.00 on procurement of ICT equipment. However, no documentary evidence to show how the supplier was identified, selected and awarded the supply was availed for audit verification. The procurement appears to have been single sourced. Further, there was no evidence that the ICT equipment were inspected for quality to ensure that the delivery was per the specifications since no inspection and acceptance committee report was availed for audit review.

It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

1.4 Purchase and Modification of a New Motor Vehicle

Information availed for audit indicated that the County Assembly acquired a thirty three (33) seater bus at a cost of Kshs.5,000,000.00. However, no documents to show how the supplier was identified, selected and awarded the supply were availed for audit review. In addition, the County Assembly spent an additional Kshs.750,000.00 on the modification of the bus. The modifications included; change of colour, arm rests on seats, foot rests, an additional TV screen, seat pouches, reclining seats and an inner carrier. No documents were availed for audit review to show that the initial specifications at the point of ordering the bus excluded the items noted as modifications. Further, no

evidence was availed to show that the modifications were approved by the tender committee.

There was no evidence that the vehicle was inspected on delivery by the inspection and acceptance committee.

It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

1.5 Advertising Expenditure

Information availed for audit indicated that the County Assembly incurred expenditure amounting to Kshs.873,510.00 on advertising awareness and publicity campaign, subscription of newspapers, periodicals, magazines, and printing and publishing services during the period under review.

However, no supporting documents in form of vouchers, invoices or receipts were availed for audit verification. It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

2.0 Subsistence, Travelling and Sitting Allowances

2.1 Unsupported Allowances

Information availed for audit review revealed that the County Assembly made payments amounting to Kshs.1,364,500 to cover air tickets, travel allowances and conference facilities for various MCAs. It was however observed that there was no attendance register, time table, invitation letters and proof of travel attached to the payment vouchers to support the payments. In addition, payments were made to one person for distribution to the beneficiaries and no evidence was availed in support of the beneficiaries having received the monies. Further, no supporting documentation was availed for audit review as evidence that the named activities actually took place and were for the benefit of the County Assembly. Additionally, the payment vouchers supporting payment of allowances to Members of County Assembly amounting to Kshs.1,060,000 had not been initialed by the authorized officer. No explanation was given as to why this expenditure was made without the necessary approval.

2.2 Night Out Allowances

Information availed for audit review indicated that the County Assembly made payments amounting to Kshs.672,500 as night outs for MCAs while going through reports and bills at Voi wildlife lodge. However, the payment voucher indicates that the meeting took place at Voi Wildlife lodge whereas the letter by the speaker indicates that the meeting was to take place at Voi Andy Mac Hotel. Although the program clearly indicate the meeting was for two days, on Saturday 10th & Sunday 11th March 2014 the night out allowance was paid for three days.

In addition, the referred to activity was residential and therefore the Members of County Assembly were not entitled to full night out allowances. Further, neither a list of the attendees nor an acknowledgement of cash receipt by the Members of the County Assembly were availed for audit review.

2.3 Unsupported Payments of Sitting Allowances

Information availed for audit review indicated that the County Assembly spent an amount of Kshs.6,837,479 as sitting allowances to Members of the County Assembly for plenary and sectorial committees attended between October 2013 and June 2014. However, there was no documentary evidence to support actual attendance and participation in the committee meetings by the Members of the County Assembly.

Further, the committees' daily attendance summary for the month of January 2014 on which the allowances payment was based revealed instances where sitting allowance was paid for Committees meetings attended only by a single Member of the County Assembly. In addition Members of the County Assembly were paid sitting allowances for having attended three or more meetings in a single day.

2.4 Foreign Travel Allowances

Information availed for audit indicated that the County Assembly spent a total of Kshs.7,209,268 on foreign travel accommodation allowances for Members of the County Assembly. Examination of records indicated that an expenditure amounting to Kshs.2,633,978 related to payments of allowances made to Members of the County Assembly who attended workshops in South Africa, Madagascar and Tanzania. However, documents in support of actual travelling by the Members of the County Assembly including air tickets, boarding passes, certificates of attendance or duly signed attendance registers were not availed for audit review.

2.5 Domestic Travel and Accommodation

Information availed for audit indicated that the County Assembly spent a total of Kshs.5,045,262 on domestic travel and accommodation allowances for Members of County Assembly. Examination of the expenditure revealed that Kshs.783,500 was paid as per diem and travel allowances to Members of the County Assembly while on unspecified official activities. However, documents in support of the travel and their participation in the activities in form of bus tickets, certificates of attendance or duly signed attendance registers were not availed for audit verification.

2.6 Membership in Sectorial Committees

Records made available for audit review indicated that the County Assembly was operating without gazzeted standing orders but had adopted the ones of the National Assembly. Although the County Assembly has a total of thirty four (34) Members of the County Assembly (twenty elected and fourteen nominated) there were a total of thirty

(30) committees thereby making each Member of the County Assembly to be a member in more than six committees.

A review of the composition of the sectorial committee membership revealed that Members of the County Assembly serve in more than three (3) sectorial committees which is against the standing orders adopted by the County Assembly.

3.0 Training, Seminars and Hospitality

Information availed for audit indicated that as at 30 June 2014 an amount of Kshs.67,705,962 had been spent on training, seminars and hospitality.

The budgeted amount for hospitality, supplies and services was Kshs.10,377,100 whereas there was no specific budget for training item implying there was over expenditure amounting to Kshs.57,328,862. However, no documents in support of the authority to incur the excess expenditure of Kshs.57,328,862 was availed for audit review. In addition, there was no evidence of approval of reallocation of expenditure to cover the excess amounts.

A sample of payment vouchers amounting to Kshs.49,918,539 indicates that an amount of Kshs.28,213,099 was spent on overseas trainings while Kshs.21,705,440 was spent on local training. However, no documents supporting the travel of the participants to the venues including evidence of participation in the named activities were availed for audit review.

Further, out of the sampled overseas training expenditure of Kshs.28,213,099 local training firms were paid Kshs.17,057,513 to facilitate overseas training and workshops. It is not clear and the management has not explained how local firms facilitated overseas training and workshops.

4.0 Budget

A review of the approved Budget availed for audit indicated that the County Assembly did not adhere to the budgetary provisions.

Domestic and foreign travel and accommodation budgets were exceeded by Kshs.12,064,376. There was no indication that the excess expenditure was approved in line with the Public Finance Management Act, 2012.

5.0 Human Resource Management

5.1 Payments to Interns

Information availed for audit revealed that payments to interns during the financial year 2013/2014 amounted to Kshs.660,000 even though there was no approved budget for this expenditure. Further, it is not clear and the management has not explained how the amount paid to interns was computed. However, the basis of payment for the various

cadres of interns could not be confirmed as no documentary evidence was availed for audit review in support of the rates used.

5.2 Casual Workers

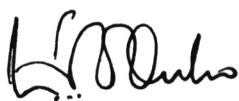
A review of the records availed revealed an amount of Kshs.665,542.90 was paid to casual workers. However, approval letters from the County Public Service Board for hiring the casuals workers were not availed for audit review. In addition the County Assembly engaged casual workers for more than three months against the requirements of the labour laws. Records availed revealed that some casuals were inherited from the defunct local authorities and had been engaged for more than twenty years.

5.3 Recruitment of Staff

Records availed for audit showed that recruitment of Assistant Hansard Editor, Hansard Editor II, Senior Accountant II, Clerk Assistant I and Clerical Officer I&II were done on diverse dates between 14 March 2014 and 8 April 2014. However, a scrutiny of records of the County Assembly Service Board on Human resource docket at Wundanyi sub-county revealed that the officers highly ranked/ recommended for the award of various posts by the interview panels were never appointed and no report on criteria used to drop the highly ranked/recommend officers' by the interview panel was availed for audit review. Some applicants were just given appointment letters for jobs they never applied for or interviewed, others applied for junior posts but were given senior posts.

6.0 Outstanding Imprest

Audit review of imprest records availed showed that as at 30 June 2014, imprests totalling Kshs.11,920,250 were issued to staff and members of County Assembly as facilitation for various official duties. However, and out of this amount, Kshs.4,763,400 which ought to have been surrendered by 30 June 2014 were still outstanding. It was also noted that six officers were holding more than one imprest totalling Kshs.3,227,600.00 contrary to Section 5.6.4 of the Government Financial Regulations and Procedures.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

12 May 2015

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

Detailed Audit Findings

1.0 Procurement of Goods and Services

1.1 Procurement of Financial Management System

Examination of expenditure records availed for audit revealed that the County Assembly made payments totalling Kshs.250,000 vide payment voucher number kcb/257/14 on 6 March 2014 in respect of procurement of Tally financial management system. However, the following were noted in respect of procurement:

- No acknowledgement receipts were obtained from the payee upon receipt of the payment.
- The system appears to have been single sourced as no documentary evidence was availed for audit to demonstrate how the supplier was identified, selected and awarded the contract.
- The Assembly minutes approving the purchase of the system were not availed for confirmation of proper authorization.
- The management procured the system even though the County Assembly has access to Integrated Financial Management Information System (IFMIS) which is funded and managed by the National Treasury.

Recommendation

The Management should ensure that procurements are done in accordance with the Public Procurement and Disposal Act, 2005 and should operate on Integrated Financial Management Information System (IFMIS) platform which is funded and managed by the National Treasury. Further, all the respective documentation in relation to the procurement of the IT system should be availed for audit review, failure to which the responsible officer is held responsible.

1.2 Procurement of Works

Review of documents availed for audit verification indicated that the County Assembly undertook to construct a boundary wall, a sentry and lay cabro block at the County Assembly premises at a cost of Kshs.11,531,012 and paid Kshs.3,459,303.75 during the year. However, the project was not included in the approved budget for 2013/2014 and no supporting documents were availed for audit verification in respect of authorization of budget reallocation and indication of where the funds were reallocated from. In addition, minutes availed for audit verification indicated that the tender in respect of the works was evaluated three times by the tender committee and no satisfactory explanation was provided as to why the evaluation and award was made three times.

Further, a construction firm that was ranked sixth (6th) in the financial bid was awarded the contract even though the firm was not registered with National Construction Authority. No bill of quantities were availed for audit review.

Additionally, the County Assembly offered the contract on 30 June 2014, the contractor accepted the offer on the same day and requested for down payment of 30% against which a payment of Kshs.3,459,303.75 was made on the same day even though the mobilization fee had not been factored in the tender documents and the contract.

Recommendation

The Management should be guided by the provisions of Public Procurement and Disposal Act, 2005 and requirements of National Construction Authority Act 2011 while procuring services for constructions. The Management should also provide explanation for the payment of the 30% mobilization in connection with the terms of the contract and why there was no engineer's bill of quantities at the point of tender failure to which the responsible officer is held liable and accountable for any loss arising as a result of contravening procurement laws.

1.3 Procurement of Electronic Equipment

Records made available for audit indicated that the County Assembly through Local Purchase Order numbers 2097634 of 3 June 2014 and 2097617 dated 2 May 2014 requested for the supply of various ICT equipments from a firm and made the following payments:

PV Date	LPO date	LPO Number	Cheque Number	Amount (Kshs)
30.06.2014	03.06.2014	2097634	000300	679,000.00
30.06.2014	03.06.2014	2097634	000301	679,000.00
20.05.2014	02.05.2014	2097617	000230	625,277.70
20.05.2014	02.05.2014	2097617	000229	625,277.70
TOTAL				2,608,555.40

However, no documentary evidence to show how the supplier was identified, selected and awarded the supply were availed for audit verification. The procurement appears to have been single sourced. In addition, no satisfactory explanation was provided as to the reason for splitting the payment to the supplier into two cheques for every one order. Further, there was no evidence that the ICT equipments were inspected for quality as per the specifications ordered on delivery by the inspection and acceptance committee. It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

Recommendation

The Management should adhere to the Public Procurement and Disposals Act, 2005 and the relevant regulations and that the relevant documents in respect to the

procurement of the equipment should be availed for audit review, failure to which the responsible officers are held liable and accountable.

1.4 Purchase and Modification of New Motor Vehicle

Information availed for audit indicated that the County Assembly acquired a thirty three (33) seater bus at a cost of Kshs.5,000,000.00. However, no documents to show how the supplier was identified, selected and awarded the supply were availed for audit review. In addition, the County Assembly spent an additional Kshs.750,000.00 on the modification of the bus. The modifications included; change of colour, arm rest on seats, foot rest, an additional TV screen, seat pouches, reclining seats and an inner carrier. No documents were availed for audit review to show that the initial specifications at the point of ordering the bus excluded the items noted as modifications. In addition, no documents were availed for audit verification to show how the supplier for modifications was identified, selected and awarded the supply. Further, no evidence was availed to show the modifications were approved by the tender committee. There also was no evidence that the vehicle was inspected on delivery by the inspection and acceptance committee. It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

Recommendations

The Management should strictly adhere to the provisions of the Public Procurement and Disposal Act, 2005 and the related Public Procurement and Disposal Regulations, 2006 and 2013. The Management should provide documents for audit verification to support the procurement and modification of the bus, failure to which the responsible officers are held liable and accountable.

1.5 Advertising Expenditure

Information availed for audit indicated that a total expenditure of Kshs.873,510 was incurred by County Assembly on advertising awareness and publicity campaign, subscription of newspapers, periodicals, magazines, and printing and publishing services during the period under review.

However, no supporting documents such as payment vouchers, invoices and receipts were availed for audit review. It was therefore not possible to confirm the propriety of the expenditure as a proper charge to public funds.

Recommendation

The Management should adhere to the Government Financial Regulations and procedures when making payments. Further, the documents in support of the expenditure for advertisement should be availed for audit review failure to which the responsible officer is surcharged.

2.0 Subsistence, Travelling and Sitting Allowances

2.1 Unsupported Allowances

Information availed for audit review revealed that the County Assembly made payments amounting to Kshs.1,364,500 as detailed in **Appendix I** to cover air tickets, travel allowances and conference facilities for various MCAs. It was however observed that there was no attendance register, time table, invitation letters and proof of travel attached to the payment vouchers to support the payments. In addition, payments were made to one person for distribution to the beneficiaries and no evidence was availed in support of the beneficiaries having received the monies. Further, no supporting documentation was availed for audit review as evidence that the named activities actually took place and were for the benefit of the County Assembly. Additionally, the payment vouchers supporting payment of allowances to Members of County Assembly amounting to Kshs.1,060,000 as detailed in **Appendix II** had not been initialed by the authorized officer. No explanation was given as to why this expenditure was made without the necessary approval.

2.2 Night Out Allowances

Information availed for audit review indicated that the County Assembly made payments amounting to Kshs.672,500 as night outs for MCAs while going through reports and bills at Voi wildlife lodge. However, the payment voucher indicates that the meeting took place at Voi Wildlife lodge whereas the letter by the Speaker indicates that the meeting was to take place at Voi Andy Mac Hotel. Although the program clearly indicates the meeting was for two days, on Saturday 10th & Sunday 11 March 2014, the night out allowance was paid for three days. No attendance register was availed as evidence of the activity having taken place and also details of the list of the members in attendance. Details of the payment was as follows:

P.V NO.	DATE	PAYEE	TOTAL (KSHS)	PURPOSE
261/14	7-Mar-14	Clerk to County Assembly	672,500.00	N/outs for MCAs while going through reports & Bills at Voi Wildlife lodge on 10th - 11th March 2014, Car loan scheme fund regulations , 2014

In addition, the referred to activity was residential and therefore the Members of the County Assembly were not entitled to full night out allowances. Further, neither a list of the attendees nor an acknowledgement of cash receipt by the Members of the County Assembly that was availed for audit review. It was not possible to establish the beneficiaries received the money. In the circumstances, it was not possible to ascertain the exact payees of the amounts totaling Kshs.672,500.

Recommendations

The Management should avail information to confirm that the meeting actually took place and a list of attendees including acknowledgement of receipt of monies by the beneficiaries.

2.3 Unsupported Payments of Sitting Allowances

Information availed for audit review indicated that the County Assembly spent an amount of Kshs.6,837,479 as sitting allowances to Members of the County Assembly for plenary and sectorial committees attended between October 2013 and June 2014. However, there was no documentary evidence to support actual attendance and participation in the committee meetings by the Members of the County Assembly as summarized below:-

Date	Voucher Number	Amount (Kshs)
17 October 2013	010/14	752,200.00
23 December 2013	131/14	148,600.00
23 December 2013	135/14	386,880.00
23 December 2013	136/14	659,560.00
17 February 2014	187/14	380,640.00
17 February 2014	185/14	767,410.00
04 March 2014	238/14	1,022,840.00
01 April 2014	0323/14	1,024,010.00
09 June 2014	524/14	1,695,330.00
Total		6,837,470.00

Further, the committee daily attendance summary for the month of January 2014 on which allowance payment was based revealed instances where sitting allowance was paid for Committees meetings attended only by a single Member of County Assembly as detailed in **Appendix III**. In addition Members of the County Assembly were paid sitting allowances for having attended three or more committee meetings in a single day as detailed in **Appendix IV**.

2.4 Foreign Travel Allowance

Information availed for audit indicated that the County Assembly spent a total of Kshs.7,209,268 on foreign travel accommodation allowances for Members of the County Assembly. Examination of records indicated that an expenditure amounting to Kshs.2,633,978 as detailed in **Appendix V** related to payments of allowances made to Members of the County Assembly who attended workshops in South Africa, Madagascar and Tanzania. However, documents in support of actual travelling by the Members of the County Assembly including air tickets, boarding passes, certificates of attendance or duly signed attendance register were not availed for audit review. In view of the foregoing, the propriety of the expenditure could not be ascertained.

2.5 Domestic Travel Allowances

Information availed for audit indicated that the County Assembly spent a total of Kshs.5,045,262 on domestic travel and accommodation allowance for Members of County Assembly. Examination of the expenditure revealed that Kshs.783,500 as detailed in **Appendix VI** was paid as per diem and travel allowances to Members of the County Assembly while on unspecified official activities. However, documents in support of the travel and their participation in the activities in form of bus tickets, certificates of attendance or duly signed attendance registers were not availed for audit verification. In view of the foregoing, the propriety of the expenditure could not be ascertained

2.6 Membership in Sectorial Committees

Records made available for audit review indicated that the County Assembly was operating without gazzeted standing orders but had adopted the ones of the national assembly. Although the County Assembly has a total of thirty four (34) Members of the County Assembly (twenty elected and fourteen nominated), there were a total of thirty (30) committees thereby making each Member of the County Assembly to be a member in more than six committees.

A review of the composition of the sectorial committee membership revealed that Members of the County Assembly serve in more than three (3) sectorial committees which is against the standing orders adopted by the County Assembly as detailed in **Appendix X**.

Further the audit could not establish how a member who was in more than six committees could have been effective in all committees especially in committee meetings held on the same day.

Analysis of the committee membership list availed revealed that all the committees were chaired by and dominated by one gender.

Recommendations

The Management should ensure that all payments are supported before the actual funds are released to the beneficiaries. Further, the management should ensure that all documents in support of payments made are availed for audit review, failure to which the responsible officers are surcharged for the unsupported payments.

3.0 Training Seminars and Hospitality

Information availed for audit indicated that as at 30 June 2014 an amount of Kshs.67,705,962 had been spent on training, seminars and hospitality.

The budgeted amount for hospitality, supplies and services was Kshs.10,377,100 whereas there was no specific budget for training item implying there was over expenditure amounting to Kshs.57,328,862. However, no documents in support of the authority to incur the excess expenditure of Kshs.57,328,862 was availed for audit

review. In addition, there was no evidence of approval of reallocation of expenditure to cover the excess amounts.

A sample of payment vouchers amounting to Kshs.49,918,539 indicates that an amount of Kshs.28,213,099 as detailed in **Appendix VII** was spent on overseas trainings while Kshs.21,705,440 as indicated in **Appendix VIII** was spent on local training. However, no documents supporting the travel of the participants to the venues including evidence of participation in the named activities were availed for audit review.

Further, out of the sampled overseas training expenditure of Kshs.28,213,099 local training firms were paid Kshs.17,057,513 as detailed in **Appendix IX** to facilitate overseas training and workshops. It is not clear and the management has not explained how local firm facilitated overseas training and workshops.

In addition, details on how the consultants were identified, selected, engaged and their terms determined were not availed for audit review. In view of the foregoing, the propriety of the expenditure incurred and whether the County Assembly got value for money could not be ascertained.

Recommendations

- The management should always adhere to budgetary allocation and provisions
 - The management should avail for audit review.
- (i) Details on how the consultants were identified, selected and engaged.
- (ii) Avail information on the cost of air travel for both participants and trainers.

Explanation should also be availed on why the management engaged local consultants to conduct overseas training.

All payments without supporting documents and value for money to the County Assembly should be recovered from the beneficiaries and the responsible officers.

4.0 Budget

A review of the approved Budget availed for audit indicated that the County Assembly did not adhere to the budgetary provisions as detailed below:

DESCRIPTION	ESTIMATES (KSHS.)	APPROVED	SUPPLEMENTARY	REVISED	AMOUNT SPENT	VARIANCE
		2013-2014	2013-2014	2013-2014		
Accommodation - Domestic Travel	35,000,000	35,000,000	(10,000,000)	25,000,000	31,066,790	6,066,790

Accommodation - Foreign travel	5,000,000	10,500,000	5,000,000	15,500,000	21,497,586	5,997,586
TOTAL	40,000,000	45,500,000	5,000,000	40,500,000	52,564,376	12,064,376

Domestic and foreign travel and accommodation budgets were exceeded by Kshs.12,064,376. There was no indication that the excess expenditure was approved in line with the Public Finance Management Act, 2012.

Recommendation

The Management should ensure there is total compliance with Government Financial Regulations and procedures and any budget reallocations should go through the necessary approvals before implementation.

4.0 Human Resource Management

4.1 Payments to Interns

Information availed for audit revealed that payments to interns during the financial year 2013/2014 amounted to Kshs.660,000 even though there was no approved budget for this expenditure. Further, it is not clear and the management has not explained how the amount paid to interns was computed. In addition, the basis of payments to the various cadres of interns could not be confirmed as no documentary evidence was availed for audit review in support of the rates used as detailed below:

Period	Position	Rate/Month	Total Payment
July-May 2013/2014	Clerk Assistant	30,000.00	330,000.00
July-May 2013/2014	Hansard Reporter	15,000.00	165,000.00
July-May 2013/2014	Hansard Reporter	15,000.00	165,000.00
TOTAL			660,000.00

In addition, no approvals from the County Assembly Service Board were availed for audit review in support of the employment of interns.

Recommendation

The management should always adhere to financial regulations, County Public Service Human Resource Manual and labour laws in all human resource management policies. In addition, the management should seek approval for the unauthorized expenditure failure to which the amounts are recovered from the officers who authorized the employment of interns.

4.2 Casual Workers

A review of records revealed an amount of Kshs.665,542.90 as detailed in **Appendix XI** was paid to casual workers. However, approval letters from the County Public Service Board for hiring the casuals workers were not availed for audit review. In addition the County Assembly engaged casual workers for more than three months against the requirements of the labour laws. Records availed revealed that some casuals were inherited from the defunct local authorities and had been engaged for more than twenty years.

Recommendations

The County Assembly should adhere to Government Financial Regulations, County Public Service Human Resource Manual and labour laws, failure to which the responsible officers are held liable and accountable.

4.3 Recruitment of Staff

Records availed for audit showed that recruitment of Assistant Hansard Editor, Hansard Editor II, Senior Accountant II, Clerical Assistant I and Clerical Officer I&II were done on diverse dates between 14 March 2014 and 8 April 2014. However, a scrutiny of records of the County Assembly Service Board on Human resource docket at Wundanyi sub-county revealed that the officers highly ranked/ recommended for the award of various posts by the interview panels were never appointed and no report on criteria used to drop the highly ranked/recommend officers' by the interview panel was availed for audit review. Some applicants were just given appointment letters for jobs they never applied for or interviewed, others applied for junior posts but were given senior posts as detailed in **Appendix XII**.

Recommendations

- A report on how the executive settled on the lowly ranked personnel should be availed for audit verification.
- The management of County Assembly should adhere to County Government Act, 2012 and County Public Service Human Resource Manual, May 2013.

4.4 Outstanding Imprest

Audit review of imprest records availed showed that as at 30 June 2014, imprests totalling Kshs.11,920,250 as detailed in **Appendix XIII** were issued to staff and members of County Assembly as facilitation for various official duties. However, and out of this amount, Kshs.4,763,400 as detailed in **Appendix XIV** which ought to have been surrendered by 30 June 2014 was still outstanding. It was also noted that six officers were holding more than one imprest totalling Kshs.3,227,600.00 contrary to Section 5.6.4 of the Government Financial Regulations and Procedures.

Recommendation

The management should ensure that issuance of imprest is in line with Government Financial Regulations and Procedures and any imprest not accounted for within 48 hours after the assignment is recovered in the respective officers payroll in line with the provisions of section 152 (5) of the Public Finance Management Act, 2012.

5.0 Conclusion

The Taita Taveta County Assembly should address the anomalies noted in order to ensure effective delivery of services to the people of Taita Taveta. Laid down government procedures and processes should be adhered to ensure public resources are only used for purposes for which they were intended.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

12 May 2015

APPENDIX I

TAITA TAVETA COUNTY ASSEMBLY

Un-supported allowances

P.V NO.	DATE	PAYEE	TOTAL (Kshs)	PURPOSE
1/14	10-Mar-14	Michael Ngala	212,000.00	Allowances and conference facilities
06/14	20-Mar-14	Jemima Wuchanga	30,000.00	N/Outs while submitting declaration forms at IEBC for MCAs
8/14	1-Jul-14	Michael Ngala	741,500.00	Facilitation costs for members & staff while attending intergovernmental forum at Voi wildlife lodge
11/14	27-Feb-14	Michael Ngala	187,500.00	Allowances for CASB & conference facilities while shortlisting at Andy Mac hotel
14/14	27-Feb-14	Clerk to County Assembly	173,500.00	Payment of allowance for CASB trip to Msa to visit Toyota kenya
523/14		Gadiel Maganga	20,000.00	Airticket for one of the facilities on induction course for staff on 5th - 8th June 2014 at mombasa beach hotel
		TOTAL	1,364,500.00	

APPENDIX II

TAITA TAVETA COUNTY ASSEMBLY

Un-authorized accommodation allowances (Kshs.1,060,000.00)

P.V NO.	DATE	PAYEE	TOTAL (Kshs)	PURPOSE
1/14	10-Mar-14	Michael Ngala	212,000.00	Allowances and conference facilities
02/14	24-Jan-14	Michael Ngala	368,500.00	Allowances and conference facilities while conducting shortlisting
03/14	no date	Clerk to County Assembly	36,500.00	Allowances for MCAs who attended UN day celebrations for persons with disabilities on 3rd Dec 2013 at Wundanyi, Danson Mwanyumba stadium
04/14	23-Jan-14	Stanley Masha Tsuma	32,000.00	payment for services as sergeant-at-arms from Kilifi County
06/14	20-Mar-14	Jemima Wuchanga	30,000.00	N/Outs while submitting declaration forms at IEBC for MCAs
11/14	27-Feb-14	Michael Ngala	187,500.00	Allowances for CASB & conference facilities while shortlisting at Andy Mac hotel
14/14	27-Feb-14	Clerk to County Assembly	173,500.00	Payment of allowance for CASB trip to Msa to visit Toyota kenya
523/14		Gadiel Maganga	20,000.00	Air ticket for one of the facilitators on induction course for staff on 5th - 8th June 2014 at Mombasa beach hotel
		TOTAL	1,060,000.00	

APPENDIX III

TAITA TAVETA COUNTY ASSEMBLY

COMMITTEE MEETINGS ATTENDED BY ONE MEMBER ONLY

Date	Payee	Committee	Position	Amount
8-Jan-14	Hon Crispus Tondoo	Lands	Member	3,900.00
15-Jan-14	Hon Reuben Tiges	Agriculture	Member	3,900.00
21-Jan-14	Hon Raymond Mwangola	Agriculture	Member	3,900.00
21-Jan-14	Hon Ann Ngaluma	Budget and Appropriations	Member	3,900.00
22-Jan-14	Hon Arresmus Mwarabu	Budget and Appropriations	Chairperson	6,500.00
23-Jan-14	Hon Jason Tuja	Administration	Chairperson	6,500.00
24-Jan-14	Hon Johnes Maskuji	Lands	Vice Chair	5,200.00

APPENDIX IV

TAITA TAVETA COUNTY ASSEMBLY

ALLOWANCES PAID TO MEMBERS ATTENDING MORE THAN TWO COMMITTEE MEETINGS IN A DAY

Date	Payee	Committee	Position	Amount
20-Jan-14	Hon Abraham Juma	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Abraham Juma	Environment	Member	3,900.00
20-Jan-14	Hon Abraham Juma	Agriculture	Member	3,900.00
20-Jan-14	Hon Abraham Juma	Livestock	Member	3,900.00
23-Jan-14	Hon Abraham Juma	Budget and Appropriations	Member	3,900.00
23-Jan-14	Hon Abraham Juma	Environment	Member	3,900.00
23-Jan-14	Hon Abraham Juma	Agriculture	Member	3,900.00
23-Jan-14	Hon Abraham Juma	Tourism	Chairperson	6,500.00
23-Jan-14	Hon Cromwell Baridi	Budget and Appropriations	Vice Chair	5,200.00
23-Jan-14	Hon Cromwell Baridi	Gender	Member	3,900.00
23-Jan-14	Hon Cromwell Baridi	Water	Chairperson	6,500.00
20-Jan-14	Hon Elizabeth Mwatela	Lands	Member	3,900.00
20-Jan-14	Hon Elizabeth Mwatela	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Elizabeth Mwatela	Agriculture	Member	3,900.00
20-Jan-14	Hon Elizabeth Mwatela	Livestock	Member	3,900.00
21-Jan-14	Hon Flumence Mshila	PAC	Member	3,900.00
21-Jan-14	Hon Flumence Mshila	Tourism	Member	3,900.00
21-Jan-14	Hon Flumence Mshila	Administration	Member	3,900.00
20-Jan-14	Hon Francis Terere	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Francis Terere	Education	Member	3,900.00
20-Jan-14	Hon Francis Terere	Water	Member	3,900.00
23-Jan-14	Hon Francis Terere	Budget and Appropriations	Member	3,900.00
23-Jan-14	Hon Francis Terere	Education	Member	3,900.00
23-Jan-14	Hon Francis Terere	Water	Member	3,900.00
20-Jan-14	Hon Godfrey Mwambi	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Godfrey Mwambi	Agriculture	Member	3,900.00
20-Jan-14	Hon Godfrey Mwambi	Livestock	Member	3,900.00
20-Jan-14	Hon Godfrey Mwambi	Health	Chairperson	6,500.00
23-Jan-14	Hon Godfrey Mwambi	Budget and Appropriations	Member	3,900.00
23-Jan-14	Hon Godfrey Mwambi	Agriculture	Member	3,900.00

23-Jan-14	Hon Godfrey Mwambi	Health	Chairperson	5,500.00
23-Jan-14	Hon Godwin Kilele	Environment	Member	3,900.00
23-Jan-14	Hon Godwin Kilele	Tourism	Member	3,900.00
23-Jan-14	Hon Godwin Kilele	Roads	Chairperson	5,500.00
23-Jan-14	Hon Jason Tuja	PAC	Member	3,900.00
23-Jan-14	Hon Jason Tuja	Education	Member	3,900.00
23-Jan-14	Hon Jason Tuja	Administration	Chairperson	5,500.00
20-Jan-14	Hon Johnes Maskuji	Lands	Vice Chair	5,200.00
20-Jan-14	Hon Johnes Maskuji	Lands	Vice Chair	5,200.00
20-Jan-14	Hon Johnes Maskuji	Tourism	Member	3,900.00
20-Jan-14	Hon Johnes Maskuji	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Juda Kilonzo	PAC	Member	3,900.00
20-Jan-14	Hon Juda Kilonzo	Agriculture	Member	3,900.00
20-Jan-14	Hon Juda Kilonzo	Livestock	Member	3,900.00
20-Jan-14	Hon Juda Kilonzo	Education	Member	3,900.00
23-Jan-14	Hon Juda Kilonzo	Labour	Member	3,900.00
23-Jan-14	Hon Juda Kilonzo	Agriculture	Member	3,900.00
23-Jan-14	Hon Juda Kilonzo	Livestock	Member	3,900.00
23-Jan-14	Hon Juda Kilonzo	Education	Member	3,900.00
20-Jan-14	Hon Justine Juma	Environment	Member	3,900.00
20-Jan-14	Hon Justine Juma	Agriculture	Chairperson	6,500.00
20-Jan-14	Hon Justine Juma	Livestock	Chairperson	6,500.00
23-Jan-14	Hon Justine Juma	Environment	Member	3,900.00
23-Jan-14	Hon Justine Juma	Agriculture	Chairperson	6,500.00
23-Jan-14	Hon Justine Juma	Livestock	Chairperson	6,500.00
23-Jan-14	Hon Justine Juma	Roads	Member	3,900.00
23-Jan-14	Hon Liverson Mwazala	Water	Member	3,900.00
23-Jan-14	Hon Liverson Mwazala	Health	Member	3,900.00
23-Jan-14	Hon Liverson Mwazala	Labour	Chairperson	6,500.00
23-Jan-14	Hon Mary Mngola	Health	Vice Chair	5,200.00
23-Jan-14	Hon Mary Mngola	Environment	Member	3,900.00
23-Jan-14	Hon Mary Mngola	Education	Member	3,900.00
20-Jan-14	Hon Mercy Mwakera	Lands	Member	3,900.00

20-Jan-14	Hon Mercy Mwakera	Budget and Appropriations	Member	3,900.00
20-Jan-14	Hon Mercy Mwakera	Agriculture	Member	3,900.00
20-Jan-14	Hon Mercy Mwakera	Livestock	Member	3,900.00
20-Jan-14	Hon Mercy Mwakera	Water	Member	3,900.00
23-Jan-14	Hon Mercy Mwakera	Agriculture	Member	3,900.00
23-Jan-14	Hon Mercy Mwakera	Livestock	Member	3,900.00
23-Jan-14	Hon Mercy Mwakera	Water	Member	3,900.00
21-Jan-14	Hon Naima Saleh	PAC	Vice Chair	5,200.00
21-Jan-14	Hon Naima Saleh	Tourism	Member	3,900.00
21-Jan-14	Hon Naima Saleh	Administration	Member	3,900.00
23-Jan-14	Hon Naima Saleh	PAC	Vice Chair	5,200.00
23-Jan-14	Hon Naima Saleh	Tourism	Member	3,900.00
23-Jan-14	Hon Naima Saleh	Labour	Member	3,900.00
20-Jan-14	Hon Reuben Tiges	Agriculture	Member	3,900.00
20-Jan-14	Hon Reuben Tiges	Livestock	Member	3,900.00
20-Jan-14	Hon Reuben Tiges	Water	Member	3,900.00
23-Jan-14	Hon Reuben Tiges	Labour	Vice Chair	5,200.00
23-Jan-14	Hon Reuben Tiges	Agriculture	Member	3,900.00
23-Jan-14	Hon Reuben Tiges	Livestock	Member	3,900.00
23-Jan-14	Hon Reuben Tiges	Water	Member	3,900.00
21-Jan-14	Hon Roselyne Mshambala	PAC	Member	3,900.00
21-Jan-14	Hon Roselyne Mshambala	Health	Member	3,900.00
21-Jan-14	Hon Roselyne Mshambala	Administration	Member	3,900.00
23-Jan-14	Hon Roselyne Mshambala	PAC	Member	3,900.00
23-Jan-14	Hon Roselyne Mshambala	Health	Member	3,900.00
23-Jan-14	Hon Roselyne Mshambala	Water	Member	3,900.00
21-Jan-14	Hon Rosina Kisochi	PAC	Member	3,900.00
21-Jan-14	Hon Rosina Kisochi	Health	Member	3,900.00
21-Jan-14	Hon Rosina Kisochi	Tourism	Member	3,900.00
23-Jan-14	Hon Rosina Kisochi	Health	Member	3,900.00
23-Jan-14	Hon Rosina Kisochi	PAC	Member	3,900.00
23-Jan-14	Hon Rosina Kisochi	Tourism	Member	3,900.00

20-Jan-14	Hon Ruth Iloa	Agriculture	Member	3,900.00
20-Jan-14	Hon Ruth Iloa	Livestock	Member	3,900.00
20-Jan-14	Hon Ruth Iloa	Tourism	Member	3,900.00
23-Jan-14	Hon Ruth Iloa	Livestock	Member	3,900.00
23-Jan-14	Hon Ruth Iloa	Agriculture	Member	3,900.00
23-Jan-14	Hon Ruth Iloa	Tourism	Member	3,900.00
23-Jan-14	Hon Ruth Iloa	Roads	Member	3,900.00
23-Jan-14	Hon Valerie Mwadime	Water	Vice Chair	5,200.00
23-Jan-14	Hon Valerie Mwadime	Labour	Member	3,900.00
23-Jan-14	Hon Valerie Mwadime	Roads	Member	3,900.00

APPENDIX V

TAITAV TAVETA COUNTY ASSEMBLY

ALLOWANCES FOR MCAS AND STAFF TRAVELLING TO SOUTH AFRICA ON 27 APRIL-3 MAY 2014

PV NO 412/14 OF KSH.2,359,890				
NAME	DESIGNATION	TOTAL	TRANSPORT	PERDIEMS
HON.Elisha Mwaisaka	MCA	136,575.00	14,000.00	122,575.00
HON.Ann Ngaluma	MCA	136,575.00	14,000.00	122,575.00
HON.Rosinah Kisochi	MCA	136,575.00	14,000.00	122,575.00
HON.Maghanga	MCA	136,575.00	14,000.00	122,575.00
HON.Rachael Dawai	MCA	136,575.00	14,000.00	122,575.00
HON.Roselyne Mshambala	MCA	136,575.00	14,000.00	122,575.00
HON.Liverson Mwazala	MCA	136,575.00	14,000.00	122,575.00
HON.Elizabeth Mwatela	MCA	136,575.00	14,000.00	122,575.00
HON.Valery Mwadime	MCA	136,575.00	14,000.00	122,575.00
HON.Maria Chao Mwakio	MCA	136,575.00	14,000.00	122,575.00
Hon. Francis Terere	MCA	136,575.00	14,000.00	122,575.00
Hon.Jones Maskuji	MCA	136,575.00	14,000.00	122,575.00
Mr.Michael Ngala	clerk	136,575.00	14,000.00	122,575.00
Mr.John Kota	HRO	136,575.00	14,000.00	122,575.00
Mr.Gadiel Maghanga	PFO	136,575.00	14,000.00	122,575.00
Mr.Nelson Mwanyalo	Driver	8,000.00	-	8,000.00
Miss Maria M.Righa	Aide-Rosina	103,265.00	-	103,265.00

Micellaneous provisions	PFC	200,000.00	-	200,000.00
TOTAL		2,359,890.00	210,000.00	2,149,890.00
Appendix 5b.foreign travel				
Transport ALLOWANCES FOR MCAS TRAVELLING TO Madagascar				
PV NO 246/14 OF KSH.41,760				
NAME	DESIGNATION	TOTAL	TRANSPORT	PERDIEMS
Jones Mughanga	MCA		10,440.00	
John Maghanga	MCA		10,440.00	
Raymond Mwangola	MCA		10,440.00	
Maghanga Meshack	MCA		10,440.00	
TOTAL		-	41,760.00	
Appendix 5c				
Allowances paid to women MCAS attending workshop in Arusha, Tanzania 6th-11th March 2014				
Payment Voucher No.336/14 of Ksh.232,328				
NAME	DESIGNATION	TOTAL	TRANSPORT	PERDIEMS
MS.Judy Mutemi	Hansard	125,840.00	11,000.00	114,840.00
MS.Gladys Wachia	Aide-Rosina	106,488.00	-	106,488.00
TOTAL		232,328.00	11,000.00	221,328.00
Summary				
Apendix 5a				2,359,890.00
Apendix 5b				41,760.00
Apendix 5c				232,328.00
Total unsupported				<u>2,633,978.00</u>

APPENDIX VI

TAITA TAVETA COUNTY ASSEMBLY

UNSUPPORTED DOMESTIC TRAVEL Kshs.783,500

	<u>Name</u>	<u>Designation</u>	<u>Total</u>	<u>perdiem</u>	<u>Transport</u>
1	Hon.Crispus Tondoo	D/Speaker	31,500.00	30,000.00	1,500.00
2	Hon.Flumence Mshila	member	25,500.00	24,000.00	1,500.00
3	Hon.Maria Chao	member	25,500.00	24,000.00	1,500.00
4	Hon.Haris Keke	member	25,500.00	24,000.00	1,500.00
5	Hon.Abraham Juma	member	25,500.00	24,000.00	1,500.00
6	Hon.Frank	member	25,500.00	24,000.00	1,500.00
7	Hon.Cromwel Baridi	member	25,500.00	24,000.00	1,500.00
8	Hon.Liverson Mwazala	member	25,500.00	24,000.00	1,500.00
9	Ronald Sangurani	member	25,500.00	24,000.00	1,500.00
10	Hon.Hope Mwakio	member	25,500.00	24,000.00	1,500.00
11	Hon.Justin Juma	member	25,500.00	24,000.00	1,500.00
12	Hon.Godfry Mwambi	member	25,500.00	24,000.00	1,500.00
13	Hon.Jason Tuja	member	25,500.00	24,000.00	1,500.00
14	Hon.Jones Solomon	member	25,500.00	24,000.00	1,500.00
15	Hon.R.Mwangola	member	25,500.00	24,000.00	1,500.00
16	Hon.Godwin Kilele	member	25,500.00	24,000.00	1,500.00
17	Hon.J.Maganga	member	25,500.00	24,000.00	1,500.00
18	Hon.Naima S.Ahmed	member	25,500.00	24,000.00	1,500.00
19	Hon.V.Mwadime	member	25,500.00	24,000.00	1,500.00
20	Hon.E.Mwatela	member	25,500.00	24,000.00	1,500.00
21	Hon.Francis Terere	member	25,500.00	24,000.00	1,500.00
22	Michael Ngala	PFO	25,500.00	24,000.00	1,500.00
23	Andrew Jumanne	SAA	25,500.00	24,000.00	1,500.00
		Contigencies	10,000.00		
		Total	602,500.00	558,000.00	34,500.00
	clerk to County Assembly	pv.no.254/14	136,000.00		
	clerk to County Assembly	pv.no.253/14	15,000.00		
	clerk to County Assembly	pv.no.252/14	30,000.00		
	Total unsupported		783,500.00		

APPENDIX VII

TAITA TAVETA COUNTY ASSEMBLY

TRAINING, SEMMINARS AND HOSPITALITY

OVERSEAS TRAINING Kshs.28,213,099

DATE	PAYEE	AMOUNT	REMARKS
22/1/2014	CLERK TO COUNTY ASSEMBLY	5,837,270.00	FACILITATION OF 43 MCAS AND STAFF WHILE ATTENDING TRAINING IN ZANZIBAR
22/1/2014	CLERK TO COUNTY ASSEMBLY	124,864.00	SHUTTLE HIRE FOR 43 MCAS AND STAFF WHILE ATTENDING TRAINING IN ZANZIBAR
8/3/2014	CLERK TO COUNTY ASSEMBLY	934,554.00	ADDITIONAL DAY FACILITATION FOR MCA'S WHILE IN ZANZIBAR
8/3/2014	CLERK TO COUNTY ASSEMBLY	1,666,680.00	TRAVELLING FACILITATION FOR WOMEN MCA'S WHILE IN ARUSHA FOR 6 DAYS (6 DAYS X 138,890)
25/4/2014	CLERK TO COUNTY ASSEMBLY	2,359,890.00	FACILITATION FOR 16 PARTICIPANTS ATTENDING STUDY TOUR/BENCHMARKING TRAINING-LEADERSHIP EXCELLENCE, GOVERNANCE AND INTERGRITY SANDTON CONVENTION CENTRE, JOHANNESBURG SA
3/3/2014	CLERK TO COUNTY ASSEMBLY	232,328.00	TRAVELLING FACILITATION FOR HANSARD REPORTER AND AIDE WHO ACCOMPANIED WOMEN MCA'S WHILE IN ARUSHA FOR 6 DAYS (6 DAYS X 138,890)
22/1/2014	TRADE MAGNATE LIMITED OF P.O BOX 42256 MOMBASA	3,870,000.00	TRAINING OF 43 MCA MEMBERS FOR 3 DAYS IN ZANZIBAR @ 90,000 AS PER INVOICE NUMBER 114001 DATED JANUARY 21 2014
13/3/2014	TRADE MAGNATE LIMITED OF P.O BOX 42256 MOMBASA	619,200.00	TRAINING OF 43 MCA MEMBERS FOR 3 DAYS IN ZANZIBAR @ 90,000 AS PER INVOICE NUMBER 114001 DATED JANUARY 21 2014
2/4/2014	GLOBAL CENTRE FOR FOR CAPACITY DEVELOPMENT LTD BOX 12786 NAIROBI	1,228,513.00	TRAVELLING FACILITATION FOR WOMEN MCA'S WHILE IN ARUSHA FOR 6 DAYS (6 DAYS X 138,890)

25/4/2014	GLOBAL CENTRE FOR FOR CAPACITY DEVELOPMENT LTD BOX 12786 NAIROBI	2,784,800.00	COURSE FEES FOR 16 PARTICIPANTS ATTENDINGSTUDY TOUR/BENCHMARKING TRAINING-LEADERSHIP EXCELLENCE, GOVERNANCE AND INTERGRITY SANDTON CONVENTION CENTRE, JOHANNESBURG SA AS PER INVOICE NO GCCD.TAITA TAVETA CA 0052.14
Total		19,658,099.00	
6/11/2014	AFRICAN HARTEBEEST SAFARISBOX 1036 NRB	1,710,000.00	REGISTRATICN AND GROUND PACKAGE 19000@ 90 50% payment
			AGRICULTURAL STUDY TOUR IN ISRAEL
6/30/2014	AFRICAN HARTEBEEST SAFARISBOX 1036 NRB	2,309,400.00	COST OF AGRICULTURAL STUDY TOUR IN ISARAL
6/30/2014	TRAINCONSULT LTD BOX 42256 MSA	2,563,600.00	50% COST OF CROSS LEARNING IN SINGAPORE
6/30/2014	TRAINCONSULT LTD BOX 42256 MSA	1,972,000.00	50% COST OF CROSS LEARNING IN SINGAPORE
	NEW TOTAL	<u>28,213,099.00</u>	

APPENDIX IX

TAITA TAVETA COUNTY ASSEMBLY

PAYMENTS TO TRAINERS

DATE	PAYEE	AMOUNT	REMARKS
22/1/2014	TRADE MAGNATE LIMITED OF P.O BOX 42256 MOMBASA	3,870,000.00	TRAINING OF 43 MCA MEMBERS FOR 3 DAYS IN ZANZIBAR @ 90,000 AS PER INVOICE NUMBER 114001 DATED JANUARY 21 2014
13/3/2014	TRADE MAGNATE LIMITED OF P.O BOX 42256 MOMBASA	619,200.00	TRAINING OF 43 MCA MEMBERS FOR 3 DAYS IN ZANZIBAR @ 90,000 AS PER INVOICE NUMBER 114001 DATED JANUARY 21 2014
2/4/2014	GLOBAL CENTRE FOR FOR CAPACITY DEVELOPMENT LTD BOX 12786 NAIROBI	1,228,513.00	TRAVELLING FACILITATION FOR WOMEN MCA'S WHILE IN ARUSHA FOR 6 DAYS (6 DAYS X 138,890)
25/4/2014	GLOBAL CENTRE FOR FOR CAPACITY DEVELOPMENT LTD BOX 12786 NAIROBI	2,784,800.00	COURSE FEES FOR 16 PARTICIPANTS ATTENDINGSTUDY TOUR/BENCHMARKING TRAINING-LEADERSHIP EXCELLENCE, GOVERNANCE AND INTERGRITY SANDTON CONVENTION CENTRE, JOHANNESBURG SA. AS PER INVOICE NO GCCD.TAITA TAVETA CA 0052.14
6/11/2014	AFRICAN HARTEBEEST SAFARISBOX 1036 NRB	1,710,000.00	REGISTRATION AND GROUND PACKAGE 19000@ 90 50% payment
			AGRICULTURAL STUDY TOUR IN ISRAEL
6/30/2014	AFRICAN HARTEBEEST SAFARISBOX 1036 NRB	2,309,400.00	COST OF AGRICULTURAL STUDY TOUR IN ISARAL
6/30/2014	TRAINCONSULT LTD BOX 42256 MSA	2,563,600.00	50% COST OF CROSS LEARNING IN SINGAPORE
6/30/2014	TRAINCONSULT LTD BOX 42256 MSA	1,972,000.00	50% COST OF CROSS LEARNING IN SINGAPORE
TOTAL		17,057,513.00	

APPENDIX VIII

TAITA TAVETA COUNTY ASSEMBLY

LOCAL TRAINING Kshs.21,705,440

DATE	PAYEE	AMOUNT	REMARKS
13/3/2014	NIM FACILITATORS 91048 MOMBASA	2,575,700	LEADERSHIP AND MANAGEMENT TRAINING FOR 43 MEMBERS OF COUNTY ASSEMBLY @ KHS 59,900.00 AS PER INVOICE NUMBER 10021 OF 11TH MARCH 2014
7/4/2014	TRAINING AND CONSULTANTS ASSOCIATES LTD BOX 24482 NRB	2,563,600	COURSE FEES FOR 26 PARTICIPANTS ATTENDING POLICY AND LEGISLATIVE DRAFTING COURSE IN NAIROBI AS PER INVOICE NUMBER 2014041673 OF 2ND APRIL 2014
10/2/2014	GLOBAL CENTRE FOR FOR CAPACITY DEVELOPMENT LTD BOX 12786 NAIROBI	2,411,640	COURSE FEES FOR 42 PARTICIPANTS ATTENDING COUNTY ASSEMBLY OVERSIGHT, REPRESENTATIVE ROLES AND SERVICE DELIVERY AT THE HILTON HOTEL NRB AS PER INVOICE NUMBER GCCD. CG 0031.14
18/10/2013	CLERK TO COUNTY ASSEMBLY	470,000	FACILITATION FOR 17 MCA MEMBERS AND STAFF WHILE ATTENDING AN IMPLEMENTATION AND JUSTICE COMMITTEE
7/4/2014	CLERK TO COUNTY ASSEMBLY	1,282,000	FACILITATION FOR 17 MCA MEMBERS AND STAFF WHILE ATTENDING POLICY AND LEGISLATIVE AND DRAFTING COURSE AT JUMUIA PLACE NAIROBI
23/12/2013	MICHAEL NGALA PFO	602,500	FACILITATION FOR 23 MCA MEMBERS AND STAFF WHILE ATTENDING A TRAINING ON MANAGEMENT COMMITTEES AT SOUTHERN PALM HOTEL KWALE
28/4/2014	CLERK TO COUNTY ASSEMBLY	1,488,500	TRAINING OF 49 MCA MEMBERS AND STAFF WHILE ATTENDING WORKSHOP FOR REVIEW OF STANDING ORDERS, BENCHMARKING TO KWALE COUNTY ASSEMBLY AND REVIEW OF C.I.D.P AT MOMBASA BEACH HOTEL

28/3/2014	CLERK TO COUNTY ASSEMBLY	1,423,000	TRAINING OF 44 MCA MEMBERS AND STAFF WHILE ATTENDING WORKSHOP FOR REVIEW OF CIDP, COUNTY ALLOCATION OF REVENUE BILL 2014 AND REVIEW OF DIVISION OF REVENUE BILL AT MOMBASA BEACH HOTEL
13/3/2014	CLERK TO COUNTY ASSEMBLY	1,272,000	TRAINING OF 47 MCA AND STAFF WHILE ATTENDING LEADERSHIP AND MANAGEMENT TRAINING AT SAPHIRE HOTEL MOMBASA
27/3/2014	CLERK TO COUNTY ASSEMBLY	1,505,000	FACILITATION 40 MCA MEMBERS AND STAFF WHILE ATTENDING COUNTY ASSEMBLIES SUMMIT AT FLAMINGO HOTEL NORTH COAST
23/12/2013	CLERK TO COUNTY ASSEMBLY	547,500	FACILITATION FOR 10 MCA MEMBERS AND STAFF WHILE ATTENDING A CASB TRAINING AT ANDYMAC HOTEL
7/3/2014	CLERK TO COUNTY ASSEMBLY	834,000	TRAINING OF 39 MCA AND STAFF WHILE ATTENDING A PRE-DEVOLUTION MEETING HELD AT BOMAS OF KENYA
5/8/2014	HARRIET OSIMBO CMESEBE-OF MIZIZI AFRICA	1,782,000	TRAINING CCST FOR 36 MCAS AND STAFF ATTENDING CIDP AT MSA BEACH ON 9TH-16TH MAY 2014
5/27/2014	CLERK TO COUNTY ASSEMBLY	1,660,000	MCA ALLOWANCES ATTENDING PROCUREMENT TRAINING AT HILTON HOTEL NRB ON 28THMAY TO 31ST MAY 2014
15/4/2014	CLERK TO COUNTY ASSEMBLY	1,288,000	MCAS & STAFF ALLOWANCES WHILE ATTENDING CIDP AND BUDGET REVIEW WORKSHOP AT MSA BEACH HOTEL ON 14TH MAY 2014
TOTAL		21,705,440	

APPENDIX X

TAITA TAVETA COUNTY ASSEMBLY

MEMBERS SERVING IN MORE THAN THREE SECTORAL COMMITTEES

NAME OF THE MCA	Number of Sectoral Committees	Number of Standing Committees	Total number Committees
Hon Arresmus Mwarabu	4	5	9
Hon Hope Sanguli	6	5	11
Hon. Omar Ahmed	4	5	9
Hon. Godwin Kilele	6	3	9
Hon. Abraham J. Mwambonu	7	3	10
Hon. Godfrey Fundi Mwambi	6	4	10
Hon. Rosinah Kisocho	4	6	10
Hon. Ann Ngaluma	6	2	8
Hon. Paul Waweru	5	5	10
Hon. Juda Kilonzo	5	5	10
Hon. Reuben Kipampi Tiges	6	2	8
Hon. Racheal Marura Dawai	6	4	10
Hon. Maria Chao Mwakio	5	5	10
Hon. Mary Mngola	4	5	9
Hon. Roselyne Mshambala	4	1	5
Hon. Elisha W. Mwaisaka	6	3	8
Hon. Valerie Mwadime	7	3	10
Hon. Naima Saleh	6	5	11

APPENDIX XI

TAITA TAVETA COUNTY ASSEMBLY

PAYMENT OF CASUAL WORKERS

Ledger Vouchers				
29-10-2013	2110202 (Casual Labour - Others)	Payment	097/14	45,000.00
5/11/2013	2110202 (Casual Labour - Others)	Payment	0105/14	33,207.00
5/11/2013	2110202 (Casual Labour - Others)	Payment	0108/14	94,000.00
23-12-2013	2110202 (Casual Labour - Others)	Payment	134/14	60,000.00
7/1/2014	2110202 (Casual Labour - Others)	Payment	144/14	15,000.00
7/1/2014	2110202 (Casual Labour - Others)	Payment	146/14	78,030.00
7/1/2014	2110202 (Casual Labour - Others)	Payment	147/14	27,532.95
9/1/2014	2110202 (Casual Labour - Others)	Payment	153/14	15,000.00
17-2-2014	2110202 (Casual Labour - Others)	Payment	179/14	60,000.00
17-2-2014	2110202 (Casual Labour - Others)	Payment	181/14	45,000.00
17-2-2014	2110202 (Casual Labour - Others)	Payment	186/14	83,538.00
28-3-2014	2110202 (Casual Labour - Others)	Payment	0318/14	81,702.00
2/4/2014	2110202 (Casual Labour - Others)	Payment	0334/14	27,532.95
				665,542.90

APPENDIX XII

TAITA TAVETA COUNTY ASSEMBLY

RECRUITMENT OF STAFF

a). Assistance Hansard Editor

Name	Position Advertised	Ranking By the County CASB	Average Score	Name of the person Employed
Joseph Mwakisha	Assistance Hansard Editor	1	75.17%	-
Raphael Mwandime	Assistance Hansard Editor	2	73.92	-
Absalomon's Mwamburi	Assistance Hansard Editor	3	69.17	Absalomon's Mwamburi
Phelis Lini Mwambero	Did not Apply	Not Ranked	No marks	Phelis Lini Mwambero

(b) Hansard Reporter II

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Comments
Joseph Mwakisha	Hansard Reporter II	2	75.17%	Joseph Mwakisha	Given a Job he never applied for-had applied for Ass. Hansard Editor

Prim Stephen Mwakio	Hansard Reporter II	1	80.67%	Prim Stephen Mwakio	Prim Stephen Mwakio
Beatrice Wakio	Hansard Reporter II	5	73%	Beatrice Wakio	Beatrice Wakio
Judy Tabitha Mutemi	Hansard Reporter II	2	73.67%		Never got the job despite the fact that he was no.2 and the position Vacant were 3.
Raphael Mwadime	Hansard Reporter II	3	73.92%		
Carlo Sele Mwakio	Hansard Reporter II	6	69%		
William N. Lenjo	Hansard Reporter II	7	68.5%		
Elizabeth Wacharo	Hansard Reporter II	8	60.5%		
Washington Mwakina	Hansard Reporter II	9	60.33		
Ramadhan Itambo	Hansard Reporter II	10	56		

(c). Senior Internal Auditor II

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Remarks
Cyrus Muthii Mathia	Senior Internal Auditor II	1	82.71%	Cyrus Muthii Mathia	
Joseph Waduu	Senior internal Auditor II	2	78.25%	Joseph Waduu	
Rose Lengana	Senior Internal Auditor II	4	65.38%	Rose Lengana	
Elizabeth W. Masema	Senior Internal Auditor II	3	68.25%	-	Was no.3 in ranking but was not taken

(d).Senior Accountant II

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Remarks
Julius Matheka	Senior Accountant II	1	86%	Julius Matheka	Julius Matheka

Andrew K Miawasi	Senior Accountant II	2	85.2%	Julius Matheka	Did 2 Interviews Hence given Position of Senior finance & Planning Officer
Jemima Wughanga	Senior Accountant II	3	85.1%	Julius Matheka	Applied and Interviewed for Snr.Acc II but given a senior position that she never applied
Benedict Juma	Senior Accountant II	4	79%	Julius Matheka	
Noel Juma	Senior Accountant II	5	75.6%	Julius Matheka	
Solomon Nzaro	Senior Accountant II	6	68.4%	Julius Matheka	
John Kitsao	Senior Accountant II	7	66.67%	Julius Matheka	
Haron Mafundo	Senior Accountant II	8	64.4%	Julius Matheka	
Laban Kinyai	Senior Accountant II	8	64.4%	Julius Matheka	
Sharifa Abdi	Senior Accountant II	9	63%	Julius Matheka	
Joshua Mwakazi	Senior Accountant II	10	59.8%	Julius Matheka	
Raphael Ingoka	Senior Accountant II	11	50.5%	Julius Matheka	
Patrick Mnyasa	Senior Accountant II	12	46.4%	Julius Matheka	

(e) Clerk Assistant I

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Remarks
William M. Sowa	Clerk Assistant I	1	84.25%	William M. Sowa	Got the highest marks
Haggai Kisombe Mbagha	Clerk Assistant I	2	82.67%		Denied the opportunity
Yustina Kusare Kunderi	Clerk Assistant I	3	69%	Yustina Kusare	Was Rank no.3
Diana Mwasicho	Clerk Assistant I	4	64.17%		
Laban Kinyai	Clerk Assistant I	5	60.17%		
Solomon Nzaro	Clerk Assistant I	6	42.5%		

(f) Clerical officer I

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Remarks
------	---------------------	---------------------	---------------	-----------------------------	---------

Rodgers Mbandi	Clerical officer I	1	89%	-	Shortlisted while not qualified but given a job that not applied for, Office assistant. Had not completed all the stages for the Diploma Required
Jentah Mwaruma	Clerical officer I	2	88.25%	Jentah Mwaruma	Was no.1 on qualification, Appointed.
Hannington Kachira	Clerical officer I	3	85.50%	-	Was no.2 on qualification but not taken.
Jason Kevin Ndalamia	Clerical officer I	4	82.25%	-	Was no.3 on qualification but not taken.
Kerine Chanya Mzae	Clerical officer I	5	82.4%	-	Shortlisted while not qualified but given a job that not applied for, Office assistant. Had not completed all the stages for the Diploma Required
Pauline M. Mwabili	Clerical officer I	6	76.5%	-	Shortlisted while not qualified but given a job that not applied for, Office assistant. Had not completed all the stages for the Diploma Required
Clifford M. Mwambi	Clerical officer I	7	73%	-	
Mary Sezi	Clerical officer I	8	72.67%	-	
Francis Mzee	Clerical officer I	9	72.25%	-	
Naomi Mwavishwa	Clerical officer I	10	71.75%	-	

(e) Clerk Assistant I

Name	Position Advertised	Ranking By the CASB	Average Score	Name of the person Employed	Remarks
William M. Sowa	Clerk Assistant I	1	84.25%	William M. Sowa	Got the highest marks
Haggai Kisombe Mbagha	Clerk Assistant I	2	82.67%		Denied the opportunity
Yustina Kusare Kunderi	Clerk Assistant I	3	69%	Yustina Kusare	Was Rank no.3
Diana Mwasicho	Clerk Assistant I	4	64.17%		
Laban Kinyai	Clerk Assistant I	5	60.17%		
Solomon Nzaro	Clerk Assistant I	6	42.5%		

(f) Clerk Assistant II

Name	Position Advertised	Ranking By the County CASB	Average Score	Name of the person Employed	Remarks
Willie G.Mwakio	Clerical officer II	1	88.33%		
Japhet Mutua	Clerical officer II	2	82.33%		

Rachel Mwakodi	Clerical officer II	3	80.2%		
Alex Liverson	Clerical officer II	4	78.2%		
Rodgers M. Mwakio	Clerical officer II	5	76%	Rodgers M. Mwakio	Ranked no. 6 but appointed.
Handerson Mwadine	Clerical officer II	6	75.33%		
Kiseu Mwadine	Clerical officer II	7	72.67%		
Patience Albano	Clerical officer II	8	69.6%		
Donald K. Kiwinda	Clerical officer II	9	67.75%		
Beatrice Njumwa	Clerical officer II	Not Ranked	-	Beatrice Njumwa	Applied for office assistance but appointed as clerical officer II
Josephat Mshote	Clerical officer II	10	67.67%		
Nerius Nzumu	Clerical officer II	11	67.25%		

(g) Clerical officer II

Name	Position Advertised	Ranking By the County CASB	Average Score	Name of the person Employed	Remarks
Willie G. Mwakio	Clerical officer II	1	88.33%		
Japhet Mutua	Clerical officer II	2	82.33%		

Rachel Mwakodi	Clerical officer II	3	80.2%		
Alex Liverson	Clerical officer II	4	78.2%		
Rodgers M. Mwakio	Clerical officer II	5	76%	Rodgers M. Mwakio	Ranked no. 6 but appointed.
Handerson Mwadine	Clerical officer II	6	75.33%		
Kiseu Mwadine	Clerical officer II	7	72.67%		
Patience Albano	Clerical officer II	8	69.6%		
Donald K. Kiwinda	Clerical officer II	9	67.75%		
Beatrice Njumwa	Clerical officer II	Not Ranked	-	Beatrice Njumwa	Applied for office assistance but appointed as clerical officer II
Josephat Mshote	Clerical officer II	10	67.67%		
Nerius Nzumu	Clerical officer II	11	67.25%		

APPENDIX XIII

TOTAL IMPRESTS ISSUED

DATE	WARRANT NO	PAYEE	AMOUNT (Kshs)
7-Oct-13	1815901	MICHEAL NGALA	1,132,000.00
7-Oct-13	1815902	VERITY MGANGA	70,000.00
8-Oct-13	1815903	JEMIMAMAH WUGHANGA	100,000.00
12-Oct-13	1815904	MICHEAL NGALA	2,036,500.00
16-Oct-13	1815905	RAYMOND MWANGOLA	43,000.00
16-Oct-13	1815906	MARIA CHAO	28,000.00
16-Oct-13	1815907	HON MARY MNGOLA	28,000.00
16-Oct-13	1815908	JULIUS MATHEKA	36,000.00
16-Oct-13	1815909	MICHEAL NGALA	773,000.00
24-Oct-13	1815914	HON FRANCIS TERERE	20,000.00
24-Oct-13	1815915	HON JONES SOLOMON	20,000.00
25-Oct-13	1815940	HON RAYMOND MWANGALA	29,500.00
10-Nov-13	1815948	HON TANDOO CRISSPUS	44,000.00
10-Nov-13	1815949	HON MESHARK MAGANGA	48,000.00
1-Jan-14	1898701	MICHEAL NGALA	368,500.00
13-Jan-14	1898704	MICHEAL NGALA	1,096,500.00
19-Jan-14	1898705	MICHEAL NGALA	533,350.00
21-Jan-14	1898702	MICHEAL NGALA	187,500.00
21-Jan-14	1898703	MICHEAL NGALA	357,000.00
5-Mar-14	1898706	ANDREW JUMANNE	303,000.00
6-Mar-14	1898707	TT COUNTY ASSEMBLY	834,000.00
12-Mar-14	1898708	NELSON M MWANYALO	20,000.00
14-Mar-14	1898709	MICHEAL NGALA	40,000.00
20-Mar-14	1898711	JEMIMAMAH WUGHANGA	20,000.00
22-Mar-14	1898713	MICHEAL NGALA	14,500.00
25-Mar-14	1898712	NELSON M MWANYALO	8,000.00
28-Mar-14	1898714	GADIEL MAGHANGA	50,000.00
2-Apr-14	1898717	MICHEAL NGALA	50,000.00
3-Apr-14	1898715	NELSON M MWANYALO	66,000.00
7-Apr-14	1898718	MICHEAL NGALA	130,000.00
8-Apr-14	1898716	MICHEAL NGALA	100,000.00
17-Apr-14	1898719	MICHEAL NGALA	500,000.00
22-Apr-14	1898720	MICHEAL NGALA	160,000.00
25-Apr-14	1898721	GADIEL MAGHANGA	200,000.00
2-May-14	1898723	MICHEAL NGALA	200,000.00

6-May-14	1898722	JULIUS MATHEKA	355,000.00
16-May-14	1898725	MICHEAL NGALA	100,000.00
20-May-14	1898724	JULIUS MATHEKA	695,500.00
4-Jun-14	1898726	JULIUS MATHEKA	750,000.00
4-Jun-14	1898727	ANDREW JUMANNE	30,000.00
13-Jun-14	1898728	ANDREW JUMANNE	132,400.00
13-Jun-14	1898729	JOHN KUTA	100,000.00
23-Jun-14	1898730	JOHN NJORE	55,000.00
30-Jun-14	1898731	HON F. MNDWADUMISHA	56,000.00
	TOTAL		11,920,250.00

APPENDIX XIV
TAITA TAVETA COUNTY ASSEMBLY

OUTSTANDING IMPRESTS

DATE	WARRANT NO	PAYEE	AMOUNT (Kshs)	Number of Imprests
13-Jun-14	1898728	ANDREW JUMANNE	465,400.00	3
25-Apr-14	1898721	GADIEL MAGHANGA	250,000.00	2
30-Jun-14	1898731	HON F. MNDWADUMISHA	56,000.00	1
24-Oct-13	1815914	HON FRANCIS TERERE	20,000.00	1
24-Oct-13	1815915	HON JONES SOLOMON	20,000.00	1
16-Oct-13	1815907	HON MARY MINGOLA	28,000.00	1
10-Nov-13	1815949	HON MESHARK MAGANGA	48,000.00	1
25-Oct-13	1815940	HON RAYMOND MWANGALA	29,500.00	1
10-Nov-13	1815948	HON TANDOO CRISSPUS	44,000.00	1
20-Mar-14	1898711	JEMIMAMAH WUGHANGA	120,000.00	2
13-Jun-14	1898729	JOHN KUTA	100,000.00	1
23-Jun-14	1898730	JOHN NJORE	55,000.00	1
4-Jun-14	1898726	JULIUS MATHEKA	1,836,500.00	4
16-Oct-13	1815906	MARIA CHAO	28,000.00	1
16-May-14	1898725	MICHEAL NGALA	622,000.00	7
3-Apr-14	1898715	NELSON M MWANYALO	94,000.00	3
16-Oct-13	1815905	RAYMOND MWANGOLA	43,000.00	1
6-Mar-14	1898707	TT COUNTY ASSEMBLY	834,000.00	1
7-Oct-13	1815902	VERITY MGANGA	70,000.00	1
	TOTAL		4,763,400.00	

SCHEDULS 12

IRREGULAR PAYMENT OF MILEAGE ALLOWANCE - KSH.592,920

<u>PV NO & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT</u>
406 of 10/6/2014	Ismail Duale Ahmed	2210302	197,640
463 of 20/6/2014	"	2210301	158,112
443 of 19/5/2014	"	2210701	118,584
408 of 5/5/2014	"	2210301	118,584

SCHEDULE 13**TRAINING EXPENSES - KSH.3,860,000**

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
636 of 25/6/2014	Precision Research & Consultating Box 50959 - 00100 Nairobi	307-010-101-2210702 307-010-101-2210703 307-010-101-2210704	2,490,000
517 of 6/6/2014	Excell Consultants Box 8491 Nairobi	307-00001-072201 2210702	1,000,000
670 of 26/6/2014	P.F.O	307-010-101-2210701	370,000

APPENDIX A

PERSONAL FILES WITH ONLY APPOINTMENT LETTERS

<u>POSITION</u>	<u>NAME</u>
Commissionaire	Issack Abdullahi
Clerk Assistant II	Abdullahi Noor Maalim
Commissionaire	Mhubo Ismail Aden
Senior Sergeant Art Arm	Hassan Abdi Ali
Hansard Recorder Officer 1	Maslam Dakane Maalim

APPENDIX B

POSITION NOT ADVERTISED

POSITION

First Clerk Assistant
Senoir Fiscal Analyst II
Senoir Finance Officer II
Pricipal Research Officer
Principal Procurement Officer
Senior Administrative Officer I
Principal Sergeant Art Arm
Principal Internal Auditor
Pricipal ICT Officer
Clerical Officer
Clerical Officer III
Clerical Officer III
Storekeeper
Storekeeper

APPENDIX C

RECRUITMENT OF STAFF NOT MEETING MINIMUM REQUIREMENT

<u>POSITION</u>	<u>ADVERT REQUIREMENT</u>	<u>PERSONAL FILE DETAILS</u>
Head of Human Resource	5 years experience in similar role	No experience as per the CV
Assistant Human Resource	Registered member of Institute of Human Resource Management or Institute of certified Public Secretary	Not registered
Principal Clerk Assistant	Served satisfactorily as first clerk assistants in a legislative body or deputy clerk in a local Authority for atleast 3 years.	No experience as per the CV

APPENDIX D

PERSONS APPOINTED ON A HIGHER SCALE

<u>POSITION</u>	<u>ADVERTISEMENT SCALE</u>	<u>SCALE APPOINTED</u>
Procurement Assistant I	GCASB 6	CASB 9
Hansard Recorder Officer I	GCASB 6	CASB 8
Hansard Recorder Officer I	GCASB 6	CASB 8
Hansard Recorder Officer I	GCASB 6	CASB 8
Hansard Recorder Officer I	GCASB 6	CASB 8
Commissionaire	GCASB 6	CASB 7
Commissionaire	GCASB 6	CASB 7
Commissionaire	GCASB 6	CASB 7

