

PUBLIC ACCOUNTS COMMITTEE (PAC)
WORKPLAN (JULY 2019 – SEPTEMBER 2019)

**Consideration of the Auditor General's Report on the Financial Statements of Nairobi City County Executive for the year ended
30th June 2018.**

DATE	WITNESS(ES)/INVITEES	ISSUES	TIME	VENUE
30/7/2019	<ul style="list-style-type: none"> – Chief Officer, Finance – Chief Officer, Environment – Head of procurement. 	1. Supply, delivery, installation testing and commissioning of 50 ton electronic weighbridge and standby generator	10.30 am	Committee Room 10
31/07/2019	<ul style="list-style-type: none"> – Chief Officer, Education, Social Services & Gender – Head of Procurement 	2. County own generated receipts <ul style="list-style-type: none"> – Hiring of Social Halls at Kariobangi, Dandora Phase II & V 3. Other grants and transfers <ul style="list-style-type: none"> – Expenditure of Kshs 421,287,000 in respect of scholarships and other educational grants 4. Stalled projects <ul style="list-style-type: none"> – Construction of perimeter wall at Mji wa Huruma – Construction of seventeen (17) various ECDE centers. 	10.30 am	Committee Room 10
5/08/2019	<ul style="list-style-type: none"> – Chief Officer, Finance – Chief Officer, PSM – County Secretary – Secretary, County Public Service Board. 	5. Staff medical insurance cover. To provide the following documents in advance:- <ul style="list-style-type: none"> – Original initial contract between the Nairobi City County and AAR Insurance before extension of the contract; – Correspondences on extension of AAR Contract; – Original contract after the second extension; – Advertisement gazette notice for the extension of contracts; – The original contract document awarded for the second extension; – Justification for the cancellation of the initial advertisement of Medical Cover Contract; 	10.30 am	Committee Room 10

		<ul style="list-style-type: none"> – The cost of original contract before the extensions of the Medical Insurance; – The total cost of the two extensions; – The contract document of the medical cover after the extensions; and, – Budget allocated for the Medical Cover. – Details of the law firm paid with respect to the medical cover queried. <p>6. Compensation of employees</p> <p>6.1. Unsustainable wage bill</p> <p>6.2. Increase in temporary workers' wage bill</p> <p>6.3. Staff establishment</p>		
06/08/2019	<ul style="list-style-type: none"> – CEC Finance – Chief Officer, Finance – County Secretary – Accountant responsible for cash bail at the cash office – Accountant responsible for imprest management 	<p>7. Cash and Cash equivalents</p> <p>7.1. Unaccounted for cash withdrawals- Kshs 209, 385, 752 (To provide the imprest register)</p> <p>7.2. Irregular payment of suppliers through cash – Kshs 381, 841, 224</p> <p>7.3. Over drawn accounts – Kshs 3,794, 555</p> <p>7.4. Un disclosed bank accounts balances – Kshs 3,045, 914, 596</p> <p>8. Revenue</p> <p>8.1. Irregular withdrawals from revenue account – 6,022, 896, 123</p> <p>8.2. Unexplained cash receipts – Kshs 5,353,171,175</p> <p>8.3. KRB Road Maintenance Levy Refunds</p> <p>8.4. County own generated receipts</p> <p>8.5. Cancelled receipts</p> <p>8.6. Stale cheques</p> <p>8.7. Property rates adjustment</p> <p>8.8. Unsupported revenues to revenue account- 9,012, 746</p> <p>8.9. Irregular payment to M/S Webtribe Ltd- Kshs 152,055,313</p> <p>9. Confidential expenditure</p>	10.30 am	Committee Room 10

		<ul style="list-style-type: none"> 10. Expenditure <ul style="list-style-type: none"> 10.1. Discrepancy between Ledgers and Financial Statements 10.2. Repayment of Principal and Domestic Lending and on-lending 10.3. Other payments 10.4. Acquisition of assets <ul style="list-style-type: none"> 10.4.1. Unsupported expenditure 10.4.2. Payments not captured in IFMIS 10.5. Unsupported payment vouchers 10.6. Missing payment vouchers 10.7. Other grants and transfers 11. Accounts receivables <ul style="list-style-type: none"> 11.1. Accounts Receivables (Debtors) 11.2. Outstanding imprest 12. Budget performance <ul style="list-style-type: none"> 12.1. County own generated receipts 12.2. Overall under expenditure 12.3. Failure to achieve 30% allocation on Development Budget 13. Pending accounts payable 14. Non- Current Assets and Asset register 15. Procurement of goods and services <ul style="list-style-type: none"> 15.1. Documents not provided for audit 		
07/08/2019	<ul style="list-style-type: none"> – Chief Officer, Health – Chief Officer, Finance 	<ul style="list-style-type: none"> 16. Receipts (Locally Generated Revenue)- Mutuini Hospital only 17. Health facilities <ul style="list-style-type: none"> 17.1. Budgeting and financing of health facilities <ul style="list-style-type: none"> 17.1.1. undisbursed funds 17.1.2. comparison of budget and actual amounts 17.2. Failure to supply drugs and non-pharmaceuticals to health facilities 17.3. Expired drugs 17.4. Failure to issue medical certificates to food handlers 18. Reports on Health Board 	10.30 am	Committee Room 10

8- 29/08/2019	Other Persons mentioned	Pending issues for clarification & Site visits	10.30 am	
4-8/09/2019	Committee report writing workshop			Pride Inn
9/09/2019	Adoption and tabling of Committee Report			

N/B

- The Committee may create time for emerging witnesses.