

REPUBLIC OF KENYA



Paper laid
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Committee on County Public
Accounts and Investment
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KENYA NATIONAL AUDIT OFFICE

REPORT

**PARLIAMENT
OF KENYA
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OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
EMBU COUNTY ASSEMBLY**

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

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

EXECUTIVE SUMMARY

Introduction

The Office of the Auditor-General has the mandate to audit and report on the accounts and financial operations of both the National and County Governments under Article 229 of the Constitution and Public Audit Act, 2003. Further, Section 107 of the Public Finance Management Act, 2012 requires the County Treasury to enforce fiscal responsibilities in management of County Government public finances.

Audit Objective

The objective of the audit was to ascertain whether the systems formulated and applied by the County Assembly were reliable for the Management of the County's finances in the delivery of service to the county residents. 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.
- Mortgage Scheme Fund
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- Car Loan Scheme
- Non-current assets
- Creditors

Key Audit Findings

1.0 Lack of Procurement Plan

The County Assembly of Embu did not prepare an annual procurement plan as required by the Public Procurement and Disposal Regulations, 2006. This led to haphazard procurement of items, especially furniture from various suppliers during the months of April and May 2014.

No explanation was given for failure to prepare the annual procurement plan as required by the procurement regulations.

2.0 Irregular Procurement of Furniture – Kshs.1,783.500

The Embu County Assembly invited quotations for supply of various types of furniture and eight firms responded. The tender was awarded to the lowest responsive bidder at a cost of Kshs.2,275,332. The assembly therefore exceeded the set threshold for quotations which is set at Kshs.2,000,000.

3.0 Unsupported Expenditure

The County Assembly paid travelling and subsistence allowances totaling Kshs.1,783,500 to Members of the County Assembly (MCA's) and members of staff during the period under review. However, the expenditure was not supported

4.0 Foreign travelling Expenses

The County Assembly paid Kshs.4,409,735 to the Budget and Appropriation Committee members in respect of the budget and appropriation training at KCA University, South Africa. However, as at the time of audit, the committee had not prepared and tabled the report to the County Assembly to justify the trip to South Africa.

Further, it was not indicated how the KCA University was identified to provide the training.

5.0 Operationalization of Ward Offices

The County Assembly budgeted for and financed the operations of twenty (20) Ward Offices within Embu County at a cost of Kshs.24,185,166. However, there were no approved salary structures, grading and job descriptions for the appointed officers. The recruitment was not conducted by the County Assembly Service Board as required but instead the recruitment was carried out by the Members of the County Assembly (MCA's) and therefore it was not possible to establish whether the positions were competitively sourced.

6.0 Embu County Assembly Car and Mortgage Scheme

6.1 Mortgage Scheme Fund

In exercise of the powers conferred by section 116 of the Public Finance Management Act, 2012 and with the approval of the County Executive Committee and the County assembly, the County Executive member for finance established the Embu County Assembly Members (Mortgage Scheme Fund) through Legal Notice number 1.

However, no bank statements were made available for audit to confirm the dates the funds were disbursed and the actual amount disbursed.

Further, Copies of the design of the proposed residential property duly approved by the County Government, Bill of Quantities in respect of the proposed development, an official search of the title to the property intended to be purchased and a certified copy of the sale agreement relating to the property were not made available for audit.

In addition, it was observed that some members may not be able to service the loans as required by section 14(2) of the regulations which requires the loan to be repaid by check off from the Member's salary as it was observed that the loan repayments were higher than net pay drawn by the MCA's.

6.2 Car Loan Scheme

In exercise of the powers conferred by section 116 of the Public Finance Management Act, 2012 and with the approval of the County Executive committee and the County Assembly, the County Executive member for finance, established the County Assembly Car Loan Members Scheme Fund on 20 March 2014 through Legal Notice number 2. The board signed an agreement with Family Bank Limited on 16 June 2014 pursuant to section 16 of Embu County Assembly Members (Car Loan Scheme Fund) regulations 2014.

However, bank statements were not made available for audit in order to establish the amounts disbursed. Further, copies of logbooks were not made available for audit to confirm whether the vehicles were registered jointly between the County Assembly of Embu and the member of the scheme as required by section 9(2) of the Embu County Public Finance (County Assembly Car Loan (Members) Scheme Fund regulations 2014.

7.0 Irregular Staff Placement

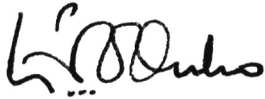
The County Assembly Service Board established offices in the county assembly through board paper number 2. The establishment placed the Senior Sergeant at Arms at salary scale CASBE 9. However, a scrutiny of the appointment letter Ref: CAE/ST/2/54/3 dated September 2013 and the payroll indicated that a Senior Sergeant at Arms was appointed in salary scale CASBE 8 contrary to the staff establishment which placed the Senior Sergeant at Arms at salary scale CASBE 9.

8.0 Creditors and Payables

The County Assembly did not keep any record of creditors such as creditors' ledger or creditors register.

9.0 Non Current Assets

The County Assembly did not maintain a fixed asset register, further, the County Assembly relies on the fixed asset Register that was for the defunct County Council of Embu.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 May 2015

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

Detailed Audit Findings and Recommendations

The audit findings and recommendations which were identified during the course of the audit are detailed below.

1.0 Lack of Procurement Plan

The County Assembly of Embu did not prepare an annual procurement plan as required by the Public Procurement and Disposal Regulations, 2006. This led to haphazard procurement of items, especially furniture from various suppliers during the months of April and May 2014.

No explanation was given for failure to prepare the annual procurement plan as required by the procurement regulations.

Management failed to adhere to the procurement regulations.

Recommendations

An annual procurement plan should be prepared in line with the Public Procurement and Disposal Regulations, 2006.

2.0 Irregular Procurement of Furniture

The Embu County Assembly invited quotations for supply of various types of furniture and eight firms responded. The tender was awarded to the lowest responsive bidder at a cost of Kshs.2,275,332. The Assembly therefore exceeded the set threshold for quotations which is set at Kshs.2,000,000

No explanation was given for failure to adhere to the procurement regulations.

Recommendation

The County Assembly should ensure compliance with the legal notice in all future procurements on open tenders.

3.0 Unsupported Expenditure

The County Assembly paid travelling and subsistence allowances totaling Kshs.1,783,500 to Members of the County Assembly (MCA's) and members of staff during the period under review. However, the expenditure was not properly supported by either bus tickets or work tickets and therefore no documentary evidence was available to confirm the journeys were undertaken. **Appendix 1 attached**

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

Recommendations

- All payments should be properly supported in line with the Government Financial Regulations and Procedures.
- The County Assembly should exercise prudence when paying travelling allowances.
- Any unssuported/unaccounted for payments of Kshs.1,783,500 should be recovered appropriately from the responsible MCA and members of staff.

4.0 Foreign Trips expenses

The County Assembly paid Kshs.4,409,735 to the Budget and Appropriation Committee members in respect of the budget and appropriation training at KCA University, South Africa. The training entailed public finance, roles and responsibility of the budget committee, cash flow management among others. The total per diem paid was Kshs.1,538,735, facilitation fees of Kshs.1,409,400 while the cost of the air tickets was Kshs.1,461,600. The breakdown of the payments is as shown below:-

Date	Chq no.	Pv no.	Payee	Amount (Kshs)	Details
04/03/14	741	CAE/APRIL14/57	NATIONAL BANK	108,889	Per Diem
04/03/14	740	CAE/APRIL14/58	BARCLAYS BANK	217,778	Per Diem
04/03/14	739	CAE/APRIL14/59	CO-OP BANK	892,316	Per Diem
04/03/14	742	CAE/APRIL14/61	EQUITY BANK	319,752	Per Diem
04/03/14	743	CAE/APRIL14/62	KCA UNIVERSITY	900,000	Facilitation fees
04/03/14	744	CAE/APRIL14/62	KCA UNIVERSITY	509,400	Facilitation fees

05/08/14	JUMBO	CAE/MAY14/126	UNIGLOBE NORTHLINE	1,461,600	Air ticket
		Total Paid		4,409,735	

However, as at the time of audit, the committee had not prepared and tabled the report to the County Assembly to justify the trip to South Africa. Further, it was not indicated how the KCA University was identified to provide the training.

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

Recommendations

- The amount of Kshs.4,409,735.00 should be recovered from the beneficiaries.
- The back to office report should be prepared and be tabled in the assembly for adoption for the benefit of the County residents.
- There should be value for money on any foreign trip expenditure from public funds.

5.0 Operationalization of Ward Offices

During the financial year 2013/2014, the County Assembly budgeted for and financed the operation of twenty (20) Ward Offices within Embu County. Consequently, eighty seven (87) ward officers were appointed by Members of the County Assembly to hold various positions as indicated in **Appendix II**. Twenty (20) offices were leased in various wards and as a result, the following expenses were incurred:-

Item	Amount (Kshs)
Staff Salaries	11,856,000
Ward Offices Rent	4,962,948
Ward Operations	<u>7,366,218</u>
Total	<u>24,185,166</u>

However, it was observed that there were no approved salary structures, grading and job descriptions for the appointed officers. Further, the recruitment was not conducted by the County Assembly Service Board as required but instead the recruitment was carried out by the Members of the County Assembly (MCA's) and therefore the positions were not competitively sourced.

The functions of the ward offices were not clear as there were no regulations or bill approved to guide their operations. In addition, there was no documentary evidence to show that the salaries of the employees were set by the Salaries Remuneration Commission as required by article 230(4) of the Constitution.

Among the recruited staff were drivers, though the County Assembly does not have any motor vehicles assigned to the MCA's and it would therefore appear the drivers were recruited as personal drivers for the MCAs.

Further, it was noted that the MCA's had other offices in Embu town provided by the County Assembly and it was therefore not clear why twenty more offices were leased.

In the circumstances, the expenditure of Kshs.24,185,166.00 being operational expenses for wards may not have been used in an economical, effective and efficient way.

Recommendations

- All unsupported/irregular ward offices expenses of Kshs.24,185,166.00 should be recovered appropriately.
- The County Assembly should have regulations governing the operationalization of the ward offices.
- The salaries approved by the Salaries and Remunerations Commission should be paid to officers appointed by the County Assembly.
- Since the Members of the County Assembly are already provided with offices in Embu town, the budgetary allocation should be minimized to prudent levels as it was observed that some ward offices have up to five (5) members of staff whose duties were not clear.

6.0 Embu County Assembly Members Car and Mortgage Scheme

6.1 Mortgage Scheme Fund

In exercise of the powers conferred by section 116 of the Public Finance Management Act, 2012 and with the approval of the County Executive Committee and the County assembly, the County Executive member for finance established the Embu County Assembly Members (Mortgage Scheme Fund) through legal notice number 1. The board signed an agreement with Family Bank Limited on 16 June 2014 pursuant to section 7 of Embu County Assembly Members (Mortgage Scheme Fund) regulations 2014.

During the period under review, the County Assembly made a budgetary provision of Kshs.99,000,000 to create a mortgage fund as per Legal Notice number 1. According

to a schedule made available for audit, the bank had already disbursed a total of Kshs.39,410,000 as shown in **Appendix III** to Members of the County Assembly. However, no bank statements for Family bank account Number 075000028013 were made available for audit to confirm the dates the funds were disbursed and the actual amount disbursed.

In the circumstances, it was not possible to establish the total amount deposited in the mortgage fund account.

Further, Copies of the design of the proposed residential property duly approved by the County Government, Bill of quantities in respect of the proposed development, an official search of the title to the property intended to be purchased and a certified copy of the sale agreement relating to the property were not made available for audit.

In addition, there was no evidence of charging of properties acquired through loans from the Fund to protect the interests of the fund.

It was also observed that some members may not be able to service the loans as required by section 14(2) of the regulations which requires the loan to be repaid by check off from the Member's salary as the loan repayments were higher than net pay as indicated in **Appendix V**

Further, Section 16(7) of the regulations states that; notwithstanding the provision of this regulation, the board may authorize such loan terms for Members of the First assembly as may be necessary to actualize this scheme. However, nothing under this section allows disbursement of loans from the fund for other purposes other than the purchase of residential property for the Members of the County Assembly.

In the absence of the bank statements, copies of the design of the proposed residential property duly approved by the County Government, bills of Quantities in respect of the proposed development, an official search of the title to the property intended to be purchased and a certified copy of the sale agreement relating to the property, it was not possible to confirm that the said loans were applied for the intended purposes.

Recommendations

- The officer administering the fund should ensure security of the funds is guaranteed by ensuring the mortgage institution complies with the regulations.
- The signed agreement and the supporting documents should be made available for audit review.
- The properties acquired under the scheme should be charge appropriately.
- The mortgage scheme fund repayments should be recovered as per the agreement signed to minimize risk of loss of funds.

6.2 Car Loan Scheme

In exercise of the powers conferred by section 116 of the Public Finance Management Act, 2012 and with the approval of the County Executive committee and the County assembly, the County Executive member for finance, established the County Assembly Car Loan Members Scheme Fund on 20 March 2014 through Legal Notice number 2. The Board signed an agreement with Family Bank Limited on 16 June 2014 pursuant to section 16 of Embu County Assembly Members (Car Loan Scheme Fund) regulations 2014. Subsequently, the County Assembly transferred through RTGS Kshs.66,000,000 vide payment voucher number CAE/MAY14/1182 being funds appropriated for the fund in financial year 2013/2014. According to a schedule made available for audit, the bank had already disbursed a total of Kshs.62,000,000 as shown **Appendix IV** to the Members of County Assembly. However, bank statements for account Number 075000028013 maintained at the Family bank were not made available for audit in order to establish the amounts disbursed. Further, copies of logbooks were not made available for audit to confirm whether the vehicles were registered jointly between the County Assembly of Embu and the member of the scheme as required by section 9(2) of the Embu County Public Finance (County Assembly Car Loan (Members) Scheme Fund regulations 2014.

In addition, no valuation reports were made available to determine whether section 10 (1) of the regulations was complied with which requires the loan amount of the car to be equivalent to the value of the car.

In view of the above, it was not possible to confirm whether the loans were applied for the intended purposes.

Recommendations

- The officer administering the fund should ensure that security of the funds is guaranteed by ensuring the Financial Institution complies with the regulations.
- The signed agreement and the supporting documents are made available for audit review.
- The vehicles purchased under the loan scheme should be jointly registered.
- Loanees who do not comply with the fund regulations should attract loan recoveries from their salaries.

7.0 Irregular Staff placement

The County Assembly Service Board established offices in the county assembly through board paper number 2. The establishment placed the Senior Sergeant at Arms at salary scale CASBE 9. However, a scrutiny of the appointment letter Ref: CAE/ST/2/54/3 dated September 2013 and the payroll indicated that the Senior Sergeant at Arms was

appointed in salary scale CASBE 8 contrary to the staff establishment which placed the Senior Sergeant at Arms at salary scale CASBE 9.

No explanation was given for appointing the Senior Sergeant at Arms at a different salary scale from the approved one.

Recommendations

- The County Assembly should place the officer at the correct job scale as per the staff establishment.
- Pay appropriate salary in compliance with the County Government Act, 2012.
- Recover the irregular payment from the Accounting officer.

8.0 Creditors and Payables

The County Assembly did not keep any record of creditors such as Creditors ledger or creditors register. In the circumstances, it was not to establish transactions relating to the creditors.

No explanation was given for failure to maintain a creditor's ledger.

Recommendation

- The County Assembly should maintain creditors' ledgers to record creditor's transactions.

9.0 Non-Current Assets

The County Assembly did not maintain an updated fixed assets register that would show details of year of asset acquisition and mode of financing. The County Assembly still relies on the fixed asset Register that was for the defunct local Authority. It was further noted that:-

- i. The County Assembly does not have in place policies and procedures governing asset management.
- ii. The County assets are not coded.
- iii. Non-Current assets are not physically inspected on a regular basis.
- iv. Assets from the defunct local authorities are not fully included in the asset register.

No explanation was given for failure to maintain a fixed assets register as required under the Public Finance Management Act 2012

Recommendations

- The County Assembly should put in place adequate systems and processes in order to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current, accurate and available in compliance with Section 147. (1) Of the Public financial Management Act,
- Ensure that all assets are taken over and included in the Fixed Assets register. 2012.

10.0 IT Environment

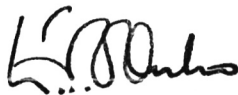
The Assembly did not have in place any IT structures. They have not implemented the IFMIS or G-pay. All their operations were manual.

Recommendation

Management should put in place the IT systems to assist in proper administration and controls. This is also to comply with the Government policy on IT.

Conclusion

The County Assembly had challenges in its first year of operations in setting up structures, staffing and procurement process. However, these challenges should overcome by adhering to the Public Finance Management Act, 2012, the Public Procurement and Disposal Act, 2005 and Regulations 2006.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

21 May 2015

Appendix I

Unsupported Expenditure

VOTE HEAD	CHQ NO.	PV NO.	PAYEE	AMOUNT(Kshs)
2210301	44	CAE/OCT13/22	NATIONAL BANK	27,000
2210301	46	CAE/OCT13/17	CO-OP BANK	27,000
2210301	76	CAE/OCT13/55	EQUITY BANK	100,000
2210301	94	CAE/OCT13/74	CO-OP BANK	70,000
2210301	17	CAE/NOV13/07	CO-OP BANK	203,000
2210301	319	CAE/JAN14/25	CO-OP BANK	174,000
2210301	335	CAE/JAN14/45	EQUITY BANK	38,000
2210301	336	CAE/JAN14/46	CO-OP BANK	27,000
2210301	408	CAE/FEB14/22	EQUITY BANK	8,000
2210301	409	CAE/FEB14/23	BARCLAYS BANK	8,000
2210301	410	CAE/FEB14/24	CO-OP BANK	67,000
2210301	413	CAE/FEB14/25	BARCLAYS BANK	16,000
2210301	440	CAE/FEB14/47	FAMILY BANK	266,500
2210301	466	CAE/MAR14/02	CO-OP BANK	245,000
2210301	467	CAE/MAR14/03	EQUITY BANK	60,000
2210301	682	CAE/MAR14/210	CO-OP BANK	30,000
2210301	683	CAE/MAR14/211	EQUITY BANK	43,000
2210301	684	CAE/MAR14/212	CO-OP BANK	137,000
2210301	889	CAE/MAY14/23	EQUITY BANK	114,000
2210301	895	CAE/MAY14/35	CO-OP BANK	123,000
		TOTAL		1,783,500

Appendix II

WARD EMPLOYEES DESIGNATIONS & SALARY PER MONTH				
	WARD	NAME	DESIGNATION	SALARY(Kshs)
1	KIAMBERE	NTHIGA JOSEPH MWANIKI	MANAGER	10,000
2	MWEA	JOHN MBITHI NZYOKI	MANAGER	10,000
3	RUNYENJES CENTRAL	JEREMIAH KARIUKI NTHIGA	PA/MANAGER	10,000
4	GATURI NORTH	MOSES KIMANTHI NJERU	MANAGER	11,500
5	KYENI SOUTH	SALECIO GIOCI	MANAGER	12,000
6	MBETI NORTH	ALFRED JAMES MURIUKI	MANAGER	12,000
7	MUMINJI	PEKERSON KINYUA NJERU	MANAGER	12,500
8	MAKIMA	KIWAH MULWA DANIEL	MANAGER	13,000
9	NTHAWA	MARTIN NJUE NGARI	MANAGER	13,000
10	EVURORE	EUDICUS MWANIKI NJAGI	MANAGER	13,000
11	RUGURU/NGA NDORI	MADRINE NJOKI KARIUKI	MANAGER	14,000
12	NGINDA	SAMUEL MBOGO MUNYI	MANAGER	15,000
13	KITHIMU	PASCAL NYAGA MATHARA	PA/MANAGER	15,000
14	GATURI SOUTH	MARTIN NJUE NYAGA	MANAGER	17,000
15	RUNYENJES CENTRAL	COLLINS NGUMO GAKIAVI	PA/MANAGER	18,000
16	MBETI SOUTH	PETER KARIUKI MBAKA	MANAGER	20,000
17	MAVURIA	JOHN NJIRU KITHU	PA/MANAGER	22,000
18	KYENI NORTH	GERALD MUTURI MUGO	MANAGER	28,000
19	KIRIMARI	GRACE WAWIRA NJAGI	MANAGER	30,000

20	KAGAARI SOUTH	PETER MURIUKI NJUE	MANAGER	38,000
21	NTHAWA	PETER NYAGA IRERI	P.A	8,000
22	NTHAWA	GRACE WACUKA NJAMIU	P.A	8,000
23	KIAMBERE	JOHN NGARI NYAGA	P.A	8,000
24	MUMINJI	GERALD KIVUTI NJOKA	PA	8,000
25	MUMINJI	NICHOLUS M NJIRU	P.A	8,000
26	GATURI NORTH	ELIJAH MUGO KIRINGE	P.A	8,500
27	GATURI NORTH	CHARLES KARIUKI MWANIKI	P.A	9,000
28	GATURI NORTH	MUGO GITONGA SEBASTIAN	P.A	9,000
29	RUGURU/NGA NDORI	LINCOLN NJUE NJIRU	P.A	9,000
30	MUMINJI	FRANCIS NJERU NJUGUNA	P.A	9,500
31	MBETI NORTH	EDITH WANDIRI NJOKA	P.A	11,000
32	KAGAARI NORTH	VERONICA WAMBETI NJOKA	P.A	13,000
33	GATURI SOUTH	JAMES NJAGI KATHURI	P.A	17,000
34	MAKIMA	JAMES MUNYI NGARI	P.A	20,000
35	KIRIMARI	JOTHAM WANJOHI KARURI	P.A	20,000
36	EVURORE	CAREN KWAMBOKA GERICHO	MESSAGER	8,000
37	MAVURIA	LYDIA WANJA NDEGE	MESSAGER	8,000
38	KIAMBERE	TITUS KATAMBO MAKAU	MESSAGER	8,000

60	EVURORE	LETTICIA NDUKU NTHIERI	CLERK	8,000
61	EVURORE	CATHERINE MUTHONI RUNJI	CLERK	8,000
62	KITHIMU	JANE GATURI KATHIGAI	CLERK	8,000
63	RUGURU/NGA NDORI	PURITY KAGENDO NJIRU	CLERK	9,000
64	KAGAARI NORTH	CAROLINE MUKII IRERI	CLERK	10,000
65	KYENI SOUTH	LYDIA MURUGI KINYUA	CLERK	10,000
66	KAGAARI NORTH	MARTIN NDWIGA NJERU	SECURITY GUARD	7,800
67	MAVURIA	NICHOLAS NDWIGA MUTEGI	SECURITY/WA TCHMAN	8,000
68	MBETI SOUTH	JONATHAN N MUGO	WATCHMAN	8,000
69	MWEA	MUTUKU MASAI	WATCHMAN	8,000
70	NGINDA	SIMON NJIRU KATHURI	WATCHMAN	10,000
71	KYENI SOUTH	ALBERT MURIITHI NDWIGA	CLEANER	8,000
72	MBETI NORTH	ZACHARY KAMUNYO WACHIRA	OFFICE ASSISTANT	8,000
73	NTHAWA	MOSES MUNENE NJOMO	OFFICE ASSISTANT	9,000
74	RUGURU/NGA NDORI	SIMON RUTERE	DRIVER	9,000
75	KYENI SOUTH	STEPHEN GITONGA JOHN	DRIVER	10,000.
76	MBETI NORTH	CYRUS KARIUKI M	DRIVER	11,000
77	EVURORE	ISAAC MUGO NYAGA	PERSONAL DRIVER	13,000
78	GATURI SOUTH	GRACE WAMBERE MUTHONI	RECEPTIONIST	8,000
79	KYENI NORTH	DAMARIS MUTHANJE NDEKE	RECEPTIONIST	9,000

80	NGINDA	ESTHER RUGURU MUTHONI	RECEPTIONIST	12,000
81	MWEA	CECILIA KAMENE KILONZO	FIELD OFFICER	8,000
82	MWEA	GEOFFREY KIARIE WAMBUGU	FIELD OFFICER	8,000
83	MWEA	ALPHONSE MWALYO KALOKI	FIELD OFFICER	8,000
84	KIAMBERE	MARTIN MWANGI NYAGA	LIAISON OFFICER	8,000
85	KIAMBERE	JAMES KIVUTI NJUE	RESEARCH OFFICER	8,000
86	KITHIMU	TITUS NJIRU KATHUKI	WARD EXTENSION OFFICER	9,000
87	KITHIMU	NELSON NYAGA M'KENYA	WARD EXTENSION OFFICER	10,000
				988,000
	JULY 2013 to JUNE 2014	988,000.00*	12 Months	11,856,000

Appendix III

Mortgage Scheme Disbursements

	Name of Member of County Assembly	Amount (Kshs)
1	Agatha Muthoni Mbogo	2,200,000
2	Albert Muchira Kigoro	1,710,000
3	Andrew Muiya Mbithi	3,000,000
4	Ibrahim Swaleh	3,000,000
5	Joseph Mwaniki Nyaga	2,340,000
6	Kanjogu Njiru Mugo	3,000,000
7	Martin Mwangi Nyaga	2,280,000
8	Mercy Karimi Mbae	1,860,000
9	Michael Njeru Kariuki	3,000,000
10	Paul Muchangi Njiru	3,000,000
11	Penina Nthamba Mutua	2,600,000
12	Peter Ngari Makenge	2,100,000
13	Robert Njiru Ileri	2,510,000
14	Salesio Njeru Kimaru	2,890,000
15	Susan Wangai Ndwiga	1,890,000
16	Winrose Ngithi Ileri	2,030,000
	Total	39,410,000

Appendix IV Car Loan Disbursements

	Name of Member of County Assembly	Amount (Kshs)
1	Agatha Muthoni Mbogo	2,000,000
2	Albert Muchira Kigoro	2,000,000
3	Andrew Muiya Mbithi	2,000,000
4	Ibrahim Swaleh	2,000,000
5	Joseph Mwaniki Nyaga	2,000,000
6	Kanjogu Njiru Mugo	2,000,000
7	Martin Mwangi Nyaga	2,000,000
8	Mercy Karimi Mbae	2,000,000
9	Michael Njeru Kariuki	2,000,000
10	Paul Muchangi Njiru	2,000,000
11	Penina Nthamba Mutua	2,000,000
12	Peter Ngari Makenge	2,000,000
13	Robert Njiru Ileri	2,000,000
14	Salesio Njeru Kimaru	2,000,000
15	Susan Wangai Ndwiga	2,000,000
16	Winrose Ngithi Ileri	2,000,000
17	Antony Mugeru Njue	2,000,000
18	Catherine Mbura Thiga	2,000,000
19	John Mwangi Muriuki	2,000,000
20	Kathendu James Ntamugwika	2,000,000
21	Linus Kamunyo Muchina	2,000,000
22	Loise Mbuya Ngindi	2,000,000
23	Michael Kariuki Munyi	2,000,000
24	Nancy Wairimu Muriithi	2,000,000
25	Patrick Rugendo Ileri	2,000,000
26	Rose Muthoni Ndwiga	2,000,000
27	Shunem Ngira Gatiti	2,000,000
28	Silas Nyaki Muria	2,000,000
29	Steve Munene Mugendi	2,000,000
30	Teresia Njeri Rebiro	2,000,000
31	Peter Njiru Kithu	2,000,000
	Total	62,000,000

Appendix V

Mortgage and Car Loan Schedule

No.	Name of Member of County Assembly	Amount Disbursed(Kshs)	Net Pay(Kshs)	Monthly Loan Repayments Kshs
1	Agatha Muthoni Mbogo	4,100,000	100,818	126,526
2	Albert Muchira Kigoro	3,710,000	100,448	114,198
3	Andrew Muiya Mbithi	5,000,000	122,828	153,801
4	Ibrahim Swaleh	5,000,000	143,490	153,801
5	Joseph Mwaniki Nyaga	4,320,000	100,818	133,548
6	Kanjogu Njiru Mugo	5,000,000	120,348	153,421
7	Martin Mwangi Nyaga	4,280,000	104,323	131,685
8	Mercy Karimi Mbae	3,860,000	100,818	118,805
9	Michael Njeru Kariuki	5,000,000	136,803	153,821
10	Paul Muchangi Njiru	5,000,000	122,848	153,821
11	Penina Nthamba Mutua	4,600,000	118,628	141,495
12	Peter Ngari Makenge	4,100,000	104,992	126,157
13	Robert Njiru Ileri	4,510,000	122,671	142,793
14	Salesio Njeru Kimaru	4,890,000	118,648	150,463
15	Susan Wangai Ndwiga	3,890,000	100,818	119,726
16	Winrose Ngithi Ileri	4,030,000	100,797	124,006
17	Antony Mugeru Njue	2,000,000	100,818	61,653
18	Catherine Mbura Thiga	2,000,000	100,818	61,653
19	John Mwangi Muriuki	2,000,000	100,818	61,653
20	Kathendu James Ntamugwika	2,000,000	100,818	61,653
21	Linus Kamunyo Muchina	2,000,000	100,818	61,653
22	Loise Mbuya Ngindi	2,000,000	100,818	61,653
23	Michael Kariuki Munyi	2,000,000	100,818	61,653
24	Nancy Wairimu Muriithi	2,000,000	100,818	61,653
25	Patrick Rugendo Ileri	2,000,000	100,818	61,653

26	Rose Muthoni Ndwiga	2,000,000	1 00,818	61,653
27	Shunem Ngira Gatiti	2,000,000	1 00,818	61,653
28	Silas Nyaki Muria	2,000,000	1 00,818	61,653
29	Steve Munene Mugendi	2,000,000	1 00,818	61,653
30	Teresia Njeri Rebiro	2,000,000	1 00,818	61,653
31	Peter Njiru Kithu	2,000,000	1 00,818	61,653
32	Rosemary Muturi Manunga	2,000,000	1 00,818	61,653
33	Newton Kariuki Ndwiga	2,000,000	1 00,818	61,653
		101,410,000		

