



**THE TRUTH, JUSTICE AND RECONCILIATION COMMISSION**



*Promoting Peace, Justice*

*National Unity, Dignity,*

*Healing and Reconciliation*

*Among the people of Kenya*

# **Audit Report and Commission Response**

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# AUDIT REPORT



## KENYA NATIONAL AUDIT OFFICE

### REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL STATEMENTS OF THE TRUTH, JUSTICE AND RECONCILIATION COMMISSION FOR THE YEAR ENDED 30 JUNE 2011

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I have audited the accompanying financial statements of Truth, Justice and Reconciliation Commission set out on pages 3 to 7(c), which comprise the statement of financial position as at 30 June 2011, and the statement of financial performance, statement of changes in equity and statement of cashflows for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, Section 20 of the Public Audit Act, 2003 and Section 46 (4) of the Truth, Justice and Reconciliation Commission Act, 2008. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

#### **Commission's Responsibility for the Financial Statements**

The Commission is responsible for the preparation and fair presentation of these financial statements in accordance with the International Financial Reporting Standards and for such internal control as the Commission determines is necessary to enable preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The Commission is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 20 of the Public Audit Act, 2003.

#### **Auditor-General's Responsibility**

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 20 of the Public Audit Act, 2003. The audit was conducted in accordance with the International Standards on Auditing. Those standards require compliance with the ethical requirements and that the audit be planned and performed with a view to obtaining reasonable assurance that the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Commission's preparation and fair presentations of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my qualified audit opinion.

### **Basis for Qualified Opinion**

#### **1. Fixed Assets**

Fixed Assets acquired during the year 2010/2011 at a total cost of Kshs.7,714,084.00 have not been included in the total cost of Fixed Assets of Kshs.17,975,287.00 acquired during the year as shown under Note 3 to the financial statements. Consequently, the Fixed Assets total cost of Kshs.22,929,605.00 reflected in the financial statements is understated by Kshs.7,714,084.00.

#### **2. Accounts Receivable**

The Account Receivable balance of Kshs.23,887,719.14 includes temporary and standing imprests totalling Kshs.6,224,435.28 which ought to have been accounted for or otherwise surrendered on or before 30 June 2011. In addition, telephone imprests and advances amounting to Kshs.1,807,584.68 which were outstanding as at 30 June 2011 have also been omitted from the Account Receivable balance. As a result, the Account Receivable balance of Kshs.23,887,719.14 is similarly understated by Kshs.1,807,584.68.

#### **3. Irregular payments**

- (i) Records available indicate that a tour company of P. O. Box 53225 - 00200 Nairobi was irregularly double paid in each case an amount of Kshs.6,435,862.00 through cheque Nos. 00296 and 00350 dated 17 and 20 May, 2011, respectively in respect of hire of sixteen toyota Prados during the public hearings in North Eastern Province. Apart from the company having been paid twice for the same services, the payment made through cheque 00296 was not supported by any documentation.

- (ii) Further, an amount of Kshs.1,089,820.00 was paid through cheque No.03594 of 10 November 2010 to yet another tour company of P.O. Box 30309 – 00100 Nairobi for hire of motor vehicles per invoice No.5394 of 6 September 2010. However, the same invoice was used to support another payment made to the same firm of Kshs.5,853,900.00 vide cheque No. 095 of 28 January 2011.

#### **4. Unsupported Expenditure**

The Statement of Financial Performance reflects an expenditure of Kshs.58,560,656.20 against Rental of Produced Assets Expense Account. Included in this figure are payments amounting to Kshs.10,228,909.00 and Kshs.1,484,800.00 paid to two tour firms respectively for hire of motor vehicles on diverse dates during the year under review. However, the payments were not supported by requisitions, local service orders, quotations as well as certificates indicating that the services were rendered to the Commission. As a result, it has not been possible to ascertain the propriety of the expenditure of Kshs.11,713,709.00 charged to Rental of Produced Assets Expense Account.

#### **5. Failure to deduct Pay As You Earn (PAYE)**

The Commission engaged 304 statement takers from 1 September 2010 to 31 January 2011 at the rate of Kshs.2,500.00 per day for 20 days a month. They signed a contract of five months and were each paid Kshs.50,000.00 per month. However, records maintained by the Commission indicate that Pay As You Earn (PAYE) amounting to Kshs.13,077,033.00 was not deducted from their salaries contrary to the Income Tax Act CAP. 470.

#### **6. Irregular Recruitment**

The human resource records indicate that the Commission recruited two directors, Director of Civic Education and Director of Special Support, on 12 July 2010 and 14 July 2010 respectively. The directors were each being paid a salary of Kshs.350,000.00 per month. However, the positions of directors did not exist in the authorized establishment but instead the vacant positions were those of two managers at established monthly salaries of Kshs.250,000.00 each per month. The government therefore apparently lost an amount of Kshs.2,306,667.00 for the eleven months the two officers worked.

## Qualified Opinion

In my opinion, except for the effects of the matters described in the Basis of Qualified Opinion paragraph, the financial statements present fairly, in all material respects the financial position of Truth, Justice and Reconciliation Commission as at 30 June 2011, and its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Truth, Justice and Reconciliation Commission Act, 2008.



**Edward R. O. Ouko**  
**AUDITOR GENERAL**

**NAIROBI**

**05 March 2012**



**THE TRUTH, JUSTICE AND RECONCILIATION COMMISSION**

*Promoting Peace, Justice  
National Unity, Dignity,  
Healing and Reconciliation  
Among the people of Kenya*

**Financial Statements**  
**30<sup>th</sup> JUNE 2011**

**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED  
30TH JUNE 2011**

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**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
COMMISSION INFORMATION  
PERIOD ENDED 30th JUNE 2011**

**Commissioners**

**Local Commissioners**

Chairman (stepped aside)  
Acting Chair:  
Commissioner  
Commissioner  
Commissioner

Ambassador Bethuel Kiplagat  
Tecla Namachanja Wanjala  
Generah Ahmed Farah  
Margaret Shava  
Professor Tom Ojienda

**International Commissioners**

Commissioner  
Commissioner  
Commissioner

Ambassador Berhanu Dinka (Ethiopian)  
Professor Ronald Slye (USA)  
Judge Gertrude Chawatama (Zambia)

**Secretary/CEO**

Patricia Mande Nyaundi

**Principal Place of Business**

NHIF Building  
Parking Annexe, 5th Floor  
P.O Box 14641-00800  
Nairobi

**Auditors**

Kenya National Audit Office  
Anniversary Towers Nairobi.

**Principal Bankers**

Kenya Commercial Bank  
Sarit Centre Branch

**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
FINANCIAL STATEMENTS  
FOR THE PERIOD ENDED 30TH JUNE 2011  
ACCOUNTING OFFICERS REPORT**

The accounting officer submits the financial statements for the period ended 30<sup>th</sup> June 2011. The Commission was formed through an Act of Parliament. The Truth, Justice and Reconciliation Commission Act (TJRC Act) was passed in 2008. The Commission began its operations in 2009. The accounts of the Commissions first year of operations were prepared at the Ministry of Justice, National Cohesion and Constitutional Affairs. The same are not available at the Commission. Consequently the accounts do not have comparative figures for the previous financial year 2009-2010.

**PRINCIPAL ACTIVITIES**

The Commissions mandate is specified in Section of the TJRC Act.

**COMMISSIONS SOURCE OF FUNDS**

The Commission is funded by the Exchequer through MONJCCA. The Government of Kenya (GOK-) had foreseen the participation of donors in the TJRC process. Even though the same has been slow, there was participation by the following donors in kind during the financial year.

1. UNDP
2. GIZ

**RESULTS**

The Commission received a total allocation of 650,000,000 from the Exchequer. Kshs. 406,381,223 was applied in the activities of the Commission mainly office set up and operations, statement taking, investigations, witness preparations and hearings in the north eastern region, western and nyanza regions. The results are disclosed on page 3.

**BUDGET COMPLIANCE**

The budgeted amounts were not exceeded in all expenses incurred.

Prepared By: Juliana N. Mutisya

Approved By: Patricia M. Nyaundi



21st February 2012

21st February 2012

TRUTH JUSTICE AND RECONCILIATION COMMISSION  
 STATEMENT OF FINANCIAL POSITION  
 AS AT 30 JUNE 2011

ASSETS		2010-2011
<b>Non-Current Assets</b>		
Fixed Assets	3	15,922,556.17
<b>Current Assets</b>		
Cash and Cash Equivalents	4	208,155,155.12
Accounts receivable	5	23,887,719.14
Inventories	6	9,454,103.93
Prepayments	7	253,483.00
<b>Total Assets</b>		<b>257,673,017.36</b>

**EQUITY AND LIABILITIES**

Capital	11	4,954,318.00
Net Income		244,151,576.70
<b>Shareholders Funds</b>		<b>249,105,894.70</b>
<b>Non-Current Liabilities</b>		
<b>Current Liabilities</b>		
Accounts Payable	8	8,567,122.17
<b>Total Liabilities</b>		<b>8,567,122.17</b>
<b>Total Equity and liabilities</b>		<b>257,673,016.87</b>

Prepared By: Juliana N. Mutisya

21st February 2012

Approved By: Patricia M. Nyaundi

21st February 2012

**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE PERIOD ENDED  
30TH JUNE 2011**

	Notes	KSHS
<b>REVENUE FROM OPERATING ACTIVITIES</b>		
Exchequer Contribution		650,000,000.00
Appropriation In Aid		674,000.00
<b>Total Income/Revenue</b>		<u><u>650,674,000.00</u></u>
<b>Operating Expenses</b>		
Wages, salaries and employee Benefits	10	174,813,632.77
Depreciation Equipment	3	7,007,048.82
Communication, Supplies & serv		8,471,191.88
Domestic travel & other trans		25,334,527.79
Foreigh Travel & subsistence		2,006,771.01
Printing, Information Supplies		38,981,899.33
Rentals of produced Assets		58,560,656.20
Training expenses and capacity building		2,313,040.00
Hospitality supplies & service		18,909,132.20
Insurance cost		15,615,631.97
Specialised materials and Supp		8,738,259.00
Office & Gen Supplies		3,931,194.85
Fuel,Oil & Lubicants		8,478,296.28
Other operating expenses		30,261,743.20
Mainatance exp- motor vehicles		2,215,540.00
Routine maintance-others		883,858.00
<b>Total expenses</b>		<u><u>406,522,423.30</u></u>
<i>Surplus from operating activities</i>		<u><u>244,151,576.70</u></u>

Prepared By: Juliana N. Mutisya

21st February 2012

Approved By: Patricia M. Nyaundi



21st February 2012

**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
CASHFLOW STATEMENT FOR THE  
PERIOD ENDED 30th JUNE 2011**

	Notes	2010-2011
<b>Net Profit Before Taxation</b>		<b>244,151,576.70</b>
<b>Adjustments for non cash expenses</b>		
Depreciation		7,007,048.82
<b>Operating Profit before working capital changes</b>		<b><u>251,158,625.52</u></b>
<b>Working Capital Changes</b>		
Accounts receivable		(23,887,719.14)
Accounts payables		8,567,122.17
Inventories		(9,454,103.93)
Prepayments		(253,483.00)
<b>Net Cash Flows from ordinary activities</b>		<b><u>226,130,441.62</u></b>
<b>Cash Flow from investing activities</b>		
Assets		(17,975,287.00)
<b>Net Cash Flows from Investing activities</b>		<b><u>(17,975,287.00)</u></b>
<b>Cash Flow from financing activities</b>		
Capital Injection		-
<b>Net Cash increase in cash and cash equivalents</b>		<b><u>208,155,154.62</u></b>
Opening Cash Balance		-
<b>Cash and cash equivalents as at 30th June 2011</b>		<b><u><u>208,155,154.62</u></u></b>

**Prepared By: Juliana N. Mutisya**

**Approved By: Patricia M. Nyaundi**

  
  
Page 5

**21st February 2012**

**21st February 2012**

**TRUTH JUSTICE AND RECONCILIATION COMMISSION  
STATEMENT OF CHANGES IN EQUITY  
FOR THE PERIOD ENDED  
30TH JUNE 2011**

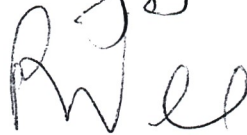
Balance as at 1st July 2010		-
Capital Injection in FY 2009-2011	11	4,954,318.00
Surplus FY 2009-2011		244,151,576.70
<b>Balance as at 30th June 2011</b>		<b><u>249,105,894.70</u></b>

Prepared By: Juliana N. Mutisya



21st February 2012

Approved By: Patricia M. Nyaundi



21st February 2012

TRUTH JUSTICE AND RECONCILIATION COMMISSION  
 NOTES TO THE ACCOUNTS  
 AS AT 30TH JUNE 2011

Notes to the accounts

1 Accounting Principles

Basis of presentation

The financial statements comply with the International Accounting Standards. There were no changes in accounting standards during the financial year.

Revenue recognition

Revenue is recognized on receipt of the Authority to incur expenditure from the Ministry of Justice National Cohesion and Constitutional Affairs (MOJNCCA). The Commission also collected money (Appropriations in Aid) from the sale of tenders.

Equipment

Equipment is stated at cost less accumulated depreciation. Depreciation is recorded on a straight line basis. Repairs and maintenance costs are recognized as expenses when incurred.

Inventories

Inventories are stated at cost. The Commission holds stationery items for office consumption as inventory.

Accounts receivable

Accounts receivable are measured at cost. They comprise of amounts receivable from staff accruing from official activities that remained uncollected at the close of the financial year.

Cash and Cash Equivalents

Cash and cash equivalents include cash in hand and bank account balances.

2 Measurement Basis and Accounting Policies applied

The financial statements are prepared under the historical cost convention.

3 (a) Fixed Assets

They are stated at cost less depreciation.

Depreciation rates applied are:

Furniture and Fittings	12.50%
Computer Equipment	33.3%
Office Equipment	33.3%

(b) Fixed Assets Schedule

Cost	Furniture & Fittings (Kshs)	Computer Equipment (Kshs)	Office Equipment (Kshs)	Total
Balance as at 1st July 2010	-	-	4,954,318.00	4,954,318.00
Acquisitions during the Year	3,021,681.00	13,877,345.50	1,076,260.50	17,975,287.00
Disposals	0	0		-
<b>Balance as at 30-06-2011</b>	<b>3,021,681.00</b>	<b>13,877,345.50</b>	<b>6,030,578.50</b>	<b>22,929,605.00</b>
<b>Depreciation</b>				
	-	-	-	-
Charge for 2010-2011	377,710.13	4,621,156.05	2,008,182.64	7,007,048.82
<b>Balance as at 30-06-2011</b>	<b>377,710.13</b>	<b>4,621,156.05</b>	<b>2,008,182.64</b>	<b>7,007,048.82</b>
<b>Net Book Value</b>	<b>2,643,970.87</b>	<b>9,256,189.45</b>	<b>4,022,395.86</b>	<b>15,922,556.17</b>

Prepared By: Juliana N. Mutisya

21st February 2012

Approved By: Patricia M. Nyaundi

21st February 2012

TRUTH JUSTICE AND RECONCILIATION COMMISSION  
 NOTES TO THE ACCOUNTS (continued)  
 AS AT 30TH JUNE 2011

The assets for 2009-2011 were procured in June 2011. Depreciation was therefore not charged for that financial year. The assets were procured for the Commission by the Ministry.

**4 Cash and cash equivalents**

The cash balance is made up of the following

	30th June 2011
Kenya Commercial Bank	208,006,570.12
Cash in Hand (Safe)	148,585.00
<b>Total</b>	<b>208,155,155.12</b>

**5 Accounts receivable**

Accounts receivable is made up of the following details

Temporary Imprests-Travel	22,382,122.14
Salary advances	221,000.00
Tender cash Receipted at MONJCCA	520,000.00
Office Imprest	490,127.00
Imprests held in Regional Offices	274,470.00
<b>Total</b>	<b>23,887,719.14</b>

**6 Inventories**

Stationery for office use	1,499,005.90
IEC Materials for distribution	7,955,098.03
<b>Total Inventories</b>	<b>9,454,103.93</b>

**7 Prepayments**

Balance at GOK Supplies Branch	253,483.00
<b>Total</b>	<b>253,483.00</b>

**8 Other payables**

Accounts payable are as below:	2010-2011	Amount
PAYE	147,254.48	
NHIF	3,200.00	
Withholding Tax	195,698.55	
Withholding VAT	3,326,018.79	
GOK Salaries withheld	4,622,686.00	
Cooperative	105,400.00	
HELB	50,735.90	
		<b>8,450,993.72</b>
<b>Staff Dues- Claims from Travel</b>		
Rosemary Kagwiria	24,000.00	
Sam Ogolla	9,250.00	
John Kiptoo Korir	8,100.00	
Phylis Wanjala	1,050.00	
Diana Gombe	5,000.00	
Bellinda Akello	1,728.45	
Caroline Wambui	1,800.00	
Reuben Kyalo	1,800.00	
Abdullahi Abdinoor	1,600.00	
Symphrosia Oundo	3,050.00	
Godfrey Musila	24,500.00	
Bethuel Kiplagat	34,250.00	
		116,128.45
<b>Total</b>		<b>8,567,122.17</b>

Prepared By: Juliana N. Mutisya

21st February 2012

Approved By: Patricia M. Nyaundi

21st February 2012

TRUTH JUSTICE AND RECONCILIATION COMMISSION  
NOTES TO THE ACCOUNTS *(continued)*  
AS AT 30TH JUNE 2011

The Commission is domiciled in Kenya. The head office is at NHIF Building, Parking Annex 5th Floor with offices in Garissa (North Eastern Region), Kisumu (Nyanza and Western Regions), Mombasa (Coast Region) and Eldoret (Rift Valley Region). The Commission was formed and is governed through the Truth Justice and Reconciliation Commission (TJRC) Act of 2008.

**9 Currency**

These financial statements are presented in Kenya Shillings (Kshs).

**10 Salaries and employee benefits are made up of the following**

Basic Salaries- Permanent Emp		11,733,829.12
Basic Salaries- Temporary Emp		163,079,803.65
Total salaries and wages		174,813,632.77

**11 Capital**

The amount relates to the value of assets procured by MOJNCCA in the financial year 2009-2010. The Commission also received assets from the former Boundaries Commission. The same have no values. The Commission will prepare a valuation of the assets and record them in the next financial year.

Prepared By: Juliana N. Mutisya

21st February 2012

Approved By: Patricia M. Nyaundi

21st February 2012



**Audit**

**Response/explanations**

# TRUTH JUSTICE AND RECONCILIATION COMMISSION

## EXPLANATIONS ON AUDIT ISSUES

### 1. Fixed Assets

The total figure of Kshs. 7,714,084.00 consisted of assets worth Kshs. 4,578,524 already included in the assets for the current year in the financial statements and assets worth Kshs. 3,134,175 not included in the assets brought forward from the Ministry of Justice National Cohesion and Constitutional Affairs (MOJNCCA) procured in the financial year 2009-2010 when the finances of the Commission were administrated at the Ministry. The inclusion will only affect the changes in equity and fixed assets and depreciation but will not affect the Commission cash flow because we did not expend the money directly (see TJRC/AUDIT/RES/1).

### 2. Accounts Receivable

The balance in temporary imprests amounting to Kshs. 6,224,435.28 have since been recovered and the Commission is up to date on recoveries and imprests are all current.

The amount of Kshs. 1,807,584.68 is broken down as follows:

Items	Name	Amount
A	Cash in hand balance	148,585.00
B	Commissioner General Ahmed Farah	400,000.00
C	Commissioner Judge Gertrude Chawatama	50,000.00
D	Commissioner Ambassador Dinka	187,000.00
E	Commissioner Professor Tom Ojienda	1,000,000.00
F	Elijah Letangule	3,000.00
G	Claudius Mikoma	7,999.68
H	Lucy Karanja	11,000.00
	<b>Total</b>	<b>1,807,584.68</b>

The items are each covered in detail below. Items B, C, D and E relate to amounts lent by Commissioners to the Commission in the months of August and September 2010 when the Commission had no funds at all and the events of the Commission had to start given the limited time in the mandate of the Commission and the already expired period of one year since the appointment and swearing in of the Commissioners. The amounts were reimbursed to the Commissioners once the Commission received the 1st quarter funding.

Kenya shillings 300,000.00 from Commissioner General Farah and Kshs 1,000,000.00 from Commissioner Professor Tom Ojienda were lent in August. The two amounts made a total of Kshs 1,300,000.00 which was shared among staff travelling for the statement taking training in the four regions of the country as per the attached summary schedule of advances and imprests to staff. (see (TJRC/AUDIT/RES/2). The amounts advanced to staff were accounted for accordingly.

The balance of the amount given by Commissioner Farah of Kshs 100,000.00, that from Commissioner Ambassador Dinka, Kshs 187,000.00 and that from Commissioner Judge Gertrude Chawatama, Kshs 50,000.00 were all given during the statement taking exercise when the amounts earlier lent ran out and further cash injection was required to complete the exercise. Commissioner Farah was training in Mombasa while Commissioners Dinka and Chawatama were training in Garissa. The money they gave was shared across the country.

#### **A: Cash in Hand Balance of Kshs. 148,585.00**

The item above has been explained to have been cash in hand balance that was in the safe at the time of the audit. The same is evidenced by the cash in hand account balance (TJRC/AUDIT/RES/2A/i) and cash in hand cash count attached (TJRC/AUDIT/RES/2A/ii). It has been explained that the same had no relation to telephone imprests or any other imprest but was a balance broken down as per the attached schedule (TJRC/AUDIT/RES/2A/iii). The same amount appears in the cash and cash equivalents balance in the balance sheet as per Notes to the Accounts Note 4 (Ref to Financial Statements Page 7 (b) . It therefore could not be an imprest if it was a cash balance and has been treated as such in the accounts.

#### **B: Commissioner General Ahmed Farah Kshs 400,000.00**

The amount indicated was lent to the Commission by Commissioner General Ahmed Farah on 22<sup>nd</sup> August 2010 (Kshs 300,000.00, see (TJRC/AUDIT/RES/2B/(i) ) and on 2<sup>nd</sup> of September 2010 (Kshs 100,000.00 see, (TJRC/AUDIT/RES/2B/(ii) ). The amounts were applied to the training of statement takers carried out in the month of September 2010 and accounted for as per the attached schedule (TJRC/AUDIT/RES/2). The amount given on 22<sup>nd</sup> of August was given in preparation for the statement taking training while Kshs 100,000 on 2<sup>nd</sup> of September while the Commission was training in Mombasa and there was no more money to reimburse statement takers transportation. The total amount was reimbursed to Commissioner Farah on the 10<sup>th</sup> of September after the Commission received the first quarter tranche on the 3<sup>rd</sup> of September 2010.

His customer card (see TJRC/AUDIT/RES/2B –iii) attached shows the movement of the amount in question and shows money lent and paid back. The detailed entries are also attached (see TJRC/AUDIT/RES/2B –iv and TJRC/AUDIT/RES/2B –v ) for further clarity.

The Commissioner did not therefore take an advance but was reimbursed money that he lent the Commission as per attached documentation.

Consequently the amount of Kshs 400,000.00 cannot be classified as an advance or imprest.

**C: Commissioner Judge Gertrude Chawatama Kshs 50,000.00**

The amount indicated was lent to the Commission by Commissioner Judge Gertrude Chawatama on 2nd September 2010 (TJRC/AUDIT/RES/2C-ii). The amount was applied as indicated above.

Her customer card (see TJRC/AUDIT/RES/2C –i) attached shows the movement of the amount in question and shows money lent and paid back. The detailed entries are also attached TJRC/AUDIT/RES/2C –ii and TJRC/AUDIT/RES/2C –iii ) for further clarity.

The Commissioner did not therefore take an advance but was reimbursed money that she lent the Commission as per attached documentation.

Consequently the amount of Kshs 50,000.00 cannot be classified as an advance or imprest.

**D: Commissioner Ambassador Dinka Kshs 187,000.00**

The amount indicated was lent to the Commission by Commissioner Ambassador Dinka on 2nd September 2010 (see TJRC/AUDIT/RES/2D-i). The amount was applied as indicated above.

His customer card (see TJRC/AUDIT/RES/2D –ii) attached shows the movement of the amount in question and shows money lent and paid back. The detailed entries are also attached (TJRC/AUDIT/RES/2D –iii and TJRC/AUDIT/RES/2D –iv) for further clarity.

The Commissioner did not therefore take an advance but was reimbursed money that he lent the Commission as per attached documentation.

Consequently the amount of Kshs 187,000.00 cannot be classified as an advance or imprest.

**E: Commissioner Professor Tom Ojienda Kshs 1,000,000.00**

The amount indicated was lent to the Commission by Commissioner Professor Ojienda on 22<sup>nd</sup> August 2010 (see TJRC/AUDIT/RES/2E-i). The amount was applied as indicated above.

His customer card (see TJRC/AUDIT/RES/2E –ii) attached shows the movement of the amount in question and shows money lent and paid back. The detailed entries are also attached (TJRC/AUDIT/RES/2E –iii and TJRC/AUDIT/RES/2E –iv) for further clarity.

The Commissioner did not therefore take an advance but was reimbursed money that he lent the Commission as per attached documentation.

Consequently the amount of Kshs 1,000,000.00 cannot be classified as an advance or imprest.

**F: Elijah Letangule Kshs 3,000.00**

The amount is a balance from a salary advance duly authorized.

The amount reflected here was a balance of the said salary advance and was recovered as scheduled in the following month.

The amount above is included in accounts receivable under salary advances. The amount in our records is Kshs 24,000.00.

**G: Claudius Mikoma Kshs. 7,999.68 (Kshs 8,000.00)**

The amount is a balance from a salary advance duly authorized.

The amount reflected here was a balance of the said salary advance and was recovered per the authorization in the following month of July 2011.

The amount above is included in accounts receivable under salary advances.

**H: Lucy Karanja: Kshs. 11,000.00**

The amount is a balance from a salary advance duly authorized.

The amount reflected here was a balance of the said salary advance and was recovered as per the authorization in the following month of July 2011.

The amount above is included in accounts receivable under salary advances.

**3. Irregular payments**

**(i) Kshs. 6,435,862.00**

The amount above was paid to provider for services rendered to the Commission in the month of April and May 2011 during the North Eastern Hearings.

**The Payment**

The Commission had hired from the Supplier 17 motor vehicles for the North Eastern Hearings. The hearings had started on the 11<sup>th</sup> of April 2011 in Garissa and ended on 12<sup>th</sup> of May 2011 in Isiolo. The Commission had been in the field for 37 days by the end of the hearings. During the entire period the supplier had not been paid partly due to shortage of funds as the Commission awaited funding from the Ministry and also given that the signatories were all at the hearings. By the time the Commission reached Isiolo, the supplier had been demanding payment to the extent that the Commission transmitted an advance payment to the supplier of Kshs

500,000.00 on the 9<sup>th</sup> of May 2011 when the Commission only had Kshs 1,520,988.92 in the bank. When the Commission reached Isiolo, in a bid to pressurize the Commission further for payment remotely switched off one of the vehicles used by one of the Commissioners. The Commission was threatened with the remote switch off of two additional vehicles.

The Commission received funds on 11<sup>th</sup> of May 2011. On reaching Nairobi on the 17<sup>th</sup> of May 2011, the Commission prepared a payment of the balance of Kshs 6,435,862.00 through an electronic funds transfer supported by cheque number 296 dated 17<sup>th</sup> May 2011 (see TJRC/AUDIT/RES/3/ (i)-A). The supplier was asked to collect a copy of the transfer and he did on the same day. On 19<sup>th</sup> of May 2011, the supplier came to the office citing an error in the account number on the letter. The Commission immediately responded and resent the money with the correct instructions on the 20<sup>th</sup> of May 2011 (see TJRC/AUDIT/RES/3/(i)-B). It was assumed that the bank would not honor the instructions that were wrong as is regular banking practice. The Commission was later to learn through a phone call from the supplier citing a double payment in his account that his bank had not dishonored and returned the funds from the wrong instructions and had gone ahead to honor the funds wired on the correct account. The Commission had not picked the anomaly by this time as a result of capacity issues in preparation of bank reconciliations in the office.

When the supplier called the Commission with this information, the Commission immediately liaised with our bankers Kenya Commercial Bank seeking clarification on the matter. The communication attached (TJRC/AUDIT/RES/3/(i)-C) details the feedback received from our bankers to the effect that the supplier's bankers did not respond to their query but instead returned the money to the Commission's account on the 5<sup>th</sup> of July 2011.

On follow up of the matter with the supplier, he gave us a copy of his bank statement (TJRC/AUDIT/RES/3(i)-D) which shows that transfer dated 17<sup>th</sup> May 2011 (the one with the wrong account) was debited from our account on the 20<sup>th</sup> May 2011. The same was credited to the customer's account on the 23<sup>rd</sup> of May 2011. The correct transfer dated 20<sup>th</sup> May 2011 was debited from the Commission's account on the 23<sup>rd</sup> of May 2011 and credited to the customer's account on 23<sup>rd</sup> of May same day as it left the Commission's bank account.

The two transfers left the Commission's account (TJRC/AUDIT/RES/3(i)-E) on 20<sup>th</sup> of May and 23<sup>rd</sup> of May 2011 but were credited to the customer's account on the same day 23<sup>rd</sup> of May. The first was credited after the second one. The problem therefore seems to have been at the supplier's bankers.

### **Documentation of the payment**

Given the issues raised above, the error was made at the bank when they did not return the payment that had wrong instructions. As such the same was removed from our books and the

error remained in the bank reconciliation as shown (see TJRC/AUDIT/RES/3/(i)-F). The documents were used to prepare the payment replacing the erroneous one and as such it was not possible to have documentation on two payments as one was cancelled and a new one raised.

Consequently the Commission did not do a double payment to the supplier but the bank failed to return funds as required of them. The Commission reflected the situation accurately by having the amount un-cleared in the bank reconciliation pending the correction of the error by the bank. The same happened on 5th of July 2011 (see TJRC/AUDIT/RES/3/(i)-G).

**(ii) The double payment of Kshs. 1,089,820.00**

The same was verified to be so and the Commission has already written a letter and a demand note to the supplier for the refund. The Commission already collected Kshs. 300,640.00 being VAT withheld at the Commission on the invoices and Kshs. 64,612.00 from pending invoices. The balance owing from the customer is Kshs. 724,568.00.

**4. Unsupported Expenditure**

The query above was responded to as follows when raised in the management report:

<b>Auditors remarks</b>	<b>Management comment</b>
<i>There were no requisitions</i>	<i>The vehicles were allocated to Commissioners for local running and for a civic education trip in Mt. Elgon and the pool for local running as per the attached schedules. (TJRC/AUDIT/RES/4 a-e).The schedules show the allocations and prices per day.</i>
<i>NO LSO's</i>	<i>2 out of the 5 payments had LSOs attached to the payment vouchers. We have traced one other LSO.</i>  <i>The other two payments did not have LSO's prepared. The payments related to payment for vehicles used by the Commission in the months of September 2010, October 2010, November 2010, December 2010 and January 2011. The services were for vehicles attached to Commissioners and two pool cars used for office activities. The Commission confirms that the services were rendered as per the invoices (and as confirmed through the work tickets) and regrets the failure to prepare LSOs for the same.</i>
<i>Services not signed by the recipient, TJRC</i>	<i>Such evidence available in the work ticket. The suppliers invoice had a place for the Commission to sign for their own purposes so the copy they presented was signed for them while those in the Commission were stamped.</i>

No quotations	The Commission continued to use suppliers prequalified at the Ministry of Justice as the set up and prequalification of the Commission's list was on-going. This is in relation to Signature Tours. When the supplier was unable to provide suitable 4 X 4 for field activities, we used a supplier prequalified at the Committee of Experts (COE), Hilltop Junction Motors. The Commission is unable to obtain minutes of the COE following its closure in 2009.
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## 5. Failure to deduct Pay As You Earn (PAYE).

The response given to the management report that raised the query above was responded to as follows:

*The Commission engaged 304 statement takers to cover the country in September 2010. The same are in our draft structure with a designated salary of kshs.50,000.00.*

*When the Commission discussed the statement taking exercise, it emerged that it would involve lots of travel given the small number of statement takers hired per region which was dictated by financial constraints. In a bid to cut costs, the Commission opted for a daily rate of Kshs.2,500.00 for twenty days (20) in a month. This included Kshs.1,000.00 for communications and logistics, and a daily allowance of Kshs.1,500.00 per day for their services for five days a week, assuming a four week month. The staff were covering huge distances and were required to contact possible statement givers and mobilize would-be statement givers while carrying out civic education. The Commission therefore decided to allocate the statement takers Kshs.1,000.00 of the daily rate to cater for transportation and communication. It was not possible to require accountability of the transportation and communication allocation due to the nature of transport means used and the administrative input it would require.*

*While well aware of the requirement to make daily payments if taxation is not to be effected, it was logistically impossible to make daily payments to the statement takers as a result of the number (304), distribution of the staff in the country and mostly cost, given the lack of funds the Commission was experiencing at that time. The staff were not paid for the first month due to lack of money till mid October. The Commission continued to struggle financially till the statement takers left. The Commission was therefore unable to make daily payments. Attached is a signed copy of a statement taker's contract, **TJRC/R/14**.*

We have attached a sample contract for further reference (see TJRC/AUDIT/RES/5).

## 6. Irregular recruitment

The response given to the management report that raised the query above was responded to as follows:

*DPM understanding of the two positions was different from that of the Commission as shown by the downgrading of the two positions. All departments as per the Commission were to be headed by Directors. DPM felt otherwise. In the interest of equity it was not possible for the Commission to demote officers who were already on board.*

*The Commission received the salary structure in August 2010. This was one year after the Commissioners were sworn in. Given the time limit on the mandate of the Commission, the Commission had to move to hire staff or the activities of the Commission would not have taken off.*

*When the Commission received the salary structure that depicted the structure on the basis of which the salaries were based, the CEO wrote to MOJNCCA on the same. The matter was raised with the Ministry in that communication. The Commission did not receive a response. See attached **TJRC/R/15**.*

*The staff hired were evaluated to be of the same calibre as those hired as departmental heads in the other departments. Their qualifications were similar and therefore warranted the change from manager to director. To date the Department of Personnel Management have not completed the Commission's establishment. It is still in draft.*

We have attached the letter referred to above for further reference see TJRC/AUDIT/RES/6A

Of importance to note here is that the Commission does not have an authorized establishment but a draft establishment (see TJRC/AUDIT/RES/6B), being a copy of the top page of report received from Ministry of State for Public Service. Negotiations with the Directorate of Personnel Management over the past two years have not borne fruit towards the final and authorized establishment.

  
**PATRICIA M. NYAUNDI**  
**COMMISSION SECRETARY/CEO**

**TJRC/AUDIT/RES/1**

**FIXED ASSETS**

Item name	Units	Supplier	Amount	LPO number	Paid By:	Cheque No	Date of Cheque
1 DIGITAL VOICE RECORDERS	30	PILLAR AUDIO VISUAL	255,000.00	LPO NO 1331507	TJRC	145	15th Feb 2011
2 LAPTOP COMPUTERS	8	INTERMASS TECH EA LTD	791,024.00	LPO NO 1331503	TJRC	166	16th Feb 2011
3 DESKTOP COMPUTERS	8	INTERMASS TECH EA LTD	782,000.00	LPO NO 1331503	TJRC	166	16th Feb 2011
5 CDMA WIRELESS PHONES	18	GEOLEA ENTERPRISES	243,000.00	LPO NO 1331527	TJRC	192	7th March 2011
6 DIGITAL VOICE RECORDERS	295	PILLAR AUDIO VISUAL	2,507,500.00	LPO NO 13311507	TJRC	145	15th Feb 2011
7 LAPTOP COMPUTERS	5	INTERMASS TECH EA LTD	596,375.00	LPO NO 0260106	MOJNCCA		
8 PRINTERS HP	5	INTERMASS TECH EA LTD	447,710.00	LPO NO 0260131	MOJNCCA		
9 DESKTOP COMPUTERS	15	INTERMASS TECH EA LTD	1,493,715.00	LPO NO 0260131	MOJNCCA		
10 LAPTOP COMPUTERS	5	INTERMASS TECH EA LTD	596,375.00	LPO NO 0260131	MOJNCCA		

1,385.00

Total	7,714,084.00
Paid by TJRC in the current Financial Year	4,578,524.00
Paid for by MOJNCCA in the previous financial year	3,134,175.00
<b>Total</b>	<b>7,712,699.00</b>

**TJRC/AUDIT/RES/2**

Posted

General Journal - Test  
TJRC

Journal Template Name GENERAL  
Journal Batch AUG/001

Gen. Journal Line: Journal Template Name: GENERAL, Journal Batch Name: AUG/001

Posting Date	D Ty	Document No.	A Ty	Account No.	Name	Description	G P	Ge Bu	Ge Pro	Amount	Bal. Account No.	Balance (LCY)
09-09-10		AUG/001	C	418	Abel Wara	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	401	Juliana Mutis	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	425	Stephen Mar	Cash Advance				4,000.00		4,000.00
09-09-10		AUG/001	C	201	Kathleen Ope	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	G/	2211201	Fuel,Oil & Lu	Fuel-KBE 528U				5,800.00		5,800.00
09-09-10		AUG/001	G/	2211201	Fuel,Oil & Lu	Fuel-KBH 714T				4,400.00		4,400.00
09-09-10		AUG/001	C	421	Suleiman	Fuel Advance				10,000.00		10,000.00
09-09-10		AUG/001	C	423	Justus Ongo	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	103	Paul Tobiko	Cash Advance				10,000.00		10,000.00
09-09-10		AUG/001	C	501	Elijah Letang	Cash Advance				10,000.00		10,000.00
09-09-10		AUG/001	C	426	Peter Kimani	Fuel Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	430	Kennedy Ony	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	429	Sophia Mogir	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	431	Lameck Omo	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	101S	Godfrey Musil	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	502	Robert Waful	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	503	AbdulAziz Ali	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	104	Nelly Kamun	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	302	Wachira Wah	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	202	Rosemary Nc	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	103	Paul Tobiko	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	501	Elijah Letang	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	102	Gladys Mwari	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	502	Robert Waful	Cash Advance				5,000.00		5,000.00
09-09-10		AUG/001	C	101	Godfrey Musil	Cash Advance				5,000.00		5,000.00
09-09-10		AUG/001	G/	2211201	Fuel,Oil & Lu	Fuel-KBJ 645D				6,950.00		6,950.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel costs- ST tak				59,700.00		59,700.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel costs- ST tak				11,000.00		11,000.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel costs- ST tak				113,600.00		113,600.00
09-09-10		AUG/001	G/	2210502	Publishing \$	Printing & Photocop				1,785.00		1,785.00
09-09-10		AUG/001	G/	2210404	Sundry items	Sundry items- Taxis				1,200.00		1,200.00
09-09-10		AUG/001	C	101	Godfrey Musil	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	301	Tom Aziz Ch	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	401	Juliana Mutis	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	503	AbdulAziz Ali	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	407	Mohamed Ab	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	202	Rosemary Nc	Cash Advance				5,000.00		5,000.00
09-09-10		AUG/001	C	427	Abdirashid A	Fuel Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	422	Benjamin Wa	Fuel Advance				10,000.00		10,000.00
09-09-10		AUG/001	C	424	CLetus Walel	Fuel Advance				10,000.00		10,000.00
09-09-10		AUG/001	G/	2110201	Contractual E	Contracted Driver J				6,000.00		6,000.00
09-09-10		AUG/001	C	427	Abdirashid A	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	424	CLetus Walel	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	426	Peter Kimani	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	421	Suleiman	Fuel Advance				1,000.00		1,000.00

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Journal Template Name GENERAL

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Posting Date	D Ty	Document No.	A Ty	Account No.	Name	Description	G P	Ge Bu	Ge Pro	Amount	Bal. Account No.	Balance (LCY)
09-09-10		AUG/001	C	425	Stephen Mar	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	423	Justus Ongu	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	422	Benjamin Wa	Fuel Advance				20,000.00		20,000.00
09-09-10		AUG/001	C	430	Kennedy Ony	Fuel Advance				16,000.00		16,000.00
09-09-10		AUG/001	C	431	Lameck Omo	Fuel Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	429	Sophia Mogir	Cash Advance				15,000.00		15,000.00
09-09-10		AUG/001	C	408	Babu Karan	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	428	Claudious Mi	Fuel Advance				7,500.00		7,500.00
09-09-10		AUG/001	C	426	Peter Kimani	Fuel Advance				5,000.00		5,000.00
09-09-10		AUG/001	C	406	Ann Kiprotich	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	428	Claudious Mi	Fuel Advance				4,000.00		4,000.00
09-09-10		AUG/001	C	441	Zaituni Abdi	Cash Advance				2,000.00		2,000.00
09-09-10		AUG/001	C	456S	Geoffrey Muy	Cash Advance				10,000.00		10,000.00
09-09-10		AUG/001	C	422	Benjamin Wa	Cash Advance				10,000.00		10,000.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel costs- ST Ta				9,000.00		9,000.00
09-09-10		AUG/001	C	450	Mohammed	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	427	Abdirashid A	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	424	CLetus Walel	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	426	Peter Kimani	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	421	Suleiman	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	425	Stephen Mar	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	423	Justus Ongu	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	448	Isaac Owuor	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	453	Kennedy Age	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	455	Dennis Kiwan	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	430	Kennedy Ony	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	422	Benjamin Wa	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	456S	Geoffrey Muy	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	446	Felister Mutit	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	443	John Mutuku	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	431	Lameck Omo	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	449	Bernard Nyan	Cash Advance				7,000.00		7,000.00
09-09-10		AUG/001	C	429	Sophia Mogir	Cash Advance				7,000.00		7,000.00
09-09-10		AUG/001	C	451	Raphael Alan	Cash Advance				2,500.00		2,500.00
09-09-10		AUG/001	C	428	Claudious Mi	Cash Advance				2,500.00		2,500.00
09-09-10		AUG/001	C	421	Suleiman	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	422	Benjamin Wa	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	423	Justus Ongu	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	424	CLetus Walel	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	426	Peter Kimani	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	427	Abdirashid A	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	428	Claudious Mi	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	429	Sophia Mogir	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	430	Kennedy Ony	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	431	Lameck Omo	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	432	Joseph Ikoro	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	442	Phylis Wanjal	Cash Advance				8,000.00		8,000.00

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Posting Date	D Ty	Document No.	A Ty	Account No.	Name	Description	G P	Ge Bu	Ge Pro	Amount	Bal. Account No.	Balance (LCY)
09-09-10		AUG/001	C	443	John Mutuku	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	445	Susan Bala	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	447	Gladys Jepto	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	448	Isaac Owuor	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	449	Bernard Nyan	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	450	Mohammed	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	451	Raphael Alan	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	452	John Kiptoo	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	455	Dennis Kiwan	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	456	Geofrey Muy	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	C	457	Dahir Abdi A	Cash Advance				8,000.00		8,000.00
09-09-10		AUG/001	G/	2110201	Contractual E	Contracted Driver				6,000.00		6,000.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel Costs, Nyanz				38,450.00		38,450.00
09-09-10		AUG/001	G/	2220202	Office Furnitu	Repairs and Mainten				7,500.00		7,500.00
09-09-10		AUG/001	G/	2211101	Gen office su	Gen office supplies				150.00		150.00
09-09-10		AUG/001	G/	2210304	Sundry items	Sundry items- taxis				1,200.00		1,200.00
09-09-10		AUG/001	C	401	Juliana Mutis	Cash Balance				42,565.00		42,565.00
09-09-10		AUG/001	G/	2210301	Travel costs (	Travel Cost Medical				200.00		200.00
09-09-10		AUG/001	C	431	Lameck Omo	Fuel Advance				5,000.00		5,000.00
09-09-10		AUG/001	B	005	Cash in Hand	Office Advances				-1,300,000.00		-1,300,000.00
<b>Total (LCY)</b>										<b>0.00</b>		<b>0.00</b>

Reconciliation

No.	Name	Net Change in Jnl.	Balance after Posting
6500150	Cash In Hand	-1,300,000.00	18,372,016.00

**TJRC/AUDIT/RES/2A**

# (TJRC/AUDIT/RES/2AUS)

## Detail Trial Balance

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JULIANA

This also includes G/L accounts that only have a balance.

G/L Account: No.: 6500150, Date Filter: 01-07-10..30-06-11

Posting Da	Document N	Description	Net Change		Balance	Entry No.
			VAT Amount	Debit		
	<b>6500150</b>	<b>Cash In Hand</b>			0.00	
07-07-10	JV/SEP/F/20	Cash in Hand	0.00	130,000.00	130,000.00	19022
08-07-10	JV/SEP/F/19	Cash in Hand	0.00	44,000.00	174,000.00	19020
09-07-10	JV/SEP/F/22	Cash in Hand	0.00	22,000.00	196,000.00	19144
09-07-10	JV/SEP/F/23	Reversing Tender cash 14/7/10	0.00		54,000.00	142,000.00
12-07-10	JV/SEP/F/18	Cash in Hand	0.00	30,000.00	172,000.00	19018
13-07-10	JV/SEP/F/17	Cash in Hand	0.00	58,000.00	230,000.00	19016
14-07-10	JV/SEP/F/16	Cash in Hand	0.00	54,000.00	284,000.00	19014
14-07-10	JV/SEP/F/24	Correcting Tender cash 14th July 2010	0.00	58,000.00	342,000.00	21651
15-07-10	JV/SEP/F/A5	Cash in Hand	0.00	42,000.00	384,000.00	19012
16-07-10	JV/SEP/F/14	Cash in Hand	0.00	48,000.00	432,000.00	19010
19-07-10	JV/SEP/13	Cash in Hand	0.00	38,000.00	470,000.00	19008
20-07-10	JV/SEP/F/12	Cash in Hand	0.00	54,000.00	524,000.00	19006
21-07-10	JV/SEP/F/11	Cash in Hand	0.00	48,000.00	572,000.00	19004
22-07-10	JV/SEP/F/10	Cash in Hand	0.00	36,000.00	608,000.00	19002
22-07-10	TENDER CA	Tender Cash sent to MOJCCA	0.00		520,000.00	88,000.00
23-07-10	JV 9	Cash in Hand	0.00	62,000.00	150,000.00	21064
26-07-10	JV/SEP/F/8	Cash in Hand	0.00	4,000.00	154,000.00	19000
11-08-10	CSH/PAY/AU	Cash Expenses in Aug 2010	0.00		53,000.00	101,000.00
12-08-10	SAL ADV	Cash in Hand	0.00		8,000.00	93,000.00
19-08-10	JV/11/AUG/F	Cash in Hand	0.00		163,500.00	-70,500.00
19-08-10	JV/AUG/11/F	Cash in Hand-Received by Wara from C.	0.00	163,500.00	93,000.00	9793
22-08-10	JV 28	Cash in Hand	0.00	300,000.00	393,000.00	21887
28-08-10	JV 25	Cash in Hand	0.00	1,000,000.00	1,393,000.00	21937
02-09-10	CASH10/09	Cash Advances August and September 2	0.00		237,000.00	1,156,000.00
02-09-10	CASH10/09	Cash Advances	0.00		1,962,500.00	-806,500.00
02-09-10	JV 30	Cash in Hand	0.00	100,000.00	-706,500.00	21885
02-09-10	JV 31	Cash in Hand	0.00	187,000.00	-519,500.00	21939
02-09-10	JV 29	Cash in Hand	0.00	50,000.00	-469,500.00	21945
06-09-10	2010/AUG/00	Cash for salary advances and Comm tel	0.00	1,707,500.00	1,238,000.00	136
06-09-10	CASJVMISP	Cash w/drawal	0.00	2,409,500.00	3,647,500.00	8247
06-09-10	CASJVMISP	correction of misposted entry	0.00		1,707,500.00	1,940,000.00
06-09-10	CASJVMISP	Airtime- Top management	0.00		702,000.00	1,238,000.00
06-09-10	JV/11/AUG/F	Cash in Hand	0.00	702,000.00	1,940,000.00	10006
09-09-10	AUG/001	Office Advances	0.00		1,300,000.00	640,000.00
09-09-10	CASH10/09/0	Cash Advances September 2010	0.00		500,000.00	140,000.00
09-09-10	CORRCASH	Landline Calling Cards	0.00	37,000.00	177,000.00	2388
09-09-10	CORRCASH	Landline Calling Cards	0.00		37,000.00	140,000.00
10-09-10	2010/SEP/00	Cash In Hand-Business Advance	0.00	1,000,000.00	1,140,000.00	139
10-09-10	2010/SEP/00	Cash In Hand-Business Advance	0.00	400,000.00	1,540,000.00	141
10-09-10	2010/SEP/00	Cash In Hand-Business Advance	0.00	50,000.00	1,590,000.00	145
10-09-10	2010/SEP/00	Cash In Hand-Business Advance	0.00	187,000.00	1,777,000.00	147
10-09-10	2010/SEP/00	Cash In Hand-Business Advance	0.00	163,500.00	1,940,500.00	155
	Continued . . . . .		0.00	9,185,000.00	7,244,500.00	1,940,500.00

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Posting Da	Document N	Description	Net Change			Balance	Entry No.
			VAT Amount	Debit	Credit		
		Continued . . . . .	0.00	9,185,000.00	7,244,500.00	1,940,500.00	
10-09-10	2010/SEP/01	Cash In Hand-Business Advance	0.00	500,000.00		2,440,500.00	157
10-09-10	JV/AUG/11/F	Cash in Hand correction of payment	0.00		163,500.00	2,277,000.00	9796
10-09-10	REVERSAL	Cash in Hand	0.00		400,000.00	1,877,000.00	21890
10-09-10	REVERSAL	Cash in Hand	0.00		187,000.00	1,690,000.00	21894
10-09-10	REVISAL	Cash in Hand	0.00		1,000,000.00	690,000.00	21898
10-09-10	REVERSAL	Cash in Hand	0.00		50,000.00	640,000.00	21942
30-09-10	CHQ3	Cash In Hand-Business Advance	0.00	1,962,500.00		2,602,500.00	163
30-09-10	CASH2010/0	Cash Advances and Fuel Advances	0.00		100,000.00	2,502,500.00	1406
30-09-10	JV/11/AUG/F	Cash in Hand	0.00		133,951.00	2,368,549.00	8993
30-09-10	JV/AUG/11/F	Cash in Hand	0.00	133,951.00		2,502,500.00	10008
30-09-10	CORRCASH	Cash Advance	0.00		2,409,500.00	93,000.00	17285
07-10-10	CHQ7	Cash In Hand-Business advance	0.00	230,000.00		323,000.00	171
07-10-10	CHQ7	Cash Advances	0.00		230,000.00	93,000.00	856
12-10-10	CASHEXP10	Petty Expenditure Chq 90	0.00		199,730.00	-106,730.00	2629
12-10-10	JV/J/1	Remove Office imprest from cash in hand	0.00	199,730.00		93,000.00	9272
19-10-10	CHQ10	Cash In Hand	0.00	133,951.00		226,951.00	177
19-10-10	CHQ12	Cash In Hand	0.00	1,512,048.00		1,738,999.00	181
19-10-10	JV/AUG/11/F	Cash in Hand	0.00		133,951.00	1,605,048.00	10033
30-10-10	EXP2010/10/	Cash in Hand	0.00	21,235.00		1,626,283.00	3252
30-10-10	EXP2010/10/	Cash in Hand	0.00		1,312,048.00	314,235.00	3253
30-10-10	JV/J/2	IMprest cash in 1,512,038 cash	0.00		200,000.00	114,235.00	9274
30-10-10	JV/J/6	Bal from 1512048 transfer from Cash acc	0.00		21,235.00	93,000.00	9319
10-11-10	CHQ 36	Cash In Hand-Tel,Catering & Fuel	0.00	105,627.00		198,627.00	682
10-11-10	CHQ 36	Cash In Hand	0.00		105,627.00	93,000.00	696
10-11-10	CHQ41	Cash In Hand	0.00	199,508.00		292,508.00	707
10-11-10	CHQ41	Cash In Hand	0.00		199,508.00	93,000.00	739
10-11-10	JV/J/4	Cash replenishment Chq 41 from cash in	0.00		199,508.00	-106,508.00	9315
10-11-10	JV/J/5	Cash Expenses for Nov 2011 TT from Ca	0.00	199,508.00		93,000.00	9316
10-11-10	CHQ 41	Reversal of entry 719-catering services-J	0.00	51,613.00		144,613.00	23102
10-11-10	CHQ 41	Reversal of entry 724-catering services	0.00	16,046.00		160,659.00	23104
10-11-10	CHQ 41	Standing imprest replenishment	0.00		51,613.00	109,046.00	23120
10-11-10	CHQ 41	Standing imprest replenishment	0.00		16,046.00	93,000.00	23125
11-11-10	CHQ43	Cash In Hand	0.00	132,480.00		225,480.00	743
11-11-10	CHQ43	Cash In Hand	0.00		132,480.00	93,000.00	758
13-11-10	CHQ48	Cash in Hand	0.00	4,840,000.00		4,933,000.00	793
26-11-10	CLAIM2010/1	Refund, Mugo to Kakamega & Embu	0.00	16,000.00		4,949,000.00	1962
26-11-10	REV 12	Cash in Hand	0.00		16,000.00	4,933,000.00	21964
28-11-10	CLAIM2010/1	Cash in Hand	0.00	14,000.00		4,947,000.00	2061
28-11-10	REV 13	Cash in Hand	0.00		14,000.00	4,933,000.00	21966
30-11-10	CLAIM2010/1	Cash in Hand, ST Review	0.00	28,831.00		4,961,831.00	2005
30-11-10	CLAIM2010/1	Cash in Hand	0.00	13,194.00		4,975,025.00	2013
30-11-10	CLAIM2010/1	Cash in Hand	0.00	514.00		4,975,539.00	2033
30-11-10	CLAIM2010/1	Cash in Hand	0.00	2,745.00		4,978,284.00	2045
30-11-10	CLAIM2010/1	Cash in Hand	0.00	5,050.00		4,983,334.00	2050
		Continued . . . . .	0.00	19,503,531.00	14,520,197.00	4,983,334.00	

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Posting Da	Document N	Description	Net Change			Balance	Entry No.
			VAT Amount	Debit	Credit		
		Continued . . . . .	0.00	19,503,531.00	14,520,197.00	4,983,334.00	
30-11-10	REV 8	Cash in Hand	0.00		2,745.00	4,980,589.00	21954
30-11-10	REV 9	Cash in Hand	0.00		5,050.00	4,975,539.00	21956
30-11-10	REV 9	Cash in Hand	0.00		514.00	4,975,025.00	21958
30-11-10	REV 10	Cash in Hand	0.00		13,194.00	4,961,831.00	21960
30-11-10	REV 11	Cash in Hand	0.00		28,831.00	4,933,000.00	21962
03-12-10	CHQ52	Cash In Hand-Trip to Mt.Elgon	0.00	807,000.00		5,740,000.00	805
03-12-10	CHQ-52	Cash Advances Mt Elgon, Bungoma, Nar	0.00		807,000.00	4,933,000.00	847
08-12-10	CHQ55	Cash In Hand-R.C's reimbursement	0.00	1,787,057.00		6,720,057.00	812
10-12-10	CHQ-55	Accounting for Cheque 55	0.00		1,798,434.00	4,921,623.00	2716
10-12-10	JV 70	Cash in Hand	0.00	11,377.00		4,933,000.00	22671
10-12-10	JV 19	Reversal of an entry expensed directly	0.00	40,000.00		4,973,000.00	22861
10-12-10	JV 74	Cash in Hand	0.00		40,000.00	4,933,000.00	22864
10-12-10	REV 25	REV of Kshs. 48,000 posted in the wrong	0.00	48,000.00		4,981,000.00	22865
10-12-10	JV 77	Coast Retreat-Tom	0.00		48,000.00	4,933,000.00	22868
10-12-10	REV 24	REV of Kshs.48,000 posted in wrong a/c	0.00	48,000.00		4,981,000.00	22869
10-12-10	JV 81	Cash advanced to Musila for Mombasa r	0.00		48,000.00	4,933,000.00	22872
10-12-10	REV 23	REV of Kshs. 48,000 posted in wrong a/c	0.00	48,000.00		4,981,000.00	22873
10-12-10	JV 79	Kshs.48,000 advanced to Letangule for	0.00		48,000.00	4,933,000.00	22876
10-12-10	REV 21	Reversal of Kshs.48,000 posted in wrong	0.00	32,000.00		4,965,000.00	22877
10-12-10	JV 80	Cash advanced to Diana Gombe for Mo	0.00		32,000.00	4,933,000.00	22880
10-12-10	REV22	Reversal of 48,000 expensed directly	0.00	48,000.00		4,981,000.00	22881
10-12-10	JV 78	Cash Advanced to Kathleen Openda for	0.00		48,000.00	4,933,000.00	22884
10-12-10	JV 75	Cash advance to Esther Kiseu for momb	0.00		26,000.00	4,907,000.00	22889
10-12-10	JV 76	Reversal of 26,000 directly expensed	0.00	26,000.00		4,933,000.00	22890
22-12-10	CASHEXP20	Cash in Hand	0.00		4,840,000.00	93,000.00	9940
22-12-10	REV 7	Reversal of wrong entry Part of 4.8M	0.00	94,000.00		187,000.00	21967
22-12-10	JV 36	Correction of 94K part of 4.8	0.00		88,950.00	98,050.00	21970
22-12-10	REV/AUG/G/	Cash in Hand	0.00	88,950.00		187,000.00	22554
22-12-10	REV/DEC/11/	Reversal of wrong entry	0.00		94,000.00	93,000.00	22559
31-12-10	CLAIM2010/1	Cash in Hand	0.00	45,585.00		138,585.00	2024
31-12-10	DEC 2010/A	Revesal of Wrong entry Eunia	0.00		45,585.00	93,000.00	22456
14-01-11	CHQ92	Telephone Allowance	0.00	319,500.00		412,500.00	3265
14-01-11	JV 51	Cash Balance-Staff Tel for Jan 11	0.00	45,000.00		457,500.00	22153
14-01-11	JV 51	Accounting for Kshs. 319,500	0.00		319,500.00	138,000.00	22154
24-01-11	91	Cash In Hand	0.00	266,230.00		404,230.00	2800
24-01-11	000090	Unpaid Dec staff tel allowance	0.00	169,000.00		573,230.00	22081
24-01-11	000090	Cash bal	0.00	51,500.00		624,730.00	22107
24-01-11	000090	Accounting for Ksh 169,000	0.00		169,000.00	455,730.00	22108
24-01-11	CHQ 91	Accounting for CHQ 91	0.00		266,230.00	189,500.00	22659
28-01-11	96	Cash for NEP Recr Trip	0.00	1,676,000.00		1,865,500.00	126
31-01-11	CASH2011/0	Cash Advance RECI Trip	0.00		1,731,000.00	134,500.00	1010
31-01-11	JV/FEB/2011	Cash in Hand-Rosemary N	0.00	13,000.00		147,500.00	8835
31-01-11	JV/FEB/2011	Cash in Hand-Abdirashid	0.00	42,000.00		189,500.00	8836
31-01-11	JV/11/AUG/F	Cash in Hand	0.00	702,000.00		891,500.00	8979
		Continued . . . . .	0.00	25,911,730.00	25,020,230.00	891,500.00	

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Posting Da	Document N	Description	VAT Amount	Net Change		Balance	Entry No.
				Debit	Credit		
		Continued . . . . .	0.00	25,911,730.00	25,020,230.00	891,500.00	
31-01-11	JV/11/AUG/F	Cash in Hand	0.00		702,000.00	189,500.00	10035
01-02-11	000101	Petty Cash- Reimbursement	0.00	190,000.00		379,500.00	567
04-02-11	NO.CHQ	Cash In Hand-Various Activities	0.00	1,387,250.00		1,766,750.00	487
04-02-11	JV/FEB/2011	Office imprest reim part 1387250	0.00		200,000.00	1,566,750.00	8827
04-02-11	JV/FEB/2011	Felister Mutitu bal of 332250 part of 1387	0.00		50.00	1,566,700.00	8829
04-02-11	JV 99	Accounting for Kshs. 855,000 part of Ksh	0.00		855,000.00	711,700.00	23783
08-02-11	CHQ101	Accounting for Chq 101	0.00		190,000.00	521,700.00	2646
08-02-11	JV/FEB/2012	Correct date of posting	0.00	148,088.00		669,788.00	22488
08-02-11	JV/FEB/2011	Correcting an overstating of 3,000	0.00		3,000.00	666,788.00	22492
08-02-11	CHQ 101	Petty cash	0.00	190,000.00		856,788.00	22556
09-02-11	000101	Petty cash reimbursement	0.00		190,000.00	666,788.00	22549
11-02-11	000112	Cash A/c-Office imprest	0.00	182,000.00		848,788.00	590
11-02-11	CHQ-112	Cash Expenditure Ksh 182,000	0.00		182,000.00	666,788.00	2731
11-02-11	CHQ 112	Accounting for office imprest	0.00	182,000.00		848,788.00	22663
11-02-11	CHQ 112	Replenishment of office imprest	0.00		182,000.00	666,788.00	22670
16-02-11	CLAIM11/02/	Juliana's Cash refund UNDP Forum	0.00	10,715.00		677,503.00	1585
16-02-11	CLAIM2011/2	Cash in Hand	0.00		5,410.00	672,093.00	8797
16-02-11	JV/J/9	REversing double entry	0.00	5,410.00		677,503.00	9325
19-02-11	CASHWITH2	Cash Balance	0.00	50.00		677,553.00	3622
19-02-11	CASHWITH2	Cash Expenditure	0.00		332,250.00	345,303.00	3623
22-02-11	IMPREST11/	Refund From Joyce Ombajo NEP	0.00	5,670.00		350,973.00	1228
22-02-11	CLAIM2011/0	Cash Refund Nelly Kamande	0.00	1,080.00		352,053.00	1543
22-02-11	JV/FEB/2011	Excess advance Joyce Ambajo	0.00		5,670.00	346,383.00	8830
22-02-11	JV/FEB/2011	Reverse double entry nelly kamunde	0.00		1,080.00	345,303.00	8833
23-02-11	CLAIM2011/0	Refund for Catering Shadho	0.00	105.00		345,408.00	1546
23-02-11	JV 72	Cash in Hand	0.00		105.00	345,303.00	22678
24-02-11	CHQ 147	Cash In Hand-Staff claims,Petty Cash,R	0.00	1,716,116.00		2,061,419.00	491
24-02-11	TELEXP2011	Telephone Expenses Cheque 147	0.00		342,000.00	1,719,419.00	2843
24-02-11	JV/J/12	Reverse Feb tel keyed in twice chq 147 l	0.00	342,000.00		2,061,419.00	9438
24-02-11	JV/J/14	tran Cash reimbursment in 1716116 chq	0.00		161,136.00	1,900,283.00	9445
24-02-11	JV 69	Cash in Hand	0.00		12,225.00	1,888,058.00	22668
24-02-11	JV/J/15	Transfer exp Feb cash exp from 1633761	0.00	161,676.00		2,049,734.00	22676
27-02-11	JV/11/AUG/F	Cash in Hand	0.00	5,765.00		2,055,499.00	8996
27-02-11	JV/11/AUG/F	Cash in Hand	0.00		10,715.00	2,044,784.00	8998
28-02-11	CLAIM2011/0	Cash in Hand	0.00	45,675.00		2,090,459.00	2041
28-02-11	CLAIM2011/0	Part Accounting for Ksh 1,387,250	0.00		145,088.00	1,945,371.00	2612
28-02-11	EXP2011/02/	Cash in Hand	0.00		45,675.00	1,899,696.00	3270
28-02-11	000147	Accounting for CHQ 147	0.00		1,633,761.00	265,935.00	7755
28-02-11	REV 10	Cash in Hand	0.00		45,675.00	220,260.00	22267
28-02-11	REV 15	Cash in Hand	0.00	45,675.00		265,935.00	22276
28-02-11	CLAIM2011/0	Reversal of entry 2594 to 2599	0.00	12,600.00		278,535.00	23130
28-02-11	CLAIM2011/0	Reversal of entry 2604 to 2606	0.00	15,245.00		293,780.00	23137
28-02-11	CLAIM2011/0	Standing imprest replenishment	0.00		27,845.00	265,935.00	23143
28-02-11	000147	Reversal of entry no 7753 & 7754	0.00	14,992.00		280,927.00	23154
		Continued . . . . .	0.00	30,573,842.00	30,292,915.00	280,927.00	

**Detail Trial Balance**

Period: 01-07-10..30-06-11

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

Posting Da	Document N	Description	VAT Amount	Net Change		Balance	Entry No.
				Debit	Credit		
		Continued . . . . .	0.00	30,573,842.00	30,292,915.00	280,927.00	
28-02-11	000147	Standing imprest replenishment	0.00		14,992.00	265,935.00	23161
04-03-11	CLAIM/11/04	Cash returned by Wachira Waheire	0.00	4,750.00		270,685.00	1014
04-03-11	JV/J/9	Reversing double entry	0.00		4,750.00	265,935.00	9329
14-03-11	0204	Cash for Trav. All. Fuel & Contigency-N.	0.00	999,000.00		1,264,935.00	341
14-03-11	000211	Petty Cash Reimbursements	0.00	498,701.00		1,763,636.00	2428
14-03-11	CHQ000211	Expenditures Chq 211	0.00		199,636.00	1,564,000.00	2799
14-03-11	JV/J/16	Tranfer CHq 211 to imprest acc from cas	0.00		498,701.00	1,065,299.00	9449
14-03-11	JV/J/17	Transferring cash expenses mar from cas	0.00	199,636.00		1,264,935.00	9453
15-03-11	000232	Cash in Hand-Staff Tel allowance	0.00	307,000.00		1,571,935.00	424
15-03-11	000232	Cash Balance	0.00	2,800.00		1,574,735.00	2853
15-03-11	000232	Telephone Allowance March 2011	0.00		307,000.00	1,267,735.00	2854
18-03-11	EXP2011/03/	Cash Refund Abdulaziz	0.00	63,150.00		1,330,885.00	1477
20-03-11	REFUND201	Cash Refund Paul Tobiko	0.00	180,000.00		1,510,885.00	1495
20-03-11	JV/J/10	Cash advanves paid from 180k from Tobi	0.00		180,000.00	1,330,885.00	9337
21-03-11	CLAIM11/03/	Cash Refund Eunia Obonyo Workshop M	0.00		4,120.00	1,326,765.00	1359
21-03-11	CLAIM2011/0	Cash refund Eunia	0.00	4,120.00		1,330,885.00	22162
25-03-11	EXP2011/03/	Cash Advances- Julius Opala	0.00		999,000.00	331,885.00	2803
30-03-11	000147	Bal of staff tel allowance banked	0.00		32,650.00	299,235.00	22319
01-04-11	CLAIM2011/0	Cash Refund Mohamed Hassan	0.00	62,980.00		362,215.00	1326
01-04-11	CLAIM2011/0	Cash Refund Mohamed Hassan	0.00		62,980.00	299,235.00	1329
01-04-11	000274	Cash A/c-Office imprest,Petty Cash	0.00	476,923.00		776,158.00	2236
08-04-11	CHQ000274	Cheque 274 Expenditure	0.00		476,923.00	299,235.00	2480
08-04-11	REFUNDS/A	Cash refund by Abdulaziz	0.00		63,150.00	236,085.00	16429
08-04-11	000274	Accounting for office imprest	0.00	476,923.00		713,008.00	22723
08-04-11	000274	Office replenishment	0.00		476,923.00	236,085.00	22726
08-04-11	CHQ000274	Reversal of entry 2446 to 2448	0.00	14,922.00		251,007.00	23183
08-04-11	000274	Standing imprest replenishment	0.00		14,922.00	236,085.00	23197
14-04-11	CASHEXP20	Cash in Hand	0.00	9,000.00		245,085.00	9499
18-05-11	00325	Cash A/c-Office imprest	0.00	469,513.00		714,598.00	6960
18-05-11	CASHEXP11	Accounting for office imprest	0.00		469,513.00	245,085.00	8194
18-05-11	000325	Accounting for office imprest	0.00	469,513.00		714,598.00	22729
18-05-11	CASHEXP11	Reversal of entry 8190 to 8193	0.00	22,660.00		737,258.00	23187
18-05-11	000325	Standing imprest replenishment	0.00		22,660.00	714,598.00	23204
19-05-11	00338	Cash for Nyanza/ Western trip	0.00	15,939,500.00		16,654,098.00	7012
19-05-11	000325	Office replenishment	0.00		469,513.00	16,184,585.00	22728
20-05-11	00345	Various reimbursements	0.00	954,773.00		17,139,358.00	7033
20-05-11	000355	May-Staff Tel Allowance	0.00	352,000.00		17,491,358.00	7285
26-05-11	REFUND201	Refund of DEC staff tel allowance	0.00		51,000.00	17,440,358.00	22110
26-05-11	REFUND201	Refund of Jan 2011 tel allowance	0.00		45,000.00	17,395,358.00	22143
31-05-11	CASHEXP20	Accounting for CHQ 345	0.00		954,617.00	16,440,741.00	7118
31-05-11	000338	Cash bal	0.00	7,584.00		16,448,325.00	8014
31-05-11	000338	Accounting for CHQ 338	0.00		15,939,500.00	508,825.00	8015
31-05-11	000338	June staff Tel allowance banked	0.00	1,500.00		510,325.00	8223
31-05-11	JV/J/7	Bal from 1539500 chq 338 tt from cash in	0.00		9,084.00	501,241.00	9322
		Continued . . . . .	0.00	52,090,790.00	51,589,549.00	501,241.00	

**Detail Trial Balance**

Period: 01-07-10..30-06-11

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA


Posting Da	Document N	Description	VAT Amount	Net Change		Balance	Entry No.
				Debit	Credit		
		Continued . . . . .	0.00	52,090,790.00	51,589,549.00	501,241.00	
31-05-11	JV/J/8	Bal bked from 1539500 chq 338 tt from c	0.00	4,084.00		505,325.00	9323
31-05-11	000355	Cash bal	0.00	2,500.00		507,825.00	22438
31-05-11	000355	Accounting for Ksh 352,000	0.00		352,000.00	155,825.00	22439
31-05-11	000338	Reversal of entry 7948 to 7950	0.00	13,489.00		169,314.00	23205
31-05-11	0003338	Standing imprest replenishment	0.00		13,489.00	155,825.00	23214
05-06-11	CASHEXP11	Accounting for office imprest	0.00		491,445.00	-335,620.00	8222
05-06-11	CASHEXP20	Accounting for office imprest	0.00	491,445.00		155,825.00	22731
06-06-11	CHQ 391	Cash A/c-Office imprest	0.00	491,445.00		647,270.00	7772
06-06-11	REFUND201	Refund of DEC staff tel allowance	0.00		500.00	646,770.00	22112
06-06-11	REFUND201	Cash refund-chq 345	0.00		156.00	646,614.00	22397
06-06-11	CASHEXP20	Office imprest replenishment	0.00		491,445.00	155,169.00	22734
21-06-11	REFUND201	May tel allowance banked	0.00		2,500.00	152,669.00	22429
23-06-11	REFUND201	Cash refund CHQ 338	0.00		4,084.00	148,585.00	22372
		<b>Cash In Hand</b>	<b>0.00</b>	<b>53,093,753.00</b>	<b>52,945,168.00</b>	<b>148,585.00</b>	

**TJRC/AUDIT/RES/2B(i – vi)**

TJRC/AUDIT/RES/280

I have received Kshs. 300,000 from Commissioner General Farah to assist with the statement taking training as the office awaits cash disbursement from the Ministry of Justice and Constitutional Affairs. The money will be refunded once the Commission is funded.

Received by: Name: Juhana Mutyaga,

Signature: 

Date: 22/8/2010

Cash Given By: Commissioner General Ahmed Farah

Signature: 

I have received Kshs. 100,000 from Commissioner General Farah to assist with statement taking training as the office awaits cash disbursement from the Ministry of Justice and Constitutional Affairs. The money will be refunded once the Commission is funded.

Received by: Name: Juhana Mubiyi,

Signature: 

Date: 2/9/2010

Cash Given By: Commissioner General Ahmed Farah

Signature: 

*I N T E R N A L M E M O*

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**From:** FAD: Juliana Mutisya  
**Thr':** CEO, Patricia Nyaundi  
**To:** Commissioner A.S Farah  
**Date:** 2<sup>nd</sup> September 2010  
**REF:** Request for financial assistance

---

*Forwarded  
2/9/2010*

As you are aware the statement takers training is ongoing across the country. The Commission has run out of funds while in the field and we have shortages in Garissa, Mombasa and Embu. Kindly facilitate the Commission with Kshs 100,000 to assist in completion of the exercise.

The same will be refunded to you as soon as the Commission is funded.



Kind regards

TJRC / AUDIT / RES / 2B (iii)

20. March 2012

Page 1

JULIANA

**Customer - Detail Trial Bal.**

Period: 01-07-10..30-06-11

TRUTH JUSTICE & REC COMMISSION

This report also includes customers that only have balances.

Customer: No.: 904, Customer Posting Group: TEMPORARY, Date Filter: 01-07-10..30-06-11

Posting Date	Docu Type	Document No.	Description	Amount	Remaining Amount	Balance (LCY)	Due Date	Entry No.
<b>904 Ahmed Sheikh Farah</b>								
Phone No.						0.00		
22-08-10	JV 28		Ahmed Sheikh Farah	-300,000.00	-300,000.00	-300,000.00	22-08-10	21888
02-09-10	JV 30		Ahmed Sheikh Farah	-100,000.00	-100,000.00	-400,000.00	02-09-10	21886
10-09-10	JV 36		Ahmed Sheikh Farah	400,000.00	400,000.00	0.00	10-09-10	21891
08-04-11	TRIADV/AU		Ahmed Sheikh Farah-DSA	210,236.00	210,236.00	210,236.00	08-04-11	9960
18-04-11	ADVNEP201		Ahmed Sheikh Farah-DSA	80,000.00	80,000.00	290,236.00	18-04-11	23735
31-05-11		000338	DSA Farah Western & Nya	340,000.00	340,000.00	630,236.00	31-05-11	23929
31-05-11		000338	Amount with held from NE	-90,000.00	-90,000.00	540,236.00	31-05-11	23930
30-06-11		CLAIM2011/6	Accounting for Ksh 290,236	35,236.00	35,236.00	575,472.00	30-06-11	23937
30-06-11		CLAIM2011/6	Accounting for Ksh 290,236	-290,236.00	-290,236.00	285,236.00	30-06-11	23938
<b>Ahmed Sheikh Farah</b>						285,236.00		
Total (LCY) Before Period						0.00		
<b>Total (LCY)</b>				<b>285,236.00</b>		<b>285,236.00</b>		

TJRC/AUDIT/RES/28 (W)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

G/L Register: No.: 977

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
<b>Register No. 977</b>											
02-09-10		JV 30	6500150	Cash In Hand	Cash in Hand	0.00				100,000.00	21885
02-09-10		JV 30	6580202	Temporary Imprests	Ahmed Sheikh Farah	0.00				-100,000.00	21886

TJRC/AUDIT/RES(2B(V)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 978

Posting Date	D Ty	Document No.	G/L Account No.	Account Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		978									
22-08-10		JV 28	6500150	Cash In Hand	Cash in Hand	0.00				300,000.00	21887
22-08-10		JV 28	6580202	Temporary Imprests	Ahmed Sheikh Farah	0.00				-300,000.00	21888

**G/L Register**

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

G/L Register: No.: 980

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
<b>Register No.</b>		<b>980</b>									
10-09-10		JV 36	6580202	Temporary Imprests	Ahmed Sheikh Farah	0.00				400,000.00	21891
10-09-10		JV 36	6500101	KCB Main Account	Kenya Commercial Bank	0.00				-400,000.00	21892

**TJRC/AUDIT/RES/2C(i – iv)**

**Customer - Detail Trial Bal.**

20. March 2012

Period: 01-07-10..30-06-11

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TRUTH JUSTICE & REC COMMISSION

JULIANA

This report also includes customers that only have balances.

Customer: No.: 905, Customer Posting Group: TEMPORARY, Date Filter: 01-07-10..30-06-11

Posting Date	Docu Type	Document No.	Description	Amount	Remaining Amount	Balance (LCY)	Due Date	Entry No.
<b>905 Gertrude Chawatama</b>								
Phone No.						0.00		
02-09-10	JV 29		Gertrude Chawatama	-50,000.00	-50,000.00	-50,000.00	02-09-10	21946
10-09-10	JV 40		Gertrude Chawatama	50,000.00	50,000.00	0.00	10-09-10	21943
22-12-10	CASHEXP20		Advance-Kisumu/Nakuru	80,000.00	80,000.00	80,000.00	22-12-10	9798
08-04-11	TRIADV/AU		Gertrude Chawatama-DSA	346,000.00	346,000.00	426,000.00	08-04-11	9954
20-05-11	CLAIM2011/5		NEP Expenses accng for 3	-316,000.00	-316,000.00	110,000.00	20-05-11	23906
31-05-11		000338	DSA Gertrude Western & N	340,000.00	340,000.00	450,000.00	31-05-11	23925
31-05-11		000338	Amount with held from NE	-30,000.00	-30,000.00	420,000.00	31-05-11	23926
<b>Gertrude Chawatama</b>						420,000.00		
Total (LCY) Before Period						0.00		
<b>Total (LCY)</b>				<b>420,000.00</b>		<b>420,000.00</b>		

TJRC/AUDIT/RBS/2C(ii)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

G/L Register: No.: 999

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		999									
02-09-10		JV 29	6500150	Cash In Hand	Cash in Hand	0.00				50,000.00	21945
02-09-10		JV 29	6580202	Temporary Imprests	Gertrude Chawatama	0.00				-50,000.00	21946

TJRC | AUDIT / RES | 20 (iis)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 998

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		998									
10-09-10		JV 40	6580202	Temporary Imprests	Gertrude Chawatama	0.00				50,000.00	21943
10-09-10		JV 40	6500101	KCB Main Account	Kenya Commercial Bank	0.00				-50,000.00	21944

TJRC | AUDIT | RES | 2C (IV)

I have received Kshs. 50,000 from Commissioner Judge Gertrude Chawatama to assist in the statement taking training as the office awaits funding from the Ministry of Justice and Constitutional Affairs.


The money will be refunded once the Commission is funded

Received by: Name: Juhana Mutisya

Signature: 

Date: 2/9/2010

Cash Given by: Commissioner Judge Gertrude Chawatama



Date: 2/9/2010

*I N T E R N A L M E M O*

---

**From:** FAD: Juliana Mutisya  
**Thr':** CEO, Patricia Nyaundi  
**To:** Commissioner Gertrude Chawatama  
**Date:** 2<sup>nd</sup> September 2010  
**REF:** Request for financial assistance

*Forwarded  
2/9/2010*

---

As you are aware the statement takers training is ongoing across the country. The Commission has run out of funds while in the field and we have shortages in Garissa, Mombasa and Embu. Kindly facilitate the Commission with Kshs 50,000 to assist in completion of the exercise.

The same will be refunded to you as soon as the Commission is funded.



Kind regards

# TJRC | AUDIT | RES | 2C W

## Customer - Detail Trial Bal.

20. March 2012

Period: 01-07-10..30-06-11

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TRUTH JUSTICE & REC COMMISSION

JULIANA

This report also includes customers that only have balances.

Customer: No.: 905, Customer Posting Group: TEMPORARY, Date Filter: 01-07-10..30-06-11

Posting Date	Docu Type	Document No.	Description	Amount	Remaining Amount	Balance (LCY)	Due Date	Entry No.
<b>905 Gertrude Chawatama</b>								
Phone No.						0.00		
02-09-10		JV 29	Gertrude Chawatama	-50,000.00	-50,000.00	-50,000.00	02-09-10	21946
10-09-10		JV 40	Gertrude Chawatama	50,000.00	50,000.00	0.00	10-09-10	21943
22-12-10		CASHEXP20	Advance-Kisumu/Nakuru	80,000.00	80,000.00	80,000.00	22-12-10	9798
08-04-11		TRIADV/AU	Gertrude Chawatama-DSA	346,000.00	346,000.00	426,000.00	08-04-11	9954
20-05-11		CLAIM2011/5	NEP Expenses accng for 3	-316,000.00	-316,000.00	110,000.00	20-05-11	23906
31-05-11		000338	DSA Gertrude Western & N	340,000.00	340,000.00	450,000.00	31-05-11	23925
31-05-11		000338	Amount with held from NE	-30,000.00	-30,000.00	420,000.00	31-05-11	23926
<b>Gertrude Chawatama</b>						420,000.00		
Total (LCY) Before Period						0.00		
<b>Total (LCY)</b>				<b>420,000.00</b>		<b>420,000.00</b>		

TJRC/AUDIT/RBS/2C(ii)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 999

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		999									
02-09-10		JV 29	6500150	Cash In Hand	Cash in Hand	0.00				50,000.00	21945
02-09-10		JV 29	6580202	Temporary Imprests	Gertrude Chawatama	0.00				-50,000.00	21946

TJRC | AWD/RES | 2C (iis)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 998

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		998									
10-09-10		JV 40	6580202	Temporary Imprests	Gertrude Chawatama	0.00				50,000.00	21943
10-09-10		JV 40	6500101	KCB Main Account	Kenya Commercial Bank	0.00				-50,000.00	21944

TJRC | AUDIT | RES | 2C (IV)

I have received Kshs. 50,000 from Commissioner Judge Gertrude Chawatama to assist in the statement taking training as the office awaits funding from the Ministry of Justice and Constitutional Affairs.

The money will be refunded once the Commission is funded

Received by: Name: Juhana Mutisya

Signature: 

Date: 2/9/2010

Cash Given by: Commissioner Judge Gertrude Chawatama



Date: 2/9/2010

*I N T E R N A L M E M O*

---

**From:** FAD: Juliana Mutisya  
**Thr':** CEO, Patricia Nyaundi  
**To:** Commissioner Gertrude Chawatama  
**Date:** 2<sup>nd</sup> September 2010  
**REF:** Request for financial assistance

ForWARDED  
2/9/2010

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As you are aware the statement takers training is ongoing across the country. The Commission has run out of funds while in the field and we have shortages in Garissa, Mombasa and Embu. Kindly facilitate the Commission with Kshs 50,000 to assist in completion of the exercise.

The same will be refunded to you as soon as the Commission is funded.



Kind regards

**TJRC/AUDIT/RES/2D(i – iv)**

TJRC | ADDET / RES | 20 0

I have received Kshs. 187,000 from Commissioner Ambassador Dinka to assist in the statement taking training as the office awaits funding from the Ministry of Justice and Constitutional Affairs.


The money will be refunded once the Commission is funded

Received by: Name: Juliana Mutinyi

Signature: 

Date: 2/9/2010

Cash Given by: Commissioner Ambassador Dinka

Date:   
2/9/2010

*I N T E R N A L M E M O*

---

**From:** FAD: Juliana Mutisya  
**Through:** CEO, Patricia Nyaundi  
**To:** Commissioner Dinka  
**Date:** 2<sup>nd</sup> September 2010  
**REF:** Request for financial assistance

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*forwarded  
2/9/2010  
AW/ef*

As you are aware the statement takers training is ongoing across the country. The Commission has run out of funds while in the field and we have shortages in Garissa, Mombasa and Embu. Kindly facilitate the Commission with Kshs 187,000 to assist in completion of the exercise.

The same will be refunded to you as soon as the Commission is funded.



Kind regards

# TJRC/ADWIT/RES/20 US)

**Customer - Detail Trial Bal.**

Period: 01-07-10..30-06-11

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

This report also includes customers that only have balances.

Customer: No.: 909, Customer Posting Group: TEMPORARY, Date Filter: 01-07-10..30-06-11

Posting Date	Docu Type	Document No.	Description	Amount	Remaining Amount	Balance (LCY)	Due Date	Entry No.
<b>909 Berhanu Dinka</b>								
Phone No.								
						0.00		
02-09-10		JV 31	Berhanu Dinka	-187,000.00	-187,000.00	-187,000.00	02-09-10	21940
10-09-10		JV 38	Berhanu Dinka	187,000.00	187,000.00	0.00	10-09-10	21895
08-04-11		TRIADV/AU	Berhanu Dinka-DSA in NE	346,000.00	346,000.00	346,000.00	08-04-11	9959
20-05-11		CLAIM2011/5	DSA NEP Hearings Berhan	-346,000.00	-346,000.00	0.00	20-05-11	23915
31-05-11		000338	DSA Dinka Western & Nya	340,000.00	340,000.00	340,000.00	31-05-11	23924
<b>Berhanu Dinka</b>						340,000.00		
Total (LCY) Before Period						0.00		
<b>Total (LCY)</b>				<b>340,000.00</b>			<b>340,000.00</b>	

TJRC | AUDIT | RBS | 20 (iii)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

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JULIANA

G/L Register: No.: 996

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		996									
02-09-10		JV 31	6500150	Cash In Hand	Cash in Hand	0.00				187,000.00	21939
02-09-10		JV 31	6580202	Temporary Imprests	Berhanu Dinka	0.00				-187,000.00	21940

TJRC | AUOIT | RES | 20(14)

**G/L Register**

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 982

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		982									
10-09-10		JV 38	6580202	Temporary Imprests	Berhanu Dinka	0.00				187,000.00	21895
10-09-10		JV 38	6500101	KCB Main Account	Kenya Commercial Bank	0.00				-187,000.00	21896

**TJRC/AUDIT/RES/2E (i – iv)**

I have received Kshs. 1,000,000 from Commissioner Ojienda to assist in the statement taking training as the office awaits funding from the Ministry of Justice and Constitutional Affairs.

The money will be refunded once the Commission is funded

Received by: Name: Juhana Muboga

Signature: 

Date: 22/08/2010

Cash Given by: Commissioner Tom Ojienda



Date: 22/08/2010

I N T E R N A L M E M O

---

**From:** FAD: Juliana Mutisya  
**Thr':** CEO, Patricia Nyaundi  
**To:** Commissioner Tom Ojienda  
**Date:** 22<sup>nd</sup> August 2010  
**REF:** Request for financial assistance

---

*Funded  
22<sup>nd</sup> Aug  
R. N. U.*

Following the Commission discussion on the above, kindly facilitate the office with Kshs. 1,000,000 for funding of the statement taking review as the Commission awaits funding from the Exchequer.

The same will be refunded to you as soon as the Commission is funded.



Kind regards

TJRC/AU AT/RBS/2R UD

**Customer - Detail Trial Bal.**

Period: 01-07-10..30-06-11

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

This report also includes customers that only have balances.

Customer: No.: 903, Customer Posting Group: TEMPORARY, Date Filter: 01-07-10..30-06-11

Posting Date	Docu Type	Document No.	Description	Amount	Remaining Amount	Balance (LCY)	Due Date	Entry No.
<b>903 Tom o ojienda</b>								
Phone No.								
						0.00		
28-08-10		JV 25	Tom o ojienda	-1,000,000.00	-1,000,000.00	-1,000,000.00	28-08-10	21938
10-09-10		JV 34	Tom o ojienda	1,000,000.00	1,000,000.00	0.00	10-09-10	21899
22-12-10		CASHEXP20	Advance-Kakamega	30,000.00	30,000.00	30,000.00	22-12-10	9842
08-04-11		TRIADV/AU	Tom o ojienda-DSA in NEP	126,000.00	126,000.00	156,000.00	08-04-11	9957
18-04-11		ADVNEP201	Tom o ojienda-DSA in NEP	279,000.00	279,000.00	435,000.00	18-04-11	23733
01-05-11		ADV2011/05/	Transfer of Raphael's DSA	-89,000.00	-89,000.00	346,000.00	01-05-11	23949
31-05-11		000338	DSA Ojienda Western & Ny	190,000.00	190,000.00	536,000.00	31-05-11	23934
16-06-11		CHQ 422	Fuel Reimbursement(Paid)	21,380.00	21,380.00	557,380.00	16-06-11	8733
16-06-11		JV 105	Correction of Chq 422	-21,380.00	-21,380.00	536,000.00	16-06-11	23943
<b>Tom o ojienda</b>						<b>536,000.00</b>		
Total (LCY) Before Period						0.00		
<b>Total (LCY)</b>				<b>536,000.00</b>		<b>536,000.00</b>		

# TJRC/AUDIT/RES/22 (ii)

## G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 995

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		995									
28-08-10	JV	25	6500150	Cash In Hand	Cash in Hand	0.00				1,000,000.00	21937
28-08-10	JV	25	6580202	Temporary Imprests	Tom o ojienda	0.00				-1,000,000.00	21938

TJRC/ AUDIT/ RES/ 2 R (iv)

G/L Register

TRUTH JUSTICE & REC COMMISSION

20. March 2012

Page 1

JULIANA

G/L Register: No.: 984

Posting Date	D Ty	Document No.	G/L Account No.	Name	Description	VAT Amount	G P	Ge Bu	Ge Pro	Amount	Entry No.
Register No.		984									
10-09-10		JV 34	6580202	Temporary Imprests	Tom o ojienda	0.00				1,000,000.00	21899
10-09-10		JV 34	6500101	KCB Main Account	Kenya Commercial Bank	0.00				-1,000,000.00	21900

**TJRC/AUDIT/RES/3(i) A-G**



COMMISSION-KENYA

TJRC/AUDIT/RES/30-A

NHIF Parking Complex 5<sup>th</sup> Floor Ragati Road Off Ngong Road, PO Box 14641-00800, Nairobi, Kenya Phone: (254) 020-2347360-4

TJRC/KCB/2011/MAY/001

17<sup>th</sup> May 2011

The Bank Manager,  
Kenya Commercial Bank,  
Capital Hill Centre Bank,  
Nairobi

TRANSFERS OF FUNDS

Please transfer the sum of Kenya Shillings Six Million, Four Hundred Thirty Five Thousand Eight Hundred Sixty Two Only (Kshs.6, 435,862.00) from the Commissions account number 1120958954 held at Kenya Commercial Bank, Sarit Centre Branch to the following account details.

Account Name: Contratours Limited  
Account Number: 01020763747700  
Bank: Standard Chartered  
Branch: Kenyatta Avenue Branch

RECEIVED  
20 MAY 2011  
WASTE

RECEIVED  
CUSTOMER CARE  
CAPITAL HILL

Debit our account with the bank charges. We enclose herewith our cheque number 000296 for the same amount.

Yours faithfully,

*Tecla Namachanja Wanjala*  
Tecla Namachanja Wanjala  
Ag. Chairperson

*Patricia Mande Nyaundi*  
Patricia Mande Nyaundi  
CEO/Secretary

*Juliana Ndunge Mutisya*  
Juliana Ndunge Mutisya  
Director Finance & Admin



KCB SARIT CENTRE  
P.O BOX 14959 - 00800 NAIROBI



Date 17/05/2011

01-141

Pay Kenya Commercial Bank or Order

KSh 6,435,862.00

Kenya Shillings Six Million Four Hundred Thirty Five Thousand Eight Hundred Sixty Two Only

Authorised Signatory Below

*Tecla Namachanja Wanjala*  
*Patricia Mande Nyaundi*  
*Juliana Ndunge Mutisya*

RUTH JUSTICE & RECONCILIATION COMM

02/02/11

Cheque Number Bank Code Account Number

Small text at the bottom of the page, likely a footer or disclaimer.



TRUTH, JUSTICE AND RECONCILIATION COMMISSION-KENYA

NHIF Parking Complex 5<sup>th</sup> Floor Ragati Road Off Ngong Road, PO Box 14641-00800, Nairobi, Kenya Phone: (254) 020-2347360-4

TJRC/KCB/2011/MAY/001

20<sup>th</sup> May 2011

The Bank Manager,  
Kenya Commercial Bank,  
Capital Hill Centre Bank,  
Nairobi

20 MAY 2011

RECEIVED  
CORPORATE SERVICES  
20 MAY 2011 3:00pm

TRANSFERS OF FUNDS

Please transfer the sum of Kenya Shillings Six Million, Four Hundred Thirty Five Thousand Eight Hundred Sixty Two Only (Kshs.6, 435,862.00) from the Commissions account number 1120958954 held at Kenya Commercial Bank, Sarit Centre Branch to the following account details.

Account Name: Contratours Limited  
Account Number: 0102076374700  
Bank: Standard Chartered  
Branch: Kenyatta Avenue Branch

PAYMENT INSTRUCTIONS CONFIRMED  
BETWEEN Juliana Njirou Mutisya  
ON 20/5/11 TIME 11:00  
SIGN: [Signature]

Debit our account with the bank charges. We enclose herewith our cheque number 000350 for the same amount.

Yours faithfully

[Signature]  
Tecla Namachaja Wanjala

[Signature]  
Patricia Mande Nyaundi

[Signature]  
Juliana Njirou Mutisya

Ag. Chairperson

CEO/Secretary

Director, Finance & Admin

#T1143FGVC8  
-3903

KENYA COMMERCIAL BANK LTD  
MOI AVENUE NAIROBI  
CLEARING/CORPORATE COUNTER

23 MAY 2011  
PAID DEPT.

DELIVERED BY OPALA JULIUS  
ID NUMBER 014469  
MOBILE NUMBER 2022303918  
SIGNATURE [Signature]  
DATE 20.5.2011

[Signature]  
Juliana / ROE

TJRC/AUDIT/RES/309-C

**Subject:** RE: URGENT REQUEST!!!!!!!!!!!!!!  
**From:** Mohamed, Musa (MMohamed@kcb.co.ke)  
**To:** juliana.mutisya@tjrkenya.org;  
**Cc:** juliananm2002@yahoo.com; nyaundi.patricia@gmail.com;  
**Date:** Friday, July 8, 2011 7:10 PM

Juliana,

Standard Chartered Bank erroneously applied the funds to their customers account though they have not formally written to us on the same.

We however consider the issue closed as the funds have since been returned.

Kind Regards,

Musa.

**From:** Mohamed, Musa  
**Sent:** Friday, July 08, 2011 6:22 PM  
**To:** 'Juliana N Mutisya'  
**Cc:** 'Juliana Mutisya'; 'Patricia Nyaundi'  
**Subject:** RE: URGENT REQUEST!!!!!!!!!!!!!!

Juliana,

Further to the email below we confirm that the said funds have since been returned.

A swift transfer of Kes 6,435,862.00 from Standard Chartered Bank credited your account on 05<sup>th</sup> July 2011.

The transaction reference is as indicated below.

05 JUL 11 Inward SWIFT Payment  
CONTRATOIRS LTD  
KENYA,ZIP 00200,PO 53225,P.O. BOX  
3225,00200 NBI  
/RFB/RETRANSFER FUNDS ERRONEUSLY  
CREDITED TO OUR ACC

FT111860D1Z6 05 JUL 11 6,435,862.00

Kind Regards,

Musa.

**From:** Mohamed, Musa  
**Sent:** Friday, July 01, 2011 8:40 AM  
**To:** 'Juliana N Mutisya'  
**Cc:** 'Juliana Mutisya'; Patricia Nyaundi  
**Subject:** FW: URGENT REQUEST!!!!!!!!!!!!!!  
**Importance:** High

Juliana,

As discussed yesterday, the recall message (attached below) was done on Monday and a follow up Tuesday 28<sup>th</sup> 2011.

We further engaged Standard Chartered Bank on phone on Wednesday and Thursday where they acknowledged making the payment to the customer despite the account being invalid.

The rules are clear on such transactions – where the payees account name and account number differ the payment is rejected. In the event that the receiving bank pays, the authority is sort from the remitting bank who clarifies the anomaly for payment to be effected. None of this was done, hence they have no option but return the funds .

We have since escalated the issue and will revert immediately the issue is resolved. An update shall be provided to you before end of day today.

Kind Regards,

Musa.

**From:** Muchiri Nyaga, Lewis  
**Sent:** Tuesday, June 28, 2011 3:17 PM  
**To:** 'Kamakia, Charles'  
**Cc:** Mohamed, Musa; Tonui, Daniel  
**Subject:** URGENT REQUEST!!!!!!!!!!!!!!

Kindly advise on the fate of these recalled funds. Attached is our mt 192 sent to you yesterday

:20:FT1114061J42

:21:FT1114061J42

:11S:103

110520

:79:WE REFER TO OUR MT103 BELOW.

URGENTLY RETURN THIS FUNDS AS IT WAS SENT WITH A  
WRONG ACCOUNT NUMBER.THE CORRECT PAYMENT WAS SENT

ON 23.05.2011 UNDER REF FT11143FGVC8 FOR KES

6435862.00.

KIND REGARDS.

20:FT1114061J42

23B:CRED

32A:110520KES6435862,

50K:/1120958954

TRUTH JUSTICE AND RECONCILIATION

COMMISSION

P.O.BOX 14641-00800 NAIROBI

53B:/D/02-010-0900

57A:/KENYATTA AVENUE BRANCH

SCBLKENX

59:/01020763747700

CONTRATOURS LIMITED

71A:SHA

Kind Rgds

*Nyaga*

.....?

KCB Ltd

Treasury Operations

P.O.Box 48400-00100

Nairobi.

Tel:020-3270648

Cell:071101648

---

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**Subject:** Re: FW: URGENT REQUEST!!!!!!!!!!!!!!  
**From:** patricia nyaundi (nyaundi.patricia@gmail.com)  
**To:** MMohamed@kcb.co.ke;  
**Cc:** juliana.mutisya@tjrckkenya.org; juliananm2002@yahoo.com;  
**Date:** Friday, July 1, 2011 9:28 AM

Thank you Mohammed

Patricia Mande Nyaundi  
CEO/Secretary  
Truth Justice and Reconciliation Commission  
Kenya  
NHIF Parking Complex, 5th Floor  
Ragati Road off Ngong Road  
P.O. BOX 14641-00800  
Tel: 020-2347360-4  
Nairobi  
www.tjrckkenya.org

Sent from my Samsung Galaxy Tablet

On 1 Jul 2011 08:36, "Mohamed, Musa" <MMohamed@kcb.co.ke> wrote:

> Juliana,

>

> As discussed yesterday, the recall message (attached below) was done on Monday and a follow up Tuesday 28th 2011.

> We further engaged Standard Chartered Bank on phone on Wednesday and Thursday where they acknowledged making the payment to the customer despite the account being invalid.

>

> The rules are clear on such transactions - where the payees account name and account number differ the payment is rejected. In the event that the receiving bank pays, the authority is sort from the remitting bank who clarifies the anomaly for payment to be effected. None of this was done, hence they have no option but return the funds .

>

> We have since escalated the issue and will revert immediately the issue is resolved. An update shall be provided to you before end of day today.

>

> Kind Regards,

> Musa.

>

>

> From: Muchiri Nyaga, Lewis

> Sent: Tuesday, June 28, 2011 3:17 PM

> To: 'Kamakia, Charles'

> Cc: Mohamed, Musa; Tonui, Daniel

> Subject: URGENT REQUEST!!!!!!!!!!!!!!

> Kindly advise on the fate of these recalled funds. Attached is our mt 192 sent to you yesterday

> :20:FT1114061J42

> :21:FT1114061J42

> :11S:103

> 110520

> :79:WE REFER TO OUR MT103 BELOW.

> URGENTLY RETURN THIS FUNDS AS IT WAS SENT WITH A  
> WRONG ACCOUNT NUMBER.THE CORRECT PAYMENT WAS SENT  
> ON 23.05.2011 UNDER REF FT11143FGVC8 FOR KES  
> 6435862.00.

> KIND REGARDS.

> 20:FT1114061J42

> 23B:CRED

> 32A:110520KES6435862,

> 50K:/1120958954

> TRUTH JUSTICE AND RECONCILIATION  
> COMMISSION

> P.O.BOX 14641-00800 NAIROBI

> 53B:/D/02-010-0900

> 57A:/KENYATTA AVENUE BRANCH

> SCBLKENX

> 59:/01020763747700

> CONTRATOURS LIMITED

> 71A:SHA

> Kind Rgds

> Nyaga

> .....\*

> KCB Ltd

> Treasury Operations

> P.O.Box 48400-00100

> Nairobi.

> Tel:020-3270648

> Cell:071101648

#####

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#####

TJRC/AUDIT/RES/30)-D

**CONTRATOURS LTD**  
**P.O. BOX 53225**  
**00200 NBI**  
**Nairobi**  
**00200**

**CURRENCY KENYAN SHILLING**

ENTRY DATE	VALUE DATE	DESCRIPTION	DEBITS	CREDITS	BALANCE
				Balance Brought Forward	-895,219.60
21-05-2011	21-05-2011	000000184 CASH WITHDRAWAL	50,000.00		
23-05-2011	23-05-2011	000000185 CASH WITHDRAWAL	2,100,000.00		-945,219.60
	23-05-2011	1T02501105230822 KENYATTA AVENUE CONTRATOURS LIMITED		6,435,862.00	
	20-05-2011	1T07801105200282 CONTRATOURS LIMITED		6,435,862.00	
24-05-2011	24-05-2011	OT REF 0T02501105240227 SUNRAYS RENT A CAR SAFARIS LTD. /RFB/PAYING FOR CARS HIRED BY US	2,700,000.00		9,826,504.40
	24-05-2011	0T02501105240227 TT CHARGES RTGS (INWARD)	500.00		
	24-05-2011	000000188 CASH WITHDRAWAL	200,000.00		
25-05-2011	25-05-2011	000000180 IN-CLEARING CHQ - DEBIT000000180	417,603.00		6,926,004.40
	25-05-2011	000000179 IN-CLEARING CHQ - DEBIT000000179	199,520.00		
	25-05-2011	000000189 CASH WITHDRAWAL	60,000.00		
				Balance Carried Forward	6,248,881.40 6,248,881.40

TJRC/ AUDIT (RES/311)-E

COUNT STATEMENT  
Customer:

Account: 1120958954  
Statement Period: 19 MAY 2011 - 24 JUN 2011

TRUTH JUSTICE & RECONCILIATION COMM  
Current Account - Central

Balance at Period Start: 359,572,417.12ALERT-LOW18 KES  
Balance at Period End: 236,494,563.02ALERT-LOW18 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				359,572,417.12
20 MAY 2011	SWIFT Remit Cha AT-CAPHL 000296 AC-1120958954 F	20 MAY 2011	-500.00		359,571,917.12
20 MAY 2011	Outward SWIFT CHQ000296 AT-CAPHL SW-SCBLKENX CON	20 MAY 2011	-6,435,862.00		353,136,055.12
20 MAY 2011	Cash Deposit GLADYS JEPTOO AT-CAPHL TT11140CJ96F	20 MAY 2011		10,648.00	353,146,703.12
20 MAY 2011	Cash Deposit GLADYS JEPTOO AT-CAPHL TT11140JW61Q	20 MAY 2011		526,812.00	353,673,515.12
20 MAY 2011	Inward Cheque D CHQ256 AT-DPC CHQ NO. 000256 FT	20 MAY 2011	-91,179.45		353,582,335.67
20 MAY 2011	Inward Cheque D CHQ280 AT-DPC CHQ NO. 000280 FT	20 MAY 2011	-90,000.00		353,492,335.67
20 MAY 2011	Chq Encashmt CHQ338 JULIUS OPALA AT-MOIAV TT1114	20 MAY 2011	-15,939,500.00		337,552,835.67
20 MAY 2011	Chq Encashmt CHQ345 JULIUS OPALA AT-MOIAV TT1114	20 MAY 2011	-954,773.00		336,598,062.67
20 MAY 2011	Chq Encashmt CHQ325 JULIUS OPALA AT-MOIAV TT1114	20 MAY 2011	-469,513.00		336,128,549.67
20 MAY 2011	Cash Hand Fee AT-DPC CSHWTHDL FEE 17363786 3-20	20 MAY 2011	-5,000.00		336,123,549.67
23 MAY 2011	Cheque CHQ000297 CHQ1114302996-TRUTH JUSTICE REC	23 MAY 2011	-234,000.00		335,889,549.67
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 340 AC-1120958954 FT11	23 MAY 2011	-500.00		335,889,049.67
23 MAY 2011	Outward SWIFT CHQ340 AT-MOIAV COMMUNICATION LTD	23 MAY 2011	-3,824,000.00		332,065,049.67
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 298 AC-1120958954 FT11	23 MAY 2011	-500.00		332,064,549.67
23 MAY 2011	Outward SWIFT CHQ298 AT-MOIAV SW-SCBLKENX RONALD	23 MAY 2011	-285,078.90		331,779,470.77
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 246 AC-1120958954 FT11	23 MAY 2011	-500.00		331,778,970.77
23 MAY 2011	Outward SWIFT CHQ246 AT-MOIAV LIMITED-JUNCTION B	23 MAY 2011	-1,770,789.85		330,008,180.92
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 333 AC-1120958954 FT11	23 MAY 2011	-500.00		330,007,680.92
23 MAY 2011	Outward SWIFT CHQ333 AT-MOIAV SW-CBKEKENX PAYMAS	23 MAY 2011	-2,270,859.95		327,736,820.97
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 337 AC-1120958954 FT11	23 MAY 2011	-500.00		327,736,320.97
23 MAY 2011	Outward SWIFT CHQ337 AT-MOIAV SW-ABCLKENA VERIZO	23 MAY 2011	-1,811,894.80		325,924,426.17
23 MAY 2011	Transfer Charge AT-MOIAV 335 AC-1107110270 FT11	23 MAY 2011	-100.00		325,924,326.17

Certified Interim Statement of Account  
For: KENYA COMMERCIAL BANK LTD.

*(Signature)*  
P. Manager  
SARIT CENTRE, NAIROBI

6/24/2011 2:00

23 MAY 2011	Cheque CHQ335 AT-MOIAV NATIONAL SOCIAL SECURITY	23 MAY 2011	-226,400.00		325,697,926.17
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 350 AC-1120958954 FT11	23 MAY 2011	-500.00		325,697,426.17
23 MAY 2011	Outward SWIFT CHQ350 AT-MOIAV SW-SCBLKENX CONTRA	23 MAY 2011	-6,435,862.00		319,261,564.17
23 MAY 2011	SWIFT Remit Cha AT-MOIAV 339 AC-1120958954 FT11	23 MAY 2011	-500.00		319,261,064.17
23 MAY 2011	Outward SWIFT CHQ339 AT-MOIAV COMMUNICATION LTD	23 MAY 2011	-6,227,100.00		313,033,964.17
23 MAY 2011	Inward Cheque D CHQ224 AT-DPC CHQ NO. 000224 FT	23 MAY 2011	-162,000.00		312,871,964.17
23 MAY 2011	Inward Cheque D CHQ247 AT-DPC CHQ NO. 000247 FT	23 MAY 2011	-108,000.00		312,763,964.17
23 MAY 2011	Inward Cheque D CHQ257 AT-DPC CHQ NO. 000257 FT	23 MAY 2011	-36,465.50		312,727,498.67
23 MAY 2011	Transfer AT-MOIAV COMM ON TRANSFER FT1114372VI	23 MAY 2011	-2,250.00		312,725,248.67
24 MAY 2011	Cash Deposit GLADYS JEPTOO AT-CAPHL TT11144YKY92	24 MAY 2011		2,591.00	312,727,839.67
24 MAY 2011	Cash Deposit GLADYS JEPTOO AT-CAPHL TT1114482HZ6	24 MAY 2011		280,000.00	313,007,839.67
24 MAY 2011	Cash Deposit FELISTER MUTITU AT-CAPHL TT11144VRZ	24 MAY 2011		1,590.00	313,009,429.67
24 MAY 2011	Inward Cheque D CHQ349 AT-DPC CHQ NO. 000349 FT	24 MAY 2011	-106,885.00		312,902,544.67
25 MAY 2011	Cheque CHQ000343 CHQ1114500562-BENARD AT-BSHRA T	25 MAY 2011	-139,655.15		312,762,889.52
25 MAY 2011	Transfer AT-SWIFT REVERSAL ENTRY REVERSAL ENTRY	25 MAY 2011		6,227,100.00	318,989,989.52
25 MAY 2011	Outward SWIFT CHQ339 AT-MOIAV COMMUNICATION LIM	25 MAY 2011	-6,227,100.00		312,762,889.52
25 MAY 2011	Inward Cheque D CHQ300 AT-DPC CHQ NO. 000300 FT	25 MAY 2011	-255,075.00		312,507,814.52
25 MAY 2011	Inward Cheque D CHQ260 AT-DPC CHQ NO. 000260 FT	25 MAY 2011	-43,850.00		312,463,964.52
25 MAY 2011	Inward Cheque D CHQ381 AT-DPC CHQ NO. 000381 FT	25 MAY 2011	-45,000.00		312,418,964.52
25 MAY 2011	Inward Cheque D CHQ362 AT-DPC CHQ NO. 000362 FT	25 MAY 2011	-193,965.50		312,224,999.02
25 MAY 2011	Inward Cheque D CHQ320 AT-DPC CHQ NO. 000320 FT	25 MAY 2011	-73,275.85		312,151,723.17
25 MAY 2011	Service Chrg AT-DPC GEN 20 FT11145BJZZB	25 MAY 2011	-2,180.00		312,149,543.17
25 MAY 2011	Salary Payment AT-DPC TJRC SALARIES TJ REF 0772	25 MAY 2011		250,607.60	312,400,150.77
25 MAY 2011	Contra Entry AT-DPC TJRC May 2011 Salary FT1114	25 MAY 2011	-7,318,978.35		305,081,172.42
26 MAY 2011	Service Chrg AT-DPC GEN 20 FT111461GJY4	26 MAY 2011	-120.00		305,081,052.42
26 MAY 2011	Contra Entry AT-DPC TJRC April 2011 Salaries Am	26 MAY 2011	-549,881.85		304,531,170.57
26 MAY 2011	Inward Cheque D CHQ304 AT-DPC CHQ NO. 000304 FT	26 MAY 2011	-590,000.00		303,941,170.57
26 MAY 2011	Inward Cheque D CHQ346 AT-DPC CHQ NO. 000346 FT	26 MAY 2011	-27,720.00		303,913,450.57
26 MAY 2011	Cash Deposit FELISTER MUTITU AT-CAPHL TT11146570	26 MAY 2011		51,000.00	303,964,450.57

Certified Interim Statement of Account  
For: KENYA COMMERCIAL BANK LTD. 6/24/2011 2:00

*[Signature]*

P. Manager  
SARIT CENTRE, NAIROBI

TRUTH JUSTICE AND RECONCILIATION COMMISSION

Bank Reconciliation

KENYA COMMERCIAL BANK

Period

30th June 2011

Balance as per Bank 219,249,371.52

ADD

Direct Credits

LESS

Direct debit

6,435,862.00

Bank Charges

Outstanding Cheques	Period	Number	Amount
	Mar-11	223	(10,000.00)
	May-11	318	(390,000.00)
	Jun-11	412	(9,250.00)
	Jun-11	432	(545,258.60)
	Jun-11	421	(76,250.00)
	Jun-11	422	(21,380.00)
	Jun-11	424	(14,100.00)
	Jun-11	425	(620,000.00)
	Jun-11	426	(51,690.00)
	Jun-11	427	(110,000.00)
	Jun-11	429	(200,431.00)
	Jun-11	433	(199,400.00)
	Jun-11	434	(206,896.55)
	Jun-11	447	(10,499.30)
	Jun-11	448	(2,467,321.50)
	Jun-11	436	(760,610.00)
	Jun-11	437	(85,000.00)
	Jun-11	438	(164,981.25)
	Jun-11	439	(432,000.00)
	Jun-11	440	(350,000.00)
	Jun-11	441	(593,268.00)
	Jun-11	442	(10,540.00)
	Jun-11	443	(136,551.70)
	Jun-11	444	(234,482.75)
	Jun-11	445	(242,000.00)
	Jun-11	446	(5,221,982.75)
	Jun-11	452	(24,320.00)
	Jun-11	453	(35,000.00)
	Jun-11	454	(20,000.00)
	Jun-11	450	(15,000.00)
	Jun-11	451	(30,400.00)
	Jun-11	456	(70,000.00)
	Jun-11	457	(220,000.00)
	Jun-11	459	(3,366,455.05)
	Jun-11	461	(733,594.95)

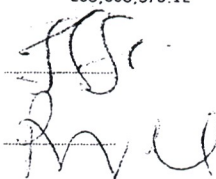
Total 208,006,570.12

Balance as per Cash Book 208,006,570.12

Difference

Prepared BY: Juliana Mutisya

Signature



Approved By: Patricia Nyaundi

Signature

E	TRANSACTION DETAILS	MONEY OUT	MONEY IN	LEDGER BAL
06/2011	Cash Deposit GLADYS JEPTOO AT-CAPHL		25,000.00	232,767,726.72
06/2011	Cash Deposit GLADYS JEPTOO AT-CAPHL		25,000.00	232,792,726.72
06/2011	SWIFT Remit Cha AT-CAPHL 000419 AC-1120958954	500.00		232,792,226.72
06/2011	Outward SWIFT CHQ000419 AT-CAPHL SW-SCBLKENX NAT	1,277,000.00		231,515,226.72
06/2011	SWIFT Remit Cha AT-CAPHL 000420 AC-1120958954	500.00		231,514,726.72
06/2011	Outward SWIFT CHQ000420 AT-CAPHL SW-SBICKENX ROY	1,500,000.00		230,014,726.72
06/2011	SWIFT Remit Cha AT-CAPHL 000435 AC-1120958954	500.00		230,014,226.72
06/2011	Outward SWIFT CHQ000435 AT-CAPHL SW-SCBLKENX CON	3,141,655.20		226,872,571.52
06/2011	SWIFT Remit Cha AT-CAPHL 000414 AC-1120958954	500.00		226,872,071.52
06/2011	Outward SWIFT CHQ000414 AT-CAPHL SW-KCOOKENA NAT	1,600,000.00		225,272,071.52
06/2011	SWIFT Remit Cha AT-CAPHL 000418 AC-1120958954	500.00		225,271,571.52
06/2011	Outward SWIFT CHQ000418 AT-CAPHL SW-IMBLKENA THE	1,286,600.00		223,984,971.52
06/2011	Transfer AT-CAPHL TRANSFER PILLAR AUDIO VISUAL	3,156,950.00		220,828,021.52
06/2011	SWIFT Remit Cha AT-CAPHL 000417 AC-1120958954	500.00		220,827,521.52
06/2011	Outward SWIFT CHQ000417 AT-CAPHL SW-BARCKENX SWI	1,320,900.00		219,506,621.52
06/2011	Inward Cheque D CHQ423 AT-DPC CHQ NO. 000423	210,000.00		219,296,621.52
06/2011	Inward Cheque D CHQ413 AT-DPC CHQ NO. 000413	47,250.00		219,249,371.52
1/07/2011	Inward Cheque D CHQ424 AT-DPC CHQ NO. 000424	14,100.00		219,235,271.52
5/07/2011	Inward SWIFT Pa AT-DPC CONTRATOIRS LTD KENYA,ZIP		6,435,862.00	225,671,133.52
6/07/2011	Inward Cheque D CHQ429 AT-DPC CHQ NO. 000429	200,431.00		225,470,702.52
07/2011	Contra Entry AT-DPC COPYCAT PAYMENT	214,655.20		225,256,047.32
07/07/2011	Service Chrg AT-DPC GEN 20	220.00		225,255,827.32
07/07/2011	Contra Entry AT-DPC LSK trainings	610,500.00		224,645,327.32
08/07/2011	Inward Cheque D CHQ433 AT-DPC CHQ NO. 000433	199,400.00		224,445,927.32
1/07/2011	Salary Payment AT-DPC TJRC SALARIES TJRC SALARIE		26,000.00	224,471,927.32

- Bertie

**TRUTH JUSTICE & RECONCILIATION COMM**  
**RETAIN**  
**RETAIN RETAIN**

**TJRC/AUDIT/RES/4A – B**

REF: TJRC/AUDIT/RES/4

	PAYEE	Payment Date	Mode of payment	Amount (Kshs)
a	Signature Tours	10-11-10	Chq 35	1,089,820.00
b	Signature Tours	10-09-10	RTGS	3,555,189.00
c	Signature Tours	28-01-11	Chq 95	5,583,900.00
d	Hilltop junction	10-11-10	Chq 39	545,200.00
e	Hilltop junction	10-11-10	Chq 38	939,600.00
	<b>Grand Total</b>			<b>11,713,709.00</b>















**TJRC/AUDIT/RES/5**



# TRUTH, JUSTICE AND RECONCILIATION COMMISSION-KENYA

Delta House, Westlands. PO Box 14641-00800, Nairobi, Kenya Phone: (254) 020-2493222-4442561/4442562

TJRC/S.TAKING/VOL.1

23<sup>RD</sup> August, 2010

James Muchina  
Eldoret District

ASIN  
STU

## EMPLOYMENT AS A STATEMENT TAKER

The Truth, Justice and Reconciliation Commission is established under the Truth Justice and Reconciliation Act and is mandated to establish a complete and accurate record of historical injustices and human rights violations in Kenya for the period commencing 12<sup>th</sup> December, 1963 to February, 2008.

The objective of the Commission is to promote peace, justice, national unity, healing and reconciliation among the people of Kenya.

I am happy to inform you that you have been engaged as a Statement Taker in the Eldoret Region from the 1<sup>st</sup> of September 2010 to 31<sup>st</sup> January 2011 for a period of 5 months. You are contracted for 20 days each month and shall be entitled to a daily stipend of Kshs.2, 500 (made up of allowance Kshs.1, 500, communications and logistics 1,000). Your statement Code is 2-020.

This contract can be terminated by either party by the issuance of a 5 day notice of intention or one (1) month's salary in lieu of notice. The effective day can be any day of the month.

*Kindly sign the copy of this letter to confirm your acceptance of this offer.*

I look forward to working with you.

Yours faithfully,

**PATRICIA M. NYAUNDI**  
**CEO/SECRETARY**

FULL NAMES: JAMES MUCHINA KINYAGIAH

SIGNATURE:

DATE: 26/08/2010

BANK ACCOUNT DETAILS (Bank, Branch, Account No.)

BARCLAYS BANK ELDORET 003-14052638

**TJRC/AUDIT/RES/6A – B**



# TRUTH, JUSTICE AND RECONCILIATION COMMISSION-KENYA

Delta House, Westlands. PO Box 14641-00800, Nairobi, Kenya Phone: (254) 020-2493223  
4443561/4443562

TJRC /RES/1

Date 11<sup>th</sup> August, 2010

The Permanent Secretary,  
Ministry of Justice, National Cohesion &  
Constitutional Affairs,  
**NAIROBI.** (ATTN: Amb. Mutemi)

Dear Amb. Mutemi,

**REMUNERATION FOR SECRETARIAT STAFF OF TJRC**

We received with thanks your letter dated 9<sup>th</sup> of August, 2010.

We regret that it will not be possible to halt recruitment of staff as the Commission is already one year behind schedule and we have to roll out. We are concerned that the proposed salaries by the Permanent Secretary, Ministry of State for Public Service will greatly affect the quality of staff the Commission will attract.

Specifically we are requesting that the package for Directors be at least Kshs.550,000 as proposed by us. We will not have the position of Manager as the Civic Education and Special Units shall be headed by Directors.

We therefore request that our Senior experts be given a salary of Kshs.250,000 and that the Regional Co-ordinators previously at Job Grade six be given a salary of Kshs.200,000 which is commensurate with the responsibilities that this post holds. It will be useful to know that a number of successful candidates did not take up the positions on account of the salary this Commission is offering.

We believe that it is the Governments wish that the Commission fully delivers its mandate and fear that the package as proposed by the Ministry of State for Public Service will hamper this.

Thank you for your continued support.

**Patricia Mande Nyaundi**  
**CEO/Secretary**

CC Permanent Secretary,  
Ministry of State for Public Service,  
P.O. Box 30050 – 00100,  
**NAIROBI.**



**REPUBLIC OF KENYA**

**'DRAFT REPORT'**

**ON**

**ORGANIZATIONAL STRUCTURE, STAFFING AND JOB  
DESCRIPTIONS AND SPECIFICATIONS FOR THE TRUTH, JUSTICE  
AND RECONCILIATION COMMISSION SECRETARIAT STAFF**

**By**

**Management Consultancy Services Department  
Ministry of State for Public Service  
Office of the Prime Minister**

**April , 2010**