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FORENSIC AUDIT REPORT OF THE AUDITOR-GENERAL

ON

IRREGULAR PAYMENT OF CONFERENCE FACILITY AND DAILY SUBSISTENCE ALLOWANCE

AT

THE HOMA BAY COUNTY ASSEMBLY



APRIL 2023

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LIST OF ABBREVIATIONS

The following abbreviations have been used in the report.

Abbreviation	Full Name
CBK	Central Bank of Kenya
EACC	Ethics and Anti-Corruption Commission
HR	Human Resource
ICT	Information, Communications and Technology
IFMIS	Integrated Financial Management Information System
Kshs.	Kenya Shillings
MCA	Member of County Assembly
O/S	Outstanding Amounts
PFMR	Public Financial Management (County Governments) Regulations
SRC	Salaries and Remuneration Commission

1. EXECUTIVE SUMMARY

1.1 Introduction

1.1.1 The Ethics and Anti – Corruption Commission requested the Auditor- General for a forensic audit on allegations of irregular payment of daily subsistence allowances amounting to Kshs.13 million made to Members of the County Assembly (MCAs) of Homa Bay and staff of the County Assembly through a letter Ref: EACC.KSI.6/15/43 Vol.III/ (56) dated 25 March, 2022.

1.2 Audit Objective

1.2.1 The primary objective of the forensic audit was to confirm or dispel allegations on alleged irregular payment of conference facilities and daily subsistence allowances to Members of the County Assembly and County Assembly staff of Homa Bay County for a report writing retreat held in Mombasa.

1.3 Terms of Reference

1.3.1 The Terms of Reference of the forensic audit were to review the County Assembly's Budget and budgetary controls, procurement related issues on hire of conference facilities, and financial management and related issues on the report writing retreat on vetting of nominees for positions of Chief Officers and County Attorney.

1.4 Scope of Work and Limitations

1.4.1 The forensic audit was limited to alleged irregular payment of daily subsistence allowances amounting to Kshs.13 million made to the Members of County Assembly (MCAs) and the staff of Homa Bay County Assembly in September, 2021. The audit covered the financial year 2021/2022.

1.4.2 Some of the challenges experienced by the Audit Team included;

- i) Inability by the Audit Team to interview forty- two (42) Members of the County Assembly who were involved in report writing on vetting of nominees of positions of Chief Officers and the County Attorney and three (3) staff of the Mombasa Continental Resort.
- ii) Failure by the Management of Homa Bay County Assembly to provide requisite documents including schedules and programme of activities.

- iii) Failure by the Management of EACC and Homa Bay County Assembly to provide Bank statements for EACC's Asset Recovery Account and the Assembly's CBK account where refunds for the retreat were banked, respectively.

1.5 Audit Approach and Methodology

- 1.5.1 The Audit Team held entry and exit meetings with the Homa Bay County Assembly Management Team on 14 September, 2022 and 20 September, 2022 respectively. The Audit Team collected evidence through document reviews, analytical reviews, interviews among others.

1.6 Report Summary

Budgets and Budgetary Controls

Approved Budget and Budgetary Allocation for Financial Year 2021/2022

- 1.6.1 The hire of conference facilities, daily subsistence and travel allowances paid to Members of County Assembly (MCAs) and County Assembly staff were budgeted for in the Homa Bay County Assembly Service Board's recurrent budget for the financial year 2021/2022 amounting to Kshs.1,029,394,205.
- 1.6.2 The hire of conference facilities was factored in the approved procurement plan for the financial year 2021/2022 under the item hire of conference facility at a total cost of Kshs.2,500,000.

Procurement Related Issues

Need Analysis for Hire of Conference Facilities

- 1.6.3 Section 45 of the County Governments Act, 2012 stipulates that the Governor shall nominate qualified and experienced County Chief Officers from among persons competitively sourced and recommended by the County Public Service Board and with the approval of the County Assembly, appoint County Chief Officers
- 1.6.4 In this regard, the County Secretary vide letter referenced HB/CTY/CAVOL.XI/(42) dated 5 July, 2021 forwarded to the Speaker of the

County Assembly, seven (7) nominees for positions of Chief Officers and County Attorney for seven (7) County Government's departments.

- 1.6.5 On 6 September, 2021, the Chairpersons of the selection Committees from the seven (7) departments wrote to the Clerk of the Homa Bay County Assembly requesting for facilitation for nine (9) days for a report writing exercise in Mombasa from 7 September, 2021 to 15 September, 2021.

Review of Approved Procurement Plan for Hire of Conference Facilities

- 1.6.6 Although the procurement plan for hire of Conference facilities was factored in the approved procurement plan for the financial year 2021/2022, review of documents provided for audit revealed that there was no justification why report-writing exercise was held in a Mombasa hotel and not in a facilities within Homa Bay County. This was contrary to Section VI of the Treasury Circular No. 20/2015 dated 4 November, 2015 that requires the Accounting Officer to ensure that all workshops and retreats with majority of participants drawn from one duty station are held within the precincts of the duty station.
- 1.6.7 In view of the above, the Homa Bay County Assembly incurred Kshs.13,263,600 by holding the conference in Mombasa as opposed to Kshs.1,131,000 which would have been incurred on sitting allowances to MCAs if the meeting was held within the precincts of the duty station resulting to a lost saving of Kshs.12,132,600.

Procurement of Conference Facilities

- 1.6.8 Three hotels namely Mombasa Continental Resort, Serena Beach Resort & SPA and Pride Inn Flamingo, all in Mombasa were invited to quote for the provision of full day conference services. It was therefore, not clear how the Management identified Mombasa as the only location for the Conference.
- 1.6.9 The Homa Bay County Assembly issued Local Service Order No.1883194 dated 7 September, 2021 to Mombasa Continental Resort for provision of full day conference services for seventy (70) persons for five (5) days at a total cost of Kshs.1,050,000. However, the schedule of the seventy (70) persons was not provided for audit review.

Financial Management and Related Issues

Actual Attendance by the MCAs and County Assembly Staff

- 1.6.10 The request dated 6 September, 2021, by the Chairpersons of the selection Committees from seven (7) departments contained the number of MCAs who were to be facilitated for the conference, except for the Education and ICT departments which did not provide the details. Further, the schedule of County Assembly staff who were to accompany the seven (7) Committees to Mombasa was also not provided for audit review.
- 1.6.11 In the circumstances, the Audit Team could not ascertain the actual number of MCAs and County Assembly staff who were to be facilitated to attend the report writing exercise in Mombasa.
- 1.6.12 On 06 September, 2021, the Clerk approved the requests by the Chairpersons of the selection Committees from the seven (7) departments. Eighty- eight (88) persons comprising of fifty-one (51) MCAs and thirty-seven County (37) County Assembly staff were issued with per diems/daily subsistence allowances amounting to Kshs.12,213,600. However, the Audit Team could not establish the roles of the thirty- seven (37) County Assembly staff and thereby the need for daily subsistence and travel allowances amounting to Kshs. 4,787,600 issued to the staff.
- 1.6.13 In addition, no explanation was provided why a total of eighty-eight (88) persons were issued with imprest amounting to Kshs.12,213,600 when procurement of conference facilities was for seventy (70) persons. Further, there was no evidence provided for audit by Management of the County Assembly requesting the Hotel for additional conference facilities to accommodate the additional eighteen (18) persons.
- 1.6.14 Out of the Kshs.12,213,600 subsistence and travel allowances paid, Kshs.11,146,400 was paid to seventy-eight (78) persons through the Integrated Financial Management Information System (IFMIS) whereas the balance of Kshs.1,067,200 was paid to ten (10) persons outside IFMIS.
- 1.6.15 The explanation provided was that the ten (10) persons did not have payroll numbers as at the time of the imprest request. However, during the audit in

September 2022, the Audit Team confirmed that three (3) out of the ten (10) persons had payroll numbers which were acquired in 2017 and in 2019 contrary to the explanation. The status of the remaining seven (7) payroll numbers could not be confirmed.

- 1.6.16 The Clerk approved imprest for a total of nine (9) days comprising of five (5) working days in Mombasa and four (4) travelling days for each person from Homa Bay to Mombasa and back to Homa Bay. However, the Audit Team established that the MCAs and County Assembly staff were entitled to eight (8) days being daily subsistence allowances for five (5) days and three (3) days for travelling from Homa Bay to Mombasa and back resulting to an overpayment of Kshs.1,170,400.
- 1.6.17 Review of attendance registers for the period 8 September, 2021 to 12 September,2021 provided for audit review revealed that the total number of MCAs and County Assembly staff who attended the report writing on vetting exercise and signed attendance registers varied between sixty-seven (67) persons and seventy- three (73) persons.
- 1.6.18 The Audit Team could not ascertain whether twenty-three (23) persons out of eighty-eight (88) persons who were paid imprest totaling Kshs. 2,425,200 but did not sign the attendance registers on various dates, actually attended the report writing retreat on those dates.
- 1.6.19 There was no documentary evidence in form of a plan or programme of activities that were undertaken by each Committee for the five (5) days in Mombasa.
- 1.6.20 In the circumstances, the Audit Team could not ascertain the actual number of MCAs and County Assembly staff who attended report writing retreat in Mombasa and the nature of daily activities that were undertaken by the Committees during those days.

Payment to Mombasa Continental Resort for the Conference

- 1.6.21 As noted earlier, Homa Bay County Assembly issued Local Service Order No.1883194 dated 7 September, 2021 to Mombasa Continental Resort for provision of conference services for seventy (70) persons for a period of five (5)

- days from 08 September, 2021 to 12 September, 2021 at a total cost of Kshs.1,050,000.
- 1.6.22 Mombasa Continental Resort raised an undated invoice No. 26585 amounting to Kshs.1,050,000 to the Homa Bay County Assembly for provision of conference facilities package for seventy (70) persons at the rate of Kshs. 3,000 per person per day, for five days. No explanation was provided on why the invoice was not dated.
- 1.6.23 The Kshs.1,050,000 was paid in two instalments through payment voucher No. 625 dated 07 September, 2021 for Kshs.390,000 and payment voucher No. 629 dated 10 September, 2021 for Kshs.660,000 respectively.
- 1.6.24 The Audit Team, through the Clerk of the County Assembly, made several attempts to engage the Hotel Management and to review records maintained relating to the report writing exercise. However, there was no response from both the County Assembly and hotel Management.

Irregularities in Management and Payment of Conference Facilities and Daily Subsistence Allowances

- 1.6.25 The payment voucher for Kshs.1,050,000 paid to Mombasa Continental Resort provided by Management of the County Assembly lacked detailed analysis of expenditure incurred and supporting documents, including the daily expenditure schedules indicating number of persons who were attended to and services offered to them.
- 1.6.26 The Homa Bay County Assembly did not maintain an updated imprest registers. As a result, the total imprest amounting to Kshs.12,213,600 issued to fifty- one (51) MCAs and thirty -seven (37) County Assembly staff was not recorded in the imprest registers.
- 1.6.27 The Audit Team noted that MCAs and County Assembly staff accounted for imprest using claims for travel and subsistence allowance vouchers instead of payment voucher and imprest surrender form outlined in Section 12.0 of the Homa County Assembly's Financial Management Policy, 2020.

- 1.6.28 All the claims for travel and subsistence allowances vouchers amounting to Kshs.12,213,600 provided for audit were not examined by the accountant for completeness and accuracy and were not authorized by the AIE holder as actual expenditure contrary to Section 6.6.4 (c) of the Homa Bay County Assembly's Financial Management Policy, 2020.
- 1.6.29 Further, the claims for travel and subsistence allowances vouchers were not supported by approved invitation/ facilitation letters, attendance registers/sheets, Agenda/Program, travel documents, approved work tickets, back to office reports and Certificates (in case of training) contrary to Section 6.6.5 (5) of the Homa Bay County Assembly's Financial Management Policy, 2020.

Refund of Imprest for Report Writing Exercise in Mombasa

- 1.6.30 On 4 February, 2022, the EACC vide letter reference EACC.KSI 6/16/43 Vol II (15) wrote to the Clerk of the Homa Bay County Assembly stating that there were irregular payments made to MCAs and staff during report writing for vetting of nominees for positions of Chief Officers and County Attorney in Mombasa. EACC further, stated that those willing to make the necessary refunds have to deposit the money in the Commission's Asset Recovery Account held at Kenya Commercial Bank Ltd and the Clerk was to forward to the Commission, proof of all such deposits.
- 1.6.31 As at 22 September, 2022, a total of twenty-five (25) MCAs and five (5) County Assembly staff had refunded a total of Kshs.1,559,500 comprising of Kshs.1,413,500 and Kshs.146,000 to the EACC's Asset Recovery Account held at Kenya Commercial Bank Limited and at Homa Bay County Assembly CBK's account respectively. However, based on the documents provided, the Audit Team computed Kshs.3,958,300 in respect of expected refunds from various persons resulting to Kshs.2,398,800 as outstanding refunds.
- 1.6.32 The Kshs.3,958,300 comprised of Kshs.3,385,600 on computed refunds and Kshs.572,700 on variances between recorded refunds of Kshs. 338,800 and actual refunds of Kshs.911,500 from eighteen (18) persons. The Kshs.572,700 is considered as self-confirmed evidence of additional unspent balances which supersedes computed refunds.

1.7 Irregularities, Weaknesses and Management Responsibility

1.7.1 Irregularities and weaknesses observed during the audit and the corresponding recommendations are as follows;

No	Irregularity/ Weakness	Amount Involved (Kshs)	Responsibility	Recommendations
1	Failure to provide documents including schedules and programme of activities contrary to Section 9(1)(e) and 62(1) of the Public Audit Act 2015.		Clerk	The Management should ensure that all documents requested by the auditors are provided
2	Failure to hold workshops and retreats with majority of participants drawn from one duty within the precincts of the duty station in accordance with Treasury Circular No. 20/2015 Section VI	12,132,600	Clerk	The Accounting Officer should ensure that all workshops and retreats with majority of participants drawn from one duty station are held in compliance with the law.
3	Failure to define roles for the thirty-seven (37) County Assembly Staff in the report writing exercise contrary to Section 93 (2) of PFMR (No 18 of 2015)	4,787,600	Clerk	Management should always ensure that persons attending official functions have specific roles relating to the functions.
4	Facilitating eighty- eight (88) persons to the Conference contrary to the approval by the Clerk for seventy (70) persons and Section 92 of PFMR (No 18 of 2015)		Clerk	The Accounting Officer should ensure that only the approved persons attend functions in future.
5	Issuing of imprest outside IFMIS without justification	1,067,200	Clerk	Management should ensure that all imprest are issued through the IFMIS system.
6	Absence of evidence on whether twenty-three (23) persons listed in Appendix V attended the report writing retreat on various dates contrary to Section 6.6.5 of Homa Bay County	2,425,200	Clerk	The Management should recover the imprest issued officers who did not attend the Conference on various dates.

No	Irregularity/ Weakness	Amount Involved (Kshs)	Responsibility	Recommendations
	Assembly's Financial Management Policy, 2020			
7	Overpayment of daily subsistence allowances for one day to 51 MCAs and thirty- Seven (37) County Assembly Staff Contrary to Section 6.6,4 (b) of Homa Bay County Assembly's Financial Management Policy, 2020	1,170,400	Clerk	Management to ensure that payment for daily subsistence allowances is made only for the actual days for which the officers attended and recover any overpaid daily subsistence allowances.
8	Failure to maintain an up to date imprest registers contrary to Section 93 (4)(c) of the PFMR (No 18 of 2015)	12,213,600	Clerk	Management should strength the internal controls to ensure that an up to date imprest registers is maintained and reviewed by a senior officer. The registers should be provided for audit.
9	Accounted for imprest using claim for travel and subsistence allowance voucher instead of payment voucher and imprest surrender form contrary to Section 12.0 of the Financial Management Policy, 2020		Clerk	Management to ensure that imprest is properly accounted for through payment voucher and imprest surrender form in accordance with the Financial Management Policy, 2020.
10	Claims for travel and subsistence allowances not examined by an accountant and not authorized by the AIE holder contrary to section 6.6,4 (c) of Homa Bay County Assembly's Financial Management Policy, 2020	12,213,600	Clerk	Management to ensure that all imprest surrenders are examined for completeness, accuracy and authorized.
11	Outstanding refunds as detailed in Appendix VIII, Contrary to Section 6.6,4 (b) of Homa Bay County Assembly's Financial Management Policy, 2020	2,398,800	Various Persons	EACC/other investigative agencies to carry out further investigations on the matter with a view to recovering funds paid out but not spent for the intended purpose.

1.8 Conclusion

- 1.8.1 The objective of the forensic audit was to confirm or dispel allegations on irregular payment of conference facilities and daily subsistence allowances to MCAs and County Assembly staff for report writing on vetting of nominees for positions of Chief Officers and County Attorney.
- 1.8.2 The need for vetting of nominees for positions of Chief Officers and County Attorney arose following compliance with Section 45 of the County Governments Act, 2012 which stipulates that the Governor shall nominate qualified and experienced County Chief Officers from among persons competitively sourced and recommended by the County Public Service Board.
- 1.8.3 Eighty-eight (88) persons comprising of fifty-one (51) MCAs and thirty-seven (37) County staff were paid Kshs.12,213,600 for daily subsistence and travel allowances and Kshs 1,050,000 was paid for hire of conference services in Mombasa, all totaling to Kshs.13,263,600. No justification was provided by the Management why the retreat was not held in compliance with the Treasury Circular No. 20/2015.
- 1.8.4 Anomalies noted by the Audit Team included;
- i) Failure to hold report writing retreats in accordance with Section VI of Treasury Circular No. 20/2015,
 - ii) Failure to provide details of the seventy (70) persons the conference facilities was procured for,
 - iii) Overpayment of daily subsistence allowances by Kshs.1,170,400 for nine (9) days instead of eight (8) days,
 - iv) Issuing imprest to some MCAs and County Assembly staff outside IFMIS System,
 - v) Payment of Kshs.2,425,200 to persons who did not sign the attendance registers,
 - vi) Failure to maintain an updated imprest registers,
 - vii) Absence of supporting documents and
 - viii) Outstanding imprest refunds amounting to Kshs. 2,398,800.

2. INTRODUCTION AND BACKGROUND

2.1 Introduction

2.1.1 Section 9 (1) (a) of The Public Audit Act, 2015 states that the Auditor-General, or an officer authorized for the purpose of the Act, shall have powers to conduct investigations on her own initiative, or on the basis of a complaint made by a third party.

2.1.2 The Ethics and Anti – Corruption Commission requested the Auditor- General for a forensic audit on allegations of irregular payment of daily subsistence allowances amounting to Kshs.13 million made to Members of the County Assembly (MCAs) of Homa Bay and staff of the County Assembly through a letter Ref: EACC.KSI.6/15/43 Vol.II/ (56) dated 25 March, 2022

2.2 Background

2.2.1 Article 176 of the Constitution, 2010 establishes the County Assemblies which consist of members elected by the registered voters of the Wards. The County Assembly is the Legislative arm of the County Government responsible for formulation of any Laws that are necessary for, or incidental to the effective performance of the County Government. According to Article 185(3) of the Constitution, the County Assembly, while respecting the principles of separation of powers, may exercise oversight over the County Executive Committee and any other County Executive organs.

2.2.2 The Homa Bay County Assembly is headed by the Speaker and a total of 60 MCAs comprising of forty (40) elected MCAs and twenty (20) nominated MCAs. The County Assembly has ten (10) sectoral Committees and fifteen (15) select Committees as shown in **Table 1** and **Table 2** respectively:

Table 1: Sectoral Committees of Homa Bay County Assembly

Sectoral Committees			
1	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	6	Lands, Housing, Physical Planning and Urban Development
2	Education and ICT	7	Roads, Transport and Public Works
3	Energy and Mining	8	Tourism, Culture, Gender, Youths, Sports and Social Services
4	Finance, Economics Planning and Service Delivery	9	Trade, Industrialization and Enterprise Development
5	Health Services	10	Water, Environment and Natural Resources

Table 2: Select Committees of Homa Bay County Assembly

Select Committees					
1	Select Committee on Appointment	6	Select Committee on Implementation	11	Select Committee on Power and Privileges
2	Select Committee on Budget and Appropriation	7	Select Committee on Hansard, Broadcasting and Library	12	Select Committee on Procedure and Rules
3	Select Committee on Delegated County Legislation	8	Select Committee on House Business	13	Select committee on Public Service and Administration
4	Select Committee on Disaster and Special Programmes	9	Select Committee on Justice, Legal Affairs and Cohesion	14	Select Committee on Social Welfare and Equal Opportunities
5	Select Committee on Hansard, Broadcasting and Library	10	Select Committee on Liaison	15	Select Committee on Ward Projects

2.2.3 Six (6) sectoral Committees and one (1) select committee were involved in report writing on vetting of nominees for positions of six (6) Chief Officers and the County Attorney in Mombasa between 08 September, 2021 and 12 September, 2021 are as listed below:

- i) Agriculture, Livestock, Fisheries, Food Security and Cooperative Development
- ii) Education and ICT
- iii) Energy and Mining
- iv) Lands, Housing, Physical Planning and Urban Development
- v) Roads, Transport and Public Works
- vi) Trade, Industrialization and Enterprise Development
- vii) Justice, Legal Affairs and Cohesion

2.3 Objective of the audit

2.3.1 The primary objective of the forensic audit was to confirm or dispel allegations on alleged irregular payment of conference facilities and daily subsistence allowances to Members of the County Assembly and County Assembly staff of Homa Bay County for a report writing retreat held in Mombasa.

2.4 Terms of Reference

2.4.1 The Audit Team was guided by the following Terms of Reference (TORs).

Budget and Budgetary Controls

- Review the approved budget and budgetary process for hire of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney for the financial year 2021/2022.
- Establish the budgetary allocation during the financial year 2021/2022 for hire of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney for Members of County Assembly and County Assembly staff and note any changes.

- Compare the hire of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney in the approved procurement plan and approved budget for financial year 2021/2022 and note any variance.

Procurement Related Issues

- Establish whether there was need for procurement of conference facilities for report writing on vetting of nominees for positions of Chief Officers and County Attorney by the Homa Bay County Assembly.
- Review approved procurement plan for hire of conference facilities for report writing on vetting of nominees for positions of Chief Officers and County Attorney and establish whether it was captured in the County Assembly's approved procurement plan and approved annual budget for the financial year 2021/2022.
- Establish whether procurement of conference facilities for report writing on vetting of nominees for positions of Chief Officers and County Attorney was done within the laid down procurement laws and regulations.

Financial Management and Related Issues

- Confirm existence of the trip and actual attendance by Members of the County Assembly and County Assembly staff.
- Determine whether there were unbudgeted for, misclassified, unsupported and unrecorded amounts within the hire of conference facilities and payment of daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney.
- Establish whether the payment of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney was in line with laid down accounting procedures or processes.
- Determine whether there were any irregularities in management and payment of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney.

2.5 Scope of Work and Limitations

Scope

2.5.1 The forensic audit was limited to alleged irregular payment of daily subsistence allowances amounting to Kshs.13 million made to the Members of County Assembly (MCAs) and the staff of Homa Bay County Assembly in September, 2021. The audit covered financial year 2021/2022.

Limitation and mitigation

2.5.2 The Audit Team experienced challenges and limitations which were mitigated in several ways in order not to negatively affect the quality and result of the findings. The challenges included;

- i) Forty- two (42) Members of the County Assembly who were involved in report writing on vetting of nominees of positions of Chief Officers and the County Attorney were no longer in office as detailed in **Appendix I**. It was therefore difficult to interview them.
- ii) Three (3) staff namely the Manager, the Accountant and Chairperson of the Mombasa Continental Resort that provided conference facilities could not be interviewed since were no longer in office.
- iii) The Audit Team relied on the documents provided by the Management including the conference attendance registers/lists. The Audit Team did not have a signature expert to confirm the authenticity of the respective signatures in the attendance registers/lists.
- iv) Failure by the Management to provide the following documents:
 - A schedule of seventy (70) persons expected to attend a conference for five (5) days at Mombasa Continental Resort
 - Programme of activities that were to be undertaken by each Committee for the five (5) days in Mombasa.
 - Supporting documents including the daily expenditure schedules for the Kshs.1.050,000 paid to the Mombasa Continental Resort

- Supporting documents including Agenda/Program of activities for the Kshs. 12,213,600 imprest surrenders.
- Bank statements for EACC's Asset Recovery Account and Homa Bay County Assembly CBK's account where refunds for the retreat were banked.

2.5.3 To mitigate challenges i to iii, the Audit Team relied on documentary evidence provided by the Management. However, challenges number iv remained unmitigated.

2.6 Audit Approach and Methodology

2.6.1 The Audit Team held entry and exit meetings with the Homa Bay County Assembly Management Team on 14 September, 2022 and 20 September, 2022 respectively. In addition, the team held two more meetings with the Management Team from EACC on 12 September, 2022 and 22 September, 2022 respectively. During the entry meetings, the audit strategies were discussed and adopted which were then applied in the execution of the audit.

2.6.2 The Audit Team adopted the following approach and methodology in evidence gathering, analysis and reporting.

Document Review

2.6.3 The Audit Team reviewed documents which included County Governments Act, 2012, Public Finance Management Act, 2012, Public Finance Management (County Governments) Regulations 2015, Public Appointments (County Assemblies Approval) Act, 2017, Public Procurement and Asset Disposal Act, 2015 and Regulations 2020, Homa Bay County Assembly 's approved budget for the financial year 2021/2022, IFMIS generated Vote book for the financial year 2021/2022, Homa Bay County Assembly Financial Management Policy, Homa Bay County Assembly Transport Policy, cash books, bank statements and IFMIS generated imprest and payroll records, payment vouchers, Vetting Committees Reports, Hansard reports of County Assembly's Plenary among other documents.

Analytical Review

2.6.4 Information and records from Finance and Procurement departments and the Clerk's office at Homa Bay County Assembly and EACC, South Nyanza Regional Office in Kisii were analyzed and results used to arrive at conclusions.

Interviews

2.6.5 The Audit Team interviewed six (6) senior officers from Homa Bay County Assembly and the lead investigator for EACC – South Nyanza Regional Office on 20 September, 2022 to clarify various issues to assist in making an informed report as listed in **Table 3**.

Table 3: Persons Interviewed

No.	Name	Designation
1	Faith Apuko	Clerk, Homa Bay County Assembly
2	Jacinter Adede	Finance Officer, Homa Bay County Assembly
3	Titus Okore	Principal Procurement Officer, Homa Bay County Assembly
4	Philemon Onditi	Chairman - Trade, Industrialization and Enterprise Development
5	Ellyphaley Osuri	Chairman - Education and ICT
6	Michael Odira	Chairman - Lands, Housing, Physical Planning and Urban Development
7	David Naibei	Investigator at EACC, South Nyanza, Regional Office in Kisii

2.6.6 The Audit Team intended to interview the Management of the Mombasa Continental Resort. However, our request made through the Clerk of the County Assembly on various dates was not responded to.

2.6.7 The evidence obtained through various approaches and methodologies were further analyzed, authenticated and corroborated before being used as evidence in this report.

2.7 Report Structure

2.7.1 This report is presented in the following format:

- i) Executive Summary,
- ii) Background and Introduction,
- iii) Detailed Findings,
- iv) Irregularities, Weaknesses and Recommendations
- v) Conclusion
- vi) Appendices.

2.7.2 The report should be read in its entirety in order to comprehend fully the approach to and findings of our work. The report covers analysis and facts as understood with the aim of informing the Ethics and Anti- Corruption Commission on status of alleged irregular payment for hire of conference facilities and daily subsistence allowances for report writing on vetting of nominees for positions of Chief Officers and County Attorney by Homa Bay County Assembly bearing in mind the challenges and limitations experienced.

3. DETAILED FINDINGS

3.1 Budgets and Budgetary Controls

Budgetary Process

3.1.1 Section 12 (1) of the County Governments Act, 2012 states that there shall be a County Assembly Service Board for each County Assembly. Further, Section 12, Sub Section 7(c) states that the County Assembly Service Board is responsible for preparing annual estimates of expenditure of the County Assembly Service and submitting them to the County Assembly for approval, and exercising budgetary control over the Service.

3.1.2 The Homa Bay County Assembly considered and approved budget estimates of the County Assembly Service Board for the financial year 2021/2022 amounting to Kshs.1,151,678,005 made up of recurrent and development votes of Kshs.1,029,394,205 and Kshs.122,283,800 respectively in accordance with section 131 of the Public Finance Management Act, 2012, which stipulates that County Assembly shall consider the County Government budget estimates with a view to approving them.

Approved Budget and Budgetary Allocation for Financial Year 2021/2022

3.1.3 The hire of conference facilities and daily subsistence allowances paid to Members of County Assembly (MCAs) and County Assembly staff who were involved in report writing on vetting of nominees for positions of six (6) Chief Officers and the County Attorney were budgeted for under the County Assembly Service Board's recurrent budget amounting to Kshs.1,029,394,205 under Vote Head 5123000500- Committee Services amounting to Kshs.28,500,000 as summarized in the **Table 4**.

Table 4: Approved Committee Services (Vote Head 5123000500) Recurrent Budget Amounting to Kshs. 28,500,000

Item Code/ Sub Vote	Title and details	Approved Estimates in Kshs.
2210300: Domestic Travel and Subsistence, and other Transportation Costs		
2210301	Travel costs (airlines, bus, railway, mileage allowance, etc.)	7,000,000
2210302	Accommodation- Domestic Travel	8,000,000
2210303	Daily Subsistence Allowance	9,000,000
2210304	Sundry items (e.g. airport tax, taxis, etc.)	1,000,000
Total Domestic Travel and Subsistence, and other Transport		25,000,000
2210800: Hospitality Supplies and Services		
2210802	Boards, Committees, Conferences and Seminars	3,500,000
Total approved Budget for Committee Services		28,500,000

- 3.1.4 The hire of conference facilities expenditure of Kshs.1,050,000 was included in the approved budget for Committee Services under sub vote 2210802- Boards, Committees, Conferences and Seminars amounting to Kshs.3,500,000.

Comparison of Approved Procurement Plan and Approved Budget for Hire of Conference Facilities for Report Writing on Vetting of Nominees for Positions of Chief Officers and County Attorney.

- 3.1.5 Review of the approved Procurement Plan for the financial year 2021/2022 revealed that conference facilities was planned for in the first quarter of the financial year as summarized in the **Table 5**.

Table 5: Extract of Approved Annual Procurement Plan for 2021/2022 for Conference Facility

Item No.	Item/ Service Code	Item/ Service Description	Estimated Cost (Kshs).	Procurement Method
156	S000000080	Conference Facility	1,000,000	Open Tender-National
157	S000000080	Conference Facility	1,000,000	Open Tender-National
158	S000000080	Conference Facility	500,000	Open Tender-National
Total			2,500,000	

3.1.6 The Audit Team established that the hire of conference facilities for report writing on vetting of nominees for the positions of Chief Officers and County Attorney amounting to Kshs.1,050,000 was within the approved procurement plan of Kshs.2,500,000. In addition, the procurement plan was within the County Assembly Service Board's approved recurrent budget for Committee Services (Hospitality Supply and Services) –item/ service code 2210802, Boards, Committees, Conferences and Seminars amounting to Kshs.3,500,000.

3.2 Procurement Related Issues

Need Analysis for Hire of Conference Facilities for Report Writing on Vetting of Nominees for the Positions of Chief Officers and County Attorney

3.2.1 Section 45 of the County Governments Act, 2012 stipulates that the Governor shall nominate qualified and experienced County Chief Officers from among persons competitively sourced and recommended by the County Public Service Board and with the approval of the County Assembly, appoint County Chief Officers. In this regard, the County Secretary vide letter referenced HB/CTY/CA/VOL.X/(42) dated 5 July, 2021 forwarded to the Speaker of the County Assembly, the nominees for positions of Chief Officers of the following departments.

Table 6: Nominees for Positions of Chief Officers and County Attorney

No	Name	Department
(i) Sectoral Committees		
1	Samwel Odoyo Owigo	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development
2	Dolphine Achieng' Ochere	Education and ICT
3	Ruth Achieng' Nyang'ori	Energy and Mining
4	Philip Alando Ochola	Lands, Housing, Physical Planning and Urban Development
5	Kenneth Omondi Ochieng'	Roads, Transport and Public Works
6	Joshua Odhiambo Orero	Trade, Industrialization and Enterprise Development
(ii) Select Committee		
7	Denish Onyango Ochieng'	Justice, Legal affairs and Cohesion

3.2.2 Oral interviews of the nominees for positions of six (6) Chief Officers and the County Attorney were held between 4 August, 2021 and 6 August, 2021 by the Committees of the following departments led by the chairpersons:

- i) Agriculture, Livestock, Fisheries, Food Security and Cooperative Development
- ii) Education and ICT
- iii) Energy and Mining
- iv) Justice, Legal Affairs and Cohesion
- v) Lands, Housing, Physical Planning and Urban Development
- vi) Roads, Transport and Public Works
- vii) Trade, Industrialization and Enterprise Development.

3.2.3 On 6 September, 2021, the Chairpersons of the six (6) sectoral Committees and one (1) select Committee wrote to the Clerk of the Homa Bay County Assembly requesting for facilitation for nine (9) days for a report writing exercise in Mombasa from 7 September, 2021 to 15 September, 2021 in accordance with

Section 9 (1) of Public Appointment (County Assemblies Approval) Act, 2017 which provides that a Committee shall consider a nomination and table its report in the County Assembly for debate and decision.

- 3.2.4 The Audit Team therefore confirmed that the need for conducting interviews for the six (6) nominees for positions of Chief Officers and one (1) nominee of the County Attorney was within the Law.

Review of Approved Procurement Plan for Hire of Conference Facilities for Report Writing on Vetting of Nominees for Positions of Chief Officers and County Attorney

- 3.2.5 The hire of conference facilities was factored in the approved procurement plan for the financial year 2021/2022 under item numbers 156, 157 and 158 and service code namely Conference Facility per person per day at a total estimated cost of Kshs. 2,500,000 as detailed in **Table 5 above**.
- 3.2.6 However, review of documents provided revealed that there was no justification why the report writing exercise on vetting of nominees for positions of six (6) Chief Officers and County Attorney was not held in a facility within Homa Bay County.
- 3.2.7 As a result, the Audit team confirmed that the County Assembly violated Section VI of the Treasury Circular No. 20/2015 dated 4 November ,2015 that requires the accounting officer to ensure that all workshops and retreats with majority of participants drawn from one duty station are held within the precincts of the duty station
- 3.2.8 According to SRC Compendium of Remuneration and Benefits for Public Service Annexure (x)(d) Sitting Allowances rates for Committee Members in the County Assembly, requires that the Chairperson, Vice Chairperson and members of committee be paid sitting allowances of Kshs. 6,500, Kshs. 5,200 and Kshs, 3,900 each respectively for any committee meetings held at the County Assembly premises.
- 3.2.9 In view of the above, the loss incurred by the County Assembly of Homa Bay for holding the retreat in Mombasa as opposed to the County Assembly premises

amounts to Kshs.12,132,600 as summarized in **Table 7** and detailed at **Appendix II**

Table 7: Loss Incurred for Holding Committee Meetings in Mombasa as Opposed to County Assembly Premises

Item	Mombasa (Kshs)	County Assembly Premises (Kshs)	Loss (Kshs)
Imprest	12,213,600	-	12,213,600
Hire of Conference Facility	1,050,000	-	-
Sitting Allowances for five (5) Days	-	1,131,000	(1,131,000)
Totals	13,263,600	1,131,000	12,132,600

Procurement of Conference Facilities for Report Writing on Vetting of Nominees for Positions of Chief Officers and County Attorney

3.2.10 Review of procurement documents provided for audit revealed that on 17 August, 2021, the Homa Bay County Assembly invited three prequalified suppliers (hotels) namely; Pride Inn Flamingo, Serena Beach Resort & SPA and Mombasa Continental Resort to bid through the Request for Quotation No.HBCA/PR/PD/03/2021-2022 for supply of full day conference for 70 persons for five (5) days as required by Section 106(2) of the Public Procurement and Asset Disposal Act, 2015.

Table 8: Quotations for Supply of Full Day Conference Services

Bidder	Location	Amount in Kshs.
Mombasa Continental Resort	Mombasa	1,050,000
Serena Beach Resort & SPA	Mombasa	1,575,000
Pride Inn Flamingo	Mombasa	1,400,000

3.2.11 The three quotations were within the stipulated threshold matrix contained in the second schedule of the Public Procurement and Asset Disposal Regulations,

2020 that states that the maximum level of expenditure for services under use of quotations method is Kshs.3,000,000 per request for quotation.

- 3.2.12 The Clerk of the Homa Bay County Assembly appointed the opening and evaluation committees vide an un-referenced letters dated 23 August, 2021 in line with Sections (78) and (80) of the Public Procurement and Asset Disposal Act 2015.
- 3.2.13 The quotations were opened, evaluated and award done to lowest responsive bidder namely Mombasa Continental Resort at a cost of Kshs.1,050,000 on 24 August, 2021.
- 3.2.14 Both successful and un-successful bidders were notified vide letters referenced HBCA/PR/03/2021-2022 dated 24 August, 2021.
- 3.2.15 The Homa Bay County Assembly issued Local Service Order No.1883194 dated 7 September, 2021 to Mombasa Continental Resort for provision of full day conference services for seventy (70) people for five (5) days at a total cost of Kshs.1,050,000. However, the schedule of the seventy (70) people was not provided for audit.
- 3.2.16 Further, the Audit Team noted that all the three hotels that were invited to quote for the provision of full day conference services were from Mombasa County. It was therefore not clear how the Management of the County Assembly identified Mombasa as the only location for the conference.

3.3 Financial Management and Related Issues

Trip and Actual Attendance by Members of the County Assembly and County Assembly Staff

- 3.3.1 On 6 September, 2021, the Chairpersons of each of the six (6) sectoral Committees and one (1) select Committee namely Justice, Legal affairs and Cohesion Committee of the County Assembly wrote to the Clerk seeking facilitation for Members of Committees to take part in report writing exercise on vetting of nominees for positions of Chief Officers and County Attorney for nine (9) days in Mombasa from 7 September, 2021 to 15 September, 2021 as shown in **Table 9**.

Table 9: Analysis of Request by Chairpersons for Facilitation

No.	Committee/ Department	No. of MCAs who were to be facilitated	No. of County Staff who were to be facilitated to accompany the Committee	Expected Expenditure in Kshs.
1	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	9	Not provided	1,314,000
2	Education and ICT	Not provided	Not provided	Not provided
3	Energy and Mining	6	Not provided	876,000
4	Justice, Legal Affairs and Cohesion	9	Not provided	1,314,000
5	Lands, Housing, Physical Planning and Urban Development	6	Not provided	876,000
6	Roads, Transport and Public Works	9	Not provided	1,314,000
7	Trade, Industrialization and Enterprise Development	5	Not provided	730,000
	TOTAL			6,424,000

- 3.3.2 The request for facilitation by Chairperson of the Education and ICT Committee provided did not include details of Members of the Committee who were to be facilitated for the report writing exercise in Mombasa. Further, the schedule of County Assembly staffs who were to accompany the seven Committees for report writing exercise in Mombasa was also not provided for audit review.
- 3.3.3 In the circumstances, the Audit Team could not ascertain the actual number of MCAs and County Assembly staff who were to be facilitated to attend the report writing exercise in Mombasa.
- 3.3.4 On 06 September, 2021, the Clerk approved the requests by the Chairpersons of the six (6) sectoral Committees and one (1) select Committee for facilitation for

report writing on vetting of nominees for positions of Chief Officers and County Attorney in Mombasa and a total of eighty- eight (88) persons comprising of fifty- one (51) MCAs and thirty-seven County (37) County Assembly staff were issued per diems/daily subsistence allowances amounting to Kshs.12,213,600 as detailed in the Table 10 below and **Appendix III**.

Table 10: Imprest issued to MCAs and County Assembly Staff

Designation	Number of Persons	Amount in Kshs.
MCA's	51	7,426,000
County Assembly Staff	37	4,787,600
Totals	88	12,213,600

- 3.3.5 Further, the forensic audit could not establish the roles of thirty- seven (37) County Assembly staff who were paid Kshs.4,787,600 to accompany the committee members in the report writing on vetting of six (6) nominees for the position of Chief Officers and a County Attorney nominee. The Audit Team could therefore not confirm the authenticity of the Kshs.4,787,600 spent by the County Assembly Management as detailed in **Appendix III**.
- 3.3.6 In addition, no explanation was provided why a total of eighty-eight (88) persons were issued with imprest amounting to Kshs.12,213,600 to attend the report writing exercise on vetting of nominees for positions of six (6) Chief Officers and County Attorney in Mombasa when procurement of conference facilities was for seventy (70) persons. There was no evidence provided by the County Assembly for audit requesting the Hotel for additional conference facilities to accommodate the additional eighteen (18) persons.
- 3.3.7 The Kshs.12,213,600 comprised of Kshs.10,533,600 and Kshs.1,680,000 paid as daily subsistence allowances and transport allowances respectively as shown in **Appendix III**. The Kshs.10,533,600 was paid to all the eighty- eight (88) participants at various rates while the Kshs.1,680,000 was paid to eight- four (84) participants excluding one MCA, the Speaker, the speaker's driver and security

- officer. The security officer is on secondment from Ministry of Interior and National Administration at a rate of Kshs.20,000 in accordance with Section 2.2 of the Homa Bay County Assembly Transport Policy, 2019.
- 3.3.8 Out of the Kshs.12,213,600 subsistence allowances and transport paid, a total of Kshs.11,146,400 was paid to seventy-eight (78) persons through the Integrated Financial Management Information System (IFMIS) whereas the balance of Kshs.1,067,200 was paid to ten (10) persons outside IFMIS through the County Assembly's Co-Operative Bank of Kenya Limited and Kenya Commercial Bank Limited bank accounts. The explanation provided was that the ten (10) persons did not have payroll numbers as at the time of the imprest request. However as at the time of audit in September, 2022, the Audit Team confirmed that three (3) out of the ten (10) persons had payroll numbers which were acquired in 2017 and in 2019 contrary to the explanation. The status of the remaining seven (7) payroll numbers could not be confirmed as detailed in **Appendix IV**.
- 3.3.9 The Homa Bay County Assembly issued Local Service Order No.1883194 dated 7 September, 2021 to Mombasa Continental Resort for provision of full day conference services for seventy (70) people for a period of five (5) days at a total cost of Kshs.1,050,000 from 08 September, 2021 to 12 September, 2021.
- 3.3.10 The Management of Homa Bay County Assembly explained that the nine (9) days approved for report writing on vetting of nominees for positions of Chief Officers and County Attorney comprised of five (5) working days in Mombasa and four (4) travelling days for each person from Homa Bay to Mombasa and back to Homa Bay. However, the Audit Team established that the MCAs and County Assembly staff were entitled to eight (8) days being daily subsistence allowances for five (5) days and three (3) days for travelling from Homa Bay to Mombasa and back to Homa Bay.
- 3.3.11 Review of attendance registers for the period 8 September,2021 to 12 September,2021 provided for audit review revealed that the total number of MCAs and County Assembly staff who attended the report writing on vetting of nominees for positions of Chief Officers and County Attorney and signed

attendance registers varied between sixty-seven (67) persons and seventy- three (73) persons as summarized in the Table 11 below and detailed in **Appendix V**.

Table 11: Summary of Attendance Registers for the period 8 September, 2021 to 12 September, 2021

Name of Committee	Nos. paid imprest	08-Sep-21		09-Sep-21		10-Sep-21		11-Sep-21		12-Sep-21	
		Nos. Signed	Variance	Nos. Signed	Variance	Nos. Signed	Variance	Nos. Signed	Variance	Nos Signed	Variance
Agriculture, Livestock, fisheries, Food Security and Cooperatives Development	13	10	3	10	3	10	3	10	3	10	3
Education and ICT	14	10	4	9	5	9	5	9	5	9	5
Energy and Mining	11	9	2	7	4	8	3	8	3	7	4
Justice, Legal Affairs and Cohesion	16	16	0	15	1	15	1	15	1	14	2
Land, Housing, Physical Planning and Urban Development	11	10	1	10	1	10	1	10	1	10	1
Trade, Industrialisation and Enterprise Development	10	8	2	8	2	8	2	8	2	8	2
Roads, Transport and Public Works	13	10	3	8	5	10	3	10	3	10	3
Total	88	73	15	67	21	70	18	70	18	68	20

- 3.3.12 The Audit Team could therefore not ascertain whether a total of twenty-three (23) out of eighty-eight (88) persons who were paid imprest totalling Kshs.2,425,200 to attend the report writing retreat in Mombasa attended the retreat as detailed in **Appendix VI**. In arriving at the Kshs.2,425,200, the Audit Team analysed the attendance lists provided by the Management. However, the Audit Team did not conduct a signature analysis to confirm the authenticity of the respective signatures.
- 3.3.13 In addition, there was no documentary evidence in form of a plan or programme of activities that were to be undertaken by each Committee for the five (5) days in Mombasa contrary to Section 6.6.5 of the Homa Bay County Assembly's Financial Management Policy, 2020.
- 3.3.14 In the circumstances, the Audit Team could not ascertain the actual number of MCAs and County Assembly staff who attended report writing retreat in Mombasa and the nature of activities that were undertaken by the Committees during those days.

Determine whether there were Unbudgeted for, Misclassified, Unsupported and Unrecorded Amounts

- 3.3.15 The Audit Team noted that the Kshs.12,213,600 paid to MCAs and County Assembly staff was properly charged under the approved budget item codes 2210301- Travel costs (airlines, bus, railway, mileage allowance, etc), 2210302- Accommodation- Domestic Travel and 2210303- Daily Subsistence Allowance and 2210304- Sundry items (e.g. airport tax, taxis, etc).
- 3.3.16 The hire of conference facilities for the purposes of report writing on vetting of nominees for positions of six (6) Chief Officers and the County Attorney was budgeted for in the County Assembly's Service Board's recurrent budget amounting to Kshs.1,029,394,205 under Vote Head 5123000500- Committee Services, sub vote 2210800- Hospitality Supplies and Services – Boards, Committee, Conferences and Seminars amounting to Kshs.3,500,000.
- 3.3.17 The Kshs.1,050,000 paid by the County Assembly to Mombasa Continental Resort was charged under the approved budget item code 2210802- Boards, Committees, Conferences and Seminars.

Establish Whether Payment of Kshs.1,050,000 to Mombasa Continental Resort was in Line with Laid Down Accounting Procedures or Processes

- 3.3.18 As noted earlier, Homa Bay County Assembly issued Local Service Order No.1883194 dated 7 September, 2021 to Mombasa Continental Resort for provision of conference services for seventy (70) people for a period of five (5) days at a total cost of Kshs.1,050,000 from 08 September, 2021 to 12 September, 2021.
- 3.3.19 Mombasa Continental Resort raised an undated invoice No. 26585 amounting to Kshs.1,050,000 to the Homa Bay County Assembly for provision of conference facilities package for seventy (70) persons at the rate of Kshs. 3,000 per person per day, for five days from 08 September, 2021 to 12 September, 2021. No explanation was provided on why the invoice was not dated.
- 3.3.20 The Homa Bay County Assembly paid Mombasa Continental Resort a total Kshs.1,050,000 in two instalments being payment voucher No. 625 dated 07 September, 2021 for Kshs.390,000 and payment voucher No. 629 dated 10 September, 2021 for Kshs.660,000 respectively. The Kshs.1,050,000 was charged under the approved budget item code 2210802- Boards, Committee's, Conferences and Seminars.
- 3.3.21 The Kshs.1,050,000 was acknowledged by Mombasa Continental Resort through receipt No.17199 dated 10 September, 2021.
- 3.3.22 The Audit Team, through the Clerk of the County Assembly, made several attempts to engage the Hotel Management and to review records maintained by the Hotel Management relating to the report writing exercise. However, there was no response from both the County Assembly and hotel Management.

Whether there were any Irregularities in Management and Payment of Conference Facilities and Daily Subsistence Allowances

- 3.3.23 As mentioned earlier, the Homa Bay County Assembly paid Mombasa Continental Resort a total Kshs.1,050,000 in two instalments through payment voucher No. 625 dated 07 September, 2021 for Kshs.390,000 and payment voucher No. 629 dated 10 September, 2021 for Kshs.660,000 respectively. The

Kshs.1,050,000 was charged under the approved budget item code 2210802-Boards, Committee's, Conferences and Seminars.

- 3.3.24 The Mombasa Continental Resort acknowledged receipt of the Kshs.1,050,000 through receipt No.17199 dated 10 September 2021. However, the payment voucher for the Kshs.1,050,000 for the provision of conference services was not supported by documents, including daily expenditure schedules indicating the number of persons who were attended to and services offered to them. The Audit Team could therefore not confirm whether the Kshs.1,050,000 was utilized as intended.
- 3.3.25 Review of the attendance registers and imprest surrender vouchers revealed that the eighty- eight (88) persons comprising of fifty-one (51) MCAs and thirty- seven (37) County Assembly staff who were involved in report writing on vetting of nominees for positions of six (6) Chief Officers and County Attorney in Mombasa were entitled to payment of daily subsistence allowances for eight (8) days being three (3) days for travelling from Homa Bay to Mombasa and back to Homa Bay and five (5) days for report writing and not nine (9) days that were approved by the Clerk on 6 September 2021 as per the approved imprest application and subsequently paid to MCAs and County Assembly staff as shown in **Table 12**.

Table 12: Analysis of Eight (8) days Report Writing Entitlement: Five (5) Daily Subsistence Allowances Days and Three (3) Travelling Days

Dates	Days	Activity	Station	Remarks
07-Sep-21	1	Travel day	Homa-Bay - Nairobi	Entitled
08-Sep-21	2	Travel day	Nairobi - Mombasa	Entitled
09-Sep-21	3	Report writing	Mombasa	Entitled
10-Sep-21	4	Report writing	Mombasa	Entitled
11-Sep-21	5	Report writing	Mombasa	Entitled
12-Sep-21	6	Report writing	Mombasa	Entitled
13-Sep-21	7	Report writing	Mombasa	Entitled
14-Sep-21	8	Travel day	Mombasa - Nairobi	Entitled
15-Sep-21	9	Travel day	Nairobi – Homa Bay	Not entitled

- 3.3.26 As a result, all the fifty-one (51) MCAs and thirty- seven (37) County Assembly staff were overpaid daily subsistence allowances by one day, amounting to Kshs.1,170,400 as detailed in **Appendix VII**.
- 3.3.27 The Kshs.1,170,400 was therefore not utilized by the members and County Assembly staff and ought to have been surrendered by the Applicants as stipulated in Section 6.6.4 (b) of the Homa Bay County Assembly's Financial Management Policy, 2020, which states that Applicant returns unutilized imprest funds to the cash office and a receipt is issued.
- 3.3.28 The Homa Bay County Assembly did not maintain an updated imprest registers contrary to Section 93(4)(c) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer will ensure that the Applicants' imprest has been recorded in the imprest registers including the amount applied for. As a result, the total imprest amounting to Kshs.12,213,600 issued to fifty- one (51) MCAs and thirty -seven (37) County Assembly staff was not recorded in the imprest registers.
- 3.3.29 The Audit Team noted that Members of County Assembly and County Assembly staff accounted for imprest using claim for travel and subsistence allowances vouchers instead of payment vouchers and imprest surrender forms contrary to Section 12.0 of the Homa Bay County Assembly's Financial Management Policy, 2020 under appendices 1 and 2.
- 3.3.30 All the claims for travel and subsistence allowances vouchers amounting to Kshs.12,213,600 provided for audit were not examined by the accountant for completeness and accuracy and authorized by the AIE holder as actual expenditure contrary to Section 6.6.4 (c) of the Homa Bay County Assembly's Financial Management Policy, 2020.
- 3.3.31 Section 6.6.5 of the Homa Bay County Assembly's Financial Management Policy, 2020 states that appropriate surrender of imprest includes a duly completed and authorized imprest surrender form, applicant's copy of imprest warrant and actual (authentic) expenditure.
- 3.3.32 The claims for travel and subsistence allowances vouchers provided for audit were supported by taxi receipts only contrary to Section 6.6.5 (5) of the Homa

Bay County Assembly's Financial Management Policy, 2020 which outlines supporting documentation for daily subsistence allowances for local travel as: approved invitations/ facilitation letters, Attendance registers/sheets, Agenda/Program, travel documents, approved work tickets, back to office reports and Certificates (in case of training).

Refund of Imprest for Report Writing on Vetting of Nominees for positions of Chief Officers and County Attorney

- 3.3.33 On 4 February, 2022, the EACC vide letter reference EACC.KSI 6/16/43 Vol II (15) wrote to the Clerk of the Homa Bay County Assembly stating that there were irregular payments made to MCAs and staff during report writing for vetting of nominees for positions of Chief Officers and County Attorney in Mombasa.
- 3.3.34 The letter further, stated that those willing to make the necessary refunds have to deposit the same in the Commission's Asset Recovery Account held at Kenya Commercial Bank Ltd and the Clerk was to forward to the Commission, proof of all such deposits.
- 3.3.35 The Management of Homa Bay County Assembly explained that various meetings were held between EACC officials and the affected MCAs and County Assembly Staff and it was during these meetings that the amount that was to be refunded by each person was arrived at.
- 3.3.36 A schedule of amounts refunded by MCAs and County Assembly staff as at 22 September, 2022 provided by the EACC and Management of Homa Bay County Assembly revealed that a total of twenty-five (25) Members of County Assembly and five (5) County Assembly staff refunded a total of Kshs.1,559,500 comprising of Kshs.1,413,500 and Kshs.146,000 made to the EACC's Asset Recovery Account held at Kenya Commercial Bank Limited and at Homa Bay County Assembly CBK's account respectively as summarised in **Table 13** and detailed in **Appendix VIII**.

Table 13: Refund of Daily Subsistence Allowances by MCAs and County Staff

Designation	Amount in Kshs.
Members of the County Assembly	1,319,000
County Assembly staff	240,500
Total	1,559,500

- 3.3.37 However, the Audit Team could not establish the basis of arriving at the Kshs.1,559,500 refunded by the respective MCAs and County Assembly staff. In addition, the bank statements for the two bank accounts were not provided for audit.
- 3.3.38 Further, based on the documents provided, the Audit Team confirmed Kshs.3,958,300 in respect to expected refunds from various officers resulting to Kshs.2,398.800 as outstanding refunds.
- 3.3.39 The Kshs.3,958,300 comprised of Kshs.3,385,600 on computed refunds and Kshs.572,700 on variances between computed refunds of Kshs.338,800 and actual refunds of Kshs.911,500 from eighteen (18) persons. The Kshs.572,700 is considered as self-confirmed evidence of additional unspent balance which supersedes computed refunds.

4 IRREGULARITIES, WEAKNESSES AND MANAGEMENT RESPONSIBILITY

4.1 The following were irregularities and weaknesses observed during the audit and the corresponding recommendations.

Table 14: Irregularities, Weaknesses and Recommendations

No	Irregularity/ Weakness	Amount Involved (Kshs)	Responsibility	Recommendations
1	Failure to provide documents including schedules and programme of activities contrary to Section 9(1)(e) and 62(1) of the Public Audit Act 2015.		Clerk	The Management should ensure that all documents requested by the auditors are provided
2	Failure to hold workshops and retreats with majority of participants drawn from one duty within the precincts of the duty station in accordance with Treasury Circular No. 20/2015 Section VI	12,132,600	Clerk	The Accounting Officer should ensure that all workshops and retreats with majority of participants drawn from one duty station are held in compliance with the law.
3	Failure to define roles for the thirty-seven (37) County Assembly Staff in the report writing exercise contrary to Section 93 (2) of PFMR (No 18 of 2015)	4,787,600	Clerk	The Management should always ensure that persons attending official functions have specific roles relating to the functions.
4	Facilitating eighty- eight (88) persons to the Conference contrary to the approval by the Clerk for seventy (70) persons and Section 92 of PFMR (No 18 of 2015)		Clerk	The Accounting Officer should ensure that only the approved persons attend such function in future.

No	Irregularity/ Weakness	Amount Involved (Kshs)	Responsibility	Recommendations
5	Issuing of imprest outside IFMIS without justification	1,067,200	Clerk	Management should ensure that all imprest are issued through the IFMIS system.
6	Absence of evidence on whether twenty-three (23) persons listed in Appendix V attended the report writing retreat on various dates contrary to Section 6.6.5 of Homa Bay County Assembly's Financial Management Policy, 2020	2,425,200	Clerk	The Management should recover the imprest issued to officers who did not attend the Conference on various dates.
7	Overpayment of daily subsistence allowances for one day to 51 MCAs and thirty- Seven (37) County Assembly Staff Contrary to Section 6.6,4 (b) of Homa Bay County Assembly's Financial Management Policy, 2020	1,170,400	Clerk	The Management to ensure that payment for daily subsistence allowances is made only for the actual days for which the officers attended and recover any overpaid daily subsistence allowances.
8	Failure to maintain an up to date imprest registers contrary to Section 93 (4)(c) of the PFMR (No 18 of 2015)	12,213,600	Clerk	The Management should strength the internal controls to ensure that an up to date imprest registers are maintained and reviewed by a senior officer. The register should be provided for audit.
9	Accounted for imprest using claim for travel and subsistence allowance voucher instead of payment		Clerk	Management to ensure that imprest is properly accounted for through payment voucher and

No	Irregularity/ Weakness	Amount Involved (Kshs)	Responsibility	Recommendations
	voucher and imprest surrender form contrary to Section 12.0 of the Financial Management Policy, 2020			imprest surrender form in accordance with the Financial Management Policy, 2020.
10	Claims for travel and subsistence allowances not examined by an accountant and not authorized by the AIE holder contrary to section 6.6,4 (c) of Homa Bay County Assembly's Financial Management Policy, 2020	12,213,600	Clerk	Management to ensure that all imprest surrenders are examined for completeness, accuracy and authorized.
11	Outstanding refunds as detailed in Appendix VIII, Contrary to Section 6.6,4 (b) of Homa Bay County Assembly's Financial Management Policy, 2020	2,398,800	Various Persons	EACC/other investigative agencies to carry out further investigations on the matter with a view to recovering funds paid out but not spent for the intended purpose.

5 CONCLUSION

- 5.1 The objective of the forensic audit was to confirm or dispel allegations on irregular payment of conference facilities and daily subsistence allowances to MCAs and County Assembly staff for report writing on vetting of nominees for positions of Chief Officers and County Attorney.
- 5.2 The need for vetting of nominees for positions of Chief Officers and County Attorney arose following compliance with Section 45 of the County Governments Act, 2012 which stipulates that the Governor shall nominate qualified and experienced County Chief Officers from among persons competitively sourced and recommended by the County Public Service Board.
- 5.3 Eighty-eight (88) persons comprising of fifty-one (51) MCAs and thirty-seven (37) County staff were paid Kshs.12,213,600 for daily subsistence and travel allowances and Kshs 1,050,000 was paid for hire of conference services in Mombasa, all totaling Kshs.13,263,600. No justification was provided by the Management why the retreat was not held in compliance with the Treasury Circular No. 20/2015.
- 5.4 Anomalies noted by the Audit Team included;
- i) Failure to hold report writing retreats in accordance with Section VI of Treasury Circular No. 20/2015,
 - ii) Failure to provide details of the seventy (70) persons the conference facilities was procured for,
 - iii) Overpayment of daily subsistence allowances by Kshs.1,170,400 for nine (9) days instead of eight (8) days,
 - iv) Issuing imprest to some Members of County Assembly and County Assembly staff outside Integrated Financial Management Information System (IFMIS),
 - v) Payment of Kshs.2,425,200 to persons who did not sign the attendance registers,
 - vi) Failure to maintain an updated imprest registers,

- vii) Absence of supporting documents and
- viii) Outstanding imprest refunds amounting to Kshs. 2,398,800.



CPA Nancy Gathungu, CBS

AUDITOR- GENERAL

04 April, 2023

6 APPENDICES

Appendix I: List of Members of County Assembly (MCAs) who are no longer in Office

No.	Name	Committee/Department
1	Jane Kiche	Agriculture, Livestock, Fisheries and Food Security
2	Mary Gaya	Agriculture, Livestock, Fisheries and Food Security
3	Nelly Odek	Agriculture, Livestock, Fisheries and Food Security
4	Joash Achieng	Agriculture, Livestock, Fisheries and Food Security
5	Paul Wamunga	Agriculture, Livestock, Fisheries and Food Security
6	Ruth Omburo	Agriculture, Livestock, Fisheries and Food Security
7	Ellyas Orondo	Agriculture, Livestock, Fisheries and Food Security
8	Sophie Salim	Agriculture, Livestock, Fisheries and Food Security
9	Walter Were Muok	Education and ICT
10	Geoffrey Opiyo	Education and ICT
11	Okuku Miregi	Education and ICT
12	Lorna Awino	Education and ICT
13	Philemon Okombo	Education and ICT
14	Salome Awino	Energy and Mining
15	Millicent Nyaboke	Energy and Mining
16	Nereah Oketch	Energy and Mining
17	Peter Njira	Energy and Mining
18	Godfrey Juma	Energy and Mining
19	Nicholas Ayieta	Justice and Legal Affairs
20	Paul Adika	Justice and Legal Affairs
21	Dan Were	Justice and Legal Affairs
22	Peter Kaula	Justice and Legal Affairs
23	Julius Gaya	Justice and Legal Affairs
24	Morice Ogwang	Justice and Legal Affairs
25	Mary Ojalla	Justice and Legal Affairs
26	Michael Odira	Land, Housing and Physical Planning
27	Judith Omogi	Land, Housing and Physical Planning
28	Monoflorita Ondiek	Land, Housing and Physical Planning
29	Kevin Onyango	Land, Housing and Physical Planning
30	Raphael Odongo	Land, Housing and Physical Planning
31	Phoebe Anyango Okoth	Roads, Transport and Public Works
32	Oscar Abohotee	Roads, Transport and Public Works
33	Amina Osmail	Roads, Transport and Public Works
34	Pamela Odira	Roads, Transport and Public Works
35	Peter Asoyo	Roads, Transport and Public Works
36	James Okeyo	Roads, Transport and Public Works
37	Charles Awino	Roads, Transport and Public Works
38	John Matunga Mireri	Roads, Transport and Public Works
39	Nancy Anyango	Trade, Industrialization and Investment
40	Joshua Nyabolah	Trade, Industrialization and Investment
41	George Okello	Trade, Industrialization and Investment
42	Evanca Marieba	Trade, Industrialization and Investment

Appendix II: Loss Incurred for Holding Committee Meeting in Mombasa as Opposed to County Assembly Premises

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance – Paid to MCAs Only (Kshs)	Totals (Kshs)	
1	09-Sep-21	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
2	09-Sep-21	Jane Kiche	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
3	09-Sep-21	Mary Gaya	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
4	09-Sep-21	Nelly Odek	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
5	09-Sep-21	Joash Achieng	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
6	09-Sep-21	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
7	09-Sep-21	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
8	09-Sep-21	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
9	09-Sep-21	Sophie Salim	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
10	08-Sep-21	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	-	-	146,000
11	08-Sep-21	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries and Food Security	146,000	-	-	146,000	-	-	-	-	-	146,000
12	09-Sep-21	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries and Food Security	120,800	-	-	120,800	-	-	-	-	-	120,800

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance – Paid to MCAs Only (Kshs)	Totals (Kshs)	
13	08-Sep-21	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries and Food Security	76,700	-	-	76,700	-	-	-	-	-	76,700
14	07-Sep-21	David Oloo Odhiambo	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
15	09-Sep-21	Elizabeth Ayoo	Speaker	Education and ICT	151,200	-	-	151,200	-	-	-	-	-	151,200
16	09-Sep-21	Ellyphellet Osuri	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
17	09-Sep-21	Walter Were Muok	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
18	09-Sep-21	Geoffrey Opiyo	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
19	09-Sep-21	Joseph Okoto	Commissioner	Education and ICT	146,000	-	-	146,000	-	-	-	-	-	146,000
20	09-Sep-21	Okuku Miregi	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
21	09-Sep-21	Lilian Ogono	Commissioner	Education and ICT	146,000	-	-	146,000	-	-	-	-	-	146,000
22	09-Sep-21	Lorna Awino	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
23	09-Sep-21	Philemon Okombo	MCA	Education and ICT	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
24	09-Sep-21	Kennedy Obiero Oluoch	ICTO	Education and ICT	120,800	-	-	120,800	-	-	-	-	-	120,800
25	09-Sep-21	Gabriel Awiti	CSAA	Education and ICT	146,000	-	-	146,000	-	-	-	-	-	146,000

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance - Paid to MCAs Only (Kshs)	Totals (Kshs)	
26	09-Sep-21	Idah Arodi	Senior SAA	Education and ICT	146,000	-	-	146,000	-	-	-	-	-	146,000
27	09-Sep-21	Effie Atieno Onyango	Assistant Hansard Editor	Education and ICT	120,800	-	-	120,800	-	-	-	-	-	120,800
28	09-Sep-21	Salome Awino	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
29	09-Sep-21	Millicent Nyaboke	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
30	09-Sep-21	Michael Nyang'i	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
31	09-Sep-21	Nereah Oketch	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
32	09-Sep-21	Peter Njira	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
33	09-Sep-21	Godfrey Juma	MCA	Energy and Mining	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
34	09-Sep-21	Damarice Ochele	Clerk Assistant	Energy and Mining	120,800	-	-	120,800	-	-	-	-	-	120,800
35	09-Sep-21	Caroline Milewa	Staff	Energy and Mining	146,000	-	-	146,000	-	-	-	-	-	146,000
36	09-Sep-21	Tobias Opana	Senior Clerk Assistant	Energy and Mining	146,000	-	-	146,000	-	-	-	-	-	146,000
37	08-Sep-21	Agnes Adhiambo Odongo	PCA	Energy and Mining	146,000	-	-	146,000	-	-	-	-	-	146,000
38	09-Sep-21	Stephen Ochieng Olago	PIA	Energy and Mining	146,000	-	-	146,000	-	-	-	-	-	146,000

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance – Paid to MCAs Only (Kshs)	Totals (Kshs)	
39	09-Sep-21	Nicholas Ayieta	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
40	09-Sep-21	Paul Adika	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
41	09-Sep-21	Dan Were	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
42	09-Sep-21	Peter Kaula	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
43	09-Sep-21	Julius Gaya	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
44	09-Sep-21	Morice Ogwang	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
45	09-Sep-21	Jeff Ongoro	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
46	09-Sep-21	Richard Ogindo	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
47	09-Sep-21	Mary Ojalla	MCA	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
48	09-Sep-21	Winnie Wendy Opar	Senior Legal Counsel	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	-	-	146,000
49	09-Sep-21	Kennedy Owuor Agola	Sergeant at Arms	Justice and Legal Affairs	120,800	-	-	120,800	-	-	-	-	-	120,800
50	09-Sep-21	Michael Oloo Mirere	Staff	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	-	-	146,000
51	09-Sep-21	Vivian Akinyi Polo	Officer	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	-	-	146,000

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance - Paid to MCAs Only (Kshs)	Totals (Kshs)	
52	09-Sep-21	Bosstone Ernest	SAC	Justice and Legal Affairs	146,000	-	-	146,000	-	-	-	-	-	146,000
53	09-Sep-21	Moses Onyango	Driver	Justice and Legal Affairs	100,800	-	-	100,800	-	-	-	-	-	100,800
54	09-Sep-21	Samson Rono	Security	Justice and Legal Affairs	56,700	-	-	56,700	-	-	-	-	-	56,700
55	09-Sep-21	Michael Odira	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
56	09-Sep-21	Judith Omogi	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
57	09-Sep-21	Monoflorita Ondiek	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
58	09-Sep-21	Kevin Onyango	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
59	09-Sep-21	Joan Ogada	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
60	09-Sep-21	Raphael Odongo	MCA	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
61	09-Sep-21	Hana Ager	Senior Secretary	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	-	-	146,000
62	09-Sep-21	Faith Apuko	Assembly Clerk	Land, Housing and Physical Planning	171,200	-	-	171,200	-	-	-	-	-	171,200
63	09-Sep-21	Verah Oteng	Staff	Land, Housing and Physical Planning	146,000	-	-	146,000	-	-	-	-	-	146,000
64	09-Sep-21	Erick Edwards Omondi	Payroll	Land, Housing and Physical Planning	120,800	-	-	120,800	-	-	-	-	-	120,800

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance – Paid to MCAs Only (Kshs)	Totals (Kshs)	
65	09-Sep-21	Winnie Nyambok	Staff	Land, Housing and Physical Planning	120,800	-	-	120,800	-	-	-	-	-	120,800
66	07-Sep-21	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
67	09-Sep-21	Oscar Abohotee	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
68	09-Sep-21	Amina Osmail	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
69	09-Sep-21	Pamela Odira	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
70	09-Sep-21	Nicholas Owaka	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
71	09-Sep-21	Peter Asoyo	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
72	09-Sep-21	James Okeyo	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
73	09-Sep-21	Charles Awino	MCA	Roads, Transport and Public Works	126,000	-	-	126,000	-	-	-	19,500	19,500	106,500
74	09-Sep-21	John Matunga Mireri	MCA	Roads, Transport and Public Works	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
75	09-Sep-21	Ronald Were	Executive Secretary	Roads, Transport and Public Works	120,800	-	-	120,800	-	-	-	-	-	120,800
76	09-Sep-21	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	120,800	-	-	120,800	-	-	-	-	-	120,800
77	09-Sep-21	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	76,700	-	-	76,700	-	-	-	-	-	76,700

No.	Payment Voucher Date	Payee	Designation	Committee/Department	Totals for Holding Retreat in Mombasa				Totals for Holding Retreat at the County Assembly Premises					Savings (Kshs)
					Imprest (Kshs)	Transport Allowances (Kshs)	Conference Facility (Kshs)	Totals (Kshs)	Imprest	Transport Allowances	Conference Facility	Sitting Allowance - Paid to MCAs Only (Kshs)	Totals (Kshs)	
78	09-Sep-21	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	120,800	-	-	120,800	-	-	-	-	-	120,800
79	07-Sep-21	Philimon Onditi Onyango	MCA	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	32,500	32,500	113,500
80	09-Sep-21	Nancy Anyango	MCA	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	26,000	26,000	120,000
81	09-Sep-21	Joshua Nyabolah	MCA	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
82	09-Sep-21	George Okello	MCA	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
83	09-Sep-21	Evance Marieba	MCA	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	19,500	19,500	126,500
84	09-Sep-21	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Investment	120,800	-	-	120,800	-	-	-	-	-	120,800
85	09-Sep-21	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	-	-	146,000
86	09-Sep-21	Titus Okore	P. Research	Trade, Industrialization and Investment	146,000	-	-	146,000	-	-	-	-	-	146,000
87	09-Sep-21	Jael Boyani	Assistant Clerk	Trade, Industrialization and Investment	76,700	-	-	76,700	-	-	-	-	-	76,700
88	09-Sep-21	Samson Otieno	Clerk Assistant	Trade, Industrialization and Investment	120,800	-	-	120,800	-	-	-	-	-	120,800
		Conference Facility	0	0	-	-	1,050,000	1,050,000	-	-	-	-	-	1,050,000
		0	0	0	-	-	-	-	-	-	-	-	-	-
Grand Totals					12,213,600	-	1,050,000	13,263,600	-	-	-	1,131,000	1,131,000	12,132,600

Appendix III: Imprest Issued to Members of County Assembly (MCAs) and County Assembly Staff

No.	Payee	Designation	Committee/ Department	Imprest Issued	Transport	Subsistence Allowance
1	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
2	Jane Kiche	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
3	Mary Gaya	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
4	Nelly Odek	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
5	Joash Achieng	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
6	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
7	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
8	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
9	Sophie Salim	MCA	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
10	David Oloo Odhiambo	MCA	Education and ICT	146,000	20,000	126,000
11	Ellyphellet Osuri	MCA	Education and ICT	146,000	20,000	126,000
12	Walter Were Muok	MCA	Education and ICT	146,000	20,000	126,000
13	Geoffrey Opiyo	MCA	Education and ICT	146,000	20,000	126,000
14	Okuku Miregi	MCA	Education and ICT	146,000	20,000	126,000
15	Lorna Awino	MCA	Education and ICT	146,000	20,000	126,000
16	Philemon Okombo	MCA	Education and ICT	146,000	20,000	126,000
17	Salome Awino	MCA	Energy and Mining	146,000	20,000	126,000
18	Millicent Nyaboke	MCA	Energy and Mining	146,000	20,000	126,000
19	Michael Nyang'i	MCA	Energy and Mining	146,000	20,000	126,000
20	Nereah Oketch	MCA	Energy and Mining	146,000	20,000	126,000

No.	Payee	Designation	Committee/ Department	Imprest Issued	Transport	Subsistence Allowance
21	Peter Njira	MCA	Energy and Mining	146,000	20,000	126,000
22	Godfrey Juma	MCA	Energy and Mining	146,000	20,000	126,000
23	Nicholas Ayieta	MCA	Justice and Legal Affairs	146,000	20,000	126,000
24	Paul Adika	MCA	Justice and Legal Affairs	146,000	20,000	126,000
25	Dan Were	MCA	Justice and Legal Affairs	146,000	20,000	126,000
26	Peter Kaula	MCA	Justice and Legal Affairs	146,000	20,000	126,000
27	Julius Gaya	MCA	Justice and Legal Affairs	146,000	20,000	126,000
28	Morice Ogwang	MCA	Justice and Legal Affairs	146,000	20,000	126,000
29	Jeff Ongoro	MCA	Justice and Legal Affairs	146,000	20,000	126,000
30	Richard Ogindo	MCA	Justice and Legal Affairs	146,000	20,000	126,000
31	Mary Ojalla	MCA	Justice and Legal Affairs	146,000	20,000	126,000
32	Michael Odira	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
33	Judith Omogi	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
34	Monoflorita Ondiek	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
35	Kevin Onyango	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
36	Joan Ogada	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
37	Raphael Odongo	MCA	Land, Housing and Physical Planning	146,000	20,000	126,000
38	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
39	Oscar Abohottee	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
40	Amina Osmail	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
41	Pamela Odira	MCA	Roads, Transport and Public Works	146,000	20,000	126,000

No.	Payee	Designation	Committee/ Department	Imprest Issued	Transport	Subsistence Allowance
42	Nicholas Owaka	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
43	Peter Asoyo	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
44	James Okeyo	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
45	Charles Awino	MCA	Roads, Transport and Public Works	126,000		126,000
46	John Matunga Mireri	MCA	Roads, Transport and Public Works	146,000	20,000	126,000
47	Philimon Onditi Onyango	MCA	Trade, Industrialization and Investment	146,000	20,000	126,000
48	Nancy Anyango	MCA	Trade, Industrialization and Investment	146,000	20,000	126,000
49	Joshua Nyabolah	MCA	Trade, Industrialization and Investment	146,000	20,000	126,000
50	George Okello	MCA	Trade, Industrialization and Investment	146,000	20,000	126,000
51	E Vance Marieba	MCA	Trade, Industrialization and Investment	146,000	20,000	126,000
	Sub Totals			7,426,000	1,000,000	6,426,000
Staff of the County Assembly						
1	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
2	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries and Food Security	120,800	20,000	100,800
3	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries and Food Security	76,700	20,000	56,700
4	Elizabeth Ayoo	Speaker	Education and ICT	151,200		151,200
5	Effie Atieno Onyango	Assistant Hansard Editor	Education and ICT	120,800	20,000	100,800
6	Damarice Ochele	Clerk Assistant	Energy and Mining	120,800	20,000	100,800
7	Tobias Opana	Senior Clerk Assistant	Energy and Mining	146,000	20,000	126,000
8	Winnie Wendy Opar	Senior Legal Counsel	Justice and Legal Affairs	146,000	20,000	126,000

No.	Payee	Designation	Committee/ Department	Imprest Issued	Transport	Subsistence Allowance
9	Kennedy Owuor Agola	Sergent at Arms	Justice and Legal Affairs	120,800	20,000	100,800
10	Faith Apuko	Assembly Clerk	Land, Housing and Physical Planning	171,200	20,000	151,200
11	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	120,800	20,000	100,800
12	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	76,700	20,000	56,700
13	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	120,800	20,000	100,800
14	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Investment	120,800	20,000	100,800
15	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Investment	146,000	20,000	126,000
16	Titus Okore	P. Research	Trade, Industrialization and Investment	146,000	20,000	126,000
17	Jael Boyani	Assistant Clerk	Trade, Industrialization and Investment	76,700	20,000	56,700
18	Samson Otieno	Clerk Assistant	Trade, Industrialization and Investment	120,800	20,000	100,800
19	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries and Food Security	146,000	20,000	126,000
20	Joseph Okoto	Commissioner	Education and ICT	146,000	20,000	126,000
21	Lilian Ogono	Commissioner	Education and ICT	146,000	20,000	126,000
22	Kennedy Obiero Oluoch	ICTO	Education and ICT	120,800	20,000	100,800
23	Gabriel Awiti	CSAA	Education and ICT	146,000	20,000	126,000
24	Idah Arodi	Senior SAA	Education and ICT	146,000	20,000	126,000
25	Caroline Milewa	Staff	Energy and Mining	146,000	20,000	126,000
26	Agnes Adhiambo Odongo	PCA	Energy and Mining	146,000	20,000	126,000
27	Stephen Ochieng Olago	PIA	Energy and Mining	146,000	20,000	126,000
28	Michael Oloo Mirere	Staff	Justice and Legal Affairs	146,000	20,000	126,000
29	Vivian Akinyi Polo	Officer	Justice and Legal Affairs	146,000	20,000	126,000

No.	Payee	Designation	Committee/ Department	Imprest Issued	Transport	Subsistence Allowance
30	Bosstone Ernest	SAC	Justice and Legal Affairs	146,000	20,000	126,000
31	Moses Onyango	Driver	Justice and Legal Affairs	100,800		100,800
32	Samson Rono	Security	Justice and Legal Affairs	56,700		56,700
33	Hana Ager	Senior Secretary	Land, Housing and Physical Planning	146,000	20,000	126,000
34	Verah Oteng	Staff	Land, Housing and Physical Planning	146,000	20,000	126,000
35	Erick Edwards Omondi	Payroll	Land, Housing and Physical Planning	120,800	20,000	100,800
36	Winnie Nyambok	Staff	Land, Housing and Physical Planning	120,800	20,000	100,800
37	Ronald Were	Executive Secretary	Roads, Transport and Public Works	120,800	20,000	100,800
	Sub Totals			4,787,600	680,000	4,107,600
	Grand Totals			12,213,600	1,680,000	10,533,600

SUMMARY OF STAFF APPOINTED TO THE RETREAT		
	Number of Staff	Values in Kshs .
MCA's	51	7,426,000
Other County Staff	37	4,787,600
Totals	88	12,213,600

Appendix IV: Daily Subsistence and Travel Allowance Paid to MCAs and County Assembly Staff

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
(i) Payment of daily subsistence and travel allowance through IFMIS								
1	20011261	0-5123-5123000201-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Okuku Miregi	MCA	Education and ICT	10-Sep-21	146,000
2	20011229	0-5123-5123000201-00001001-0715035110-2210304-51100001-000	Sundry Items (e.g. airport tax, taxis, etc?)	Nicholas Owaka	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
3	20011258	0-5123-5123000301-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Geoffrey Opiyo	MCA	Education and ICT	10-Sep-21	146,000
4	20011220	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Monoflorita Ondiek	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
5	20011218	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Nelly Odek	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
6	20011214	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Joash Achieng	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
7	20011216	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Dan Were	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
8	20011164	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Richard Ogindo	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
9	20011206	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Mary Ojalla	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
10	20011187	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Peter Njira	MCA	Energy and Mining	08-Sep-21	146,000
11	20011190	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	George Okello	MCA	Trade, Industrialization and Enterprise Development	08-Sep-21	146,000
12	20011210	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Kevin Onyango	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
13	20011163	0-5123-5123000501-00001001-0715035110-2210301-51100001-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	Oscar Abohotee	MCA	Roads, Transport and Public Works	09-Sep-21	146,000
14	20011221	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	09-Sep-21	146,000
15	20011202	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	John Matunga Mireri	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
16	20011199	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Jane Kiche	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
17	20011212	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Mary Gaya	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
18	20011188	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	10-Sep-21	146,000

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
19	20011178	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	09-Sep-21	146,000
20	20011204	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	10-Sep-21	146,000
21	20011192	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Paul Adika	MCA	Justice, Legal Affairs and Cohesion	09-Sep-21	146,000
22	20011166	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Peter Kaula	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
23	20011180	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Julius Gaya	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
24	20011195	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Morice Ogwang	MCA	Justice, Legal Affairs and Cohesion	09-Sep-21	146,000
25	20011208	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Jeff Ongoro	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
26	20011207	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Michael Nyang'i	MCA	Energy and Mining	08-Sep-21	146,000
27	20011193	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Nereah Oketch	MCA	Energy and Mining	08-Sep-21	146,000
28	20011182	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Godfrey Juma	MCA	Energy and Mining	08-Sep-21	146,000
29	20011209	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Nancy Anyango	MCA	Trade, Industrialization and Enterprise Development	08-Sep-21	146,000

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
30	20011198	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Joshua Nyabolah	MCA	Trade, Industrialization and Enterprise Development	08-Sep-21	146,000
31	20011196	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Michael Odira	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
32	20011191	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Judith Omogi	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
33	20011230	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Joan Ogada	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
34	20011200	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Raphael Odongo	MCA	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
35	20011203	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Amina Osmail	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
36	20011197	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Peter Asoyo	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
37	20011162	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	James Okeyo	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
38	20011215	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Charles Awino	MCA	Roads, Transport and Public Works	08-Sep-21	126,000
39	20011165	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Ellyphellet Osuri	MCA	Education and ICT	08-Sep-21	146,000
40	20011194	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Walter Were Muok	MCA	Education and ICT	08-Sep-21	146,000

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
41	20011219	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Sophie Salim	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
42	20011213	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Nicholas Ayieta	MCA	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
43	20011189	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Salome Awino	MCA	Energy and Mining	08-Sep-21	146,000
44	20011211	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Millicent Nyaboke	MCA	Energy and Mining	08-Sep-21	146,000
45	20011181	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Evance Marieba	MCA	Trade, Industrialization and Enterprise Development	08-Sep-21	146,000
46	20011225	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Pamela Odira	MCA	Roads, Transport and Public Works	08-Sep-21	146,000
47	20011217	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Lorna Awino	MCA	Education and ICT	08-Sep-21	146,000
48	20011205	0-5123-5123000501-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Philemon Okombo	MCA	Education and ICT	08-Sep-21	146,000
49	20011169	0-5123-5123000201-00001001-0715035110-2210304-51100001-000	Sundry Items (e.g. airport tax, taxis, etc?)	Vivian Akinyi Polo	Officer	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
50	20011257	0-5123-5123000201-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Titus Okore	P. Research	Trade, Industrialization and Enterprise Development	10-Sep-21	146,000
51	20011168	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Erick Edwards Omondi	Payroll	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	120,800

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
52	20011172	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Agnes Adhiambo Odongo	PCA	Energy and Mining	08-Sep-21	146,000
53	20011152	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Stephen Ochieng Olago	PIA	Energy and Mining	09-Sep-21	146,000
54	20011171	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Bosstone Ernest	SAC	Justice, Legal Affairs and Cohesion	09-Sep-21	146,000
55	20011160	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Tobias Opana	Senior Clerk Assistant	Energy and Mining	08-Sep-21	146,000
56	20011226	0-5123-5123000201-00001001-0715035110-2210304-51100001-000	Sundry Items (e.g. airport tax, taxis, etc?)	Winnie Wendy Opar	Senior Legal Counsel	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
57	20011173	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Idah Arodi	Senior SAA	Education and ICT	08-Sep-21	146,000
58	20011154	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Hana Ager	Senior Secretary	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
59	20011222	0-5123-5123000201-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Kennedy Owuor Agola	Sergeant at Arms	Justice, Legal Affairs and Cohesion	08-Sep-21	120,800
60	20011228	0-5123-5123000501-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Elizabeth Ayoo	Speaker	Education and ICT	08-Sep-21	151,200
61	20011161	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Caroline Milewa	Staff	Energy and Mining	08-Sep-21	146,000
62	20011156	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Verah Oteng	Staff	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	146,000
63	20011223	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Winnie Nyambok	Staff	Lands, Housing, Physical Planning	08-Sep-21	120,800

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
						and Urban Development		
64	20011179	0-5123-5123000201-00001001-0715035110-2210304-51100001-000	Sundry Items (e.g. airport tax, taxis, etc?)	Michael Oloo Mirere	Staff	Justice, Legal Affairs and Cohesion	08-Sep-21	146,000
65	20011151	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Faith Apuko	Assembly Clerk	Lands, Housing, Physical Planning and Urban Development	08-Sep-21	171,200
66	20011175	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Effie Atieno Onyango	Assistant Hansard Editor	Education and ICT	09-Sep-21	120,800
67	20011150	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	146,000
68	20011167	0-5123-5123000201-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	08-Sep-21	120,800
69	20011174	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08-Sep-21	120,800
70	20011227	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Damarice Ochele	Clerk Assistant	Energy and Mining	08-Sep-21	120,800
71	20011176	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	08-Sep-21	146,000
72	20011157	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Samson Otieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	08-Sep-21	120,800

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
73	20011242	0-5123-5123000301-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Joseph Okoto	Commissioner	Education and ICT	08-Sep-21	146,000
74	20011244	0-5123-5123000301-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Lilian Ogono	Commissioner	Education and ICT	09-Sep-21	146,000
75	20011224	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Gabriel Awiti	CSAA	Education and ICT	08-Sep-21	146,000
76	20011177	0-5123-5123000201-00001001-0715035110-2210302-51100001-000	Accommodation - Domestic Travel	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	09-Sep-21	146,000
77	20011153	0-5123-5123000201-00001001-0715035110-2210303-51100001-000	Daily Subsistence Allowance	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Enterprise Development	09-Sep-21	120,800
78	20011231	0-5123-5123000201-00001001-0715035110-2210304-51100001-000	Sundry Items (e.g. airport tax, taxis, etc?)	Kennedy Obiero Oluoch	ICTO	Education and ICT	09-Sep-21	120,800
Sub- Total for payments made through IFMIS								11,146,400
(ii). Payment of daily subsistence and travel allowance outside IFMIS								
		Payroll Number	Remarks					
79		20170073284	Not paid through IFMIS	David Oloo Odhiambo	MCA	Education and ICT	09-Sep-21	146,000
80		20190067120	Not paid through IFMIS	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	09-Sep-21	146,000
81		Not Confirmed	Not paid through IFMIS	Philimon Onditi Onyango	MCA	Trade, Industrialization and Enterprise Development	09-Sep-21	146,000
82		Not Confirmed	Not paid through IFMIS: On secondment	Samson Rono	Security	Justice, Legal Affairs and Cohesion	09-Sep-21	56,700

No.	Voucher	Account Details	Sub Item Description	Payee	Designation	Committee	Bank Statement Date	Amount in Kshs.
83		Not Confirmed	Not paid through IFMIS	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	09-Sep-21	76,700
84		Not Confirmed	Not paid through IFMIS	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	09-Sep-21	76,700
85		Not Confirmed	Not paid through IFMIS	Jael Boyani	Assistant Clerk	Trade, Industrialization and Enterprise Development	09-Sep-21	76,700
86		Not Confirmed	Not paid through IFMIS	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	09-Sep-21	120,800
87		2017007290	Not paid through IFMIS	Moses Onyango	Driver	Justice, Legal Affairs and Cohesion	09-Sep-21	100,800
88		Not Confirmed	Not paid through IFMIS	Ronald Were	Executive Secretary	Roads, Transport and Public Works	08-Sep-21	120,800
Sub- Total for payments made outside IFMIS								1,067,200
Grand Total								12,213,600

Appendix V: Analysis of Attendance Registers for Report Writing on Vetting of nominees for Positions of Chief Officers and County Attorney of Homa Bay County Assembly

No.	Payee	Designation	Committee/Department	Traced to Attendance Register				
				08/09/2022	09/09/2022	10/09/2022	11/09/2022	12/09/2022
1	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
2	Jane Kiche	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
3	Mary Gaya	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
4	Nelly Odek	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
5	Joash Achieng	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	x	x	x	x	x
6	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
7	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	x	x	x	x	x
8	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	x	x	x	x	x
9	Sophie Salim	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
10	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
11	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
12	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
13	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	√	√	√	√	√
14	David Oloo Odhiambo	MCA	Education and ICT	√	√	√	√	√
15	Elizabeth Ayoo	Speaker	Education and ICT	√	√	√	√	√
16	Ellyphellet Osuri	MCA	Education and ICT	x	x	x	x	x
17	Walter Were Muok	MCA	Education and ICT	√	√	√	√	√

No.	Payee	Designation	Committee/Department	Traced to Attendance Register				
				08/09/2022	09/09/2022	10/09/2022	11/09/2022	12/09/2022
18	Geoffrey Opiyo	MCA	Education and ICT	x	x	x	x	x
19	Joseph Okoto	Commissioner	Education and ICT	x	x	x	x	x
20	Okuku Miregi	MCA	Education and ICT	x	x	x	x	x
21	Lilian Ogono	Commissioner	Education and ICT	✓	✓	✓	✓	✓
22	Lorna Awino	MCA	Education and ICT	✓	x	x	x	x
23	Philemon Okombo	MCA	Education and ICT	✓	✓	✓	✓	✓
24	Kennedy Obiero Oluoch	ICTO	Education and ICT	✓	✓	✓	✓	✓
25	Gabriel Awiti	CSAA	Education and ICT	✓	✓	✓	✓	✓
26	Idah Arodi	Senior SAA Assistant	Education and ICT	✓	✓	✓	✓	✓
27	Effie Atieno Onyango	Hansard Editor	Education and ICT	✓	✓	✓	✓	✓
28	Salome Awino	MCA	Energy and Mining	✓	✓	✓	✓	✓
29	Millicent Nyaboke	MCA	Energy and Mining	✓	x	x	x	x
30	Michael Nyang'i	MCA	Energy and Mining	✓	✓	✓	✓	✓
31	Nereah Oketch	MCA	Energy and Mining	x	x	x	x	x
32	Peter Njira	MCA	Energy and Mining	✓	✓	✓	✓	✓
33	Godfrey Juma	MCA	Energy and Mining	x	x	x	x	x
34	Damarice Ochele	Clerk Assistant	Energy and Mining	✓	✓	✓	✓	✓
35	Caroline Milewa	Staff	Energy and Mining	✓	✓	✓	✓	✓
36	Tobias Opana	Senior Clerk Assistant	Energy and Mining	✓	✓	✓	✓	x
37	Agnes Adhiambo Odongo	PCA	Energy and Mining	✓	x	✓	✓	✓
38	Stephen Ochieng Olago	PIA	Energy and Mining	✓	✓	✓	✓	✓
39	Nicholas Ayieta	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
40	Paul Adika	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
41	Dan Were	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓

No.	Payee	Designation	Committee/Department	Traced to Attendance Register				
				08/09/2022	09/09/2022	10/09/2022	11/09/2022	12/09/2022
42	Peter Kaula	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
43	Julius Gaya	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
44	Morice Ogwang	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
45	Jeff Ongoro	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
46	Richard Ogindo	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
47	Mary Ojalla	MCA	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
48	Winnie Wendy Opar	Senior Legal Counsel	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
49	Kennedy Owuor Agola	Sergeant at Arms	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
50	Michael Oloo Mirere	Staff	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
51	Vivian Akinyi Polo	Officer	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
52	Bosstone Ernest	SAC	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
53	Moses Onyango	Driver	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
54	Samson Rono	Security	Justice, Legal Affairs and Cohesion	✓	✓	✓	✓	✓
55	Michael Odira	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
56	Judith Omogi	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
57	Monoflorita Ondiek	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
58	Kevin Onyango	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
59	Joan Ogada	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
60	Raphael Odongo	MCA	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
61	Hana Ager	Senior Secretary	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
62	Faith Apuko	Assembly Clerk	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓

No.	Payee	Designation	Committee/Department	Traced to Attendance Register				
				08/09/2022	09/09/2022	10/09/2022	11/09/2022	12/09/2022
63	Verah Oteng	Staff	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
64	Erick Edwards Omondi	Payroll	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
65	Winnie Nyambok	Staff	Lands, Housing, Physical Planning and Urban Development	✓	✓	✓	✓	✓
66	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	✓	x	✓	✓	✓
67	Oscar Abohotee	MCA	Roads, Transport and Public Works	✓	✓	✓	✓	✓
68	Amina Osmail	MCA	Roads, Transport and Public Works	x	x	x	x	x
69	Pamela Odira	MCA	Roads, Transport and Public Works	✓	✓	✓	✓	✓
70	Nicholas Owaka	MCA	Roads, Transport and Public Works	x	x	x	x	x
71	Peter Asoyo	MCA	Roads, Transport and Public Works	✓	✓	✓	✓	✓
72	James Okeyo	MCA	Roads, Transport and Public Works	x	x	x	x	x
73	Charles Awino	MCA	Roads, Transport and Public Works	✓	✓	✓	✓	✓
74	John Matunga Mireri	MCA	Roads, Transport and Public Works	✓	✓	✓	✓	✓
75	Ronald Were	Executive Secretary	Roads, Transport and Public Works	✓	✓	✓	✓	✓
76	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	✓	✓	✓	✓	✓
77	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	✓	✓	✓	✓	✓
78	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	✓	x	✓	✓	✓
79	Philimon Onditi Onyango	MCA	Trade, Industrialization and Enterprise Development	x	x	x	x	x
80	Nancy Anyango	MCA	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓
81	Joshua Nyabolah	MCA	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓
82	George Okello	MCA	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓
83	Evanche Marieba	MCA	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓
84	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓
85	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	✓	✓	✓	✓	✓

No.	Payee	Designation	Committee/Department	Traced to Attendance Register				
				08/09/2022	09/09/2022	10/09/2022	11/09/2022	12/09/2022
86	Titus Okore	P. Research	Trade, Industrialization and Enterprise Development	x	x	x	x	x
87	Jael Boyani	Assistant Clerk	Trade, Industrialization and Enterprise Development	√	√	√	√	√
88	Samson Otieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	√	√	√	√	√
Key:								
		√- MCA/ County staff signed attendance register		73	67	70	70	68
		x- MCA/ County staff did not sign attendance register		15	21	18	18	20
		Total		88	88	88	88	88

Appendix VI: MCAs and County Assembly Staff who did not Sign the Attendance Registers

No.	Name	Designation	Committee	Dates MCA/ County Staff did not sign Attendance Registers	No. of days not Travelling	days	Total No. of days	Per Diem Rate in Kshs.	Transport Allowance in Kshs.	Amount in Kshs.	Remarks on supporting documentation for travel
1	Joash Achieng	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Wema Taxi Services, not dated, no driver details, not signed
2	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Ransi Taxi & Cabs dated 09.09.2021, no driver details, not signed
3	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Ransi Taxi & Cabs dated 09.09.2021, no driver details, not signed
4	Ellyphellet Osuri	MCA	Education and ICT	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Taxi & Cab Services dated 09.09.2021, no driver details, not signed
5	Geoffrey Opiyo	MCA	Education and ICT	08- 12 September 2021	5	4	9	14,000	20,000	146,000	No evidence of travel in form of taxi receipts
6	Joseph Okoto	Commissioner	Education and ICT	08- 12 September 2021	5	4	9	14,000	20,000	146,000	No evidence of travel in form of taxi receipts
7	Okuku Miregi	MCA	Education and ICT	08- 12 September 2021	5	4	9	14,000	20,000	146,000	No evidence of travel in form of taxi receipts
8	Lorna Awino	MCA	Education and ICT	09- 12 September 2021	4	0	4	14,000	-	56,000	Ransi Taxi & Cabs Services dated 07.09.2021
9	Millicent Nyaboke	MCA	Energy and Mining	09- 12 September 2021	4	0	4	14,000	-	56,000	Wema Taxi Services, dated 07.09.2021

No.	Name	Designation	Committee	Dates MCA/ County Staff did not sign Attendance Registers	No. of days not Travelling days	Total No. of days	Per Diem Rate in Kshs.	Transport Allowance in Kshs.	Amount in Kshs.	Remarks on supporting documentation for travel	
10	Nereah Oketch	MCA	Energy and Mining	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Kamwokya Taxi Services, dated 09.09.2021, no driver details, not signed
11	Godfrey Juma	MCA	Energy and Mining	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Kamwokya Taxi Services, not dated, no driver details, not signed
12	Tobias Opana	Senior Clerk Assistant	Energy and Mining	12 September 2021	1	0	1	14,000	-	14,000	Galaxy Shuttle dated 07.09.2021 for 10,000/- and Bob Taxi Services No.1249 dated 15.09.2021
13	Agnes Adhiambo Odongo	PCA	Energy and Mining	9 September 2021	1	0	1	14,000	-	14,000	Jaja Cabs Services No.270, not dated for 10,000/-, Bob Taxis dated 15.09.2021 not signed
14	Jeff Ongoro	MCA	Justice, Legal Affairs and Cohesion	12 September 2021	1	0	1	14,000	-	14,000	Taxi & Cab Services, dated 09.09.2021, no driver details, not signed
15	Mary Ojalla	MCA	Justice, Legal Affairs and Cohesion	09- 12 September 2021	4	0	4	14,000	-	56,000	Wema Taxi Services, dated 09.09.2021, no driver details, not signed
16	Judith Omogi	MCA	Land, Housing, Physical Planning and Urban Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Wema Taxi Services, undated, no driver details, not signed

No.	Name	Designation	Committee	Dates MCA/ County Staff did not sign Attendance Registers	No. of days not Travelling days	Total No. of days	Per Diem Rate in Kshs.	Transport Allowance in Kshs.	Amount in Kshs.	Remarks on supporting documentation for travel	
17	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	9 September 2021	1	0	1	14,000	-	14,000	Taxi & Cab Services dated 07.09.2021
18	Amina Osmail	MCA	Roads, Transport and Public Works	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Kamwokya Taxi Services dated 15.09.2021, no driver details, not signed
19	Nicholas Owaka	MCA	Roads, Transport and Public Works	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Ransi Taxi & Cab Services dated 09.09.2021, no driver details, not signed
20	James Okeyo	MCA	Roads, Transport and Public Works	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Kamwokya Taxi Services dated 15.09.2021
21	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	9 September 2021	1	0	1	11,200	-	11,200	Bob Taxi Services No.1209 dated 07.09.2021 for 10,000/- & Wema Taxi Services undated receipt, no driver details and not signed
22	Philimon Onditi Onyango	MCA	Trade, Industrialization and Enterprise Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Ransi Taxi & Cabs dated 09.09.2021, no driver details, not signed
23	Titus Okore	P. Research	Trade, Industrialization and Enterprise Development	08- 12 September 2021	5	4	9	14,000	20,000	146,000	Coolaki Tours and Travel, undated
Total									2,425,200		

Appendix VII: Overpayment of Daily Subsistence Allowance to MCAs and County Assembly Staff

S/No.	Payee	Designation	Committee/Department	Imprest issued in Kshs.	One-day Overpayment in Kshs.
1	David Oloo Odhiambo	MCA	Education and ICT	146,000	14,000
2	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	146,000	14,000
3	Philimon Onditi Onyango	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000
4	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
5	Jane Kiche	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
6	Mary Gaya	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
7	Nelly Odek	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
8	Joash Achieng	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
9	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
10	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
11	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
12	Sophie Salim	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
13	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
14	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000
15	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	120,800	11,200
16	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	76,700	6,300
17	Nicholas Ayieta	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000

S/No.	Payee	Designation	Committee/Department	Imprest issued in Kshs.	One-day Overpayment in Kshs.
18	Paul Adika	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
19	Dan Were	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
20	Peter Kaula	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
21	Julius Gaya	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
22	Morice Ogwang	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
23	Jeff Ongoro	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
24	Richard Ogindo	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
25	Mary Ojalla	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000
26	Winnie Wendy Opar	Senior Legal Counsel	Justice, Legal Affairs and Cohesion	146,000	14,000
27	Kennedy Owuor Agola	Sergent at Arms	Justice, Legal Affairs and Cohesion	120,800	11,200
28	Michael Oloo Mirere	Staff	Justice, Legal Affairs and Cohesion	146,000	14,000
29	Vivian Akinyi Polo	Officer	Justice, Legal Affairs and Cohesion	146,000	14,000
30	Bosstone Ernest	SAC	Justice, Legal Affairs and Cohesion	146,000	14,000
31	Moses Onyango	Driver	Justice, Legal Affairs and Cohesion	100,800	11,200
32	Samson Rono	Security	Justice, Legal Affairs and Cohesion	56,700	6,300
33	Salome Awino	MCA	Energy and Mining	146,000	14,000
34	Millicent Nyaboke	MCA	Energy and Mining	146,000	14,000
35	Michael Nyangi	MCA	Energy and Mining	146,000	14,000

S/No.	Payee	Designation	Committee/Department	Imprest issued in Kshs.	One-day Overpayment in Kshs.
36	Nereah Oketch	MCA	Energy and Mining	146,000	14,000
37	Peter Njira	MCA	Energy and Mining	146,000	14,000
38	Godfrey Juma	MCA	Energy and Mining	146,000	14,000
39	Damarice Ochele	Clerk Assistant	Energy and Mining	120,800	11,200
40	Caroline Milewa	Staff	Energy and Mining	146,000	14,000
41	Tobias Opana	Senior Clerk Assistant	Energy and Mining	146,000	14,000
42	Agnes Adhiambo Odongo	PCA	Energy and Mining	146,000	14,000
43	Stephen Ochieng Olago	PIA	Energy and Mining	146,000	14,000
44	Nancy Anyango	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000
45	Joshua Nyabolah	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000
46	George Okello	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000
47	Evince Marieba	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000
48	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Enterprise Development	120,800	11,200
49	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	146,000	14,000
50	Titus Okore	P. Research	Trade, Industrialization and Enterprise Development	146,000	14,000
51	Jael Boyani	Assistant Clerk	Trade, Industrialization and Enterprise Development	76,700	6,300
52	Samson Otieno	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200
53	Michael Odira	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000

S/No.	Payee	Designation	Committee/Department	Imprest issued in Kshs.	One-day Overpayment in Kshs.
54	Judith Omogi	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
55	Monoflorita Ondiek	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
56	Kevin Onyango	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
57	Joan Ogada	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
58	Raphael Odongo	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
59	Hana Ager	Senior Secretary	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
60	Faith Apuko	Assembly Clerk	Lands, Housing, Physical Planning and Urban Development	171,200	16,800
61	Verah Oteng	Staff	Lands, Housing, Physical Planning and Urban Development	146,000	14,000
62	Erick Edwards Omondi	Payroll	Lands, Housing, Physical Planning and Urban Development	120,800	11,200
63	Winnie Nyambok	Staff	Lands, Housing, Physical Planning and Urban Development	120,800	11,200
64	Oscar Abohottee	MCA	Roads, Transport and Public Works	146,000	14,000
65	Amina Osmail	MCA	Roads, Transport and Public Works	146,000	14,000
66	Pamela Odira	MCA	Roads, Transport and Public Works	146,000	14,000
67	Nicholas Owaka	MCA	Roads, Transport and Public Works	146,000	14,000
68	Peter Asoyo	MCA	Roads, Transport and Public Works	146,000	14,000
69	James Okeyo	MCA	Roads, Transport and Public Works	146,000	14,000
70	Charles Awino	MCA	Roads, Transport and Public Works	126,000	14,000
71	John Matunga Mireri	MCA	Roads, Transport and Public Works	146,000	14,000

S/No.	Payee	Designation	Committee/Department	Imprest issued in Kshs.	One-day Overpayment in Kshs.
72	Ronald Were	Executive Secretary	Roads, Transport and Public Works	120,800	11,200
73	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200
74	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	76,700	6,300
75	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200
76	Elizabeth Ayoo	Speaker	Education and ICT	151,200	16,800
77	Ellyphellet Osuri	MCA	Education and ICT	146,000	14,000
78	Walter Were Muok	MCA	Education and ICT	146,000	14,000
79	Geoffrey Opiyo	MCA	Education and ICT	146,000	14,000
80	Joseph Okoto	Commissioner	Education and ICT	146,000	14,000
81	Okuku Miregi	MCA	Education and ICT	146,000	14,000
82	Lilian Ogono	Commissioner	Education and ICT	146,000	14,000
83	Lorna Awino	MCA	Education and ICT	146,000	14,000
84	Philemon Okombo	MCA	Education and ICT	146,000	14,000
85	Kennedy Obiero Oluoch	ICTO	Education and ICT	120,800	11,200
86	Gabriel Awiti	CSAA	Education and ICT	146,000	14,000
87	Idah Arodi	Senior SAA	Education and ICT	146,000	14,000
88	Effie Atieno Onyango	Assistant Hansard Editor	Education and ICT	120,800	11,200
Total				12,213,600	1,170,400

Appendix VIII: Refund of Daily Subsistence Allowance by MCAs and County Assembly Staff

S/No	Payee	Designation	Committee/Department	Imprest issued (Kshs)	One day Overpayment (Kshs)	Expected Refund days based on Attendance Register	Expected Refund based on Attendance Register (Kshs)	Computed Total Expected Refund (Kshs)	Amount Refunded to EACC (Kshs)	Variance Between Computed and Refunded (Kshs)	Confirmed Refunds	O/S Amounts (Kshs)
1	David Oloo Odhiambo	MCA	Education and ICT	146,000	14,000			14,000	14,000	-	14,000	-
2	Phoebe Anyango Okoth	MCA	Roads, Transport and Public Works	146,000	14,000	1	14,000	28,000	30,000	2,000	30,000	-
3	Philimon Onditi Onyango	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000	8	132,000	146,000			146,000	146,000
4	Bob Benard Obondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000	56,000	42,000	56,000	-
5	Jane Kiche	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000			14,000	14,000
6	Mary Gaya	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000			14,000	14,000
7	Nelly Odek	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000			14,000	14,000
8	Joash Achieng	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000	8	132,000	146,000			146,000	146,000
9	Paul Wamunga	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000	87,000	73,000	87,000	-
10	Ruth Omburo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000	8	132,000	146,000	146,000	-	146,000	-
11	Ellyas Orondo	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000	8	132,000	146,000			146,000	146,000
12	Sophie Salim	MCA	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000			14,000	14,000

S/No	Payee	Designation	Committee/Department	Imprest issued (Kshs)	One day Overpayment (Kshs)	Expected Refund days based on Attendance Register	Expected Refund based on Attendance Register (Kshs)	Computed Total Expected Refund (Kshs)	Amount Refunded to EACC (Kshs)	Variance Between Computed and Refunded (Kshs)	Confirmed Refunds	O/S Amounts (Kshs)
13	Jacinter Adede	CFO	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000	14,000	-	14,000	-
14	Stephen Ojako	Deputy Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	146,000	14,000			14,000			14,000	14,000
15	Amos Oluoch	Clerk Assistant	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	120,800	11,200			11,200			11,200	11,200
16	Clarice Okongo	Assistant Clerk	Agriculture, Livestock, Fisheries, Food Security and Cooperative Development	76,700	6,300			6,300			6,300	6,300
17	Nicholas Ayieta	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
18	Paul Adika	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
19	Dan Were	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000	20,000	6,000	20,000	-
20	Peter Kaula	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
21	Julius Gaya	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
22	Morice Ogwang	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
23	Jeff Ongoro	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000	1	14,000	28,000	42,000	14,000	42,000	-
24	Richard Ogindo	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
25	Mary Ojalla	MCA	Justice, Legal Affairs and Cohesion	146,000	14,000	4	56,000	70,000	70,000	-	70,000	-
26	Winnie Wendy Opar	Senior Legal Counsel	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
27	Kennedy Owuor Agola	Sergeant at Arms	Justice, Legal Affairs and Cohesion	120,800	11,200			11,200			11,200	11,200
28	Michael Oloo Mirere	Staff	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
29	Vivian Akinyi Polo	Officer	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000			14,000	14,000
30	Bosstone Ernest	SAC	Justice, Legal Affairs and Cohesion	146,000	14,000			14,000	14,000	-	14,000	-
31	Moses Onyango	Driver	Justice, Legal Affairs and Cohesion	100,800	11,200			11,200			11,200	11,200
32	Samson Rono	Security	Justice, Legal Affairs and Cohesion	56,700	6,300			6,300			6,300	6,300
33	Salome Awino	MCA	Energy and Mining	146,000	14,000			14,000	14,000	-	14,000	-

S/No	Payee	Designation	Committee/Department	Imprest issued (Kshs)	One day Overpayment (Kshs)	Expected Refund days based on Attendance Register	Expected Refund based on Attendance Register (Kshs)	Computed Total Expected Refund (Kshs)	Amount Refunded to EACC (Kshs)	Variance Between Computed and Refunded (Kshs)	Confirmed Refunds	O/S Amounts (Kshs)
34	Millicent Nyaboke	MCA	Energy and Mining	146,000	14,000	4	56,000	70,000	84,000	14,000	84,000	-
35	Michael Nyangi	MCA	Energy and Mining	146,000	14,000			14,000	98,000	84,000	98,000	-
36	Nereah Oketch	MCA	Energy and Mining	146,000	14,000	8	132,000	146,000			146,000	146,000
37	Peter Njira	MCA	Energy and Mining	146,000	14,000			14,000	42,000	28,000	42,000	-
38	Godfrey Juma	MCA	Energy and Mining	146,000	14,000	8	132,000	146,000			146,000	146,000
39	Damarice Ochele	Clerk Assistant	Energy and Mining	120,800	11,200			11,200			11,200	11,200
40	Caroline Milewa	Staff	Energy and Mining	146,000	14,000			14,000			14,000	14,000
41	Tobias Opana	Senior Clerk Assistant	Energy and Mining	146,000	14,000	1	14,000	28,000			28,000	28,000
42	Agnes Adhiambo Odongo	PCA	Energy and Mining	146,000	14,000	1	14,000	28,000			28,000	28,000
43	Stephen Ochieng Olago	PIA	Energy and Mining	146,000	14,000			14,000			14,000	14,000
44	Nancy Anyango	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000			14,000			14,000	14,000
45	Joshua Nyabolah	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000			14,000	98,000	84,000	98,000	-
46	George Okello	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000			14,000	28,000	14,000	28,000	-
47	E Vance Marieba	MCA	Trade, Industrialization and Enterprise Development	146,000	14,000			14,000	50,000	36,000	50,000	-
48	Vincent Nyamache	Deputy Hansard Editor	Trade, Industrialization and Enterprise Development	120,800	11,200			11,200			11,200	11,200
49	Everlyne Atieno	Clerk Assistant	Trade, Industrialization and Enterprise Development	146,000	14,000			14,000			14,000	14,000
50	Titus Okore	P. Research	Trade, Industrialization and Enterprise Development	146,000	14,000	8	132,000	146,000	146,000	-	146,000	-
51	Jael Boyani	Assistant Clerk	Trade, Industrialization and Enterprise Development	76,700	6,300			6,300			6,300	6,300
52	Samson Otieno	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200			11,200			11,200	11,200
53	Michael Odira	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	14,000	-	14,000	-
54	Judith Omogi	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000	8	132,000	146,000	146,000	-	146,000	-
55	Monoflorita Ondiek	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	28,000	14,000	28,000	-

S/No	Payee	Designation	Committee/Department	Imprest issued (Kshs)	One day Overpayment (Kshs)	Expected Refund days based on Attendance Register	Expected Refund based on Attendance Register (Kshs)	Computed Total Expected Refund (Kshs)	Amount Refunded to EACC (Kshs)	Variance Between Computed and Refunded (Kshs)	Confirmed Refunds	O/S Amounts (Kshs)
56	Kevin Onyango	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	14,000	-	14,000	-
57	Joan Ogada	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	14,000	-	14,000	-
58	Raphael Odongo	MCA	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	42,000	28,000	42,000	-
59	Hana Ager	Senior Secretary	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000	28,000	14,000	28,000	-
60	Faith Apuko	Assembly Clerk	Lands, Housing, Physical Planning and Urban Development	171,200	16,800			16,800			16,800	16,800
61	Verah Oteng	Staff	Lands, Housing, Physical Planning and Urban Development	146,000	14,000			14,000			14,000	14,000
62	Erick Edwards Omondi	Payroll	Lands, Housing, Physical Planning and Urban Development	120,800	11,200			11,200			11,200	11,200
63	Winnie Nyambok	Staff	Lands, Housing, Physical Planning and Urban Development	120,800	11,200			11,200			11,200	11,200
64	Oscar Abohotee	MCA	Roads, Transport and Public Works	146,000	14,000			14,000			14,000	14,000
65	Amina Osmail	MCA	Roads, Transport and Public Works	146,000	14,000	8	132,000	146,000			146,000	146,000
66	Pamela Odira	MCA	Roads, Transport and Public Works	146,000	14,000			14,000	28,000	14,000	28,000	-
67	Nicholas Owaka	MCA	Roads, Transport and Public Works	146,000	14,000	8	132,000	146,000			146,000	146,000
68	Peter Asoyo	MCA	Roads, Transport and Public Works	146,000	14,000			14,000			14,000	14,000
69	James Okeyo	MCA	Roads, Transport and Public Works	146,000	14,000	8	132,000	146,000	42,000		146,000	104,000
70	Charles Awino	MCA	Roads, Transport and Public Works	126,000	14,000			14,000	28,000	14,000	28,000	-
71	John Matunga Mireri	MCA	Roads, Transport and Public Works	146,000	14,000			14,000	84,000	70,000	84,000	-
72	Ronald Were	Executive Secretary	Roads, Transport and Public Works	120,800	11,200			11,200			11,200	11,200
73	Vivian Obondo	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200			11,200			11,200	11,200
74	Beatrice Awuor Otieno	Sergeant	Roads, Transport and Public Works	76,700	6,300			6,300			6,300	6,300
75	Thomas Mboya	Clerk Assistant	Roads, Transport and Public Works	120,800	11,200	1	11,200	22,400			22,400	22,400
76	Elizabeth Ayoo	Speaker	Education and ICT	151,200	16,800			16,800	38,500	21,700	38,500	-
77	Ellyphellet Osuri	MCA	Education and ICT	146,000	14,000	8	132,000	146,000			146,000	146,000
78	Walter Were Muok	MCA	Education and ICT	146,000	14,000			14,000			14,000	14,000

S/No	Payee	Designation	Committee/Department	Imprest issued (Kshs)	One day Overpayment (Kshs)	Expected Refund days based on Attendance Register	Expected Refund based on Attendance Register (Kshs)	Computed Total Expected Refund (Kshs)	Amount Refunded to EACC (Kshs)	Variance Between Computed and Refunded (Kshs)	Confirmed Refunds	O/S Amounts (Kshs)
79	Geoffrey Opiyo	MCA	Education and ICT	146,000	14,000	8	132,000	146,000			146,000	146,000
80	Joseph Okoto	Commissioner	Education and ICT	146,000	14,000	8	132,000	146,000			146,000	146,000
81	Okuku Miregi	MCA	Education and ICT	146,000	14,000	8	132,000	146,000			146,000	146,000
82	Lilian Ogono	Commissioner	Education and ICT	146,000	14,000			14,000			14,000	14,000
83	Lorna Awino	MCA	Education and ICT	146,000	14,000	4	56,000	70,000			70,000	70,000
84	Philemon Okombo	MCA	Education and ICT	146,000	14,000			14,000			14,000	14,000
85	Kennedy Obiero Oluoch	ICTO	Education and ICT	120,800	11,200			11,200			11,200	11,200
86	Gabriel Awiti	CSAA	Education and ICT	146,000	14,000			14,000			14,000	14,000
87	Idah Arodi	Senior SAA	Education and ICT	146,000	14,000			14,000			14,000	14,000
88	Effie Atieno Onyango	Assistant Hansard Editor	Education and ICT	120,800	11,200			11,200			11,200	11,200
	Total			12,213,600	1,170,400		2,215,200	3,385,600	1,559,500	572,700	3,958,300	2,398,800

CONTACTS

3rd Floor, Anniversary Towers, University Way, Nairobi

Phone: +254 020 3214000 ● Email: info@oagkenya.go.ke ● Website: <https://www.oagkenya.go.ke/>



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