

REPUBLIC OF KENYA



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KENYA NATIONAL AUDIT OFFICE

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
THE MARSABIT COUNTY EXECUTIVE**

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

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE MARSABIT COUNTY EXECUTIVE FOR THE PERIOD 1JULY 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 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 Objectives

The objective of the audit was to ascertain whether the systems formulated and applied by the Marsabit County Executive were reliable for the management of the finances in the delivery of services to the local residents. The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls and performance
- Procurement of goods and works and services
- Allowances including travelling and accommodation expenses for local and foreign trips
- Motor vehicle running expenses-fuel
- Consultancy services
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- IT Environment
- Non-current assets
- Debtors
- Creditors
- Annual operational/Activity Plans Key Audit Findings

1.0 Procurement of Goods and Services

1.1 Maintenance of Motor Vehicles and Other Equipment

An expenditure of Kshs. 3,690,688 was incurred in maintenance of motor vehicles during the period. However, it was observed that some repairs were undertaken without pre inspection reports from the county works officer while others were undertaken on the strength of quotations which were not subjected to the procurement process of quotation opening, evaluation and award.

1.2 Unaccounted for Fuel and Lubricant

An expenditure of Kshs. 2,604,138 was incurred in respect of fuel and lubricants procured between the months of April and June 2014. However, examination of payment vouchers and the fuel register revealed that the items were not entered in the fuel register and no records were produced for audit review to confirm consumption.

1.3 Irregularities in Procurement of Survey Equipment and Certified Seeds

- (i) The County Executive purchased Survey Equipment from a supplier through direct procurement at cost of Kshs.6,771,161. Although the equipment ought to have been procured through open tender, no explanation was given for using the direct method of procurement. No approval for direct procurement was sought as required under the Public Procurement Disposal Act. Further, no tender committee minutes were made available for audit verification and it was therefore not possible to confirm how the decision for direct procurement was arrived at.
- (ii) It was also noted that the County Executive purchased an assortment of Certified Seeds from Kenya Agricultural Research Institute through direct procurement at cost of Kshs.5,608,560. The seeds ought to have been procured through open tender and no tender committee minutes were made available for audit team verification to confirm the choice of the procurement method.

1.4 Irregular Procurement of Consultancy Services

The County Executive procured consultancy services at a cost of Kshs. 5,669,100 through direct procurement contrary to the procurement procedures.

Further, it was observed that the payments were not supported with any documentary evidence to show the services were rendered.

1.5 Un-supported Expenditure

A Local Media Company was paid Kshs.2,703,622 for advertisement of Job vacancies in the county. However, no evidence was produced for audit verification to confirm the services were actually rendered. Further, no LSO's were attached to the expenditure documents and it was therefore not clear how the services were ordered.

2.0 Irregular Payment of Allowances

2.1 Irregular Payment of Meal Allowances

The Public Service Board Members were paid meal allowances totaling Kshs.590, 000 during the period under review. However, the allowances were paid while the members were performing their normal routine duties of short listing staff for interviews.

2.2 Irregular Payment of Allowances on Task force

An expenditure of Kshs.700,000 was paid to members of a task force appointed to urgently undertake a rigorous, thorough and comprehensive human resource audit of the defunct Marsabit and Moyale County Councils. The payment was made for 28 days at Kshs.5,000 and Kshs.4,000 for the chairman and members respectively.

No justification was given for the need to extend the assignment duration beyond the maximum stipulated ten (10) days.

2.3 Un-Supported Tracking and Subsistence Expenditure

Examination of expenditure records disclosed that an expenditure of Kshs. 4,509,907 was incurred in payment of subsistence allowances to members of staff while on official duties outside their duty stations. However, it was observed that the expenditure was not supported by motor vehicle work tickets as proof of travel, payment schedules, invitation letters where workshops/seminars were attended.

2.4 Irregular Spending of Revenue at Source

Examination of revenue records disclosed that the County Executive continued using revenue collectors formerly engaged by the defunct county council of Marsabit to collect revenue on its behalf and pay themselves 10% commission of the total revenue collected. It was noted that during the year under review, the agents paid themselves Kshs.472,408 as 10% commission of the total revenue collected of Kshs.4,724,080 without first banking the revenue as required.

3.0 Human Resource Management

3.1 Irregularities in Payroll Management

During the year under review, a total of eighty nine (89) health workers were employed by the County Public Service Board to the positions of RCO III and Nursing Officers III. Examination of expenditure records revealed that out of the eighty nine (89) health workers employed, only twenty three (23) were entered in the IPPD system. The rest of the health officers were paid their salaries through the manual payroll. Further, the health workers who were entered in the IPPD system were paid special allowances totaling Kshs 28,600 each per month which translated to Kshs. 657,800 per month. However, no approval or authority to pay the allowance was produced for audit verification.

3.2 Ghost Workers' Salaries Reimbursed to National Government

According to the Ministry of Devolution and Planning letter Ref: MDP/6/1/116 dated 22 October 2013, the amount paid on behalf of the Marsabit County Government for Officers performing the devolved functions was Kshs.106, 616,647 for the months of July -September 2013. An equivalent amount was paid for the months of October – December 2013 hence a total of Kshs.213,233,293 was reimbursed to the National Government.

However, it was observed that, the schedule of seconded officers in the Marsabit County included fifty two (52) officers who were not working in the County hence Ghost Workers.

3.3 Operations without an Approved Staff Establishment

The Marsabit County Executive did not prepare or approve its personnel establishment and hence managed its human resource without an approved establishment. Consequently, the adequacy, appropriateness, existence and the necessity to fill vacancies or the possibility of staff progression was not ascertained.

4.0 Integrated Financial Management Information System (IFMIS) and G-Pay

Examination of the operations of the IFMIS Systems revealed that the finance department had used the system in the months of November 2013, May 2014 and June 2014 to pay various Contractors and Suppliers through the development Account No. 10000170514 maintained at the Central Bank of Kenya (CBK). No transactions were made through the system between December 2013 and March 2014. Instead direct payments were made through transfer of funds from the Marsabit County Recurrent Account No. 10000170492 (CBK) to Marsabit County Operational Account maintained at the Kenya Commercial Bank (KCB) Marsabit.

No explanation was given for failure to use the IFMIS and the G-PAY.

5.0 Creditors/Payables (Pending Bills)

The County Executive held pending bills totaling Kshs.1,267,624,562 as at 30 June 2014. The pending bills were attributed to late credit disbursements from the Controller of Budget. It was further noted that the county government maintained creditors ledger/register in an excel program which was not self-updating .The payables figure reflected in the financial statements did not include the payables totaling Kshs.29,350,136 inherited from the defunct councils of Moyale and Marsabit amounting to Kshs.10,556,172 and Kshs.19,793,964 respectively.

6.0 Debtors/Receivables

The receivables/ debtors balance as at 30 June 2014 was Kshs.9,700,051 being in respect of outstanding plot rates. However, it was observed as follows:-

- i) The County Executive did not age its debtors during the year under review.
- ii) There were no demand notes issued to debtors.
- iii) The County Executive does not have a policy for debtors.
- iv) There were no mechanisms in place to ensure that all debtors paid the outstanding amounts.
- v) The debtor's schedules submitted for audit review were only for Marsabit Sub – County and the schedules for Moyale Sub- County were not made available.

7.0 Non-Current Assets

The County Executive did not maintain an updated assets register for the period under review. Further, the taking of the fixed assets held by the various defunct local authorities under the County was not finalised.



Edward R.O Ouko, CBS
Auditor-General

Nairobi

29 May 2015

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

Detailed Audit Findings and Recommendations

1.0 Procurement of Goods and Services

1.1. Maintenance of Motor Vehicles and Other Equipment

An expenditure of Kshs.2,604,138 was incurred in maintenance of motor vehicles. However, it was observed that some repairs were undertaken without pre inspection reports from the county works officer while others were undertaken on the strength of quotations which were not subjected to the procurement process of quotation opening, evaluation and award. The details of the payments are as follows:-

Pv no	Date	Amount (Kshs)	Remarks
4977	30/6/2014	497,488	Repairs done on GK A010U without pre inspection and proper procurement procedures followed
5146	30/6/2014	570,000	Repairs done on un specified motor vehicles without Pre- inspection and Proper procurement
5399	30/6/2014	750,000	Repairs done on GK858U but tender evaluation and Procedures followed
4668	28/6/2014	786,650	Repairs done but tender evaluation and awarding minutes were not produced for audit.
Total		<u>2,604,138</u>	

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

Recommendations

- The County Executive should ensure that procurement procedures as stipulated by the Public Procurement and Disposal Act, 2005 and the Government Financial Regulations and Procedures are adhered to.
- Any officer working against the procurement rules should be held personally responsible.
- Amounts incurred on unspecified variances of Kshs.570,000 should be recovered.

1.2 Fuel and Lubricant

An expenditure of Kshs.4,191,791 was incurred in respect of fuel and lubricants procured between the months of April and June 2014. Examination of payment vouchers and the fuel register revealed that the items were not recorded in the fuel register and no records were produced for audit to confirm consumption. The details of the payments are analyzed under;

PV NO	Date	Amount (Kshs)	Payee
4919	30/6/2014	1,224,300	Omars Baslum
4427	27/6/2014	1,610,460	Saku Investment
4342	26/6/2014	<u>1,357,031</u>	Omars Baslum
Total		<u>4,191,791</u>	

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

Recommendations

- The County Executive should ensure that fuel procured is recorded in the fuel register where consumption can be controlled through the use of detail orders and reconciliations done periodically to establish the physical fuel balance
- Produce the documentation supporting the fuel and lubricant purchase and utilization for audit verification otherwise recover the amounts unsupported.

1.3 Procurement of Survey Equipment and Certified Seeds

- (i) The County Executive purchased Survey Equipment from a supplier through direct procurement at a cost of Kshs.6,771,161. The payment was made through payment voucher no.2184 of 11 March 2014. Although the equipment ought to have been procured through open tender, no explanation was given for using the direct method of procurement. Further, no tender committee minutes were made available for audit verifications and it was therefore not possible to confirm how the decision for direct procurement was arrived at.
- (ii) It was also noted that the County Executive purchased an assortment of Certified Seeds from Kenya Agricultural Research Institute through direct procurement at cost of Kshs. 5,608,560. The payment was made through payment voucher no.566 of 30 September 2013. As observed above, the seeds ought to have been procured through open tender and no tender committee minutes were made available to the audit team for verification to confirm the choice of the procurement method.

No explanation was given for gross disregard of the procurement procedures.

Recommendations

- The Public Procurement and Disposal Act, 2005 and the Public Procurement and Disposals Regulations, 2006 should be adhered to in all future procurements.
- The County Executive should ensure its officers comply with all relevant legislations.

1.4 Procurement of Consultancy Services

The County Executive procured consultancy services at a cost of Kshs.5,669,100 through direct procurement contrary to the procurement procedures from the following firms:-

Date	Payee	Amount (Kshs)	Particulars
10/04/2014	Kenya law reform commission	1,550,000	Contracted technical services
16/06/2014	Karandi Manduku	711,000	Legal consultancy services
01/05/2014	Yunis Mohammed and Associates Consultants	500,000	Legal consultancy services
10/04/2014	Knowledge frontier consulting ltd	2,908,100	Contracted professional services
TOTAL		Kshs.5,669,000.00	

Further, it was observed that the payments were not supported with any documentary evidence to confirm the services were rendered.

Recommendation

- The Public Procurement and Disposals Act, 2005 and the regulations should be adhered to in all future procurements.
- The County Executive should recover the unsupported irregular procurement payments of Kshs.669,100 from the County Government and the procurement team.

2.0 Un-supported Expenditure

A local daily was paid Kshs.2,528,230 vide payment voucher No: 4448 and a further Kshs.175,392 vide payment voucher No: 3495 for running an advertisement on Job vacancies. However, no evidence was attached to the payment vouchers to confirm the service was actually rendered. Further, no LSO's were attached to the expenditure documents and it was therefore not clear how the services were order.

Recommendations

- The County management should ensure that any expenditure incurred is properly supported.
- The County manager should be surcharged Kshs.2,528,230 for authorizing unsupported expenditure.

3.0 Irregular Payment of Allowances

3.1 Irregular Payment of Meal Allowances

The Public Service Board Members were paid meal allowances totaling Kshs.590,000 through payment voucher 06B of 13 August 2013 for Kshs.440,000 and 476 of 24 October 2013 for Kshs.150,000 respectively. It was however observed that the allowances were paid while the members were performing their normal routine duties of short listing candidates for interview.

Recommendations

- The payment of meal allowances of Kshs.590,000 was unjustified and therefore the payments should be recovered from the Public Service Board members.
- Guidelines on payment of allowances should be adhered to in order to avoid nugatory payments.

3.2 Payment of Allowances on Task force

According to payment voucher no.1992 of 3 March 2014, Kshs.700,000 was paid to members of a task force appointed to urgently undertake a rigorous, thorough and comprehensive human resource audit of the defunct Marsabit and Moyale county councils. The payment was made for 28 days at Kshs.5,000 and Kshs.4,000 for the chairman and members respectively.

No justification was given for the need to extend the assignment duration beyond the maximum stipulated ten (10) days.

Recommendations

- The County Executive should ensure that the guidelines on payment of allowances are adhered to.
- The extra 18 days payments of Kshs.450,000 should be recovered task force members as per Appendix 1

3.3 Un-Supported Expenditure

Examination of payment vouchers disclosed that an expenditure of Kshs.4,509,907 was incurred in payment of subsistence allowances to members of staff while on official duties outside their duty stations. However, it was observed that the expenditure was not supported by motor vehicle work tickets or bus tickets as proof of travel, payment schedules, invitation letters where workshops/seminars were attended.

It was further observed that the Marsabit and Moyale Town board members were paid sitting allowances on rates higher than the recommended ones by Salaries and Remuneration Commission (SRC) through a circular ref SRC/ADM/CIR/1/13(122) dated 16 April 2014. The circular indicated that a Chairman was entitled to Kshs.15,000 per sitting whereas a Member was entitled to Kshs.10,000 per sitting. It was however observed that a payment of Kshs.20,000 per sitting was made to the chairman while members were paid Kshs.15,000 per sitting. Consequently, an overpayment of sitting allowances totaling Kshs.180,000 was made to the board members.

Recommendations

- The County Executive should ensure recovery of the overpaid sitting allowances of Kshs.180,000 from the Marsabit and Moyale Town board members.
- Recovery of the un-supported allowances of Kshs.4,509,907 from the recipients salaries

4.0 Spending of Revenue at Source

Examination of revenue records disclosed that the County Executive continued using revenue collectors formerly engaged by defunct County Council of Marsabit to collect

revenue on its behalf and pay themselves 10% commission of the total revenue collected. It was noted that the agents paid themselves Kshs.472,408 as 10% commission of the total revenue collected of Kshs.4,724,080 without first banking the revenue as required.

The 10% commission paid was not supported by any legislation and it was therefore illegal.

Recommendations

- All revenues should be banked intact after collection. Withholding of commission is against the Government revenue collection.
- Commission should be paid like any other expenditure with proper authorization by the County Executive.
- Recover the amount of Kshs.472,408.00 commission paid without authorization and legal backing from the officers who authorized the payments.

5.0 Human Resource

5.1 Irregularities in Payroll Management

During the year under review, a total of eighty nine (89) health workers were employed by the County Public Service Board to the positions of RCO III and Nursing Officers III. Verification of some of the employees' files revealed that copies of testimonials attached were not certified as the true copies of the original, further there was no confirmation from the issuing institutions confirming the certificates were genuinely acquired.

In addition, examination of payment vouchers revealed that out of the eighty nine (89) health workers employed by the County, only twenty three (23) were entered in the IPPD system. The rest of the health officers were paid their salaries through the manual payroll. The only authorized mode of payment is through the IPPD (Integrated Payroll and Personnel Data) and it was therefore not clear why all the employees are not on IPPD payroll.

It was also observed that, the health workers who were entered in the IPPD system were drawing special allowances of Kshs.28, 600 each per month which translated to Kshs.657,800 per month. However, no approval or authority to pay the allowance was produced for audit verification. For unexplained reasons, these payments were captured as arrears throughout the period under review.

Recommendations

- The officers not on the IPPD should be entered on this payroll otherwise they should not be paid as they are considered as ghost workers.
- A structured establishment should be to assist in engaging the required officers for the County Government.
- The payment of allowances and salaries should be paid in accordance with the Salaries and Remuneration Commission Advisory.
- The payment of Kshs.7,893,600 exceeding the set rates should be recovered from the responsible beneficiaries.

5.2 Ghost Workers' Salaries Reimbursed to National Government

Pursuant to Section 15 of the Sixth Schedule of the Constitution and Legal Notice No. 137 which transferred functions to County Governments, the National Government continued

paying salaries and related allowances to staff performing devolved function on behalf of the County Governments.

The salaries and related allowances were paid for six (06) months from July 2013 to December 2013. According to the Ministry of Devolution and Planning letter Ref: MDP/6/1/116 dated 22 October 2013, the amount paid on behalf of the Marsabit County Government for Officers performing the devolved functions was Kshs.106, 616,646 for the months of July – September 2013. An equivalent amount of Kshs.106,616,646 was charged for the months of October - December 2013 hence a total of Kshs.213,233,293 was reimbursed to the National Government.

However, it was observed that, the schedule of seconded officers in the Marsabit County included fifty two (52) officers who were not working in the County hence Ghost Workers as analyzed below:-

Ministry	No. of Ghost Workers	Amount (Kshs) Reimbursed
Health	46	18,655,126
Land	02	895,962
Water	01	192,972
Youth	02	500,080
Total	52	<u>20,244,220</u>

Recommendation

- The County Executive should follow up the matter with the Ministry of Devolution and Planning and recover Kshs.20,244,220 reimbursed for officers not working in Marsabit County as per Appendix 11

5.3 Operations without an Approved Staff Establishment

During the period under review, the Marsabit County Executive did not prepare or approve its personnel establishment and hence managed its human resource without an approved establishment. Consequently, the adequacy, appropriateness, existence and the necessity to fill vacancies or the possibility of staff progression was not ascertained.

No explanation was given for failure to have an approved staff establishment.

Recommendation

The County Executive should prepare its approved staff establishment as a guide on county staffing.

6.0 Integrated Financial Management Information System (IFMIS) and G-Pay

Examination of the operations of the systems revealed that the finance section personnel had used the system in the months of November 2013, May 2014 and June 2014 to pay various contractors and suppliers through development Account No. 10000170514 maintained at the Central Bank of Kenya (CBK). No transactions were made through the system between December 2013 and March 2014. Instead direct payments were made through transfer of funds from the Marsabit County Recurrent Account No. 10000170492 (CBK) to Marsabit County Operational Account maintained at the Kenya Commercial Bank (KCB) Marsabit.

No explanation was given for failure to use the IFMIS and the G-PAY.

Recommendations

The County management should fully adopt the use of IFMIS and G-Pay

7.0 Creditors / Payables (Pending Bills)

The County Executive held pending bills totaling Kshs.1,267,624,562 as at 30 June 2014. The pending bills were in respect of development and recurrent expenditure items amounting Kshs.1,072,213,997 and Kshs.194,983,565 respectively.

The pending bills were attributed to late credit disbursements from the Controller of Budget. It was further noted that the county government maintained creditors ledger/register in an excel program which was not self-updating. The payables figure reflected in the financial statements did not include payables totalling Kshs.29,350,136 inherited from the defunct councils of Moyale and Marsabit amounting to Kshs.10,556,172 and Kshs.19,793,964 respectively.

Recommendations

- The County Executive should maintain a creditor's ledger and ensure all the payables/pending bills are reflected in the financial statements.

8.0 Debtors/Receivables

The receivables/ debtors balance as at 30 June 2014 was Kshs. 9,700,051, being outstanding plot rates. However, it was observed as follows:-

- i) The County Executive did not age its debtors during the year under review.
- ii) There were no demand notes issued to debtors.
- iii) The County Executive does not have a policy for debtors.
- iv) There were no mechanisms in place to ensure that all debtors paid the outstanding amounts.
- v) The debtors' schedules submitted for audit were only for Marsabit Sub-County and the schedules for Moyale Sub-County were not made available.
- vi) The county to age its debtors in order to be able to make a specific provision as per financial template.
- vii) It's important to circularize debtors as at the end of a financial year to confirm the balances.

Recommendations

- The County management should prepare the debtors policy to guide the institution on how to create and collect debtors.
- Age analysis should be made to evaluate the age of the outstanding debts.
- All rate payers should receive demand notes each time the rates are due.

9.0 Non-Current Assets

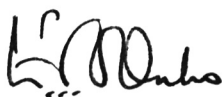
The County Executive did not maintain an updated fixed assets register during the period under review. Further, the taking over of the fixed assets previously held by the all the defunct local authorities under the county had not been completed by 30 June 2014.

Recommendation

- The County Government should maintain an updated fixed assets register.
- The processes of taking over the defunct local authorities assets under the County should be completed and the assets included in its fixed assets register.

Conclusion

The Marsabit County Executive should address the anomalies noted in order to ensure effective delivery of service to the people of Marsabit County, laid down Government rules and procedures should be adhered to ensure Public resources are only utilized for purposes for which they were intended.



Edward R.O Ouko, CBS
Auditor-General

Nairobi

29 May 2015

Appendix I: Unsurrendered Imprests

1. Executive

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Abdikadir Hussein	8	6,000	19/9/2013	Transport to Forolle	23/9/2013
Abdikadir Kirija	15	10,500	20/9/2013	Travel cost	25/9/2013
Hussein Idhoro	56	320,000	18/10/2013	Drought Assessment	24/10/2013
Nassir Abdi	38	300,000	9/10/2013	Investors Conference	14/10/2013
Sora Guyo	168213	450,000	13/10/2013	Emergency Fund	23/10/2013
Ali Denge	84	21,000	6/11/2013	Travel cost	13/11/2013
Mohamed Safe	1854707	35,000	30/11/2013	Emergency Fund	7/12/2013
Hussein Adan	1854722	80,000	20/12/2013	Travel cost	3/1/2014
Ali Godana	1854731	40,000	10/1/2014	Travel cost	19/1/2014
Umuro Sharamo	1439137	250,000	24/1/2014	Emergency Fund	1/2/2014
Hawo Abdullah	1854739	600,000	20/1/2014	Emergency Fund	4/2/2014
Sharamo Roba	1854745	79,000	23/1/2014	Travel cost	27/1/2014
Sora Guyo	1854802	100,000	31/1/2014	Accommodation	5/2/2014
Hussein Adan	1854829	42,000	26/2/2014	Accommodation	4/4/2014
Paul Jalla	1854850	400,000	17/3/2014	Loingalani Retreat	26/3/2014
Ambrose Lochokwe	1854849	970,000	17/3/2014	Loingalani Retreat	26/3/2014
Duba Galgallo	1439141	120,000	17/3/2014	Loingalani Retreat	26/3/2014
		3,823,500			

2. Treasury

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Shukri Kosaye	1854844	50,000	11/3/2014	Travel cost	25/03/2014
Hussein Alinoor	1439142	38,125	18/3/2014	Loingalani Retreat	24/03/2014
Samuel Wario	1854862	30,000	18/3/2014	Travel cost	24/03/2014
Joshua Anzaya	1854836	38,000	4/3/2014	Travel cost & Stationaries	8/3/2014
		156,125			

3. Trade

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Sode Woshe	1063313	87,000	22/10/2013	Travel cost & Accommodation	30/10/2013
Anthony Nginye	1189086	144,000	27/2/2014	Accommodation	31/3/2014
Adan Abdala	1189096	17,000	14/3/2014	Travel cost & Maintenance	21/3/2014
Golicha Sora	1189095	84,000	1/3/2014	Travel cost & Accommodation	25/3/2014
James Chiwe	1189092	36,000	3/3/2014	Accommodation	31/3/2014
Peter Muhati	1189087	70,000	3/3/2014	Accommodation	31/3/2014
Douglas Njeru	1189088	62,000	3/3/2014	Accomm, Stationeries	31/3/2014
Adan Isacko	1189090	42,500	3/3/2014	General Office Supplies	31/3/2014
Meshark Wijaa	1189091	107,000	3/3/2014	Accomm, Stationeries	31/3/2014
Adan Sime	1189089	53,500	3/3/2014	G/Office Supplies, Airtime	31/3/2014
Dickson Kithinji	1189085	88,000	3/3/2014	Travel cost	31/3/2014
James Chiwe	1189097	30,050	18/3/2014	Loingalani Retreat	31/3/2014
Sara Petro	1063325	62,500	26/3/2014	Accommodation	31/3/2014
		883,550			

**4. Tourism
Officer's Name**

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Muma Arbelle	1302969	98,375 98,375	14/3/2014	Travel cost & Cultural Services	21/3/2014

**5. Public Service Board
Officer's Name**

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Boru Abudho	1854804	94,500	31/1/2014	Travel cost	5/2/2014
Mohamednoor Adan	1854902	167,500	18/3/2014	Loingalani Retreat	24/03/2014
Roba Godana	1854902	88,750	18/3/2014	Loingalani Retreat	24/3/2014
		350,750			

**6. Education
Officer's Name**

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Stephen Labarakwe	78 6/11/2013	31,000	30/10/2013	Entertainment during Eclipse	
Stephen Katelo	1854859	172,000	12/2/2014	Accommodation	18/2/2014
Mary Amina	1854824	39,000	19/2/2014	Travel cost & Accommodation	28/2/2014
Andrew Wallum	1011021	63,000	7/3/2014	Accom & Publication	11/3/2014
Grace Mitambo	1854861	14,000	24/3/2014	Sports	24/3/2014
Andrew Wallum	1854864	108,500	25/3/2014	Travel cost	31/3/2014
		427,500			

7. Health

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Liban Waqo	1439129	17,000	1/11/2013	Travel cost	5/11/2013
Dr. Khalum Amunze	1718459	23,000	3/2/2014	Travel cost & Fuel	7/2/2014
Dr. Ibrae Umuro	1718461	56,000	3/2/2014	Accommodation	7/2/2014
Dr. Adano Kochi	1718472	235,500	14/2/2014	Travel cost	26/2/2014
Abduba Liban	1718475	130,000	14/2/2014	Accommodation	26/2/2014
David Karuri	17184481	51,600	11/3/2014	G/Office Equipment	15/3/2014
Dr. Maneseh Ndsaledu	17118480	30,000	11/3/2014	G/Office Equipment	15/3/2014
Hassan Halakhe	1718484	30,000	13/3/2014	Travel cost	31/3/2014
Kobia Kithela Joel	1718485	11,600	13/3/2014	Daily Subsistence	31/3/2014
		584,700			

8. Land

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Galgallo Guyo	1854807	121,244	5/2/2014	Casual Wages	10/3/2014
Elema Dido	1854847	196,500	11/3/2014	Travel cost	21/3/2014
Andrew Khaemba	1189161	30,000	24/3/2014	Travel cost	31/3/2014
		347,744			

**9. Agriculture
Officer's Name**

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Konchora Huka	1606865	25,000	24/1/2014	Water Charges	31/1/2014
Wilson Ombura	1854726	97,000	8/1/2014	Pesticides & Maintenance	20/1/2014
Tadiko Mato	1854729	16,000	9/1/2014	Travel cost	13/1/2014
Stephen Riungu	1230052	298,200	15/1/2014	Travel cost	20/1/2014
Stephen Mutahi	1230060	60,000	31/1/2014	Dev. Seeds	7/2/2014
Jarso Jero	1230064	163,000	5/2/2014	Staff Training	11/2/2014
Alex Gulled	1230065	137,000	5/2/2014	Accommodation & Fuel	13/2/2014
Mugo Chege	1230066	396,500	7/2/2014	Dev. Seeds	25/2/2014

Dr. Michael Baarui
Stephen Mutahi

1230067
1230074

352,000 7/2/2014
122,250 17/3/2014
1,666,950

Dev. Seeds 25/2/2014
Accommodation 24/3/2014

10. Public Works

Officer's Name	Warrant No.	Amount	Date Issued	Purpose	Due Date
Henry Ogola	1854809	50,000	5/2/2014	Daily Sub & Stationeries	11/2/2014
Molu Huqa Arba	1196973	36,250	18/3/2014	Loingalani Retreat	24/3/2014
		86,250			
GRAND TOTAL		<u>8,425,444</u>			

