

Memorandum on the Republic of Kenya Programme Audit report (2) (in complement to an earlier report)

The attached Audit and Investigations report – in complement to the previous programme audit report, published in April 2024 – sets out additional conclusions on the programme audit of Gavi’s support to the Republic of Kenya Ministry of Health (MoH), executed by the Expanded Programme for Immunisation. along with other implementing partners.

It summarises the additional work conducted in supplement to the prior programme audit that was initiated in 2022 and finalised in April 2024. Under the present scope, the audit team focused on reviewing the MoH’s budgeting and financial management area, including the documentation evidencing the use of Gavi cash support disbursed to or managed by the MoH during the seven-year period January 2015 to December 2021.

The report’s executive summary (pages 2 to 4) summarises the key conclusions, the details of which are set out in the body of the report:

1. Consistent with the prior report, the overall audit rating remains as **“ineffective”**, which means, “Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised.”
2. Two additional issues were identified in the area of budgeting and financial management.
3. To address the risks associated with these issues, the audit team raised two high priority recommendations.
4. Key findings were that:
 - a. The budgetary and financial management of the country is challenged by : (i) ineffective oversight mechanism at government and partner levels; (ii) inadequate controls environment over financial management at national and county levels; (iii) to the high level of staff turnover at sub-national levels, coupled with insufficient handover processes; and (iv) non-compliance with document retention processes leading to the Government’s inability to maintain adequate accountability over Gavi’s funds and
 - b. The programme’s inadequate planning processes resulted in low grant absorption, as well as the delayed implementation of HSS activities.

The findings of this complementary audit were discussed with the Ministry of Health and implementing partners. They accepted the audit findings, acknowledged the weaknesses identified.

On 03 October 2024, Gavi wrote to the government requesting reimbursement for USD 2,318,763, an amount which was determined to be misused, as well as asking the MoH to develop and commit to implementing a management action plan addressing the additional findings. The Gavi Secretariat continues to work with the Ministry of Health to ensure that their commitments are implemented, and to agree on how to make the programme whole, pending receiving their commitment.

Geneva, November 2024

PROGRAMME AUDIT REPORT

*In complement to the April 2024
programme audit report*

Republic of Kenya
October 2024



Table of Contents

1.	Executive Summary	2
2.	Objectives and Scope	5
3.	Background	8
4.	Audit Issues	9
	Annexes	14

1. Executive Summary

1.1 Overall audit opinion



The audit team assessed the Ministry of Health's management of Gavi support during the period as **"ineffective"** which means, "Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised."

Through our audit procedures, we have identified high risk issues relating to budget and finance management. To address the risks associated with the issues, the audit team raised two high risk audit recommendations.

While two recommendations were raised for Management's response, a corresponding action plan was not finalised. Suitable corrective actions will be determined and addressed, through the establishment of a capacity building plan which the Government and Gavi will put in place by March 2025.

1.2 Summary of key audit issues

Ref	Description	Rating*	Page
4.1	Budget and Financial Management		9
4.1.1	Gaps in financial management controls resulted in questioned expenditure		9
4.1.2	Inadequate planning and delayed implementation of HSS activities		12

* The audit ratings attributed to each section of this report, the level of risk assigned to each audit issue, and the level of priority for each recommendation, are defined in **Annex 3** of this report.

1.3 Summary of issues

This report supplements the previous audit carried out in 2022, during which the audit team was unable to express an opinion on a significant portion of Gavi-funded expenditures incurred by the Ministry of Health (MOH). It presents the conclusions of the review of Gavi-funded expenditures undertaken by the MOH during the period from 1 January 2015 to 31 December 2021.

The results of the expenditures review completed in 2024 does not change the overall “ineffective” opinion provided in the prior 2022 audit report. In addition, the audit team identified two high issues relating to the financial management processes for management of Gavi support as summarised below. Details on both these issues are provided in Section 4 of this report.

Future developments

At the time of this audit in April 2024, Gavi’s support was largely channelled through the partners. In future, Gavi will disburse its funding directly to Government for Health Systems Strengthening (HSS) support. The remaining funding, largely for campaign-related activities and technical assistance, will continue to be channelled through partners, however Gavi will engage UNOPS to manage the county-level campaign funding. Gavi will also ensure that additional controls are established via the partners, covering the campaign related activities and executed at the sub national levels.

Gaps in internal controls resulted in questioned expenditure

Gavi disbursed USD 51 million cash support to the National Vaccines and Immunisation Program (NVIP) and various counties through UNICEF and other partners between 2015 and 2021. Of that amount, UNICEF disbursed USD 16.19 million to NVIP or directly to the counties. See table 4 for details.

The audit team reviewed a sample of USD 3.4 million of the national expenditures incurred. The audit concluded that amounts totalling USD 2.32 million were unsupported or inadequately supported (table 1 below). USD 2.28 million (98%) of what was questioned by the team related to the Measles Rubella (MR) campaign, a grant for which the funds were disbursed in 2015, executed in 2016 and the grant closed in July 2020.

While Gavi’s policy related to vaccine introduction and operational support for campaigns requires fiduciary oversight measures as well as mandating that audits be conducted for all cash grants larger than USD 250,000, in practice no such audit report was shared with Gavi for the MR campaign. USD 2.37 million (89%) of the sample tested related to allowances and USD 2.18 million of this amount was questioned by the audit team, as the only supporting documentation provided consisted of payment sheets. The audit team concluded that it was not possible to establish whether the designated volunteers participated in the daily activities, as the necessary attendance sheets and other supporting documents were not available.

The team attributed the programme’s gaps in budget and finance management to: (i) ineffective oversight mechanism at government and partner levels; (ii) inadequate controls environment over financial management at national and county levels; (iii) to the high level of staff turnover at sub-national levels coupled with insufficient handover processes; and (iv) non-compliance with document retention processes.

Inadequate planning resulted in low grant fund absorption

Throughout the seven-year period reviewed by the audit team, the corresponding grant activities scheduled to be implemented were frequently delayed, resulting in low absorption of grants funds disbursed to the country. Consequently, approximately USD 11.7 million of the Gavi approved Health Systems Strengthening grant for Kenya remained un-disbursed. An additional USD 5.6 million was held as cash in-country as of December 2021 corresponding to programme activities that were not yet completed. This low level of absorption was attributed to inadequate planning at national and county levels and to delays in liquidating expenditures at the national and county levels, as noted in the period 2017 to 2019. The audit team calculated an average time lag of 146 days to complete the cycle between receipt of funds and the provision of

expenditure reports for funds disbursed to NVIP by UNICEF. This was because planning for activities at county levels was not completed before funds were disbursed further delaying implementation. Additionally, the Covid-19 pandemic resulted in significant delays in 2020 and 2021.

The team concluded that if the NVIP's budget and finance management weaknesses remain unaddressed, in view of Gavi's intention to switch its grant funding modality over from partner-led to direct funding, the Government will be unable to maintain accountability over Gavi-funding and this will impact the programme's effectiveness, potentially result in funds being misused and impact future funding from Gavi.

1.4 Financial consequences of audit findings

The audit team reviewed a sample of expenditures totalling USD 3,450,410 drawn from the seven-year audit period (2015-2021), representing 21% of the total disbursements that were directly incurred by the MOHP during this period. The review of expenditures resulted in questioning a significant proportion, totalling USD 2,318,763, equivalent to 68% of the audit sample.

Most of the transactions questioned were deemed to be inadequately supported. A significant amount were also irregular (i.e. the supporting documents were not credible), or unsupported as shown in the summary table below:

Table 1: Summary of expenditure questioned by the audit team, by category in USD:

Category of questioned expenditures	Amount questioned (KES)	Amount questioned (USD)	% of exp. tested	Details (report reference)
Inadequately supported	228,559,112	2,240,775	68%	4.1
Ineligible	493,500	4,838		
Unsupported	2,876,289	28,193		
Irregular	4,585,690	44,957		
Total questioned	236,514,591	2,318,763		

1.5 Cash balances

Table 2: Gavi funds disbursed to Partners, remaining unspent at central level as of 31 December 2021, by grant.

Grant	USD	Grant end date	Source of information
HSS	5,600,064	Original – 31 Dec 2019 Last extension – 30 Sep 2023	UNICEF Statement of expenditure
COVAX Covid-19 Vaccine Delivery Support (CDS)	1,029,184		
Total cash balances	6,629,248		

2. Objectives and Scope

2.1 Audit Objective

In line with the respective programme agreements and with Gavi's transparency and accountability policy, all countries that receive Gavi's support are periodically subject to programme audit. The primary objective is to provide reasonable assurance that the resources were used for intended purposes in accordance with the agreed terms and conditions and were applied to the designated objectives.

The audit team assessed the design and operating effectiveness of the existing financial management processes which support the timely utilisation and accountability of funds, related to Gavi's support for which the respective entities were responsible. The audit team reviewed the relevance and reliability of the internal control systems relative to the accuracy and integrity of the books and records. The audit team also followed up on the current implementation status of the Government's action plan, to address the 2022 Gavi programme audit findings.

2.2 Audit Scope

The audit scope covered the seven-year period from 1 January 2015 to 31 December 2021. The total cash, vaccines and ancillary support provided by Gavi to the Republic of Kenya during this period is presented in table 3 below:

Table 3: Cash, equipment, PEF TCA, and vaccines support (2015 to 2021) in USD

	Grants in audit scope period							
Cash Grants	2015	2016	2017	2018	2019	2020	2021	Total
HSS		(1,568,708)	7,644,410	(248,838)	2,853,466	9,191,955	1,442,564	19,314,849
MR Campaign	12,332,500					(2,212)		12,330,288
ISS		(35,554)	2,203,140					2,167,586
VIG	2,520,500				1,946,728			4,467,228
COVAX CDS							4,693,200	4,693,200
MR FU Campaign					3,989,174			3,989,174
MEN A Campaign				1,714,140				1,714,140
HPV Multi Age							699,436	699,436
Product Switch					370,531			370,531
YF Diagnostic						26,187	23,014	49,201
Total Cash (a)	14,853,000	(1,604,262)	9,847,550	1,465,302	9,159,899	9,215,930	6,858,214	49,795,633*
PEF-TCA								
Total PEF-TCA (b)					2,326,228	2,692,599	990,272	6,009,099
Equipment Support								
Total Equipment (c)			2,295,631				478,643	2,774,274
Vaccines Support								
Total Vaccines (d)	54,429,905	32,185,326	19,688,050	22,511,122	26,858,404	28,772,848	152,803,370	337,249,025
Total (a + b + c + d)	69,282,905	30,581,064	31,831,231	23,976,424	38,344,531	40,681,377	161,130,499	395,828,031

* Total cash disbursed to Kenya for the audit period was USD 51, 605,433. Difference of USD 1, 809,810 is largely cash refunds received from MOH during the period.

2.3 Audit approach

In 2022, a programme audit was conducted using a risk-based audit approach and for which the results of the review of the programmatic areas, except for financial management, were completed and published in April 2024¹.

Subsequently, in April 2024, the audit team at the request of NVIP and Gavi management conducted a two-week follow-up of the programmes' financial management component. This work was restricted to the NVIP

¹ Republic of Kenya programme Audit March 2024

headquarters, whose management took the responsibility to ensure that all documents were available for our review.

This resultant report supplements the results from the prior audit, as previously the audit team had been unable to express an opinion on a significant portion of Gavi-funded expenditures incurred by the Ministry of Health (MOH).

Grant funds amounting to USD 32.2 million disbursed to UNICEF and WHO were directly utilised by both organisations or disbursed through other UN partners. These funds were not subject to Gavi's audit due to the UN's Single Audit Principle². Gavi did not disburse funds directly to the Government during the period 2015-2021. Table 4 below summarises the sources of expenditures that were selected for review by the audit team.

Table 4: Cash Disbursements by grant and recipient (2015 to 2021)

Cash Grants	Fund recipient	Total USD	Transfers to Govt	Expenditures sampled	Audit notes
HSS	UNICEF	15,700,746	3,249,957	742,698	
	UNICEF SD	2,473,530			Out of Scope
	MOH	(1,823,456)			Refund from MOH from previous years
	KANCO	2,878,515			Scoped out of final audit review*
	GMUHIA-contractor	23,527			Scoped out by audit team
	JHU	61,988			Scoped out by audit team
Total HSS		19,314,850	3,249,957	742,698	
ISS	UNICEF	2,203,140			Out of Scope
	MOH	(35,554)			Refund from MOH from previous years
Total ISS		2,167,586			
Meningitis A - op costs	UNICEF	1,714,140			Out of Scope
MR - Operational costs	UNICEF	12,330,289	11,751,196	2,666,662	
MR-FU campaign op costs	UNICEF	3,989,173	243,440		Scoped out by audit team
Product Switch Grant	UNICEF	370,531			Out of Scope
Vaccine Intro Grant	UNICEF	4,467,228			Out of Scope
Yellow Fever Diagnostics	MOH	49,200			Scoped out by audit team
Total other grants		22,920,561	11,994,636	2,666,662	
COVAX	CHAI	200,000			Partially tested as per ** below
	UNICEF	3,776,293	952,040	41,050	
	WHO	716,907			Out of Scope
Total COVAX		4,693,200	952,040	41,050	
HPV	UNICEF	699,436			Out of Scope
Grand Total		49,795,633	16,196,633	3,450,410	

* Referred for investigation and a separate report was issued.

**Funds disbursed to CHAI were tested as part of our review of the CHANJO system and include in the programmatic report.

The team sampled and reviewed total expenditure of USD 3.4 million (KES 351.9 million), which accounted for 21% of the total spending reported by government entities (NVIP and counties) for the period January 2015 to December 2021.

2.4 Progress since 2022 programme audit

NVIP made some progress in implementing the actions proposed by their management from the 2022 Gavi programme audit as it faced significant challenges including multiple changes in its management at both the ministerial and operational level. Overall, 39 actions were agreed with NVIP management of which 17 were due to be complete by March 2024. During the follow up audit, 11 actions of the 17 actions were postponed

² The Single Audit Principle is part of a common internal control and audit framework in the United Nations system organisations. The Single Audit Principle foresees a control system, where the control and audit functions are based on common methods enabling auditors of one institution to rely on the work of auditors from another institution instead of re-performing the audit themselves

to future dates, as they required coordination with other stakeholders outside of the NVIP. Only 2 of the remaining 6 actions had been fully implemented with adequate supporting documents.

The previous 2022 programme audit report was rated “ineffective” based on the areas of scope covered. The follow up of open actions will be coordinated through Gavi’s Country Programmes Delivery team.

2.5 Exchange rates

Most cash and in-country expenditures were incurred in Kenyan Shillings (KES). For information purposes, and as part of this report, the overall total amounts were reflected in United States Dollars (USD). The average exchange rate provided by the Bank of Kenya at the time of conversion from USD account to KES was used to convert amounts. As a result, the average exchange rate for the seven-year audit scope period 2015 -2021 was KES 102 to USD 1.

3. Background

3.1 Introduction

The Republic of Kenya, located in East Africa, is the seventh most populous country in Africa, with a population of more than 47.6 million according to its 2019 census, with 30.2 million living in rural areas and 17.5 million in urban areas. The country achieved its independence in 1963 and was formally established in December 1964. Kenya has since devolved political power and governance across two levels of government: both at national and to 47 semi-independent Counties led by elected governors.

As of 2020, Kenya is the third-largest economy in sub-Saharan Africa after Nigeria and South Africa. Its gross domestic product per capita for 2021 is estimated as USD 2,082. In January 2022, Kenya entered the Gavi Accelerated Transition Phase following the three-year rolling average Gross National Income (GNI) exceeded Gavi's eligibility threshold of USD1,660 for 2022. As a result, Kenya will gradually phase out of Gavi support over the next 8 years and work towards becoming fully self-financing by 2030³.

National health sector

Health services in Kenya are decentralised, with national government providing leadership in policy development, managing national referral facilities, and focusing on capacity development. County governments are responsible for service delivery at the local level. The Kenya Health Policy 2014–2030, defines the roles and responsibilities of the health system structure across a structure of four service delivery tiers:

- Community level: This is considered the foundation of the health service delivery system. It includes both demand creation services (such as health promotion) and specific supply services that are most effectively delivered at the community level. The essential package of services includes non-facility-based health and related services, encompassing interventions provided through the Community Health Strategy.
- Primary care level: This level comprises dispensaries, health centers, and maternity/nursing homes. It serves as the first physical level of the health system, where most of the clients' health needs are addressed.
- County level: This level consists of the first-level hospitals, which complement the primary care level and offer a more comprehensive range of services near the community.
- National level: This tier includes tertiary level hospitals that provide highly specialised services. These hospitals complete the continuum of care available to individuals in Kenya.

3.2 Gavi's fund flow mechanism

As of June 2024, and for the audit period, Gavi support to NVIP was channelled through several partners, including WHO, UNICEF, CHAI, John Snow, Inc. The Government of Kenya also makes direct contributions to NVIP through MOH in addition to the annual co-financing arrangement which follows the GAVI co-financing policy.

UNICEF plays a significant role in the implementation of the immunisation programme in Kenya and managed 96% of the cash grants to Government of Kenya during the audit period. While most funds were managed through direct execution by UNICEF and other UN partners, UNICEF disbursed Gavi funds directly to commercial bank accounts managed by County Departments of Health (CDOHs), on behalf of NVIP. Error! Reference source not found.

³ As at finalisation of this report, Gavi's transition policies were being updated for future funding periods. This may impact the country's eligibility and transition phase.

4. Audit Issues

4.1 Budget and Financial Management

4.1.1 Gaps in financial internal controls resulted in questioned expenditure

Context and Criteria

The Partnership Framework Agreement (PFA) signed in November 2014 includes clauses that require the government to ensure all expenses related to the use of funds are properly supported by documentation, maintain accurate and separate accounts and records of each programme, and manage funds transparently while providing accurate financial reports. These requirements must be met according to internationally recognised standards and the country's fiscal requirements. Annex 5, "Gavi Vaccine Introduction Grant and operational support for Campaigns Policy", section 7.3 *indicates that cash grants will be subject to fiduciary oversight measures: Introduction grants and operational support for vaccine campaigns of USD 250,000 or more require mandatory audits when these funds are directly disbursed to countries. The countries are also expected to maintain adequate books and records for these amounts.*

Condition

The audit team sampled and reviewed USD 3,450, 410 which was 21% of the expenditure reported by NVIP and all counties during the audit scope period 2015 -2021 and the results are as per the tables below.

Table 5: Expenditures questioned by the audit team (from the HSS and MR campaign grants) in USD

Questioned expenditure type	NVIP	Counties	Total
Inadequately supported	718,958	1,521,817	2,240,775
Irregular expenditure	1,480	43,477	44,957
Unsupported expenditure	20,237	7,956	28,193
Ineligible expenditure	-	4,838	4,838
Total	740,675	1,578,088	2,318,763

Table 6: Breakdown of HSS questioned expenditures in KES and USD

Location	Inadequate	Irregular	Ineligible	Unsupported	Total HSS questioned (KES)	Total Questioned (USD)
NVIP	511,237			344,082	855,319	8,385
Counties	1,385,253	93,000	493,500	185,414	2,157,167	21,143
Total KES	1,896,490	93,000	493,500	529,496	3,012,486	
Total USD	18,593	912	4,838	5,185		29,528

Recommendation 1

The National Vaccine and Immunisation Programme should strengthen internal controls over its expenditures by:

- Implementing an accounting system to accurately record financial transactions.
- Ensuring that all payments are supported by adequate and accurate documentation, as well as instituting a robust process for verifying expenditures.
- Complying with the national procurement regulations.
- Conducting regular training and capacity building for counties on financial management and compliance with grant agreements.
- Improving oversight and monitoring of counties, including regular reviews of their financial reports and activities.

Table 7: Breakdown of questioned expenditures related to the MR campaign in KES and USD

Location	Disbursed to County (a)	Documents provided for verification (b)	Adequately supported	Inadequate	Irregular	Unsupported (a-b)	Total Questioned (KES)	Total Questioned (USD)
Nairobi	40,890,115	40,455,312	2,482,923	37,555,760	416,629	434,803	38,407,192	376,541
Kajiado	26,517,388	26,471,423	2,834,551	22,879,122	757,750	45,965	23,682,837	232,184
Machakos	23,563,410	23,563,561	1,838,301	20,838,110	887,150		21,725,260	212,993
National	85,103,400	83,383,350	10,409,840	72,822,500	151,010	1,720,050	74,693,560	732,289
Kakamega	38,796,055	40,667,525	16,294,275	24,105,550	267,700		24,373,250	238,953
Homa Bay	28,213,073	29,084,715	3,912,590	24,157,300	1,014,825		25,172,125	246,786
Kiambu	28,916,170	28,770,195	3,468,289	24,304,280	997,626	145,975	25,447,881	249,489
Total KES	271,999,611	272,396,081	41,240,769	226,662,622	4,492,690	2,346,793	233,502,105	
Total USD	2,666,662	2,670,549	404,321	2,222,182	44,045	23,008		2,289,235

* In the given counties, the total amounts in the documents provided for verification was more than the amount provided to the counties, the additional amount incurred by the counties was not reimbursed by the NVIP. This explains the difference between the USD 2.7 million above and the 2.6 million in table 4.

- Unsupported expenditures of USD 23,008 related to the difference between the amount disbursed to the counties and the total of the supporting documents provided by the counties for the MR campaign. In some counties the campaign expenditures were more than the funds disbursed but no additional funds were provided from the Gavi operational support grant. An additional USD 5,185 related to unsupported expenditures for the HSS grants.
- Inadequately supported expenditures related to allowances, hotel, meals and car hire for which only the payment sheets for one day were provided. Attendance sheets and additional documents to support the total number of days for each payment were not included. This amount also includes procurements that were not compliant with national procurement guidelines.
- Irregular expenditures related to fuel expenses with questionable number of kilometres charged per litre of fuel, receipts with no vehicle registration number, receipts not matching with log sheets, receipt date not matching with receipt number.

Post audit events - As a result of the significance of the questioned campaign expenditure, Gavi management:

- Will engage UNOPS directly for the management of upcoming county level campaign funds with additional financial management controls.
- Required NVIP to establish a project management unit for future management of Gavi programme activities.
- Initiated discussions with the Kenyan treasury to ensure that HSS funds are rechannelled through national systems. This will include additional controls over grant management, oversight and reporting to ensure that grant funds are accounted for. This will include capacity building at county level.

Root Cause

- Internal controls over the review of expenditure incurred were inadequate coupled with inadequate document management.
- There was no accounting system at NVIP and review of payment vouchers and supporting documents was inadequate.
- NVIP's financial management and internal control system processes were weak and there was no training, oversight or capacity building for the accounting roles when funds were channelled through UNICEF as such, the gaps in skills noted in the 2016 audit were not addressed training and oversight.
- There was no accounting system or cashbook in place at county level and no summaries maintained at county levels. The countries were therefore unable to reconcile funds received to expenses incurred.

Management comments

Suitable corrective actions will be determined and addressed, through the establishment of a capacity building plan which the Government and Gavi will put in place by the end of 2024.

<ul style="list-style-type: none">Attendance sheets were not maintained in most cases for the allowances being paid out.		
Risk / Impact / Implications		
<ul style="list-style-type: none">Loss of trust and confidence in the implementing entities and the Government, which can have a negative impact on future funding from Gavi and other donors.Non-compliance with the Partnership Framework Agreement and grant agreement, which led to ineffective financial procedures and resulted in questioned costs. This may indicate that Gavi funds not being utilised effectively and efficiently, and there was a risk of financial mismanagement including fraud. This could result in termination of funding in some instances.Poor health outcomes of the targeted population, as the funds intended for the vaccination programme may not be utilised optimally due to inadequate financial procedures and controls.		
Responsibility		Deadline / Timetable
MoH with support of Gavi		31 March 2025

4.1.2 Inadequate planning and delayed implementation of HSS grant activities

Context and Criteria

The WHO Global Routine Immunisation strategies and practices (GRISP)⁴ developed in partnership with Gavi and other partners recommends best practices in the management and budget monitoring of EPI activities as follows:

- Plans at all levels require a framework describing the monitoring of their progress and stating who is responsible for specific actions, the time by which the actions should be completed and how the completion of tasks should be measured and reported. Ideally, the means of ensuring accountability and responding to both positive and negative consequences should be described in broad terms. Systems for monitoring plan implementation and related expenditure should be strengthened. At national level, ICCs and other national bodies should be made aware of the progress made in implementing the plan at least quarterly. Similarly, at peripheral level, the coordinating structures should be involved in the monitoring implementation of the micro plans.
- The technical, managerial and budgeting capacity and authority of the national immunisation management team is a key factor in the success of its programme. At national level, a full understanding of the financial situation of the programme is needed to enable the prioritisation of activities most critical to success. Ideally, the national programme manager should have the skills needed to undertake financial analysis, interpretation and management, and to communicate and present financial data, including for advocacy. Larger national teams would benefit from having a financial administrator to track resources and create reports. At the subnational level, especially in decentralised settings, managers responsible for implementing immunisation strategies and activities should have the skills needed to assess financial and other resource flow issues that constrain their ability to implement activities on time, in full and with sufficient quality.

Condition

Implementation of HSS grant activities was delayed - The implementation of the HSS grant activities for the Gavi 4.0 and 5.0 strategic periods was slow resulting in multiple amendments of the grant agreement to extend the implementation timeline. These frequent changes meant that Gavi was unable to effectively monitor grant performance through the agreed metrics. Several grant activities for the period 2017 to 2019 were postponed year on year, Covid-19 hindered some activities in 2020 and 2021 and there was a significant cash balance of approximately USD 5.6 million in country as of December 2021. The overall grant absorption rate for Kenya is 69% as of 31 December 2021, including USD 1.6 million reprogrammed for Covid-19 activities. Consequently, the country was unable to access approximately USD 11.7 million of the approved HSS grant approved that was not disbursed by Gavi as of 31 December 2021.

Delays in planning for and implementing activities at county levels resulted in lengthy turnaround time for liquidating fund advances - The audit team observed that it took an average of 146 days (over 4.5 months) for NVIP to liquidate funds disbursed by UNICEF. This was because planning for activities was not completed before funds were disbursed further delaying implementation. Additionally, there were delays of up to 120 days (an average of 41 days) between the NVIP request for funds submission and date of receipt. See **Annex**.

No evidence of budget monitoring at NVIP - There was no evidence of budget monitoring at NVIP. The NVIP team had limited information and visibility of the direct funds transfer to counties and there was no evidence to support NVIPs engagement on budget utilisation discussions during the audit period. As such NVIP provided inadequate management and oversight over the funds channeled through partners.

Recommendation 2

- The Ministry of Health and the National Vaccine and Immunisation Program should design and operationalise a detailed action plan with timelines, responsibilities, and monitoring mechanisms to improve grant implementation for HSS grants approved under the FPP process. This action plan should be presented to the MOH oversight mechanisms such as the ICC for tracking.
- All partners receiving Gavi support on behalf of NVIP/MOH should provide quarterly expenditure and activity reporting to Gavi through MOH oversight mechanisms. NVIP should coordinate this process through the PMU.
- The newly established PMU should have a documented and actioned supervisory plan that includes financial management at national and county levels.

Root Cause

- Inadequate capacity at NVIP as some positions were vacant and the grant management recommendation to implement a PMU was not implemented.
- Inadequate capacity at county level coupled with high labour turnover in EPI staff at these levels.
- Ineffective grant management and monitoring through the oversight functions (HSS Co-ordinating Unit and ICC) resulting in limited accountability for delayed grant implementation.

Management comments

Suitable corrective actions will be determined and addressed, through the establishment of a capacity building plan which the Government and Gavi will put in place by the end of 2024.

⁴ Global Routine Immunisation Strategies and Practices 2016

<ul style="list-style-type: none"> • Delays in receipt of funds from UNICEF also contributed delayed implementation. • The oversight role of NVIP in a partner led implementation modality was not clearly defined • Covid-19 pandemic impacted the implementation of activities in 2020 and 2021. 		
<p>Risk / Impact / Implications</p> <ul style="list-style-type: none"> • Delays in accounting for funds compromise accountability and increase the risk of misuse, while untimely liquidation of advances slows down the implementation of HSS-funded activities. • Poor health outcomes of the targeted population, as the funds intended for the vaccination programme may not be utilised optimally due to inadequate financial procedures and controls. 	<p>Responsibility</p> <p>MoH with support of Gavi</p>	<p>Deadline / Timetable</p> <p>31 March 2025</p>

5. Annexes

Annex 1 – Acronyms

CHAI	Clinton Health Access Initiative
HRIO	Health Records Information Officer
HSS	Health Systems Strengthening
ICC	Interagency Coordination committee
JSI	John Snow, Inc.
KANCO	Kenya AIDS NGOs Consortium
MOH	Ministry of Health
NVIP	Extended Programme on Immunisation
PCV	Pneumococcal Conjugate Vaccine
TOR	Terms of reference
ToT	Training of Trainers
UNICEF	United Nations Children's Fund
USD	United States Dollars
VIG	Vaccine Introduction Grant
WHO	World Health Organisation

Annex 2 – Methodology

Gavi's Audit and Investigations (A&I) audits are conducted in accordance with the Institute of Internal Auditors' ("the Institute") mandatory guidance which includes the Core Principles for the Professional Practice of Internal Auditing, the definition of Internal Auditing, the Code of Ethics, and the International Standards for the Professional Practice of Internal Auditing (Standards). This mandatory guidance constitutes principles of the fundamental requirements for the professional practice of internal auditing and for evaluating the effectiveness of the audit activity's performance. The Institute of Internal Auditors' Practice Advisories, Practice Guides, and Position Papers are also be adhered to as applicable to guide operations. In addition, A&I staff will adhere to A&I's standard operating procedures manual.

The principles and details of the A&I's audit approach are described in its Board-approved Terms of Reference and Audit Manual and specific terms of reference for each engagement. These documents help our auditors to provide high quality professional work, and to operate efficiently and effectively. They help safeguard the independence of the A&I's auditors and the integrity of their work. The A&I's Audit Manual contains detailed instructions for carrying out its audits, in line with the appropriate standards and expected quality.

In general, the scope of A&I's work extends not only to the Secretariat but also to the programmes and activities carried out by Gavi's grant recipients and partners. More specifically, its scope encompasses the examination and evaluation of the adequacy and effectiveness of Gavi's governance, risk management processes, system of internal control, and the quality of performance in carrying out assigned responsibilities to achieve stated goals and objectives.

Annex 3 – Definitions: opinion, audit rating and prioritisation

A. Overall Audit Opinion

The audit team ascribes an audit rating for each area/section reviewed, and the summation of these audit ratings underpins the overall audit opinion. The audit ratings and overall opinion are ranked according to the following scale:

Effective	No issues or few minor issues noted. Internal controls, governance and risk management processes are adequately designed, consistently well implemented, and effective to provide reasonable assurance that the objectives will be met.
Partially Effective	Moderate issues noted. Internal controls, governance and risk management practices are adequately designed, generally well implemented, but one or a limited number of issues were identified that may present a moderate risk to the achievement of the objectives.
Needs significant improvement	One or few significant issues noted. Internal controls, governance and risk management practices have some weaknesses in design or operating effectiveness such that, until they are addressed, there is not yet reasonable assurance that the objectives are likely to be met.
Ineffective	Multiple significant and/or (a) material issue(s) noted. Internal controls, governance and risk management processes are not adequately designed and/or are not generally effective. The nature of these issues is such that the achievement of objectives is seriously compromised.

B. Issue Rating

For ease of follow up and to enable management to focus effectively in addressing the issues in our report, we have classified the issues arising from our review in order of significance: High, Medium and Low. In ranking the issues between ‘High’, ‘Medium’ and ‘Low’, we have considered the relative importance of each matter, taken in the context of both quantitative and qualitative factors, such as the relative magnitude and the nature and effect on the subject matter. This is in accordance with the Committee of Sponsoring Organisations of the Treadway Committee (COSO) guidance and the Institute of Internal Auditors standards.

Rating	Implication
High	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating high inherent risks or strategic business risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a major impact on delivery of organisational objectives; major reputation damage; or major financial consequences. The risk has either materialised or the probability of it occurring is very likely and the mitigations put in place do not mitigate the risk. Fraud and unethical behaviour including management override of key controls. <p>Management attention is required as a matter of priority.</p>
Medium	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating medium inherent risks are either inadequate or ineffective. The issues identified may result in a risk materialising that could either have: a moderate impact on delivery of organisational objectives; moderate reputation damage; or moderate financial consequences. The probability of the risk occurring is possible and the mitigations put in place moderately reduce the risk. <p>Management action is required within a reasonable time period.</p>
Low	<p>At least one instance of the criteria described below is applicable to the issue raised:</p> <ul style="list-style-type: none"> Controls mitigating low inherent risks are either inadequate or ineffective. The Issues identified could have a minor negative impact on the risk and control environment. The probability of the risk occurring is unlikely to happen. <p>Corrective action is required as appropriate.</p>

Annex 4 – Expenditures questioned by the audit team

Voucher No.	Value date	Transaction description	Remarks	Grant	Amount (KES)	Inadequately supported (KES)	Irregular (KES)	Unsupported (KES)	Ineligible (KES)
NVIP									
L04	17 Aug 2018	HSS Logistic Target setting	Expenditure not supported with original receipts and motor vehicle work tickets	HSS	32,890	32,890			
L04	17 Aug 2018	HSS Logistic Target setting	The total payment voucher amount is KES1,733,800 and the amount supported is KES1,542,204, resulting to KES191,596 being unsupported expenditure	HSS	191,596			191,596	
T15	10/12/18	HSS Logistics - imprest surrender - National ToT for counties Training	(i) KES149,400 being refund to MOH staff for transport costs and associated DSA amounting to KES294,000; (ii); and KES 45,000 being payment for Safaricom airtime which is not supported with a schedule of how the airtime was distributed staff.	HSS	488,400	488,400			
05/3	30/06/21	HSS imprest surrender - DSA for technical staff K-N during Covid-19 response	3 MOH staff were paid DSA for 12 days each with the motor vehicle works tickets covers only 4 days from 25 April to 29 April 2021 resulting to an overpayment of KES159,200	HSS	159,200			159,200	
HOMABAY									
N/A	01-Apr-18	County Supervision and Operational level training	Payment schedules lack dates of payment	HSS	14,000.00				14,000.00
N/A	01-Apr-18	County Supervision and Operational level training	Missing support documents	HSS	27,000.00			27,000.00	
N/A	01-Apr-18	County Supervision and Operational level training	Expense not budgeted	HSS	23,000.00				23,000.00
KAKAMEGA									
N/A	01-Apr-18	County Supervision and Operational level training	One attendance list used for multiple days	HSS	273,000.00	273,000.00			
N/A	01-Apr-18	County Supervision and Operational level training	Payment schedules lack dates of payment	HSS	7,000.00			7,000.00	
N/A	01-Apr-18	County Supervision and Operational level training	Missing support documents	HSS	26,250.00			26,250.00	
N/A	01-Apr-18	County Supervision and Operational level training	Expense not budgeted	HSS	7,500.00				7,500.00

Voucher No.	Value date	Transaction description	Remarks	Grant	Amount (KES)	Inadequately supported (KES)	Irregular (KES)	Unsupported (KES)	Ineligible (KES)
NAROK									
N/A	18-Jan-22	PIRI Activity - Outreach	Payment schedules lack attendance lists	HSS	75,000.00	75,000.00			
N/A	18-Jan-22	PIRI Activity - Outreach	One attendance list used for multiple days	HSS	73,600.00	73,600.00			
N/A	18-Jan-22	PIRI Activity - Outreach	Payment schedules lack dates of payment	HSS	75,000.00	75,000.00			
N/A	18-Jan-22	PIRI Activity - Outreach	Signatures on payment don't match the attendance list	HSS	27,000.00	27,000.00			
N/A	18-Jan-22	PIRI Activity - Outreach	Payment relates to other activities	HSS	20,500.00		20,500.00		
N/A	18-Jan-22	PIRI Activity - Outreach	Payment made for more days than the budgeted	HSS	72,500.00		72,500.00		
N/A	18-Jan-22	PIRI Activity - Outreach	Total expenditure supported is less than the budgeted amount	HSS	30,200.00			30,200.00	
N/A	18-Jan-22	PIRI Activity - Outreach	Expense not budgeted	HSS	24,000.00				24,000.00
NAKURU									
N/A	18-Jan-22	PIRI Outreaches in Nakuru	Payment schedules lack dates of payment	HSS	247,200.00	247,200.00			
N/A	18-Jan-22	PIRI Outreaches in Nakuru	Lack of outreach report	HSS	604,400.00	604,400.00			
N/A	18-Jan-22	PIRI Outreaches in Nakuru	Total expenditure supported is less than the budgeted amount	HSS	32,000.00			32,000.00	
N/A	18-Jan-22	Subcounty support supervision	Missing support documents	HSS	56,250.00			56,250.00	
N/A	18-Jan-22	Subcounty support supervision	Expense not budgeted	HSS	425,000.00				425,000.00
TOTAL					3,012,486	1,896,490	93,000	528,896	493,500

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Kiambu						
ASCM Micro Plan file	20/05/16	Allowances - Sensitisation of sub counties (Juja)	48,000	48,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file		Allowances - Sensitisation meeting of sub counties (Kiambaa)	48,000	48,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no of days or date
ASCM Micro Plan file	11/05/16	Fuel - Sensitisation of sub counties (Kiambaa)	4,000		4,000	Receipt no. and liters not traceable to the work ticket
ASCM Micro Plan file	13/05/16	Allowances - Stakeholders Forum (Juja)	30,000	30,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14/05/16	Allowances - teachers/CHVs/PHOs (Juja)	71,000	71,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	24/05/16	Allowances - driver (Juja)	18,000		18,000	Not clear why driver signed 18K for one day (24/5/16) - Form doesn't show number of days
ASCM Micro Plan file	24/05/16	Allowances - 2 ASCM officers (Juja)	72,000		72,000	The 2 officers signed for 36 K each for one day (24/5/16) - Form doesn't show number of days
ASCM Micro Plan file	24/05/16	Allowances SCHMT (Juja)	45,000	45000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	13/05/16	allowances - stakeholders Chiefs & head teachers (Thika)	64,000	64,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	Allowances - opinion leaders (Thika)	31,000	31,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14-22/5/16	Allowances for 9 days - ASCM (Thika)	36,000	36,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14-22/5/16	Allowances for 9 days - ASCM (Thika)	36,000		36,000	Same staff (Lucy Karuri & Gaudencia Washiswa) signed for 36K for 9 days 14 to 22 May 2016 above
ASCM Micro Plan file	14-22/5/16	Drivers' allowances - ASCM (Thika)	9,000	9,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14-22/5/16	Fuel	18,000		18,000	Fuel receipts not traceable to work tickets provided
ASCM Micro Plan file	14-22/5/16	CHV allowances (Thika)	15,500	15,500		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14-22/5/16	SPHO and PHO allowances	13,000	13,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14-22/5/16	Chief allowances	14,000	14,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	Allowances - Kianduyi HC	30,000	30,000		No attendance/registration register attached to justify the allowances paid
ASCM Micro Plan file	14/05/16	Airtime for 3 ACSM officers during implementation (Thika)	27,000		27,000	Each officer was being given 1K per day for 9 days as airtime.
ASCM Micro Plan file	16-24/05/16	SCPHO and SPHO & driver allowances	90,000	90,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file		Allowances for staff (Ruiru Subcounty)	90,000		90,000	Form does not specify number of days or date payment was made - 2 staff paid 36K each and one staff paid 18K.
ASCM Micro Plan file	21/05/16	Fuel	32,400		32,400	Fuel receipts not traceable to work tickets provided
ASCM Micro Plan file	12/05/16	Chiefs and community leaders' allowances	15,000	15,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	11/05/16	Village elders and CHVs allowances	12,000	12,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	12/05/16	Opinion leaders' allowances	31,000	31,000		No attendance/registration register attached to justify the allowances paid.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
ASCM Micro Plan file	16-24/05/16	Allowances for mobilisation by chiefs	15,000	15,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	12/05/16	Snacks (Gatundu North)	5,000	5,000		No attendance list attached to justify the tea & snacks bought
ASCM Micro Plan file	12/05/16	Allowances chiefs (Gatundu North)	11,000	11,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	12/05/16	Allowances Head teachers (Gatundu North)	30,000	30,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file		Allowances for Chiefs & ass. Chiefs for mobilisation for 9 days	72,000	72,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file		HPO, PHO and driver allowances	90,000	90,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file		Allowance for community leaders	28,000	28,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	16/06/16	Allowances - chiefs and CHWs	30,000	30,000		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	11/05/16	Allowances - Headteachers (Kabete)	73,500	73,500		No attendance/registration register attached to justify the allowances paid.
ASCM Micro Plan file	23/5/16	Drivers' allowances - ASCM (Kabete)	18,000	18,000		No attendance register attached to justify the 9 days allowance
ASCM Micro Plan file	16/05/16	SCHMT allowances	45,000	45,000		No attendance register attached to justify the 9 days allowance
ASCM Micro Plan file	16/05/16	Health Promotion Officers (HPOs)	72,000	72,000		No attendance register attached to justify the 9 days allowance for the 2 HPOs.
ASCM Micro Plan file	16/05/16	Launching ACSM	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	allowances for stakeholders & opinion leaders	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	17/05/16	Launching ACSM	120,000	120,000		No attendance list attached for county ASCM staff allowances totalling to 73K
ASCM Micro Plan file	12/05/16	SCHMT meetings with Teachers/Head Teachers (Limuru SC)	45,000	45,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	10/05/16	Mobilisation by chiefs/ subchiefs and village elders (Limuru SC)	36,000	36,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	Lunch allowances for stakeholder meeting (Limuru SC)	66,000	66,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	10/05/16	ASCM CHVs allowances (Limuru SC)	50,000	50,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/05/16	Allowances for driver & social mobilisation officers	90,000	90,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	Fuel	29,999		4,267	One receipt of KES 4,267 not traced to work ticket
ASCM Micro Plan file	12/05/16	Allowances for headteachers forum (Lari sub county)	87,000	87,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/05/16	SCHMT ACSM	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	15/05/16	Airtime reimbursement for advocacy	3,000	3,000		No airtime tickets/receipts attached to justify reimbursement
ASCM Micro Plan file		Allowances for stakeholder forum (Lari sub county)	14,000	14,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file		Allowances for opinion forum (Lari sub county)	13,000	13,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/05/16	Drivers allowance	18,000	18,000		No airtime tickets/receipts attached to justify reimbursement
ASCM Micro Plan file	16-24/05/16	ASCM payment	72,000	72,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	20/05/16	Fuel	18,000		18,000	The entries in the work ticket do not agree to the receipts attached.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
ASCM Micro Plan file	16/05/16	Fuel	14,400		14,400	The entries in the work ticket do not agree to the receipts attached.
ASCM Micro Plan file	16-24/05/16	ACSM allowances	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	14/05/16	Fuel	32,400		32,400	The entries in the work ticket do not agree to the receipts attached.
ASCM Micro Plan file	24/05/16	allowances for social mobilisation (Kiambu SC)	72,000	72,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	24/05/16	driver allowances	18,000	18,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	SCHMT allowances	45,000	45,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	17/05/16	Luncheon for 67 persons - paid to Pensers Caterers and Event Organisers	33,500		33,500	Only receipt attached - no attendance register and no way of confirming if there was a luncheon as other support has lunch allowances paid out.
ASCM Micro Plan file	19-24/5/16	allowances for Health Promotion	72,000	72,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file		Allowance payments for opinion leaders	43,500	43,500		No attendance register attached to justify the allowances paid
ASCM Micro Plan file		SCHMT advocacy allowances	45,000	45,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	18/05/16	Drivers' allowances	18,000	18,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	Allowance payments for CHVs, chiefs and religious leaders	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	13/05/16	Hotel payment (Teas, Lunches and hall hire for chiefs and teachers (Githunguri SC)	32,400	32,400		Only receipt attached - no attendance register and no way of confirming if there was a luncheon as other support has lunch allowances paid out.
ASCM Micro Plan file	13/05/16	allowances for teachers & chiefs (Githunguri SC)	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	13/05/16	Facilitator allowances SCHPO, SCMOH, SCDHO	6,000	6,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	13/05/16	Allowances for opinion leaders	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	14/05/16	Stakeholders' forum	45,000	45,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	Diver allowance during social mobilisation	18,000	18,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	social allowance during social mobilisation	72,000	72,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	14/05/16	Fuel (Githunguri)	32,400		32,400	The entries in the work ticket do not agree to the receipts attached.
ASCM Micro Plan file	16-24/5/16	Allowances for ACSM officers	72,000	72,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	Diver allowance during social mobilisation	18,000	18,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	17/05/16	allowance for SCHMT & Teachers	45,000	45,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	17/05/16	allowance for opinion leaders	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	SCHMT allowances	42,000	42,000		No attendance register attached to justify the allowances paid. Also, allowance form doesn't rate per day.
ASCM Micro Plan file	18/05/16	Sensitisation for chiefs/teachers	20,000	20,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	allowances for assistance chiefs/village elders	11,500	11,500		No attendance register attached to justify the allowances paid

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
ASCM Micro Plan file	16-24/5/16	allowances for sensitisation meetings for opinion leaders and stakeholders	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16/05/16	allowances for stakeholders during MR launch	30,000	30,000		No attendance register attached to justify the allowances paid
ASCM Micro Plan file	16-24/5/16	allowances for champion, driver and guide during MR campaign for 8 days - Gatundu South SC	126,000	108,000	18,000	A taxi was paid 18,000 yet there was a driver paid an allowance of 31,000. There is no activity report to evidence that the activity took place.
ASCM Micro Plan file		Stakeholder meeting allowances (Mangu Gatundu North SC)	75,000	75,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		vaccinators meeting allowances (Mangu Gatundu North SC)	35,000	35,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		vaccinators meeting allowances (Mangu Gatundu North SC)	88,000	88,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		allowances for CHVs, peer educators and volunteers (Mangu Gatundu North SC)	28,800	28,800		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		Allowances for volunteers (Kiambu County)	18,600	18,600		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		Vaccinator training allowances (Kiambu county)	62,000	62,000		No attendance/registration register attached to justify the allowances paid. Also, no training report attached.
ASCM Micro Plan file		Allowances for stakeholders (Kiambu county)	9,500	9,500		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate who are being paid and date.
ASCM Micro Plan file		Volunteer allowances	84,000	84,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		Volunteer allowances	18,600	18,600		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		Vaccinator allowances (Kiambu)	189,000	189,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date
ASCM Micro Plan file		Vaccinator allowances (Kiambu)	146,000	146,000		No attendance/registration register attached to justify the allowances paid. The allowance form doesn't indicate number of days or date.
ASCM Micro Plan file	18/04/16	SCHMT allowances for microplanning meeting (Kiambaa SC)	9,000	9,000		No attendance/registration register attached to justify the allowances paid. T
ASCM Micro Plan file	18/04/16	Allowances for microplanning meeting (Kiambaa)	24,000	24,000		No attendance/registration register attached to justify the allowances paid. Allowance form doesn't not indicate caliber/designation of people paid.
Imp - File 1	16-24/05/16	Allowance for sub-county data manager (Kikuyu SC)	18,900	18,900		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate number of days and rate used.
Imp - File 1	16-24/05/16	Drivers' allowances (Kikuyu SC)	45,000	45,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Allowance for sub-county data clerk (Kikuyu SC)	18,000	18,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate number of days and rate used.
Imp - File 1	13/05/16	Allowances SCHMT - Kikuyu SC	10,000	10,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Allowances supervisors - Kikuyu SC	8,000	8,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Allowances CHVs - Kikuyu SC	30,000	30,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Allowances Vaccinators - Kikuyu SC	85,000	85,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Drivers' allowances (Kikuyu SC)	1,000	1,000		No attendance/registration register attached to justify the allowances paid.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	13/05/16	Hall hire	8,000		8,000	Receipts attached are irregular and do not indicate vendor - They only have a County of Kiambu stamp which is used on all documents
Imp - File 1	16-24/05/16	Allowances SCHMT - Kikuyu SC	90,000	90,000		No attendance/registration register attached to justify the allowances paid. Schedules do not indicate number of days.
Imp - File 1	16-24/05/16	Allowances SCHMT - Lari SC	90,000	90,000		No attendance/registration register attached to justify the allowances paid. Schedules do not indicate number of days.
Imp - File 1	16-24/05/16	Allowances supervisors - Lari SC	72,000	72,000		No attendance/registration register attached to justify the allowances paid. Schedules do not indicate number of days.
Imp - File 1	16-24/05/16	Allowances drivers - Lari SC	37,000	37,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Fuel for Vehicle 22CG030A	14,400		14,400	The 9 fuel receipts provided could not be traced in the work ticket for all the days.
Imp - File 1	16-24/05/16	Fuel for Vehicle 22CG040A	14,400		14,400	The 9 fuel receipts provided could not be traced in the work ticket for all the days.
Imp - File 1	16-24/05/16	Fuel for vehicle KAR 128L	11,720		11,720	The 3 fuel receipts are for vehicle KAR 132L and the work ticket for KAR 128L. This is not the same vehicle. Additionally, the receipts could not be traced to the work ticket.
Imp - File 1	16-24/05/16	Fuel (Lari SC)	11,455		11,455	The work ticket doesn't indicate vehicle registration or fuel purchased. The receipts also do not indicate the vehicle registration.
Imp - File 1	10/05/16	Fuel and allowances for driver and vaccine distributors	12,250	6,000	6,250	Fuel not recorded in the work ticket provided. No proof attached of the vaccine distribution for the allowances claimed.
Imp - File 1	16-24/05/16	allowances for vaccinators (Lari)	747,000	747,000		No attendance/registration register attached to justify the allowances paid. (9 days * 200 transport * 800 lunch each)
Imp - File 1	16-24/05/16	allowances for volunteers (Lari)	264,600	264,600		No attendance/registration register attached to justify the allowances paid. (9 days * 200 transport * 400 lunch each)
Imp - File 1	20/05/16	Fuel	8,100		8,100	No work ticket provided
Imp - File 1	11-12/5/16	driver allowance for training	1,000	1,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	11-12/5/16	Hall hire	8,000	8,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	11-12/5/16	Stationeries	13,200	13,200		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Allowances for vaccinators during training (Lari)	83,000	83,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	16-24/05/16	allowances for volunteers during training (Lari)	29,400	29,400		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	16-24/05/16	allowances for supervisors during training (Lari)	8,000	8,000		No attendance/registration register, or training report attached to justify the allowances paid.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	13/05/16	DHMT supervisors' allowances during training (Kiambaa)	10,000	10,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	13/05/16	Team supervisors' allowances during training (Kiambaa)	9,000	9,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	13/05/16	Volunteer training allowances (Kihara SC)	37,200	37,200		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	12/05/16	vaccinator training allowances (Kihara SC)	109,000	109,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1		Volunteer allowances during Campaign (Kiambaa SC)	334,800	334,800		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1		Vaccinator allowances during campaign (Kiambaa SC)	981,000	981,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1		DHMT allowances during campaign (Kiambaa SC)	90,000	90,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1		supervisor allowances during campaign (Kiambaa SC)	72,000	72,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1		DHMT and TS allowances during campaign (Kiambaa SC)	45,000	45,000		No attendance/registration register, or training report attached to justify the allowances paid.
Imp - File 1	16/05/16	Fuel for vehicle GKW751	14,400		14,400	The 9 fuel receipts provided could not be traced in the work ticket for all the days.
Imp - File 1	16/05/16	Fuel for vehicle B 860E	12,800		12,800	The 9 fuel receipts provided could not be traced in the work ticket for all the days.
Imp - File 1	16/05/16	Fuel for vehicle B 043M	14,400		14,400	The 9 fuel receipts provided could not be traced in the work ticket for all the days.
Imp - File 1	16-24/05/16	Driver allowance for campaign (Limuru SC)	5,000	5,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers allowance (Limuru SC)	600	600		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Potters allowance (Limuru SC)	600	600		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	25/05/16	EPI nurse allowances (Limuru SC)	22,000	22,000		No attendance/registration register attached to justify the allowances paid. Not clear why one nurse was paid 12K, another 4K and the last 6K.
Imp - File 1	12/05/16	Stationeries	17,100	17,100		Receipts cannot to be tied to MR activity
Imp - File 1	24/05/16	Vaccinator allowances for campaigns (Limuru SC)	783,000	774,000	9,000	No attendance/registration register attached to justify the 9 days allowances paid. One of the schedules had 9K * 5 pax but was transposed resulting in an error of KES 9,000
Imp - File 1	20/05/16	supervisor allowances for campaigns (Limuru SC)	24,000	24,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16/05/16	supervisor allowances for campaigns (Limuru SC)	32,000	32,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16/05/16	supervisor allowances for campaigns (Limuru SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16/05/16	supervisor allowances for campaigns (Limuru SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	24/05/16	SCHMT allowances for campaigns (Limuru SC)	90,000	90,000		No attendance/registration register attached to justify the allowances paid. Each SCHMT was paid 18K.
Imp - File 1	24/06/16	Fuel	14,985		14,985	Two cash sale receipts for fuel that are not linked to any activity and vehicle no. not indicated.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	24/05/16	data manage allowance	18,000	18,000		No attendance/registration register attached to justify the allowances paid. No number of days indicated on form. 18K was paid
Imp - File 1	24/05/16	Drivers' allowances for campaigns (Limuru SC)	45,000	45,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	21/05/16	Fuel	18,000		18,000	No work ticket provided
Imp - File 1	13/05/16	Vaccinators campaign allowances (Limuru SC)	64,000	64,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Vaccinators training allowances (Limuru SC)	23,000	23,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	supervisors training allowances (Limuru SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	SCHMT training allowances (Limuru SC)	12,000	12,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	24/05/16	Volunteers campaign allowances	275,400	275,400		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Volunteers training allowances	30,600	30,600		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Drivers training allowances	1,000	1,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	190,200	190,200		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	45,600	45,600		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	76,000	76,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	104,000	104,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	72,000	72,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Volunteers' meals and transport allowances (Kiambu)	63,000	63,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators meals and transport allowances (Kiambu)	130,000	130,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators meals and transport allowances (Kiambu)	64,000	64,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators meals and transport allowances (Kiambu)	72,000	72,000		No attendance/registration register attached to justify the allowances paid. Form written 72K by hand
Imp - File 1	16-24/05/16	SHMT and Team supervisor allowances (Kiambu)	162,000	162,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccine distribution allowances	21,000	21,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccine collection allowances	6,000	6,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Drivers' allowances	23,000	23,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Fuel	17,000		17,000	None of the receipts was documented in the work ticket
Imp - File 1	16/05/16	Fuel	5,000		5,000	None of the receipts was documented in the work ticket
Imp - File 1	24/05/16	Fuel	14,000		14,000	None of the receipts was documented in the work ticket
Imp - File 1	16-24/05/16	Drivers' allowances	26,000	26,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators allowances	90,000	90,000		No attendance/registration register attached to justify the allowances paid.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	16-24/05/16	Vaccinators allowances	95,000	95,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators allowances	80,000	80,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Vaccinators allowances	90,000	90,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Casual labour wages	1,800	1,800		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	16-24/05/16	Data management allowances	18,000	18,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	SCHMT and team supervisors' allowances (Kiambu)	19,000	19,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	13/05/16	Vaccinators allowances	26,000	26,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	DHMT county training allowances	48,000	48,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	10/05/16	SCHMT training allowances (Thika Sub County)	48,000	48,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	Allowances for training (Limuru SC)	48,000	48,000		No attendance/registration register attached to justify the allowances paid. Form does not show caliber of staff being paid the allowances
Imp - File 1	11/05/16	SCHMT training (Kikuyu SC)	48,000	48,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	fuel vehicle GKA 425S	4,000		4,000	Receipt cannot be traced to work ticket. Receipt has no liters indicated and work ticket has no receipt numbers. No entry in work ticket for the receipt date
Imp - File 1	10/05/16	SCHMT supervisor allowances for training	48,000	48,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	fuel vehicle GKA 315U	4,000		4,000	Receipt cannot be traced to work ticket. Receipt has no liters indicated and work ticket has no receipt numbers. No entry in work ticket for the receipt date
Imp - File 1	11/05/16	SCHM county training allowances (Githunguri Kiambu)	48,000	48,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	fuel vehicle GKA 315U	4,000		4,000	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	10/05/16	CHMT allowances	549,500	549,500		No attendance/registration register attached to justify the allowances paid. Form does not indicate number of days and rate used for the allowances.
Imp - File 1	16/05/16	Driver allowances	318,500	318,500		No attendance/registration register attached to justify the allowances paid. Form does not indicate number of days and rate used for the allowances.
Imp - File 1	11/05/16	Conference package (Eton Hotel) for MR stakeholder training in Thika for 116 pax - Kiambu County	174,000	174,000		The pax in the registration forms are 116. However, there is no evidence for competitive bidding before selecting Eton Hotel as the venue
Imp - File 1	03/06/16	Conference package (Eton Hotel) for review meeting for 70 pax - Kiambu County	105,000	105,000		The registration forms were attached However, there is no evidence for competitive bidding before selecting Eton Hotel as the venue
Imp - File 1	18/05/16	Fuel for vehicle GKA162N	3,150		3,150	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	12/05/16	Fuel for vehicle GKA342C	6,000		6,000	Receipt cannot be traced to work ticket. The entry on the work ticket is for a different receipt. The receipt was no. 3010 and entry is no. 1679. Also, the liters indicated are different.

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Imp - File 1		SCHMT allowances for MR campaign (Ruiru SC)	90,000	90,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.
Imp - File 1		Team supervisor allowances for MR campaign (Ruiru SC)	72,000	72,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.
Imp - File 1		Driver allowances for MR campaign (Ruiru SC)	45,000	45,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.
Imp - File 1		Driver allowances for vaccine collection & distribution	3,000	3,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.
Imp - File 1	11/05/16	allowances for SCHPO, SCMOH & others for MR training (Kabete SC)	53,000	53,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 1	11/05/16	Fuel for vehicle GK093A (Kabete)	4,000		4,000	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1		allowances for SCHMT for MR campaign (Ruiru SC)	24,000	24,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.
Imp - File 1	11/05/16	Fuel for vehicle GKA342C	4,000		4,000	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date. The receipt date is 11/5/16 but work ticket has no such date. The 60.6 liters on receipt have been put on 9/5/16.
Imp - File 1		allowances for SCHMT for training at county (Gatundu North)	48,000	48,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue. No training report attached
Imp - File 1	11/05/16	allowances for SC teams during training (Lari SC)	48,000	48,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue. No training report attached
Imp - File 1	11/05/16	Fuel for vehicle GKA048T	4,000		4,000	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	18/05/16	driver allowances	72,000	72,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate reason for allowances (written CHMT), no. of days and rate used.
Imp - File 1		Volunteer allowances for MR training (Ruiru SC)	6,600	6,600		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Volunteer allowances for MR training (Ruiru SC)	4,200	4,200		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Volunteer allowances for MR training	4,800	4,800		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Volunteer allowances for MR training (Ruiru SC)	11,400	11,400		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Volunteer allowances for MR training (Ruiru SC)	4,200	4,200		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1	03/06/16	Fuel for vehicle GKA556F	4,000		4,000	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/06/16	Fuel for vehicle GK093A	4,000		4,000	Receipt cannot be traced to work ticket. Entry on work ticket is for a different amount of liters and receipt number.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	315,000	315,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.

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Imp - File 1		Volunteer payment schedule (Ruiru SC)	37,800	37,800		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	59,400	59,400		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	43,200	43,200		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	37,800	37,800		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	97,200	97,200		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	21,600	21,600		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	81,000	81,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer payment schedule (Ruiru SC)	108,000	108,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	126,000	126,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	144,000	144,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	45,000	45,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	108,000	108,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Vaccinators payment schedule (Ruiru SC)	252,000	252,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date, no. of days and rates used per vaccinator.
Imp - File 1		Volunteer allowances for training (Ruiru SC)	9,000	9,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Vaccinator allowances for training (Ruiru SC)	11,000	11,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date and venue of training. No training report provided
Imp - File 1		Vaccinator allowances for training (Ruiru SC)	6,000	6,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue of training. No training report provided

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Imp - File 1	13/05/16	SCHMT allowances for training (Ruiru SC)	10,000	10,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue of training. No training report provided
Imp - File 1	13/05/16	Volunteer allowances for training (Ruiru SC) at P.C.E.A Ruiru	11,400	11,400		No attendance/registration register attached to justify the allowances paid. No training report provided
Imp - File 1	11/05/16	Fuel for vehicle GKA162N	3,150		3,150	Receipt cannot be traced to work ticket.
Imp - File 1	12/05/16	Fuel for vehicle GKA742S	6,000		6,000	Receipt cannot be traced to work ticket.
Imp - File 1	23/05/16	Fuel for vehicle GKA162N	10,800		10,800	There are 3 separate receipts that cannot be traced to work ticket.
Imp - File 1	16/05/16	Fuel for vehicle GKA516F	10,800		10,800	There are 3 separate receipts that cannot be traced to work ticket.
Imp - File 1	16/05/16	Fuel for vehicle KBY 398C	10,800		10,800	There are 3 separate receipts that cannot be traced to work ticket.
Imp - File 1	16/05/16	Fuel for vehicle GKA 342C	10,800		10,800	There are 3 separate receipts that cannot be traced to work ticket.
Imp - File 1	16/05/16	Fuel for vehicle GKA 742S	10,800		10,800	There are 3 separate receipts that cannot be traced to work ticket.
Imp - File 1		allowance for data management (SCHRIO) Gatundu North	18,000	18,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate no. of days and rates used.
Imp - File 1		Vaccinator training allowances	28,000	28,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1		Vaccinator training allowances (Ruiru SC)	20,000	20,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1		Vaccinator training allowances (Ruiru SC)	14,000	14,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1	13/05/16	Vaccinator training allowances (Ruiru SC) at P.C.E.A church	16,000	16,000		No attendance/registration register attached to justify the allowances paid. No training report provided
Imp - File 1		Volunteer training allowances (Ruiru SC)	2,400	2,400		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1	03/06/16	Fuel for vehicle GKA 637L	4,000		4,000	Receipt cannot be traced to work ticket.
Imp - File 1	03/06/16	Fuel for vehicle GKA 577P	6,000		6,000	Receipt cannot be traced to work ticket.
Imp - File 1	03/06/16	Fuel for vehicle GKA 515B	4,000		4,000	Receipt cannot be traced to work ticket.
Imp - File 1	14/09/15	Fuel	4,980		4,980	Receipt is for 2015 and for vehicle GKA177N yet work ticket is for 2016 for vehicle GK A433V
Imp - File 1		driver allowance payment schedule - Gatundu North SC	45,000	45,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate no. of days, rate used and date of issue.

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Imp - File 1	03/06/16	Fuel for vehicle GKA162N	8,000		8,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date. The 2nd receipt is for vehicle GK 1912T which is different
Imp - File 1	03/06/16	Fuel for vehicle GK990D	4,000		4,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/06/16	Fuel for vehicle GK099B	4,000		4,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/06/16	Fuel for vehicle GK076A	4,000		4,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/06/16	Fuel for vehicle GK867U	4,000		4,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/06/16	Fuel for vehicle GK832D	4,000		4,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 1	03/05/16	driver allowance for MR review meeting (Kikuyu SC)	3,000	3,000		No way of verifying whether this meeting occurred.
Imp - File 1		Volunteer allowances during MR campaign (Gatundu North)	24,600	24,600		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of the activity.
Imp - File 1	13/05/16	Vaccinator training allowances (Ruiru SC) at P.C.E.A church	35,000	35,000		No attendance/registration register attached to justify the allowances paid. No training report provided
Imp - File 1		supervisor allowances during training (Ruiru SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1		Vaccinator training allowances (Ruiru SC)	33,000	33,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1		allowance for data management - Ruiru SC	18,900	18,900		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate no. of days and rates used.
Imp - File 1		Vaccinators allowances during MR campaign (Ruiru SC)	180,000	180,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate no. of days and rates used.
Imp - File 1		Vaccinator allowances for training (Gatundu North SC)	71,000	71,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate venue and date of training. No training report provided
Imp - File 1		Vaccinator allowances during MR campaign (Ruiru SC)	297,000	297,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 1		DHMT r allowances (Gatundu North SC)	90,000	90,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 1	20/05/16	Fuel for vehicle GK A292A	10,800		10,800	Work ticket provided is for April 2016 not May 2016 as per receipts.
Imp - File 1		team supervisor allowances (Gatundu North)	72,000	72,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate no. of days and rates used.
Imp - File 1		Vaccinator allowances during MR campaign (Gatundu North)	59,400	59,400		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 1		DHMT/TS allowances during training (Gatundu North)	18,000	18,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 2		Vaccinators allowances during MR campaign (Gatundu North)	441,000	441,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 2		Volunteers' allowances during MR campaign (Gatundu North)	36,000	36,000		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 2		Vaccinators allowances during MR campaign (Gatundu North)	48,600	48,600		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 2		Volunteers' allowances during MR campaign - Githobokoni	59,400	59,400		No attendance/registration register attached to justify the allowances paid. Form also doesn't indicate date of issue, no. of days and rates used.
Imp - File 2	16-24/05/16	SCHMT training allowances (Lari SC)	10,000	10,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		vaccine collection & distribution allowances - Kiambaa SC	28,800	28,800		Back to office report not attached. Form doesn't indicate date of activity
Imp - File 2	14/05/16	Fuel for vehicle KAT 530Y	18,000		18,000	There are 3 separate receipts that cannot be traced to work ticket. No entry in work ticket for any of the receipt dates
Imp - File 2		Team supervisor allowances during training (Kiambu SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid. No training report provided
Imp - File 2		DHMT allowances during MR campaign (Kiambu SC)	90,000	90,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		Driver allowances during MR campaign (Kiambu SC)	45,000	45,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		Team supervisor allowances during MR campaign (Kiambu SC)	90,000	90,000		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		Vaccinators allowances (Kiambu SC)	675,000	675,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2		Volunteers' allowances (Kiambu SC)	243,000	243,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Vaccinators allowances (Kikuyu SC)	32,000	32,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Vaccinators allowances (Kikuyu SC)	86,000	86,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Vaccinators allowances (Kikuyu SC)	652,000	652,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Volunteer allowances (Kikuyu SC)	276,000	276,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Volunteer allowances (Kikuyu SC)	30,000	30,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Team supervisor allowances (Kikuyu SC)	64,000	64,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2	16-24/5/16	Team supervisor allowances (Kikuyu SC)	8,000	8,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity
Imp - File 2		Allowances for review meetings	7,200	7,200		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity. No meeting minutes
Imp - File 2	16-24/5/16	Allowances for review meetings	6,500	6,500		No attendance/registration register attached to justify the allowances paid. No meeting minutes
Imp - File 2	25/05/16	Review meeting allowances - Kabete SC	6,000	6,000		No attendance/registration register attached to justify the allowances paid. No meeting minutes. Forms summation has KES 10K which is wrong.
Imp - File 2	26/05/16	Stationery and allowances for data review meeting (Lari SC)	7,200	6,000		No attendance/registration register attached to justify the allowances paid. No meeting minutes

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 2	25/05/16	Allowances for review meetings (Kiambaa SC)	7,200	7,200		No attendance/registration register attached to justify the allowances paid. No meeting minutes
Imp - File 2	23/05/16	Tea for review meeting	3,370	3,370		The receipts are standalone and cannot be tied to a sub county
Imp - File 2		Allowances for vaccine distribution (Gatundu North)	21,000	21,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity, rates used and number of days
Imp - File 2		Allowances for vaccine collection (Gatundu North)	6,000	6,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity, rates used and number of days
Imp - File 2		Casual labour wages	1,800	1,800		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		Allowances for vaccine collection & distribution (Kiambu SC)	28,800	28,800		No attendance/registration register attached to justify the allowances paid.
Imp - File 2		Vaccine collection & distribution allowances - Ruiru SC	20,400	20,400		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate date of activity, rates used and number of days
Imp - File 2	18/05/16	Vaccine collection allowances (Kabete SC)	25,800	25,800		No attendance/registration register attached to justify the allowances paid.
Imp - File 2	16-24/5/16	Vaccine collection allowances and fuel (Kikuyu SC)	12,250	6,000	6,250	No attendance sheet, activity report to justify allowances. No work tickets attached for the vehicles
Imp - File 2	16/05/16	Fuel for vehicle 22CG053A.	12,250		12,250	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 2	16-24/5/16	Allowances for vaccine distribution (Lari SC)	18,000		18,000	The form has "vaccine distribution" handwritten on the face yet the allowances are for 9 days.
Imp - File 2	16-24/5/16	Driver allowances for vaccine collection (Lari)	3,000		3,000	The driver was given a 3-day allowance with no additional documentation on number of days for actual distribution
Imp - File 2	16-24/5/16	Loader allowance for vaccine collection (Lari SC)	1,800		1,800	Loader was given a 3-day allowance with no additional documentation on number of days for actual distribution
Imp - File 2	11/05/16	Fuel for vehicle KBY 132C	12,000		12,000	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 2	16-24/5/16	Allowances for vaccine distribution (Kikuyu SC)	18,000	18,000		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate rates used and number of days
Imp - File 2	16-24/5/16	Loader allowance for vaccine collection (Kikuyu SC)	1,800	1,800		No attendance/registration register attached to justify the allowances paid. Form doesn't indicate rates used and number of days
Imp - File 2		Fuel for vehicle KBU951T	12,000		12,000	Receipts are standalone and no work tickets are attached
Imp - File 2	16-24/5/16	driver allowance for vaccine collection (Kikuyu SC)	3,000	3,000		No attendance report
Imp - File 2		Fuel for vehicle GKA045T	10,469		10,469	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 2	18&24/5/16	Data manager allowances (Kabete SC)	18,000	18,000		No attendance report
Imp - File 2		Data manager allowances	18,000	18,000		No attendance report
Imp - File 2	24/05/16	Data manager allowances	18,000	18,000		No attendance report
Imp - File 2	16-24/5/16	Data manager allowances	18,000	18,000		No attendance report

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 3	14-24/5/16	MR advocacy, communication & social mobilisation allowances	135,000	135,000		No attendance report
Imp - File 3		MR campaign allowances	183,600	183,600		No attendance report
Imp - File 3	16-24/5/16	Vaccine distribution allowances (Gatundu South)	6,000	6,000		No attendance report
Imp - File 3	16/05/16	Fuel for vehicle GKA122N	11,300		11,300	Receipt cannot be traced to work ticket. No entry in work ticket for the receipt date. Also, all receipts do not have liters indicated just an amount of 1,200.
Imp - File 3	16/05/16	Fuel for vehicle GKA740F	10,800		10,800	All the entries in the work ticket have been written in a blue pen yet it is a photocopied document.
Imp - File 3	16/05/16	Fuel for vehicle 22CG 038A	10,800		10,800	All the receipts do not have liters indicated. They cannot be traced to work ticket as receipt numbers are not indicated
Imp - File 3	Various	Fuel	29,900		29,900	No work ticket provided
Imp - File 3	16/05/16	Fuel for vehicle KAT 835Q	10,800		10,800	
Imp - File 3	16/05/16	Vaccine distribution allowances (Juja SC)	6,000	6,000		No attendance report
Imp - File 3	16/05/16	Fuel for vehicle 22CG038A	6,250		6,250	Receipt cannot be traced to work ticket. No vehicle no. indicated in receipts. No entry in work ticket for the receipt date. Also, all receipts do not have liters indicated just amounts
Imp - File 3	16/05/16	Fuel for vehicle B736C	10,800		10,800	Receipt cannot be traced to work ticket. All receipts do not have liters indicated just an amount of 1,200. It's not possible to correlate to liters indicated in work ticket.
Imp - File 3	16-24/5/16	Vaccine distribution allowances	22,800	22,800		No attendance report
Imp - File 3	09/05/16	Fuel for vehicle GKA 637L	3,125		3,125	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 3	11/05/16	Fuel for vehicle GKA 157R	3,125		3,125	Receipts cannot be traced to work ticket. No entry in work ticket for the receipt date
Imp - File 3	9&11/5/16	Vaccine collection allowance (Thika Sub County)	6,000	6,000		No attendance report
Imp - File 3	17/05/16	allowances for vaccinators (Kabete Sub County)	837,000	837,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	18/05/16	allowances for drivers (Kabete Sub County)	45,000	45,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	allowances for team supervisors (Kabete Sub County)	85,000	85,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	allowances for SCHMT supervisors (Kabete Sub County)	78,000	78,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	25/05/16	allowances for facilitators for MR training (Kabete Sub County)	10,000	10,000		No attendance registers attached. No activity report or training report to justify allowances.
Imp - File 3	13/05/16	Hall hire & stationery	24,810	24,810		The receipts are stand alone and not linkable to a specific activity
Imp - File 3	24/05/16	Driver allowances (Juja SC)	46,000	46,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	18/05/16	Allowances during MR training (Wangige SC)	24,000	24,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	18/04/16	SCHMT allowances during microplanning (Wangige SC)	12,000	12,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	19/05/16	Vaccinator allowances during MR campaign (Juja SC)	1,008,000	1,008,000		No attendance registers attached. No activity report to justify allowances.

Voucher n°	Value date	Transaction description	Amount summed up	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 3	24/05/16	Supervisor allowances during MR campaign (Juja SC)	90,000	90,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	Data management allowances and stationery (Juja SC)	18,900	18,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	19/05/16	Volunteer allowances during MR campaign (Juja SC)	388,800	388,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	Vaccinator allowances during training (Kabete SC)	93,000	93,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	Supervisor allowances during training (Kabete SC)	8,000	8,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	17/05/16	Volunteer allowances during training (Kabete SC)	32,400	31,800	600	No attendance registers attached. No activity report to justify allowances. One participant had not signed for the KES 600 allowance.
Imp - File 3	24/05/16	Volunteer allowances during MR campaign (Kabete SC)	291,600	291,600		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	11/05/16	Volunteer training allowances (Thika SC)	43,200	43,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	11/05/16	Team supervisor training allowances (Thika SC)	8,000	8,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	11/05/16	SCHMT training allowances (Thika SC)	10,000	10,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	11/05/16	Vaccinator training allowances (Thika SC)	129,000	129,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	11/05/16	Driver training allowances (Thika SC)	1,000	1,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Volunteer allowances (Thika SC)	388,800	388,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	SCHMT allowances (Thika SC)	90,000	90,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Supervisor allowances (Thika SC)	72,000	72,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Vaccinator allowances (Thika SC)	1,161,000	1,161,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Driver allowances (Thika SC)	45,000	45,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	13/05/16	vaccinators allowances during MR training (Gatundu South)	79,000	79,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	DHMT driver allowance (Gatundu South)	1,000	1,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	DHMT training allowance (Gatundu South)	10,000	10,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Supervisors allowance (Gatundu South)	72,000	72,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Drivers allowance (Gatundu South)	45,000	45,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	SCHMT supervisors' allowance (Gatundu South)	90,000	90,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Volunteer allowances (Gatundu South)	253,800	253,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Vaccinator allowances (Gatundu South)	711,000	711,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	16-24/5/16	Vaccine distribution allowances (Gatundu South)	22,800	22,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	Vaccine distribution allowances (Juja SC)	22,800	22,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 3	24/05/16	SCHMT allowances (Juja SC)	54,000	54,000		No attendance registers attached. No activity report to justify allowances.
TOTAL			25,329,738	24,304,280	997,626	

File Name	Activity	Venue	Reported	Inadequate	Irregular	Issues
Kakamega						
ASCM	Social mobilisation for MR	Lugari	36,000.00	36,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	ACSM	Lugari	54,000.00	54,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	CHV's MR Campaign	Mumias West	102,000.00	102,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Subcounty sensitisation by the county	Lurambi sub county	34,000.00	34,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Launching	Shinyalu Subcounty	30,000.00	23,250.00		Some details missing in the attendance sheet i.e. ID no, Contact, Designation and signature
ASCM	Training	Shinyalu Subcounty	13,500.00		500.00	the attendance has 26 while signed sheet has 27 No activity report attached
ASCM	Social mobilisation for MR	Shinyalu Subcounty	34,000.00		5,000.00	the attendance has 31 while the signed sheet has 41
ASCM	Advocacy Meeting	Mumias West	16,000.00		3,000.00	the attendance has 26 while the signed sheet has 32
ASCM	Launch coordination allowance	Mumias West	6,000.00	6,000.00		no attendance register
ASCM	MR campaign opinion leaders and chiefs	Mumias West	147,000.00	56,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Social Mobilisation	Khwisero Sub County	90,000.00	90,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Mobilisation of teachers	Khwisero Sub County	98,000.00	98,000.00		no attendance register
ASCM	Fuel - GKB 104B	Likuyani Sub County	4,000.00		4,000.00	Fuel purchased not recorded on the work ticket
ASCM	Stakeholders MR Forum	Mumias East	36,000.00	6,000.00		no attendance register
ASCM	Mobilisation of chiefs, ass chiefs, elders and CHVs	Mumias East	21,500.00	21,500.00		no attendance register
ASCM	Social mobilisation	Lurambi sub county	72,000.00	72,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	ACSM	Malava Subcouny	126,000.00	73,500.00		no attendance register
ASCM	Opinion leaders /Chiefs Training	Navakholo Sub County	232,000.00	166,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Hire of PAS and lunch	Lurambi sub county	45,000.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	ACSM	Likuyani Sub County	110,500.00	18,000.00		no attendance register
ASCM	ACSM	Kakamega County	90,000.00	90,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	PAS Social mobilisation	Shinyalu Subcounty	45,000.00	90,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	Hire of PAS and lunch	Shinyalu Subcounty	72,000.00	45,000.00		Used 1 attendance sheet to support the payment for more than 1 day
ASCM	MR Campaign sensitisation	Ikolomani Sub County	207,000.00	45,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No.1	Sub county supervisors	Kakamega County	189,000.00	189,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No.1	MR Campaign SCHMT	Kakamega County	90,000.00	90,000.00		no attendance register
Impl File No.1	MR Campaign Vaccinators	Kakamega County	1,245,000.00	1,245,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No.1	MR Campaign CHVs	Kakamega County	127,800.00	127,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No.1	MR Micro planning	Kakamega County	477,100.00	10,000.00		no attendance register
Impl File No.1	Fuel - GKA 896P	Kakamega County	15,000.00		15,000.00	No work ticket
Impl File No.1	Fuel - GKA 553K	Kakamega County	3,000.00		3,000.00	No work ticket
Impl File No.1	Lunch for AEO, Ward Admin, HCW, Drivers	Kakamega County	103,000.00	3,000.00		Used 1 attendance sheet to support the payment for more than 1 day

File Name	Activity	Venue	Reported	Inadequate	Irregular	Issues
Impl File No.1	Fuel - GK 487C	Kakamega County	17,500.00		17,500.00	No work ticket
Impl File No.1	Fuel - GKV 578	Kakamega County	11,000.00		11,000.00	No vehicle registration on the receipts
Impl File No. 2	MR Implementation Vaccinators	Khwisero Sub County	1,017,000.00	1,017,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	MR Implementation CHVs	Khwisero Sub County	345,600.00	345,600.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	SCHMT MR Supervision	Khwisero Sub County	144,000.00	144,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Drivers' allowances	Khwisero Sub County	25,000.00	25,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	MR Campaign Training	Khwisero Sub County	8,000.00	8,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	MR CHVs Lunch	Matungu Sub County	297,000.00	48,600.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Drivers Lunches	Navakholo Sub County	27,000.00	27,000.00		no attendance register
Impl File No. 2	Team supervisors Lunch	Navakholo Sub County	144,000.00	144,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	MR Implementation Vaccinators	Navakholo Sub County	495,000.00	495,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	MR Implementation CHVs	Navakholo Sub County	734,400.00	734,400.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Supervisors Fuel	Matungu Sub County	54,000.00		43,200.00	Used 1 attendance sheet to support the payment for more than 1 day Work ticket was only for the public vehicle.
Impl File No. 2	Drivers Lunches	Matungu Sub County	45,000.00	45,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Supervisors Lunches	Matungu Sub County	90,000.00	90,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Team supervisors Lunch	Matungu Sub County	225,000.00	225,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Vaccinators Lunches	Matungu Sub County	1,719,000.00	1,719,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Team supervisors Lunch and transport	Navakholo Sub County	936,000.00	936,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Stationery and Data management during implementation	Khwisero Sub County	35,640.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Stationery and Data management during implementation	Matungu Sub County	40,905.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Vaccine distribution during implementation	Matungu Sub County	22,800.00	22,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Data Manager Lunch	Kakamega County	18,900.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Stationery and Data management during implementation	Navakholo Sub County	38,880.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Vaccine distribution during implementation	Khwisero Sub County	48,800.00	24,800.00		no attendance register
Impl File No. 2	Vaccine collection	Matungu Sub County	6,000.00	6,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Vaccine collection	Navakholo Sub County	6,000.00	6,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 2	Vaccine distribution during implementation	Navakholo Sub County	22,800.00	22,800.00		no attendance register
Impl. File No. 3	Drivers Lunches	Lugari Sub County	46,000.00	45,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Supervisors Lunches	Lugari Sub County	270,000.00	270,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Team supervisors/ vaccinators Lunch and transport	Lugari Sub County	1,663,000.00	1,663,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	MR CHVs Lunch	Lugari Sub County	540,000.00	540,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Supervisors Fuel	Malava Sub County	54,000.00		54,000.00	Used 1 attendance sheet to support the payment for more than 1 day Work ticket was only for the public vehicle.
Impl. File No. 3	Facilitators allowance	Malava Sub County	10,000.00	10,000.00		no attendance register
Impl. File No. 3	Drivers Lunches	Malava Sub County	1,000.00	1,000.00		no attendance register
Impl. File No. 3	Team supervisors/ vaccinators Lunch and transport	Malava Sub County	432,000.00	432,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	MR CHVs Allowance	Malava Sub County	648,000.00	648,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Team supervisors/ vaccinators Allowance	Malava Sub County	2,025,000.00	2,025,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Training of TS and Vaccinators	Malava Sub County	288,000.00	288,000.00		no attendance register

File Name	Activity	Venue	Reported	Inadequate	Irregular	Issues
Impl. File No. 3	Driver allowance	Kakamega County	181,500.00	181,500.00		no attendance register
Impl. File No. 3	MR Supervision	Kakamega County	150,000.00	150,000.00		no attendance register
Impl. File No. 3	MR Review Meeting	Kakamega County	264,000.00	264,000.00		no attendance register
Impl. File No. 3	Vaccine distribution during implementation	Malava Sub County	28,800.00	28,800.00		no attendance register
Impl. File No. 3	Drivers Lunches	Lugari Sub County	28,800.00	28,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Fuel for distribution	Lugari Sub County	12,000.00		12,000.00	No work ticket
Impl. File No. 3	Data Manager Lunch	Lugari Sub County	18,000.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 3	Data Manager Lunch	Malava Sub County	18,000.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 4	Fuel - GKA 509L	Kakamega County	45,500.00		45,500.00	No vehicle registration on the receipts
Impl File No. 5	MR Vaccinators allowance	Navakholo Sub County	37,000.00	27,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	MR training	Malava Sub County	33,000.00	33,000.00		no attendance register
Impl File No. 5	TS and vaccinators allowance	Ikolomani Sub County	1,047,000.00	1,047,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	TS and Vaccinators Training	Ikolomani Sub County	283,000.00	283,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	TS Fuel & Bike allowance	Ikolomani Sub County	31,500.00	31,500.00		no attendance register
Impl File No. 5	CHVs Training	Ikolomani Sub County	25,800.00	25,800.00		no attendance register
Impl File No. 5	Driver lunch	Ikolomani Sub County	9,000.00	9,000.00		no attendance register
Impl File No. 5	SCHMT Driver allowance	Ikolomani Sub County	45,000.00	45,000.00		no attendance register
Impl File No. 5	SCHMT Allowance MR	Ikolomani Sub County	90,000.00	90,000.00		no attendance register
Impl File No. 5	SCHMT Fuel and Minor repairs	Ikolomani Sub County	54,000.00	54,000.00		no attendance register
Impl File No. 5	TS and vaccinators allowance	Butere Sub County	1,485,000.00	1,080,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	CHVs Training	Butere Sub County	33,200.00	33,200.00		no attendance register
Impl File No. 5	Vaccine distribution	Butere Sub County	22,800.00	22,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	TS and vaccinators allowance	Khwisero Sub County	108,000.00	108,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	TS Fuel and Minor repairs	Khwisero Sub County	27,000.00	27,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	Logistician Allowance	Kakamega County	549,500.00	549,500.00		no attendance register
Impl File No. 5	SCHMT Training	Kakamega County	124,000.00	124,000.00		no attendance register
Impl File No. 5	SCHMT officers & Driver allowance	Kakamega County	402,000.00	402,000.00		no attendance register
Impl File No. 5	SCHMT Fuel and Minor repairs	Kakamega County	54,000.00	54,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	Fuel - GK 37CG091A	Kakamega County	54,000.00		54,000.00	No vehicle registration on the receipts
Impl File No. 5	Data management	Kakamega County	106,020.00	18,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl File No. 5	Vaccine distribution	Ikolomani Sub County	57,300.00	32,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	CHVs Allowances	Lurambi Sub- County	437,400.00	48,600.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	TS and vaccinators allowance	Lurambi Sub- County	1,404,000.00	1,404,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	SCHMT Allowances	Lurambi Sub- County	137,000.00	126,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	TS and vaccinators allowance	Mumias West	234,000.00	234,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	TS and vaccinators allowance	Shunyalu Sub County	1,648,800.00	1,648,800.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	Vaccine collection	Shunyalu Sub County	6,000.00	6,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	CHVs Allowances	Shunyalu Sub County	491,400.00	491,400.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	DHMT Supervisors Allowances	Shunyalu Sub County	136,000.00	136,000.00		Used 1 attendance sheet to support the payment for more than 1 day

File Name	Activity	Venue	Reported	Inadequate	Irregular	Issues
Impl. File No. 6	TS and vaccinators allowance	Likuyani Sub- County	198,000.00	198,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	SCHMT Allowances	Likuyani Sub- County	45,000.00	126,000.00		Used 1 attendance sheet to support the payment for more than 1 day
Impl. File No. 6	Data Management	Likuyani Sub- County	98,550.00	12,000.00		Used 1 attendance sheet to support the payment for more than 1 day
	Total		26,784,495.00	24,105,550.00	267,700.00	

Voucher n°	Value date	Transaction description	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
Kajiado						
None	24/05/2016	Fuel costs	56,700	-	56,700	No MV daily work ticket
None	12/05/2016	stationery, paper bags,	80,442	66,800	-	No evidence of a procurement process of stationery purchase of KES 66,800
None	16-24/05/2016	Fuel costs -various	165,250	-	165,250	Missing MV work ticket
None	16-24/05/2016	Motor vehicle repairs -GKA644Q	175,850	146,600	-	No evidence of a procurement process of KES 146,600 for motor vehicle repairs (GKA644Q)
None	16-24/05/2016	Fuel costs -No MV registration number on cash receipts	22,500	-	22,500	1. No MV daily work ticket 2. Cash receipts do not include MV registration numbers
None	16-24/05/2016	Fuel costs -KBA 804C	30,000	-	30,000	1. No MV daily work ticket 2. Cash receipts of KES 12,000 do not include MV registration numbers and date
None	16-24/05/2016	Fuel costs -various	159,740	-	159,740	1. Missing MV work ticket 2. cash receipts of KES 133,710 did not indicate the MV registration number
None	12-15/05/2016	Fuel costs -KBQ 852J _vaccine distribution	15,000	-	3,000	cash receipts of KES 3000 did not indicate the MV registration number
None	11-12/05/2016	Fuel costs -various	80,000	-	80,000	Missing MV work ticket
None	30/05/2016	conference package #2230	31,800	31,800	-	Missing attendance register
None	11-24/05/2016	Fuel costs -various	38,820	-	38,820	Missing MV work ticket
None	11-24/05/2016	Fuel costs -various	30,000	-	30,000	Missing MV work ticket
None	30/05/2016	Fuel costs -various	15,088	-	10,000	Missing MV work ticket for KES 10,000
None	10/05/2016	conference package #2202-SCHMT MR training	35,000	35,000	-	Missing attendance register
None	15-18/05/2016	Fuel costs -GKA 632Q	32,100	-	32,100	Missing MV work ticket
None	13-21/05/2016	Fuel costs -No MV registration number on cash receipts	32,440	-	32,440	1.Missing MV work ticket 2. No MV registration number on cash receipts
None	16-24/05/2016	Fuel costs -GKA 382M	32,400	-	32,400	MV work ticket did not include details of fuel drawn
TOTAL			1,033,130	280,200	692,950	

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
Homabay						
24/05/2016	Lunch/ transport for vaccinators implementation _16th to 24 May 2016 (9 days) @ KES1,000 S. Kabuoch	Ndhiwa	162,000	162,000	-	Missing attendance register
24/05/2016	static vaccinators - Lunch/ transport for vaccinators implementation _16th to 24 May 2016 (9 days) @ KES1,000	Ndhiwa	18,000	18,000	-	Missing attendance register
24/05/2016	Lunch/ transport for vaccinators implementation _16th to 24 May 2016 (9 days) @ KES1,000 S. Kabuoch	Ndhiwa	171,000	171,000	-	Missing attendance register
23/05/2016	Lunch/ transport for vaccinators implementation (9 days) @ KES1,000 S. Kabuoch	Ndhiwa	180,000	180,000	-	Missing attendance register
25/05/2016	Lunch/ transport for vaccinators implementation (9 days) @ KES1,000 Kojwach	Kabondo Kapisul	180,000	180,000	-	Missing attendance register
25/05/2016	Lunch/ transport for vaccinators implementation (9 days) @ KES1,000 Kojwach	Kabondo Kapisul	72,000	72,000	-	Missing attendance register
25/05/2016	Lunch/ transport for volunteers during implementation (9 days) @ KES1,000 Kojwach	Kabondo Kapisul	91,800	91,800	-	Missing attendance register
25/05/2016	Lunch/ transport for volunteers during implementation (9 days) @ KES1,000 Kokwanye/ Kakelo ward	Kabondo Kapisul	59,400	59,400	-	Missing attendance register
25/05/2016	Lunch/ transport for CHV during implementation (9 days)	Kabondo Kapisul	54,000	54,000	-	Missing attendance register
25/05/2016	Lunch/ transport for CHV during implementation (9 days) @ KES600 _Kabondo West	Kabondo Kapisul	54,000	54,000	-	Missing attendance register
25/05/2016	Lunch/ transport for CHV during implementation (9 days) @ KES600 _Kabondo West	Kabondo Kapisul	59,400	59,400	-	Missing attendance register
25/05/2016	Lunch/ transport for CHV during implementation (9 days) _Kabondo East	Kabondo Kapisul	59,400	59,400	-	Missing attendance register
25/05/2016	Lunch/ transport for CHV during implementation (9 days) @ KES600 _Kabondo East	Kabondo Kapisul	43,200	43,200	-	Missing attendance register
25/05/2016	Lunch/ transport for drivers during SCHMT (9 days) @ KES1,000 _Kabondo East	Kabondo Kapisul	45,000	45,000	-	Missing attendance register
25/05/2016	Lunch/ transport for drivers during training for 1 day @ KES 1,000	Kabondo Kasipul	1,000	1,000	-	Missing attendance register
25/05/2016	Lunch allowance for sub county coordinators during implementation for 9 days @ KES 2,000	Kabondo Kasipul	90,000	90,000	-	Missing attendance register
25/05/2016	Lunch allowance for T.S during implementation for 9 days @KES 2,000	Kabondo Kasipul	144,000	144,000	-	Missing attendance register
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000 at Kabondo West Ward	Kabondo Kasipul	180,000	180,000	-	Missing attendance register
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000 at Kabondo East Ward	Kabondo Kasipul	180,000	180,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000 at Kabondo East Ward	Kabondo Kasipul	144,000	144,000	-	Missing attendance register
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000 at Kabondo West Ward	Kabondo Kasipul	162,000	162,000	-	Missing attendance register
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000	Kabondo Kasipul	171,000	171,000	-	Missing attendance register
25/05/2016	Lunch and transport allowance for vaccinators during implementation for 9 days @KES 9,000 at Kokwanyo/Kakelo ward	Kabondo Kasipul	180,000	180,000	-	Missing attendance register
16/19/20 & 22/05/2016	Fuel costs -MoH Kabondo, receipt # 834/875/894/918; Kadongo filling station; MV reg # GKA 465Z @ 10 liters @KES 86	No details included	4,300	-	4,300	Missing work tickets
12/05/2016	Lunch and transport allowance for vaccinators training at Kokwanyo/ kakelo ward	Kabondo Kasipul	19,000	-	1,000	KES 1,000, one vaccinator had not signed the payments schedule sheet
18/05/2016	Lunch and transport allowance for TS training	Kabondo Kasipul	16,000	-	6,000	KES 6,000 was irregular as three TS ID numbers indicated in the attendance register did not match those in the payment schedule form
26/05/2016	Lunch allowance for casual's implementation allowance	Kabondo Kasipul	1,800	1,800	-	Missing attendance register
24/05/2016	Lunch allowance for EPI officer	Kabondo Kasipul	18,000	18,000	-	Missing attendance register
12/05/2016	Lunch and transport allowance for vaccinator during implementation- payment sheet list ref # 43-47	Mbita	594,000	594,000	-	Missing attendance register
16/18/20 /22 & 24/05/2016	Fuel costs, ref # 32 (GK A741W) ,33(A3CG101A), 34(GKA321B), 35 (GKB673A); Victoria filling station	Mbita	16,880	-	16,880	Missing MV daily work tickets
24/05/2016	Lunch allowance for team supervisor during training- payment sheet list ref # 64	Mbita	15,000	15,000	-	Missing attendance register
24/05/2016	Lunch allowance for vaccinators during training- payment sheet list ref # 65,66 & 67	Mbita	34,000	34,000	-	Missing attendance register
24/05/2016	Lunch allowance for team supervisor during implementation- payment sheet list ref # 27	Mbita	135,000	135,000	-	Missing attendance register
16/18/20 /22 & 24/05/2016	Fuel costs, ref # 28 (GK A210V) ,29(GK A268V), 30(GKA269V), 31 (GKB236C); Victoria filling station	Mbita	16,880	-	16,880	Missing MV daily work tickets
24/05/2016	Lunch and transport allowance for vaccinators during implementation- E. kamagak ward	Kasipul	30,000	30,000	-	Missing attendance register
24/05/2016	Lunch allowance for volunteers during implementation- C. kasipul	Kasipul	9,600	9,600	-	Missing attendance register
24/05/2016	Lunch allowance for volunteers during implementation-C. kasipul	Kasipul	12,000	12,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
20/05/2016	Lunch allowance for sub county team supervisors during implementation- kasipul	Kasipul	50,000	50,000	-	Missing attendance register
20/05/2016	Lunch allowance for drivers during implementation- kasipul	Kasipul	25,000	25,000	-	Missing attendance register
24/05/2016	Lunch allowance for vaccinator during implementation- kasipul	Kasipul	9,000	9,000	-	Missing attendance register
24/05/2016	Lunch allowance for vaccinator during implementation- kasipul	South Kasipul	20,000	20,000	-	Missing attendance register
24/05/2016	Lunch allowance for vaccinator during implementation	details not indicated	153,000	153,000	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	59,400	59,400	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	64,800	64,800	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	70,200	70,200	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	64,800	64,800	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	64,800	64,800	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	59,400	59,400	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	70,200	70,200	-	Missing attendance register
24/05/2016	Lunch allowance for volunteer during implementation	details not indicated	64,800	64,800	-	Missing attendance register
24/05/2016	Lunch allowance for data manager during implementation	kasipul	18,000	18,000	-	Missing attendance register
24/05/2016	Lunch allowance for team supervisors during implementation	kasipul	16,000	16,000	-	Missing attendance register
24/05/2016	Transport allowance for team supervisors during implementation	kasipul	20,000	20,000	-	Missing attendance register
24/05/2016	Transport allowance for team supervisors during implementation	kasipul	16,000	16,000	-	Missing attendance register
20/05/2016	Lunch allowance for sub county team supervisors during implementation	kasipul	10,000	10,000	-	Missing attendance register
24/05/2016	Lunch and transport allowance for static posts vaccinators during implementation	kasipul	85,000	85,000	-	Missing attendance register
24/05/2016	Lunch and transport allowance for static posts vaccinators during implementation	kasipul	85,000	85,000	-	Missing attendance register
24/05/2016	Lunch and transport allowance for static posts vaccinators during implementation	kasipul	85,000	85,000	-	Missing attendance register
24/05/2016	Lunch allowance for static posts volunteers during implementation	kasipul	48,000	48,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Lunch allowance for static posts volunteers during implementation	kasipul	38,400	38,400	-	Missing attendance register
24/05/2016	Lunch allowance for static posts volunteers during implementation	kasipul	9,600	9,600	-	Missing attendance register
20/05/2016	Allowance for vaccinators during training	kasipul	31,000	31,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation	kasipul	160,000	160,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation	kasipul	128,000	128,000	-	Missing attendance register
20/05/2016	Allowance for volunteers during training-W. kasipul	Kasipul	9,600	9,600	-	Missing attendance register
20/05/2016	Allowance for volunteers during implementation- W. kasipul	Kasipul	45,000	45,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation -W. kasipul	Kasipul	38,400	38,400	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation -W. kasipul	Kasipul	6,000	6,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation -W. kasipul	Kasipul	33,600	33,600	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation -W. kamagak	Kasipul	30,000	30,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation-E.kamagak	Kasipul	60,000	60,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation-E. kamagak	Kasipul	72,000	72,000	-	Missing attendance register
20/05/2016	Allowance for volunteers during training-E. kamagak	Kasipul	5,400	5,400	-	Missing attendance register
20/05/2016	Allowance for volunteers during implementation-E. kamagak	Kasipul	27,000	27,000	-	Missing attendance register
20/05/2016	Allowance for volunteers during implementation-E. kamagak	Kasipul	21,600	21,600	-	Missing attendance register
20/05/2016	Allowance for vaccinators during training -C. kasipul	Kasipul	32,000	32,000	-	Missing attendance register
22/05/2016	Allowance for vaccinators during implementation -C. kasipul	Kasipul	160,000	160,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation -C. kasipul	Kasipul	128,000	128,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training -S. kasipul	Kasipul	28,000	28,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation -S. kasipul	Kasipul	120,000	120,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation -S. kasipul	Kasipul	112,000	112,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for volunteers during training -S. kasipul	Kasipul	8,400	8,400	-	Missing attendance register
16/05/2016	Allowance for volunteers during implementation-S. kasipul	Kasipul	36,000	36,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation-W. Kamagak	Kasipul	97,200	97,200	-	Missing attendance register
16/18/20 /22 & 24/05/2016	Fuel costs, GKA 220U, GKB 795H, GKB 733C, GKA 612R and KAV 185K Nyang'inja filling station Receipt # 36938,36940,36941,36942,36971,36972,36979,36980,36982	No details included	48,000	-	48,000	Missing MV daily work tickets
22/05/2016	Allowance for volunteers during training-C. Kasipul	Kasipul	9,600	9,600	-	Missing attendance register
22/05/2016	Allowance for volunteers during implementation-C. Kasipul	Kasipul	36,000	36,000	-	Missing attendance register
22/05/2016	Allowance for volunteers during implementation-C. Kasipul	Kasipul	28,800	28,800	-	Missing attendance register
22/05/2016	Allowance for sub county supervisors during implementation	Kasipul	40,000	40,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during training- W. Kamagak	Kasipul	24,000	24,000	-	Missing attendance register
20/05/2016	Allowance for vaccinators during implementation- W. Kamagak	Kasipul	315,000	315,000	-	Missing attendance register
20/05/2016	Allowance for volunteers during implementation-W. Kamagak	Kasipul	10,800	10,800	-	Missing attendance register
20/05/2016	Allowance for drivers during implementation	Kasipul	20,000	20,000	-	Missing attendance register
12/05/2016	stationery; Ombumatt Stationers & book sellers; receipt # 1226 /1225	Kasipul	22,700	22,700	-	No evidence of procurement process
25/05/2016	Allowance for casual workers during implementation	Kasipul	1,800	1,800	-	Missing attendance register
25/05/2016	Allowance for SCHMT supervisors during implementation @Kes 2,000 for 9 days each ref# 23	Mbita	90,000	90,000	-	Missing attendance register
25/05/2016	Allowance for drivers during implementation @Kes 1,000 for 9 days ref# 24	Mbita	45,000	45,000	-	Missing attendance register
16 &20/05/2016	Fuel costs GKA917U Ref#26	Mbita	10,800	-	10,800	Missing MV daily work tickets
24/05/2016	Allowance for vaccinators during implementation @Kes 1,000 for 9 days ref# 51	Mbita	135,000	135,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation @Kes 1,000 for 9 days ref# 52	Mbita	99,000	99,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation @Kes 1,000 for 9 days ref# 53	Mbita	45,000	45,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 54	Mbita	64,800	64,800	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 55	Mbita	32,400	32,400	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 56	Kasipul	37,800	37,800	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 57	Mbita	54,000	54,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 58	Mbita	59,400	59,400	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 59	Mbita	32,400	32,400	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 60	Mbita	48,600	48,600	-	Missing attendance register
24/05/2016	Allowance for EPI nurse during implementation	Kasipul	18,000	18,000	-	Missing attendance register
24/05/2016	Fuel costs, GKA 220U, GKB 795H Nyang'inja filling station receipt # 36932 & 36937; 68.7litres @ KES5000 each	Kasipul	10,000	-	10,000	Missing MV daily work tickets
24/05/2016	Allowance for vaccinators during implementation @Kes 1000 for 9 days ref# 48,49,50	Mbita	342,000	342,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 61	Mbita	37,800	37,800	-	Missing attendance register
24/05/2016	Allowance for volunteers during implementation @Kes 600 for 9 days ref# 62	Mbita	37,800	37,800	-	Missing attendance register
24/05/2016	Allowance for team supervisors & vaccinators training - DHMT facilitators lunch ref# 63	Mbita	10,000	10,000	-	Missing attendance register
24/05/2016	Allowance for volunteers training ref# 81	Mbita	3,600	3,600	-	Missing attendance register
24/05/2016	Allowance for volunteers training ref# 82	Mbita	8,400	8,400	-	Missing attendance register
24/05/2016	Allowance for volunteers training ref# 83	Mbita	4,200	4,200	-	Missing attendance register
24/05/2016	Allowance for drivers during training ref# 84 (b)	Mbita	1,000	1,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 76	Mbita	7,800	7,800	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 77	Mbita	4,200	4,200	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 78	Mbita	4,800	4,800	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 79	Mbita	5,400	5,400	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 80	Mbita	6,600	6,600	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 68	Mbita	17,000	17,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 69	Mbita	20,000	20,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for vaccinators during training ref# 70	Mbita	20,000	20,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 71	Mbita	1,000	1,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 72	Mbita	8,000	8,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 73	Mbita	19,000	19,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 74	Mbita	16,000	16,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training ref# 31- Kabodo	Ndhiwa	16,000	16,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during training ref# 32	Ndhiwa	12,000	12,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during training- Kanyikela ward- ref# 33	Ndhiwa	9,000	9,000	-	Missing attendance register
24/05/2016	Allowance for volunteers during training- Kanyadoto ward- ref# 34	Ndhiwa	10,200	10,200	-	Missing attendance register
24/05/2016	Allowance for team supervisors during implementation - ref# 53	Ndhiwa	216,000	216,000	-	Missing attendance register
20/05/2016	Allowance for vaccine collection	Ndhiwa	6,000	6,000	-	Missing attendance register
20/05/2016	Allowance for vaccine collection ref#8	Ndhiwa	1,000	1,000	-	Missing attendance register
19/05/2016	Allowance for DHMT facilitators for training ref#10	Ndhiwa	10,000	10,000	-	Missing attendance register
24/05/2016	Allowance for team supervisors during training- ref# 11	Ndhiwa	24,000	24,000	-	Missing attendance register
13/05/2016	stationery ref #12; ka min Dani bookshop	Ndhiwa	39,600	39,600	-	No evidence of procurement process
21/05/2016	Allowance for driver during training- ref# 13	Ndhiwa	1,000	1,000	-	Missing attendance register
23/05/2016	Allowance for vaccinators during training kologi- ref# 14	Ndhiwa	20,000	20,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training kwambai ward- ref# 15	Ndhiwa	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 16	Ndhiwa	20,000	20,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 17	Ndhiwa	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 18	Ndhiwa	19,000	19,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 19	Ndhiwa	20,000	20,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for vaccinators during training - kanyokole ref# 20	Ndhiwa	11,000	11,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - kanyikela ref# 21	Ndhiwa	19,000	19,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 22	Ndhiwa	11,000	11,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - kanyadoto ref# 23	Ndhiwa	20,000	20,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during training - kosewe ward ref# 24	Ndhiwa	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - kosewe ward ref# 25 & 26	Ndhiwa	38,000	38,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during training - ref# 27	Ndhiwa	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training S. Karuoch- ref# 28	Ndhiwa	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training S. Karuoch- ref# 28	Ndhiwa	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during training - ref# 29	Ndhiwa	20,000	20,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during training - kologi ref# 30	Ndhiwa	3,000	3,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - ref# 56	Ndhiwa	99,000	99,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - Kanyadoto ward ref# 57	Ndhiwa	180,000	180,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - Kosewe ward ref# 58	Ndhiwa	180,000	180,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during implementation - Kosewe ward ref# 59	Ndhiwa	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - Kosewe ward ref# 60	Ndhiwa	162,000	162,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - Kwambai ward ref# 61	Ndhiwa	180,000	180,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - ref# 62	Ndhiwa	162,000	162,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during implementation - Kwambai ward ref# 63	Ndhiwa	9,000	9,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during implementation - Kologi ward ref# 64	Ndhiwa	180,000	180,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators during implementation - Kobodo ward ref# 65	Ndhiwa	144,000	144,000	-	Missing attendance register
24/05/2016	Allowance for static vaccinators during implementation - Kologo ward ref# 66	Ndhiwa	27,000	27,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for EPI co & loaders during implementation - ref# 7	Ndhiwa	19,800	19,800	-	Missing attendance register
24/05/2016	Allowance for static volunteer training- ref# 42	Ndhiwa	1,200	1,200	-	Missing attendance register
24/05/2016	Allowance for static volunteer training- ref# 43	Ndhiwa	1,200	1,200	-	Missing attendance register
24/05/2016	Allowance for DHMT supervisors- ref# 45	Ndhiwa	90,000	90,000	-	Missing attendance register
24/05/2016	Allowance for DHMT supervisors' drivers - ref# 46	Ndhiwa	45,000	45,000	-	Missing attendance register
24/05/2016	Allowance for supervisors - ref#54	Ndhiwa	54,000	54,000	-	Missing attendance register
24/05/2016	Allowance for volunteer training kosewe ward- ref#35	Ndhiwa	1,200	1,200	-	Missing attendance register
24/05/2016	Allowance for volunteer training kosewe ward- ref#36	Ndhiwa	11,400	11,400	-	Missing attendance register
24/05/2016	Allowance for volunteer training s. kabuoch ward- ref#37	Ndhiwa	11,400	11,400	-	Missing attendance register
24/05/2016	Allowance for static volunteer training s. ref#38	Ndhiwa	1,800	1,800	-	Missing attendance register
24/05/2016	Allowance for volunteer training Kologi ref#39	Ndhiwa	10,800	10,800	-	Missing attendance register
24/05/2016	Allowance for volunteer training Kwambai ward ref#40	Ndhiwa	11,400	11,400	-	Missing attendance register
24/05/2016	Allowance for static volunteer training Kwambai ref#41	Ndhiwa	600	600	-	Missing attendance register
24/05/2016	Allowance for static volunteer training Kwambai ref#71	Ndhiwa	180,000	180,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators implementation ref#72	Ndhiwa	108,000	108,000	-	Missing attendance register
24/05/2016	Allowance for vaccinators implementation kanyikela ref#73	Ndhiwa	171,000	171,000	-	Missing attendance register
24/05/2016	Allowance for volunteer's implementation kanyikela ward ref#74	Ndhiwa	81,000	81,000	-	Missing attendance register
24/05/2016	Allowance for volunteer's implementation ref#75	Ndhiwa	108,000	108,000	-	Missing attendance register
24/05/2016	Allowance for volunteers training ref#76	Ndhiwa	10,800	10,800	-	Missing attendance register
24/05/2016	Allowance for volunteers training kwambai ward ref#77	Ndhiwa	102,600	102,600	-	Missing attendance register
24/05/2016	Allowance for static volunteers training kwambai ward ref#78	Ndhiwa	5,400	5,400	-	Missing attendance register
24/05/2016	Allowance for volunteers' implementation kologi ward ref#79	Ndhiwa	97,200	97,200	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for static volunteers' implementation kologi ward ref#80	Ndhiwa	16,200	16,200	-	Missing attendance register
24/05/2016	Allowance for volunteer's implementation S. Kabuoch ward ref#81	Ndhiwa	102,600	102,600	-	Missing attendance register
24/05/2016	Allowance for static volunteers implementation ref#82	Ndhiwa	10,800	10,800	-	Missing attendance register
24/05/2016	Allowance for static volunteers' implementation kosewe ward ref#83	Ndhiwa	10,800	10,800	-	Missing attendance register
24/05/2016	Allowance for volunteer's implementation kosewe ward ref#84	Ndhiwa	102,600	102,600	-	Missing attendance register
24/05/2016	Allowance for volunteer's implementation kanyadoto ward ref#85	Ndhiwa	91,800	91,800	-	Missing attendance register
24/05/2016	Allowance for review meetings ref#88	Ndhiwa	12,000	12,000	-	Missing attendance register
24/05/2016	Allowance for sub county review meetings ref#88	Ndhiwa	8,000	8,000	-	Missing attendance register
14/05/2016	Fuel costs; Nyang'inja filling station; rec #036927; GK A220U	Ndhiwa	5,000		5,000	Missing daily work ticket
24/05/2016	Allowance for vaccine collection -EPI officer	Kasipul	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution -driver	Rachuonyo south	3,000	3,000	-	Missing attendance register
14/05/2016	Fuel costs; Nyang'inja filling station; rec #035718; GK A220U	Ndhiwa	4,380		4,380	Missing daily work ticket
20/05/2016	Allowance for vaccine distribution -EPI officer	Kasipul	4,000	4,000	-	Missing attendance register
20/05/2016	Allowance for vaccine collection-driver	Rachuonyo south	3,000	3,000	-	Missing attendance register
24/05/2016	Allowance for vaccine collection from KEMSA depot -EPI officer ref#37	Mbita	4,000	4,000	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution sub county level-drivers ref#41	Mbita	3,000	3,000	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution -kepi store nurse ref#40	Mbita	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for vaccine collection from regional KEMSA depot-driver ref#39	Mbita	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution- casual ref#42	Mbita	1,800	1,800	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution & collection of logistics - EPI off	Kabondo Kasipul	4,000	4,000	-	Missing attendance register
24/05/2016	Allowance for vaccine collection from KEMSA depot-driver	Kabondo Kasipul	2,000	2,000	-	Missing attendance register
24/05/2016	Allowance for vaccine distribution within the sub county-driver	Kabondo Kasipul	3,000	3,000	-	Missing attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for vaccine distribution-driver	Ndhiwa	3,000	3,000	-	Missing attendance register
24/05/2016	Allowance for data officer	Kabondo Kasipul	18,000	18,000	-	Missing attendance register
24/05/2016	Allowance for data manager ref#87	Ndhiwa	18,000	18,000	-	missing signed attendance register
24/05/2016	Allowance for data manager ref#85	Mbita	18,000	18,000	-	missing signed attendance register
24/05/2016	Allowance for data manager	Rangwe	18,000	18,000	-	missing signed attendance register
24/05/2016	Allowance for data manager	No details included	18,000	18,000	-	missing signed attendance register
24/05/2016	Allowance for loader-vaccine distribution	No details included	1,800	1,800	-	missing signed attendance register
24/05/2016	Allowance for kepi nurse-vaccine distribution	No details included	18,000	18,000	-	missing signed attendance register
24/05/2016	Allowance for vaccine collection & distribution	No details included	2,000	2,000	-	missing signed attendance register
24/05/2016	Allowance for vaccine collection & distribution- epi nurse	No details included	4,000	4,000	-	missing signed attendance register
24/05/2016	Allowance for vaccine collection & distribution- driver	No details included	3,000	3,000	-	missing signed attendance register
18/05/2016	vaccine distribution-Allowance for kepi nurse, loader & mover	Rangwe	22,800	22,800	-	missing signed attendance register
24/05/2016	Allowance for vaccine distribution	No details included	6,000	6,000	-	Missing attendance register
15/05/2016	Allowance for county review - SCHMT	N/a	128,000	128,000	-	missing signed attendance register
15/05/2016	Allowance for county review - drivers	N/a	48,000	48,000	-	missing signed attendance register
27/05/2016	County review meeting -Accommodation -16 pax, conference package-18pax & hall hire for county review, invo#460, rec #1384; Hotel Gracey Limited	N/a	160,000	160,000	-	Missing attendance register, evidence of procurement process
13 &14/05/2016	fuel costs-county MR review; various; rec #3661,36094,4054,230,36103,36676,206,2333	N/a	40,000	-	40,000	Missing MV Work ticket
24/05/2016	Allowance for implementation-s/s	Rangwe	90,000	90,000	-	missing signed attendance register
24/05/2016	Allowance for implementation-driver	Rangwe	45,000	45,000	-	missing signed attendance register
24/05/2016	Allowance for implementation-SCHMT/SC coordinator	No details included	90,000	90,000	-	missing signed attendance register
24/05/2016	Allowance for implementation-Team supervisors	No details included	216,000	216,000	-	missing signed attendance register
24/05/2016	Allowance for implementation-vaccinators	No details included	1,872,000	1,872,000	-	missing signed attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for implementation-volunteers	No details included	129,600	129,600	-	missing signed attendance register
24/05/2016	Allowance for implementation-drivers	No details included	45,000	45,000	-	missing signed attendance register
24/05/2016	Allowance for implementation-kepi management	No details included	22,800	22,800	-	missing signed attendance register
24/05/2016	Allowance for implementation-vaccinators	No details included	90,000	90,000	-	missing signed attendance register
24/05/2016	Allowance for training-volunteers	No details included	30,000	30,000	-	missing signed attendance register
24/05/2016	Allowance for training-vaccinators	No details included	139,000	139,000	-	missing signed attendance register
11/05/2016	fuel costs-vaccine distribution; various suppliers; rec #589/27225/27264/223; MV CG 042A	Suba	15,000	-	15,000	Missing MV work ticket
24/05/2016	Allowance for facilitators during training	Suba	10,000	10,000	-	missing signed attendance register
24/05/2016	Allowance for facilitators during training	Suba	16,000	16,000	-	missing signed attendance register
24/05/2016	Allowance for volunteers during training	No details included	6,000	6,000	-	missing signed attendance register
24/05/2016	Allowance for vaccinators during training	No details included	22,000	22,000	-	missing signed attendance register
24/05/2016	Allowance for vaccinators during training	Rachuonyo North	3,600	3,600	-	missing signed attendance register
24/05/2016	fuel costs-vaccine distribution; Aftah -rec#133; Nyanginja rec #204/265/209/242/299/287/275; MV not indicated on receipt	Rachuonyo North	61,200	-	61,200	Missing MV work ticket and MV #not indicated on the cash sale receipt
24/05/2016	Allowance for sub county data officer	Rachuonyo North	18,900	18,900	-	missing signed attendance register
24/05/2016	Allowance for TS during training	Rangwe	12,000	12,000	-	Missing signed attendance register
24/05/2016	Allowance for vaccinators during implementation- East Gem	Rangwe	32,000	32,000	-	Missing signed attendance register
24/05/2016	Allowance for vaccinators during training	Rachuonyo North	22,000	21,800	200	1. Missing signed attendance register 2. One vaccinator did not include ID not when signing the payment schedule form
11/05/2016	conference package and hall hire; rec # 081; Lake view Hotel	Rachuonyo North	208,000	208,000	-	Missing attendance register, evidence of a procurement process
11/05/2016	stationery rec # 083	Rachuonyo North	22,500	22,500	-	Missing attendance register, evidence of a procurement process

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
24/05/2016	Allowance for volunteers during training	Rachuonyo North	28,800	28,400	400	1. Missing signed attendance register 2. One volunteer did not include ID not when signing the payment schedule form
24/05/2016	Allowance for vaccinators during implementation	No details included	1,161,000	1,161,000	-	No attendance register
24/05/2016	Allowance for volunteers during implementation	No details included	469,800	469,800	-	No attendance register
24/05/2016	Allowance for vaccinators during training	No details included	148,000	148,000	-	No attendance register
24/05/2016	Allowance for volunteer during training	No details included	24,000	24,000	-	No attendance register
24/05/2016	Allowance for vaccinators during implementation	No details included	243,000	243,000	-	No attendance register
24/05/2016	Allowance for volunteer during implementation	No details included	113,400	113,400	-	No attendance register
15/05/2016	Allowance for participants during micro planning	No details included	28,800	28,800	-	No attendance register
12/05/2016	Allowance for vaccinators training	No details included	169,000	169,000	-	No attendance register
24/05/2016	Allowance for volunteers training	No details included	22,200	22,200	-	No attendance register
24/05/2016	fuel costs-CHMT supervision & coordination ; Kadongo rec # 2225 (2800), nyangi'nja rec# 35929(4745), muntaaz energy rec#192,197,198,196,195,194 (31,080), Arombe rec#171 (4072) and Kagor rec#3643 (2780), victoria rec#3027 (4545), pebo rec#8872 (4500)	No details included	54,582	-	54,582	Missing MV work ticket and MV #not indicated on the cash sale receipt
11/05/2016	Allowance for volunteer training	No details included	29,600	29,200	400	1. Missing signed attendance register 2. one of the participants paid did not include details of P. No or Idno.
11/05/2016	Allowance for volunteer training	No details included	10,400	10,400	-	Missing signed attendance register
16,18,20,22 & 24/05/2016	fuel costs-SCHMT supervisor muntaaz energy rec#5402,5403,5404,5405,5415,5416,5401,5414,5417,5413,5432,5433,5456,5434,5435, 5476,5489,5483,5486,5481 (31,080),	No details included	54,000	-	54,000	Missing MV work ticket and MV #not indicated on the cash sale receipt
16,18,20,22 & 24/05/2016	fuel costs-TS muntaaz energy rec#	No details included	27,000	-	27,000	Missing MV work ticket and MV #not indicated on the cash sale receipt
13/05/2016	Allowance for MR training-driver	No details included	1,000	1,000	-	Missing signed attendance register
13/05/2016	Allowance for MR training-vaccinators- West Gem	No details included	19,000	19,000	-	Missing signed attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
13/05/2016	Allowance for volunteer's implementation- Rangwe	No details included	253,800	253,800	-	No attendance register
13/05/2016	Allowance for vaccine collection from KEMSA to Rangwe	No details included	6,000	6,000	-	No attendance register
16,15,20,22 & 24/05/2016	fuel costs-rec #7018,23918,23920,7021,7042,23921	Suba	37,125	-	37,125	Missing MV work ticket
24/05/2016	Allowance for vaccinators during implementation	Suba	225,000	225,000	-	No attendance register
16,15,20,22 & 24/05/2016	fuel costs for implementation for sub county supervisor-rec #3160,3172,3182,3190,3157,3169,3189,3175,3159,3168,3174,3181,3134,3154,3167,3173,3158,3170,3183	Suba	54,000	-	54,000	Missing MV work ticket
16,15,20,22 & 24/05/2016	fuel costs for implementation for motor bike	Rangwe	25,500	-	25,500	Missing MV work ticket
24/05/2016	Allowance for SCHMT during implementation	Suba	90,000	90,000	-	No attendance register
24/05/2016	Allowance for drivers during implementation	Suba	45,000	45,000	-	No attendance register
16,15,20,22 & 24/05/2016	fuel costs for implementation for MV	Rangwe	54,000	-	54,000	Missing MV work ticket
24/05/2016	Allowance for vaccinators during implementation	Suba	1,098,000	1,089,000	9,000	No activity report or attendance register
24/05/2016	Allowance for volunteers during implementation	Suba	583,200	572,400	10,800	No activity report or attendance register
24/05/2016	Allowance for driver	No details included	1,000	1,000	-	No attendance register
16/05/2016	hall hire for vaccinator and volunteer training ref # 96773 &96772	No details included	8,000	-	8,000	Missing MV work ticket
16/05/2016	stationery for vaccinator and volunteer training ref # 2499	No details included	41,400	-	41,400	Missing MV work ticket
16/05/2016	fuel costs for SCHMT training ref #Various	No details included	40,000	-	40,000	Missing MV work ticket
9-11/05/2016	Allowances for SCHMT training -Homa Bay county	No details included	224,000	224,000	-	No attendance register
9-11/05/2016	Allowances for SCHMT training -Homa Bay county- Drivers per diem	No details included	48,000	48,000	-	No attendance register
16/05/2016	Accommodation and conference package for SCHMT training ref #454	No details included	504,000	504,000	-	Missing evidence of procurement process
15/05/2016	Allowances for Homa Bay county- county logistician coordination & supervision-drivers per diem	No details included	273,000	273,000	-	No attendance register
15/05/2016	Allowances for Homa Bay county- county logistician coordination & supervision-county logs per diem	No details included	468,000	468,000	-	No attendance register
16/05/2016	fuel costs for CHMT supervision and coordination ref #Various	No details included	162,678	-	162,678	Missing MV work ticket
16-24/05/2016	Allowances for vaccinators during implementation-west Gem, East Gem, kochia, kagan	rangwe	1,251,000	1,251,000	-	No attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
16-24/05/2016	Allowances for volunteers during implementation-west Gem, East Gem,	rangwe	162,000	162,000	-	No attendance register
14/04/2016	Allowance for facilitating MR training	Suba	6,000	4,000	2,000	No attendance register
14/04/2016	Allowance for MR training	Suba	11,000	11,000	-	No attendance register
14/04/2016	Allowance for MR micro planning	No details included	16,800	16,800	-	No attendance register
14/04/2016	Allowance for MR micro planning	No details included	16,200	16,200	-	No attendance register
20/04/2016	Accommodation and conference package ref # 014; Hotel Gracey Limited	Kasipul	192,000	192,000	-	No attendance register
20/04/2016	Allowance for public address	Kasipul	54,000	54,000	-	No attendance register
20/04/2016	Allowance for stakeholders meeting	Mbita	25,500	25,500	-	No attendance register
20/04/2016	Allowance for stakeholders meeting -drivers	Mbita	10,000	10,000	-	No attendance register
06/04/2016	Allowance for social mobilisation	Mbita	15,000	15,000	-	No attendance register
05/04/2016	Allowance for stakeholders meeting	Mbita	8,500	8,500	-	No attendance register
20/04/2016	fuel costs ref # 5112	Mbita	10,000	-	10,000	missing Mv daily work ticket
05/04/2016	Allowance for stakeholders meeting	Rangwe	1,000	1,000	-	No attendance register
05/04/2016	Allowance for health promotion officer	Rangwe	10,000	10,000	-	No attendance register
05/04/2016	Allowance for driver	Rangwe	5,000	5,000	-	No attendance register
05/04/2016	Allowance for MR supervision	No details included	190,000	190,000	-	No attendance register
05/04/2016	Allowance for MR supervision-Drivers	No details included	40,000	40,000	-	No attendance register
20/04/2016	fuel costs various receipts- SCHMT Training	No details included	40,000	-	40,000	missing Mv daily work ticket
20/04/2016	fuel costs various receipts- CHMT Supervision	No details included	47,000	-	47,000	missing Mv daily work ticket
16-19/05/2016	fuel costs various receipts- social mobilisation	No details included	32,400	-	32,400	missing Mv daily work ticket
10/05/2016	Allowance for Health promotion officers	Kasipul	72,000	72,000	-	No attendance register
10/05/2016	Allowance for drivers	Kasipul	18,000	18,000	-	No attendance register

Value date	Transaction description	Sub county	Total amount	Inadequate	Irregular	Auditor's explanations/reasoning
10/05/2016	Allowance for security	Kasipul	1,000	1,000	-	No attendance register
13/05/2016	Allowance for launch	Mbita	146,000	146,000	-	No attendance register
24/05/2016	Allowance for meeting with opinion leaders	Mbita	95,000	94,000	1,000	1. Missing activity report and signed attendance register 2. One ID number was used by two participants; ID #13776174 for Mbita
24/05/2016	Allowance for meeting with opinion leaders	Mbita	73,500	72,000	1,500	1. Missing activity report and signed attendance register 2. One ID number was used by two participants; ID #13776174 for Mbita
22/05/2016	Allowance for health promotion officer and drivers	Rachuonyo	90,000	90,000	-	No attendance register
14/05/2016	Allowance for stakeholders meeting	Kasipul	45,000	45,000	-	No attendance register
14/05/2016	Allowance for the launch	Kasipul	36,000	36,000	-	No attendance register
14/05/2016	Allowance for the teachers	Kasipul	60,000	60,000	-	No attendance register
14/05/2016	Allowance for the chief and ass chiefs	Kasipul	21,500	21,500	-	No attendance register
12-22/05/2016	fuel costs receipts #267 & 235	Rachuonyo North	32,400	-	32,400	Missing MV work ticket
20/05/2016	Allowance for PAS team	Ndhiwa	90,000	90,000	-	No attendance register
14/05/2016	Allowance for launch	Ndhiwa	33,500	33,500	-	No attendance register
16/05/2016	fuel costs for launch receipts #various	Rachuonyo North	30,000	-	30,000	Missing MV work ticket
14/05/2016	Allowance for ACSM meeting by SCHMT	No details included	45,000	45,000	-	No attendance register
14/05/2016	Allowance for opinion leaders meeting	Ndhiwa	70,000	70,000	-	No attendance register
24/05/2016	Allowance for driver	Rangwe	18,000	18,000	-	No attendance register
24/05/2016	Allowance for ACSM	Rangwe	72,000	72,000	-	No attendance register
	Total		25,200,125	24,157,300	1,014,825	

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Nairobi						

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	25/05/16	Volunteer training allowances (Kamukunji SC)	22,800	22,800		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	25/05/16	SCHMT coordination allowances (Kamukunji SC)	72,000	72,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Team supervisor allowances (Kamukunji SC)	180,000	180,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		CHV allowances (Starehe SC)	20,000	20,000		No attendance registers attached. No activity report to justify allowances. Form does not indicate date of activity
Imp - File 1		CHV allowances (Starehe SC)	12,500	12,500		No attendance registers attached. No activity report to justify allowances. Form does not indicate date of activity
Imp - File 1		Teacher sensitisation	10,500	10,500		No attendance registers attached. No activity report to justify allowances. Form does not indicate date of activity
Imp - File 1		Facilitator allowances (Starehe SC)	11,000	11,000		No attendance registers attached. No activity report to justify allowances. Form does not indicate date of activity
Imp - File 1		CHV allowances (Dagoretti SC)	14,000	14,000		No attendance registers attached. No activity report to justify allowances. Form does not indicate date of activity
Imp - File 1	12/05/16	Health Care Workers training allowances (Makadara SC)	48,000	48000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	18/05/16	CHV training (Makadara SC)	12,600	12,600		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Health Care Workers training allowances (Makadara SC)	18,000	18,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Health Care Workers training allowances (Makadara SC)	27,000	27,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	13/05/16	CHV training (Makadara SC)	16,800	16,800		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Stationery	327,750	327,750		Not linked to a specific activity
Imp - File 1	12/05/16	SCHMT coordination allowances (Westlands SC)	8,000	8,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	12/05/16	Training allowances (Westlands SC)	20,000	20000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Training allowances for CHVs (Langata SC)	60,600	60,600		No attendance registers attached. No training report to justify allowances.
Imp - File 1	16-24/5/2016	Volunteer training allowances (Kamukunji SC)	9,000	9,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	25/05/16	Team supervisor allowances	126,000	126,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	25/05/16	Allowances	80,000	80,000		No attendance registers attached. No activity report to justify allowances. Form does not indicate calibre of staff being paid and sub county
Imp - File 1	25/05/16	Vaccinators implementation allowances	2,028,000	2,028,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	25/05/16	CHVs implementation allowances	496,800	496,800		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	25/05/16	Vaccinators training allowances	50,000	50,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	25/05/16	Team supervision allowances	16,000	16,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1		Volunteer training allowances (Embakasi West)	14,400	14,400		No attendance registers attached. No activity report to justify allowances. Forms do not indicate activity date

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1		Driver allowance (Embakasi West)	900	900		No attendance registers attached. No activity report to justify allowances. Forms do not indicate activity date
Imp - File 1	25/05/16	Volunteer training allowances (Embakasi West)	93,800	93,800		No attendance registers attached. No activity report to justify allowances. Forms do not indicate activity date
Imp - File 1	14/05/16	Drivers allowance	750	750		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	14/05/16	Vaccinators training allowances	7,500	7,500		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	24/05/16	Training allowances for vaccinators (Embakasi West)	343,600	343,600		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	25/05/16	Supervisors' training	16,000	16,000		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	14/05/16	Vaccinators training allowances	62,400	62,400		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1		Volunteer implementation allowances	43,200	43,200		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	13/516	Allowances (data manager, casuals)	27,500	27,500		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	14/05/16	DHMT training allowances	1,500	1,500		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	17/05/16	Vaccinators training allowances	5,400	5400		No attendance registers attached. No training report to justify allowances. Forms do not indicate sub county
Imp - File 1	13/05/16	DHMT training allowances (Starehe)	10,000	10,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	17/05/16	DHMT allowances (Starehe)	80,000	80,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	17/05/16	Airtime allowances (Starehe)	2,500	2,500		No attendance registers attached. No training report to justify allowances.
Imp - File 1	16/05/16	Allowances (starehe)	585,000	585,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	18/05/16	Stakeholder allowances	18,000	18,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	21/05/16	Supervisors' allowances	20,000	20,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	21/05/16	Elders' allowances	9,000	9,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	21/05/16	Drivers allowance	30,000	30,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	22/05/16	Allowances	22,000	22,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	17/05/16	Vaccinator training allowances	15,000	15,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	17/05/16	Vaccinator training allowances	11,000	11,000		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county
Imp - File 1	17/05/16	Volunteer training allowances	12,600	12,600		No attendance registers attached. No activity report to justify allowances. Forms do not indicate sub county

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	17/05/16	data managers allowance (Kasarani SC)	14,000	14,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	17/05/16	Nurse and casual allowances	12,000	12,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		Volunteer allowances (Kamukunji SC)	32,400	32,400		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		Volunteer training allowances	8,000	8,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	16-24/5/16	Volunteer training allowances	18,000	18,000		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	25/05/16	Volunteer training allowances (Westlands SC)	42,600	42,600		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	13/05/16	Driver allowance during Volunteer training	900	900		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	25/05/16	Vaccinator training allowances	127,000	127,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Vaccinator training allowances (Kamukunji SC)	151,000	151,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Health Care Workers training allowances (Langata SC)	76,000	76,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Allowances for training supervisors and vaccinators (Kamukunji)	28,900	28,900		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Health care workers training allowances (langata SC)	47,000	47,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Health Care Workers training (Langata SC)	78,000	78,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Team supervisor allowances during training (Langata SC)	30,000	30,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Driver allowance during training	900	900		No attendance registers attached. No training report to justify allowances.
Imp - File 1		CHV training allowances (Lanagata SC)	16,200	16,200		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Driver allowance during training	900	900		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Allowances during Health worker training (Langata SC)	40,000	40,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	25/05/16	Volunteer training allowances (Starehe SC)	77,400	77,400		No attendance registers attached. No training report to justify allowances.
Imp - File 1	26/05/16	SCHMT training of TSV vaccinators (Starehe SC)	10,000	10,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	25/05/16	Team supervision training (Starehe SC)	30,000	30,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	26/05/16	Vaccinators training allowance (Starehe SC)	243,000	243,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Vaccinators training allowance (Kasarani SC)	91,000	91,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Volunteer training allowance (Kasarani SC)	24,000	24,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Volunteer training allowance (Kasarani SC)	12,000	12,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Volunteer training allowance (Kasarani SC)	13,200	13,200		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Volunteer training allowance (Kasarani SC)	9,600	9,600		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Volunteer training allowance (Kasarani SC)	24,000	24,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Drivers allowance	900	900		No attendance registers attached. No training report to justify allowances.

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	06/05/16	Hall hire	3,600	3,600		No supporting document available
Imp - File 1	24/05/16	SCHMT training allowances	10,000	10,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Team supervisor allowances	30,500	30,500		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Vaccinators training allowance (Kasarani SC)	168,000	168,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Vaccinators training allowances (Ruaraka SC)	107,600	107,600		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Supervisor training allowances (Ruaraka SC)	36,000	36,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	13/05/16	Volunteer training allowances (Ruaraka SC)	20,400	20,400		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Vaccinator training allowances (Makadara SC)	15,000	15,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Driver allowance (Makadara)	900	900		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	SCHMT facilitator allowances (Makadara SC)	8,000	8,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	TS training allowances (Makadara SC)	20,000	20,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Volunteer training allowances (Makadara SC)	10,200	10,200		No attendance registers attached. No training report to justify allowances.
Imp - File 1	12/05/16	Health Care Workers training allowances (Makadara SC)	9,000	9,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1		Driver allowance (Dagoretti SC)	900	900		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Supervisors' allowances (Dagoretti SC)	90,000	90,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Driver allowances (Dagoretti SC)	45,000	45,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	24/05/16	Training allowances (Dagoretti SC)	363,000	363,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	13/05/16	Vaccinators training allowances (Ruaraka SC)	128,000	128,000		No attendance registers attached. No training report to justify allowances.
Imp - File 1	13/05/16	Volunteers training allowance (Ruaraka SC)	45,600	45,600		No attendance registers attached. No training report to justify allowances.
Imp - File 1	26/05/16	County MR review meeting allowances	36,000	36,000		No attendance registers attached. No meeting minutes
Imp - File 1	16-24/5/16	Team supervisors review meeting (Kasarani SC)	10,000	10,000		No attendance registers attached. No meeting minutes
Imp - File 1	25/05/16	SCMT coordinators review meeting allowances (Westlands)	14,500	14,500		No attendance registers attached. No meeting minutes
Imp - File 1	16-24/5/16	review meeting allowances (Ruaraka SC)	10,000	10,000		No attendance registers attached. No meeting minutes
Imp - File 1	26-28/5/16	County review meeting	180,000	180,000		No attendance registers attached. No meeting minutes
Imp - File 1		vaccine distribution allowances (Dagoretti SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		vaccine distribution allowances (Ruaraka SC)	28,620	28,620		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	MR campaign allowances (Embakasi SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	16/05/16	Fuel	8,100		8,100	The fuel was not traceable to the work ticket as there were no entries.
Imp - File 1	16-24/5/16	Vaccine distribution allowances (Makadara SC)	20,620	20,620		No attendance registers attached. No activity report to justify allowances.

Voucher n°	Value date	Transaction description	Amount in sheet	Inadequate	Irregular	Auditor's explanations/reasoning
Imp - File 1	12/05/16	Fuel	8,000		8,000	No work tickets provided
Imp - File 1	25/05/16	Vaccine distribution allowances	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	16/05/16	Fuel	8,100		8,100	No work tickets provided
Imp - File 1		Vaccine distribution allowances (Langata SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	21/05/16	Vehicle hire	99,000		99,000	The receipts were from Stemar Tours & Travel Ltd. dated 21/5/16 and 21/5/16. However, there was no evidence that the vehicles were used for MR campaigns. Also, there were no other quotations attached indicating the procurement requirement for competitive bidding above KES 50,000 was not followed.
Imp - File 1	25/5/16	Vaccine distribution allowances (Westlands SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Vaccine distribution allowances (Kamukunji SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Fuel	8,000		8,000	No fuel receipts attached. Just an entry in the allowance form above.
Imp - File 1		Vaccine distribution allowances (Starehe SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	12/05/16	Fuel	8,100		8,100	The fuel was not traceable to the work ticket as there were no entries.
Imp - File 1		Vaccine distribution allowances (Kasarani SC)	20,520	20,520		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		Data managers allowance (Langata SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Data managers allowance (Westlands SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Data managers allowance (Kamukunji SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances. Allowance paid to Regina Ndung'u (SCHRIO) @ 1,800 for 9 days.
Imp - File 1		Data managers allowance (Kamukunji SC)	16,200	16,200		This is another payment for data manager's allowance paid to Susan Ndirangu (SCHRIO) @1,800 for 9 days. This is a repetition as allowance had already been paid to another SCHRIO above. The form also does not have any date indicated to justify this.
Imp - File 1	26/05/16	Data managers allowance (Starehe SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1		Data managers allowance (Dagoretti SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	25/05/16	Data managers allowance (Embakasi SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	24/05/16	Data managers allowance (Makadara SC)	16,200	16,200		No attendance registers attached. No activity report to justify allowances.
Imp - File 1	30/05/16	Waste management (County)	320,000	320,000		The receipt is stand - alone in the file. The receipt shows that the order was made verbally. The procurement requirement for 3 quotations for purchases above KES 50,000 was thus not followed.
TOTAL			8,542,800	8,403,500	139,300	

SL. No.	Location	Activity	Reported	Inadequate	Irregular	Issues
1	Nairobi ASCM Expense	Meals	9,000.00	9,000.00		No list of participants
2	Nairobi ASCM Expense	Meals	8,000.00	8,000.00		No list of participants
3	Nairobi ASCM Expense	Meals	12,100.00	12,100.00		No list of participants
4	Nairobi ASCM Expense	Fuel - GKU 441	13,600.00		13,600.00	No daily work ticket
5	Nairobi ASCM Expense	Fuel - GKA 382G	13,600.00		13,600.00	No daily work ticket
6	Nairobi ASCM Expense	Fuel - GKA 265E	13,600.00		13,600.00	No daily work ticket
7	Nairobi ASCM Expense	Meals	9,000.00	9,000.00		No list of participants
8	Nairobi ASCM Expense	Fuel - GKA 504C	15,600.00		15,600.00	No car registration recorded on the receipt
9	Nairobi ASCM Expense	Fuel - GKA 278P	15,000.00		15,000.00	No car registration recorded on the receipt
10	Nairobi ASCM Expense	Meals	34,000.00	34,000.00		No list of participants
11	Nairobi ASCM Expense	Fuel 244H	7,000.00		7,000.00	No car registration recorded on the receipt
12	Nairobi ASCM Expense	Meals	23,600.00	23,600.00		No list of participants
13	Nairobi ASCM Expense	Fuel - GKA 280C	21,009.00		21,009.00	No daily work ticket
14	Nairobi ASCM Expense	Fuel - GKA 655A	29,160.00		29,160.00	Fuel purchased is recorded on the work ticket with a different quantity
15	Nairobi ASCM Expense	Fuel - KBX 566K	8,000.00		8,000.00	No daily work ticket
16	Nairobi ASCM Expense	Fuel - KX 91492	29,160.00		29,160.00	No daily work ticket
Total			261,429.00	95,700.00	165,729.00	

Sl. No.	Location	Activity	Reported	Inadequate	Irregular	Issues
1	Nairobi Implementation file	DHMT Supervisors Training	10,000.00	10,000.00		no attendance register
2	Nairobi Implementation file	DHMT Supervisors Allowance	90,000.00	90,000.00		no attendance register
3	Nairobi Implementation file	SCHMT Supervisors Allowance	90,000.00	90,000.00		no attendance register
4	Nairobi Implementation file	SCHMT Supervisors Allowance	72,000.00	72,000.00		no attendance register
5	Nairobi Implementation file	County Supervisors Per diem	637,000.00	637,000.00		no attendance register
6	Nairobi Implementation file	SCHMT Supervisors Allowance	72,000.00	72,000.00		no attendance register
7	Nairobi Implementation file	Car Hire	377,000.00	377,000.00		only receipt available, no other supporting document available, procurement document not available
8	Nairobi Implementation file	Hall hire	300,000.00	300,000.00		only receipt available, no other supporting document available, procurement document not available
9	Nairobi Implementation file	TS and vaccinators allowance	1,359,000.00	1,359,000.00		no attendance register

Sl. No.	Location	Activity	Reported	Inadequate	Irregular	Issues
10	Nairobi Implementation file	CHVs Allowances	383,400.00	383,400.00		no attendance register
11	Nairobi Implementation file	CHVs Allowances	448,200.00	448,200.00		no attendance register
12	Nairobi Implementation file	TS and vaccinators allowance	1,359,000.00	1,359,000.00		no attendance register
13	Nairobi Implementation file	TS and vaccinators allowance	315,000.00	315,000.00		no attendance register
14	Nairobi Implementation file	CHVs Allowances	739,800.00	739,800.00		no attendance register
15	Nairobi Implementation file	TS and vaccinators allowance	2,160,000.00	2,160,000.00		no attendance register
16	Nairobi Implementation file	Drivers' allowances	45,000.00	45,000.00		no attendance register
17	Nairobi Implementation file	Fuel - GKA 742E	9,800.00	5,800.00	4,000.00	NO car registration recorded on the receipt
18	Nairobi Implementation file	TS and vaccinators allowance	3,854,700.00	3,854,700.00		no attendance register
19	Nairobi Implementation file	CHVs Allowances	1,306,800.00	1,306,800.00		no attendance register
20	Nairobi Implementation file	Car Hire	162,250.00	162,250.00		only receipt available, no other supporting document available, procurement document not available
21	Nairobi Implementation file	Fuel	5,000.00		5,000.00	No daily work ticket No car registration recorded on the receipt
22	Nairobi Implementation file	TS and vaccinators allowance	1,399,500.00	1,399,500.00		no attendance register
23	Nairobi Implementation file	TS and vaccinators allowance	1,233,000.00	1,233,000.00		no attendance register
24	Nairobi Implementation file	SCHMT Allowances	162,000.00	162,000.00		no attendance register
25	Nairobi Implementation file	CHVs Allowances	205,200.00	205,200.00		no attendance register
26	Nairobi Implementation file	Drivers' allowances	81,000.00	81,000.00		no attendance register
27	Nairobi Implementation file	Car hire - KCC 223H	6,500.00		6,500.00	No daily work ticket
28	Nairobi Implementation file	Car hire - KCC 223H	12,000.00		12,000.00	No daily work ticket
29	Nairobi Implementation file	Drivers' allowances	36,000.00	36,000.00		no attendance register
30	Nairobi Implementation file	Fuel - KMCZ 532	4,500.00		4,500.00	No daily work ticket
31	Nairobi Implementation file	CHVs Allowances	675,000.00	675,000.00		no attendance register
32	Nairobi Implementation file	TS and vaccinators allowance	2,286,000.00	2,286,000.00		no attendance register
33	Nairobi Implementation file	Data management	17,010.00	17,010.00		no attendance register
34	Nairobi Implementation file	TS and vaccinators allowance	2,088,000.00	2,088,000.00		no attendance register
35	Nairobi Implementation file	Airtime	89,000.00	89,000.00		no attendance register
36	Nairobi Implementation file	CHVs Allowances	777,600.00	777,600.00		no attendance register
37	Nairobi Implementation file	SCHMT Allowances	450,000.00	450,000.00		no attendance register
38	Nairobi Implementation file	Drivers' allowances	6,000.00	6,000.00		no attendance register

Sl. No.	Location	Activity	Reported	Inadequate	Irregular	Issues
39	Nairobi Implementation file	Data management	17,100.00	17,100.00		no attendance register
40	Nairobi Implementation file	TS and vaccinators allowance	2,572,200.00	2,572,200.00		no attendance register
41	Nairobi Implementation file	CHVs Allowances	604,800.00	604,800.00		no attendance register
42	Nairobi Implementation file	Fuel - KMDU 238A	2,000.00		2,000.00	No daily work ticket
43	Nairobi Implementation file	Fuel - KMCV 847S	2,000.00		2,000.00	No daily work ticket
44	Nairobi Implementation file	fuel	4,500.00		4,500.00	No daily work ticket No car registration recorded on the receipt
45	Nairobi Implementation file	Fuel - KMDE 765R	4,500.00		4,500.00	No daily work ticket
46	Nairobi Implementation file	Fuel - KBE 987V	12,150.00		12,150.00	No daily work ticket
47	Nairobi Implementation file	Fuel - KBE 144B	12,150.00		12,150.00	No daily work ticket
48	Nairobi Implementation file	Fuel - KCA 441B	12,150.00		12,150.00	No daily work ticket
49	Nairobi Implementation file	Fuel - KBC 234E	12,150.00		12,150.00	No daily work ticket
50	Nairobi Implementation file	Fuel - KMDE 738N	4,500.00		4,500.00	No daily work ticket
51	Nairobi Implementation file	Fuel - KMCH 464Q	4,500.00		4,500.00	No daily work ticket
52	Nairobi Implementation file	Fuel - KMDK 901N	4,500.00		4,500.00	No daily work ticket
53	Nairobi Implementation file	Fuel - KMCV 830R	4,500.00		4,500.00	No daily work ticket
	Total		26,597,960.00	26,486,360.00	111,600.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	May-16	Nairobi Planning	per diem, no. of persons=50, per day=400, no. of days=1	20,000.00	20,000.00		no attendance sheet is available
2	May-16	Nairobi Planning	per diem, no. of persons=30, per day=500, no. of days=3	45,000.00	45,000.00		no attendance sheet is available
3	May-16	Nairobi Planning	per diem, no. of persons=25, per day=400, no. of days=1	10,000.00	10,000.00		no attendance sheet is available
4	May-16	Nairobi Planning	per diem, no. of persons=7, per day=6000, no. of days=5	210,000.00	210,000.00		no attendance sheet is available
5	May-16	Nairobi Planning	per diem, no. of persons=2, per day=4000, no. of days=2	16,000.00	16,000.00		no attendance sheet is available
6	May-16	Nairobi Planning	per diem, no. of persons=2, per day=500, no. of days=8	8,000.00	8,000.00		no attendance sheet is available
7	May-16	Nairobi Planning	per diem, no. of persons=14, per day=500, no. of days=8	56,000.00	56,000.00		no attendance sheet is available
8	May-16	Nairobi Planning	per diem, no. of persons=5, per day=1000, no. of days=8	40,000.00	40,000.00		no attendance sheet is available
9	May-16	Nairobi Planning	per diem, no. of persons=13, per day=500, no. of days=8	52,000.00	52,000.00		no attendance sheet is available
10	May-16	Nairobi Planning	per diem, no. of persons=3, per day=300, no. of days=8	7,200.00	7,200.00		no attendance sheet is available
11	May-16	Nairobi Planning	per diem, no. of persons=20, per day=400, no. of days=1	8,000.00	8,000.00		no attendance sheet is available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
12	May-16	Nairobi Planning	per diem, no. of persons=50, per day=500, no. of days=1	25,000.00	25,000.00		no attendance sheet is available
13	May-16	Nairobi Planning	per diem, no. of persons=15, per day=300, no. of days=8	36,000.00	36,000.00		no attendance sheet is available
14	May-16	Nairobi Planning	per diem, no. of persons=3, per day=4000, no. of days=1	12,000.00	12,000.00		no attendance sheet is available
15	May-16	Nairobi Planning	per diem, no. of persons=20, per day=500, no. of days=8	80,000.00	80,000.00		no attendance sheet is available
16	May-16	Nairobi Planning	per diem, no. of persons=11, per day=200, no. of days=1	2,200.00	2,200.00		no attendance sheet is available
17	May-16	Nairobi Planning	per diem, no. of persons=10, per day=500, no. of days=8	40,000.00	40,000.00		no attendance sheet is available
18	May-16	Nairobi Planning	per diem, no. of persons=3, per day=300, no. of days=8	7,200.00	7,200.00		no attendance sheet is available
19	May-16	Nairobi Planning	per diem, no. of persons=6, per day=500, no. of days=8	24,000.00	24,000.00		no attendance sheet is available
20	May-16	Nairobi Planning	per diem, no. of persons=40, per day=100, no. of days=1	4,000.00	4,000.00		no attendance sheet is available
21	May-16	Nairobi Planning	per diem, no. of persons=9, per day=500, no. of days=8	36,000.00	36,000.00		no attendance sheet is available
22	May-16	Nairobi Planning	per diem, no. of persons=30, per day=500, no. of days=3	45,000.00	45,000.00		no attendance sheet is available
23	May-16	Nairobi Planning	per diem, no. of persons=2, per day=4000, no. of days=10	80,000.00	80,000.00		no attendance sheet is available
24	May-16	Nairobi Planning	per diem, no. of persons=2, per day=2000, no. of days=1	4,000.00	4,000.00		no attendance sheet is available
25	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1000, no. of days=10	10,000.00	10,000.00		no attendance sheet is available
26	May-16	Nairobi Planning	per diem, no. of persons=1, per day=5000, no. of days=1	5,000.00	5,000.00		no attendance sheet is available
27	May-16	Nairobi Planning	per diem, no. of persons=1, per day=2100, no. of days=10	21,000.00	21,000.00		no attendance sheet is available
28	May-16	Nairobi Planning	per diem, no. of persons=189, per day=500, no. of days=1	94,500.00	94,500.00		no attendance sheet is available
29	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1650, no. of days=1	1,650.00	1,650.00		no attendance sheet is available
30	May-16	Nairobi Planning	per diem, no. of persons=54, per day=500, no. of days=1	27,000.00	27,000.00		no attendance sheet is available
31	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available
32	May-16	Nairobi Planning	per diem, no. of persons=2, per day=2000, no. of days=10	40,000.00	40,000.00		no attendance sheet is available
33	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1500, no. of days=10	15,000.00	15,000.00		no attendance sheet is available
34	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		no attendance sheet is available
35	May-16	Nairobi Planning	per diem, no. of persons=54, per day=500, no. of days=1	27,000.00	27,000.00		no attendance sheet is available
36	May-16	Nairobi Planning	per diem, no. of persons=81, per day=500, no. of days=1	40,500.00	40,500.00		no attendance sheet is available
37	May-16	Nairobi Planning	per diem, no. of persons=109, per day=500, no. of days=1	54,500.00	54,500.00		no attendance sheet is available
38	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1650, no. of days=1	1,650.00	1,650.00		no attendance sheet is available
39	May-16	Nairobi Planning	per diem, no. of persons=2, per day=2000, no. of days=10	40,000.00	40,000.00		no attendance sheet is available
40	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1500, no. of days=10	15,000.00	15,000.00		no attendance sheet is available
41	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available
42	May-16	Nairobi Planning	per diem, no. of persons=21, per day=1000, no. of days=1	21,000.00	21,000.00		no attendance sheet is available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
43	May-16	Nairobi Planning	per diem, no. of persons=4, per day=1000, no. of days=1	4,000.00	4,000.00		no attendance sheet is available
44	May-16	Nairobi Planning	per diem, no. of persons=10, per day=1000, no. of days=1	10,000.00	10,000.00		no attendance sheet is available
45	May-16	Nairobi Planning	per diem, no. of persons=1, per day=500, no. of days=1	500.00	500.00		no attendance sheet is available
46	May-16	Nairobi Planning	per diem, no. of persons=4, per day=1000, no. of days=1	4,000.00	4,000.00		no attendance sheet is available
47	May-16	Nairobi Planning	per diem, no. of persons=23, per day=1000, no. of days=1	23,000.00	23,000.00		no attendance sheet is available
48	May-16	Nairobi Planning	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		no attendance sheet is available
49	May-16	Nairobi Planning	per diem, no. of persons=24, per day=1000, no. of days=1	24,000.00	24,000.00		no attendance sheet is available
50	May-16	Nairobi Planning	per diem, no. of persons=24, per day=1000, no. of days=1	24,000.00	24,000.00		no attendance sheet is available
51	May-16	Nairobi Planning	per diem, no. of persons=4, per day=1000, no. of days=1	4,000.00	4,000.00		no attendance sheet is available
52	May-16	Nairobi Planning	per diem, no. of persons=2, per day=1000, no. of days=8	16,000.00	16,000.00		no attendance sheet is available
53	May-16	Nairobi Planning	per diem, no. of persons=2, per day=2500, no. of days=13	65,000.00	65,000.00		no attendance sheet is available
54	May-16	Nairobi Planning	per diem, no. of persons=30, per day=900, no. of days=1	27,000.00	27,000.00		no attendance sheet is available
55	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available
56	May-16	Nairobi Planning	per diem, no. of persons=2, per day=2000, no. of days=12	48,000.00	48,000.00		no attendance sheet is available
57	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1700, no. of days=10	17,000.00	17,000.00		no attendance sheet is available
58	May-16	Nairobi Planning	per diem, no. of persons=81, per day=500, no. of days=1	40,500.00	40,500.00		no attendance sheet is available
59	May-16	Nairobi Planning	per diem, no. of persons=21, per day=500, no. of days=4	42,000.00	42,000.00		no attendance sheet is available
60	May-16	Nairobi Planning	per diem, no. of persons=2, per day=500, no. of days=5	5,000.00	5,000.00		no attendance sheet is available
61	May-16	Nairobi Planning	per diem, no. of persons=2, per day=500, no. of days=9	9,000.00	9,000.00		no attendance sheet is available
62	May-16	Nairobi Planning	per diem, no. of persons=20, per day=500, no. of days=9	90,000.00	90,000.00		no attendance sheet is available
63	May-16	Nairobi Planning	per diem, no. of persons=6, per day=500, no. of days=9	27,000.00	27,000.00		no attendance sheet is available
64	May-16	Nairobi Planning	per diem, no. of persons=2, per day=3250, no. of days=10	65,000.00	65,000.00		no attendance sheet is available
65	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available
66	May-16	Nairobi Planning	per diem, no. of persons=30, per day=1000, no. of days=1	30,000.00	30,000.00		no attendance sheet is available
67	May-16	Nairobi Planning	per diem, no. of persons=2, per day=4000, no. of days=9	72,000.00	72,000.00		no attendance sheet is available
68	May-16	Nairobi Planning	per diem, no. of persons=2, per day=1000, no. of days=9	18,000.00	18,000.00		no attendance sheet is available
69	May-16	Nairobi Planning	per diem, no. of persons=109, per day=500, no. of days=1	54,500.00	54,500.00		no attendance sheet is available
70	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1650, no. of days=1	1,650.00	1,650.00		no attendance sheet is available
71	May-16	Nairobi Planning	per diem, no. of persons=134, per day=500, no. of days=1	67,000.00	67,000.00		no attendance sheet is available
72	May-16	Nairobi Planning	per diem, no. of persons=2, per day=3250, no. of days=10	65,000.00	65,000.00		no attendance sheet is available
73	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
74	May-16	Nairobi Planning	per diem, no. of persons=54, per day=500, no. of days=1	27,000.00	27,000.00		no attendance sheet is available
75	May-16	Nairobi Planning	per diem, no. of persons=2, per day=3250, no. of days=10	65,000.00	65,000.00		no attendance sheet is available
76	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1600, no. of days=10	16,000.00	16,000.00		no attendance sheet is available
77	May-16	Nairobi Planning	per diem, no. of persons=121, per day=1000, no. of days=1	121,000.00	121,000.00		no attendance sheet is available
78	May-16	Nairobi Planning	per diem, no. of persons=3, per day=1000, no. of days=9	27,000.00	27,000.00		no attendance sheet is available
79	May-16	Nairobi Planning	per diem, no. of persons=59, per day=500, no. of days=1	29,500.00	29,500.00		no attendance sheet is available
80	May-16	Nairobi Planning	per diem, no. of persons=1, per day=1650, no. of days=1	1,650.00	1,650.00		no attendance sheet is available
81	May-16	Nairobi Planning	per diem, no. of persons=131, per day=500, no. of days=1	65,500.00	65,500.00		no attendance sheet is available
Total				2,570,200.00	2,570,200.00	-	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
National							
1		National	Preparation of survey material - Hotel	255,000.00	255,000.00		No attendance register available
2	30-Jun-16	National	Training, Survey team Enumerators	2,262,000.00	2,262,000.00		No attendance register available
3	30-Aug-16	National	KNBS Enumerators	7,050,000.00	7,050,000.00		No attendance register available
4	30-Jun-16	National	Village Elder & Security	1,069,000.00	1,069,000.00		No attendance register available
5	29-Sep-16	National	KNBS MoH Data Entry and Verification of Coverage feedback data	1,486,000.00	1,486,000.00		No attendance register available
6	28-Aug-16	National	National Coverage Survey Analysis and Report Writing	2,832,000.00	2,832,000.00		No attendance register available
7		National	Team Supervisor Allowances	11,985,000.00	11,985,000.00		No attendance register available
8		National	National Survey Supervisors Support	15,944,000.00	15,944,000.00		No attendance register available
9		National	National Survey Supervisors Support - Fuel	1,231,513.00		70,300.00	No log sheet available
10	30-Jun-16	National	S/C Stat. Officers Allowance	8,107,500.00	8,107,500.00		No attendance register available
11	30-Jun-16	National	S/C Stat. Officers Allowance - Fuel	705,000.00		30,000.00	No log sheet available
12	30-Aug-16	National	CHMT Support	17,155,000.00	17,155,000.00		No attendance register available
13	30-Aug-16	National	CHMT Support - Fuel	977,890.00		50,710.00	No log sheet available
14		National	Preparation of survey material	1,024,000.00	1,024,000.00		No attendance register available
15	30-Jun-16	National	Training, Team Survey teams Supervisors	2,232,000.00	2,232,000.00		No attendance register available
16	30-Aug-16	National	Coverage Survey, National Finance and Directors' Oversight	1,421,000.00	1,421,000.00		No attendance register available
Total				75,736,903.00	72,822,500.00	151,010.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
Machakos							
1	18-May-16	Machakos Planning	1000 per day for 1 day for 23 persons - 3 persons have the same ID no., per diem	23,000.00		23,000.00	Attendance not available
2	18-May-16	Machakos Planning	per diem for 1 person for 6 days - 4000 per day	25,000.00	25,000.00		Attendance not available
3	18-May-16	Machakos Planning	per diem	2,000.00	2,000.00		Attendance not available
4	17-May-16	Machakos Planning	per diem for 9 days for 1 person	36,000.00	36,000.00		Attendance not available
5	17-May-16	Machakos Planning	per diem for 9 days for 1 person	36,000.00	36,000.00		Attendance not available
6	17-May-16	Machakos Planning	per diem for 9 days for 1 person	18,000.00	18,000.00		Attendance not available
7	19-May	Machakos Planning	per diem	500.00	500.00		Attendance not available
8	21-May	Machakos Planning	per diem	400.00	400.00		Attendance not available
9	21-May	Machakos Planning	per diem	600.00	600.00		Attendance not available
10	20-May	Machakos Planning	per diem	5,000.00	5,000.00		Attendance not available
11	11-May	Machakos Planning	per diem	5,000.00	5,000.00		Attendance not available
12	May-16	Machakos Planning	3500 per day for 5 days per diem	17,500.00	17,500.00		Attendance not available
13	May-16	Machakos Planning	6000 per day for 5 days - per diem	30,000.00	30,000.00		Attendance not available
14	May-16	Machakos Planning	3500 per day for 8 days per diem	28,000.00	28,000.00		Attendance not available
15	May-16	Machakos Planning	6000 per day for 8 days per diem	48,000.00	48,000.00		Attendance not available
16	May-16	Machakos Planning	500 per day for 42 people per diem	21,000.00	21,000.00		Attendance not available
17	May-16	Machakos Planning	1000 per day for 4 people per diem	4,000.00	4,000.00		Attendance not available
18	May-16	Machakos Planning	per diem	1,250.00	1,250.00		Attendance not available
19	May-16	Machakos Planning	per diem	5,000.00	5,000.00		Attendance not available
20	May-16	Machakos Planning	400 per day for 18 persons per diem	7,200.00	7,200.00		Attendance not available
21	May-16	Machakos Planning	2000 per day for 9 days per diem	18,000.00	18,000.00		Attendance not available
22	18-May	Machakos Planning	72 people, 500 each, attendance is there per diem	36,000.00		36,000.00	Signature seems duplicate
23	18-May	Machakos Planning	22 people, 2000 each, attendance is there, per diem	44,000.00		44,000.00	Signature seems duplicate
24	18-May	Machakos Planning	35 persons, 400 each, per diem	14,000.00	14,000.00		Attendance not available
25	18-May	Machakos Planning	32 people, 1000 each, per diem	32,000.00	32,000.00		Attendance not available
26	17-May	Machakos Planning	16 people, 500 each, per diem	8,000.00	8,000.00		Attendance not available
27	24-May	Machakos Planning	14 people, 1000 each, per diem	14,000.00	14,000.00		Attendance not available
28	24-May	Machakos Planning	3 people, 2000 each, per diem	6,000.00	6,000.00		Attendance not available
29	19-May	Machakos Planning	41 people, 1000 each per diem	41,000.00	41,000.00		Attendance not available
30	19-May	Machakos Planning	2 people, 4000 per day, 9 days per diem	72,000.00	72,000.00		Attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
31	19-May	Machakos Planning	1 person, 2000 per day, 9 days per diem	18,000.00	18,000.00		Attendance not available
32	19-May	Machakos Planning	3 persons, 3000 each per diem	9,000.00	9,000.00		Attendance not available
33	17-May	Machakos Planning	7 persons, 2000 each, 1 person, 4000 each, 1 person, 13400 each per diem	31,400.00	31,400.00		Attendance not available
34	24-May	Machakos Planning	per diem	52,000.00	52,000.00		Attendance not available
35	17-May	Machakos Planning	per diem	10,880.00	10,880.00		Attendance not available
36	24-Jun	Machakos Planning	27 persons, 4500 each per diem	121,500.00	121,500.00		Attendance not available
37	24-Jun	Machakos Planning	6000 per day, 1 person, 9 days, per diem	54,000.00	54,000.00		Attendance not available
38	24-Jun	Machakos Planning	3500 per day, 1 person, 9 days, per diem	31,500.00	31,500.00		Attendance not available
39	24-Jun	Machakos Planning	2500 per day, 1 person, 9 days, per diem	22,500.00	22,500.00		Attendance not available
40	24-May	Machakos Planning	4000 per day for 9 days, per diem	36,000.00	36,000.00		Attendance not available
41	24-May	Machakos Planning	4000 per day for 9 days, per diem	36,000.00	36,000.00		Attendance not available
42	24-May	Machakos Planning	2000 per day for 9 days, per diem	18,000.00	18,000.00		Attendance not available
43	24-May	Machakos Planning	2000 per day for 9 days per diem	18,000.00	18,000.00		Attendance not available
44	24-May	Machakos Planning	2 persons, 4000 per day, for 9 days per diem	72,000.00	72,000.00		Attendance not available
45	24-May	Machakos Planning	59 persons, 500 each per diem	29,500.00	29,500.00		Attendance not available
46	17-May	Machakos Planning	16 persons, 1000 each per diem	16,000.00	16,000.00		Attendance not available
47	17-May	Machakos Planning	20 persons, 500 per day for 7 days per diem	70,000.00	70,000.00		Attendance not available
48	20-May	Machakos Planning	53 persons, 1000 each, per diem	53,000.00	53,000.00		Attendance not available
49	20-May	Machakos Planning	22 persons, 1500 each, some signed 12 may, some signed 12 June, event was from 16-24 may, per diem	33,000.00	33,000.00		Attendance not available
50	20-May	Machakos Planning	25 persons, 1500 each, signed 12 may, per diem	37,500.00	37,500.00		Attendance not available
51	20-May	Machakos Planning	4 persons, 250 each, signed 20 may, per diem	1,000.00	1,000.00		Attendance not available
52	20-May	Machakos Planning	25 persons, 1500 each, some signed 12 may, some signed 12 June, event was from 16-24 may, per diem	37,500.00	37,500.00		Attendance not available
53	20-May	Machakos Planning	7 persons, 1000 each, per diem	7,000.00	7,000.00		Attendance not available
54	20-May	Machakos Planning	9 persons, 500 each, per diem	4,500.00	4,500.00		Attendance not available
55	20-May	Machakos Planning	13 persons, 1500 each, per diem	19,500.00	19,500.00		Attendance not available
56	20-May	Machakos Planning	4 persons, 1500 each, per diem	6,000.00	6,000.00		Attendance not available
57	20-May	Machakos Planning	3 persons, 1000 each, per diem	3,000.00	3,000.00		Attendance not available
58	20-May	Machakos Planning	17 persons, 1500 each, per diem	25,500.00	25,500.00		Attendance not available
59	20-May	Machakos Planning	10 persons, 1500 each, per diem	15,000.00	15,000.00		Attendance not available
60	20-May	Machakos Planning	11 persons, 1000 each, per diem	11,000.00	11,000.00		Attendance not available
61	20-May	Machakos Planning	9 persons, 2000 each, per diem	18,000.00	18,000.00		Attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
62	May-16	Machakos Planning	2 persons, 9 days, 4000 per day per diem	72,000.00	72,000.00		Attendance not available
63	May-16	Machakos Planning	1 person, 9 days, 2000 per day per diem	18,000.00	18,000.00		Attendance not available
64	May-16	Machakos Planning	9 persons, 5000 each, per diem	45,000.00	45,000.00		Attendance not available
65	May-16	Machakos Planning	30 persons, 2000 each, per diem	60,000.00	60,000.00		Attendance not available
66	May-16	Machakos Planning	10 persons, 1000 each, per diem	10,000.00	10,000.00		Attendance not available
67	May-16	Machakos Planning	4 persons, 2000 each, per diem	8,000.00	8,000.00		Attendance not available
68	May-16	Machakos Planning	2 persons, 3600 per day, 10 days per diem	72,000.00	72,000.00		Attendance not available
69	May-16	Machakos Planning	12 persons, 1500 each per diem	18,000.00	18,000.00		Attendance not available
70	May-16	Machakos Planning	12 persons, 1500 each per diem	18,000.00	18,000.00		Attendance not available
71	May-16	Machakos Planning	5 persons, 1000 per day, 9 days per diem	45,000.00	45,000.00		Attendance not available
72	May-16	Machakos Planning	2 persons, 1000 per day, 9 days per diem	18,000.00	18,000.00		Attendance not available
73	May-16	Machakos Planning	21 persons, 1000 each per diem	21,000.00	21,000.00		Attendance not available
74	May-16	Machakos Planning	17 persons, 1000 each, per diem	17,000.00	17,000.00		Attendance not available
75	May-16	Machakos Planning	2 persons, 4000 per day, for 9 days per diem	72,000.00	72,000.00		Attendance not available
76	May-16	Machakos Planning	1 person, 2000 per day, 9 days per diem	18,000.00	18,000.00		Attendance not available
77	May-16	Machakos Planning	4 persons, 5 days each, 58500 each person per diem	234,000.00	234,000.00		Attendance not available
78	May-16	Machakos Planning	1 person 5 days, 6000 per day, 1 person 3500 per day 5 days per diem	47,500.00	47,500.00		Attendance not available
79	May-16	Machakos Planning	1 person 5 days 6000 per day, 1 person 5 days 3500 per day per diem	47,500.00	47,500.00		Attendance not available
80	May-16	Machakos Planning	3 person, 2000 each per diem	6,000.00	6,000.00		Attendance not available
81	Apr-16	Machakos Planning	20 person, 1200 each per diem	24,000.00	24,000.00		Attendance not available
82	Apr-16	Machakos Planning	3 person, 1000 each per diem	3,000.00	3,000.00		Attendance not available
83	Apr-16	Machakos Planning	1 person 5 days 6000 per day, 1 person 5 days 3500 per day per diem	47,500.00	47,500.00		Attendance not available
84	Apr-16	Machakos Planning	30 person, 800 each per diem	24,000.00	24,000.00		Attendance not available
85	Apr-16	Machakos Planning	3 person, 2 days, 1000 per day, 1-person 2500 per day, 2 days per diem	11,000.00	11,000.00		Attendance not available
86	Apr-16	Machakos Planning	3 person, 2 days, 1000 per day, 1-person 2500 per day, 2 days per diem	11,000.00	11,000.00		Attendance not available
87	Apr-16	Machakos Planning	3 person, 2 days, 1000 per day per diem	6,000.00	6,000.00		Attendance not available
88	Apr-16	Machakos Planning	1-person 2500 per day, 2 days per diem	5,000.00	5,000.00		Attendance not available
		Total		2,494,730.00	2,391,730.00	103,000.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	25-Jun-16	Machakos planning	fuel - not matching with log sheet	32,400.00		32,400.00	not matching with log sheet
2	May-16	Machakos planning	fuel	5,000.00		5,000.00	not matching with log sheet
3	May-16	Machakos planning	fuel	4,500.00		4,500.00	not matching with log sheet
4	May-16	Machakos planning	fuel	5,287.00		5,287.00	not matching with log sheet
5	May-16	Machakos planning	fuel	5,000.00		5,000.00	not matching with log sheet
6	May-16	Machakos planning	fuel	2,515.00		2,515.00	not matching with log sheet
7	May-16	Machakos planning	fuel	4,000.00		4,000.00	not matching with log sheet
8	May-16	Machakos planning	fuel	5,000.00		5,000.00	not matching with log sheet
9	May-16	Machakos planning	fuel	4,500.00		4,500.00	not matching with log sheet
10	5/19/2016	Machakos planning	fuel - not matching with log sheet	2,000.00		2,000.00	not matching with log sheet
11	14-May-16	Machakos planning	fuel - not matching with log sheet	2,000.00		2,000.00	not matching with log sheet
12	5/20/2016	Machakos planning	fuel - not matching with log sheet	2,000.00		2,000.00	not matching with log sheet
13	19-May	Machakos planning	fuel miret - 2691	1,700.00		1,700.00	serial no. and date is not matching
14	20-May	Machakos planning	fuel miret - 2715	1,500.00		1,500.00	serial no. and date is not matching
15	21-May	Machakos planning	fuel miret - 2681	1,500.00		1,500.00	serial no. and date is not matching
16	16-May	Machakos planning	fuel	1,700.00		1,700.00	not matching with log sheet
17	17-May	Machakos planning	fuel - katex - 2886	1,200.00		1,200.00	serial no. and date is not matching
18	21-May	Machakos planning	fuel miret - 2697	1,200.00		1,200.00	serial no. and date is not matching
19	15-May	Machakos planning	fuel - katex - 2779	1,200.00		1,200.00	serial no. and date is not matching
20	16-May	Machakos planning	fuel - katex - 2883	1,200.00		1,200.00	serial no. and date is not matching
21	19-May	Machakos planning	fuel - katex - 2868	1,200.00		1,200.00	serial no. and date is not matching
22	20-May	Machakos planning	fuel - katex - 2858	1,200.00		1,200.00	serial no. and date is not matching
23	16-May	Machakos planning	fuel miret - 2638	1,200.00		1,200.00	serial no. and date is not matching
24	17-May	Machakos planning	fuel miret - 2646	1,200.00		1,200.00	serial no. and date is not matching
25	18-May	Machakos planning	fuel - katex - 2784	1,200.00		1,200.00	serial no. and date is not matching
26	19-May	Machakos planning	fuel miret - 2770	1,200.00		1,200.00	serial no. and date is not matching
27	20-May	Machakos planning	fuel miret - 2613	1,287.00		1,287.00	serial no. and date is not matching
28	22-May	Machakos planning	fuel - katex - 2790	1,200.00		1,200.00	serial no. and date is not matching
29	21-May	Machakos planning	fuel - katex - 2791	1,200.00		1,200.00	serial no. and date is not matching
30	23-May	Machakos planning	fuel miret - 2747	1,200.00		1,200.00	serial no. and date is not matching
31	24-May	Machakos planning	fuel miret - 2650	1,200.00		1,200.00	serial no. and date is not matching

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
32	16-May	Machakos planning	fuel miret - 2671	1,544.00		1,544.00	serial no. and date is not matching
33	17-May	Machakos planning	fuel miret - 2695	1,029.00		1,029.00	serial no. and date is not matching
34	18-May	Machakos planning	fuel miret - 1500	1,029.00		1,029.00	serial no. and date is not matching
35	19-May	Machakos planning	fuel miret - 2699	1,200.00		1,200.00	serial no. and date is not matching
36	20-May	Machakos planning	fuel miret - 2665	1,200.00		1,200.00	serial no. and date is not matching
37	22-May	Machakos planning	fuel - katex - 2786	1,200.00		1,200.00	serial no. and date is not matching
38	21-May	Machakos planning	fuel miret - 2682	1,200.00		1,200.00	serial no. and date is not matching
39	24-May	Machakos planning	fuel miret - 2772	1,200.00		1,200.00	serial no. and date is not matching
40	23-May	Machakos planning	fuel miret - 2731	1,200.00		1,200.00	serial no. and date is not matching
41	17-May	Machakos planning	fuel - katex - 2785	1,700.00		1,700.00	serial no. and date is not matching
42	19-May	Machakos planning	fuel - katex - 2776	1,500.00		1,500.00	serial no. and date is not matching
43	19-May	Machakos planning	fuel	900.00		900.00	not matching with log sheet
44	17-May	Machakos planning	fuel - katex - 2827	1,200.00		1,200.00	serial no. and date is not matching
45	18-May	Machakos planning	fuel - katex - 2780	1,200.00		1,200.00	serial no. and date is not matching
46	19-May	Machakos planning	fuel miret - 2655	1,200.00		1,200.00	serial no. and date is not matching
47	20-May	Machakos planning	fuel - katex - 2783	1,200.00		1,200.00	serial no. and date is not matching
48	21-May	Machakos planning	fuel miret - 2679	1,200.00		1,200.00	serial no. and date is not matching
49	22-May	Machakos planning	fuel - katex - 2792	1,200.00		1,200.00	serial no. and date is not matching
50	23-May	Machakos planning	fuel miret - 2730	1,200.00		1,200.00	serial no. and date is not matching
51	24-May	Machakos planning	fuel miret - 2696	1,200.00		1,200.00	serial no. and date is not matching
52	23-May	Machakos planning	fuel miret - 2729	1,200.00		1,200.00	serial no. and date is not matching
53	17-May	Machakos planning	fuel	8,000.00		8,000.00	not matching with log sheet
54	21-May	Machakos planning	fuel	8,000.00		8,000.00	not matching with log sheet
55	15-May	Machakos planning	fuel	8,000.00		8,000.00	not matching with log sheet
56	19-May	Machakos planning	fuel	8,000.00		8,000.00	not matching with log sheet
57	May-16	Machakos planning	fuel, no log sheet	18,000.00		18,000.00	not matching with log sheet
58	20-May	Machakos planning	fuel kathiani - 3291	3,000.00		3,000.00	serial no. and date is not matching
59	19-May	Machakos planning	fuel kathiani - 3311	4,000.00		4,000.00	serial no. and date is not matching
60	16-May	Machakos planning	fuel kathiani - 3279	4,000.00		4,000.00	serial no. and date is not matching
61	17-May	Machakos planning	fuel kathiani - 3280	4,000.00		4,000.00	serial no. and date is not matching
62	18-May	Machakos planning	fuel kathiani - 3282	4,000.00		4,000.00	serial no. and date is not matching

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
63	15-May	Machakos planning	fuel kathiani - 3278	4,000.00		4,000.00	serial no. and date is not matching
64	13-May	Machakos planning	fuel kathiani - 3266	4,000.00		4,000.00	serial no. and date is not matching
65	11-May	Machakos planning	fuel kathiani - 3310	3,100.00		3,100.00	serial no. and date is not matching
66	14-May	Machakos planning	fuel kathiani - 3277	3,000.00		3,000.00	serial no. and date is not matching
67	May-16	Machakos planning	fuel and supply, no log sheet	32,400.00		32,400.00	not matching with log sheet
68	Apr-16	Machakos planning	fuel	1,995.00		1,995.00	not matching with log sheet
		Total		241,886.00	-	241,886.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=1	22,000.00	22,000.00		attendance not available
2	May-16	Machakos Implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		attendance not available
3	May-16	Machakos Implementation	per diem, no. of persons=9, per day=2000, no. of days=4	72,000.00	72,000.00		attendance not available
4	May-16	Machakos Implementation	per diem, no. of persons=5, per day=2000, no. of days=5	50,000.00	50,000.00		attendance not available
5	May-16	Machakos Implementation	per diem, no. of persons=4, per day=2000, no. of days=5	40,000.00	40,000.00		attendance not available
6	May-16	Machakos Implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		attendance not available
7	May-16	Machakos Implementation	per diem, no. of persons=7, per day=3000, no. of days=2	42,000.00	42,000.00		attendance not available
8	May-16	Machakos Implementation	per diem, no. of persons=5, per day=5000, no. of days=1	25,000.00	25,000.00		attendance not available
9	May-16	Machakos Implementation	per diem, no. of persons=8, per day=5000, no. of days=1	40,000.00	40,000.00		attendance not available
10	May-16	Machakos Implementation	per diem, no. of persons=57, per day=2000, no. of days=2	228,000.00	228,000.00		attendance not available
11	May-16	Machakos Implementation	per diem, no. of persons=7, per day=4000, no. of days=1	28,000.00	28,000.00		attendance not available
12	May-16	Machakos Implementation	per diem, no. of persons=8, per day=4000, no. of days=1	32,000.00	32,000.00		attendance not available
13	May-16	Machakos Implementation	per diem, no. of persons=155, per day=500, no. of days=1	77,500.00	77,500.00		attendance not available
14	May-16	Machakos Implementation	per diem, no. of persons=79, per day=600, no. of days=1	47,400.00	47,400.00		attendance not available
15	May-16	Machakos Implementation	per diem, no. of persons=6, per day=1500, no. of days=1	9,000.00	9,000.00		attendance not available
16	May-16	Machakos Implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		attendance not available
17	May-16	Machakos Implementation	per diem, no. of persons=6, per day=2000, no. of days=1	12,000.00	12,000.00		attendance not available
18	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		attendance not available
19	May-16	Machakos Implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		attendance not available
20	May-16	Machakos Implementation	per diem, no. of persons=135, per day=500, no. of days=1	67,500.00	67,500.00		attendance not available
21	May-16	Machakos Implementation	per diem, no. of persons=75, per day=600, no. of days=1	45,000.00	45,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
22	May-16	Machakos Implementation	per diem, no. of persons=151, per day=1000, no. of days=1	151,000.00	151,000.00		attendance not available
23	May-16	Machakos Implementation	per diem, no. of persons=12, per day=2000, no. of days=1	24,000.00	24,000.00		attendance not available
24	May-16	Machakos Implementation	per diem, no. of persons=88, per day=1000, no. of days=1	88,000.00	88,000.00		attendance not available
25	May-16	Machakos Implementation	per diem, no. of persons=53, per day=800, no. of days=1	42,400.00	42,400.00		attendance not available
26	May-16	Machakos Implementation	per diem, no. of persons=15, per day=500, no. of days=1	7,500.00	7,500.00		attendance not available
27	May-16	Machakos Implementation	per diem, no. of persons=12, per day=2000, no. of days=1	24,000.00	24,000.00		attendance not available
28	May-16	Machakos Implementation	per diem, no. of persons=12, per day=2000, no. of days=1	24,000.00	24,000.00		attendance not available
29	May-16	Machakos Implementation	per diem, no. of persons=12, per day=21000, no. of days=1	252,000.00	252,000.00		attendance not available
30	May-16	Machakos Implementation	per diem, no. of persons=6, per day=1000, no. of days=1	6,000.00	6,000.00		attendance not available
31	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1500, no. of days=1	3,000.00	3,000.00		attendance not available
32	May-16	Machakos Implementation	per diem, no. of persons=5, per day=1000, no. of days=9	45,000.00	45,000.00		attendance not available
33	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=1	2,000.00	2,000.00		attendance not available
34	May-16	Machakos Implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		attendance not available
35	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		attendance not available
36	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
37	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
38	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
39	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
40	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
41	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
42	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
43	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
44	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
45	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
46	May-16	Machakos Implementation	allowance	61,400.00	61,400.00		attendance not available
47	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
48	May-16	Machakos Implementation	allowance	98,740.00	98,740.00		attendance not available
49	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		attendance not available
50	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
51	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=4	4,000.00	4,000.00		attendance not available
52	May-16	Machakos Implementation	per diem, no. of persons=6, per day=2000, no. of days=9	108,000.00	108,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
53	May-16	Machakos Implementation	per diem, no. of persons=9, per day=500, no. of days=1	4,500.00	4,500.00		attendance not available
54	May-16	Machakos Implementation	per diem, no. of persons=4, per day=1000, no. of days=9	36,000.00	36,000.00		attendance not available
55	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=6	6,000.00	6,000.00		attendance not available
56	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
57	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=8	48,000.00	48,000.00		attendance not available
58	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=8	28,000.00	28,000.00		attendance not available
59	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=5	30,000.00	30,000.00		attendance not available
60	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=5	17,500.00	17,500.00		attendance not available
61	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=8	48,000.00	48,000.00		attendance not available
62	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=8	28,000.00	28,000.00		attendance not available
63	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=5	30,000.00	30,000.00		attendance not available
64	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=5	17,500.00	17,500.00		attendance not available
65	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=8	48,000.00	48,000.00		attendance not available
66	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=5	30,000.00	30,000.00		attendance not available
67	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=5	17,500.00	17,500.00		attendance not available
68	May-16	Machakos Implementation	per diem, no. of persons=39, per day=2000, no. of days=9	702,000.00	702,000.00		attendance not available
69	May-16	Machakos Implementation	per diem, no. of persons=66, per day=600, no. of days=3	118,800.00	118,800.00		attendance not available
70	May-16	Machakos Implementation	per diem, no. of persons=8, per day=1000, no. of days=1	8,000.00	8,000.00		attendance not available
71	May-16	Machakos Implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		attendance not available
72	May-16	Machakos Implementation	per diem, no. of persons=125, per day=1000, no. of days=1	125,000.00	125,000.00		attendance not available
73	May-16	Machakos Implementation	per diem, no. of persons=73, per day=600, no. of days=1	43,800.00	43,800.00		attendance not available
74	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=1	22,000.00	22,000.00		attendance not available
75	May-16	Machakos Implementation	per diem, no. of persons=131, per day=1000, no. of days=1	131,000.00	131,000.00		attendance not available
76	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		attendance not available
77	May-16	Machakos Implementation	per diem, no. of persons=9, per day=2000, no. of days=1	18,000.00	18,000.00		attendance not available
78	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
79	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
80	May-16	Machakos Implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		attendance not available
81	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
82	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
83	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
84	May-16	Machakos Implementation	per diem, no. of persons=135, per day=1000, no. of days=9	1,215,000.00	1,215,000.00		attendance not available
85	May-16	Machakos Implementation	per diem, no. of persons=74, per day=600, no. of days=9	399,600.00	399,600.00		attendance not available
86	May-16	Machakos Implementation	per diem, no. of persons=156, per day=1000, no. of days=9	1,404,000.00	1,404,000.00		attendance not available
87	May-16	Machakos Implementation	per diem, no. of persons=9, per day=600, no. of days=9	48,600.00	48,600.00		attendance not available
88	May-16	Machakos Implementation	per diem, no. of persons=13, per day=600, no. of days=3	23,400.00	23,400.00		attendance not available
89	May-16	Machakos Implementation	per diem, no. of persons=5, per day=600, no. of days=3	9,000.00	9,000.00		attendance not available
90	May-16	Machakos Implementation	per diem, no. of persons=5, per day=600, no. of days=9	27,000.00	27,000.00		attendance not available
91	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=4	2,400.00	2,400.00		attendance not available
92	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=6	3,600.00	3,600.00		attendance not available
93	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
94	May-16	Machakos Implementation	per diem, no. of persons=2, per day=600, no. of days=5	6,000.00	6,000.00		attendance not available
95	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=6	3,600.00	3,600.00		attendance not available
96	May-16	Machakos Implementation	per diem, no. of persons=29, per day=600, no. of days=3	52,200.00	52,200.00		attendance not available
97	May-16	Machakos Implementation	per diem, no. of persons=13, per day=600, no. of days=2	15,600.00	15,600.00		attendance not available
98	May-16	Machakos Implementation	per diem, no. of persons=13, per day=600, no. of days=4	31,200.00	31,200.00		attendance not available
99	May-16	Machakos Implementation	per diem, no. of persons=20, per day=600, no. of days=9	108,000.00	108,000.00		attendance not available
100	May-16	Machakos Implementation	per diem, no. of persons=17, per day=600, no. of days=2	20,400.00	20,400.00		attendance not available
101	May-16	Machakos Implementation	per diem, no. of persons=15, per day=1000, no. of days=9	135,000.00	135,000.00		attendance not available
102	May-16	Machakos Implementation	per diem, no. of persons=4, per day=1000, no. of days=3	12,000.00	12,000.00		attendance not available
103	May-16	Machakos Implementation	per diem, no. of persons=11, per day=1000, no. of days=4	44,000.00	44,000.00		attendance not available
104	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		attendance not available
105	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=5	5,000.00	5,000.00		attendance not available
106	May-16	Machakos Implementation	all has been modified from 2 to 3	45,000.00		45,000.00	attendance not available
107	May-16	Machakos Implementation	per diem, no. of persons=6, per day=1000, no. of days=3	18,000.00	18,000.00		attendance not available
108	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=5	5,000.00	5,000.00		attendance not available
109	May-16	Machakos Implementation	per diem, no. of persons=3, per day=1000, no. of days=7	21,000.00	21,000.00		attendance not available
110	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=6	6,000.00	6,000.00		attendance not available
111	May-16	Machakos Implementation	per diem, no. of persons=4, per day=1000, no. of days=5	20,000.00	20,000.00		attendance not available
112	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		attendance not available
113	May-16	Machakos Implementation	per diem, no. of persons=66, per day=1000, no. of days=3	198,000.00	198,000.00		attendance not available
114	May-16	Machakos Implementation	per diem, no. of persons=14, per day=1000, no. of days=9	126,000.00	126,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
115	May-16	Machakos Implementation	per diem, no. of persons=59, per day=1000, no. of days=2	118,000.00	118,000.00		attendance not available
116	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=5	10,000.00	10,000.00		attendance not available
117	May-16	Machakos Implementation	per diem, no. of persons=25, per day=600, no. of days=5	75,000.00	75,000.00		attendance not available
118	May-16	Machakos Implementation	per diem, no. of persons=47, per day=600, no. of days=5	141,000.00	141,000.00		attendance not available
119	May-16	Machakos Implementation	per diem, no. of persons=74, per day=600, no. of days=4	177,600.00	177,600.00		attendance not available
120	May-16	Machakos Implementation	per diem, no. of persons=133, per day=1000, no. of days=5	665,000.00	665,000.00		attendance not available
121	May-16	Machakos Implementation	per diem, no. of persons=131, per day=1000, no. of days=4	524,000.00	524,000.00		attendance not available
122	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=4	88,000.00	88,000.00		attendance not available
123	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=3	66,000.00	66,000.00		attendance not available
124	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=2	44,000.00	44,000.00		attendance not available
125	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=5	30,000.00	30,000.00		attendance not available
126	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=5	17,500.00	17,500.00		attendance not available
127	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=8	48,000.00	48,000.00		attendance not available
128	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=8	28,000.00	28,000.00		attendance not available
129	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=1	2,000.00	2,000.00		attendance not available
130	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=4	4,000.00	4,000.00		attendance not available
131	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
132	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1500, no. of days=1	1,500.00	1,500.00		attendance not available
133	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=1	2,000.00	2,000.00		attendance not available
134	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=4	4,000.00	4,000.00		attendance not available
135	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
136	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=4	8,000.00	8,000.00		attendance not available
137	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=2	4,000.00	4,000.00		attendance not available
138	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=3	6,000.00	6,000.00		attendance not available
139	May-16	Machakos Implementation	per diem, no. of persons=98, per day=1000, no. of days=4	392,000.00	392,000.00		attendance not available
140	May-16	Machakos Implementation	per diem, no. of persons=98, per day=1000, no. of days=3	294,000.00	294,000.00		attendance not available
141	May-16	Machakos Implementation	per diem, no. of persons=80, per day=1000, no. of days=2	160,000.00	160,000.00		attendance not available
142	May-16	Machakos Implementation	per diem, no. of persons=36, per day=1000, no. of days=1	36,000.00	36,000.00		attendance not available
143	May-16	Machakos Implementation	per diem, no. of persons=115, per day=1000, no. of days=9	1,035,000.00	1,035,000.00		attendance not available
144	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=5	5,000.00	5,000.00		attendance not available
145	May-16	Machakos Implementation	per diem, no. of persons=5, per day=1000, no. of days=4	20,000.00	20,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
146	May-16	Machakos Implementation	per diem, no. of persons=71, per day=600, no. of days=9	383,400.00	383,400.00		attendance not available
147	May-16	Machakos Implementation	per diem, no. of persons=5, per day=600, no. of days=5	15,000.00	15,000.00		attendance not available
148	May-16	Machakos Implementation	per diem, no. of persons=9, per day=1000, no. of days=5	45,000.00	45,000.00		attendance not available
149	May-16	Machakos Implementation	per diem, no. of persons=28, per day=1000, no. of days=9	252,000.00	252,000.00		attendance not available
150	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=4	4,000.00	4,000.00		attendance not available
151	May-16	Machakos Implementation	per diem, no. of persons=73, per day=600, no. of days=4	175,200.00	175,200.00		attendance not available
152	May-16	Machakos Implementation	per diem, no. of persons=75, per day=600, no. of days=5	225,000.00	225,000.00		attendance not available
153	May-16	Machakos Implementation	per diem, no. of persons=27, per day=1000, no. of days=5	135,000.00	135,000.00		attendance not available
154	May-16	Machakos Implementation	per diem, no. of persons=27, per day=1000, no. of days=4	108,000.00	108,000.00		attendance not available
155	May-16	Machakos Implementation	per diem, no. of persons=4, per day=1000, no. of days=1	4,000.00	4,000.00		attendance not available
156	May-16	Machakos Implementation	per diem, no. of persons=222, per day=1000, no. of days=9	1,998,000.00	1,998,000.00		attendance not available
157	May-16	Machakos Implementation	per diem, no. of persons=104, per day=1000, no. of days=4	416,000.00	416,000.00		attendance not available
158	May-16	Machakos Implementation	per diem, no. of persons=104, per day=1000, no. of days=5	520,000.00	520,000.00		attendance not available
159	May-16	Machakos Implementation	per diem, no. of persons=40, per day=1000, no. of days=1	40,000.00	40,000.00		attendance not available
160	May-16	Machakos Implementation	per diem, no. of persons=50, per day=600, no. of days=1	30,000.00	30,000.00		attendance not available
161	May-16	Machakos Implementation	per diem, no. of persons=39, per day=1000, no. of days=1	39,000.00	39,000.00		attendance not available
162	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=2	13,200.00	13,200.00		attendance not available
163	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=4	26,400.00	26,400.00		attendance not available
164	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=3	19,800.00	19,800.00		attendance not available
165	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=2	13,200.00	13,200.00		attendance not available
166	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=4	26,400.00	26,400.00		attendance not available
167	May-16	Machakos Implementation	per diem, no. of persons=11, per day=600, no. of days=3	19,800.00	19,800.00		attendance not available
168	May-16	Machakos Implementation	per diem, no. of persons=10, per day=600, no. of days=2	12,000.00	12,000.00		attendance not available
169	May-16	Machakos Implementation	per diem, no. of persons=18, per day=600, no. of days=4	43,200.00	43,200.00		attendance not available
170	May-16	Machakos Implementation	per diem, no. of persons=9, per day=1200, no. of days=1	10,800.00	10,800.00		attendance not available
171	May-16	Machakos Implementation	per diem, no. of persons=18, per day=600, no. of days=3	32,400.00	32,400.00		attendance not available
172	May-16	Machakos Implementation	per diem, no. of persons=9, per day=600, no. of days=4	21,600.00	21,600.00		attendance not available
173	May-16	Machakos Implementation	per diem, no. of persons=19, per day=1000, no. of days=1	19,000.00	19,000.00		attendance not available
174	May-16	Machakos Implementation	per diem, no. of persons=75, per day=600, no. of days=9	405,000.00	405,000.00		attendance not available
175	May-16	Machakos Implementation	per diem, no. of persons=11, per day=2000, no. of days=9	198,000.00	198,000.00		attendance not available
176	May-16	Machakos Implementation	per diem, no. of persons=5, per day=1000, no. of days=9	45,000.00	45,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
177	May-16	Machakos Implementation	per diem, no. of persons=8, per day=1000, no. of days=1	8,000.00	8,000.00		attendance not available
178	May-16	Machakos Implementation	per diem, no. of persons=15, per day=500, no. of days=1	7,500.00	7,500.00		attendance not available
179	May-16	Machakos Implementation	per diem, no. of persons=14, per day=500, no. of days=1	7,000.00	7,000.00		attendance not available
180	May-16	Machakos Implementation	per diem, no. of persons=1, per day=6000, no. of days=8	48,000.00	48,000.00		attendance not available
181	May-16	Machakos Implementation	per diem, no. of persons=1, per day=3500, no. of days=8	28,000.00	28,000.00		attendance not available
182	May-16	Machakos Implementation	per diem, no. of persons=2, per day=1000, no. of days=1	2,000.00	2,000.00		attendance not available
183	May-16	Machakos Implementation	per diem, no. of persons=2, per day=2000, no. of days=1	4,000.00	4,000.00		attendance not available
184	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
185	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
186	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
187	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		attendance not available
188	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		attendance not available
189	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		attendance not available
190	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=2	4,000.00	4,000.00		attendance not available
191	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
192	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
193	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
194	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		attendance not available
195	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		attendance not available
196	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=6	12,000.00	12,000.00		attendance not available
197	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=3	6,000.00	6,000.00		attendance not available
198	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
199	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		attendance not available
200	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		attendance not available
201	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
202	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=2	4,000.00	4,000.00		attendance not available
203	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		attendance not available
204	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
205	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
206	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
207	May-16	Machakos Implementation	allowance	24,000.00	24,000.00		attendance not available

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
208	May-16	Machakos Implementation	allowance	12,000.00	12,000.00		attendance not available
209	May-16	Machakos Implementation	per diem, no. of persons=3, per day=1500, no. of days=1	4,500.00	4,500.00		attendance not available
210	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=2	4,000.00	4,000.00		attendance not available
211	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		attendance not available
212	May-16	Machakos Implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		attendance not available
213	May-16	Machakos Implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		attendance not available
214	May-16	Machakos Implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		attendance not available
215	May-16	Machakos Implementation	per diem, no. of persons=27, per day=500, no. of days=1	13,500.00	13,500.00		attendance not available
216	May-16	Machakos Implementation	per diem, no. of persons=9, per day=2000, no. of days=1	18,000.00	18,000.00		attendance not available
217	May-16	Machakos Implementation	allowance	19,440.00	19,440.00		attendance not available
218	May-16	Machakos Implementation	allowance	13,000.00	13,000.00		attendance not available
219	May-16	Machakos Implementation	allowance	5,000.00	5,000.00		attendance not available
220	May-16	Machakos Implementation	allowance	4,500.00	4,500.00		attendance not available
221	May-16	Machakos Implementation	allowance	4,000.00	4,000.00		attendance not available
Total				18,083,380.00	18,038,380.00	45,000.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	May-16	Machakos Implementation	fuel	97,000.00		97,000.00	not matching with log sheet
2	May-16	Machakos Implementation	guest house	160,000.00	160,000.00		only receipt is there, no other detail is there
3	May-16	Machakos Implementation	hall rent	86,000.00	86,000.00		only receipt is there, no other detail is there
4	May-16	Machakos Implementation	petrol and dg set	81,000.00		81,000.00	only receipt is there, no other detail is there
5	May-16	Machakos Implementation	fuel	81,000.00		81,000.00	not matching with log sheet
6	May-16	Machakos Implementation	fuel	1,740.00		1,740.00	not matching with log sheet
7	May-16	Machakos Implementation	fuel	3,484.00		3,484.00	not matching with log sheet
8	21-May-16	Machakos Implementation	fuel, no. 3247, new kathiani petrol station	1,500.00		1,500.00	serial no. and date of invoice are not in sync
9	21-May-16	Machakos Implementation	fuel, no. 3262, new kathiani petrol station	1,500.00		1,500.00	serial no. and data of invoice are not in sync
10	23-May-16	Machakos Implementation	fuel, no. 3269, new kathiani petrol station	1,500.00		1,500.00	serial no. and date of invoice are not in sync
11	15-May-16	Machakos Implementation	fuel, no. 3223, new kathiani petrol station	2,000.00		2,000.00	serial no. and data of invoice are not in sync
12	24-May-16	Machakos Implementation	fuel, no. 3243, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
13	May-16	Machakos Implementation	fuel	3,000.00		3,000.00	not matching with log sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
14	20-May-16	Machakos Implementation	fuel, no. 56	8,400.00		8,400.00	serial no. and data of invoice are not in sync
15	16-May-16	Machakos Implementation	fuel, no. 61	8,400.00		8,400.00	serial no. and date of invoice are not in sync
16	May-16	Machakos Implementation	fuel	7,000.00		7,000.00	not matching with log sheet
17	May-16	Machakos Implementation	fuel	14,000.00		14,000.00	not matching with log sheet
18	May-16	Machakos Implementation	fuel	13,000.00		13,000.00	not matching with log sheet
19	May-16	Machakos Implementation	fuel	9,000.00		9,000.00	not matching with log sheet
20	May-16	Machakos Implementation	fuel	3,500.00		3,500.00	not matching with log sheet
21	May-16	Machakos Implementation	fuel	3,500.00		3,500.00	not matching with log sheet
22	May-16	Machakos Implementation	fuel	4,000.00		4,000.00	not matching with log sheet
23	May-16	Machakos Implementation	fuel	3,500.00		3,500.00	not matching with log sheet
24	May-16	Machakos Implementation	fuel	3,800.00		3,800.00	not matching with log sheet
25	21-May-16	Machakos Implementation	fuel, no. 15399	4,000.00		4,000.00	serial no. and data of invoice are not in sync
26	23-May-16	Machakos Implementation	fuel, no. 15189	4,300.00		4,300.00	serial no. and date of invoice are not in sync
27	24-May-16	Machakos Implementation	fuel, no. 15555	3,890.00		3,890.00	serial no. and date of invoice are not in sync
28	25-May-16	Machakos Implementation	fuel, no. 87521	1,710.00		1,710.00	serial no. and date of invoice are not in sync
29	20-May-16	Machakos Implementation	fuel	8,100.00		8,100.00	not matching with log sheet
30	14-May-16	Machakos Implementation	fuel	11,340.00		11,340.00	not matching with log sheet
31	19-May-16	Machakos Implementation	fuel, no. 3225, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
32	21-May-16	Machakos Implementation	fuel, no. 3250, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
33	22-May-16	Machakos Implementation	fuel, no. 3270, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
34	24-May-16	Machakos Implementation	fuel, no. 3163, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
35	23-May-16	Machakos Implementation	fuel, no. 3176, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
36	19-May-16	Machakos Implementation	fuel, no. 3183, new kathiani petrol station	900.00		900.00	serial no. and date of invoice are not in sync
37	23-May-16	Machakos Implementation	fuel, no. 3179, new kathiani petrol station	900.00		900.00	serial no. and date of invoice are not in sync
38	22-May-16	Machakos Implementation	fuel, no. 3265, new kathiani petrol station	900.00		900.00	serial no. and date of invoice are not in sync
39	19-May-16	Machakos Implementation	fuel, no. 3245, new kathiani petrol station	900.00		900.00	serial no. and date of invoice are not in sync
40	14-May-16	Machakos Implementation	fuel, no. 3167, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
41	15-May-16	Machakos Implementation	fuel, no. 3260, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
42	21-May-16	Machakos Implementation	fuel, no. 3248, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
43	17-May-16	Machakos Implementation	fuel, no. 3182, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
44	23-May-16	Machakos Implementation	fuel, no. 3242, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
45	18-May-16	Machakos Implementation	fuel, no. 3181, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
46	22-May-16	Machakos Implementation	fuel, no. 3259, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
47	23-May-16	Machakos Implementation	fuel, no. 3175, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
48	21-May-16	Machakos Implementation	fuel, no. 3252, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
49	17-May-16	Machakos Implementation	fuel, no. 3241, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
50	18-May-16	Machakos Implementation	fuel, no. 3246, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
51	27-May-16	Machakos Implementation	fuel, no. 3143, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
52	23-May-16	Machakos Implementation	fuel, no. 3267, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
53	23-May-16	Machakos Implementation	fuel, no. 3178, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
54	23-May-16	Machakos Implementation	fuel, no. 3180, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
55	19-May-16	Machakos Implementation	fuel, no. 3244, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
56	21-May-16	Machakos Implementation	fuel, no. 3251, new kathiani petrol station	1,000.00		1,000.00	serial no. and date of invoice are not in sync
57	24-May-16	Machakos Implementation	fuel, no. 3166, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
58	18-May-16	Machakos Implementation	fuel, no. 3186, new kathiani petrol station	3,000.00		3,000.00	serial no. and date of invoice are not in sync
59	22-May-16	Machakos Implementation	fuel, no. 3264, new kathiani petrol station	2,000.00		2,000.00	serial no. and date of invoice are not in sync
60	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
61	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
62	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
63	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
64	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
65	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
66	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
67	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
68	May-16	Machakos Implementation	car hire	18,000.00	18,000.00		adequate supporting is not available, only receipt is available
69	May-16	Machakos Implementation	fuel	12,000.00		12,000.00	no log sheet
70	May-16	Machakos Implementation	fuel	3,000.00		3,000.00	no log sheet
71	May-16	Machakos Implementation	fuel	8,000.00		8,000.00	no log sheet
72	11-May-16	Machakos Implementation	fuel	4,000.00		4,000.00	no log sheet
73	13-May-16	Machakos Implementation	fuel	3,500.00		3,500.00	no log sheet
74	14-May-16	Machakos Implementation	fuel	4,000.00		4,000.00	no log sheet
75	15-May-16	Machakos Implementation	fuel	5,000.00		5,000.00	no log sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
76	16-May-16	Machakos Implementation	fuel	6,000.00		6,000.00	no log sheet
77	13-May-16	Machakos Implementation	fuel, no. 1167, new kathiani petrol station	7,000.00		7,000.00	serial no. and date of invoice are not in sync
78	11-May-16	Machakos Implementation	fuel, no. 1161, new kathiani petrol station	8,000.00		8,000.00	serial no. and date of invoice are not in sync
		Total		905,264.00	408,000.00	497,264.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
Kajiado							
1	May-16	Kajiado Planning	per diem, no. of persons=23, per day=500, no. of days=1	11,500.00	11,500.00		no attendance is there
2	May-16	Kajiado Planning	per diem, no. of persons=5, per day=6000, no. of days=5	150,000.00	150,000.00		no attendance is there
3	May-16	Kajiado Planning	per diem, no. of persons=4, per day=500, no. of days=1	2,000.00	2,000.00		no attendance is there
4	May-16	Kajiado Planning	per diem, no. of persons=1, per day=500, no. of days=2	1,000.00	1,000.00		no attendance is there
5	May-16	Kajiado Planning	per diem, no. of persons=1, per day=500, no. of days=3	1,500.00	1,500.00		no attendance is there
6	May-16	Kajiado Planning	per diem, no. of persons=103, per day=500, no. of days=1	51,500.00	51,500.00		this was a 5-day programme, attendance is there for 1 day
7	May-16	Kajiado Planning	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance is there
8	May-16	Kajiado Planning	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance is there
9	May-16	Kajiado Planning	per diem, no. of persons=2, per day=4000, no. of days=9	72,000.00	72,000.00		no attendance is there
10	May-16	Kajiado Planning	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance is there
11	May-16	Kajiado Planning	per diem, no. of persons=20, per day=1000, no. of days=1	20,000.00	20,000.00		no attendance is there
12	May-16	Kajiado Planning	per diem, no. of persons=49, per day=500, no. of days=3	73,500.00	73,500.00		no attendance is there
13	May-16	Kajiado Planning	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance is there
14	May-16	Kajiado Planning	per diem, no. of persons=2, per day=9000, no. of days=1	18,000.00	18,000.00		no attendance is there
15	May-16	Kajiado Planning	per diem, no. of persons=10, per day=2000, no. of days=1	20,000.00	20,000.00		no attendance is there
16	May-16	Kajiado Planning	per diem, no. of persons=7, per day=500, no. of days=1	3,500.00	3,500.00		no attendance is there
17	May-16	Kajiado Planning	per diem, no. of persons=100, per day=500, no. of days=1	50,000.00	50,000.00		no attendance is there
18	May-16	Kajiado Planning	per diem, no. of persons=10, per day=1000, no. of days=1	10,000.00	10,000.00		no attendance is there
19	May-16	Kajiado Planning	per diem, no. of persons=20, per day=500, no. of days=1	10,000.00	10,000.00		no attendance is there
20	May-16	Kajiado Planning	per diem, no. of persons=25, per day=500, no. of days=1	12,500.00	12,500.00		no attendance is there
21	May-16	Kajiado Planning	per diem, no. of persons=2, per day=36000, no. of days=1	72,000.00	72,000.00		no attendance is there
		Total		687,000.00	687,000.00	-	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	May-16	Kajiado Planning	cab service	82,700.00	82,700.00		no supporting available apart from receipt
2	May-16	Kajiado Planning	cab service	82,700.00	82,700.00		no supporting available apart from receipt
3	May-16	Kajiado Planning	meals	3,000.00	3,000.00		no supporting available apart from receipt
4	May-16	Kajiado Planning	meals	92,000.00	92,000.00		no supporting available apart from receipt
5	May-16	Kajiado Planning	meals	10,000.00	10,000.00		no supporting available apart from receipt
6	May-16	Kajiado Planning	meals	6,000.00	6,000.00		no supporting available apart from receipt
7	May-16	Kajiado Planning	meals	9,300.00	9,300.00		no supporting available apart from receipt
8	May-16	Kajiado Planning	meals	4,200.00	4,200.00		no supporting available apart from receipt
9	May-16	Kajiado Planning	meals	7,122.00	7,122.00		no supporting available apart from receipt
10	May-16	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
11	13-May	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
12	17-May	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
13	May-16	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
14	May-16	Kajiado Planning	fuel	3,400.00		3,400.00	no log sheet
15	May-16	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
16	May-16	Kajiado Planning	fuel	3,000.00		3,000.00	no log sheet
17	May-16	Kajiado Planning	fuel	3,000.00		3,000.00	no log sheet
18	May-16	Kajiado Planning	fuel	3,000.00		3,000.00	no log sheet
19	May-16	Kajiado Planning	driver	18,000.00	18,000.00		no supporting available apart from receipt
20	May-16	Kajiado Planning	meals	27,000.00	27,000.00		no supporting available apart from receipt
21	May-16	Kajiado Planning	meals	58,000.00	58,000.00		no supporting available apart from receipt
22	May-16	Kajiado Planning	meals	94,000.00	94,000.00		no supporting available apart from receipt
23	May-16	Kajiado Planning	fuel	2,000.00		2,000.00	no log sheet
24	May-16	Kajiado Planning	fuel	2,000.00		2,000.00	no log sheet
25	May-16	Kajiado Planning	fuel	3,580.00		3,580.00	no log sheet
26	May-16	Kajiado Planning	fuel	4,000.00		4,000.00	no log sheet
27	May-16	Kajiado Planning	fuel	2,500.00		2,500.00	no log sheet
28	May-16	Kajiado Planning	fuel	2,500.00		2,500.00	no log sheet
29	May-16	Kajiado Planning	fuel	3,820.00		3,820.00	no log sheet
30	May-16	Kajiado Planning	fuel	3,500.00		3,500.00	no log sheet
31	May-16	Kajiado Planning	fuel	3,000.00		3,000.00	no log sheet
32	May-16	Kajiado Planning	fuel	3,000.00		3,000.00	no log sheet
33	May-16	Kajiado Planning	fuel	2,500.00		2,500.00	no log sheet
34	May-16	Kajiado Planning	meals	20,000.00	20,000.00		no supporting available apart from receipt
		Total		578,822.00	514,022.00	64,800.00	

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
1	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=9	90,000.00	90,000.00		no attendance sheet
2	May-16	Kajiado implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance sheet
3	May-16	Kajiado implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance sheet
4	May-16	Kajiado implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance sheet
5	May-16	Kajiado implementation	per diem, no. of persons=4, per day=2000, no. of days=9	72,000.00	72,000.00		no attendance sheet
6	May-16	Kajiado implementation	per diem, no. of persons=3, per day=1000, no. of days=9	27,000.00	27,000.00		no attendance sheet
7	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		no attendance sheet
8	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		no attendance sheet
9	May-16	Kajiado implementation	per diem, no. of persons=14, per day=1000, no. of days=9	126,000.00	126,000.00		no attendance sheet
10	May-16	Kajiado implementation	per diem, no. of persons=24, per day=1000, no. of days=9	216,000.00	216,000.00		no attendance sheet
11	May-16	Kajiado implementation	per diem, no. of persons=7, per day=600, no. of days=9	37,800.00	37,800.00		no attendance sheet
12	May-16	Kajiado implementation	per diem, no. of persons=6, per day=600, no. of days=9	32,400.00	32,400.00		no attendance sheet
13	May-16	Kajiado implementation	per diem, no. of persons=5, per day=500, no. of days=1	2,500.00	2,500.00		no attendance sheet
14	May-16	Kajiado implementation	per diem, no. of persons=67, per day=1000, no. of days=1	67,000.00	67,000.00		no attendance sheet
15	May-16	Kajiado implementation	per diem, no. of persons=160, per day=1000, no. of days=1	160,000.00	160,000.00		no attendance sheet
16	May-16	Kajiado implementation	per diem, no. of persons=128, per day=600, no. of days=1	76,800.00	76,800.00		no attendance sheet
17	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		no attendance sheet
18	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=6	6,000.00	6,000.00		no attendance sheet
19	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		no attendance sheet
20	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
21	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		no attendance sheet
22	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		no attendance sheet
23	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
24	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=9	9,000.00	9,000.00		no attendance sheet
25	May-16	Kajiado implementation	per diem, no. of persons=2, per day=1000, no. of days=9	18,000.00	18,000.00		no attendance sheet
26	May-16	Kajiado implementation	per diem, no. of persons=6, per day=600, no. of days=1	3,600.00	3,600.00		no attendance sheet
27	May-16	Kajiado implementation	per diem, no. of persons=60, per day=1000, no. of days=1	60,000.00	60,000.00		no attendance sheet
28	May-16	Kajiado implementation	per diem, no. of persons=10, per day=2000, no. of days=1	20,000.00	20,000.00		no attendance sheet
29	May-16	Kajiado implementation	per diem, no. of persons=11, per day=2000, no. of days=1	22,000.00	22,000.00		no attendance sheet
30	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=9	90,000.00	90,000.00		no attendance sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
31	May-16	Kajiado implementation	per diem, no. of persons=80, per day=1000, no. of days=1	80,000.00	80,000.00		no attendance sheet
32	May-16	Kajiado implementation	per diem, no. of persons=112, per day=1000, no. of days=1	112,000.00	112,000.00		no attendance sheet
33	May-16	Kajiado implementation	per diem, no. of persons=10, per day=2000, no. of days=1	20,000.00	20,000.00		no attendance sheet
34	May-16	Kajiado implementation	per diem, no. of persons=60, per day=1000, no. of days=9	540,000.00	540,000.00		no attendance sheet
35	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
36	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
37	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=1	600.00	600.00		no attendance sheet
38	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=2	1,200.00	1,200.00		no attendance sheet
39	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=3	6,000.00	6,000.00		no attendance sheet
40	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=5	10,000.00	10,000.00		no attendance sheet
41	May-16	Kajiado implementation	per diem, no. of persons=96, per day=1000, no. of days=3	288,000.00	288,000.00		no attendance sheet
42	May-16	Kajiado implementation	per diem, no. of persons=33, per day=1000, no. of days=5	165,000.00	165,000.00		no attendance sheet
43	May-16	Kajiado implementation	per diem, no. of persons=3, per day=1000, no. of days=4	12,000.00	12,000.00		no attendance sheet
44	May-16	Kajiado implementation	per diem, no. of persons=45, per day=1000, no. of days=3	135,000.00	135,000.00		no attendance sheet
45	May-16	Kajiado implementation	per diem, no. of persons=15, per day=1000, no. of days=9	135,000.00	135,000.00		no attendance sheet
46	May-16	Kajiado implementation	per diem, no. of persons=40, per day=1000, no. of days=4	160,000.00	160,000.00		no attendance sheet
47	May-16	Kajiado implementation	per diem, no. of persons=112, per day=1000, no. of days=9	1,008,000.00	1,008,000.00		no attendance sheet
48	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		no attendance sheet
49	May-16	Kajiado implementation	per diem, no. of persons=50, per day=1000, no. of days=5	250,000.00	250,000.00		no attendance sheet
50	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
51	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
52	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		no attendance sheet
53	May-16	Kajiado implementation	per diem, no. of persons=11, per day=2000, no. of days=9	198,000.00	198,000.00		no attendance sheet
54	May-16	Kajiado implementation	per diem, no. of persons=13, per day=1000, no. of days=9	117,000.00	117,000.00		no attendance sheet
55	May-16	Kajiado implementation	per diem, no. of persons=2, per day=1000, no. of days=5	10,000.00	10,000.00		no attendance sheet
56	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		no attendance sheet
57	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=1	1,000.00	1,000.00		no attendance sheet
58	May-16	Kajiado implementation	per diem, no. of persons=10, per day=2000, no. of days=1	20,000.00	20,000.00		no attendance sheet
59	May-16	Kajiado implementation	per diem, no. of persons=84, per day=600, no. of days=1	50,400.00	50,400.00		no attendance sheet
60	May-16	Kajiado implementation	per diem, no. of persons=8, per day=500, no. of days=1	4,000.00	4,000.00		no attendance sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
61	May-16	Kajiado implementation	per diem, no. of persons=106, per day=600, no. of days=9	572,400.00	572,400.00		no attendance sheet
62	May-16	Kajiado implementation	per diem, no. of persons=47, per day=1000, no. of days=4	188,000.00	188,000.00		no attendance sheet
63	May-16	Kajiado implementation	per diem, no. of persons=9, per day=1000, no. of days=6	54,000.00	54,000.00		no attendance sheet
64	May-16	Kajiado implementation	per diem, no. of persons=58, per day=1000, no. of days=3	174,000.00	174,000.00		no attendance sheet
65	May-16	Kajiado implementation	per diem, no. of persons=38, per day=600, no. of days=3	68,400.00	68,400.00		no attendance sheet
66	May-16	Kajiado implementation	per diem, no. of persons=7, per day=600, no. of days=4	16,800.00	16,800.00		no attendance sheet
67	May-16	Kajiado implementation	per diem, no. of persons=62, per day=600, no. of days=4	148,800.00	148,800.00		no attendance sheet
68	May-16	Kajiado implementation	per diem, no. of persons=2, per day=500, no. of days=5	5,000.00	5,000.00		no attendance sheet
69	May-16	Kajiado implementation	per diem, no. of persons=16, per day=1000, no. of days=9	144,000.00	144,000.00		no attendance sheet
70	May-16	Kajiado implementation	per diem, no. of persons=192, per day=1000, no. of days=6	1,152,000.00	1,152,000.00		no attendance sheet
71	May-16	Kajiado implementation	per diem, no. of persons=14, per day=600, no. of days=6	50,400.00	50,400.00		no attendance sheet
72	May-16	Kajiado implementation	per diem, no. of persons=47, per day=600, no. of days=5	141,000.00	141,000.00		no attendance sheet
73	May-16	Kajiado implementation	per diem, no. of persons=103, per day=600, no. of days=9	556,200.00	556,200.00		no attendance sheet
74	May-16	Kajiado implementation	per diem, no. of persons=3, per day=600, no. of days=8	14,400.00	14,400.00		no attendance sheet
75	May-16	Kajiado implementation	per diem, no. of persons=5, per day=600, no. of days=10	30,000.00	30,000.00		no attendance sheet
76	May-16	Kajiado implementation	per diem, no. of persons=3, per day=1000, no. of days=9	27,000.00	27,000.00		no attendance sheet
77	May-16	Kajiado implementation	per diem, no. of persons=10, per day=2000, no. of days=6	120,000.00	120,000.00		no attendance sheet
78	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=4	40,000.00	40,000.00		no attendance sheet
79	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
80	May-16	Kajiado implementation	per diem, no. of persons=4, per day=2000, no. of days=5	40,000.00	40,000.00		no attendance sheet
81	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=9	90,000.00	90,000.00		no attendance sheet
82	May-16	Kajiado implementation	per diem, no. of persons=5, per day=2000, no. of days=1	10,000.00	10,000.00		no attendance sheet
83	May-16	Kajiado implementation	per diem, no. of persons=109, per day=600, no. of days=6	392,400.00	392,400.00		no attendance sheet
84	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=2	1,200.00	1,200.00		no attendance sheet
85	May-16	Kajiado implementation	per diem, no. of persons=60, per day=600, no. of days=3	108,000.00	108,000.00		no attendance sheet
86	May-16	Kajiado implementation	per diem, no. of persons=59, per day=1000, no. of days=9	531,000.00	531,000.00		no attendance sheet
87	May-16	Kajiado implementation	per diem, no. of persons=58, per day=600, no. of days=9	313,200.00	313,200.00		no attendance sheet
88	May-16	Kajiado implementation	per diem, no. of persons=10, per day=7500, no. of days=2	150,000.00	150,000.00		no attendance sheet
89	May-16	Kajiado implementation	per diem, no. of persons=5, per day=3000, no. of days=2	30,000.00	30,000.00		no attendance sheet
90	May-16	Kajiado implementation	per diem, no. of persons=21, per day=500, no. of days=1	10,500.00	10,500.00		no attendance sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
91	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=6	12,000.00	12,000.00		no attendance sheet
92	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=3	6,000.00	6,000.00		no attendance sheet
93	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
94	May-16	Kajiado implementation	per diem, no. of persons=1, per day=5000, no. of days=2	10,000.00	10,000.00		no attendance sheet
95	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3000, no. of days=2	6,000.00	6,000.00		no attendance sheet
96	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		no attendance sheet
97	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
98	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		no attendance sheet
99	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
100	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=5	10,000.00	10,000.00		no attendance sheet
101	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=3	6,000.00	6,000.00		no attendance sheet
102	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
103	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=3	3,000.00	3,000.00		no attendance sheet
104	May-16	Kajiado implementation	per diem, no. of persons=1, per day=600, no. of days=3	1,800.00	1,800.00		no attendance sheet
105	May-16	Kajiado implementation	per diem, no. of persons=1, per day=5000, no. of days=2	10,000.00	10,000.00		no attendance sheet
106	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3000, no. of days=2	6,000.00	6,000.00		no attendance sheet
107	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=3	6,000.00	6,000.00		no attendance sheet
108	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=5	10,000.00	10,000.00		no attendance sheet
109	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
110	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
111	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
112	May-16	Kajiado implementation	per diem, no. of persons=2, per day=2000, no. of days=9	36,000.00	36,000.00		no attendance sheet
113	May-16	Kajiado implementation	per diem, no. of persons=30, per day=500, no. of days=1	15,000.00	15,000.00		no attendance sheet
114	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3500, no. of days=13	45,500.00	45,500.00		no attendance sheet
115	May-16	Kajiado implementation	per diem, no. of persons=1, per day=6000, no. of days=13	78,000.00	78,000.00		no attendance sheet
116	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3500, no. of days=13	45,500.00	45,500.00		no attendance sheet
117	May-16	Kajiado implementation	per diem, no. of persons=1, per day=6000, no. of days=13	78,000.00	78,000.00		no attendance sheet
118	May-16	Kajiado implementation	per diem, no. of persons=1, per day=6000, no. of days=13	78,000.00	78,000.00		no attendance sheet
119	May-16	Kajiado implementation	per diem, no. of persons=1, per day=6000, no. of days=2	12,000.00	12,000.00		no attendance sheet
120	May-16	Kajiado implementation	per diem, no. of persons=35, per day=6000, no. of days=2	420,000.00	420,000.00		no attendance sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
121	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3000, no. of days=1	3,000.00	3,000.00		no attendance sheet
122	May-16	Kajiado implementation	per diem, no. of persons=1, per day=6000, no. of days=1	6,000.00	6,000.00		no attendance sheet
123	May-16	Kajiado implementation	per diem, no. of persons=80, per day=600, no. of days=9	432,000.00	432,000.00		no attendance sheet
124	May-16	Kajiado implementation	per diem, no. of persons=56, per day=1000, no. of days=1	56,000.00	56,000.00		no attendance sheet
125	May-16	Kajiado implementation	per diem, no. of persons=295, per day=1000, no. of days=9	2,655,000.00	2,655,000.00		no attendance sheet
126	May-16	Kajiado implementation	per diem, no. of persons=80, per day=900, no. of days=1	72,000.00	72,000.00		no attendance sheet
127	May-16	Kajiado implementation	per diem, no. of persons=64, per day=1000, no. of days=9	576,000.00	576,000.00		no attendance sheet
128	May-16	Kajiado implementation	per diem, no. of persons=65, per day=500, no. of days=1	32,500.00	32,500.00		no attendance sheet
129	May-16	Kajiado implementation	per diem, no. of persons=7, per day=600, no. of days=1	4,200.00	4,200.00		no attendance sheet
130	May-16	Kajiado implementation	per diem, no. of persons=12, per day=100, no. of days=1	1,200.00	1,200.00		no attendance sheet
131	May-16	Kajiado implementation	per diem, no. of persons=21, per day=500, no. of days=1	10,500.00	10,500.00		no attendance sheet
132	May-16	Kajiado implementation	per diem, no. of persons=8, per day=1000, no. of days=1	8,000.00	8,000.00		no attendance sheet
133	May-16	Kajiado implementation	per diem, no. of persons=11, per day=800, no. of days=1	8,800.00	8,800.00		no attendance sheet
134	May-16	Kajiado implementation	per diem, no. of persons=5, per day=400, no. of days=1	2,000.00	2,000.00		no attendance sheet
135	May-16	Kajiado implementation	per diem, no. of persons=1, per day=3000, no. of days=1	3,000.00	3,000.00		no attendance sheet
136	May-16	Kajiado implementation	per diem, no. of persons=34, per day=1000, no. of days=1	34,000.00	34,000.00		no attendance sheet
137	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1500, no. of days=1	1,500.00	1,500.00		no attendance sheet
138	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=1	2,000.00	2,000.00		no attendance sheet
139	May-16	Kajiado implementation	per diem, no. of persons=54, per day=600, no. of days=9	291,600.00	291,600.00		no attendance sheet
140	May-16	Kajiado implementation	per diem, no. of persons=48, per day=600, no. of days=1	28,800.00	28,800.00		no attendance sheet
141	May-16	Kajiado implementation	per diem, no. of persons=9, per day=2000, no. of days=9	162,000.00	162,000.00		no attendance sheet
142	May-16	Kajiado implementation	per diem, no. of persons=6, per day=500, no. of days=9	27,000.00	27,000.00		no attendance sheet
143	May-16	Kajiado implementation	per diem, no. of persons=3, per day=1000, no. of days=9	27,000.00	27,000.00		no attendance sheet
144	May-16	Kajiado implementation	per diem, no. of persons=15, per day=2000, no. of days=1	30,000.00	30,000.00		no attendance sheet
145	May-16	Kajiado implementation	per diem, no. of persons=76, per day=1000, no. of days=1	76,000.00	76,000.00		no attendance sheet
146	May-16	Kajiado implementation	per diem, no. of persons=40, per day=800, no. of days=1	32,000.00	32,000.00		no attendance sheet
147	May-16	Kajiado implementation	per diem, no. of persons=38, per day=200, no. of days=1	7,600.00	7,600.00		no attendance sheet
148	May-16	Kajiado implementation	per diem, no. of persons=1, per day=200, no. of days=5	1,000.00	1,000.00		no attendance sheet
149	May-16	Kajiado implementation	per diem, no. of persons=1, per day=200, no. of days=2	400.00	400.00		no attendance sheet
150	May-16	Kajiado implementation	per diem, no. of persons=58, per day=600, no. of days=9	313,200.00	313,200.00		no attendance sheet

Sl. No.	Date	Location	Item	Amount	Inadequate	Irregular	Remarks
151	May-16	Kajiado implementation	per diem, no. of persons=64, per day=600, no. of days=5	192,000.00	192,000.00		no attendance sheet
152	May-16	Kajiado implementation	per diem, no. of persons=62, per day=600, no. of days=4	148,800.00	148,800.00		no attendance sheet
153	May-16	Kajiado implementation	per diem, no. of persons=3, per day=1000, no. of days=9	27,000.00	27,000.00		no attendance sheet
154	May-16	Kajiado implementation	per diem, no. of persons=13, per day=2000, no. of days=9	234,000.00	234,000.00		no attendance sheet
155	May-16	Kajiado implementation	per diem, no. of persons=4, per day=1000, no. of days=9	36,000.00	36,000.00		no attendance sheet
156	May-16	Kajiado implementation	per diem, no. of persons=1, per day=2000, no. of days=9	18,000.00	18,000.00		no attendance sheet
157	May-16	Kajiado implementation	per diem, no. of persons=42, per day=1000, no. of days=4	168,000.00	168,000.00		no attendance sheet
158	May-16	Kajiado implementation	per diem, no. of persons=65, per day=1000, no. of days=4	260,000.00	260,000.00		no attendance sheet
159	May-16	Kajiado implementation	per diem, no. of persons=2, per day=1000, no. of days=5	10,000.00	10,000.00		no attendance sheet
160	May-16	Kajiado implementation	per diem, no. of persons=20, per day=600, no. of days=5	60,000.00	60,000.00		no attendance sheet
161	May-16	Kajiado implementation	per diem, no. of persons=20, per day=600, no. of days=4	48,000.00	48,000.00		no attendance sheet
162	May-16	Kajiado implementation	per diem, no. of persons=24, per day=600, no. of days=9	129,600.00	129,600.00		no attendance sheet
163	May-16	Kajiado implementation	per diem, no. of persons=54, per day=1000, no. of days=9	486,000.00	486,000.00		no attendance sheet
164	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=2	2,000.00	2,000.00		no attendance sheet
165	May-16	Kajiado implementation	per diem, no. of persons=29, per day=1000, no. of days=9	261,000.00	261,000.00		no attendance sheet
166	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=7	7,000.00	7,000.00		no attendance sheet
167	May-16	Kajiado implementation	per diem, no. of persons=118, per day=1000, no. of days=5	590,000.00	590,000.00		no attendance sheet
168	May-16	Kajiado implementation	per diem, no. of persons=32, per day=1000, no. of days=5	160,000.00	160,000.00		no attendance sheet
169	May-16	Kajiado implementation	per diem, no. of persons=32, per day=1000, no. of days=4	128,000.00	128,000.00		no attendance sheet
170	May-16	Kajiado implementation	per diem, no. of persons=47, per day=1000, no. of days=9	423,000.00	423,000.00		no attendance sheet
171	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=4	4,000.00	4,000.00		no attendance sheet
172	May-16	Kajiado implementation	per diem, no. of persons=1, per day=1000, no. of days=5	5,000.00	5,000.00		no attendance sheet
173	May-16	Kajiado implementation	per diem, no. of persons=186, per day=1000, no. of days=9	1,674,000.00	1,674,000.00		no attendance sheet
174	May-16	Kajiado implementation	per diem, no. of persons=15, per day=1000, no. of days=2	30,000.00	30,000.00		no attendance sheet
175	May-16	Kajiado implementation	per diem, no. of persons=100, per day=600, no. of days=9	540,000.00	540,000.00		no attendance sheet
		Total		21,397,900.00	21,397,900.00	-	

Annex 5 - Average number of days taken for NVIP to liquidate the funds disbursed by UNICEF

Disbursement No.	1	2	3	4	5	6	7	8	Average
Amount disbursed in KES	70,565,600	2,761,700	4,593,000	3,700,000	5,179,350	4,540,350	4,540,350	4,180,350	
Date of request of funds by MoH	6 April 2018	9 April 2019	16 November 2019	23 March 2020	3 June 2020	4 October 2020	4 January 2021	26 April 2021	
Date funds received by NVIP	13 April 2018	16 April 2019	9 December 2019	8 May 2020	24 August 2020	3 December 2020	11 March 2021	24 August 2021	
Delays in fund flow	(7)	(7)	(23)	(46)	(82)	(60)	(66)	(120)	(51)
Date of submission of liquidation to UNICEF	15 January 2019	29 October 2019	13 March 2020	12 August 2020	11 November 2020	22 February 2021	26 July 2021	21 March 2022	
Duration of time taken to liquidate the funds	(277)	(196)	(95)	(96)	(79)	(81)	(137)	(209)	(146)