

REPUBLIC OF KENYA



Paper 1414  
By Chairperson, County  
Public Accounts and  
Investment Committee

Donat  
14/07/15

**KENYA NATIONAL AUDIT OFFICE**

**REPORT**



**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL OPERATIONS OF  
THE KIRINYAGA COUNTY EXECUTIVE**

**FOR THE PERIOD  
1 JULY 2013 TO 30 JUNE 2014**



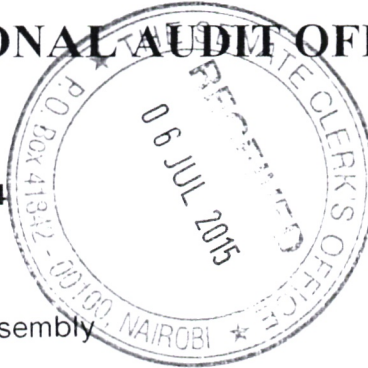
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Ref: KIRINYAGA COUNTY 2014

2 July 2015

**Kamau Aidi**  
Clerk to the Kirinyaga County Assembly  
P.O. Box 55  
KERUGOYA

Dear Mr. Aidi

**REPORTS OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF  
KIRINYAGA COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2014**

I transmit the report of the Auditor-General on the examination of the financial operations of the Kirinyaga County Executive for the year ended 30 June 2014.

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

Yours sincerely

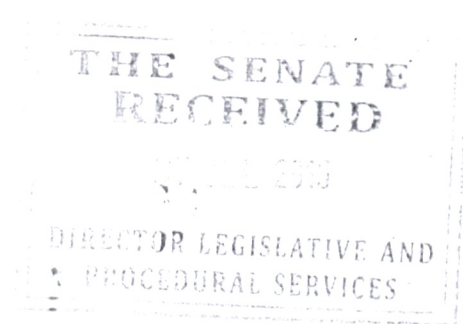
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**Edward R.O. Ouko, CBS**  
**AUDITOR-GENERAL**

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**Hon. Joseph K. Ndathi**  
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P.O. Box 55  
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# **REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE KIRINYAGA COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014**

## **EXECUTIVE SUMMARY**

### **Introduction**

The Office of the Auditor General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution and Public Audit Act, 2003. Further, the County Government Act, 2012 replaced the Local government Act Cap 265, thus effectively dissolving all the 175 local Authorities and creating 47 County Governments.

### **Audit Objective**

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

### **Terms of Reference**

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

- Budgetary controls and performance
- Annual operational / Activity plans
- Procurement of goods works and services
- Allowances including travelling and accommodation expenses for local and foreign trips.
  - Motor vehicle running expenses – Fuel.
  - Consultancy service.
  - Bursaries.
  - Imprests and advances.
  - Cash and bank balances.
  - Human Resource Records.
  - I T Environment.
  - Non-current assets.
  - AIE's.
  - Debtors.
  - Creditors.

## **Key Audit Findings**

### **1.0 Budgetary Control and Performance**

#### **1.1 Unapproved Expenditure**

The County Executive incurred an expenditure of Kshs. 2,189,036,194.00 as reflected in the expenditure returns for the 16 months period ended 30 June 2014. However, no approval letters from the Controller of Budget to confirm the withdrawal of funds for subsequent spending were made available for audit.

No explanation was given for failure to produce the withdrawal approval letters.

#### **1.2 Incomplete Books of Accounts**

The expenditure returns provided for audit review indicated that the County Executive had incurred an expenditure totalling Kshs.2,189,036,194.00 as at 30 June 2014. However, there were no monthly ledgers to support the expenditure in respect of recurrent and development votes. In addition, it was observed that the county treasury was using the manual vote book and the Integrated Financial Management Information System (IFMIS) concurrently.

The two accounting systems in use did not produce ledger accounts, trial balances, statutory control reports, detailed head/item analysis and AIE expenditure statements complete with grouping of accounts codes in to the prescribed bands as required by Section 5.11.3 of Government Financial Regulations and Procedures.

No explanation was given by the management for its failure to keep proper books of accounts and to produce accounting statements and reports as required by the Government Financial Regulations and procedures.

### **2.0 Expenditure**

#### **2.1 Irregular procurement of spot improvement service of Roads**

The County Government of Kirinyaga procured the services of spot improvement of Kutus – Kianyaga D458 and Kagumo-Kangaita D457 Roads at cost of Kshs.18,136,600.00 and Ksh.18,195,760.00 respectively through use of Restricted Tendering method instead of open tendering method. The cost of each road was over Kshs.5,000,000.00 and use of restricted tendering method was therefore inappropriate. The County should have used open tendering method recommended by public procurement and disposal act 2005.

#### **2.2 Payments of Goods before Delivery**

The County ministry of Agriculture procured and paid in advance for assorted items including seeds and Arabian Bulbs Worth Kshs.2,710,450.00 contrary to procurement procedures.

While these items were procured through competitive quotations, no mention was made to the effect that delivery was to be made after payment.

This arrangement amounted to undue advantage to the supplier over other competing bidders who did not enjoy this benefit. Further, this would have amounted to financing the supplier to make the supplies at prices higher than the cash purchase prices for the procured items.

### **2.3 Unsupported Travel and Subsistence Allowances**

The County Public Service Board incurred expenditure of Kshs.1,323,400.00 in respect of Travel and Subsistence Allowances to its members. However, the following was observed.

- The basis of the per diem paid to the members was not established. No minutes were availed to authorize the payments. No job group or scales was attached to their titles to warrant use of public service rates.
- Refund of fuel/transport was supported by a signed schedule. However, no bus tickets or cash receipts of fuel drawn were attached to the payment vouchers.
- Mode of transport for some journeys could not be established, therefore the propriety of the allowances paid could not be confirmed.
- Without proper supporting documentations the propriety of these payments could not therefore be established.

### **2.4 Doubtful expenditure on shooting a documentary**

The County Government of Kirinyaga had allocated Kshs. 9,719,406.00 for printing and publishing services in the County Executive Ministry of Finance in the financial year 2013/2014. Records showed that out the budget amount Kshs.3,712,240.00 was spent on shooting a documentary for Magical Kenya Travel Expo. However, this payment was not supported by any documentary or any published material.

The County government may therefore not have achieved value for money.

### **2.5 Incomplete Record Keeping Water Projects**

The County government of Kirinyaga spent Kshs.139,153,718.00 in the development and improvement of water and infrastructure in Kirinyaga County in the financial year ended 30 June 2014. From the payment vouchers examined, the County director of Water paid Kshs.42,402,078.00 on 27 June 2014 alone.

The identifying procedure followed was also not clear since there were no projects files maintained containing bills of quantity for accurate planning and showing the quantity of materials used in each project. Further, the materials were delivered directly to the site and were said to be confirmed by the County inspection and acceptance committee, however no stores records were maintained for the same.

The value for money on the expenditure of Kshs.139,153,718.00 on the water infrastructure development could not be confirmed.

## **2.6 Irregular Purchase of water pipes and fittings**

During the financial year under review, the County government of Kirinyaga purchased water equipment and fittings totaling Kshs.86,108,170.00 from various suppliers. However, the County Government opted to buy from middle men who supplied them at higher price than the market value. Although most were shortlisted as potential suppliers at the beginning of the financial year, no quotations were subsequently raised each time the purchase was to be made. This resulted from splitting of tenders which is against the provision of the Public Procurement and Disposal Act and Regulations.

The County government flouted the Public Procurement and Disposal Act and regulations and may also have not gotten value for money.

## **2.7 Unimplemented Projects**

During the financial year under review the County Government of Kirinyaga delivered water pipes and fittings valued Kshs.9,077,550.00 to four projects i.e Riagicheru Water Project- Kshs.3,520,000.00, Murinjuki Water Project- Kshs.2,516,250.00, Kiamichiri- Kshs.1,641,500.00 and Kanjo Water Project- Kshs.1,399,800.00. However, at the time of audit, these plastic pipes had stayed at the site for over eight months without being used. In two projects i.e Murinjuki Water project and Kanjo Water Projects, the pipes are lying in open sunlight and since plastic is destroyed by the sun rays, they may not be useful by the time they will be laid down the ground.

Delayed implementation of these projects could therefore lead to wastage of Public funds.

## **2.8 Garbage Collection**

During the period under review, the County Government of Kirinyaga outsourced the services of garbage collection at Kshs.859,000.00 and Kshs.1,702,000.00 for exhaust services in various locations within the county. However, it was noted that there was no policy framework to be followed while undertaking such activities, there were no procurement minutes, quotations which were provided for audit verification. It was also not clear how the County Government confirms when the garbage is collected and the number of lorry loads delivered since the delivery notes are not raised by a responsible county official to confirm delivery. Further, no committee was in place to confirm whether the work was done. In addition, the County Government own several trucks which can be used in this exercise and no reason was given for not using them in garbage collection.

In the view of the foregoing, the County Government may not have gotten value for money from outsourcing of the Services of garbage collection and exhausters.

## **2.9 Irregularities in Management of Bursary Fund**

The County Government of Kirinyaga disbursed Kshs.50 million in 2013/2014 financial year in respect of Bursaries through to the District Education Officer (DEO) at Kshs.2,500,000.00 per ward. However, it was observed that proper internal controls on preparation, authorization and execution of bursary funds were not instituted to ensure that only deserving cases are awarded, vetting and awarding committee minutes were not produced for audit verification and no acknowledgement letter or receipts from beneficiaries' schools were produced for audit review. Further, records provided for

audit verification showed that there were cheques totaling Kshs.700,000.00 which were un-presented from various districts as at the time of audit. It would appear therefore that the beneficiaries of the bursary funds may have not have been deserving.

Further, a total of Kshs. 10,000,000 in respect of Bursaries disbursed to Kirinyaga Central were not accounted for. The accounting officer did not prepare any payment vouchers, cashbook, ledger or bank reconciliation statement to account for the expenditure.

The propriety of spending the above amount on bursary allocation could not therefore be confirmed and the County Government was also in breach of KCBF Regulation 2014 and Basic Education Act of 2013.

### **2.10 Irregular Procurement**

During the period under review, the County Government of Kirinyaga contracted Nairobi Enterprises to supply Laboratory Equipment at a cost of Kshs.10,991,800.00. However, the contract was procured through quotations although it had exceeded the quotations threshold according to the Public Procurement and Disposal Act. There was no evidence that these items were requisitioned by the recipients. One recipient Kangu dispensaries could not put to use these items because it has no electricity connection.

The expenditure therefore appear unnecessary and wasteful.

### **2.11 Irregular Procurement on Drilling of Borehole**

The County Government of Kirinyaga contracted Geoscience Products Ltd. to drill a borehole at Sagana Health Centre for Kshs.3,794,167.00. However, the winning quotation was received on 11 April 2014 which was three days after the opening date which was indicated to have been carried out on 8 April 2014. This clearly show that the winner was irregularly brought onboard after the other bids were opened and proves that the services of drilling the Sagana borehole were not competitively sourced.

Further, there was no hydrological report to confirm the sustainability and the salinity of water. Upon inspection, it was noted that the borehole drilled was not operational since it was not connected with electrical power.

### **2.12 Doubtful Expenditure on Purchase of Medical Equipment Observation**

The County Government of Kirinyaga contracted Benhax General Supplies to supply medical equipment at contract price of Kshs.4,127,250.00. However, there was no requisition done for these equipment and were not recorded in the stores records. It could not therefore be confirmed if these items were actually delivered.

### **2.13 Irregular Bank Accounts- Kirinyaga Hospital**

During the financial year ended 30 June 2014, Kirinyaga district hospital operated an FIF account no.1104073153 at Kenya Commercial Bank Kerugoya. The National Treasury had directed these accounts to be closed vide their letter Ref AG.3/088/VOL 6./(73) OF 9<sup>th</sup> June 2014 but the account had not been closed as at 28 February 2015. The account has been receiving free maternity deposits from the National Government and NHIF up to the 2 January 2015. Further, payments were made from this account totaling

Kshs.9,435,355.00 in the month of July, 2014. However, the authority to incur this expenditure from the County Government was not provided for audit verification. Therefore the propriety of this expenditure could not be confirmed.

#### **2.14 Non-Compliance with procurement Regulations**

During the year under review, Kirinyaga County Government Procured stationeries valued Kshs.218,000 which were received without a recommendation of the inspection and acceptance committee. Compliance with the quotations specifications could therefore not be confirmed.

#### **2.15 Un-accounted for imprest**

A County Executive Member and staff were paid Kshs.1,745,000.00 in form of imprest to attend various seminars and workshops. However, no attendance register, workshop programme or reports these forums were produced to confirm that such meeting actually took place. Further, it was not clear why such meetings were held outside the county yet such facilities exist within Kirinyaga County. The imprests therefore remains unaccounted for.

#### **2.16 Procurements of Computers**

During the period under review, the County Government of Kirinyaga procured computers and accessories worth Kshs.727,200.00. These computers were procured through floating of quotations. However, the quotations did not have specifications for laptop, I-pad or desktops. Consequently, it was not clear the criteria used by the suppliers to determine the prices to quote for the said goods. The receipt of items was also not confirmed by the inspection and acceptance committee and their quality ascertained. Further, it was observed that the prices were overstated by Kshs. 266,508.00 when compared with the recommended prices by Public Procurement and Oversight Authority.

#### **2.17 Irregular Payment of Services**

During the period under review, Kirinyaga County Government paid Kshs.1,231,280.00 to M/S On-Mobi Kenya for services of analyzing facebook page of the County Government. However, the basis of charging the fees was not clear. Further, the County Government has ICT employees who can carry out this work but were not involved.

It was also observed that the Contract agreement was signed on 9 October 2013 and the County Government paid Kshs.410,640.00 on 11th march 2013, for services which were offered between 27 July 2013 and 27 October 2013. It would appear therefore that payments were made long before the delivery of the services.

#### **2.18 Single sourcing of insurance services**

The county tender committee meeting of 31 July 2013, vide minutes No. 14/31/07/2013, resolved that M/s Disney Insurance Brokers of Nairobi, whose contract was expiring on 31 July 2013, continue providing the insurance services from 31st July 2013 to 31 July 2014.

Further, it was explained that the services were urgently required because the previous cover was about to expire and the procuring committee had just been constituted and therefore there was no time for floating quotations.

The explanation provided was not valid because insurance requirements for motor vehicles are a mandatory and are not emergencies. It was therefore expected that they would include it in the annual procurement plan.

Single sourcing of the insurance services may have denied the County Government the benefits of competitive bidding which may have led to loss of public funds.

### **2.19 Doubtful payment to the Secretary of Culture, Social Services Gender and Sports to facilitate KICOSCA games in Nairobi**

An amount of Ksh.2,098,000.00 was incurred by the County Secretary, Ministry of Gender, Culture and Social Services Youth and Sports to facilitate KICOSCA games held in Nairobi.

It was explained that the money was deposited in the Secretary's account and it was to cater for the allowances and transport expenses of the participants. However, there were no receipts, work ticket or signed schedules by participants were made available for audit verification. In the circumstances, the whole expenditure was not accounted for.

Further, it was observed that the date of each event taking place and the dates for the nights-out were not disclosed. The participants did not acknowledged receipts of the allowances and the County government could have incurred expenditure on the services that were not rendered.

In the circumstances, the propriety of the expenditure could not be confirmed.

## **3.0 Revenue**

### **3.1 Unaccounted For Miscellaneous Receipts**

The revenue collected by Kirinyaga Sub County covering Gichugu, Central Kirinyaga, Mwea and Ndia for the period between 1/7/2013 to 30/6/2014 amounting Kshs.101,230,050. Kshs.2,680,551 compared to Kshs.103,910,601 collected in the same period in 2012/2013.

It was also observed that Seventy three (73) miscellaneous receipts issued out to the revenue collectors in the aforementioned areas, were not accounted for during the period. A perusal of the collection control sheets to confirm the accountability and the subsequent bankings for the respective miscellaneous receipts issued from the Accountable documents section confirmed that the collected revenue was not accounted for.

The non-accountability of miscellaneous receipts could have contributed in the noted drop in revenues collected within the period under review. There is also a risk that the amount collected against these miscellaneous receipt books might have been misappropriated.

### **3.2 Lack of Bank Reconciliation on Revenue Banking Account**

There was no bank reconciliation done between the revenue banked and the corresponding deposits credited to the respective bank accounts.

Whereas all the banking slips were expected to be centrally filed at the bank reconciliation section at the County Finance Office for routine bank reconciliation, the bank slips were kept at the respective revenue division offices un-reconciled.

Errors and frauds may therefore have occurred and passed undetected due to non-preparation of bank reconciliation statements.

### **3.3 Unutilized Development Funds for Infrastructure in Health Centers**

During the financial year 2013/2014, the Ministry of Health Kirinyaga County was issued with an A.I.E of Kshs.129,334,764.00 for infrastructure in health centers. However, it was noted that this development funds voted for 2013/2014 for infrastructure was not utilized. As at 30 June 2014 only ksh.1,010,000.00 had been utilized leaving balance of Ksh.128,314,764.00. No explanation was provided for this undue delay.

Delay in implementation of the projects may have denied the public the benefits that would accrue from such facilities.

### **3.4 Revenue collected but not banked**

During the financial period under review, in the sub-county of Sagana/Kagio an amount of Kshs. 4,305,620 had been collected but had not been banked. This money include Kshs.863,090.00 from, an employee of the County Government who had not surrendered revenue at the time of this audit.

The unaccounted revenue received and not banked may have been lost through fraudulent activities.

## **4.0 CASH AND BANK BALANCES**

### **4.1 Uncontrolled Petty Cash**

The County government of Kirinyaga maintained a petty cash float of Kshs.500,000.00. However, the following observations were made about the reimbursement process;

- (i) The cash float was not recouped as and when exhausted, rather cash withdrawal cheques were haphazardly drawn without any prior basis of support.
- (ii) That petty cashier was holding cash beyond the authorized float of Kshs.500,000 at a time due to the uncontrolled petty cash withdrawals.
- (iii) There were no payment vouchers prepared in support of the said withdrawal cheques and as such there were no controls in place before such cash withdrawals were effected.

- (iv) During the period between 31/7/2013 and 25/6/2014, an analysis of all petty cash cheques, both for Coop bank imprest account and KCB operating account amounting to Kshs.87,256,390 while a corresponding cash payment analysis for the same period showed that Kshs. 77,552,876.80 was paid out leaving a balance of Kshs.9,703,513.20 unaccounted for.
- (v) There was un-surrendered imprest totalling Kshs.4,512,770.00 as at 30 June 2014. The imprests were held by the County treasury cashier as partly paid vouchers after having paid the imprests from the office float.

In the circumstances, this cash management system appears not adequate to safeguard withdrawn cash from mismanagement and pilferages.

#### **4.2 Closure and Transfer of Bank Balances Held By the Defunct Local Authorities**

The bank accounts operated by the defunct Local Authorities within the Kirinyaga County had not been closed as was required as at 11 September 2013.

Further, the bank transactions between 1 July 2013 and the time of closure for all the bank accounts could not be determined since no bank statements were not made available for audit verifications.

No bank reconciliation statements for all the accounts were prepared for the period before their respective closures.

Whereas, there were 21 bank accounts held by the former Local Authorities within the now County Government of Kirinyaga, only 14 banks accounts with a total balance of Kshs 9,059,060 were revealed as at 1 July 2013. The balances held in the remaining Seven (7) bank accounts could not be established. There is high risk of illegal transactions taking place in the secret bank account.

In addition, from the list of closed defunct councils bank accounts provided, two bank accounts namely; KCB a/c 112-957-7236 and a Family bank account no 057-0000-14917 were not included. Their respective bank statements and confirmation certificates of balances therein were not provided. These bank accounts had opening balances as at 1 July 2013 of Kshs.5,745,506.40 and Kshs.159,260 respectively.

Failure to disclose bank balances and bank accounts at the time of the mandatory closure of bank accounts may therefore conceal important facts concerning the accuracy and safety of cash in those bank accounts, and the legitimacy of transactions thereof.

#### **4.3 Un-surrendered Imprests**

It was observed that within the period between 1 July 2013 and 26 June 2014, various officers from different county ministries were issued with imprests for various reasons and as at 30 June 2014 imprests amounting to Kshs.4,552,770 whose surrender dates had lapsed, were still unaccounted for or un-surrendered.

Failure to account for imprests at the due dates may lead to falsification of surrender documents in a bid to clear the outstanding imprests.

## **5.0 Human Resource Management**

### **5.1 Un-Procedural Engagement and Payment of Casuals**

The County Government paid casual wages during the period under review amounting to Kshs.3,309,103.00. However, no provision for employment of casuals was made in the budget of 2013/2014. The basis of the rates of payments used was not known since different rates were used to pay same category of casual workers. Further, there was no documentary evidence to support the involvement of County Public Service Board in the identification and engagement of the casuals as required by the County Government Act 2012.

Without a budgetary allocations, the propriety of the payments could not be ascertained.

#### **Incomplete Staff Head Count Audit**

Transition Authority letter Ref TA/7/3/Vol. 1/67 dated 24 July 2013, directed the County Government to carry out staff audit through head count to confirm job placement and needs assessment for proper management of the human resources aspect of the County. The status of the process was not established since no report was produced by the Executive to confirm that there was proper matching between the payroll and the human resource records to identify the optimal organization structure and job placement for the Country.

Further, confirmation of the existing casuals through head count has not been done by the C.P.S.B so that their plight can be addressed to avoid future costly litigation in relation to the workers who have exceeded the limits of three (3) months.

Without proper head count the existence of the ghost workers cannot be ruled out.

### **5.2 Unpaid Dues**

The County Government as at 30 June 2014 was in debt in respect of leave allowances arrears amounting to Kshs.11,099,060.00, Salary arrears of Kshs.22,943,633.00 for Defunct County Council of Kirinyaga and Kshs.5,199,986.00 for Defunct Town Council of Sagana.

It is the responsibility of the County Public Service Board (CPSB) to deal with the above issues. No action had been taken to confirm and clear the arrears as of May 2014 so as to motivate the affected staff and enhance productivity. Further, this may lead to conflict with the Union that advocate for the staff welfare.

If the debts persists, the county government might face an industrial action from the employees leading to further legal expenditure and may also cause low staff morale.

### **5.3 Double Payment of Devolved Staff**

The county Government paid 52 (fifty two) officers from the Ministry of Youth who also drew salaries from the National Government for the months of January and February 2014. The Ministry of Devolution and Planning through circular no. HRM/IPPD/009/VOL.I/2014 dated 18 March 2014 communicated the anomaly. However, no effort has been made to recover the overpayment in spite of the direction given by the ministry to make a claim so as the ministry can initiate the recoveries. Effort to get the total double amount in question from the management was not fruitful.

Without a proper follow-up by the County government, Public funds irregularly paid to these workers could be lost.

### **5.4 Payment of Salaries Outside IPPD Payroll**

A total of Kshs.14,675,880.00 was paid between January and May 2014 to staff who were not in the County Government payroll. They included ECDE Teachers and ESP Health workers. The County Government reasoned that they have not been assigned PIN numbers or Personal number. However, no explanation was given as to why they have not been assigned personal numbers.

Paying of staff without personal numbers could lead to irregular employment and payment of individual who are not staff of the County Government due to lack of proper accountability.

### **5.5 Unsupported Statutory Deductions**

Deductions had been made from the salaries in respect of LAPROFUND of Kshs.5,373,712.00 and LAPTRUST - Kshs.12,550,199.00 as at 31 May 2014 and remitted to the respective statutory bodies. However, no payment vouchers were produced for audit verification. Further, these bodies had not acknowledged receipt of the monies to confirm the expenditure.

Without prove of payments, public funds could be lost through payments to other parties in preference of statutory bodies.

### **5.6 Weaknesses in Human Resource Management**

The County Government did not maintain Correspondences file to record the management of staff matters and other related issues as follows:

- (i) No communication has been made to notify the 58 employees who are due for retirement before the end of the year. This is for ease of processing of their dues.
- (ii) Transfer of all human resource records for the devolved staff has not been done. Further, no staff personal files have been opened for county Government staff for processing matters and correspondences such as leave forms, deployment letters, transfers, and other personal documents.

- (iii) No organization structure has been prepared to match the existing staff to the structure so as to determine overall staff turnover, staffing levels, staff to be retained, transferred, merged, abolished etc. There were instances of mismatch of resources in terms of some staff who were not working according to their job descriptions.
- (iv) No County Government Human Resource policy was made available for audit verification.

Laxity in putting in place strong human resource management systems may lead in job dissatisfaction, chaos, industrial action by the employees and low productivity.

## **6.0 Non-Current Assets**

### **6.1 Procurement of Two Motor Graders**

During the awarding of tender for procurement of two road graders for County Government, it was observed that nine tenderers responded as per tender committee meeting held at the County office on 30 November 2014.

The tender was awarded to a Nairobi based Company, which however was not the lowest bidder, at a price of Kshs.31,820,000.00. Two other bidders who quoted lower prices of Ksh.25,780,000.00 and 26,100,000 respectively, were not subjected to evaluation.

No explanation was provided for awarding the tender to other than the lowest.

Failure by the procuring entity to subject all bidders to evaluation and lack of uniform specifications led to unfair level of competition and hence loss of public funds.

### **6.2 Direct Procurement of Motor Vehicles**

During the financial year under review, the County Government procured vehicles worth Ksh.41,021,800.00 comprising of 2 pick-ups, 4 Cars and 3 Large lorries.

However, it was noted that the County Government did not advertise for the tender to supply these vehicles. Instead, it relied on a list of prequalified suppliers from the National treasury's supplies branch Nairobi without adequate justification for use of this method. It was further observed that procurement of three large tippers at a cost of Kshs.17,100,000.00 was done through appointed sub-committee, which negotiated the price with the dealers instead of advertising the tender in a national newspaper. In this case there was a clear violation of procurement laws and regulations.

The County Government was therefore in breach of procurement laws and they may not have received value for their money.

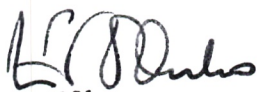
## **7.0 Unsupported Bursary awards**

During the financial year under review, the County government disbursed Kshs.50,000,000.00 in respect of bursaries to various wards for awarding to deserving cases in the County.

These bursary funds were disbursed to various accounts which were opened by the county government for various wards. The signatories of these accounts were said to be a County Government officials, the chairman bursary fund committee and an Education official. However, the following observations were made.

- (i) No payment vouchers, cashbooks and ledgers were maintained to account for the disbursement of cash to the works. Further no acknowledgement notes were sent from the beneficiary institutions to confirm the receipt of these funds.
- (ii) The cheque books of these funds were kept at the Members of the County Assembly offices. Their role in the payment process was not immediately clear.
- (iii) Payments were made from Baragwi ward fund to Kianyaga secondary school totalling Kshs.25,032.00 for eight students each at Kshs.3,129.00. Out of them, two did not have any fees balance for that term and the bursary fund was carried forward to the following term. It would appear therefore that they were less deserving.

The propriety of payments made from these account could not therefore be ascertained.



**Edward R.O Ouko, CBS**  
**Auditor-General**

**Nairobi**

**18 May 2015**



**DETAILED REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF KIRINYAGA COUNTY EXECUTIVE FOR THE PERIOD 1 JULY TO 30 JUNE 2014**

**Key Audit Findings**

**1.0 Budgetary Control and Performance**

**1.1 Non Availability of Controller of Budgets approval letters for**

**Observation**

The County Executive had incurred an expenditure of Kshs.2,189,036,194.00 as reflected in the expenditure returns for the year ended 30 June 2014. However, no approval letters from the Controller of Budget to confirm the withdrawal of funds for subsequent spending were made available for audit.

No explanation was given for failure to produce the withdrawal approval letters.

**Recommendation**

Budget approval letters from the Controller of Budget should be submitted to this office for further audit verification.

**1.2 Incomplete Books of Accounts**

**Observations**

The County Executive had incurred expenditure totaling Kshs.2,189,036,194.00 as at 30 June 2014 as per expenditure returns made available for audit. However, there were no monthly ledgers to support the expenditure in respect of recurrent and development in accordance with Section 5.11.2 and 5.11.4 of the Government Financial Regulations and Procedures.

In addition, it was observed that the county treasury was using the manual vote book and the Integrated Financial Management Information System (IFMIS) concurrently. The two accounting systems in use did not produce ledger accounts, trial balances, statutory control reports, detailed head/item analysis and AIE expenditure statements complete with grouping of accounts codes in to the prescribed bands as required by Section 5.11.3 of Government Financial Regulations and Procedures. Failure by the systems to produce these crucial accounting records, subsequently failed to achieve the purpose of identifying or isolating both expenditure and revenue items.

It was also observed that no reconciliation of accounting data between the manual accounting system and the IFMIS for the expenditure incurred as at 30 June 2014 had been done.

No explanation was given by the management for its failure to produce accounting statements and reports as required by the Government Financial Regulations and procedures.

### **Recommendation**

The County Executive should enhance accountability in the management of the public funds by ensuring that the accounting system in place is effective and efficient. The necessary reports and accounting statements should be easily produced by the system.

### **Management Comments**

The County Executive is undertaking a review of its accounting system and measures have been put in place to enhance accountability of the system including retraining staff on the IFMIS.

## **2.0 Expenditure**

### **2.1 Irregular Procurement of Spot Improvement Service of Roads**

#### **Observations**

The County Government of Kirinyaga procured the services of spot improvement of Kutus – Kianyaga D458 and Kagumo-Kangaita D457 Roads at cost of Kshs.18,136,600.00 and Ksh.18,195,760.00 respectively through use of Restricted Tendering method instead of open tendering method. The cost of both roads was over Kshs.5,000,000.00 and restricted tendering method was applied in the award of tender as opposed to open tendering method recommended by public procurement and disposal act 2005.

#### **Implication**

The County Government of Kirinyaga flouted the procurement laws and procedures and the value for money may have not been achieved.

#### **Recommendation**

The County government management should always comply with the procurement laws and regulations when procuring for goods and services.

#### **Management Response**

The management will improve the procurement procedure to ensure effective compliance with the procurement laws and regulations.

### **2.2 Payments of Goods before Delivery**

#### **Observations**

The County ministry of Agriculture procured and paid for in advance assorted items supplied before their respective deliveries were made contrary to procurement

procedures. While these items were procured through competitive quotations, no mention was made to the effect that delivery was to be made after payment.

This arrangement would have amounted to undue advantage to the supplier over other competing bidders who did not enjoy this benefit. Further, this would have amounted to financing the supplier to make the supplies at prices higher than the cash purchase prices for the procured items. These procurements included;

- (i) The ministry procured various specialized planting seeds directly from K.A.R.I, Katumani Centre amounting to Kshs. 2,212,950 and made payments before the delivery of the seeds. Further, while the deliveries were made, the acknowledgement of official receipts from the Institute, being a Government institute, were not produced. The pro-forma invoices issued by the institute did not bear any pre- printed numbering and thereby casting doubt regarding their genuineness.
- (ii) Further, the ministry ordered for 199 bags Arabican bulbs worth Kshs 497,500 from m/s Wilma Agro ltd vide LPO No.1226514 on 29/1/2014. The payment was made in advance pending delivery which as at the time of audit on 27/6/14 had not been made.

#### **Risk**

Production of questionable pro-forma invoices and the consequent non-acknowledgement of official receipts from such a Government Institute upon payment for goods and services may encourage fraudulent attempts on the part of the institute.

#### **Recommendations**

In cases where the supplier of goods and services is a Government institution, all the supporting documents provided should be examined to confirm their authenticity. All payments to such institutions should be acknowledged by way of an official receipt.

#### **Management Response**

The Management will confirm the issue and make appropriate response upon the receipt of the management letter.

### **2.3 Unsupported Travel and Subsistence Allowances**

The County Public Service Board incurred expenditure of Kshs.1,323,400.00 in respect of Travel and Subsistence Allowances for its members. However, the following observations were made;

- The basis of the per diem paid to the members was not established. No minutes were availed to authorize the payments. No job group or scales is attached to their titles to warrant use of public service rates.

- Refund of fuel/transport was supported by a signed schedule. However, no bus tickets or cash sales/receipts of fuel drawn was attached to the payment vouchers.
- Mode of transport for some journeys could not be established, therefore the propriety of the allowances paid could not be confirmed.

### **Implication**

The propriety of this expenditure cannot be confirmed.

### **Recommendation**

It is irregular to pay an employee more than what is recommended by Salaries and Remuneration Commission (SRC) and the County Government Should Remunerate in accordance to SRC and /or public service rates.

### **Management Response**

The management will provide the supporting documents where possible and will also put in place system to ensure such details are present before payment is made.

## **2.4 Flaws in Procurement Procedures - Kimbimbi District Hospital**

### **Observations**

A total of Kshs.416,160.00 was spent to purchase various items such as for Kimbimbi Sub-District Hospital. However, those items were purchased without raising quotations as required by the Public Procurement and Disposal Act 2005.

### **Implication**

Value for money may not have been obtained from the purchases made

### **Recommendation**

Goods and services should be sourced competitively.

### **Management Response**

Follow-up will be made with the hospital management and appropriate response be made when responding to the management letter.

## **2.5 Doubtful Expenditure on Shooting of a Documentary**

### **Observations**

The County Government of Kirinyaga had allocated Kshs. 9,719,406.00 for printing and publishing services in the County Executive Ministry of Finance in the financial year 2013/2014. Records showed that an amount of Ksh.3,712,240.00 was paid to IT fashion Ltd P.O Box 180, Kutus for proving field event organizers for Magical Kenya travel expo stand #92 at KICC from 18 -20 - Oct 013.

The payment was processed vide Department VR No.2279 of 18/2/014 for ksh.3,712,240.00, LPO No.0927362 and an invoice dated 22/11/013.

The bidder was supposed to carry out the following

- a) Concept origination
- b) Detailed exhibition floor plan
- c) Proposal of relevant media to use
- d) Supportive relevant drafts publications

However,

- i. The Ministry of Information and Broadcasting was not involved to provide technical information in this field as required by regulations.
- ii. Though details of the video shooting were attached to the payment voucher it was not indicated whether the film/video was online so as to meet the intended purpose of advertising the county.
- iii. The documentary that was produced and publishing were not produced for our verification.

### **Risk**

The County Government value for their in money in this project may not have been achieved.

### **Recommendation**

Please comment/explain how this video has advertised the county and whether you have realized any tangible benefits.

### **Management Response**

Management to consult with the ICT department and make appropriate response.

## **2.6 Single Sourcing of Insurance Services to County Government Vehicle**

### **Observations**

The county tender committee meeting of 31st July 2013, vide minutes No. 14/31/07/2013, resolved that M/s Disney Insurance Brokers of Nairobi, whose contract was expiring on 31st July 2013, continue providing the insurance services from 31st July 2013 to 31st July 2014.

Further, it was explained that the services were urgently required because the previous cover was about to expire and the procuring committee had just been constituted and therefore there was no time for floating quotations.

The explanation provided was not valid because insurance requirements for motor vehicles are a `must` and are not emergencies. It was therefore expected that they would plan for it in the annual procurement plan.

**Risk**

Denying the government the benefits of competitive bidding which may have led to loss of public funds.

**Recommendation**

The accounting officers should be held responsible for any loss that may occur out of above stated transactions.

**Management Response**

The management to make a comprehensive response on this issue

**2.7 Doubtful Expenditure for Culture, Social Services Gender and Sports to facilitate KICOSCA games in Nairobi****Observations**

An amount of ksh.2,098,000.00 was incurred by the County Secretary, Ministry of Gender, Culture and Social Services Youth and Sports to facilitate KICOSCA games held in Nairobi.

The payment was processed vide department VRNo.042 of 30/8/013 as paid in cash/book VR No.851 of 30/8/2013.

- i. It was explained that the money was deposited in the Secretarie's account and it was to cater for the allowances and transport of the participants. However, there were no receipts, work ticket, signed schedules by participants. In the circumstances, the whole expenditure was not accounted for.
- ii. The date of each event was taking place and the date's nights-out was not disclosed.
- iii. The participants did not acknowledged receipts of the allowances.

**Risk**

The County Government might have incurring expenditure on services that were not provided.

**Recommendations**

Please explain why the secretary, participants could not take the imprest and then surrender after the exercise as required by regulations.

The county secretary ministry of Culture, social services Gender and sports should refund the whole amount of Kshs. 2,098,000.00, if the amount cannot be supported.

## **Management Response**

The management requested time to investigate the issue and make appropriate response.

### **3.0 Revenue**

#### **3.1 Unaccounted For Miscellaneous Receipts**

##### **Observations**

The revenue collected by Kirinyaga Sub County covering Gichugu, Central, Mwea and Ndia for the period between 1/7/2013 to 30/6/2014 was Kshs.101,230,050. There was a noted decrease of revenue collection of Kshs.2,680,551 as compared to Kshs.103,910,601 collected in the same period in 2012/2013.

However, 73 miscellaneous receipts issued out for revenue collection to the collectors in the said areas above, were not accounted for during the period from 1/7/2013 to 30/6/2014.

Further, the noted miscellaneous books were not produced to confirm the amounts collected by each of the unaccounted for miscellaneous receipts and the respective subsequent amounts that were not banked. The non-accountability of these miscellaneous receipts could have contributed in the noted drop in revenues collected within the period under review.

##### **Risk**

The amounts collected against these miscellaneous receipt books might have been misused.

##### **Recommendations**

The listed miscellaneous receipt books should be produced and the amounts collected thereof be established and accounted for (by banking).

The collectors responsible for these books should be identified and cautioned for the delayed or non-remittances of revenue.

##### **Management Response**

The follow-up would be made with the relevant revenue officers and appropriate response be made.

#### **3.2 Lack of Bank Reconciliation on Revenue Banking Account**

##### **Observations**

Generally, there was no bank reconciliation done between the revenue banked and the corresponding deposits credited to the respective bank accounts. Whereas all the banking slips were expected to be centrally filed at the bank reconciliation section at the County Finance Office for routine bank reconciliation, the bank slips were kept at the respective revenue division offices un-reconciled.

### **Risk**

Failure to carry out routine bank reconciliation on revenue banked would open room for abuse and loss of revenue, either by the revenue collectors or even by the bank staff either by intention or error. Any such omissions and errors by the bank may not be detected early for corrective measures.

Further, the banking slips may be used fraudulently to make multiple supports for revenues collected.

### **Recommendation**

It is recommended that a bank reconciliation statements should be prepared on a regular basis and be reviewed by a more responsible officer.

### **Management Response**

The management explained that this is being prepared and they will be produced for audit verification once complete.

## **3.3 Unutilized Development Funds for Infrastructure in Health Centers**

### **Observations**

During the financial year 2013/2014, the Ministry of Health Kirinyaga County was issued with an A.I.E of Kshs. 129,334,764.00 for infrastructure in health centres. However, we noted that development funds voted for 2013/2014 for infrastructure was not utilized. At the time of audit only ksh.1,010,000.00 was spent leaving a balance of ksh.128,314,764.00 was outstanding. No explanation was provided for this undue delay or whether the unutilized funds were intact.

### **Risk**

Failure to provide the public with essential services.

### **Recommendation**

Explain the position of the unutilized funds as at the closure of the financial year. Further comment on why you did not implement the stated projects during the financial year.

### **Management Response**

There was no architect and the Quantity Surveyor hence the delay. However, some work were commenced although it had not been completed at the time of the audit and was consequently rolled over to the following financial year.

### **3.4 Revenue collected but not banked**

#### **Criteria**

The County government should ensure that all revenue collected is banked intact. All the revenue collected is received in the system through billing and the same cleared from the system through surrender of banking slips.

#### **Observations**

During the financial period under review, in the sub-county of Sagana/Kagio an amount of Kshs. 4,305,620 had been collected but had not been banked. This money include Kshs.863,090.00 from one collector who has not surrendered revenue at the time of this audit as follows;

#### **Implication**

The money collected without banking may have been lost.

#### **Recommendation**

The County government to explain how the unbanked amount was accounted for

#### **Management Response**

The management will investigate and make appropriate response.

### **4.0 CASH AND BANK BALANCES**

#### **4.1 Uncontrolled Petty Cash Withdrawals**

#### **Observations**

The County Executive of Kirinyaga maintained the petty cash float at Kshs.500,000.00. However, the following observations were made about the reimbursement process;

The cash float was not recouped as and when exhausted, rather cash withdrawal cheques were haphazardly drawn without any prior basis of support.

That petty cashier was holding cash beyond the authorized float of Kshs. 500,000 at a time due to the uncontrolled petty cash withdrawals.

It was observed that there were no payment vouchers was prepared in support of the said withdrawal cheques and as such there were no controls in place before such cash withdrawals were effected.

During the period between 31/7/2013 and 25/6/2014, an analysis of all petty cash cheques, both for Coop bank imprest account and KCB operating account amounting to

Kshs.87,256,390 was done. A corresponding cash payment analysis for the same period showed that Kshs.77,552,876.80 was paid out leaving a balance of Kshs.9,703,513.20.

There was un-surrendered imprest totalling Kshs.4,512,770.00 which was issued on diverse dates. They were held by the County treasury cashier as partly paid vouchers after having paid the imprests from the office float.

### **Risk**

There was no control of petty cash withdrawals and the amounts withdrawn were not based on amounts spent but by the decision of the designated bank signatories. As such abuse of this facility could not be entirely ruled out.

### **Recommendations**

It is recommended that: Firstly, only the amounts spent out of the authorized petty cash float be reimbursed at a time to restore the authorized cash float.

Secondly, that to avoid frequent withdrawals, the cash float be increased and proper controls be initiated to monitor usage and subsequent recoupment/reimbursements of the petty cash.

Thirdly, the County Government should explain why there is large amount of outstanding unsurrendered imprests.

Finally, the management should also ensure that all reimbursement cheques are supported by the payment vouchers.

### **Management Response**

The County maintain an analysis cashbook, when the cash is exhausted, a cheque is written from the operations account which is controlled by the analysis cashbook hence no need to maintain petty cash floats.

### **4.2 Closure and Transfer of Bank Balances Held By the Defunct Local Authorities Observations**

The bank accounts operated by the defunct Local Authorities within the Kirinyaga County had not been closed as was required as at 11/9/13. However;

The bank transactions between 1/7/2013 and the time of closure for all the bank accounts could not be determined since no bank statements were made available for audit verifications.

No bank reconciliation statements for all the accounts were prepared for the period before their respective closures.

Whereas, there were 21 bank accounts held by the former Local Authorities within the now County Government of Kirinyaga, only 14 banks accounts with a total balance of

Kshs 9,059,060 were revealed as at 1/7/13. The balances for the remaining below 7 bank accounts could not be established.

From the list of closed defunct councils bank accounts provided, two bank accounts namely; KCB a/c 112-957-7236 and a Family bank account no 057-0000-14917 were not included. Their respective bank statements and confirmation certificates of balances therein were not provided. These bank accounts had opening balances as at 1/7/2013 of Kshs 5,745,506.40 and Kshs 159,260 respectively.

### **Risk**

Failure to disclose bank balances and bank accounts at the time of the mandatory closure of bank accounts may conceal important facts concerning the accuracy of bank balances.

### **Recommendations**

It is recommended that; the status of all the 21 bank accounts should be determined, that all the transactions between 1/7/14 to the time of closure should be established, that the balances at the time of closure must be confirmed to agree to the amounts credited in the receiving bank accounts upon closure and all outstanding bank reconciliation issues before closure be determined and cleared.

### **Management Response**

The County treasury to provide the correspondences with the banks to show that the accounts were closed down as directed.

## **4.3 Unsurrendered Imprests**

### **Observations**

It was observed that within the period between 1/7/2013 and 26/6/2014, various officers from different ministries were issued with imprests for various reasons. However, as at the time of audit, imprests amounting to Kshs 4,552,770.00 whose surrender dates had lapsed, were still unaccounted for and unsurrendered.

### **Risk**

Failure to account for imprests at the due dates may lead to falsification of surrender documents in a bid to clear the outstanding imprests.

### **Recommendations**

The County Government should adhere to the laid down policies on accounting for imprests within forty eight (48) hours after returning to the office and that all long outstanding imprests should be recovered from the respective imprest holders.

### **Management Response**

Management is looking at the issue and will make appropriate response when responding to the management letter.

## **5.0 Human Resource management**

### **Observations**

#### **5.1 Un-procedural/Doubtful Engagement and Payment of Casuals**

The County Government paid casual wages during the year amounting to Kshs.3,309,103.00. However, no provision for employment of casuals was made in the budget in the year 2013/2014. The basis of the rates of payments used was not known since different rates were used to pay same tasks. The CPSB was not involved in the identification and engagement of the casuals as required.

#### **5.2 Staff Head Count Audit**

Transition Authority letter Ref TA/7/3/Vol. 1/67 dated 24 July 2013, directed the County Government to carry out staff audit through head count to confirm job placement and needs assessment for proper management of the human resources aspect of the County. The status of the process was not established since no report was availed by the Human Resource Manager to confirm that there was proper matching between the payroll and the human resource records to identify the ghost workers.

Further, confirmation of the existing casuals through head count has not been done by the C.P.S.B so that their plight can be addressed to avoid future costly litigation in relation to the long outstanding casuals.

#### **5.3 Unpaid Dues**

The county Government was in debt in respect of leave allowances arrears amounting to Kshs.11,099,060.00, Salary arrears of Kshs.22,943,633.00 for Defunct County Council of Kirinyaga and Kshs.5,199,986.00 for Defunct Town Council of Sagana.

Whereas it's the responsibility of the CPSB to deal with the above issues, no action has been taken to clear the arrears as at May 2014 so as to motivate the affected staff and promote their productivity. This may lead to conflict with the Union that advocate for the staff.

#### **5.4 Double Payment of Devolved Staff**

The county Government paid 52 (fifty two) officers from the Ministry of Youth, who also drew salaries from the National Government for the months of January and February 2014, therefore double paying them. The Ministry of Devolution and Planning had communicated the anomaly to the County Government. However, no effort has been made to recover this most needed funds in spite of the direction given by the ministry to make a formal claim so that recoveries can be effected. The actual amount paid could also not be immediately be established by the payroll department due to complications of the payroll system used by the County Government.

### **5.5 Payment of Salaries Outside IPPD Payroll**

A total of Kshs.14,675,880.00 was paid from Jan14 – May14 to staff who are not in the County Government payroll. They included ECDE Teachers and ESP Health workers. The County Government reasoned that they have not been assigned PIN numbers Personal number. However, no explanation was given on why they have not been assigned personal numbers.

### **5.6 Unsupported Statutory Deductions**

Deductions had been made from the salaries in respect of LAPROFUND of Kshs.5,373,712.00 and LAPTRUST - Kshs.12,550,199.00 as at May 2014 and remitted to the respective statutory bodies. However, no payment vouchers were produced for audit verification. Further, these bodies have not acknowledged receipt of the monies to confirm the expenditure.

### **5.7 Weaknesses in Human Resource Management**

Correspondences file were not maintained in the department to access the management of staff matters and other related issues i.e. report on the Head Count exercise. The status of the following issues was also not established;

- No communication has been made to notify the 58 employees who are due for retirement before the end of the year. This is for ease of processing of their dues.
- Management systems have not been put in place to organize transfer of all human resource records for the devolved staff. Further, no staff personal files have been opened for county Government staff to file correspondences such as leave forms, deployment letters, transfers, and other personal documents.
- No organization structure has been prepared to match the existing staff to the structure so as to determine overall staff turnover, staffing levels, staff to be retained, transferred, merged, abolished etc. Idle resources on some staff not working according to their job descriptions was not confirmed.
- Guidelines on terms and conditions of service for all staff have not been put in place to determine and manage emoluments, salaries, leave entitlement etc.
- No County Government Human Resource policy was made available for audit verification.

### **Implications**

On long servicing casuals, the County Government was in breach of the employment Act of 2007 section 35(1).

- On staff audit through head count, the County Government was contravention of the Transition Authority directive. This has also led to the misplacement of staffs such that there are some departments which are overstaffed while others are understaffed.

- The role of the Human resource Manager has not been confirmed.

### **Recommendations**

- Long serving casual's issues should be streamlined according to the provisions of the employment Act 2007 section 35(1).
- On staff audit through head count, the C.P.S.B should be facilitated to finalize the process. This will in turn facilitate proper placement and comprehensive need assessment of all the staffs.
- The role of the Human Resource Manager should be confined so as to correspond with the role of the CPSB on human resource Management.

### **Management Response**

The management will make appropriate response when responding to the management letter. However they concurred with observations 8.4, 8.5 and 8.6.

## **6.0 NON-CURRENT ASSETS**

### **6.1 Flawed Procurement Procedures on Procurement of Two Motor Graders**

#### **Observations**

#### **Tendering and Award of Contract**

During the awarding of tender for procurement of two motor graders for County Government, it was observed that nine tenderers responded as per tender committee meeting held at the procurement office on 26/11/2013 at 12.00 noon.

However the following observations were made,

- i). Records showed that M/S Auto Sueco Kenya LTD flouted two proposals, each for a different type of a grader which were treated as two independent proposals. The number of the items on each proposal was inaccurate and therefore did not qualify. This violates section 31 5 of the disposal act 2005.
- ii). The tender was awarded to M/s Avic Shantui Construction Machinery LTD at a price of 31,820,000.00. However, audit verification showed, M/s Avic Shantui Construction Machinery LTD were not the lowest bidders.
- iii). Further, review of the audit documents revealed that Holman's Brothers E.A Ltd and Car and General Ltd, who quoted for the price of Ksh.25,780,000.00 and 26,100,000 respectively, were not subjected to evaluation . Holman's Brothers E.A Ltd bids were allegedly received late and no explanation was provided for not considering Car and General for evaluation. This contravenes section 38 1 b of

the disposal Act. Further, tender document for Car and General, were not provided contrary to section 56 1 of the disposal act 2005.

- iv). A close scrutiny of tender documents for Holman's Brothers revealed that they were received and opened and if they were late, then that was contrary to section 38(1) and 58(3) of the disposal act 2005.
- v). Further, specifications of the motor graders were not similar and the procuring entity did not indicate the currency to be used by the interested bidders. This contravenes section 52 (3) and 34 (1) of the public procurement and disposal act 2005.

### **Expenditure**

M/S Avic Shantui Machinery construction was paid for the supply of the graders vide payment voucher no. 2109 of 14.11.2013

### **Implication**

Failure by the procuring entity to subject all bidders to evaluation and lack of uniform specifications leads to unfair level of competition and hence loss of public funds.

### **Recommendations**

- (i) The County Government Provide evidence to confirm that Holman's Brothers tender document were indeed received late and was therefore not eligible for evaluation.
- (ii) Explain why Car and General was not considered for evaluation.
- (iii) Explain why public procurement procedures were flouted.

### **Management Response**

Holman brother and Car and General turned out that they were one company during the evaluation process. Head of Supply chain to produce the documents to prove that this was the case and appropriate response would be made after receipt of the management letter.

## **6.2 Direct Procurement of Motor Vehicles**

### **Observations**

During the financial year under review, the county government of Kirinyaga procured vehicles worth Ksh.41,021,800.00 comprising of 2 pick-ups,4 Cars and 3 Large tipper lorries. However, it was noted that the County Government did not advertise for the tender to supply these vehicles. Instead it relied on a list of prequalified suppliers from the National treasury's supplies branch Nairobi. It was further observed that procurement of three large tippers at a cost of Kshs.17,100,000.00 was done through appointed sub-committee, which negotiated the price with the dealers instead of

advertising the tender in a national newspaper. In this case there was a clear violation of procurement laws and regulations.

### **Implications**

The County Government was in breach of procurement laws and they may not have received value for their money.

### **Recommendations**

The County Government should explain why it did not comply with the Public Procurement and Disposal Act and Regulation while purchasing vehicles above.

### **Management Response**

The County Government used the Government tenders which is an option available to the County Government.

## **7.0 Weak Internal Audit Department**

### **Observations**

The following weaknesses were identified regarding the functioning of the internal audit unit:

- The Internal audit department do not prepare regular audit reports for the management. The work-plan and their budget were not in place and it was not possible to establish if they completed their work as planned.
- Internal audit has no annual audit plan and no internal audit charter.
- There were no documentation of the audit steps, programmes and the audit evidence obtained in the course of their work.
- There were no progress reports by the internal audit department to the County Secretary regarding their work.

### **Implication**

The Internal Audit department is not well equipped to check the activities of the County Government.

### **Recommendations**

The Internal Audit department should prepare a charter, strategic plan and the annual audit plan in order to carry out their work in a professional manner.

Further, audit work should be well documented and reviewed by a more responsible officer. There should also be an audit committee which the internal Audit department should report to.

## **Management Response**

The management stated that the internal audit department is now well staffed and have started reporting and all the issues would be streamlined in the subsequent financial year.

### **8.0 Bursary Awards Observations**

During the financial year under review, the County government disbursed Kshs.50,000,000.00 in respect of bursaries to various wards for awarding to deserving cases in the County.

These bursary funds were disbursed to various accounts which were opened by the county government for various wards. The signatories of these accounts were said to be a County government official, the chairman bursary fund committee and an Education official. However, the following observations were made about this balance;

There were no vouchers, cashbooks and ledgers which were maintained to account for the disbursement of cash to the county, no acknowledgement notes were sent from the beneficiary institutions to confirm the receipt of these funds and there was do documents provided to confirm the identity of the signatories.

It was also noted that the cheque books of these funds were kept at the Members of the County Assembly offices. Their role in the payment process was not immediately clear.

Further, Payments were made from Baragwi ward fund to Kianyaga secondary school totalling Kshs.25,032.00 for eight students each at Kshs.3,129.00. Out of them two did not have any outstanding fees balance for that term and the bursary fund was carried forward to the following term. It would appear therefore that they were less deserving.

### **Implication**

The propriety of payments made from these account could not be confirmed and therefore the entire amount of Kshs.50,000,000.00 could not be accounted for.

### **Recommendations**

Firstly, the County government should ensure that there is a bill passed by the County Assembly to regulate the disbursement of the bursary funds,

Secondly, all the bursary beneficiaries must send an acknowledgement note to the county government to confirm receipt of money,

Thirdly, the identity of signatories of this bank account should be produced for audit verification,

Fourthly, the role of the members of the County Assembly should be clarified and especially why the cheque books were maintained in their offices. They should be maintained by a responsible County Government official and;

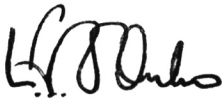
Finally, the County government should ensure that the process of vetting the deserving cases is transparent to avoid issuing the funds to students who do not deserve.

### **Management Response**

The accounting will be made by the sub-county administrators. The County treasury releases the funds through an AIE to the Sub-county Administrators who are expected to make returns.

### **Conclusion**

From the foregoing audit findings, it is clear that Internal Controls both financial checks and managerial are yet to be properly instituted.



**Edward R.O Ouko, CBS**  
**Auditor-General**

**Nairobi**

**18 May 2015**

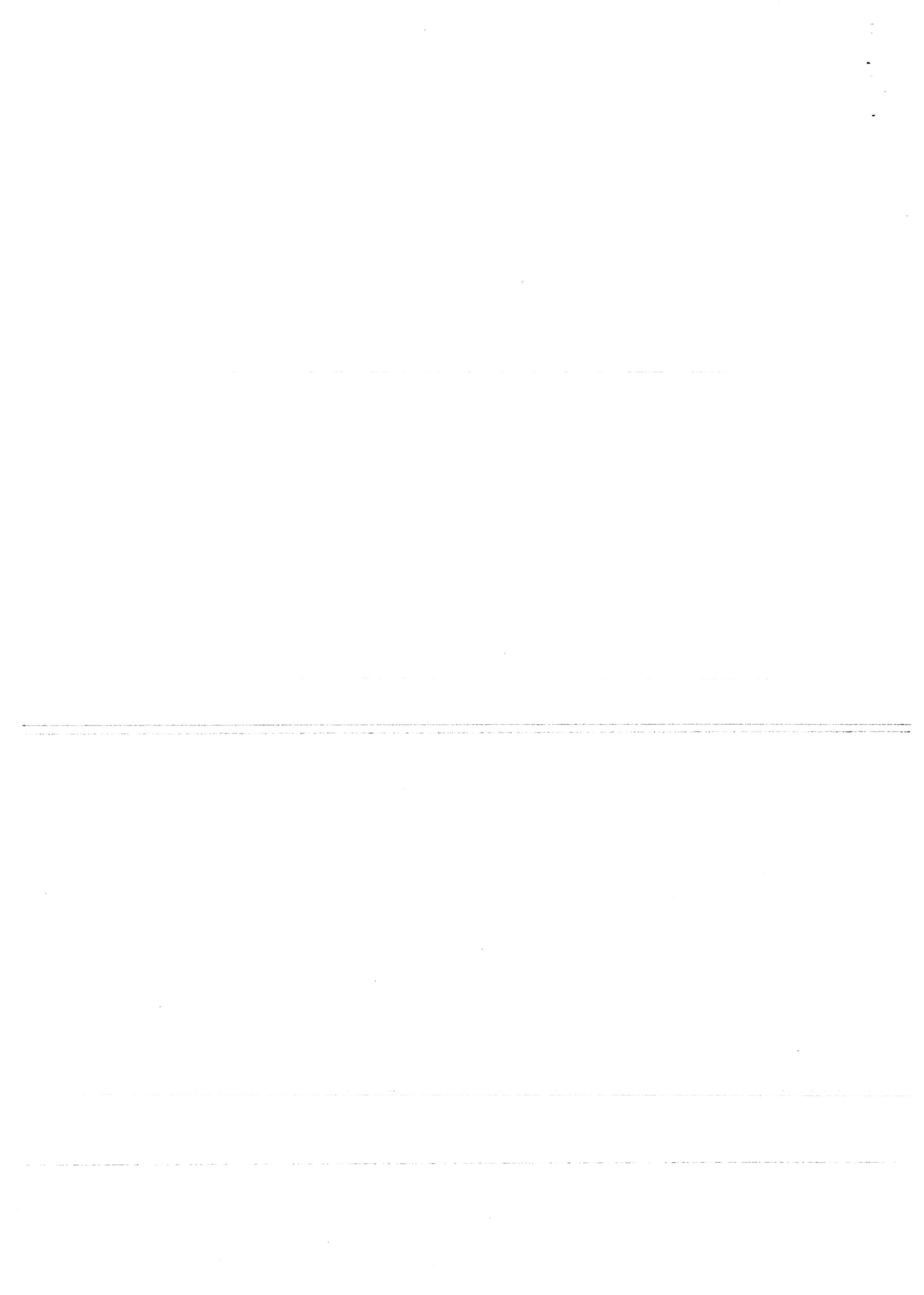
Schedule 1

Irregular travel and accommodation allowances on foreign trip to Malaysia and Singapore (Draft report No 1.2)

Date	Pv no/cheque	Name of M.C.A	Amount (Kshs)-full per diem (A)	Amount(Kshs)1/4 per diem (B)	Difference/rec overies
16/1/2014	787	Kariuki Muchiri	225,808	82,852	142,956.00
16/1/2014	787	Peter n kairu	225,808	82,852	142,956.00
16/1/2014	787	Sammy D.K. Waweru	225,808	82,852	142,956.00
16/1/2014	787	James k Gachomba	225,808	82,852	142,956.00
16/1/2014	787	Rebecca Nyangati Weru	225,808	82,852	142,956.00
16/1/2014	787	Monicah Wamuyu Kariuki	225,808	82,852	142,956.00
16/1/2014	787	Jane Muthoni Mwathe	225,808	82,852	142,956.00
16/1/2014	RTGS	David Ndirangu Ngigi	225,808	82,852	142,956.00
16/1/2014	RTGS	Peter g Ngumba	225,808	82,852	142,956.00
16/1/2014	RTGS	Thirikwa K Thirikwa	225,808	82,852	142,956.00
16/1/2014	RTGS	Miriam Wahura Ng'ang'a	225,808	82,852	142,956.00
16/1/2014	RTGS	Ann Waithira Kionero	225,808	82,852	142,956.00
16/1/2014	RTGS	Margaret Wamuyu	225,808	82,852	142,956.00

16/1/2014	RTGS	Teresia Njoki Kamau	225,808		82,852	142,956.00
16/1/2014	RTGS	Dorcas Nyambura Kihara	225,808		82,852	142,956.00
16/1/2014	RTGS	James Wahome Ndegwa	404,448		127,512	276,936.00
16/1/2014	RTGS	John Gachari Kinyanjui	225,808		82,852	142,956.00
16/1/2014	RTGS	Pete w Kamoche	225,808		82,852	142,956.00
16/1/2014	RTGS	Joseph m Gichini	225,808		82,852	142,956.00
16/1/2014	RTGS	Michael n Kirumba	225,808		82,852	142,956.00
16/1/2014	RTGS	Joshua m Muigai	225,808		82,852	142,956.00
16/1/2014	RTGS	Edinald w King'ori	225,808		82,852	142,956.00
16/1/2014	RTGS	John Kieru w	225,808		82,852	142,956.00
16/1/2014	RTGS	Daniel k g Ruara	225,808		82,852	142,956.00
16/1/2014	RTGS	Silvester k Mwangi	225,808		82,852	142,956.00
16/1/2014	RTGS	James m Gichuki	225,808		82,852	142,956.00
16/1/2014	RTGS	Samuel k Gachuhi	225,808		82,852	142,956.00
16/1/2014	RTGS	Samuel k. Njiraini	225,808		82,852	142,956.00
16/1/2014	RTGS	Paul Maina Nderitu	225,808		82,852	142,956.00
16/1/2014	RTGS	Suleiman k. Kihika	225,808		82,852	142,956.00
16/1/2014	RTGS	Josphat Kamau Njoroge	225,808		82,852	142,956.00
16/1/2014	RTGS	Beth Wahito Njoroge	225,808		82,852	142,956.00
16/1/2014	RTGS	Patricia Wanjiru Njoroge	225,808		82,852	142,956.00
16/1/2014	RTGS	Nancy wambui Ng'ang'a	225,808		82,852	142,956.00

16/1/2014	RTGS	Moses Mwicigi Kahuhu	225,808	82,852	142,956.00
16/1/2014	RTGS	Joyce Nyambura Ng'ang'a	225,808	82,852	142,956.00
16/1/2014	RTGS	Elizabeth Njeri Ngaruiya	174,416.00	70,004.00	104,412.00
16/1/2014	RTGS	Lydia wambui Muriuki	225,808	82,852	142,956.00
16/1/2014	RTGS	Charles Wahinya wambui	225,808	82,852	142,956.00
16/1/2014	RTGS	Peter m Maina	225,808	82,852	142,956.00
16/1/2014	RTGS	Samuel m Thuita	225,808	82,852	142,956.00
16/1/2014	RTGS	John g Mwaniki	225,808	82,852	142,956.00
16/1/2014	RTGS	Paul k Mburu	225,808	82,852	142,956.00
16/1/2014	RTGS	Rahab Wanjehia	225,808	82,852	142,956.00
16/1/2014	RTGS	Tiziana Wanjiru Mwangi	225,808	82,852	142,956.00
		<b>Staff</b>			
16/1/2014	RTGS	Charles Kimani kahari	225,808	82,852	142,956.00
16/1/2014	RTGS	Daniel Kamau Macharia	174,416	70,004.00	104,412.00
16/1/2014	RTGS	Dennice Odoot Odungo	174,416	70,004.00	104,412.00
16/1/2014	RTGS	Grace Njeri Ng'ang'a	174,416	70,004.00	104,412.00
	RTGS	Purity Mwonjoria	225,808	82,852	142,956.00
<b>Total</b>			<b>11,037,664</b>	<b>4,053,016</b>	<b>6,984,648</b>



13/8/2013	<b>NAIVASHA PEPPERCON HOLIDAY RESORT</b>	000018	Being payment of conference hall	112,500
19/8/2013	Tewan Plaza Hotel	000042	Being payment for provision for entertainment	433,225
23/10/2013	Tewan Plaza Hotel	000236	Being payment for refreshments	90,000
23/10/2013	Tewan Plaza Hotel	000239	Being payment for refreshments	440,100
26/11/2013	Tewan Plaza Hotel	000389	Being payment for refreshments	401,100
19/12/2013	Naivasha Peppercon Holiday Resort	000562	Being payment to facility for Budget committee while at Naivasha	40,000
21/1/2014	Naivasha peppercorn holiday resort	000755	Being payment for using facility	126,000
22/1/2014	Naivasha peppercorn holiday resort	000786	Being payment for use of facility	59,000
18/03/14	Flamingo Beach and resort spa	001055	Being payment for conference package for MCA'S summit forum	387,000
02/4/2014	Bejoy Hotel Miharati	001171	Being payment for MCA'S accomodation allowances attend mtg in Kwale on 3rd April	798,000
02/4/2014	Bejoy Hotel Miharati	001182	Being payment for MCA milleage allowances Feb 2014	80,660

09/04/14	Bayland	001218	Being payment for Meals AND HALL HIRE during strategic plan Launch on 5th APRIL 2014	294,960
10/06/14	Kenya Safari Lodges	001693	Being payment for confer package Nominated MCA'S- 231,000, Budget committee report writing-75,600	306600
Total				3,569,145

**Schedule 3****Unprocedural procurement of consultancy and training services(Draft report 1.4)**

DATE	PAYEE	CHQ NO.	DETAILS	AMOUNT(Kshs)
24/10/2013	Jane Nyawira Kabugi	000273	Being payment of training facilities	237,600
11/10/2013	Kipkemoi Arap Kirui	000227	MCA's Training	330,000
16/10/2013	Jane Nyawira Kabugi	000230	Replacement of CHQ No.00018	431,640
26/11/2013	Dr Jane N Kabugi	000394	Being payment for facilitation of NCASB training	60,720
10/12/2013	FANUEL MUDII ARAUDI	000473	being payment for facilitation at KSMS facilities	330,000
17/12/2013	Charles Kimani Kahari	000536	Being payment of allowances to the interviewers - Lucy Wanjohi	100,000
17/12/2013	Magaret Igane	000537	Being payment of allowances to the interviewer	275,000
17/12/2013	Samuel Kalama	000538	Being payment of allowances to the interviewer	275,000
17/12/2013	George Wanyoko	000539	Being payment of allowances to the interviewer	50,000
17/12/2013	Wanjiru Ndindiri	000540	Being payment of allowances to the interviewer	50,000
17/12/2013	Martin Masinde	000541	Being payment of allowances to the interviewer	50,000
17/12/2013	Solomon Liria	000542	Being payment of allowances to the interviewer	50,000
17/12/2013	Enoch Bosire	000543	Being payment of allowances to the interviewer	50,000

17/12/2013	Lucy Kimathi	000545	Being payment of allowances to the interviewer	50,000
27/12/2013	Keith Kisinguh	000635	Being payment of interviewer allowance	25,000
27/12/2013	Gilbert Asuma	000636	Being payment of interviewer allowance	25,000
27/12/2013	Amos M Guchu	000637	Being payment of interviewer allowance	25,000
26/2/2014	International Dvpt Network	000947	Being payment of facilitation fee on the review of CASB bill & strategic plan	100,000
10/04/14	Kipkemoi Arap Kurui	001246	Being payment for consultancy fee review standing orders	171,000
15/04/14	ERIC OMONDI	001280	Being payment for structural design for county assembly	200,000
24/04/14	Legistrative and governance	001358	Being payment for allowances sensitize church leadership	143,000
19/05/14	Lucy Muthoni Makara	001539	Being payment for technical advise during interviews	88,000
26/05/14	Legistrative/Governance institute	001573	Being payment for training fee for budget committee fro 26th - 28th May 2014	495,000
26/05/14	CPST	001589	Being payt for training fee for House bussines Committee on 27th- 30th May 2014	594,000
10/2/2014	Githinji Kimamo & Company	000801	Being payment of advocacy services	250,000
25/06/14	David Mwaniki Ngugi	001841	Being payment for consultation fee during delegated committee report writing	275000
27/06/14	Githinji Kimamo and company	001858	Being payment for legal fees	300000
<b>Total</b>				<b>5,030,960</b>

## Unaccounted for ward expenses

(Draft report 3.0)

Name	Ward	Renovations	Rent	Salary & operations	Total
Paul Kiruka Mburu	Charagita Ward	50,000.00	180,000.00	342,000.00	572,000.00
JAMES M. GICHUKI	Engineer Ward	50,000.00	150,000.00	342,000.00	542,000.00
PETER N. KAIRU	Githabai Ward	50,000.00	150,000.00	342,000.00	542,000.00
SAMUEL M. THUITA	Gathanji Ward	50,000.00	150,000.00	342,000.00	542,000.00
DANIEL K .G. RUARA	Gathara Ward	50,000.00	150,000.00	342,000.00	542,000.00
JOHN KIERU WAMBUI	Gatimu ward	50,000.00	180,000.00	342,000.00	572,000.00
JOHN G. MWANIKI	Geta Ward	50,000.00	150,000.00	342,000.00	542,000.00
SILVESTER K. MWANGI	Githioro Ward	50,000.00	150,000.00	342,000.00	542,000.00
SAMUEL K. NJIRAINI	Kaimbaga ward	50,000.00	120,000.00	342,000.00	512,000.00
SULEIMAN K. KIHKA	Kanjuri Ward	50,000.00	150,000.00	342,000.00	542,000.00
Sammy D kamau	Karau ward	50,000.00	150,000.00	342,000.00	542,000.00
Michael N Kirumba	Kipipiri Ward	50,000.00	210,000.00	342,000.00	602,000.00
PAUL M. NDERITU	Kiriita Ward	50,000.00	150,000.00	342,000.00	542,000.00
JOSPHAT K. NJOROGE	Leshau				542,000.00

	ward	50,000.00	150,000.00	342,000.00	
PETER G. NGUMBA	Magumu ward	50,000.00	150,000.00	342,000.00	542,000.00
DAVID N. NGIGI	Milangine Ward	50,000.00	150,000.00	342,000.00	542,000.00
KARIUKI MUCHIRI	Murungaru Ward	50,000.00	180,000.00	342,000.00	572,000.00
PETER M. MAINA	Ndaragwa Ward	50,000.00	150,000.00	342,000.00	542,000.00
JAMES K. GACHOMBA	Njabini Ward	50,000.00	150,000.00	342,000.00	542,000.00
Edinald King'ori	North Kinangop Ward	50,000.00	150,000.00	342,000.00	542,000.00
JOSHUA M. MUIGAI	Nyakio Ward	50,000.00	150,000.00	342,000.00	542,000.00
PETER W. KAMOCHÉ	Rurii Ward	50,000.00	150,000.00	342,000.00	542,000.00
JOHN KINYANJUI GACHARI	Shamata Ward	50,000.00	150,000.00	342,000.00	542,000.00
Joseph Mumba Gichini	Wanjohi Ward	50,000.00	150,000.00	342,000.00	542,000.00
SAMUEL K. GACHUHI	Weru Ward	50,000.00	210,000.00	342,000.00	602,000.00
Cheque No 1245					25,000.00
<b>Total</b>					<b>13,755,000.00</b>

Schedule 7

Untaxed CASB allowance (Draft report 5.0)

DATE	PAYEE	CHQ NO.	DETAILS	AMOUNT
12/8/2013	MARY WANJIRU NGUGI	000012	Being CASB allowances and airtime allowances	203,000.00
13/8/2013	MARY WANJIRU NGUGI	000020	Being payment of CASB sitting allowance	46,000.00
27/8/2013	MARY WANJIRU NGUGI	000047	Being payment of sitting allowances to CASB members	60,000.00
27/8/2013	MARY WANJIRU NGUGI	000049	Being payment of sitting allowances to CASB members	230,000.00
27/8/2013	MARY WANJIRU NGUGI	000050	Being payment of sitting allowances to CASB members	54,000.00
28/8/2013	FAMILY BANK	000065	Being payment of CASB allowances to Hon. Thirikwa Kamau	48,000.00
5/9/2013		000091	Being payment allowance to CASB members	266,000.00
5/9/2013	FAMILY BANK	000092	Being payment allowance to CASB member -Thirikwa Kamau	73,000.00
17/9/2013	FAMILY BANK	000112	Being payment of Thirikwa Kamau honorarium for CASB meetings	50,000.00
19/9/2013	CHARLES KIMANI KAHARI	000122	Being payment of plenary allowances to CASB members and accommodation allowance while proceeding to Nakuru	276,000.00

19/9/2013	FAMILY BANK	000125	Being payment of Thirikwa Kamau honorarium for CASB meetings	65,000.00
25/9/2013	CHARLES KIMANI KAHARI	000150	Being payment of CASB sitting allowances and others	116,000.00
2/10/2013	CHARLES KIMANI	000163	Accomm.Allow.CASB/MCAs	584,000.00
8/10/2013	KENYA SCHOOL OF MONETARY STUDIES	000176	CASB Training	83,520.00
23/10/2013	Charles Kimani Kahari	000244	Being payment of CASB allowances	278,000.00
23/10/2013	FAMILY BANK	000246	Being payment of CASB allowances to Thirikwa Kamau	72,000.00
23/10/2013	FAMILY BANK	000256	Being payment of CASB allowances to Thirikwa Kamau	24,000.00
31/10/2013	Charles Kimani Kahari	000284	Being payment of CASB sitting allowances	210,000.00
31/10/2013	FAMILY BANK	000296	Being payment of CASB allowances to Thirikwa Kamau	72,000.00
7/11/2013	FAMILY BANK	000319	Being payment of CASB sitting allowances 4th & 7th Nov- Thirikwa Kamau	16,000.00
7/11/2013	Charles Kimani Kahari	000320	Being payment of CASB sitting allowances 4th & 7th Nov	76,000.00
13/11/2013	FAMILY BANK	000333	Being payment of CASB sitting allowances 4th & 7th Nov- Thirikwa Kamau	48,000.00
13/11/2013	Charles Kimani Kahari	000339	Being payment of CASB sitting allowances	148,000.00
21/11/2013	Charles Kimani Kahari	000368	Being payment of CASB sitting allowances plus staff airtime	67,000.00
21/11/2013	FAMILY BANK	000371	Being payment of CASB sitting allowances plus airtime -	34,000.00

			Thirikwa Kamau	
21/11/2013	Charles Kimani Kahari	000372	Being payment of CASB sitting allowances	144,000.00
22/11/2013	Charles Kimani Kahari	000387	Being payment to strategic plan designer-helping CASB-Nyaga Muraguri	12,000.00
26/11/2013	Dr Jane N Kabugi	000394	Being payment for facilitation of NCASB training	60,720.00
26/11/2013	KCB	000397	Being payment of CASB sitting allowance	5,000.00
26/11/2013	FAMILY BANK	000398	Being payment of CASB sitting allowance	160,000.00
26/11/2013	Charles Kimani Kahari	000399	Being payment of CASB sitting allowance	32,000.00
28/11/2013	Charles Kimani Kahari	000404	Being payment to strategic plan designer-helping CASB-Nyaga Muraguri	12,000.00
3/12/2013	Charles Kimani Kahari	000419	Being payment of CASB sitting allowance	255,000.00
3/12/2013	FAMILY BANK	000437	Being payment of CASB sitting allowance -Thirikwa Kamau	32,000.00
4/12/2013		000438	being payment to CASB members and the driver proceeding to KSG NRB	92,090.00
4/12/2013	FAMILY BANK	000439	being payment to CASB member proceeding to KSG NRB	26,000.00
10/12/2013	FAMILY BANK	000482	Being payment of CASB allowances- Thirikwa Kamau	24,000.00
11/12/2013	Charles Kimani Kahari	000498	Being payment of CASB sitting allowance	121,000.00
11/12/2013	FAMILY BANK	000501	Being payment of CASB	8,000.00

				allowances- Thirikwa Kamau	
	11/12/2013	FAMILY BANK	000511	Being payment of CASB sitting allowances-	24,000.00
	11/12/2013	Charles Kimani Kahari	000512	Being payment of CASB sitting allowances-	114,000.00
27/12/2013		FAMILY BANK	000569	Being payment of CASB sitting allowances-	16,000.00
27/12/2013		Charles Kimani Kahari	000576	Being payment of CASB sitting allowances-	64,000.00
27/12/2013		Charles Kimani Kahari	000638	Being payment of CASB allowance	76,000.00
8//1/2014		Family Bank	000684	Being payment of CASB sitting allowance	45,000.00
8//1/2014		Charles kimani Kahari	000693	Being payment of CASB sitting allowance	151,000.00
13//1/2014		Charles kimani Kahari	000700	Being payment of CASB sitting allowance	180,000.00
15//1/2014		Family Bank	000701	Being payment of CASB sitting allowance -Thirikwa	40,000.00
22/1/2014		Family Bank	000772	Being payment of CASB sitting allowance	44,000.00
22/1/2014		Family Bank	000788	Being payment of CASB sitting allowance	53,000.00
22/1/2014		Charles kimani Kahari	000789	Being payment of CASB sitting allowance	311,000.00
	10/2/2014	Charles kimani Kahari	000799	Being payment of CASB sitting allowance 23rd Jan & 7 Feb	76,000.00
	10/2/2014	Family Bank	000800	Being payment of CASB sitting allowance 23rd Jan & 7 Feb	16,000.00
	21/2/2014	Charles kimani Kahari	Cash withdrawal PV NO. 2	Being payment of CASB sitting allowance as per attached schedule	82,000.00

26/2/2014	International Dvpt Network	000947	Being payment of facilitation fee on the review of CASB bill & strategic plan	100,000.00
26/2/2014	Charles kimani Kahari	000949	Being payment of CASB sitting allowance	165,200.00
26/2/2014	Family Bank	000950	Being payment of CASB sitting allowance.- Thirikwa	64,000.00
05/03/2014	Family Bank	000970	Being payment of CASB sitting allowance - Thirikwa	16,000.00
05/03/2014	EQUITY Bank	000971	Being payment of CASB sitting allowance	16,000.00
05/03/2014	Charles Kimani Kahari	000972	Being payment of CASB sitting allowance	48,000.00
12/03/14	EQUITY Bank	001009	Being payment for CASB Allowance 5th Feb 2014	8,000.00
12/03/14	Charles Kimani Kahari	001011	Being payment for CASB Allowance 5th Feb 2014	14,000.00
12/03/14	Family Bank	001015	Being payment for CASB allowances on 5th and 11th March 2014	16,000.00
12/03/14	Family Bank	0001017	Being payment for CASB Allowance 6th Feb 2014	8,000.00
12/03/14	Charles Kimani Kahari	0001018	Being payment for CASB allowancea on 5th and 11 th March 2014	60,000.00
12/03/14	EQUITY Bank	001019	Being payment for CASB allowancea on 5th and 11 th March 2014	16,000.00
13/03/14	Charles Kimani Kahari	001023	Being payment for CASB allowance on 6TH March 201	43,000.00
18/03/14	Family Bank	001056	Being payment for CASB allowance on 13th and 17th March 2014	16,000.00

18/03/14	Charles Kimani Kahari	001057	Being payment for CASB allowance on 13th and 17th March 2015	41,000.00
18/03/14	Family Bank	001058	Being payment for CASB allowance on 13th, 17th, 18th and 10th March 2016	60,000.00
18/03/14	Charles Kimani Kahari	001062	Being payment for CASB allowance on 13th, 17th, 18th and 10th March 2016	72,000.00
28/03/14	Charles Kimani Kahari	001140	Being payment for CASB allowance on	87,000.00
28/03/14	Charles Kimani Kahari	001141	being payment for CASB allowance on	24,000.00
28/03/14	Family Bank	001143	Being payment for CASB allowance on 19th,24th and 25th march 2014	54,000.00
04/04/14	EQUITY BANK	001200	Being payment for CASB allowances	32,000.00
04/04/14	EQUITY BANK	001201	Being payment for CASB allowances	56,000.00
04/04/14	Charles Kimani Kahari	001202	Being payment for CASB allowances	56,000.00
09/04/14	Salome Wangechi Muriuki	001231	Being payment for CASB allowances during strategic meetings	10,000.00
15/04/14	Salome Wangechi Muriuki	001271	Being payment for CASB allowances on 8th and 10th April 2014	60,000.00
15/04/14	Family Bank	001275	Being payment for CASB allowance for Thirikwa on 8th AND 10TH April 2014	36,000.00
15/04/14	EQUITY BANK	001276	Being CASB allowances on 8th-10th April 2014	16,000.00

16/04/14	The Kenya alliance of Resident Association	001283	Being participation fee for CASB members training	260,000.00
16/04/14	Salome Wangechi Muriuki	001284	Being payment for staff accom allow during CASB w/shop in Nrb from 28TH APRIL 2014	54,000.00
16/04/14	Family Bank	001286	Being accomod allowance for CASB allowance during Workshop	82,000.00
16/04/14	EQUITY Bank	001287	Being accomod allowance for CASB allowance during Workshop	141,000.00
17/04/14	Salome Wangechi Muriuki	001315	Being payment for CASB allowances on 15th and 17th April 2014	60,000.00
17/04/14	Family Bank	001316	Being payment for CASB allowances on 15th and 17th April 2015	16,000.00
17/04/14	COOP Bank	001317	Being payment for CASB allowances on 15th and 17th April 2016	36,000.00
22/04/14	Salome Muriuki	001355	Being payment for Grace attending Adhoc CASB meetings	10,000.00
29/04/14	Josphat K. Njoroge	001381	Being payment for CASB allowances on 22nd-25th April 2014	40,000.00
29/04/14	Family Bank	001387	Being payment for CASB allowances on 22nd-25th April 2014	220,000.00
29/04/14	Family Bank	001388	Being payment for CASB allowances on 22nd-25th April 2014	208,000.00

29/04/14	COOP Bank	001389	Being payment for CASB allowances on 22nd-25th April 2014	130,000.00
02/05/14	Equity Bank Limited	001443	Being payment for CASB allowances for 2nd May 2014	18,000.00
02/05/14	Family Bank	001445	Being payment for CASB allowances- 2nd May 2014	26,000.00
21/05/14	Bayland Café	001430	Being payment for CASB meals during interviews	36,560.00
12/05/14	Family Bank	001505	Being payment of CASB allowances from 6th- 9th May 2014	144,000.00
12/05/14	Equity Bank Limited	001506	Being payment of CASB allowances from 6th- 9th May 2014	384,000.00
22/05/14	Salome Wangechi	001554	Being payment for staff/Casb subsistence allowance	45,000.00
23/05/14	Equity Bank Limited	001553	Being payment for Casb Allowances	338,000.00
30/05/14	Family Bank	001633	Being payt for Accom Allow CASB mtg with Chase bank	10,000.00
30/05/14	Equity Bank Limited	001635	Being payt for accom allow CASB Chase bank- 8000. Implementatin comm- 87500	95,500.00
05/06/14	Family Bank	001650	Being payment for CASB allowances	153,800.00
05/06/14	Equity Bank Ltd	001652	Being payment for CASB allowances	134,400.00
05/06/14	Equity Bank Ltd	001655	Being payment for CASB allowances during KARA	33,600.00
10/06/14	Family Bank	001677	Being payt for Accom allowance budget comm- 68000, CASB allow 3,5,6th-	140,400.00

			65400, P. Ngumba mileage allow Rongai- 7000	
10/06/14	Equity Bank Ltd	001704	Being accomd allow Speakers Mtg CPST-23,000 CASB allow 3rd,5th,6th and 10th June-132000	155,000.00
18/06/14	Equity Bank Ltd	001735	Being payment for CASB allowances visit Toyota Kenya	39,000.00
18/06/14	Equity Bank Ltd	001736	Being payment for CASB allowances 17th June 2014	21,000.00
18/06/14	Family Bank	001737	Being payment for CASB allowances 17th June 2015	11,600.00
18/06/14	Family Bank	001742	Being payment for mileage allowances for Githinji Ngumba-149,088. CASB Allowances-32,000. Public participation-15,000.00	196,088.00
18/06/14	Family Bank	001758	Being payment for accom allow consultative forum-25,100. CASB Allowances on 18th June 2014-15600	40,700.00
18/06/14	Equity Bank Ltd	001761	Being payment for CASB allowances 18th June 2014	21,000.00
19/06/14	Family Bank	001775	Being payment for CASB chair during Israel Ambassador tour	10,000.00
24/06/14	Equity Bank Ltd	001809	Equity bank Mileage POA attend POA and CASB meeting	34,669.00
25/06/14	Equity Bank Ltd	001843	Being payment for CASB allowances	88,200.00
25/06/14	Family Bank	001844	Being payment for CASB allowances	74,800.00
27/06/14	Family Bank	001855	Being payment for CASB allowances on 25th,26th,27th	118,400.00

				and 28th June 2014	
27/06/14		Equity Bank Ltd	001856	Being payment for CASB allowances on 25th,26th,27th and 28th June 2014	149,600.00
27/06/14		COOP BANK	001857	Being payment for CASB allowances on 25th June 2014	5,600.00
27/06/14		Family Bank	001872	Being payment for CASB allowances	106,000.00
27/06/14		Equity Bank Ltd	001873	Being payment for CASB allowances	63,000.00
					10,620,447.00

Schedule 8

Uneconomical and inefficient expenditure on travel and accommodation allowances to MCAs for report writings in hired hotels/institutions premises of Kshs 8,566,145.00 (Draft report 6.1)

Committee	Report-date	Members	amount	Remarks
Roads committee at K.S.M.S	28 <sup>th</sup> April 2014-1 <sup>st</sup> May 2014	Being payment for Accom allow for Roads Committee on 28th April-1st May 2014-Samuel Kimani-39,000,Joshua Muriithi-39,000,Rebecca Weru-39,000,Margaret Wambugu-39,000,Joseph Gichini-39,000,Suleiman Kihika-39,000,Ann Kionero-39,000,James Gachomba-39,000 (8000*4+7000) Staff Charles gotonga-34,500,Harun Gichuki-32,000 <b>Total 378,500.00</b>	<b>378,500.00</b>	
Rules and procedures committee workshop at K.S.M.S	16-17 March 2014	John Kieru-37,000.00,Samuel Kimani-37,000,Daniel Kibebo-37,000,Michael Kirumba-37,000,Rahab Wanjihia-37,000,Joseph Mumba-37,000,Samuel Thuita-37,000,Dorcas Kihara-37,000,Tiziana Mwangi-37,000,Joyce Nyambarua-37,000.00,Peter Kamoche-37,000.00,Edinald King'ori-37,000.00,James Wahome-48,000.00,James Gichuki-37,000.00,Peter Githinji-37,000.00,Lydia Muriuki-26,000.00,Leah Wanderi-18,000.00,Maina Muriu-22,000,Bodyguard-22,000.00 <b>Total 654,000.00</b>	<b>654,000.00</b>	
Intergovernmental committee	10 <sup>th</sup> -14 <sup>th</sup> April 2014	Being payment for staff accom allow during intergovernmental committee n 10th - 14th April 2017,Dennis Adungo-30,000,Elizabeth Ngaruiya-30,000,Peter Muhia-20,000,John maina-20,000 <b>Total 100,000</b>	<b>100,000.00</b>	
Intergovernmental committee	10 <sup>th</sup> -14 <sup>th</sup> April 2014	Being payment for accom allow during intergovernmental committee n 10th - 14th April 2017-David Ndirangu-37,000,Margaret Wamuyu-37,000 <b>Total 74,000</b>	<b>74,000.00</b>	

Intergovernmental committee	10 <sup>th</sup> -14 <sup>th</sup> April 2014	Being payment for accom allow during intergovernmental committee n 10th - 14th April 2014 at KSMS. Ndegwa wahome-48,000,Joseph Gichini-37,000-Nancy Wambui-37,000,John Kieru-37,000,Joshua Muigai-37,000 Total 196,000.00	196,000.00	
		James Ndegwa-24,000,Paul Maina-21,000,Samuel Mwangi-21,000,Jane Muthoni-21,000,Teresia Njoki-21,000,Michael Kirumba-21,000,Rahab Wanjihia-21,000,Peter Kairu-21,000,Staff,Grace Ng'anga-12,000,Ruth Wambui-12,000,Elizabeth Ngaruiya-12,000,John Maina-12,000,Conference package-62,640.00 <b>Total 281,640.00</b>	281,640.00	
Joint roads committee between Nyeri, Murang'a and Nyandarua at K.S.M.S	<b>13-17 March 2014</b>	Samuel Kimani-42,000,Joshua Muriithi-42,000.00,Ann Kionero-42,000,John Kieru-42,000,James Kiiru-42,000,David Ngugi-42,000,Joseph Mumba-42,000,Rebecca Weru-42,000,Daniel Ruara-42,000,Harun Gichuki-28,000, Total 406,000.00	406,000.00	
Budget appropriation committee	<b>26-29th March 2014.</b>	James Kiiru-20,000,Samuel Kimani-20,000,David Ndirangu-20,000,Josphat Kamau-20,000,John Githinji-20,000,Joshua Muriithi-20,000,Michael Kirumba-20,000,Patricia Wanjugu-20,000,Margaret Wamuyu-20,000,Lydia Muriuki-22,000,Peter Waweru-22,000, Other members James Gichuki-5,000,Peter Ngumba-5,000,Sammy Waweru-5,000,John Kinyanjui-5,000,Peter Kamoche-5,000,Joseph Gichini-5,000,Eldinald Kingori-5,000,John Kieru-5,000,Daniel Ruara-5,000,Silvester Mwangi-5,000,Samuel Njiraini-5,000,Paul Nderitu-5,000,Samuel Thuita-5,000,Paul Mburu-5,000,Kariuki Muchiri-5,000,Peter Kairu-5,000 Total 314,000	314,000.00	
Budget	26 <sup>th</sup> -29 <sup>th</sup> March 2014	Being payment for accom allow budget committee report writing at	141,000.00	

appropriation committee		Dream on 26th -29th March 2014,James Kiiru-13,000,Samuel Kimani-13,000,David Ndirangu-13,000,Josphat Kamau-13,000,John Githinji-13,000,Joshua Muriithi-13,000,Michael Kirumba-13,000,Patricia Wanjugu-13,000,Margaret Wamuyu-13,000,Lydia Muriuki-12,000,Peter Waweru-12,000		
Joint roads Committee at K.S.M.S	15 <sup>th</sup> -17 <sup>th</sup> April 2014	Being payment for Joint Roads Committee on 13th- 17th March 2014,Samuel Kimani 17,000,Ann Kionero-17,000,James Gachomba-17,000,Harun Gichuki-14,000,Charles Gitonga-17,000.Members were given 2 night outs to Mweiga on 13-14th April 2014-Joint road committee meeting at KSMS on 15th -17th April 2014 Samuel Kimani-29,000,Ann Kionero29,000,James Kiiru Gachomba-29,000,Harun Gichuki-20,000,Engineer Charles M Gitonga 29,000 Total 136,000 and report writing	136,000.00	
Water committee at K.S.M.S	11 <sup>th</sup> -14 <sup>th</sup> April 2014	Being payment for Accommodation allowances for water committee 11th-14t April 2014 at KSMS, Paul Mburu-37,000,Paul Ndiritu-37,000,James Gichuki-37,000,Teresia Kamau-37,000,Monicah Kariuki-37,000,Samuel Njiraini-37,000,Moses Mwicigi-37,000 Staff Joyce Muiga-26,000,Irene Nyoro-26,000 Total Kshs 311,000. Rate of Kshs 8,000 for 4 days	311,000.00	
Intergovernmental committee at K.S.M.S	10 <sup>th</sup> -14 <sup>th</sup> April 2014	Being payment for accom allow during intergovernmental committee for report writing n 10th - 14th April 2014,John Kieru-37,000,Joseph Gichini-37,000,Peter Kairu-37,000,Rahab Wanjehia-37,000,Nancy Wambui-37,000,Margaret Wamuyu-37,000,James Gachomba-37,000,Joshua Muigai-37,000,David Ngigi-37,000,Ndegwa Wahome-48,000, Staff-John Kahinga-34,000, <b>conference package</b> -104,400	104,400.00	
11 <sup>th</sup> -14 <sup>th</sup> April	Legal, justice and public	Being payment for staff accom allowance during Legal, justice and	496,000.00	

2014	service/PIC/PAC at KSMS committee report writing	public service/PIC/PAC at KSMS committee report writing on 11th-14th April 2014, Peter Mwangi-37,000, Peter Kamoche-37,000, Moses Mwicigi-37,000, Miriam Wahura-37,000, Dorcas Nyambura-37,000, Kariuki Muchiri-37,000, Joyce Nyambura-37,000, Silvester Kagiri-37,000, Suleiman Kimani-37,000, Teresia Njoki-37,000, Peter Kairu-37,000, Tiziana Wanjiru-37,000, <b>Secretariat</b> Lydia Muriuki-26,000, Lucy Gichuki-26,000. Total 496,000, 4 days @ 8,000 plus transport of 5k not supported KSMS 11TH-14TH April 2014, Lydia Muriuki-26,000, Lucy Gichuki-26,000		
Education committee		Being payment for staff accom allowance during education committee-Josphat Kamau-20,000+3,000=23,000, S Kamau Ngotho-23,000, Nancy Ng'anga 23,000, John Gachari-23,000, Edinlad Wambugu-23,000, Rebecca Nyang'ati-23,000, Joyce Ng'anga-23,000, Mary Keriuko-20,000,00	181,000.00	
Intergovernmental committee		Being payment for accom allow for intergovernmental committee 1 day-John Kieru-8,000, Joseph Gichini-8,000, Peter Kairu-8,000, Rahab Wanjehia-8,000, Nancy Wambui-8,000, Margaret Wamuyu-8,000, James Gachomba-8,000, Joshua Muigai-8,000, David Ngigi-8,000 <b>Total-72,000</b>	72,000.00	
Industrialization, Cooperatives, Tourism, Wildlife and trade at K.S.M.S	23 <sup>rd</sup> -26 <sup>th</sup> April 2014	Being Staff accom allowance industrialization, cooperatives, Tourism, wildlife and Trade committee report writing on 23rd- 26th April 2014 at KSMS-Lydia Muriuki-6000*4=24,000 +trans 2000=26,000, Irene Wanja-24,000, Fredrick Waweru 28,000.00 Total 78,000.00 (5500*4)(6500*4)+2000	78,000.00	
Implementation committee report writing at K.S.M.S	23 <sup>rd</sup> -26 <sup>th</sup> April 2014	Staff accom allowance implementation committee report writing on 23rd- 26th April 2014 at KSMS-Paul Nderitu-45,000, 8000*5dyas+5000, Daniel Ruara-45,000, John Wambui-45,000, Paul Mburu-45,000, Kariuki Muchiri-45,000, Rahab Wanjehia-45,000, Beth Njoroge-45,000, Samuel Ngotho-45000, Monica	660,400.00	

		Wamuyu-45,000, Staff Joyce Muiga-32,000, Lucy Gichuki-32,000 Total 660,400.00 (6000*5days+2000)		
Legal/PIC/PAC report writing	11 <sup>TH</sup> -14 <sup>TH</sup> April 2014	Being payment for legal and Pic Pac committee report writing on 11th- 14th April 2014. Silvetser Miangi-37,000, Suleiman Kihika-37,000, Peter Kamoche-37,000, Moses Mwicigi-37,000, Joyce Nyambura-37,000 Total-185,000	185,000.00	
Roads committee	28 <sup>th</sup> April-1 <sup>st</sup> May 2014	Being payment for Accom allow for Roads Committee on 28th April-1st May 2014-Samuel Kimani-39,000, Joshua Muriithi-39,000, Rebecca Weru-39,000, Margaret Wambugu-39,000, Joseph Gichini-39,000, Suleiman Kihika-39,000, Ann Kionero-39,000, James Gachomba-39,000 (8000*4+7000) Staff Charles gotonga-34,500, Harun Gichuki-32,000 <b>Total 378,500.00</b>	378,500.00	
House Business committee	27th- 30th May 2014	Ndegwa Wahome-72,000.00 John G. Kinyanjui-55,000.00, Michael N Kirumba-55,000.00, Edinald Kingori-55,000.00 James M Gichuki- 55,000.00, Samuel K Gachuhi-55,000.00, Paul M. Nderitu-55,000.00, Purity M. Kamuruchi-72,000.00 Joyce N. Nganga-55,000.00, Robinson Kanyoro-27,000.00 Stanley Kimeria-48,000.00, Peter G Ngumba-55,000, Miriam Ng'ang'a-55,000, Dorcas Nyambura-55,000, Sammy D.K Waweru-55,000, John Muriu-27,000.00, Elizabeth Ngaruiya-39,000, Aurelia Wanjiru-39,000, Joel Gicheha-48,000, Peter Muhia-27,000, Rahab Wanjehia-55,000.00, conference package-594,000	1,653,000	
Nominated MCAs seminar	11-17 June 2014	Ndegwa Wahome-36,000.00, James M Gichuki- 44,000.00, Beth W. Njoroge-76,000.00, Patricia W. Njoroge-76,000.00, Nancy W. Nganga -76,000.00, Purity Mwonjoria- 84,000.00, Joyce W. Gathura-45,500.00, Stanley Kimeria-56,000.00, Joyce Nyambura- 76,000.00, Moses Mwicigi- 76,000.00, Robinson Kanyoro- 9,000.00,	654,500.00	
Nominated	11-17 June 2014	Peter G Ngumba -44,000.00, Miriam wahura Nganga -	474,000.00	

MCA seminar		76,000.00, Tereseia Njoki Kamau-76,000.00, Rebecca N. Weru-76,000.00, Thirikwa K. Thirikwa-	76,000.00, Margaret Wamuyu -76,000.00, Dorcas N Kihara-50,000.00		
Nominated MCA seminar	11-17 June 2014			231,000.00	
		Conference package at Kenya Safari lodges and Hotels			
Nominated MCA seminar	11-17 June 2014	Margaret Wambugu- 24,395.00, Purity Kamuruci -11,580.00, Gichuki- 16,540.00	James Gachomba-11,580.00, James Ndegwa-16,540.00, James	86,330.00	
Nominated MCA seminar	11-17 June 2014	Margaret Kamar-17,975.00, Jeremiah Kioni-17,975.00, Jackline Oduol-28,950.00	Nyokabi Kamau-	82,875.00	
Nominated MCA seminar	11-17 June 2014	Tiziana W. Mwangi -76,000.00 Jane Muthoni M.-76,000.00 John M.	Monicah W. Kariuki -76,000.00 Muiro- 9,000.00	237,000.00	
<b>Total</b>				<b>8,566,145.00</b>	

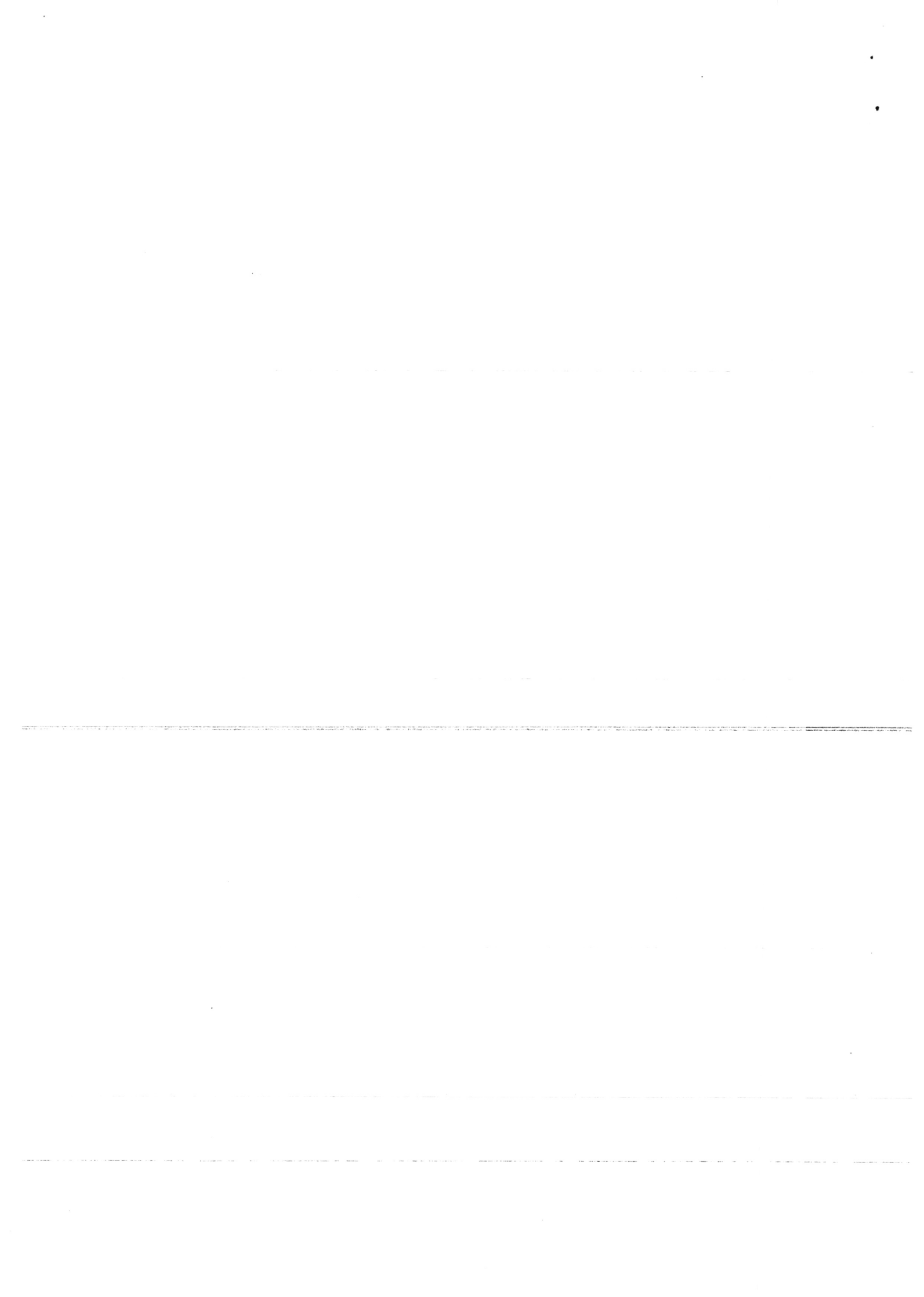
Schedule 9

Sectoral budget review at Multi Media University (Draft report 6.2)

Member	Amount granted	Accommodation allowance for days not attended @8,000	Total recoverable	Observation
Kariuki Muchiri	47,000.00	32,000.00	32,000.00	Only one meeting was attended as per minutes
James K Gachomba	47,000.00	32,000.00	32,000.00	"
John Kieru	47,000.00	32,000.00	32,000.00	"
John G. Mwaniki	47,000.00	32,000.00	32,000.00	"
Ann Waithira	47,000.00	32,000.00	32,000.00	"
Monicah W.Kariuki	47,000.00	32,000.00	32,000.00	"
Rahab Wanjihia	47,000.00	32,000.00	32,000.00	"
Peter Kairu	47,000.00	32,000.00	32,000.00	"
Peter maina	47,000.00	32,000.00	32,000.00	"
Sammy D. Kamau	47,000.00	32,000.00	32,000.00	"
David Ndirangu	47,000.00	32,000.00	32,000.00	"
Paul Kiruka	47,000.00	32,000.00	32,000.00	"
Paul Maina	47,000.00	32,000.00	32,000.00	"
Suleiman Kihika	47,000.00	32,000.00	32,000.00	"

Beth Wahito	47,000.00	32,000.00	32,000.00		"
Edinald Wambugu	47,000.00	32,000.00	32,000.00		"
Samuel Thuita	47,000.00	32,000.00	32,000.00		"
Patricia Wanjugu	47,000.00	32,000.00	32,000.00		"
Josphat Kamau	47,000.00	32,000.00	32,000.00		"
Nancy Nganga	47,000.00	32,000.00	32,000.00		"
Moses Mwicigi	47,000.00	32,000.00	32,000.00		"
Jane Muthoni Mwathe	47,000.00	32,000.00	32,000.00		"
Joseph M. Gichini	47,000.00	32,000.00	32,000.00		"
John G. Kinyanjui	47,000.00	32,000.00	32,000.00		"
Samuel Njiraini	47,000.00	32,000.00	32,000.00		"
Joshua Muigai	47,000.00	32,000.00	32,000.00		"
Rebecca N. Weru	47,000.00	32,000.00	32,000.00		"
Joyce N. Nganga	47,000.00	32,000.00	32,000.00		"
Dorcas Nyambura	47,000.00	32,000.00	32,000.00		"
Daniel Kibebo Ruara	47,000.00	32,000.00	32,000.00		"
Teresia Njoki Kamau	47,000.00	32,000.00	32,000.00		"
Margaret Wamuyu	47,000.00	32,000.00	32,000.00		"
Tiziana Wanjiru	47,000.00	32,000.00	32,000.00		"
Miriam Wahura	47,000.00	32,000.00	32,000.00		"
Micahel N. Kirumba	47,000.00	32,000.00	32,000.00		"

Silvester Kagiri	47,000.00	32,000.00	32,000.00	"
Peter Kamoche	47,000.00	32,000.00	32,000.00	"
Samuel Gachuhi	47,000.00	32,000.00	32,000.00	"
Subtotal	1,786,000.00		1,216,000.00	
Staff				
Mary Kieruko	32,000.00	24,000.00	24,000.00	"
Joyce Muiga	32,000.00	24,000.00	24,000.00	"
Joseph Nganga	32,000.00	24,000.00	24,000.00	"
Joseph Nganga	32,000.00	24,000.00	24,000.00	"
Harun Gichuki	32,000.00	24,000.00	24,000.00	"
Lydia Muriuki	32,000.00	24,000.00	24,000.00	"
Dedan Kigotho	32,000.00	24,000.00	24,000.00	"
Irene Wanja	32,000.00	24,000.00	24,000.00	"
Subtotal	224,000.00		168,000.00	
Conference package	220,000.00			
<b>Grand total</b>	<b>2,230,000</b>		<b>1,384,000.00</b>	



Schedule 10

Irregular payment of sitting Allowances to members while in a I.C.T seminar at Kisumu (Draft report 6.3)

Kariuki Muchiri	36,400.00	
Peter N. Kairu	36,400.00	
Sammy D.K. Waweru	36,400.00	
James.K.Gachomba	36,400.00	
Tiziana Wanjiru	29,120.00	
Monicah Wamuyu M.	29,120.00	
Jane M. Mwathe	29,120.00	232,960.00
Ndegwa Wahome	36,400.00	
John Gachari Kinyanjui	10,920.00	
Peter W. Kamoche	27,300.00	
Joseph M. Gichini	29,120.00	
Michael N. Kirumba	26,400.00	
Joshua M. Muigai	29,120.00	
Edinald W. Kingori	36,400.00	
John Kieru W.	26,400.00	
Daniel K.G. Ruara	36,400.00	
Silvester K.Gachuhi	36,400.00	
James M. Gichuki	29,120.00	
Samuel K. Gachuhi	36,400.00	
Samuel K. Njiraini	36,400.00	
Paul Maina Nderitu	36,400.00	
Suleiman K. Kihika	29,120.00	
Joshpat K. Njoroge	36,400.00	
Beth Wahito Njoroge	36,400.00	
Patricia Wanjugu Njoroge	36,400.00	
Nancy Wambui Nganga	29,120.00	
Moses Mwicigi Kahuhu	29,120.00	
Joyce Nyambura Nganga	10,920.00	638,820.00

Ann waithira Kionero	21,840.00		
Peter M.Maina	18,200.00		
Samuel thuita	29,120.00		
John G. Mwaniki	29,120.00		
Paul K. mburu	36,400.00		
Rahab Wanjehia	21,840.00	156,520.00	
<b>Total</b>		<b>1,170,260.00</b>	

Schedule 11

Irregular sitting allowances for adhoc committee on alcoholic drinks (4-7 June 2014) (Draft report 6.4)

Member of the County Assembly(M.C.A)	Sitting allowance on overpaid	Accommodation allowance overpaid 8 <sup>th</sup> June 2014	Total	Observations
Sammy D. Kamau	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Edinald Wambugu	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
John Gachari	23,400.00	32,000.00	55,400.00	The officer did not attend sessions for 5, 6, 7 and 8 June 2014.
Samuel Thuita	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Patricia Wanjugu	31,200.00	48,000.00	79,200.00	Never attended any day
Josphat Kamau	39,000.00	32,000.00	71,000.00	Did not attend 5, 6, 7 and 8 June 2014.
Peter Kamoche	13,000.00	24,000.00	37,000.00	Did not attend 4 and 8 June 2014.
Jane Muthoni Mwathe	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Joseph M. Gichini	20,800.00	24,000.00	44,800.00	Did not attend 6, 7 and 8 June 2014.
Samuel Njiraini	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Rebecca N. Weru	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014

Nancy wambui	-	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Joyce N.Nganga	7,800.00	24,000.00	31,800.00	Did not attend 4 and 8 June 2014.
Daniel Kibebo Ruara	26,000.00	24,000.00	50,000.00	Did not attend 6, 7 and 8 June 2014.
<b>Subtotal</b>	<b>161,200.00</b>	<b>264,000.00</b>	<b>425,200.00</b>	
<b>STAFFS</b>	<b>Designation</b>	<b>Accommodation allowance irregularly paid</b>	<b>Total</b>	<b>Observations</b>
David Gitau	Research officer	48,000.00	48,000.00	Not part of the committee.
Joel Gicheha	Committee clerk	8,000.00	8,000.00	Accommodation allowance for 8 <sup>th</sup> June is recoverable from all, meeting closed on 7/8/2014
Aurellia Wanjiru	Clerk assistant	39,000.00	39,000.00	Not part of the committee.
Kennedy Mwaniki	Legal clerk	48,000.00	48,000.00	Not part of the committee.
Peter Waweru	Hansard reporter	36,000.00	36,000.00	Not part of the committee.
Stephen Mwangi	S.A.A	39,000.00	39,000.00	Not part of the committee.
Mary Kieruko	Clerk	36,000.00	36,000.00	Not part of the committee.
<b>Subtotal</b>		<b>254,000.00</b>	<b>254,000.00</b>	
<b>Grand total recoverable</b>			<b>679,200.00</b>	<b>Amount recoverable</b>

Schedule 12

Irregular sitting allowances for Agriculture committee and Implementation committees.(Draft report 6.5 and 6.6)

<b>Agriculture Committee</b>				
<b>Name</b>	<b>Sitting allowances</b>	<b>Accommodation allowances</b>	<b>Total</b>	<b>Total recoverable</b>
<b>Members</b>				
Teresia Njoki Kamau	3900x4=15,600	31,000.00	46,600.00	Did not attend the meeting in the assembly for 1 day
Margaret Wamuyu	3900x1=3,900	31,000.00	34,900.00	Never attended
Tiziana Wanjiru	3900x4=15,600	31,000.00	46,600.00	Did not attend the meeting in the assembly for 4 days
Miriam Wahura		31,000.00	31,000.00	Not in assembly in any of the days
Micahel N.Kirumba	6500x4=26,000	31,000.00	57,000.00	Never attended the meetings.
Silvester Kagiri	6500x4=26,000	31,000.00	57,000.00	Did not attend the meeting in the assembly for 2 days
Samuel K. Njiraini	6500x4=26,000	31,000.00	57,000.00	Did not attend the meeting in the assembly for 2 days
Samuel N. Thuita		31,000.00	31,000.00	Not in assembly in any of the days
Josphat Njoroge	6500x3=19,500	31,000.00	50,500.00	Did not attend the meeting in the assembly for 2 days
<b>Subtotal</b>		279,000.00	411,600.00	

<b>Staff</b>				
Joyce Gathura		19,500.00	19,500.00	There was no meeting outside the assembly thus subsistence allowance not payable.
Jane Warwathia		18,000.00	18,000.00	"
Harun Gichuki		18,000.00	18,000.00	"
Subtotal		55,500.00	55,500.00	"
<b>Implementation Committee</b>				
Paul M. Ndiritu		21,000.00	21,000.00	Was attending agriculture meeting on 3/5/2015 at the C/assembly
Monicah kariuki	0	21,000.00	21,000.00	Could not confirm attendance
Paul M. Mburu	0	21,000.00	21,000.00	Was attending agriculture meeting on 3/5/2015 at the C/assembly
Sammy K.ngotho	0	21,000.00	21,000.00	Could not confirm attendance
Kariuki Muchiri	0	21,000.00	21,000.00	Could not confirm attendance
Michael Kirumba	0	21,000.00	21,000.00	Was attending agriculture meeting on 3/5/2015 at the C/assembly
Jane Mwathe	0	21,000.00	21,000.00	Could not confirm attendance
Rahab wanjihia	0	21,000.00	21,000.00	Could not confirm attendance
Kieru Wambui	0	21,000.00	21,000.00	Was attending agriculture meeting on 3/5/2015 at the C/assembly

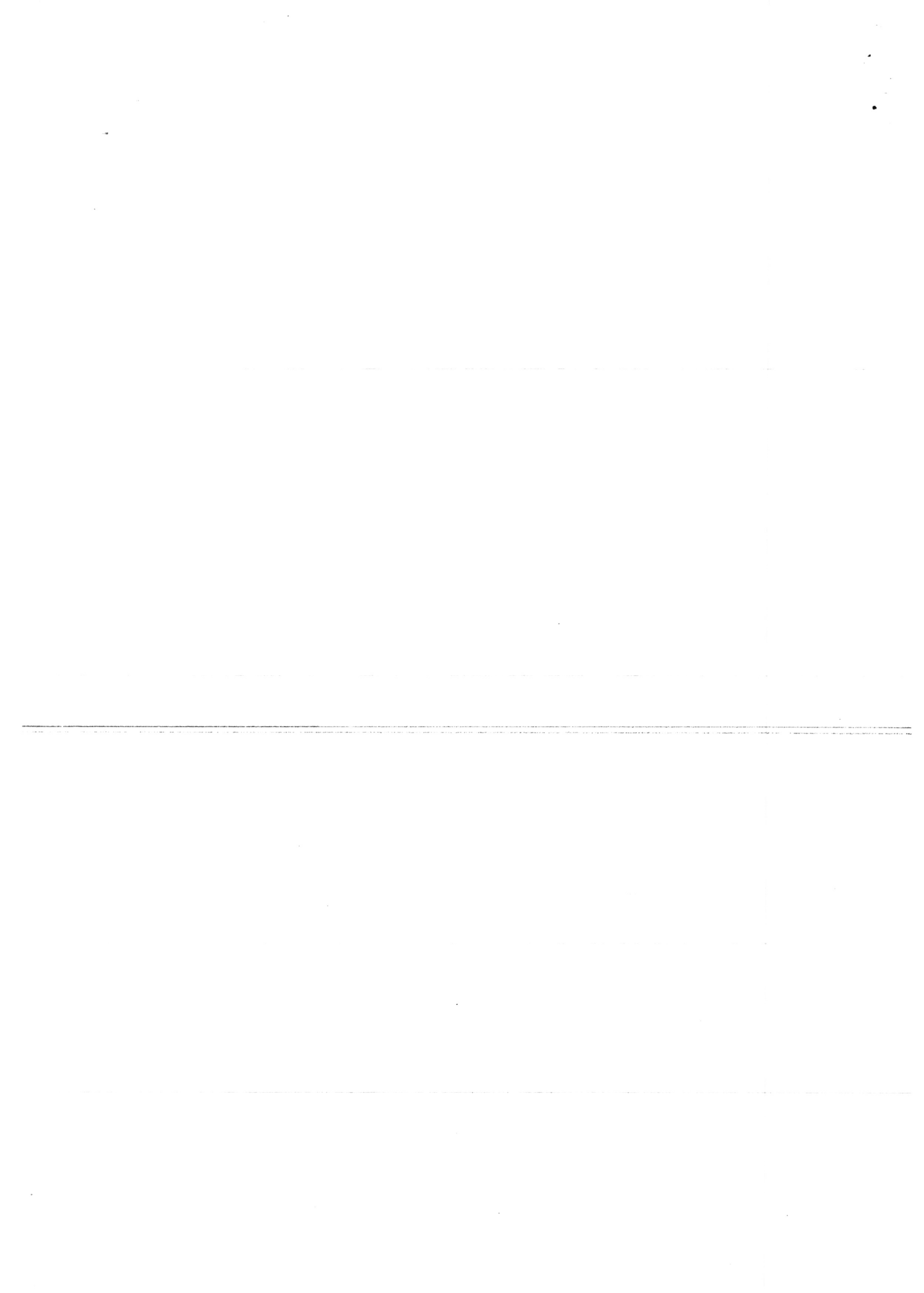
James K.gachomba	0	21,000.00	21,000.00	Could not confirm attendance
<b>Subtotal</b>			<b>210,000.00</b>	
<b>Staff</b>				
Joyce Muiga		18,000.00	18,000.00	Could not confirm attendance
Lucy Gichuhi		10,500.00	10,500.00	Could not confirm attendance
<b>Subtotal</b>			<b>28,500.00</b>	
<b>Grand total</b>			<b>705,600.00</b>	



Schedule 13

Irregular accommodation allowance on Justice, legal affairs and public service/Public Investments and accounts committee on The Illegal employment of staff in the defunct Town Council of Ol'kalou of Kshs 272,000.00 (Draft report 6.7)

Name	11 <sup>th</sup> April 2014	12 <sup>th</sup> April 2014	13 <sup>th</sup> April 2014	14 <sup>th</sup> April 2014	Total
Peter Kamoche	8,000.00	8,000.00	8,000.00	8,000.00	32,000.00
Moses Mwicigi	8,000.00	8,000.00	8,000.00	8,000.00	32,000.00
Peter Kairu	8,000.00	8,000.00	8,000.00	8,000.00	32,000.00
Tiziana Wanjiru	8,000.00	8,000.00	8,000.00	8,000.00	32,000.00
Silvester Mwangi	-	-	8,000.00	8,000.00	16,000.00
Joyce Ng'ang'a	-	-	8,000.00	8,000.00	16,000.00
Miriam Ng'ang'a	-		8,000.00	8,000.00	16,000.00
Teresia Kamau	-		8,000.00	8,000.00	16,000.00
Peter Maina	-		8,000.00	8,000.00	16,000.00
Dorcas Kihara	-		8,000.00	8,000.00	16,000.00
Kariuki Muchiri	-		8,000.00	8,000.00	16,000.00
Samuel Gachuhi	-		8,000.00	8,000.00	16,000.00
Suleiman Kihika	-		8,000.00	8,000.00	16,000.00
<b>Total</b>	<b>32,000.00</b>	<b>32,000.00</b>	<b>104,000.00</b>	<b>104,000.00</b>	<b>272,000.00</b>



Schedule 14

Irregular accommodation allowance by Committee members for Joint committee on Roads, Public works and Transport for Nyeri, Murang'a and Nyandarua counties of Kshs 218,000.00 ( Draft report 6.8)

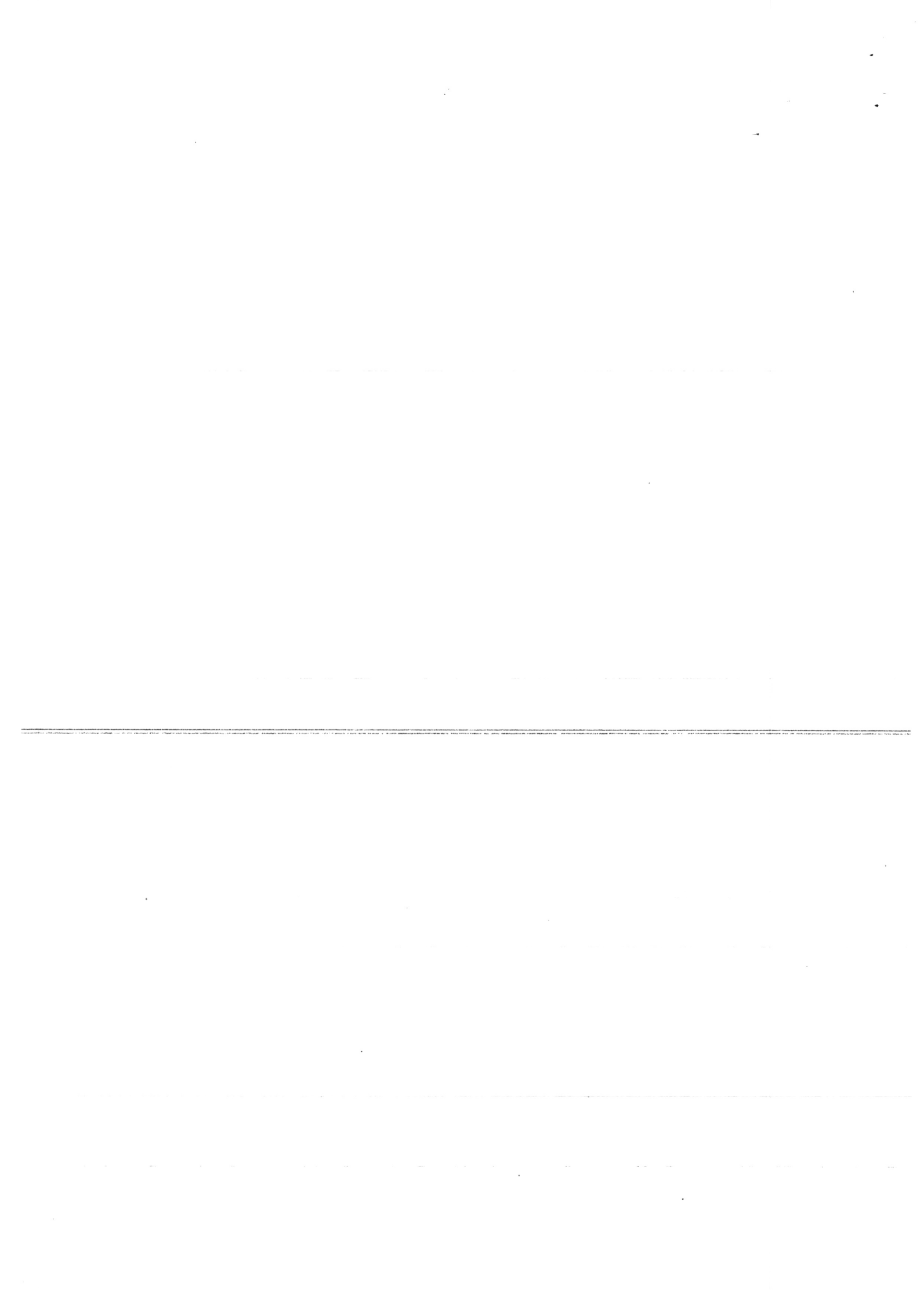
Member	Meeting not attended 28 <sup>th</sup> April 2014	Meeting not attended 30 <sup>th</sup> April 2014	Meeting not attended 1 st May 2014	Total
Samuel Kimani		8,000.00	8,000.00	16,000.00
Joshua Muriithi	8,000.00	8,000.00	8,000.00	24,000.00
Ann Waithira		8,000.00	8,000.00	16,000.00
Daniel Ruara		8,000.00	8,000.00	16,000.00
Joseph Gichini	8,000.00	8,000.00	8,000.00	24,000.00
Rebecca Weru	8,000.00	8,000.00	8,000.00	24,000.00
Margaret Wambugu	8,000.00	8,000.00	8,000.00	24,000.00
Suleiman Kihika	8,000.00	8,000.00	8,000.00	24,000.00
James Gachomba	8,000.00	8,000.00	8,000.00	24,000.00
Eng Charles Gitonga		6,500.00	6,500.00	13,000.00
Harun Gichuki		6,500.00	6,500.00	13,000.00
<b>Total</b>	<b>48,000</b>	<b>85,000</b>	<b>85,000</b>	<b>218,000</b>



Schedule 15

Irregular accommodation allowance by Committee members for Joint committee on Roads, Public works and Transport for Nyeri, Murang'a and Nyandarua counties of Kshs 109,000.00 (Draft report 6.9)

Member	Night out not procedural 16 <sup>th</sup> March 2014	Night out not entitled to 17 <sup>th</sup> March 2014	Total(Kshs)
Samuel Kimani	8,000.00	8,000.00	16,000
Rebecca Nyangati	8,000.00	8,000.00	16,000
Daniel Kibebo	8,000.00	8,000.00	16,000
Joseph Mumba	8,000.00	8,000.00	16,000
John Kieru	8,000.00	8,000.00	16,000
James Kiiru	8,000.00	8,000.00	16,000
Harun Gichuki	6,500.00	6,500.00	13,000
<b>Total</b>	<b>54,500.00</b>	<b>54,500.00</b>	<b>109,000</b>



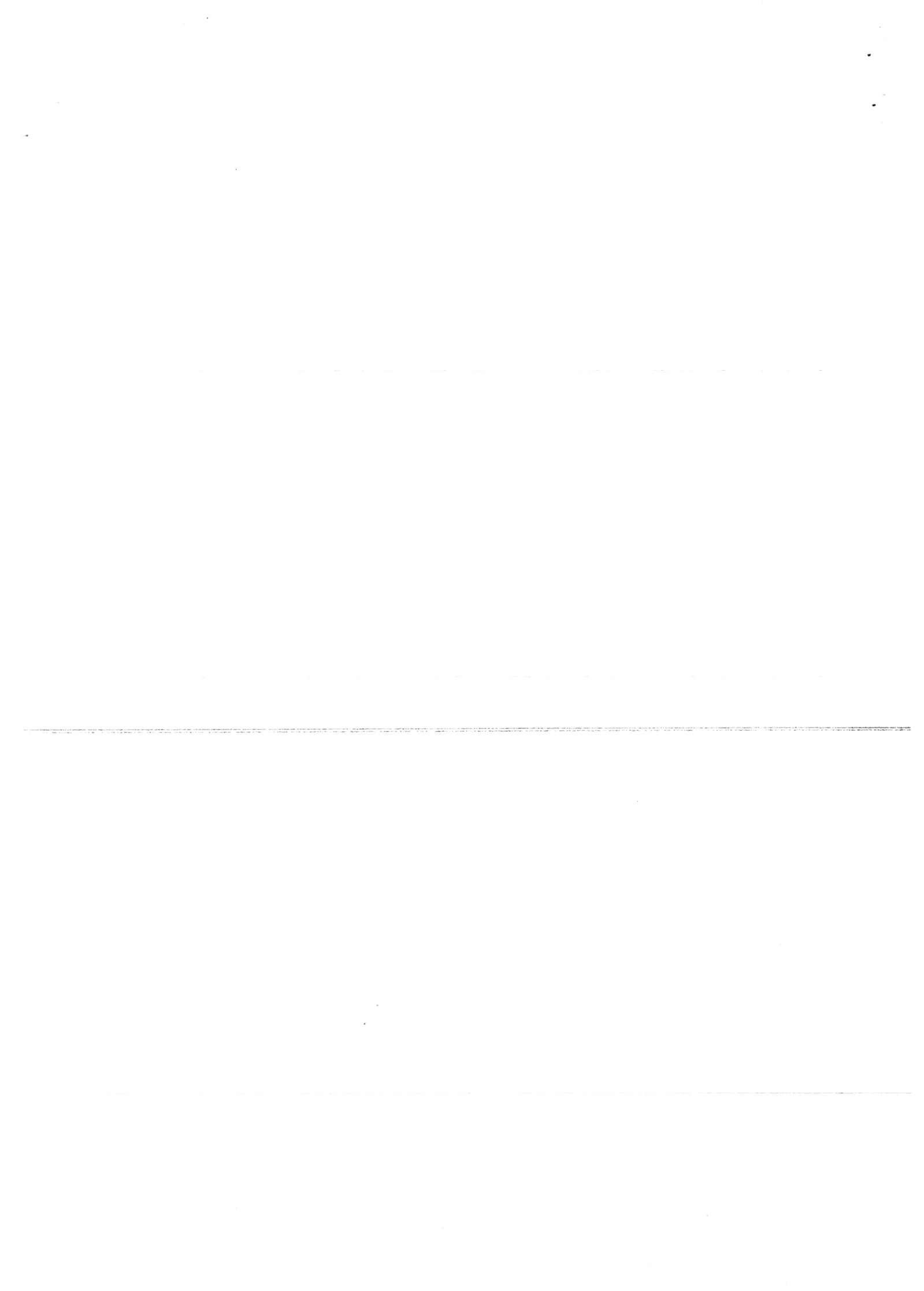
Schedule 16

Irregular expenditure on KICOSCA games at Nairobi (Draft report 6.10)

NAME	POSITION	ACCOMODATION	TRASPORT	TOTAL	Remarks
DAVID NGIGI NDIRANGU	MCA	56,000	10,000	66,000	
DANEIL KIBEBO RUARA	MCA	56,000	10,000	66,000	
EDINALD WAMBUNGU KINGORI	MCA	56,000	10,000	66,000	
JAMES KIIRU NDIRANGU	MCA	56,000	10,000	66,000	
JAMES MWANGI GICHUKI	MCA/CASB	56,000	10,000	66,000	
JOHN GITHINJI MWANIKI	MCA	56,000	10,000	66,000	
JOHN KINYANJUI GACHARI	MCA	56,000	10,000	66,000	
JOSEPH MUMBA GICHINI	MCA	56,000	10,000	66,000	
JOSHUA MIRIITHI MUIGAI	MCA	56,000	10,000	66,000	
JOSPHAT KAMAU NJOROGE	MCA	56,000	10,000	66,000	
KARIUKI MUCHIRI	MCA	56,000	10,000	66,000	
MICHAEL NJOROGE KIRUMBA	MCA	56,000	10,000	66,000	
PAUL KIRUKA MBURU	MCA	56,000	10,000	66,000	
PAUL MAINA NDERITU	MCA	56,000	10,000	66,000	
PETER MWANGI MAINA	MCA	56,000	10,000	66,000	
PETER GITHINJI NGUMBA	MCA/CASB	56,000	10,000	66,000	
PETER NJOROGE KAIRU	MCA	56,000	10,000	66,000	
SAMMY DOUGLAS KAMAU	MCA	56,000	10,000	66,000	

SAMUEL KIMANI NJIRAINI	MCA	56,000	10,000	66,000	
SAMUEL KIMANI GACHUHI	MCA	56,000	10,000	66,000	
SILVESTER KAGIRI MWANGI	MCA	56,000	10,000	66,000	
SULEIMAN KIMANI KHIKA	MCA	56,000	10,000	66,000	
SAMUEL MWANGI THUITA	MCA	56,000	10,000	66,000	
PETER WAHOME KAMOCHÉ	MCA	56,000	10,000	66,000	
JOHN KIERU WAMBUI	MCA	56,000	10,000	66,000	
THIRIKWA KAMAU THIRIKWA	CASB	56,000	10,000	66,000	
MOSES MWICHIGI	MCA	56,000	10,000	66,000	
JOYCE NYAMBURA NGANGA	MCA	56,000	10,000	66,000	
ANN WAITHIRA KIONERO	MCA	56,000	10,000	66,000	
TERESAH NJOKI	MCA	56,000	10,000	66,000	
MARGERET WAMUYU	MCA	56,000	10,000	66,000	
MONICA WAMUYU	MCA	56,000	10,000	66,000	
REBECAH NYANGATI WERU	MCA	56,000	10,000	66,000	
BETH WAHITO	MCA	56,000	10,000	66,000	
DORCAS NYAMBURA	MCA	56,000	10,000	66,000	
PATRICIA WANJUGU	MCA	56,000	10,000	66,000	
TIZIANA WANJIRU MWANGI	MCA	56,000	10,000	66,000	
JANET MUTHONI	MCA	56,000	10,000	66,000	
NANCY NGANGA	MCA	56,000	10,000	66,000	

REHAB WANJEHIAH	MCA	56,000	10,000	66,000	
MIRIAM WAHURA	MCA	56,000	10,000	66,000	
John Maina Muriu	Staff	38,500	6,000	44,500.	
James Wahome Ndegwa	CASB	84,000.00		84,000.	
Elizabeth Wahinya	Staff	42,000	6,000	48,000.	
Joel Muli	CASB	90,000		90,000	
<b>Total</b>				<b>2,972,500</b>	



Schedule 17

Irregular financing of political activities (Draft report 7.0)

Description	Members	Amount
TARJ Consult partnered with TNA to hold a TNA MCAs seminar. The seminar was meant to strengthen the capacity of TNA MCAs to play the oversight role in the County Government.	Ann Waithira Kionero -23,000.00 Peter M.Maina -23,000.00 Samuel Thuita 23,000.00 John G. Mwaniki 23,000.00 Paul K. Mburu 23,000.00 Rahab Wanjehia 23,000.00	138,000
	Kariuki Muchiri 23,000.00 Peter N Kairu 23,000.00 Sammy D.K.Waweru 23,000.00 James K Gachomba 23,000.00 Tiziana Wanjiru Mwangi 23,000.00 Monicah W. Kariuki 23,000.00 Jane M Mwathe 23,000.00	161,000
	John Gachari Kinyanjui 23,000.00 Joseph M. Gichini 23,000.00 Michael N. Kirumba 23,000.00 Joshua M.Muigai 23,000.00 Edinald W.Kingori 23,000.00 John Kieru W. 23,000.00 Daniel K.G. Ruara 23,000.00 Silvester K.Mwangi 23,000.00 Samuel K. Njiraini 23,000.00 Paul Maina Nderitu 23,000.00 Suleiman K .Kihika 23,000.00 Joshpat K. Njoroge 23,000.00 Beth Wahito Njoroge 23,000.00 Patricia W. Njoroge 23,000.00 Moses M.Kahuhu 23,000.00 Joyce N. Nganga 23,000.00 Peter W. Kamoche 23,000.00 Samuel k. Gachuhi 23,000.00 Nancy W.Nganga 23,000.00	437,000
	David Ndirangu Ngige 23,000.00, Miriam wahura Nganga 23,000.00, Teresia Njoki Kamau 23,000.00, Margaret Wamuyu 23,000.00, Rebecca N. Weru 23,000.00, Dorcas N. Kihara 23,000.00,	138,000

Total amount recoverable

874,000.00

Schedule 18

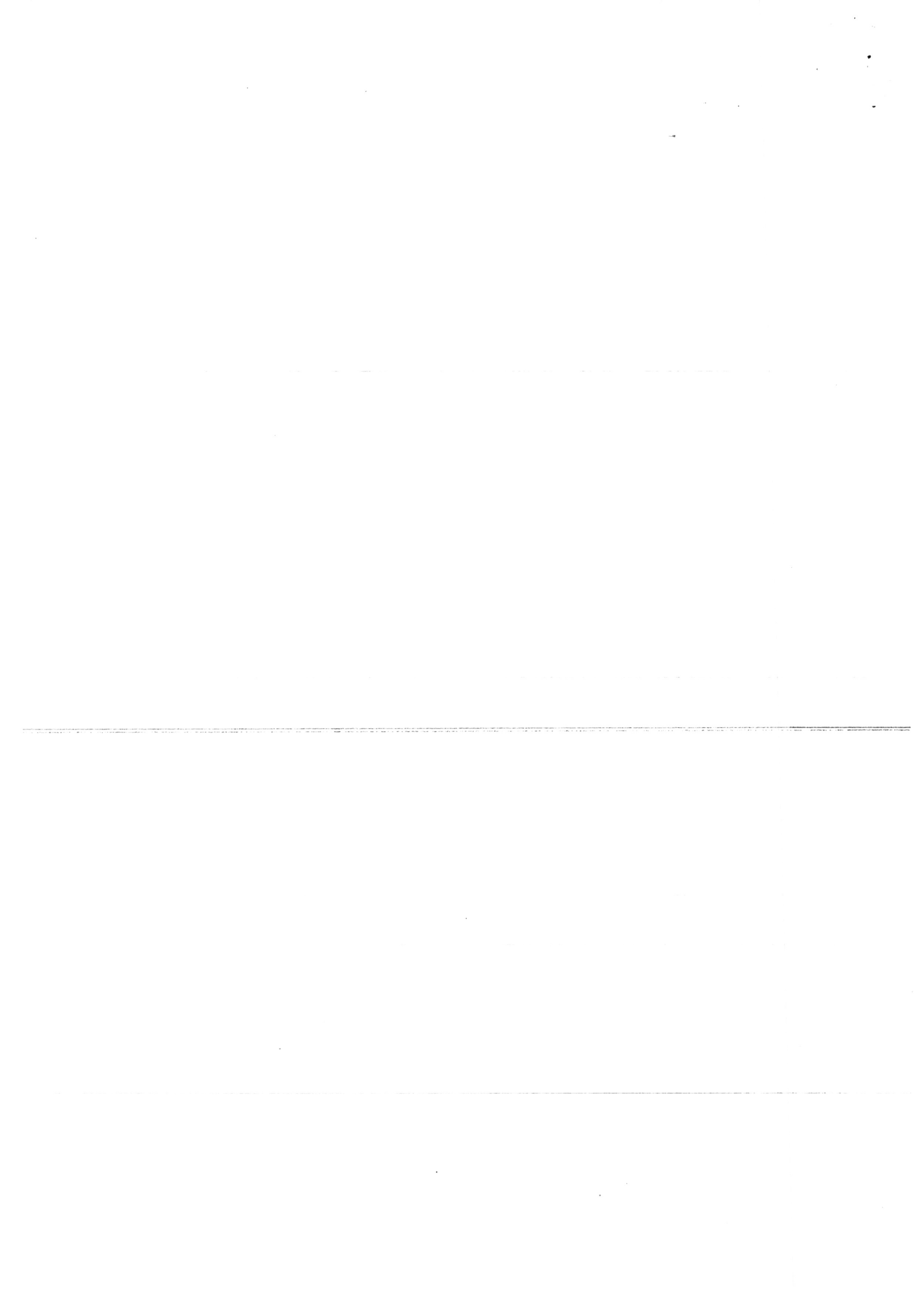
Irregular salary advances and untaxed fringe benefits (Draft report 8.0)

Name	Cheque Number	Amount(Kshs)
Samuel Gachuhi	001637	545,000.00
Teresia Njoki	001724 and 001726	530,000.00
Rebecca Nyangati Weru	RTGS	1,400,000.00
Tiziana Wanjiru	1212	225,480.00
<b>Total</b>		<b>2,700,480.00</b>
<b>Tax at 9% of 2,700,480.00</b>		<b>243,043.20</b>

Schedule 19

Untaxed salary top ups (Draft report 9.0)

Name	Amount (Kshs)
Dedan Gichanga Kigotho	215,000.00
Charles Wahinya wambui	322,500.00
Charles Kimani Kahari	<u>215,000.00</u>
<b>Total</b>	<b><u>752,500.00</u></b>



Schedule 20

Unprocedural staff recruitment (Draft report 10.0)

Name	Date of application	Remarks
Benard Kiboi Gitonga	N/A	Never submitted his application but was irregularly shortlisted and employed.
Samuel Nganga Gicheha	N/A	Never submitted his application but was irregularly shortlisted and employed.
Eric Kamau Kamanda	21/01/2014	Submitted late but irregularly shortlisted
Antony Ndungu chege	23/01/2014	Submitted late but irregularly shortlisted
Mwaniki Joyce Nyambura	N/A	Never submitted her application but was irregularly shortlisted
Joseph Mwangi Njuguna	N/A	Never submitted his application but was irregularly shortlisted
Hellen Wangari Macharia	21/01/2014	Submitted late
Ann Mugure Karanja	21/01/2014	Submitted late
Jeremiah Muringe Karanja	21/01/2014	Submitted late

Ruth Waithira Kahara	21/01/2014	Submitted late	
Samuel Kamau Muiruri	21/01/2014	Submitted late	
Peter Nduati Kinuthia	21/01/2014	Submitted late	
Francis Mbugua Mwangi	22/01/2014	Submitted late	
Joseph Kibugi Gathage	23/01/2014	Submitted late	
Patrick Nyanjui Mundia	23/01/2014	Submitted late	
Nancy Wambui Mutuota	23/01/2014	Submitted late	
Joseph Maina Kigo	24/01/2014	Submitted late	
Paxton Ng'ang'a Nguru	24/01/2014	Submitted late	
Elizabeth Wangui	24/01/2014	Submitted late	

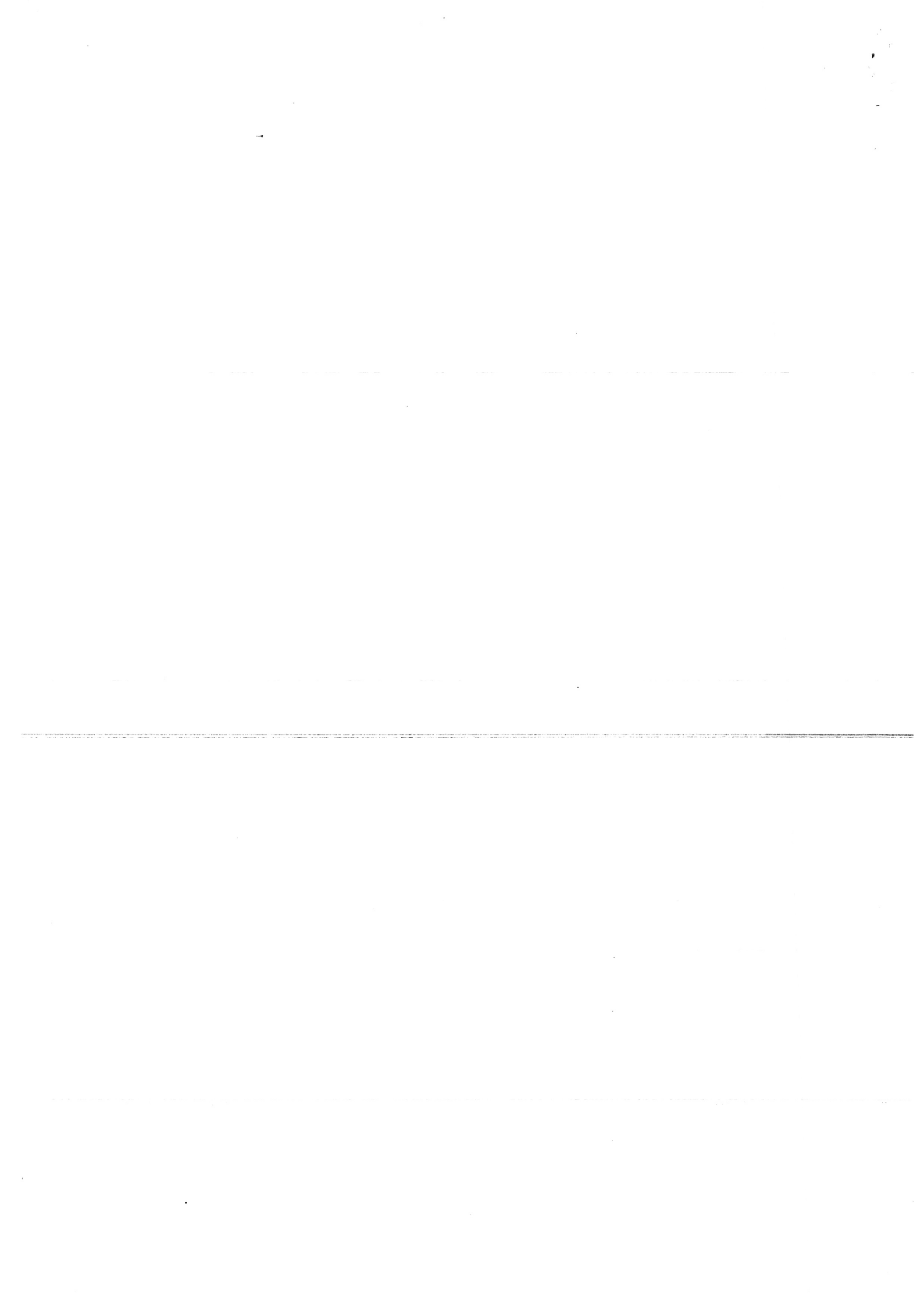
Schedule 21

Unprocedural overtime allowances  
(Draft report 11.0)

DATE	PAYEE	CHQ NO.	DETAILS	AMOUNT
4/9/2013	MARY WANJIRU NGUGI	000088	Being subsistence allowance to staff while working overtime	47,900.00
6/11/2013	Charles Kimani Kahari	000305	Being payment of subsistence allowance to staff -overtime and in committees	56,000.00
6/11/2013	Charles Kimani Kahari	000307	Being payment of subsistence allowance to staff -overtime and in committees	84,650.00
6/11/2013	Charles Kimani Kahari	000311	Being payment of subsistence allowance to staff -overtime and in committees	30,160.00
7/11/2013	Charles Kimani Kahari	000322	Being payment of subsistence allowance to staff -overtime and in committees	43,920.00
13/11/2013	Charles Kimani Kahari	000337	Being payment of subsistence allowance to staff -overtime and in committees	92,675.00
20/11/2013	Charles Kimani Kahari	000360	Being payment of subsistence allowance to staff -overtime and in committees	93,080.00
20/11/2013	Charles Kimani Kahari	000361	Being payment of subsistence allowance to staff -overtime and in committees	79,180.00

20/11/2013	Charles Kimani Kahari	000363	Being payment of subsistence allowance to staff -overtime and in committees	96,330.00
20/11/2013	Charles Kimani Kahari	000364	Being payment of subsistence allowance to staff -overtime and in committees	102,510.00
8//1/2014	Charles kimani Kahari	000694	Being payment subsistence allowance to Clerk while working overtime	10,000.00
14/2/2014	Charles kimani Kahari	000872	Being payment of subsistence allowance-official duty and overtime	99,000.00
19/2/2014	Charles kimani Kahari	000891	Being payment of subsistence allowance-official duty and overtime	191,060.00
20/2/2014	Charles kimani Kahari	000892	Being payment of subsistence allowance-official duty and overtime	163,945.00
20/2/2014	Charles kimani Kahari	000893	Being payment of subsistence allowance-official duty and overtime	87,110.00
26/2/2014	Charles kimani Kahari	000930	Being payment of subsistence allowance-official duty and overtime	58,680.00
26/2/2014	Charles kimani Kahari	000936	Being payment of subsistence allowance-official duty and overtime	97,720.00

26/2/2014	Charles kimani Kahari	000937	Being payment of subsistence allowance-official duty and overtime	95,345.00
05/03/2014	Charles Kimani Kahari	000977	Being payment for staff overtime	67,000.00
<b>Total</b>				<b>1,596,265.00</b>



**Schedule 22****Unprocedural medical refunds (Draft report 12.0)**

DATE	PAYEE	CHQ NO.	DETAILS	AMOUNT
26/8/2013	Peter Mwangi Maina	000044	Being refund of medical expenses	
28/8/2013	Paul K Mburu	000069	Being refund of medical expenses	
28/8/2013	Peter Githinji Ngumba	000071	Being refund of medical expenses	
11/9/2013	HON JOHN GITHINJI MWANIKI	000105	Being refund of medical expenses	
18/9/2013	Church Army Dental Clinic	000115	Being refund of medical bill on dental care to MCAs	
20/9/2013	JOSHUA MURIITHI	000131	Being refund of medical bill on dental care to MCA and spouse medical bill	
8/10/2013	PETER MAINA	000166	Medical Expenses Refund	20,814
8/10/2013	J M MUIGAI	000170	Medical Expenses Refund	12,563
6/11/2013	Beth Wahito Njoroge	000300	Medical Expenses Refund	
6/11/2013	John Githinji Mwaniki	000302	Being medical refund	
28/11/2013	PETER GITHINJI NGUMBA	000411	Being payment of medical refund	
28/11/2013	Edinald King'ori	000413	Being payment of medical refund	
10/12/2013	Margaret Wambugu	000483	Being payment of medical refund	
10/12/2013	KARIUKI MUCHIRI	000485	Being payment of medical refund	

19/12/2013	Paul Kiruka Mburu	000555	Being payment of medical refund	
19/12/2013	Joshua Muriithi Muigai	000560	Being payment of medical refund	
19/12/2013	Rebecca N Weru	000561	Being payment of medical refund	
19/12/2013	Silvester Kagiri Mwangi	000563	Being payment of medical refund	
21/12/2013	Peter Mwangi maina	000602	Being payment of medical refund	
21/12/2013	Rebecca N Weru	000603	Being payment of medical refund	
21/12/2013	Joshua Muriithi Muigai	000604	Being payment of medical refund	
21/12/2013	Tiziana Mwangi	000605	Being payment of medical refund	
21/12/2013	Joyce N Ng'ang'a	000606	Being payment of medical refund	
21/12/2013	Margaret Wambugu	000607	Being payment of medical refund	
21/12/2013	Monicah Wamuyu	000608	Being payment of medical refund	
21/12/2013	Miriam wahura Ng'ang'a	000610	Being payment of medical refund	
8//1/2014	Joshua M Muigai	000645	Being payment of medical refund	
8//1/2014	James Ndegwa Wahome	000650	Being payment of medical refund	
15//1/2014	Jane M Mwathe	000709	being payment of medical refund	
26/2/2014	Rahab Wanjehiah	000942	Being payment of medical refund	
10/04/14	Salome Wangechi Muriuki	001240	Being reimbursement for Elizabeth Ngaruiya medical expenses	
17/04/14	Salome Wangechi Muriuki	001290	Being payment for medical bill	
8//1/2014	James Ndegwa Wahome	000650	Being payment of medical refund	
<b>Total</b>				<b>1,875,969.00</b>

**Schedule 23****Unprocedural fuel refunds (Draft report 13.0)**

DATE	PAYEE	CHQ NO.	DETAILS	AMOUNT
28/8/2013	MARY WANJIRU NGUGI	000066	Being fuel refund to J. Muturi Njenga and Hon J Gachomba	29,800
4/9/2013	James Ndegwa Wahome	000081	Being reimbursement of fuel expenses to	24,265
4/9/2013	MARY WANJIRU NGUGI	000084	Being refund of fuel expenses to MCAs	45,100
17/9/2013	CHARLES KIMANI KAHARI	000111	Being payment of fuels, subsistence allowances to MCAs and staff	24,520
11/10/2013	Charles Kimani Kahari	000223	Being fuel refund to MCAs	35,000
23/10/2013	Charles Kimani Kahari	000231	Being payment of fuel refund MCAs and Staff	93,350
23/10/2013	Muchiri Kariuki	000238	Being payment of fuel refund MCAs	64,417
20/11/2013	Charles Kimani Kahari	000358	Being payment of fuel refund	317,000
22/11/2013	Josphart K Njoroge	000375	Being payment of fuel refund	40,000
26/11/2013	Charles Kimani Kahari	000392	Being payment of fuel refund -Joseph Gichini	5,000
28/11/2013	Peter Njoroge Kairu	000412	Being payment of fuel refund	10,000
3/12/2013	PETER WAHOME KAMOCHÉ	000420	Being payment of fuel refund	10,000

3/12/2013	JAMES KIIRU GACHOMBA	000421	Being payment of fuel refund	10,000
3/12/2013	PETER NJOROGE KAIRU	000423	Being payment of fuel refund	10,000
3/12/2013	MICHAEL N KIRUMBA	000424	Being payment of fuel refund	15,000
10/12/2013	Sylvester Kagiri Mwangi	000454	Being fuel refund to MCA	15,000
10/12/2013	Peter Maina Mwangi	000455	Being fuel refund to MCA	10,000
10/12/2013	SAMUEL K GACHUHI	000456	Being fuel refund to MCA	20,000
10/12/2013	TERESIAH N KAMAU	000457	Being fuel refund to MCA	10,000
10/12/2013	JAMES KIIRU GACHOMBA	000458	Being fuel refund to MCA	25,000
10/12/2013	SAMUEL THUITA MWANGI	000459	Being fuel refund to MCA	5,000
10/12/2013	PAUL MAINA NDERITU	000460	Being fuel refund to MCA	10,000
10/12/2013	Peter Maina Mwangi	000461	Being fuel refund to MCA	25,000
10/12/2013	DAVID NGIGE NDIRANGU	000462	Being fuel refund to MCA	25,000
10/12/2013	SULEIMAN K KIHKA	000463	Being fuel refund to MCA	10,000
10/12/2013	John Githinji Mwaniki	000464	Being fuel refund to MCA	10,000
10/12/2013	Silvester Kagiri Mwangi	000465	Being fuel refund to MCA	10,000
10/12/2013	Joseph Mumba Gichini	000466	Being fuel refund to MCA	10,000
10/12/2013	SAMUEL K GACHUHI	000467	Being fuel refund to MCA	10,000
10/12/2013	PETER GITHINJI NGUMBA	000471	being payment of fuel refund	10,000
10/12/2013	Paul Kiruka Mburu	000480	being payment of fuel refund	20,000
11/12/2013	Sammy D Kamau	000494	being payment of fuel refund	10,000
11/12/2013	Charles Kimani Kahari	000496	being payment of fuel refund	36,000

11/12/2013	Daniel G Ruara	000508	Being payment of fuel refund	15,000
17/12/2013	Edinald King'ori	000532	Being payment for fuel refund	5,000
17/12/2013	Sammy D Kamau	000534	Being payment for fuel refund	15,000
19/12/2013	Paul Kiruka Mburu	000550	Being payment of fuel refund	15,000
19/12/2013	Daniel G Ruara	000551	Being payment of fuel refund	15,000
19/12/2013	Joshua Muriithi Muigai	000553	Being payment of fuel refund	30,000
19/12/2013	Samuel Mwangi Thuita	000554	Being payment of fuel refund	5,000
19/12/2013	PETER WAHOME KAMOCHÉ	000556	Being payment of fuel refund	15,000
19/12/2013	JAMES KIIRU GACHOMBA	000557	Being payment of fuel refund	10,000
19/12/2013	Edinald King'ori	000558	Being payment of fuel refund	15,000
19/12/2013	PETER N KAIRU	000559	Being payment of fuel refund	10,000
27/12/2013	PETER WAHOME KAMOCHÉ	000570	Being payment of fuel refund	10,000
27/12/2013	Joshua Muriithi Muigai	000571	Being payment of fuel refund	10,000
27/12/2013	PETER N KAIRU	000572	Being payment of fuel refund	10,000
21/12/2013	Samuel K Njiraini	000611	Being payment of fuel refund	15,000
8//1/2014	Peter Wahome Kamoche	000643	Being payment of fuel refund	24,370
8//1/2014	Peter N Kairu	000651	Being payment of fuel refund	5,000
8//1/2014	Samuel M Thuita	000652	Being payment of fuel refund	10,000
8//1/2014	Suleiman Kimani Kihika	000653	Being payment of fuel refund	10,000
8//1/2014	John G Mwaniki	000654	Being payment of fuel refund	15,000
8//1/2014	Joyce N Nganga	000655	Being payment of fuel refund	9,000
8//1/2014	Daniel K Ruara	000656	Being payment of fuel refund	5,000
8//1/2014	Josphart K Njoroge	000657	Being payment of fuel refund	15,000

8//1/2014	Sammy Douglas Kamau	000659	Being payment of fuel refund	15,000
8//1/2014	John K Gachari	000660	Being payment of fuel refund	15,000
8//1/2014	Jane M Mwathe	000661	Being payment of fuel refund	9,000
8//1/2014	Peter M Maina	000662	Being payment of fuel refund	10,000
8//1/2014	James K Gachomba	000695	Being payment of fuel refund	10,000
8//1/2014	Rebecca Weru	000696	Being payment of fuel refund	5,000
8//1/2014	Peter M Maina	000697	Being payment of fuel refund	10,000
7/2/2014	Jane Muthoni mwathe	000797	Being payment of fuel refund	9,000
05/03/2014	John Kieru Wambui	000959	Being payment for fuel refund	60,000
		<b>Total</b>		<b>1,435,822</b>

**SCHEDULE 9****DOUBTFUL FOREIGN TRAVEL & ACCOMMODATION ALLOWANCES - KSH.15,096,450**

<u>PV NO. &amp; DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
609 of 24/6/2014	Mahat Osman Ibrahim	307-010-101-2210400	2,313,696
561 of 15/6/2014	Keele Point T. Institute Box 67838 - 00200 Nairobi	307-010-101-2210400	3,144,000
414 of 2/5/2014	Keele Point T. Institute Box 67838 - 00200 Nairobi	307-010-101-2210400	3,146,190
478 of 6/6/2014	Mohamed Abbey Mohamed (Speaker)	307-010-101-2210400	3,833,364
388 of 22/4/2014	Keele Point T. Institute Box 67838 - 00200 Nairobi	307-010-101-2210400	122,400
539 of 6/6/2014	Fatuma Salan Fatule	307-010-101-2210400	2,536,800

**SCHEDULE 10****DOUBTFULL SUBSISTENCE ALLOWANCES - KSH.3,411,000**

<u>PV NO. &amp; DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
339 of 31/3/2014	PFO	307-010-101-2210301	192,000
338 of 28/3/2014	Mohamed A. Idhifle	307-010-101-2210301	352,000
718 of 23/6/2014	Mahat Abdikadir	307-010-101-2210302	720,000
654 of 20/6/2014	PFO	307-010-101-2210302	212,000
317 of 13/3/2014	Nasir Mohamed	307-010-101-2210303	336,000
769 of 27/6/2014	PFO	307-010-101-2620100	300,000
328 of 19/3/2014	Abdullahi M. Dughow	307-010-101-2210301	1,024,000
653 of 23/6/2014	Muhyadin Abdi	307-010-101-2210701	275,000

**SCHEDULE 11****UNSUPPORTED SUBSISTENCE ALLOWANCES - KSH.1,917,000**

<b><u>PV NO. &amp; DATE</u></b>	<b><u>PAYEE</u></b>	<b><u>A/C NO.</u></b>	<b><u>AMOUNT(KSH)</u></b>
758 of 30/6/2014	PFO	307-010-101-2210301	329,000
407 of 25/4/2014	PFO	307-010-101-2210301	184,000
651 of 25/6/2014	Muhyadin Abdi	307-010-101-2210303	225,000
610 of 24/6/2014	Mahat Osman	307-010-101-2210302	288,000
483 of 6/6/2014	Mohamed Idhifle	307-010-101-2210302	266,000
280 of 21/2/2014	Mohamed Idhifle	307-010-101-2210301	240,000
711 of 25/6/2014	PFO	307-010-101-2210301	385,000

