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KENYA NATIONAL AUDIT OFFICE

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

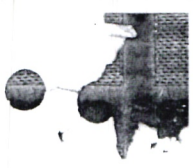


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REPORT OF THE AUDITOR-GENERAL ON FINANCIAL OPERATIONS OF TAITA TAVETA COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

Introduction

The financial operations of County Executive are subject to audit by the Auditor-General in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 14 of the Public Audit Act, 2003.

Audit Objective

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

Audit Scope and Terms of Reference

The audit was designed to cover but was 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
- Imprests and advances
- Human Resource Records
- Non-current assets

Key Audit Findings

1.0 Procurement of Goods and Services

1.1 Hire of Graders

Information availed for audit review indicated that the County Government incurred an expenditure of Kshs.5,512,000.00 on the hire of graders from two firms, for

maintenance works in the County. It was however, observed that there were no budgetary provisions made for the procurement, contrary to Section 26(3a) of the Public Procurement and Disposal Act, 2005 and Section 196(1&3) of the Public Finance Management Act, 2012 and the expenditure was not within the annual procurement plan of the County contrary to Section 26(3a) of the Public Procurement and Disposal Act, 2005. In addition, user requisition orders raised to initiate the procurement were not availed for audit review contrary to Section 26(3c) of the Public Procurement and Disposal Act.

Further, no inspection and acceptance committee report were availed for audit review and their absence is contrary to Section 7(2d) of the county Governments Procurement Regulations 2013 and Section 17(1-4) of the Public Procurement Regulations 2006 an indication that no works was done in the Country.

1.2 Procurement of Motor Graders

Information availed for audit review indicated that the County Government spent Kshs.59,982,000.00 on the purchase of four (4) Motor Graders from a firm at a unit cost of Kshs.14,995,500.00. However, it was observed that the payment was effected on 30 June 2014 before the delivery of the equipment on 2 July 2014. In addition the log books were not availed for audit verification and even the physical verification was not possible since the location of the graders after they were received by County Executive Committee Member for Roads was unknown. Further, no inspection and acceptance committee report was attached to support the payment that was availed for audit review. Additionally, tender bids for the winning bidder was not availed for audit review and therefore the basis of selection and award of the supply to the firm was not supported.

1.3 Procurement IPADS and Desktop

Information availed for audit review indicated that the County Government incurred an expenditure of Kshs.927,000 on the purchase of IPADS and desktop from a firm through the use of invitation of quotations. Further, no documentary evidence was provided for audit review to show how the items were received and distributed to the users therefore making it difficult to physically verify the equipments. In addition, though computer HP core 1.3 of serial number CNC331NW4N is indicated as received through delivery number 136 dated 31.01.2014, the item was not included in the quotation sent to the suppliers and therefore the basis of its supply was not supported.

1.4 Procurement of Motor Vehicles

1.4.1 Supply of two (2) Toyota Double Cab Pick ups

Information availed for audit indicated that the County Government procured two double Cab Pickups from a supplier at a cost of Kshs.9,732,240. However, no information was availed for audit in support of how the supplier was identified, selected and awarded the

contract. It appears the procurement was done through direct procurement even though no documentation of approvals from the tender committee for use of direct procurement were availed for audit review.

Further, the Management made an advance payment for the supply amounting to Kshs.4,663,120 which is against the Public Procurement and Disposal Act, 2005 and the relevant regulations. No evidence was availed for review to show that there was inspection and acceptance report presented before the final payment was made. Additionally, no Government inspection valuation report on the motor vehicle was availed for audit review to confirm that the vehicles supplied were in accordance with the specifications as per the order.

1.4.2 Supply of Four Ambulance Vehicles

Information availed for audit indicated that the County Government procured four ambulances at a total cost of Kshs.17,156,980 from a supplier. However, no information was availed for audit on how the supplier was identified, selected and awarded the supply of the vehicle. In addition, an advance payment of Kshs.8,578,490 was made for the supply contrary to the Public Procurement and Disposal Act, 2005 and the relevant regulations. Further, no inspection and acceptance committee reports were availed for audit review to show that the supplier satisfied the specification detailed in the order

1.4.3 Supply of Six Units of Isuzu Pick-ups

Information availed for audit review indicated that the County Government procured six (6) Isuzu Pick Ups at a total cost of Kshs.22,596,002. However, no information was availed for audit review on how the supplier was identified, selected and awarded the supply. The supply appears to have been a direct procurement but no evidence of authority to use this procurement method was availed for audit review. In addition, no inspection and acceptance committee report was availed for review or attached to the payment voucher. Additionally, no Government Inspection and Valuation report on the motor vehicles was availed for audit review to confirm that the vehicles supplied were in accordance with the specifications as per the order.

1.5 Supply and Delivery of Farm Tractors and Implements

Information availed for audit indicated that the County Government procured farm tractors and implements at a cost of Kshs.23,815,000 from one firm. However, the duly completed tender documents were not availed for audit review. In addition, the basis or criteria of award was not explained as the selected supplier was the highest bidder while all the tabulated tender documents had casting errors. Further, no ownership documents for the tractors were presented for audit review and no inspection and acceptance report was availed for review to confirm that the supply was as specified in the order.

1.6 Procurement of Works Without Approved Development Plan

Information availed for audit indicated that the County Government undertook construction of nine (9) buildings within the County amounting to Kshs.69,171,362 under the development budget for the year 2013/2014. However, no approved development plan describing significant capital projects to be undertaken was made available for audit review in accordance with the provisions of Article 220 of the Constitution of Kenya, Section 126 of the Public Finance Management Act, 2012, Sections 104,107 and 108 of the County Government Act, 2012.

Approval of the projects by the Executive Committee was also not made available for audit review. Further, no documentary evidence was availed for audit review to demonstrate that the relevant procurement committees were appointed as per Public Procurement and Disposal Regulations 2006. In addition, the contract agreements availed for audit review did not have binding seal of the County Government, and did not specify the contract period of the works as required by the procurement law. Also there was no evidence availed for audit review to show that the contractors awarded the works were registered with National Construction Authority in line Section 15 (1) of the National Construction Authority Act 2011.

1.7 Procurement of Works Using Request for Quotation

Information availed for audit indicated that the County Government procured service for construction of six (6) projects amounting to Ksh.28,817,932.80 on diverse dates during the period under review using request for quotations method of procurement. However, the value for all the six projects was above the request for proposal threshold of Kshs.4,000,000 prescribed by the Public Procurement and Disposal Act, 2005, Section 88. In addition, the Management awarded two contracts for building one class at Mazola Pre-school and another at Mlambenyi Village at costs of Kshs.4,368,704 and Kshs.4,316,040 respectively both of which no engineers' bill of quantities were availed for audit review.

1.8 Purchase of Patients Uniforms, Beddings and Mattresses

Records availed for audit indicated that the County Government incurred an expenditure of Kshs.2,210,275.00 on purchase of patients' uniforms, pediatric uniforms, beddings and mattresses vide payment made on 25 March 2014. However, tender evaluation minutes on preliminary, technical and financial evaluation for the procurement were not made available for audit review. It was therefore not possible to confirm how the supplier was identified. Further, the payment was effected on 25 March, 2014 while the first delivery of the items was made on 7 April, 2014 and as at the time of the audit, items worth Kshs.520,000 were yet to be delivered though fully paid for.

Additionally, mattresses worth Kshs.546,000 that were indicated not to have met the specifications as detailed in the inspection and acceptance committee report were received into stores and fully paid for.

1.9 Groundbreaking Ceremony

Information availed for audit indicated that the County Government incurred an expenditure totalling Kshs.6,427,750 in respect of Groundbreaking Ceremony of the county headquarters at Mgeno. However, the expenditure was captured as purchase of land even though it constituted payments made to suppliers and as allowances to staff and general public during the ground breaking ceremony held on 25 April, 2014 at Mgeno where the proposed County headquarters is to be build.

The Political Affairs Director was issued with an imprest amounting Kshs.3,607,750.00 while the Personal Assistant to the CEC members Adm & Devolution was issued with imprest amounting to Kshs.540,000.00 all of which were meant to pay for allowances for public participation, transportation to and from Mgeno and provision of services by suppliers.

The entire amount was never factored in the budget neither was there any approval for reallocation that was availed for audit review.

The schedule of payments amounting to Kshs.3,260.716 made out of the Kshs.3,607,750 paid to political affairs director and includes unsurrendered amount of Kshs.347,034.

Imprest issued to Personal Assistant to the CEC member for administration and devolution was spent and accounted for with an unexplained excess of Kshs.25,000.

In addition, no documents were availed to show the basis of paying the allowances was established and no evidence in support of how various supplies were identified, selected and awarded the contracts to supply goods and services were availed for audit review. Head of County Treasury approval as per the requirement of Public Finance Management Act, 2012 for reallocation of funds from development vote to recurrent expenditure was also not availed for audit verification.

Further, Local Service Orders (LSOs) appear to have been issued on a date after the groundbreaking ceremony though dated 24 April 2014 because earlier LSO in the same book (LSO No. 0973815) was issued on 29th May 2014 and it was therefore not clear how the Services were ordered.

2.0 Allowances

2.1 Domestic and Foreign Travel Costs

Reports generated from the IFMIS System on travelling costs indicates that the total costs amounted to Ksh.58,810,423.05 as at 30 June 2014. The report does not classify the travel costs in foreign and Domestic components. Therefore the audit was not able

to ascertain the proportion of foreign and domestic travelling costs. Examination of payment vouchers availed however, revealed that Ksh.8, 325,048 was transferred to the Clerk to the County Assembly to facilitate payments for foreign Trips by MCAs.

However no minutes from the Executive indicating the resolution and approval of the foreign trips were attached to support the payment. Further, no documents were availed to support the balance of Kshs.50,485,375.05 which was incurred by the County Government.

2.2 Accommodation and Conference Services

Examination of expenditure records availed for audit review disclosed that the County Government made payments totaling Kshs.1,232,375.00 to a supplier in respect of accommodation and conference services for induction session for sub county administrators and chief officers held on 10 to 14 Feb. 2014. However, no document in support of how the supplier was identified, selected and awarded the contract were availed for audit, verification. In addition, no duly signed attendance register was availed for audit to demonstrate the occurrence of the activity.

2.3 Accommodation Allowances

Information availed for audit indicated that an amount of Kshs.1,533,000.00 was paid to Local Authority Transfer Fund bank account and charged to domestic accommodation expenditure account. However no details of the beneficiaries and purpose of the payments was made available for audit review. In addition it's not clear why the LATF bank account was used yet the Transition authority had instructed the County Government to close all the bank accounts operated by defunct Local Authorities and Transfer all monies in those account to a single account in the Central bank of Kenya.

3.0 Outstanding Imprest

Public Finance Management Act, 2012 Section 152 require a public officer to whom a cash advance is made to account for the use of the advance within reasonable time.

Records made availed for audit review indicated that the County Government was operating two parallel imprest systems. The outstanding imprests as per the manual register was Kshs.11,392,041.50 while the one operated through IFMIS had an outstanding balance of Kshs.33,154,809 making the total outstanding imprest to stand Ksh.44,546,850 at 30 June 2014. It was however noted that surrender of imprest was not being done immediately the official duty for which the imprest had been issued was completed.

A scrutiny of the imprest surrender vouchers amounting to Ksh.1,811,625 availed for audit review indicated that surrenders are not satisfactorily supported before they are captured in the system.

Further, nine officers with imprest amounting to Kshs.10,925,463.10 had multiple imprests issued to them contrary to the Government Financial Regulations and Procedures.

4.0 Supply of Drugs and Pharmaceuticals to Sub-County Hospitals

Information availed for audit indicated that the County Government paid a total of Kshs.17,806,818.50 to Kenya Medical Supplies Authority for supply and delivery of drugs to hospitals in the county through payment voucher number 3129 dated 12.05.2014 and 2726 dated 09.05.2014.

However, drugs worth Kshs.2,632,393.50 delivered to Moi Voi District Hospital through delivery note number EMB-2-093762-2013/2014 on 25 March 2014 could not be traced to the hospitals stores records. It was therefore not possible to confirm if the drugs were used within Voi District hospital.

5.0 Fuel Oils and Lubricants

Information availed for audit review indicated that the County Government spent a total of Kshs.70,073,785.00 on fuel oils and lubricants during the financial year ended 30 June 2014. However, examination of a sample of payment vouchers listed below revealed that fuel oils and lubricants worth Kshs.3,858,200.00 failed to reflect fuel consumption supporting documents such as work tickets and the amount of fuel consumption contrary to section K.11 of the code of regulation 2006.

6.0 Budgetary Control and Performance

Information availed for audit review indicated that during the period under review, the County Government had budgeted expenditure amounting to a total of Kshs.2,920,380,772.92, against a budgeted income of the same amount. This was never achieved as the budgeted revenue from internal sources which amounted to Kshs.214,119,909.21 was not collected but instead a total of Kshs.147,717,191 was collected leading to a shortfall of Kshs.66,402,718.20 and shortfall in remittances from exchequer amounting to Kshs.217,977,238.

7.0 Bank Reconciliation Statements

Information available indicated that the County Government prepared a bank reconciliation statements as at 30 June 2014 for both the recurrent and development bank accounts reconciling the cashbook balance of Kshs.81,823,661.09 and Kshs.154,892,398.10 respectively to the bank statement balances of Kshs.203,250,366.20 and Kshs.242,910,080.30. However, the reconciling items reflected that there were payments in the bank and not updated in the cash book totalling to Kshs.70,981,554.25 whereby Kshs.36,238,088.35 relate to recurrent account and Kshs.34,743,465.90 in respect to development account respectively. However, a review of the payments revealed that some of the payments dated back to November 2013 which clearly demonstrated that critical non update of the cashbook. In the

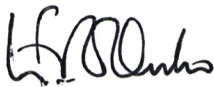
circumstances, it has not been possible to ascertain the cashbook balance of Kshs.81,823,661.09 in respect of Recurrent Account and Kshs.154,892,398.10 in respect of Development Account as at 30 June 2014.

8.0 Expenditure on Casual Workers

A review of the records availed for audit of the County Government reflected payment to casual workers amounting to Kshs.15,324,724.90. However, no casual hiring approval letters from the County Public Service Board were availed for audit review. In addition the County Government engaged casual workers for more than three months against the stipulations of the labour laws. Records availed revealed that some casuals were inherited from the defunct local authorities and had been engaged for more than twenty years in service.

9.0 Un-serviced Loan

Information availed for audit indicates that the County Government inherited from the defunct County council of Taita Taveta loan of Kshs.21,807,865.25 by National Housing Corporation. However, the loan balance had not been recorded in the County Government's accounting system and there has been no repayment since the County Government took over. It is not possible to determine financial cost arising from penalties due to defaulting on repayment.



Edward R. O. Ouko, CBS
AUDITOR – GENERAL

Nairobi

25 May 2015

DETAILED AUDIT REPORT ON FINANCIAL OPERATIONS OF TAITA TAVETA COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

Detailed Audit Findings

1.0 Procurement of Goods and Services

1.1 Hire of Graders

Information availed for audit review indicated that the County Government incurred an expenditure of Kshs.5,512,000.00 on the hire of graders from two firms, for maintenance works in the County. It was however, observed that there were no budgetary provisions made for the procurement, contrary to Section 26(3a) of the Public Procurement and Disposal Act, 2005 and Section 196(1&3) of the Public Finance Management Act, 2012 and the expenditure was not within the annual procurement plan of the County contrary to Section 26(3a) of the Public Procurement and Disposal Act, 2005. In addition, user requisition orders raised to initiate the procurement were not availed for audit review contrary to Section 26(3c) of the public procurement and Disposal Act.

Further, no inspection and acceptance committee report were availed for audit review and their absence is contrary to Section 7(2d) of the County Governments Procurement Regulations 2013 and Section 17(1-4) of the public procurement regulations 2006 an indication that no works was done in the Country.

Recommendation

The Management should adhere to the Public Procurement and Disposal Act, 2005 on procurement of goods, works and services. Further all documents in support of the procurement processes should be availed for audit review failure to which the responsible officers are held accountable.

1.2 Procurement of Motor Graders

Information availed for audit review indicated that the County Government spent Kshs.59,982,000.00 on the purchase of four (4) Motor Graders from a firm at a unit cost of Kshs.14,995,500.00. However, it was observed that the payment was effected on 30 June 2014 before the delivery of the equipment on 2 July 2014. In addition the log books were not availed for audit verification and even the physical verification was not possible since the location of the graders after they were received by County Executive Committee Member for Roads was unknown. Further, no inspection and acceptance committee report was attached to support the payment that was availed for audit review. Additionally, tender bids for the winning bidder was not availed for audit review and therefore the basis of selection and award of the supply to the firm was not supported.

From the foregoing, it has not been possible to ascertain if the County Government obtained value for money in the procurement process.

Recommendations

The Management should adhere to the Public Procurement and Disposal Act, 2005 on procurement of goods, works and services. Further, all documents in support of the procurement processes should be availed for audit review failure to which the responsible officers are held accountable.

1.3 Procurement IPADS and Desktop

Information availed for audit review indicated that the County Government incurred an expenditure of Kshs.927,000 on the purchase of IPADS and desktop from a firm through the use of invitation of quotations as detailed in **Appendix I**. Further, no documentary evidence was provided for audit review to show how the items were received and distributed to the users therefore making it difficult to physically verify the equipments. In addition, though computer HP core 1.3 of serial number CNC331NW4N is indicated as received through delivery number 136 dated 31.01.2014, the item was not included in the quotation sent to the suppliers and therefore the basis of its supply was not supported.

Recommendation

The Management should adhere to Public Procurement and Disposal Act, 2005 and the relevant regulations. Further, the Management should avail for audit review all documentary evidence on how the electronic gadgets were received from the supplier and the list of the officers issued with the items, failure to which the responsible officer is held accountable.

1.4 Procurement of Motor Vehicles

1.4.1 Supply of two (2) Toyota Double Cab Pick ups

Information availed for audit indicated that the County Government procured two double Cab Pickups from a supplier at a cost of Kshs.9,732,240. However, no information was availed for audit in support of how the supplier was identified, selected and awarded the contract. It appears the procurement was done through direct procurement even though no documentation of approvals from the tender committee for use of direct procurement were availed for audit review.

Further, the Management made an advance payment for the supply amounting to Kshs.4,663,120 which is against the Public Procurement and Disposal Act, 2005 and the relevant regulations. No evidence was availed for review to show that there was inspection and acceptance report presented before the final payment was made. Additionally, no Government inspection valuation report on the motor vehicle was

availed for audit review to confirm that the vehicles supplied were in accordance with the specifications as per the order.

1.4.2 Supply of Four Ambulance Vehicles

Information availed for audit indicated that the County Government procured four ambulances at a total cost of Kshs.17,156,980 from a supplier. However, no information was availed for audit on how the supplier was identified, selected and awarded the supply of the vehicles. In addition, an advance payment of Kshs.8,578,490 was made for the supply contrary to the Public Procurement and Disposal Act, 2005 and the relevant regulations. Further, no inspection and acceptance committee reports were availed for audit review to show that the supplier satisfied the specification detailed in the order. Additionally, no Government inspection valuation report on motor vehicle was availed for audit review to confirm that the vehicles supplied were in accordance with the specifications as per the order.

1.4.3 Supply of Six Units of Isuzu Pick-ups

Information availed for audit review indicated that the County Government procured six (6) Isuzu Pick Ups at a total cost of Kshs.22,596,002. However, no information was availed for audit review on how the supplier was identified, selected and awarded the supply. The supply appears to have been a direct procurement but no evidence of authority to use this procurement method was availed for audit review. In addition, no inspection and acceptance committee report was availed for review or attached to the payment voucher. Additionally, no Government Inspection Valuation report on motor vehicle was availed for audit review to confirm that the vehicles supplied were in accordance with the specifications as per the order.

Recommendation

The Management should ensure that all procurements are done in line with the Public Procurement and Disposal Act 2005 and Public Procurement and Disposal Regulations 2006 and 2013.

In addition, the Management should avail documentary evidence in support of the procurement processes for all the motor vehicles purchased, failure to which the responsible officer is held liable and accountable for contravening the Procurement Law and failure to provide documentary evidence. Further, all vehicles purchased should be supported with Government Inspection Valuation Report as per the Law.

1.5 Supply and Delivery of Farm Tractors and Implements

Information availed for audit indicated that the County Government procured farm tractors and implements at a cost of Kshs.23,815,000 from one firm. However,

information obtained from the copies of the tender committee minutes revealed the following state of affairs:

Items description	Firm A	Farm B	Firm C	Firm D
Farm tractor 2 wheel HP 82-83	3,500,000	13,500,000	19,300,000	2,600,000
Disc plough-3 bottom maschio ADF 3660 disc plough	500,000	1,900,000	2,350,000	200,000
Planter 4 row JM 2040 row planter	500,000	810,000	1,380,000	500,000
Harrow off set-20 disc	750,000	460,000	785,000	950,000
Total as per tender committee minutes	21,250,000	18,830,000	23,450,000	15,450,000
Correct Totals	5,250,000	16,670,000	23,815,000	4,250,000
variance	16,000,000	2,160,000	365,000	11,200,000

However, the duly completed tender documents were not availed for audit review. In addition, the basis or criteria of award was not explained as the selected supplier was the highest bidder while all the tabulated tender documents had casting errors. Further, no ownership documents for the tractors were presented for audit review and no inspection and acceptance report was availed for review to confirm that the supply was as specified in the order.

Recommendation

The Management should ensure that Public Procurement and Disposal Act, 2005 and the related regulations are adhered to upon procurement of goods and services. Further, the documents in support of the procurement of tractors should be availed for audit verification, failure to which the responsible officer is held liable and accountable. Also the tractors registration certificates should be availed for audit review.

1.6 Procurement of Works Without Approved Development Plan

Information availed for audit indicated that the County Government undertook construction of nine (9) buildings within the County amounting to Kshs.69,171,362 as detailed in **Appendix II** under the development budget for the year 2013/2014. However, no approved development plan describing significant capital projects to be

undertaken was made available for audit review in accordance with the provisions of Article 220 of the Constitution of Kenya, Section 126 of the Public Finance Management Act, 2012, Sections 104,107 and 108 of the County Government Act, 2012.

Approval of the projects by the Executive Committee was also not made available for audit review. Further, no documentary evidence was availed for audit review to demonstrate that the relevant procurement committees were appointed as per Public Procurement and Disposal Regulations 2006. In addition, the contract agreements availed for audit review did not have binding seal of the County Government, and did not specify the contract period of the works as required by the procurement law. Also there was no evidence availed for audit review to show that the contractors awarded the works were registered with National Construction Authority in line Section 15 (1) of the National Construction Authority Act 2011.

Recommendation

The Management should ensure compliance with the National Construction Authority Act 2011 when appointing contractors. In addition, Management should always comply with the Public Procurement and Disposal Act, 2005 and the relevant regulations. Further, all development projects should be included in the approved annual development plan before implementation. The respective officer should be held liable for any losses incurred out of these contracts.

1.7 Procurement of Works Using Request for Quotation

Information availed for audit indicated that the County Government procured service for six (6) construction projects amounting to Ksh.28,817,932.80 on diverse dates during the period under review using request for quotations method of procurement. However, the value for all the six projects was above the request for proposal threshold of Kshs.4,000,000 prescribed by the Public Procurement and Disposal Act, 2005, Section 88. The six construction works are summarized below:

Item/Description	Contract cost (Kshs)
Proposed construction of laboratory at St Joseph Sec. School	5,103,971.20
Proposed street lighting in Voi sub county	4,999,368.00
One classroom at Mazola pre-school in Chawia ward	4,368,704.00
One typical classroom at Mlambenyi Village in Mwatate ward	4,316,040.00
Construction of storm water drain	4,997,048.00

Proposed construction of Dispensary block at Kirumi-Sagalla	5,032,801.60
Total	28,817,932.80

In addition, the Management awarded two contracts for building one class at Mazola Pre-school and another at Mlambenyi Village at costs of Kshs.4,368,704 and Kshs.4,316,040 respectively both of which no engineers' bill of quantities were availed for audit review.

Recommendation

Management should ensure that there is adherence to Public Procurement and Disposal Act, 2005 and the relevant regulations. Additionally, the Management should also avail for audit review engineers' bill of quantities and other related details in respect of the cost of constructing the two classrooms.

1.8 Purchase of Patients Uniforms, Beddings and Mattresses

Records availed for audit indicated that the County Government incurred an expenditure of Kshs.2,210,275.00 on purchase of patients' uniforms, pediatric uniforms, beddings and mattresses vide payment made on 25 March 2014. However, tender evaluation minutes on preliminary, technical and financial evaluation for the procurement were not made available for audit review. It was therefore not possible to confirm how the supplier was identified. Further, the payment was effected on 25 March, 2014 while the first delivery of the items was made on 7 April, 2014 and as at the time of the audit, items worth Kshs.520,000 were yet to be delivered though fully paid for. Again the items distribution record indicated that distribution was done even before the supplies were officially received into the store as indicated below:

ITEM	QUANTITY	UNIT COST (Kshs)	VALUE (Kshs)	REMARKS
Sheets	150 pieces	1580	237,000	Distributed before official receipt
Blankets	150 pieces	1500	225,000	Not delivered to date
Cellular blankets	130 pieces	4000	520,000	Not delivered to date
Mattresses	65 pieces	8400	546,000	Not meeting the specifications
Patients uniforms (all sizes) – male	141 pieces	1650	232,650	Distributed before official receipt
Patients uniforms (all sizes)– female	200 pieces	1450	290,000	Distributed before official receipt
Pediatric uniforms (all sizes) male	70 pieces	1150	80,500	Distributed before official receipt

Pediatric uniforms (all sizes) female	75 pieces	1055	79,125	Distributed before official receipt
		TOTAL	2,210,275.00	

Additionally, mattresses worth Kshs.546,000 that were indicated not to have met the specifications as detailed in the inspection and acceptance committee report were received into stores and fully paid for.

Recommendations

The Management should ensure full compliance with the procurement law. Further, the respective officer responsible should be surcharged for the approval of payments before the items were delivered and for receiving into the stores mattresses which were rejected by the inspection and acceptance committee all worth Kshs.1,066,000.00. In addition, the management need to demonstrate how the distribution of the items was done before the official receipt failure to which the entire expenditure should be recovered from the concerned officer(s).

1.9 Groundbreaking Ceremony

Information availed for audit indicated that the County Government incurred an expenditure totalling Kshs.6,427,750 in respect of Groundbreaking Ceremony of the county headquarters at Mgeno. However, the expenditure was captured as purchase of land even though it constituted payments made to suppliers and as allowances to staff and general public during the ground breaking ceremony held on 25 April, 2014 at Mgeno where the proposed County headquarters is to be build.

Item Description	Payee	Batch Number	Cash
Acquisition of Land	R. Zuhura	APR 7	540,000.00
Acquisition of Land	G. M. Kimonge	APR 5	3,607,750.00
Acquisition of Land	Suppliers	MAY 10	250,000.00
Acquisition of Land	Suppliers	JUN 12	1,067,000.00
Acquisition of Land	Suppliers	JUN 23	270,000.00
Acquisition of Land	Suppliers	JUN 22	343,000.00
Acquisition of Land	G. M. Mwambui	JUN 13	350,000.00
			<u>6,427,750.00</u>

The Political Affairs Director was issued with an imprest amounting Kshs.3,607,750.00 while the Personal Assistant to the CEC members Adm & Devolution was issued with imprest amounting to Kshs.540,000.00 all of which were meant to pay for allowances for public participation, transportation to and from Mgeno and provision of services by suppliers.

The entire amount was never factored in the budget neither was there any approval for reallocation that was availed for audit review.

The schedule of payments amounting to Kshs.3,260,716 made out of the Kshs.3,607,750 paid to political affairs director is detailed on **Appendix III** and includes unsurrendered amount of Kshs.347,034.

Imprest issued to Personal Assistant to the CEC member for administration and devolution was spent and accounted for with an unexplained excess of Kshs.25,000 as shown below:

Purpose of payment	Amount Ksh.
Payment to task force (19)members for Mgeno	450,000.00
Five(5) member task force for public participation	115,000.00
Total	565,000.00
LESS Amount advanced as above	540,000.00
Unexplained over expenditure	25,000,00

However, in both cases no documents were made available for audit in support of the indicated expenses.

In addition, no documents were availed to show the basis of paying the allowances was established and no evidence in support of how various supplies were identified, selected and awarded the contracts to supply goods and services were availed for audit review. Head of County Treasury approval as per the requirement of Public Finance Management Act, 2012 for reallocation of funds from development vote to recurrent expenditure was also not availed for audit verification.

Further, Local Service Orders (LSOs) appear to have been issued on a date after the groundbreaking ceremony though dated 24 April 2014 because earlier LSO in the same book (LSO No. 0973815) was issued on 29 May 2014 and it was therefore not clear how the Services were ordered.

Particulars	LPO/LSO No	Date issued	Amount.
T. Shirts	0973845	24/4/2014	1,067,000.00
Lunches	0973833	Not dated	350,000.00
Drinking water	No details	No details	250,000.00
Furniture	0973828	24/4/2014	270,000.00
Branded vikois(lessos)	0973830	24/4/2014	343,000.00

Recommendations

The Management should always ensure that all expenditures are incurred in line with approved budgets and according to the Public Finance Management Act, 2012 and Government Financial Regulations and procedures. In addition, the respective officer should be held accountable for all procurement that have been made in contravention of the Public Procurement and Disposal Act, 2005. Additionally, all allowances paid that are not in accordance with Government Financial Regulations and Procedures should be recovered from the concerned staff while payments to members of public should be surcharged to the paying officer responsible.

2.0 Allowances

2.1 Domestic and Foreign Travel Costs

Reports generated from the IFMIS System on travelling costs indicates that the total costs amounted to Ksh.58,810,423.05 as at 30 June 2014. The report does not classify the travel costs in foreign and Domestic components. Therefore the audit was not able to ascertain the proportion of foreign and domestic travelling costs. Examination of payment vouchers availed however, revealed that Ksh.8, 325,048 was transferred to the Clerk to the County Assembly to facilitate payments for foreign Trips by MCAs.

However no minutes from the Executive indicating the resolution and approval of the foreign trips were attached to support the payment. Further, no documents were availed to support the balance of Kshs.50,485,375.05 which was incurred by the County Government.

Recommendations

- The Management should make sure that payment vouchers are adequately supported prior to authorization and effecting payments.
- The Management should classify the costs into Foreign and Domestic components in line with Government Financial Regulations and Procedures.
- The Management should account for the amount of Kshs.50,485,375.05 in the domestic and foreign travel account by identifying the nature of the travel, names of the officers and an evidence of travel like the passports, boarding passes, work tickets including evidence of reports prepared on lesson learned from the foreign trips.

- Failure to avail documentary evidence in support of the travel expenditure, the expenditure is recovered from the respective officers.

2.2 Accommodation and conference services

Examination of expenditure records availed for audit review disclosed that the County Government made payments totaling Kshs.1,232,375.00 to a supplier in respect of accommodation and conference services for induction session for sub county administrators and chief officers held on 10 to 14 Feb. 2014.

However, no document in support of how the supplier was identified, selected and awarded the contract were availed for audit, verification. In addition, no duly signed attendance register was availed for audit to demonstrate the occurrence of the activity.

Recommendation

The county executive should ensure that all procurement are done in line with the requirements of the Public Procurement and Disposal Act 2005 and also should avail for audit review documents showing how the service was sourced and duly signed attendance register.

Also receipts from the supplier in support of payment should also be availed for audit review, failure to which the amount is recovered from the respective officer.

2.3 Accommodation Allowances

Information availed for audit indicated that an amount of Kshs.1,533,000.00 was paid to Local Authority Transfer Fund bank account and charged to domestic accommodation expenditure account. However no details of the beneficiaries and purpose of the payments was made available for audit review. In addition it's not clear why the LATF bank account was used yet the Transition authority had instructed the County Government to close all the bank accounts operated by defunct Local Authorities and Transfer all monies in those account to a single account in the Central Bank of Kenya. The payments is as analyzed below:

Item Desc	Payee	Batch No.	Cheque	Bank
Accomodation - Domestic	TAITA TAVETA COUNTY LATF	DEC 2	409	820,000.00
Accomodation - Domestic	TAITA TAVETA COUNTY LATF	DEC 3	410	713,000.00
			Total	<u>1,533,000.00</u>

Recommendation

The Management should explain the purpose and circumstances under which the above payments were made and provide details of the beneficiaries for audit review failure to which the amount is recovered from respective officers.

3.0 Outstanding Imprest

Public Finance Management Act, 2012 Section 152 require a public officer to whom a cash advance is made to account for the use of the advance within reasonable time.

Records made availed for audit review indicated that the County Government was operating two parallel imprest systems. The outstanding imprests as per the manual register was Kshs.11,392,041.50 while the one operated through IFMIS had an outstanding balance of Kshs.33,154,809 making the total outstanding imprest to stand Ksh.44,546,850 at 30 June 2014. It was however noted that surrender of imprest was not being done immediately the official duty for which the imprest had been issued was completed.

A scrutiny of the imprest surrender vouchers amounting to Ksh.1,811,625 availed for audit review indicated that surrenders are not satisfactorily supported before they are captured in the system as detailed below;

Warrant No.	Date	Issued to	Amount issued	Remarks
1989600	14.02.2014	Sadik Ridhwan	223,000.00	Evidence of participation not attached
1942408	14.04.2014	H.E. John Mruttu	150,000.00	Nature of official duties not disclosed
1942420	29.04.2014	H.E. John Mruttu	150,000.00	Nature of official duties not disclosed
1941207	22.05.2014	Priscillar Mwandoe	429,000.00	Evidence of participation not attached
1942012	01.04.2014	Terman Mwabea	350,000.00	Muster roll for casuals not attached
1942387	29.06.2014	Hon. Flora Mtuweta	70,000.00	Support details not attached
1942103		Jackson	150,000.00	Support details not

		Kenyatta		attached
1841454		Danson Masae	155,625.00	Travelling to Madagascar without attaching supporting documents
1898968		John M Mwasaru	134,000.00	Purchase of fungicides through Single sourcing
Total			1,811,625.00	

Further, nine officers with imprest amounting to Kshs.10,925,463.10 had multiple imprests issued to them contrary to the Government Financial Regulations and Procedures as detailed below:

NO	Personal No	Name	Number of imprest	Amount (Kshs)
1	2013003849 8	ABEDI JOSEPH MALUSHA	3	1,139,375.00
2	1997014472	FRED ODHIAMBO OUMA	8	1,222,555.00
3	1991030404	KATUTA GABRIEL	1	1,682,345.10
4	2013002624 7	KIMONGE GEODFREY MBOGO	4	3,947,750.00
5	2013002455 6	MWANGEKA ALEXANDER KUBO	3	728,768.00
6	1989001276 3	MWANYASI ERASMUS MWAMBURI	3	231,750.00
7	1997023976	PATRICK MACHANJA MESO	3	1,051,920.00
8	1994000019	RASHID SHARIFF MOHAMED	2	450,000.00
9	1996000014 0	SAUKA HANNAH	5	471,000.00
TOTAL				10,925,463.10

Recommendations

- All overdue un-surrendered imprest should be recovered from the respective officers through payroll without further delays as per the Government Financial Regulations and Procedures.

- The Management should ensure that adequate supporting documentations are availed for audit examination, failure to which the imprest should be recharged to the concerned officers.
- Imprests should not be issued to an officer with an outstanding imprest
- All imprest that lack supporting surrender vouchers should be charged back to the respective officers.
- Investigate all such imprests and recover from their respective salaries promptly.

4.0 Supply of Drugs and Pharmaceuticals to Sub-County Hospitals

Information availed for audit indicated that the County Government paid a total of Kshs 17,806,818.50 to Kenya Medical Supplies Authority for supply and delivery of drugs to hospitals in the county through payment voucher number 3129 dated 12.05.2014 and 2726 dated 09.05.2014.

However, drugs worth Kshs.2,632,393.50 delivered to Moi Voi District Hospital through delivery note number EMB-2-093762-2013/2014 on 25 March 2014 could not be traced to the hospitals stores records. It was therefore not possible to confirm if the drugs were used within Voi District hospital.

Recommendation

- The drugs should be recorded in the stores records and supporting documentation made available for audit review.
- The county executive should account for drugs worth Kshs.2,632,393.50 which remain unaccounted for, and avail the records for audit verification failure to which the concerned officer is surcharged.

5.0 Fuel Oils and Lubricants

Information availed for audit review indicated that the County Government spent a total of Kshs.70,073,785.00 on fuel oils and lubricants during the financial year ended 30 June 2014. However, examination of a sample of payment vouchers listed below revealed that fuel oils and lubricants worth Kshs.3,858,200.00 as detailed in **Appendix IV**, failed to reflect fuel consumption supporting documents such as work tickets and the amount of fuel consumption contrary to section K.11 of the code of regulation 2006.

Recommendations

The Management should avail for audit review documents supporting the drawing of fuel, the respective vehicle and the authority to draw fuel failure to which the indicated amounts should be surcharged on the respective officer.

6.0 Budgetary Control and Performance

Information availed for audit review indicated that during the period under review, the County Government had budgeted expenditure amounting to a total of Kshs.2,920,380,772.92, against a budgeted income of the same amount. This was never achieved as the budgeted revenue from internal sources which amounted to Kshs.214,119,909.21 was not collected but instead a total of Kshs.147,717,191 was collected leading to a shortfall of Kshs.66,402,718.20 and shortfall in remittances from exchequer amounting to Kshs.217,977,238.

7.0 Bank Reconciliation Statements

Information available indicated that the County Government prepared a bank reconciliation statements as at 30 June 2014 for both the recurrent and development bank accounts reconciling the cashbook balance of Kshs.81,823,661.09 and Kshs.154,892,398.10 respectively to the bank statement balances of Kshs.203,250,366.20 and Kshs.242,910,080.30. However, the reconciling items reflected that there were payments in the bank and not updated in the cash book totalling to Kshs.70,981,554.25 whereby Kshs.36,238,088.35 relate to recurrent account and Kshs.34,743,465.90 in respect to development account as detailed in **Appendices V and VI** respectively. However, a review of the payments revealed that some of the payments dated back to November 2013 which clearly demonstrated that critical non update of the cashbook. In the circumstances, it has not been possible to ascertain the cashbook balance of Kshs.81,823,661.09 in respect of Recurrent Account and Kshs.154,892,398.10 in respect of Development Account as at 30 June 2014.

Recommendations

The Management should ensure that the cashbook is regularly updated with financial transactions, bank reconciliations prepared and reviewed by responsible officer and the reconciling items followed up and resolved within reasonable time.

8.0 Expenditure on Casual Workers

A review of the records availed for audit of the County Government reflected payment to casual workers amounting to Kshs.15,324,724.90 as detailed in **Appendix VII**. However, no casual hiring approval letters from the County Public Service Board were availed for audit review. In addition the County Government engaged casual workers for more than three months against the stipulations of the labour laws. Records availed revealed that some casuals were inherited from the defunct local authorities and had been engaged for more than twenty years in service.

Recommendations

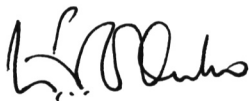
The County Government should adhere to the financial regulations, County Public Service Human Resource Manual and labour laws.

9.0 Un-serviced Loan

Information availed for audit indicates that the County Government inherited from the defunct County council of Taita Taveta loan of Kshs.21,807,865.25 by National Housing Corporation. However, the loan balance had not been recorded in the County Government's accounting system and there has been no repayment since the County Government took over. It is not possible to determine financial cost arising from penalties due to defaulting on repayment. In the circumstances, it has not been possible to ascertain the total long-term obligations of the County Government as at 30 June, 2014.

Recommendation

The Management should ensure that all contractual liabilities from defunct local authorities are reviewed with a view to establish the genuine ones. The Management should also record in the books of the above loan and commence repayment in line with the loan agreement to avoid penalties as a result of noncompliance with repayment clauses.



Edward R. O. Ouko, CBS
AUDITOR – GENERAL

Nairobi

25 May 2015



APPENDIX I
TAITA TAVETA COUNTY EXECUTIVE
Procurement of IPADs and Desktop

No	Date & Del. No.	Item Supplied	Serial Number	Amount (Kshs)
1	31.01.2014 (136)	Computer HP core 1 3	CNC331NW4N	80,000.00
1	19.03.2014 (150)	IPAD Air 32GB 10.1" Wifi Cell	DLXM8064F4XF	97,000.00
1	20.02.2014 (152)	IPAD 4 16GB 10.1"	DMPKNQQKF18D	75,000.00
1	04.03.2014 (146)	IPAD 4 16GB 10.1"	DMPL14MP918P	75,000.00
1	04.03.2014 (146)	IPAD 4 16GB 10.1"	DMPLC796F190	75,000.00
1	04.03.2014 (146)	„	DMPLC5VFF190	75,000.00
1	04.03.2014 (146)	„	DMPLK19HF18P	75,000.00
1	04.03.2014 (146)	„	DLXL31MUF190	75,000.00
1	04.03.2014 (146)	„	DMPJK3A2F188	75,000.00
1	04.03.2014 (146)	„	DMPL13WEF18P	75,000.00
1	04.03.2014 (146)	„	DMPLK3ZLF18P	75,000.00
1	04.03.2014 (146)	„	DMPJM74NF188	75,000.00



APPENDIX II**Procurement of Works Without a Proved Development Plan**

Item/Description	Contract Cost (Kshs)	Remarks
Proposed Maternity block at Mwatate	13,931,342.48	Contractors NCA registration certificate not attached
Proposed Maternity block at Madambogho	5,598,916.00	NCA registration certificate not attached
One (1. No) twin workshop at Tausa Youth Polytechnic	6,619,700.00	NCA registration certificate not attached
Proposed twin workshop block at Mwagafwa Youth Polytechnic	9,474,137.60	NCA registration certificate not attached
Construction of Shigaro Dispensary	9,542,936.00	NCA registration certificate not attached
Kiwalwa Dispensary	4,721,510.00	NCA registration certificate not attached
Delivery room at Mahandikini	4,730,004.40	NCA registration certificate not attached
Chumvini Youth Polytechnic	7,571,510.00	NCA registration certificate not attached
Rongejuu Polytechnic	6,981,306.00	NCA registration certificate not attached
Total	69,171,362.48	



APPENDIX III**A Schedule Of Persons Paid Allowances Using The Imprest Issued To Geoffrey Kimonge**

PURPOSE OF PAYMENT	AMOUNT (KHS)
ushers allowance	8,500.00
lunch allowance for ward administrators	6,000.00
Allowance for county drivers	3,750.00
Payments to casuals for pitting (tree seedlings) & road clearing	10,000.00
Hire of matatus	372,000.00
Payments to school buses drivers	7,000.00
Payments to drivers going to Taveta to ferry people	24,000.00
Payments to entertainment groups	145,000.00
Travel allowances to journalists	16,000.00
Catering services	10,000.00
Catering services (professionals)	20,000.00
Nurses allowances	5,750.00

Payments to Mgeno group ranch members	65,000.00
NYS lunch	8,000.00
Bush clearing - casuals for 4 days @ 500	60,000.00
Payments to security officers for 24th and 25th April 2014 day shift	48,000.00
Payments to security officers for 24th and 25th April 2014 night shift	30,000.00
Payments to principal administration officers & ward administrators	5,500.00
Travelling & subsistence payments - site mapping	33,750.00
Payments for organizing committee members	33,000.00
Travelling & subsistence payments - SCA & D/SCA Taveta	30,000.00
Casuals - cleaning of the site & fencing of tree seedlings	10,000.00
Transport of chairs to Mgeno from Mwatate	10,000.00
Transport of band to Shasha camp to Voi	5,000.00
Hire of taxi	31,000.00
Hire of transport - pick up	8,000.00

Fuel	10,000.00
Bus hire	127,000.00
Binding wire	200
Gracious tents (hire of public address system	113,000.00
Purchase of tree plants (KFS)	2,300.00
Plaque, engraved with black word & spacers (bolts & nuts)	30,000.00
Casuals for group 1	32,000.00
Organizing committee members	865,000.00
Public participation	426,000.00
Casuals group 2	25,600.00
Tree planting team	4,500.00
Taskforce members for public participation and groundbreaking ceremony	60,000.00
Taskforce members for land acquisition from the Governor's office during public participation and groundbreaking ceremony	75,000.00
Organizing committee members - airtime	17,000.00
Meals claim - Eric Ochieng	1,000.00
Photocopy - Jumwa solutions internet cyber café	570
Assorted goods	11,376.00
Sand 2 tones	1,000.00
Balast	3,600.00
Choirs / traditional dancers at public participation	144,000.00

Village elders - public participation 29th & 30th	200,000.00
Digital electronics - Transport and PA system for 2 days	100,000.00
Mt. carmel timberland and hardware ltd	1,340.00
Transportation of chairs	3,000.00
Milk	700
Hand saw & file	580
	200
car wash	200
photocopy of invitation letters	300
	3,260,716.00

APPENDIX IV**UNACCOUNTED FOR FUEL AND LUBRICANTS**

CB.Pv.No	DATE	LPO NO.	DATE	AMOUNT	PAYEE	DEPARTMENT
3118	06/07/2014	2168202	24/4/2014	300,000.00	Zipak General Contractors	Revenue Collection-Wundanyi
83	28/6/2014	1914599	18/6/2014	207,000.00	Zipak General Contractors	Water
80	28/4/2014	1914567	04/03/2014	207,200.00	Zipak General Contractors	Water
79	05/12/2014	206609	01/12/2014	80,000.00	Tsavo Auto Point Ltd	Agriculture
97	25/6/2014	2066637	14/5/2014	429,000.00	Border Point Filling Station	Agriculture-Taveta Sub County
3144	06/09/2014	2142262	31/3/2014	150,000.00	Border Point Filling Station	Health-Taveta Sub County

Taita Taveta Count Government Appendices

2811	15/5/2014	2005771	31/01/2014	100,000.00	Zipak General Contractors	County Public Works
2932	23/5/2014	2166247	14/5/2014	300,000.00	Tsavo Auto Point Ltd	Governors vehicle
2814	30/4/2014	732395	18/3/2014	40,000.00	Border point filling station	Youth Officer-Taveta
1820	27/3/2014	2066619	24/2/2014	200,000.00	Zipak General Contractors	Agriculture-Wundanyi
3115	06/07/2014	2168233	05/06/2014	600,000.00	Zipak General Contractors	Executive vehicles HQS
3561	27/6/2014	2085895	06/11/2014	120,000.00	Vivo Energy Ltd	Health-Moi Hospital
3898	06/12/2014	2085896	28/5/2014	55,000.00	Tsavo Auto Point Ltd	Health--Moi Hospital
3580	23/6/2014	2185319	30/5/2014	600,000.00	Zipak General Contractors	Executive vehicles HQS
3369	19/6/2014	2085897	29/5/2014	200,000.00	Tsavo Auto Point Ltd	Health-Moi Hospital
1757	21/3/2014	2085883	02/07/2014	170,000.00	Tsavo Auto Point Ltd	County Director-Health wundanyi
185	16/12/2013	2097560	20/11/2013	100,000.00	Zipak General Contractors	County Treasury-Accounts
	Total			3,858,200.00		

Appendix V

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
DATE	CQ.NO.	DETAILS	AMOUNT
29.11.13	RTGS	ZIPAK GENERAL CONTRACTORS	372,774.40
29.11.13	RTGS	MWANGEKA ALEXANDER	185,000.00
16.12.13		C/B UNDERCAST MIN OF PLANNING	718,651.00
10.12.13		BERNARD OOGA	216,250.00
16.12.13		JANE BAHATI	14,000.00
16.12.14		BERNARD OOGA	50,000.00
16.12.14		PETER MWAKIO	125,700.00
19.12.13		MARY KIBUKA	193,725.00
19.12.13		STANLEY KIDONDI	54,299.10
19.12.13		SIMON IRINA	247,170.00
19.12.13		BERNARD OOGA	483,316.00
19.12.13		LEONAD LANGAT	548,541.00
19.12.13		STEPHEN GAKANGA	498,751.00
19.12.13		DORAH MJOMBA	18,645.00
03.02.14		LAPFUND	45,000.00
04.02.14		JEFFERSON MKALA	275,060.40
05.02.14		PIONEER ASSURANCE	17,621.00
05.02.14		JOHN NYAGA	135,600.00
10.02.14		JOHN LOGEDI	79,500.00
17.02.14		KRA	98,466.90
26.02.14		FRELISTA LTD	48,975.00
06.03.14		BRYSON MWAMBI	26,200.00
15.03.15		KENNETH ZENGE	246,125.00
14.03.14		GRANTON MWAMBUI	66,000.00
15.03.14		KENNETH ZENGE	318,000.00
17.03.14		MAHANAIM ELECTRONIC CENTRE	495,200.00
17.04.03		WILSON MWAZALA	1,400.00
19.03.14		K R A	73,488.00
25.03.14		K R A	43,318.00
25.03.14		R R A	96,882.00
25.03.14		K R A	79,373.00
26.03.14		BERNARD OOGA	197,398.00
26.03.14		K RA	84,599.00
31.03.14		LINET MAVU	38,200.00
03.04.14		VINCENT MWANDIMA	36,000.00
08.04.14		DONALD NDAU	45,900.00

09.04.14		RONALD MWANJALA	116,300.00
09.04.14		GEOFFREY MBOGHO	350,000.00
09.04.14		K R A	49,842.85
10.04.14		DODNALD NDAU	133,800.00
14.04.14		JOHN MWALOLO	165,500.00
14.04.14		PATRICK LEWERI	495,000.00
14.04.14		T TVT COUNTY	700,000.00
14.04.14		PATRICK LEWERI	38,000.00
25.04.14		RIDHIWAN SADIKI	150,000.00
28.04.15		HON. JOHN MRUTU	1,000.00
28.04.14		PRISCILLA SHAMBI	30,000.00
28.04.14		JOSEPH MBOGHO	16,000.00
02.05.14		TAITA TAVETA COUNTY	1,192,552.40
02.05.14		JUMANNE MANDE	1,000,500.00
02.05.14		K C B	17,544,677.15
06.05.14		KPLC	81,327.75
09.05.14		PASCAL BAYA	56,000.00
09.05.14		VALENTINE MGHOI	476,237.00
09.05.14		NHIF	2,000.00
12.05.14		TAITA TVT COUNTY	1,706,182.00
16.05.14		KENNTH KARANJA	32,500.00
21.05.14		NHIF	320
21.05.14		NHIF	320
21.05.14		MWAKIO RODGERS	69,875.00
21.05.14		K R A	54,013.40
21.05.14		K R A	43,459.10
22.05.14		SAMUEL MWANYASI	18,000.00
22.05.14		GIFTON MUKAYA	6,000.00
22.05.14		PETER MWAKIO	4,000.00
26.05.14		THOMAS MURINGIE	70,000.00
28.05.14		VINCENT MWANDIMA	38,000.00
28.05.14		SHASHA CAMP HOLDINDS LTD	279,000.00
30.05.14		SAMUEL MWANYASI	27,000.00
30.05.14		NSSF	6,800.00
10.06.14	33	ANDYMAC PALACE LTD	17,100.00
10.06.14	40	TAITA TAVETA COUNTY	675,591.10
10.06.14	43	DORAH LILIAN	19,492.00
10.06.14	69	DANIEL WAMBUI	30,400.00
13.06.14	111	JOSEPH KENYATTA	60,079.00
13.06.14	117	GRANTON MWAMBUI	24,000.00
23.06.14	258	KALUME KAZUNGU MBITHA	108,000.00
24.06.14	411	BRYSON MWAMBI	2,000.00

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24.06.14	412	BRYSON MWAMBI	24,000.00
24.06.14	420	JACKSON NZIOKA	500,000.00
26.06.14	447	MEDIAMAX NETWORK LTD	290,000.00
26.06.14	458	BARAKA TRAVELLERS	517,766.00
26.06.14	462	ODNER SERETE LWANGU	523,960.00
26.06.14	469	ANDYMAC PALACE LTD	18,200.00
26.06.14	474	TSAVO AUTOPOINT	82,500.00
26.06.14	475	FRELISTA LTD	49,605.00
26.06.14	476	KALUME KAZUNGU MBITHA	108,000.00
26.06.14	481	KALUME KAZUNGU MBITHA	108,000.00
26.06.14	483	GRANTON MWAMBUI	51,150.00
26.06.14	484	DAVID K. R. GONA	81,600.00
26.06.14	491	DORAH LILIAN	19,728.00
26.06.14	495	DARIUS MWARANGI MDAWIDA	750,600.00
26.06.14	498	GRANTON MWAMBUI	126,660.00
26.06.14	501	GRANTON MWAMBUI	51,150.00
26.06.14	503	TAITA TAVETA COUNTY	72,808.20
26.06.14	509	NOEL MWACHADU JUMA	49,420.00
26.06.14	510	SHANI STATIONERS AND GEN	73,500.00
26.06.14	569	KPLC	210,052.30
26.06.14	570	KPLC	793.3
26.06.14	571	KPLC	33,093.00
30.06.14	661	TAITA TAVETA COUNTY LATF AC	229,505.00
30.06.14	722	ZIPAK GENERAL CONTRACTORS	100,000.00
		TOTAL	36,238,088.35



Appendix VI

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
DATE	CQ.NO.	DETAILS	AMOUNT
06.02.14		TAITA TAVETA COUNTY-OPERATIONS	990,000.00
10.02.14		SCAVER MWADIME MBUI	50,000.00
19.02.14		MZEDU ENTERPRISES	1,854,675.80
26.02.14		KENYA ANIMAL GENETICS RESOURCE	1,296,477.00
27.02.14		NDAU DONALD MWAKIO	8,643.00
12.03.14		KINGI M MWENDAPOLE (cbook undercast)	10,000.00
14.03.14		MWAMBI BRAYSON MASHA	40,300.60
14.03.14		AHMED MOHAMED ALI	5,250.00
21.03.14		TAITA TAVETA COUNTY-OPERATIONS	1,140,000.00
31.03.14		MBINGA GENERAL STORES	300,000.00
02.04.14		TAITA TAVETA COUNTY-OPERATIONS	1,403,000.00
10.04.14		JOE TIMBER AND HARDWARE	369,890.00
10.04.14		TAITA TAVETA COUNTY-OPERATIONS	1,489,000.00
30.04.14		TAITA TAVETA COUNTY EMERGENCY A/C	500,000.00
30.04.14		TAITA TAVETA COUNTY-OPERATIONS	2,150,000.00
30.04.14		KEAH DANIEL LESHAMPTA	567,195.00
12.05.14		TAITA TAVETA COUNTY-OPERATIONS	824,000.00
21.06.14		MASTAGE TECHNOLOGIES	250,000.00
21.05.14		NDAU DONALD MWAKIO	71,760.00
03.06.14		TAITA TAVETA COUNTY-OPERATIONS	2,197,500.00
03.06.14		TAVETA TOWN ADMN.	151,392.00
13.06.14		JOHN MZIRAI KITUKU	107,122.50
13.06.14		UNIVERSITY OF NAIROBI	25,000.00
17.06.14		BRAND IMPACT LTD	1,067,000.00
17.06.14		MBITHI DAVID KALOLA	76,900.00
17.06.14		GEOBRAN MSHILLA KILANGO	172,000.00
25.06.14		MWAKULOMBA H. MWALALA	50,000.00
26.06.14		GENERAL MOTORS LTD	8,137,000.00
26.06.14		TAITA TAVETA COUNTY- OPERATIONS	1,000,000.00
26.06.14		TAITA TAVETA COUNTY-OPERATIONS	1,650,000.00
26.06.14		KPLC	44,880.00
26.06.14		KPLC	418,953.00
26.06.14		KPLC	178,872.00
26.06.14		CAR & GENERAL TRADING LTD	4,220,800.00
26.06.14		AGRO IRRIGATION & PUMP SERVICES	1,884,275.00
26.06.14		SHWASHWA MWANJALA	41,580.00
		TOTAL	34,743,465.90



APPENDIX VII**CASUAL WORKERS**

Account	Item Desc	Payee	Invoice	Cheque	Bank
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	23-Nov		455,571.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL HOSPITAL INSURANCE	11		7,140.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Dec-48	110	184,753.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MBEKA, Mr. KILELU ELIJAH	31-Dec	161	1,169,635.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Dec-97	216	426,510.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Dec-98	217	103,303.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NYANGALA, Mr. JACKSON KIDUU	Dec-99	218	126,249.00

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0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Jan-40	511	63,568.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	JAN 106	581	454,534.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	JAN 118	694	79,704.00
0-306-306040101-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Feb-79	925	63,568.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	FEB 166	1019	608,661.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL HOSPITAL INSURANCE	29-Dec	1084	7,140.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Feb-71	1135	16,710.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MBEKA, Mr. KILELU ELIJAH	FEB 135	1165	1,247,153.00

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0-306-306020401-00001001-070404-2110202	Casual Labour	TAITA TAVETA COUNTY.	Feb-51	1364	1,454,833.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Feb-34	1368	6,794.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MLAMBA, Mr. CATHERINE WALOWE	Feb-35	1369	89,816.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL HOSPITAL INSURANCE	Mar-90	1677	26,200.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SOCIAL SECURITY FUND	Mar-88	1682	39,200.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MBEKA, Mr. KILELU ELIJAH	MAR 101	1693	1,233,209.00
0-306-306020401-00001001-070404-2110202	Casual Labour	YASSIN, Mr. CHALAMBO SALIM	Mar-70	1840	1,387,998.00
0-306-306020401-00001001-070404-2110202	Casual Labour	YASSIN, Mr. CHALAMBO SALIM	Mar-71	1841	96,000.00

0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL INSURANCE	HOSPITAL	08-Mar	1874	34,240.00
0-306-306070101-00001001-070404-2110202	Casual Labour	CHRISTINE WAMALWA	ANYANGO	25-Mar	1980	92,500.00
0-306-306020401-00001001-070404-2110202	Casual Labour	MBEKA, Mr. KILELU ELIJAH		20-Apr	2188	1,328,482.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA		Apr-53	2234	507,631.30
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SECURITY FUND	SOCIAL	Apr-55	2240	7,200.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA		APR 116	2292	23,459.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA		APR 115	2296	15,364.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA		Apr-40	2343	143,662.00

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0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	Apr-49	2375	23,786.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL INSURANCE HOSPITAL	Apr-57	2563	480
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SECURITY FUND SOCIAL	02-May	2580	
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	01-May	2593	
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	06-May	2615	918
0-306-306020401-00001001-070404-2110202	Casual Labour	MBEKA, Mr. KILELU ELIJAH	MAY 151	2732	1,317,487.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL INSURANCE HOSPITAL	MAY 139	2733	2,000.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SECURITY FUND SOCIAL	MAY 140	2734	1,400.00

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0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	MAY 138	2735	97,829.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	MAY 137	2740	476,237.00
0-306-306020401-00001001-070404-2110202	Casual Labour	TAITA TAVETA COUNTY.	MAY 184	2746	1,706,182.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	MAY 165	2753	7,680.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	MAY 166	2754	11,577.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL INSURANCE HOSPITAL	May-36	3092	9,110.00
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SECURITY FUND SOCIAL	May-34	3118	200
0-306-306020401-00001001-070404-2110202	Casual Labour	NATIONAL SECURITY FUND SOCIAL	MAY 162	3366	21,000.00

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0-306-306070301-00001001-070803-2110202	Casual Labour	JIRA MWAYADI DALU	JUN 221	3392	50,000.00
0-306-306020401-00001001-070404-2110202	Casual Labour	VALENTINA MGHOI MWAITA	Jun-94		12,851.00
0-306-306070301-00001001-070803-2110202	Casual Labour	PYLED, PYLED MBAI	Jun-55	3720	85,200.00
					15,324,724.30

