BCA/PACPIC/02/2015/12

REPUBLIC OF KENYA

Third Session

BOMET COUNTY ASSEMBLY

FIRST ASSEMBLY

(THIRD SESSION-Second Part)

September 2, 2015

PAPERS LAID

Hon. Speaker, I beg to lay the following Papers on the Table of the Assembly today Monday, September 14 2015:-

1. The Report of the Auditor General on the Financial Operations of Bomet County Executive for the period 1st July 2013 to 30th June, 2014
   (Hon. Samson Towett-The Chairperson Public Accounts/ Public Investment Committee)

2. The Report of the Auditor General on the Financial Operations of Bomet County Assembly for the period 1st July 2013 to 30th June, 2014
   (Hon. Samson Towett-The Chairperson Public Accounts/ Public Investment Committee)

BCA/PACPIC/02/2015/12

REPUBLIC OF KENYA

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NAIROBI

HARAMBEE

OFFICE OF THE AUDITOR-GENERAL

Ref: BOMET C. EXECUTIVE 2014 **2 September 2015**

BOMET COUNTY ASSEMBLY
RECEIVED
09 SEP 2015
P. O. BOX ...400
BOMET

Mr. Isaack Kitur
Clerk to the Bomet County Assembly
P.O. Box 19-20400
BOMET

Dear Mr. Kitur

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BOMET COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE 2014

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

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

Yours sincerely

Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Copy to: **Mr. Jeremiah Nyegenye**
Clerk to the Senate
P.O. Box 41842-00100
NAIROBI

Mr. Isaac Ruto
The Governor
Bomet County Government
P.O. Box 19-20400
BOMET

Tabled on the 16th of September 2015.

REPUBLIC OF KENYA

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR–GENERAL

ON THE

THE FINANCIAL OPERATIONS OF BOMET COUNTY EXECUTIVE

FOR THE PERIOD

1JULY 2013 TO 30 JUNE 2014

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

EXECUTIVE SUMMARY

Introduction

The office of the Auditor General has the mandate to audit and report on the financial transactions of the National and County Governments under Article 229 (5) of the Constitution of Kenya and section 36 of the Public Audit Act 2003.

Audit Objective

The audit objective was to find out how much the County Government spent, whether the expenditure constituted a proper charge to public funds and whether there was general adherence to public controls in the operation of the County Government in delivery of services to the County residents.

Terms of Reference

The audit covered the County Government of Bomet for the period 1 July 2013 to 30 June 2014. The terms of reference set for the audit included verifications and confirmations of transactions in respect but not limited to the following areas:

- Budgetary control and performance
- Recurrent and development expenditure
- Revenue collections
- Cash and bank balances
- Procurement and procurement procedures
- Human resources

KEY AUDIT FINDING

1.0 Budget Control and Performance

1.1 Inadequate Allocation of Development Expenditure

During the year, the County Executive of Bomet spent Kshs.927,215,878 on capital/development expenditure representing 26% of the total expenditure of Kshs.3,552,909,533 which, however, fall short of the 30% recommended threshold. Failure to allocate adequate funds for development will negatively affect the County's development.

2.0 REVENUE

2.1 Unreconciled Revenue Collections

The County Executive collected revenue totaling Kshs.221,374,679.65 but only Kshs.194,065,176.80 was banked. The difference of Kshs.27,309,502.85 has not been reconciled or accounted for. There is a likelihood of loss of revenue due to failure to bank intact all revenue collected.

2.2 Revenue Collection Accounts

The County Executive operated two revenue collection bank accounts at Kenya Commercial Bank and Co-operative bank until 4 March 2014 when the Co-operative Bank account was closed. However, no reconciliation was done on that day to confirm the actual balance in the Co-operative Bank at the time of closure.

2.3 Un-surrendered Revenue Collection Books

Revenue collection books with receipts of undetermined nominal value issued to revenue collection officers had not been returned and accounted for by 30 June 2014. The Counterfoil Receipt Book Register was not properly maintained. Revenue collectors were issued with new books before the ones issued earlier had been surrendered and revenue collections accounted. There is a likelihood of loss of revenue arising from weak revenue control system and lack of accountability.

2.4 Embomos Tea Farm Revenue

Revenue accruing from Embomos Tea Farm, which is owned by the County Government, in respect of monthly gross green leaf delivered to the factory was not received on a monthly basis as per the management agreement. The company contracted to manage the farm did not provide audited financial statements to confirm the accuracy of Kshs.11,944,584 net revenue of the farm paid to the County Government.

3.0 CASH AND BANK BALANCES

3.1 Receipts in bank not recorded in the cash books

Revenue totaling Kshs.30, 414,779 collected during the period under review and banked directly to County bank accounts was not recorded in the cash book or captured in ledger records. There is possibility of loss and embezzlement of unrecorded revenue collections.

3.2 Failure to Prepare Bank Reconciliation Statements

Bank reconciliation statements for various bank accounts for the period March 2013 to June 30 June 2014 were not prepared on time. There is a likelihood of loss of cash without knowledge of County Executive.

3.3 Inward Cheques Register

The County Executive did not maintain an inward cheques register for the period July 2013 to February 2014 thereby making it difficult to track inward cheque transactions which could lead to misappropriation and manipulation of funds through loss of cheques.

3.4 Outstanding Imprests

Temporary imprests totaling Kshs.899,488 which ought to have been surrendered or otherwise accounted for on or before 30 June 2014 were still outstanding as at that date. In addition, some officers were issued with more than one imprest contrary to the regulations governing issuance of imprest. Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to unauthorized loans and loss of public funds.

4.0 EXPENDITURE

4.1 Processing of Transactions in IFMIS and G-Pay

Not all payments were processed through IFMIS System. Some transactions were processed and paid manually posing the risk of unauthorized payments. Consequently, the accuracy and completeness of financial data relating to expenditure could not be confirmed.

4.2 Salary Advances

The County granted salary advances totaling to Kshs.3,991,350 to several officers for various non-emergency reasons such as; offsetting individual bank loans, constructing rental houses, purchase of plots among others. In some cases, officers were issued with more than one salary advance.

4.3 Repairs of GK Vehicles

Kshs.9,429,743 was spent in respect of repair and maintenance of County motor vehicles but there were no notification of defects from respective drivers and pre and post repair inspection certificates from the mechanical department . The repairs carried out on the motor vehicles were not entered in the respective motor vehicles log books.

4.4 Unaccounted for Fuel

Expenditure of Kshs.18,842,364 in respect of purchase of bulk fuel purchased from three fuel stations in Bomet between 27 August 2013 and 28 April 2014 was not properly accounted for. The fuel was usually drawn in small quantities on diverse dates without orders in respect of fuel requisitioned. Further, the fuel registers were poorly maintained and in some cases did not indicate the amount of fuel drawn or the balances after each fuelling. In the absence of detail orders and properly maintained fuel registers, it was not possible to trace the fuel drawn and entered in the work tickets and therefore the propriety of the fuel expense of Kshs.18,842,364 could not be confirmed. This poor record keeping could lead to misappropriation of funds.

4.5 Unsupported expenditure

Kshs.6,066,240 paid to National Hospital Insurance Fund in respect of support of the aged people in Bomet was not properly accounted for. No records were availed to confirm how the specific beneficiaries were identified and the payments thereof. Consequently, the propriety of the expenditure could not be confirmed.

5.0 HUMAN RESOURCE

5.1 Lack of Personnel Establishment Structure

The County Executive did not have an approved personnel establishment structure to indicate the number and qualification of the employees required in each category and at each docket. Further, no evidence was availed to indicate that the County had carried out job evaluation to determine the staff requirements, structure and salaries payable per job. This could lead to over employment and result in a high wage bill.

5.2 Staff Salaries and Allowances

A comparative analysis of the monthly payrolls for the period 1 July 2013 to 30 June 2014 revealed that there was unproportional increase in monthly salaries and personal emoluments from Kshs.23.2 Million in July 2013 to Kshs.118.0 Million in June 2014. The increase was not explained.

5.3 Expenditure on Casual Wages

The County Executive incurred expenditure totaling Kshs.5,716,950 on casual wages but no records were availed to show how the casuals were hired, the work for which they were hired or their terms of engagement. No returns including signed master rolls were provided for audit verification to confirm the existence of the casual workers. The propriety of the expenditure of Kshs.5,716,950 could not be established.

6.0 PROCUREMENT

6.1 Purchase of Water Meters

The County Executive spent Kshs.11,984,080 on purchase of 2,300 water meters. However, the purchase had not been budgeted for and neither was it in the annual work plan for 2013/2014. Further, as at 30 June 2014,1,010 units of water meters were still lying in the stores unutilized. In addition, there was no counter receipt vouchers (S13) to confirm the receipts of the goods in the stores and issue to the sub counties.

6.2 Procurements of Miscellaneous Receipts Books

The County Executive spent Kshs.6,008,341 on procurement of printing and supply of various miscellaneous receipt books from two companies. However, the quotations forms used were not availed for audit verifications and there was no report from the Inspection and Acceptance Committee to confirm that the goods delivered complied with the specifications. In addition, the stores records were poorly kept.

6.3 Supply and Rehabilitation of Cooling System at Longisa Hospital

On 14 October 2014, the County Tender Committee awarded a contract for the rehabilitation and supply of a cooling system at Longisa Hospital to an Engineering Company at a contract sum of Kshs.3,194,640. However, the quotations sent and the tender evaluation report were not availed for audit. Further, there was no evidence that issues raised by the Biomedical Engineering Department of the Hospital regarding the malfunctioning of the cooling system had been addressed by the contractor.

Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 August 2015

Recommendations

- Proper systems should be put in place to ensure that revenue collected is promptly receipted, recorded and banked intact.
- Revenue collection in the County should be computerized and integrated automated receipting system is used.
- The County Executive should put in place strong internal control system to ensure proper accountability at every stage in the revenue collection cycle.

2.3 Un-surrendered Revenue Collection Books

Examination of the Counterfoil Receipt Book Register (CRBR) revealed that miscellaneous revenue collection books issued for revenue collection had not been returned or and accounted for promptly. Sixty books with receipts of undetermined value issued to revenue collection officers had not been returned or accounted for after use by 30 June 2014 as detailed in **Appendices 5A and 5B**. Further, it was not possible to confirm to whom some books were issued as the issue register was not properly maintained. The column indicating the person issued and the date books were issued was not completed. In addition, revenue collectors were issued with new books before the ones issued earlier had been surrendered.

Recommendations

The management, custody and control of revenue collection books should be strengthened. The County Executive should have all the books returned and revenue accounted for. The Counterfoil Receipt Book Register should be properly maintained in order to enhance accountability.

2.4 Embomos Tea Farm Revenue

The County Government of Bomet took over Embomos Tea Farm previously owned by the defunct County Councils of Bomet and Bureti. The farm measures 343 acres (130.3 Ha) with a tea farm covering 57 acres (27.9ha). On 29 November 2011, the two councils entered into an agreement with Kapset Tea Factory Company Ltd to manage the Tea Farm for three years with effect from 1 July 2011. According to the agreement, the company was to charge a management fee of 7.5% of the gross green leaf value delivered to the factory. The company was to make prompt payment of the dues to the councils for the monthly green leaf delivered and for second annual payment over and above the monthly payment of the green leaf delivered. However, there was no evidence that the company made monthly payments for the monthly green leaf delivered as per the agreement.
Documents available indicate that the company paid Bomet County Government Kshs.11,944,584 being net revenue of the farm for 2012/2013 financial year. However, there were no audited financial statements to confirm the accuracy of the amount paid.

Recommendations

The County Government should ensure that the agent complies with the terms of the Agreement.

3.0 CASH AND BANK BALANCES

3.1 Receipts in bank not recorded in the cash books

A review of the cash books maintained at the County Treasury and bank statements revealed that by the time of the audit, daily revenue receipts totaling Kshs.30,414,779 collected during the year under review were banked directly to County bank accounts but were not recorded in the cash books or captured in the revenue records. No explanation has been provided for failure to record the receipts in the cash book.

Recommendations

The County Executive should ensure that all revenue collected and banked is recorded in the cash book and reflected in the revenue statements in order to improve accountability and control of revenue collection.

3.2 Failure to prepare Bank Reconciliation Statements

A review of cash control and cashbook maintenance revealed that, the County Executive had not prepared bank reconciliation statements for various bank accounts for the period March 2013 to June 30 June 2014. Consequently and in the absence of the reconciliation statements, it was not possible to ascertain the accuracy of the bank and cash balances as at 30 June 2014. No reason was given for failure to prepare the bank reconciliation statements. There is a possibility of cash pilferage without the knowledge of management.

Recommendations

The County Executive should ensure that bank reconciliation statements are prepared monthly.

3.3 Inward Cheques Register

Chapter 6.10 of the Government Financial Regulations and Procedures require that details of all remittances received must be entered in the inward cheques register. However, the County Executive did not maintain an inward cheques register for the period July 2013 to February 2014. It was, therefore, not possible to track inward cheque details including dates the cheques were received, nature of remittance, amount of remittance and date the cheques where banked. Failure to maintain an inward cheque register could lead to misappropriation of funds or loss of cheques.

Recommendations

The County Executive should ensure that an inwards cheques register is put in place, properly maintained and monitored.

3.4 Outstanding Imprest

Examination of imprest records maintained by the Bomet County Treasury revealed that temporary imprest totaling Kshs.899,488 issued to officers in various departments of the County Government which ought to have been surrendered or otherwise accounted for on or before 30 June 2014 were still outstanding.
Further, some officers were issued with more than one imprest contrary to the regulations governing issuance of imprest.
Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to unauthorized loans and loss of public funds.

Recommendation

The County Executive should follow the law as per the Public Finance Management Act, 2012. The imprests should be surrendered or recoveries made from the salaries of the officers concerned.

4.0 EXPENDITURE

4.1 Processing of Transactions in IFMIS and G-Pay

The County Executive did not process all financial transactions through IFMIS as required. Although the IFMIS System had been installed in the County Treasury, it was not adequately utilized to process all financial transactions during the financial year 2013/2014 and some transactions were processed manually. Consequently, the accuracy and completeness of financial data relating to expenditure could not be confirmed.

Recommendation

The County Executive should ensure that all transactions are processed through IFMIS.

4.2 Salary Advances

Section H.10 (1) of the Government Code of Regulations states that an advance of not more than one month's salary may be granted by an Accounting Officer to an officer on permanent establishment when the officer, owing to circumstances beyond his control, is placed in a difficult financial position requiring assistance from the Government. In applying for the advance, the officer should explain in detail the circumstances leading to the situation which he could not have foreseen and therefore planned. However, the County Executive granted salary advances totaling to Kshs.3,991,350 to several officers for various non-emergency reasons such as; offsetting individual bank loans, constructing rental houses, purchase of plots among others. In some cases, officers were issued with more than one salary advance.

Recommendations

Salary advance should only be granted on exceptional cases.

4.3 Repairs of GK Vehicles

The Bomet County Executive paid a total of Kshs.9,429,743 in respect of repair and maintenance of County motor vehicles to various companies as detailed in **Appendix 6**. However, notification of motor vehicles defects from respective drivers and inspection certificates for the repairs from the mechanical department were not availed for audit verification. Further, the services and repairs carried out on the motor vehicles were not entered in the respective motor vehicles log books thus making it difficult to confirm whether the work was done.

Recommendations

The County Government should ensure that motor vehicles undergo mechanical inspections before any major repairs are carried out. Further, all repairs should be entered into the vehicle log book as an indicator of work done.

4.4 Unaccounted for Fuel

The County Executive paid Kshs.18,842,364 to three fuel service stations in Bomet County in respect of the supply of 147,977 litres of diesel and 7,527.57 litres of petrol as indicated in **Appendix 3**. The fuel was supplied between 27 August 2013 and 28 April 2014 to the Executive. According to Local Service Orders raised in favor of the fuel service stations, the fuel was usually drawn in small quantities on diverse days. However, no detail orders in respect of fuel requisitioned in small quantities from the fuel stations were availed for audit purposes. Further, the fuel registers availed for audit were poorly maintained and in some cases did not indicate the amount of fuel drawn or the balances after each fuelling. In the absence of detailed fuel orders and properly maintained fuel registers, it was not possible to trace the fuel drawn and entered in the work tickets. This poor record keeping could lead to misappropriation of funds.

Recommendations

- The County Executive should use detailed orders when requisitioning for fuel and the orders should be signed by a senior officer to enhance accountability.

- Fuel registers should be properly maintained and all fuel drawn should be entered in the specific motor vehicle work ticket.

4.5 Unsupported expenditure

The County Executive paid Kshs.6,066,240 to National Hospital Insurance Fund in respect of support of the aged in Bomet through payment voucher no. 10816 dated 30 June 2014. However, no records were availed to confirm the specific beneficiaries of the payment. Consequently, the propriety of the expenditure could not be confirmed.

Recommendations

All public funds should be accounted for. The County Executive should follow up to confirm that the funds were received and used for the intended purpose.

5.0 HUMAN RESOURCE

5.1 Lack of Personnel Establishment

The County Executive did not have an approved personnel establishment to indicate the number of the employees required in each category. Further, no evidence was availed to indicate that the County had carried out job evaluation to determine the staff requirements, structure and salaries payable per job. It was therefore not possible to ascertain the optimum number of employees required. This could lead to over employment and result in a high wage bill.

5.2 Staff Salaries and Allowances

A comparative analysis of the monthly payrolls for the period 1 July 2013 to 30 June 2014 revealed that there was an unproportional increase in monthly salaries and personal emoluments. The increase has not been explained.

Month	Total salary and allowances payment as per the payroll.	Total amount increased from the previous month
July 2013	23,224,875.00	-
August 2013	27,510,345.00	4,285,470.00
September 2013	30,817,070.00	3,306,725.00
October 2013	33,033,467.00	2,216,397.00
November 2013	37,789,151.00	4,755,684.00
December 2013	40,471,172.00	2,682,021.00
January 2014	66,703,140.00	26,231,968.00
February 2014	91,606,380.00	24,903,240.00
March 2014	105,140,936.00	13,534,556.00
April 2014	111,399,240.00	6,258,304.00
May 2014	113,208,762.00	1,809,522.00
June 2014	117,950,973.00	4,742,211.00
Total		**94,726,098.00**

Recommendation

The County Executive should account for the increase in staff salaries.

5.3 Expenditure on Casual Wages

Examination of expenditure records disclosed that the Director of Roads and the Town Administrator incurred expenditure totaling Kshs.5,716,950 on casual wages during the period under review **(Appendix 1)**. However, there were no records to show how the casuals were hired, the work for which they were hired or their terms of engagement. Further, no returns including signed master rolls were provided for audit verification to confirm the existence of the casual workers. In the absence of the above records, the propriety of money spent on casual wages could not be confirmed.

Recommendation

In order to enhance accountability, the County Executive should maintain records of all casuals at the sub county level and returns be submitted to the County Executive Headquarters.

6.0 PROCUREMENT

6.1 Purchase of Water Meters

In February 2014, the County Executive spent Kshs.11,984,080 to purchase 2,300 water meters from a Nairobi based Ironmonger Company. However, it was noted that the purchase had not been budgeted for and the procurement was not in the County Ministry of Water annual work plan for 2013/2014. Further, there was no counter receipt vouchers (S13) to confirm the receipts of the goods in the stores and issue to the sub counties. An audit verification exercise carried in July 2014 at the store of the Ministry of Water disclosed that 1,010 units of waters meters were still lying in the stores.

Recommendations

The County Executive should procure goods as per the annual procurement plan and avoid procuring items which may not be used immediately as this ties funds. All items purchased should be taken on charge.

6.2 Procurements of Miscellaneous Receipts Books

The County Executive spent Kshs.6,008,341 on procurement of printing and supply of various miscellaneous receipt books from two companies. The following unsatisfactory matters were, however, noted.

i) No annual procurement plan and works plan were obtained for audit review;

ii) The original quotations used were not availed for audit verifications;

iii) There was no report from the Inspection and Acceptance Committee to confirm that the goods delivered were in conformity with the tender specifications as required by the Public Procurement and Disposal Act, 2005.

iv) The store records were poorly kept. No specific entries for each delivery of the miscellaneous receipt books indicating a chronological order of serial numbers of each receipt books were entered in the store records making it difficult to confirm delivery of the books.

Recommendations

The County Executive should comply with the provisions of the Public Procurement and Disposal Act, 2005. The County Executive should improve the stores management and record keeping to improve accountability. Methodical care should be taken when procuring, recording, storing and issuing accountable documents.

6.3 Supply and Rehabilitation of Cooling System at Longisa Hospital

On 14 October 2014, the County Tender Committee awarded a contract for the rehabilitation and supply of a cooling system at Longisa Hospital Mortuary to a Nairobi based Engineering Company at a contract sum of Kshs.3,194,640. The tender award minutes indicated that three quotations had been issued. However, the original quotations used and the tender evaluation report was not availed for audit.

Local Purchase Orders no.1973399 and 1973400, dated 28 October 2013 raised in favor of the company reflected that the contract reference date and quotation/tender date was 05 September 2013.

On 12 March 2014, the Biomedical Engineering Department of the Hospital raised several issues regarding malfunctioning of the cooling system after installation. However, no documentary evidence was provided to confirm that the contractor rectified the defects identified by the Biomedical Engineering Department. It was, therefore, not possible to confirm that the Hospital received value for money from this purchase.

Recommendations

The County Executive should not make payment for goods and services until the inspection and acceptance committee has issued a report confirming that the goods supplied are in conformity with the tender requirements and that the supplied equipment is in functional state.

7.0 CONCLUSION

The Bomet County Executive should address the anomalies noted in order to ensure effective delivery of services to the people of Bomet. Laid down government procedures and processes should be adhered to ensure public resources are only used for purposes for which they were intended.

Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

20 August 2015

APPENDIX 1

EXPENDITURE ON WAGES –KSHS.5,716,950.00

Date	Imprest Holder	Amount
30.06.2014	Director Roads	846,500.00
30.06.2014	Director Roads	190,000.00
"	Director Roads	630,000.00
"	Director Roads	275,500.00
"	Director Roads	845,500.00
"	Director Roads	71,750.00
"	Director Roads	247,500.00
"	Director Roads	262,000.00
"	Director Roads	25,000.00
"	Director Roads	270,000.00
"	Director Roads	390,000.00
"	Director Roads	435,000.00
"	Director Roads	142,400.00
"	Director Roads	360,000.00
"	Director Roads	163,000.00
"	Director Roads	20,300.00
"	Director Roads	187,500.00
"	Director Roads	125,000.00
"	Director Roads	230,000.00
		5,716,950.00

APPENDIX 2

OUTSTANDING IMPREST – KSHS. 899,488.00

DEPARTMENT	DATE USSUED	NAME	I.D. NO.	IMPREST NO.	ISSUED AMT	BALANCE	Remarks
ADMIN	24.12.13	Emmy	24760700	500	40,000.00	40,000.00	
ADMIN	21.03.14	Jackson	25810003	1596	9,000.00	9,000.00	
ADMIN	04.11.13	Vitalis	12550773	411	115,000.00	115,000.00	
ADMIN	06.05.14	Andrew	10785907	2210	12,500.00	12,500.00	
ADMIN	06.10.13	Samwel	9435120	1783897	31,000.00	31,000.00	
ADMIN	16.01.14	Erick	20496766	940	67,500.00	67,500.00	
ADMIN	28.04.14			2323	35,000.00	35,000.00	
ADMIN	18.11.13	Wilson	2414509	442	20,000.00	20,000.00	
ADMIN	21.03.14	Josephat	22207720	1597	9,000.00	9,000.00	
ADMIN	01.04.14	Kiprotich	23157831	2217	15,000.00	15,000.00	
ADMIN	20.08.14	Carolyne	24103441	1425	4,000.00	4,000.00	
ADMIN	12.11.13	Joseah	24008435	435	4,500.00	9,000.00	
ADMIN	17.10.13	David	13010127	313	32,450.00	32,450.00	
ADMIN	16.05.14	Robert		2290	3,500.00	3,500.00	
ADMIN	21.03.14	Jackson		1596	9,000.00	9,000.00	
ADMIN	09.06.14	Timothy		2365	35,000.00	27,000.00	
ADMIN	12.10.13	Collins	24731968	1783886	15,500.00	15,500.00	
TOYOTA						**439,708.00**	
HR	01.10.13	Emily	13614796	1783822	39,000.00	39,000.00	
HR	01.04.14	Kiprono	25925092	2217	15,000.00	15,000.00	
TOYOTA						**54,000.00**	
Trade	26.05.14	Ezekiel	24119077	2514	31,000.00	31,000.00	
						31,000.00	
TRANSPORT	24.03.14	Livingstone Rotich		1707	3,500.00	3,500.00	
TRANSPORT	05.11.13	Wesley	20375526	423	6,000.00	6,000.00	
TRANSPORT	21.08.13	Wesley	20375526	1715527	6,000.00	6,000.00	
TRANSPORT	03.01.14	Wesley	20375526	1378	3,500.00	3,500.00	
TRANSPORT	08.01.14	Wesley	20375526	954	7,000.00	7,000.00	
TRANSPORT	20.03.14	Wesley	20375526	1553	3,500.00	3,500.00	
TRANSPORT	27.03.14	Wesley	20375526	1723	4,500.00	4,500.00	
TRANSPORT	16.05.14	Charles	4757475	2289	16,200.00	16,200.00	
TRANSPORT	26.03.14	Evans	11855061	1525	3,500.00	3,500.00	
TRANSPORT	25.04.14	Evans	11855061	1083	3,500.00	3,500.00	
TRANSPORT	18.10.13	Mary		323	26,950.00	26,950.00	
TRANSPORT	10.12.13	Lenard		489	3,500.00	3,500.00	
TRANSPORT	24.03.14	John	4758761	1710	7,000.00	7,000.00	
TRANSPORT	07.11.13	Joseph		166	4,500.00	4,500.00	
TRANSPORT	21.11.13	Bernard	22466854	399	10,500.00	10,500.00	
TRANSPORT	13.03.14	Bernard		1765	5,500.00	5,500.00	
TOTAL						**115,150.00**	
URBAN	05.01.14	Langat	12557467	96	32,850.00	32,830.00	
URBAN	15.10.13	Langat	12557467	35	23,500.00	23,500.00	
URBAN	21.03.14	Wesley	27537467	1478	20,000.00	20,000.00	
URBAN	14.02.14	Philip	20209959	774	3,000.00	3,000.00	
TOTAL						**79,330.00**	

WATER	07.10.13	Eng.	9434251	313	148,100.00	148,100.00	
WATER	12.05.14	Eng.	9434251	1496	32,200.00	32,200.00	
TOTAL						**180,300.00**	

APPENDIX 3

UNACCOUNTED FOR FUEL –KSH.18,842,364.60

Date	PV No.	Diesel	Petrol	Amount
27.02.2014	7262	7173		771,109.00
17.04.2014	255	1828	618	276,203.78
26.05.2014	352	1915.23		203,040.24
04.04.2014	2094	1828.9	672.39	276,204.00
28.04.2014	2093	1866.8		289,605.00
17.04.2014	248	23041		2,499,999.00
19.03.2014	7401	32,255.05		3,499,999.00
10.12.2013	2965	8417.40		892,251.00
29.11.2013	2674	11071.50		1,173,583.00
22.10.2013	1837	432.34		75,673.00
30.09.2013	1535	542.70	388	101,945.00
11.02.2014	73	4651.10		1,499,999.00
27.02.2014	59	4651.10		1,499,999.00
30.09.2013	1534	5000		535,000.00
18.03.2014	7562	926.66		100,000.00
14.01.2014	5027	14150		770,500.00
13.01.2014	4015	1048.14		112,360.00
12.08.2013	463	4743.80		499,999.00
26.02.2014	89	1180.90	231.17	155,445.00
27.08.2013	804		5000	555,000.00
03.09.2013	993	9345.78		999,999.00
30.10.2013	1529/30	13850		1,499,999.00
06.12.2013	2869	1029		109,074.00
29.11.2013	2675	4201.60		445,378.58
				18,842,364.60

8298b	"	4 pcs tyres 245/70 KBU 702T	131,200.00
151	"	Repairs GKA 298x	28,900.00
150	"	Service KAN 382G	38,050.00
304	"	Repairs GKA 026 P	34,600.00
303	"	Repairs KAN 382 G	28,100.00
7000	Credible Sounds	Sound equipment	143,500.00
6911	Torfly motors ltd	Repairs GKA 921 N	611,050.00
7423	Bolila Auto Spares	5 pcs tyres GVN 036 A 265/65	266,910.00
7423	"	Tyres 4pcs KBU 701T 245/70	154,000.00
7424	"	4pcs tubes 225/75, 4pcs shock absorber GKB 001A	215,000.00
7421	"	Service KBG 243 c	76,998.00
			9,429,743.56

APPENDIX 7

Date	Co-op Bankings	KCB Bank Bankings	Total Collection Report	Total Banking	
06.01.2014	-	30,774,479.24	32,362,399.50	30,816,270.24	1,587,920.25
05.01.2014	-	18,232,432.50	18,208,651.05	18,274,195.50	(2,784.450)
04.01.2014	-	15,531,680.75	12,878,455.00	15,573,410.75	(2,653,225.75)
03.01.2014	45,889.86	19,706,700.00	19,004,217.00	19,748,399.00	(748,372.86)
02.01.2014	13,177,774.50	14,864,096.30	25,801,855.00	14,905,767.30	(2,240,015)
01.01.2014	8,667,577.65	17,621,044.00	29,002,698.00	17,662,684.00	2,714,076.35
12.01.2013	6,810,025.00	390,395.00	20,485,662.00	432,004.00	13,285,242.00
11.01.2013	17,244,376.35	2,038,701.95	21,164,427.00	2,080,280.95	1,881,349.00
10.01.2013	5,443,855.00	1,431,987.00	7,389,319.00	1,473,535.00	513,477.00
09.01.2013	3,687,339.00	1,431,987.00	7,199,240.00	1,473,505.00	2,079,914.00
08.01.2013	3,904,231.00	1,173,902.00	4,961,675.00	1,215,389.00	(116,458.00)
07.01.2013	10,188,767.00	1,697,932.70	22,916,080.00	1,739,388.00	11,029,380.30
	69,169,835.36	**124,895,338.44**	**221,374,678.55**	**125,394,828.74**	**27,309,502.85**