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OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

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BOMET COUNTY ASSEMBLY
RECEIVED
02 OCT 2023
P. O. Box ... 20400
BOMET

MANAGEMENT LETTER

REF: OAG/SRRP/2022/2023-2-01-00-9-(2)

Mr. Issac k kitur
Clerk Bomet County Assembly
P O Box 590 – 20400
BOMET

2/10/23

Dear Issac

<u>MANAGEMENT LETTER ON BOMET COUNTY ASSEMBLY FOR THE COMPLIANCE AUDIT PERFORMED FOR THE YEAR ENDED 30 JUNE 2023</u>

1.0 Introduction

The financial statements of Bomet County Assembly are subject to audit by the Auditor-General in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

The audit of Bomet County Assembly for the year ended 30 June, 2023 was completed and the purpose of this letter is to bring to your attention the findings that were revealed during the audit.

2.0 Scope and Determination of Responsibility

The audit was conducted in accordance with International Standards for Supreme Audit Institutions. These standards require that the audit is planned and performed so as to obtain reasonable assurance that, in all material respects, fair presentation is achieved in the annual financial statements.

An audit includes:

- Examination on a test basis of evidence supporting the amounts and disclosures in the financial statements;

- Assessment of the accounting principles used and significant estimates made by management; and

- Evaluation of the overall financial statements presentation.

The audit will also include an examination, on a test basis, of evidence supporting compliance, in all material respects, with the relevant laws and regulations which came to our attention and are applicable to financial matters.

The matters mentioned in this letter are therefore those that were identified through tests considered necessary for the purpose of the audit and it is possible that there might be other matters and/or weaknesses that were not identified.

The financial statements, maintenance of effective control measures and compliance with laws and regulations are the responsibility of the Accounting Officer. Our responsibility is to express an opinion on these financial statements.

3.0 Respective Responsibilities of the Management and the Auditor-General

The Management is responsible for the preparation and fair presentation of the Financial Statements in accordance with International Public Sector Accounting Standards (IPSAS) Cash Basis and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error.

The Responsibility of the Auditor-General is to express an independent opinion on the Financial Statements based on the audit findings.

4. Manual Processing of Salaries

Criteria
Regulation 4(d) of the PFM (County Government) Regulations, 2015 requires county governments to set out a standardized financial management system for use in county governments which is capable of producing accurate and reliable accounts free from errors, fraud and which will be useful in management decisions and statutory reporting

Findings
During the year under audit review, the assembly maintained both the Integrated Payroll and Personal Database (IPPD) payroll with sixty-three (63) employees and manual payroll. Examination of records revealed that management paid salaries for thirty-four (34) MCAs, the speaker, clerk of the assembly, two board member and eleven (11) other staff using a manual payroll.

Risk
Manual processing and payment of salaries exposes the transactions to manipulations due to control weakness.

Recommendation
In order to mitigate high risk generated by manual payment, the county assembly should adopt to system-based payroll recording and payment.

4.1 Failure to Adhere to a Third Rule on Basic salary

Criteria
Section 19(3) of the Employment Act, 2007 states that without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

Findings
A review of the County Assembly's payroll indicated that seventeen (17) employees received net salaries that were less than one-third of their respective basic salaries for various months as detailed in **Appendix 1,** after management allowed excessive non-statutory deductions for loans and other check-off payments beyond the two-third limit.

Risk
Over commitment of employees' salaries may negatively impact on their performance and exposes the staff at the risk of pecuniary embarrassment.

Recommendation
Human Resource Manager should advice the officers to reduce commitments of the salaries so as to ensure compliance with the law.

4.2 Irregular Payment of Acting Allowance

Criteria
Section C.14 (1) of Human Resource Policies and Procedures Manual for the Public Service 2016 provides that, when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months.

Finding
Review of the payroll and other staff records revealed that two (2) employees, continued to serve in acting capacity and received acting allowances beyond six (6) months as contrary to the HR Manual.

	NAME	P/no	ACTING POSITION	Date First Appointed
1	Timothy Korir	20130049259	Ass. Director Research & Library	1 July,2022
2	Leonard Samoei	20140039961	Ass. Director, Outreach and Citizen Engagement	20 June,2022

Risk
The Assembly has violated the regulations governing acting appointments and this may hinder effective decision making due to limitations in what can be executed by the officers who are holding acting positions.

Recommendation
The Assembly should confirm the officers to the substantive posts or advertise the vacant position for filling.

5. Overpayment of Committee Sitting Allowance.

Criteria

The Salaries and Remuneration Commission outlined the benefits for State Officers in the County Assembly which were gazetted vide Kenya Gazette (Special Issue) Vol. CXXIV- No. 145 dated 27th July, 2022 - Gazette Notice No. 8795. Paragraph 2 (a) states that committee sitting allowance will be paid as follows:
(i) Chairperson: Kshs6,500 per sitting up to a maximum of Kshs104,000 per month.
(ii) Vice-Chairperson: Kshs5,200 per sitting up to a maximum of Kshs83,200 per month.
(iii) Member: Kshs3,900 per sitting up to a maximum of Kshs62,400 per month.

Finding

Review of county assembly payroll provided for audit, revealed that some county assembly committee members were paid monthly committee sitting allowances beyond maximum threshold. The details are as shown below:

Month	Name	Position	Amount	Maximum Rate	Variance
			Kshs	Kshs	Kshs
Nov-22	Cosmas Kipngetich	Chairperson	231,000	104,000	127,000
Nov-22	Anne Chepkemoi	Vice Chair	174,800	83,200	91,600

Dec-22	Cosmas Kipngetich	Chairperson	231,000	104,000	127,000
Dec-22	Anne Chepkemoi	Vice Chair	174,800	83,200	91,600
Apr-23	Korir Cosmas Kipngetich	Chairperson	170,000	104,000	66,000
Apr-23	Rotich Ernest Kipkemoi	Member-committee	118,300	62,400	55,900
Apr-23	Mutai Anne Chepkemoi	Vice Chair	130,700	83,200	47,500
May-23	Cosmas Kipngetich	Chairperson	120,000	104,000	16,000
May-23	Anne Chepkemoi	Vice Chair	130,700	83,200	47,500
Jun-23	Cosmas Kipngetich	Chairperson	176,500	104,000	72,500

Risk
Possibility of loss of public funds due to overpayment of committee sitting allowances.

Recommendations

i. The accounting officer should ensure that all committee allowances and other allowances are paid within required rates.
ii. Recover extra money paid as committee sitting allowance.

6. Non-compliance for MCAs Reimbursable Allowances

Criteria

The Salaries and Remuneration Commission outlined the benefits for State Officers in the County Assembly which were gazetted vide Kenya Gazette (Special Issue) Vol. CXXIV- No. 145 dated 27th July, 2022 - Gazette Notice No. 8795. Paragraph 2 (b) states that the deputy speaker and member of county assembly shall be provided a motor vehicle reimbursement of kshs.2,212,000 for the purchase of a car of engine capacity not exceeding 1800cc for official duties, payable once in a county assembly term. Paragraph 2 (c) provides for re-imbursement of mileage claims at the rate of Kshs.77.35 per Km using a car with an engine capacity not exceeding 1800cc.

Findings.

Documents provided for audit revealed members of county assembly were provided with motor vehicle reimbursement of Kshs.2,212,000 for the purchase of an official car but the names on the ownership documents (logbook) that supported the reimbursement are for different persons. Further, it was observed some members had cars of engine capacity that exceeded 1800cc while the logbook for one MCA's vehicle was not provided for audit. The details are shown below:

MCA Name	Registered Owner	Car Capacity (cc)
Hon. Philip Korir	Hoza Investment Limited	1490
Hon. Monica chepngetich	Kenjap Motors Limited	1490
Hon. Anne Chepkemoi	Ronald Kiprotich Tanui	1790
Hon. Josphat Kipkirui	Eyre motors limited	1790
Hon. Catherine Chepngetich	EYRE Motor Limited	1790
Hon. Carles Langat	Charles Langat	1990
Hon. Kirui Kipyegon	Hon. Kirui Kipyegon	2350
Hon. Leonard Rotich	Leonard Rotich	2360
Hon. Ngeno Denis	Dennis Ngeno	2400
Hon. Ngetich Kibet	Kibet Ngetich	2750
Hon. Olivia Cherono Koskei	Olivia Cherono Koskei	2982
Hon. Evaline Chebet Sang	Simon kimani ngwiri	3200
Hon. Enerst Rotich	No log book	No log book

Risk
Possibility of loss of public funds due to lack of credible ownership documents provided by beneficiaries (Members of county assembly) as well as overpayment of mileage allowances.

Recommendations
The accounting officer should ensure that all members of county assembly to provide prove of ownership document/transfer of the vehicles before payment motor vehicle reimbursement and that the vehicles do not exceed the approved cc rating.

7. Unsupported payment of Ward Office Salaries

Criteria.
Commission of revenue allocation circular Ref:CRA/CSO/CMG/9/VOL.V(43) dated 3rd August, 2020 provides advisory of ward offices operations cost including ward staff personal emoluments, operation and maintenance costs which should not exceed the amount as per the attached schedule per county assembly.

Finding
Payment vouchers provided for audit revealed Bomet County Assembly incurred Kshs.35,752,000 as remuneration of salaries to staff working at the ward offices. Monthly schedules attached to support the payments revealed that the money was transferred directly to personal bank accounts of twenty-five (25) ward officers and thirteen (13) ward officers. However, it was difficulty to establish whether the beneficiaries of the monies

were ward staff since the personal files were not provided for audit review. The payments were made in eight (8) equal batches as shown below:

PV No.	Month	Amount
R336	Nov-22	4,469,000
R336	Dec-22	4,469,000
R336	Jan-23	4,469,000
R336	Feb-23	4,469,000
R336	Mar-23	4,469,000
R336	Apr-23	4,469,000
R336	May-23	4,469,000
R336	Jun-23	4,469,000
Total		**35,752,000**

Further, the circular requires each ward office to have three (3) partisan staff and total salaries per year per partisan staff is Kshs.364,102. However, the schedule provided had one (1) staff per ward.

Risk
Irregular payments may have been made to persons who are not ward officers.

Recommendation
The county assembly accounting officer should provide personal files and the appointment letters of beneficiaries of the transferred funds

8. Staff Under-Establishment

Criteria
The County Assembly Organizational Structure includes an annexure of the approved staff establishment for the period 2021 to 2023 that authorizes an optimum staff capacity of 147.

Findings
Review of the county assembly staff register and other records revealed that the assembly had a total of sixty-eight (68) staff who were engaged on permanent and pensionable terms therefore, the assembly was understaffed by seventy-nine (79) staff.

Risk
Overworking staff which may result to decrease staff performance and failure to attain county strategic objective.

Recommendation
The management should obtain recruiting qualified personnel in the vacant posts.

9. Non-Compliance with the Implementation of the recommendations of oversight bodies

Criteria

Section 31(1) (a) of the Public Audit Act, 2015 states that; within three months after Parliament or the County Assembly has debated and considered the final report of the Auditor General and made recommendations, a State Organ or a public entity that had been audited shall, as a preliminary step, submit a report on how it has addressed the recommendations and findings of the previous year's audit.

Observations

Audit verification of Bomet County Assembly Public Accounts and Investments Committee revealed that the committee held a meeting on March 2023 to debate and consider the final report of the Auditor General for the financial year 2019/2020. No evidence was provided to show that the committee had deliberated the Auditor General's report for the financial years 2020/2021 and 2021/2022 by the time of the audit.

Risks

Non-compliance with the Public Audit Act,2015.

Recommendations

The Public Accounts and Investment committee should comply with the Act.

10. Irregular expenditure - Domestic travel and subsistence allowance

Criteria

Section 149 (2) (a) and (b) of the Public Finance Management Act 2012 states "in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of entity concerned - ensure that the entity keeps financial and accounting records that comply with this Act and that all expenditure made by an entity is lawful, authorized, effective, efficient, economical and transparent.

Regulation 104 of the Public Finance Management regulations (County Government) 2015 requires that all receipts and payments voucher of public moneys to be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Observations

Payment vouchers relating to domestic travel and subsistence amounting to Kshs.16,707,600 were not supported with the relevant supporting documents such as invitation letters/ facilitation letters, approvals for the said travels, agenda, signed attendance register to confirm the presence of the facilitated officers in the said venues, work tickets and back to the office report. In addition. the payment vouchers numbers were not indicated on all the payment vouchers instead batch numbering was done for similar activities. The details of the payments are attached in the **appendix 2**.

Risks

Possibility of misappropriation of public funds

Recommendations
The management to provide supporting documents for the expenses relating to domestic travel and subsistence.

11. Unsupported payment of mileage allowances

Criteria
Chapter 6.10.5 part 3 of the County Government of Bomet Finance Policies and procedures manual specifies the supporting document for the payment of mileage allowances to be (a) Approved mileage report and (b) fully filled approved form as per the Transport Policy of the CA.

Observations
Expenditure amounting to Kshs.8,078,750 was paid as mileage allowances to members of the county assembly to cater for transport for domestic travels. However, the approved mileage report was not provided for audit verification contrary to the requirements of the finance manual governing the entity.

Risks
Non-compliance with the finance policies and procedures manual.

Recommendations
The management to provide the said reports.

12. Irregular Expenditure on Research, Studies, Project Preparation Design and Supervision

Criteria
Regulation 50(2) of the Public Finance Management regulations (County Government) 2015 requires that expenditure commitments for goods and services shall be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

Regulation 50(3) states that the Accounting Officer of that government entity shall make an expenditure commitment only against the procurement plan approved for that entity in accordance with the Public Procurement and Disposal Act and Regulations made thereunder.

Section 149 (2) (a) and (b) of the Public Finance Management Act 2012 states "in carrying out a responsibility imposed by subsection (1), an accounting officer shall, in respect of entity concerned- ensure that the entity keeps financial and accounting records that comply with this Act and that all expenditure made by an entity is lawful, authorized, effective, efficient, economical and transparent.

Observations

An expenditure of Kshs.2,399,358 incurred to cater for research, studies, project preparation design and supervision was not included in the procurement plan contrary to Regulation 50 (2) of the Public Finance Management (County Government) Regulations, 2015 which requires the Assembly to make expenditure commitments only against the approved procurement plan.

The payment vouchers as well as other relevant supporting documents were not provided audit.

Risks

It was not possible to verify authenticity of the expenditure.

Recommendations

The management to provide the payment vouchers and other supporting documents.

13. Inaccuracies of the Cashbook Balance

Criteria

Regulation 100 of the Public Finance Management (County Government) Regulations, 2015 requires the accounting Officers to keep in all offices concern with receiving cash or making payments, a cash book showing the receipts and payments and shall maintain such other books and registers as may be necessary for the proper maintenance and production of the accounts of the Vote for which he or she is responsible.

Observations

Examination of the bank statements and the ledger for transfers to other government entities revealed that the assembly received kshs.140,000,000 for the Car and Mortgage Scheme Fund for the county assembly staff. Out of these total receipts, Kshs.40,000,000 and Kshs.50,000,000 reflected in the bank statement on 11 October 2022 and 6 December 2022 respectively were not recorded in the cashbook.

Risks

Inaccuracies in the cashbook balances.

Recommendations

The management to update the cashbook.

14. Irregular Procurement of Fuel and Lubricants

Criteria
Section 114 of Public Procurement and Asset Disposal Act, 2015 provides that (1) A procuring entity may enter into a framework agreement through open tender if a minimum of seven alternative vendors are included for each category.

Findings
During the audit review, an amount of Kshs.4,455,576 was spent on supply of fuel and lubricants from two companies through framework agreements. However, review of register for prequalified suppliers revealed that only two (2) companies had been prequalified and registered to provide framework agreement services to the County Assembly. Additionally, the method of procurement used was request for quotation instead of open tender.

Risk
Non - compliance with Public Procurement and Asset Disposal Act.
The procurement process may not have been competitive.

Recommendation
Management to explain the anomaly

15. Irregular Procurement of Hospitality Services.

Criteria
Regulation 103 (2) (b) of the Public Procurement and Asset Disposal Regulations, 2020 states that an accounting officer may award a contract under a framework agreement through inviting mini-competition amongst the suppliers under the framework agreement. Regulation 103 (4) (a) states that where an accounting officer awards a contract under a framework agreement through the provisions of paragraph (2)(b), the procuring entity shall invite in writing the suppliers or contractors that had entered into the framework agreement to participate in the mini-competition for each contract to be awarded.

Findings
Examination of payment vouchers and the ledger for hospitality supplies and services revealed that payments amounting to Kshs.2,960,100 made to several hotels for conference facilities for Members of County Assembly (MCAs) and staff through framework agreement contracts. It was however noted that the direct procurement method was used to procure for the services rather than inviting a mini-competition amongst the suppliers.

Risk
Management was in breach of the law and the procurement was not competitively done.

Recommendation
Management to explain the occurrence.

16. Unsupported Procurement of Security Services

Criteria

Regulation 104. (1) of Public Finance Management County Governments Regulations require All receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Findings

Payment for supply of goods and services relating to hospitality supplies and services amounting to Kshs.1,855,000 were made to Administration Police for provision of security services for the County Assembly of Bomet. However, the service agreement between the county assembly and the administrative police was not availed for audit. It was also not clear how the rate of allowances paid to the officers was arrived at in the absence of the agreements .

Risk

The validity of the payments could not be ascertained and management could be in breach of the law.

Recommendation

Management to provide the service agreement and approvals.

17. Unsupported expenditure - Fuel, Oil and Lubricants

Criteria

Regulation 104(1) of Public Finance Management (County Governments) Regulations, 2015 states that all receipts and payments vouchers of public moneys shall be properly supported by pre-numbered receipt and payment vouchers and shall be supported by the appropriate authority and documentation.

Findings

Audit review of supporting documents for fuel, oil and lubricants indicated that the assembly incurred an expenditure of Kshs.4,455,576 out of which an expenditure of Kshs.1,731,833 was not supported with fuel registers indicating the amount of fuel drawn. The details of the expenditure are shown below:

Payment Voucher	Payee	Date	Amount
20015634	Kalahari Petroleum East Africa Limited	25-10-22	650,000.00
20015182	Kalahari Petroleum East Africa Limited	01-08-22	540,000.00

	Mekit Ventures Limited	29-06-23	541,833.00
		TOTAL	**1,731,833.00**

Risk
Value for money for Kshs.1,731,833 could not be ascertained

Recommendation
Management to avail the fuel register and the supporting documents

18. Payment made to Non- Prequalified Supplier

Criteria
Public Procurement and Asset Disposal Act, 2015 Section 71(1) states that the head of procurement function shall maintain and continuously update the lists of registered suppliers, contractors and consultants in various specific categories of goods, works or services according to its procurement needs.
Section 106(2)(a) requires an accounting officer of a procuring entity to give the request for quotations to such persons as are registered by the procuring entity.

Findings

Printing, advertising information, supplies and services of Kshs.679,000 was incurred for a contract awarded to M/s Kweche Holdings Limited for supply of books and stationeries. Scrutiny of supporting documents revealed that the supplier was not prequalified to undertake such works.

Risk
The management is in breach of the law

Recommendation
Management to explain the occurrence

19. Ineffective Audit Committee

Criteria
Regulation 175 of PFM (National Government) Regulations, 2015 states that "The main function of the audit committee shall be to (a) support the Accounting Officers with regard to their responsibilities for issues of risk, control and governance and associated assurance but the responsibility over the management of risk, control and governance processes remains with the management of the concerned entity; and (b) follow up on the implementation of the recommendations of internal and external auditors.

Finding
It was noted that the term of County Assembly's Audit committee had expired just within two months of the year under review on 1 September, 2022 and held only one meeting during the year on 3 August 2022. There was no evidence or correspondence provided for audit as proof of the deliberations on the external audit reports with the accounting officer.

Risk
The audit committees did not hold the requisite number of meeting meetings during the year which have compromised the effectiveness of the internal controls, risk management and overall governance for the County Assembly.

Recommendation
Establishment of an audit committee that will be effective in risk management and improve overall governance of the County Assembly.

20. Failure to Clear Pending Bills

Criteria
Regulation 41(2) of the PFM (County Government) Regulations, 2015 require Debt service payments to be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations.

Regulation 50(1) of the PFM (County Government) Regulations, 2015 requires that all commitments for supply of goods and services shall be done not later than 31st May each year except with approval of accounting officer in writing.

Finding
A review of the pending bills totaling to Kshs.2,643,638 and payment vouchers revealed that the County Assembly did not adhere to the requirements for clearance of pending bills within the year under review resulting to pending bills whose payment was long overdue. Further, Local Service Order No 1584108 dated 13 June 2023 was committed after the 31st May deadline for commitments without prior approval of the accounting officer. The analysis of pending bills is as shown below:

Payee	Description of Payment	Amount	Finding/Audit Observation
Ciala Resort Kisumu	Being the cost of full day conference provided to BCA as per the attached invoice	180,000	Invoice date 27-11-2022 and was due on 26-11-2022. No LSO attached. Payment is long overdue. No adequate explanation given
Mombasa Beach Hotel	Being the cost of conference facility provided to BCA during	451,500	Invoice date is 30-11-2022. LSO attached dated 09-11-

	November 2022 as per the attached invoice		2022. Payment is long overdue
The Star	Being cost of space provided to BCA during May 2023 as per attached invoice	254,863	Invoice dated 23-05-2023. LSO attached dated 23-05-2023. No adequate explanation for none payment
CFAO Motors Kenya Limited	Being cost of repair vehicle registration 36CG202A for BAC during May-June 2023 as per the attached invoice	729,595	Invoice dated 31st May, 2023. No LSO attached. No requisition from the user department. No mechanical Inspection reports for the repairs.
Nation Media Group	Being the cost of space provided to BCA during the June 2023 as per the attached invoice	142,680	LSO committed on 13-06-2023 after 31st May, No written approval from the accounting officer. Invoice date is 13th June, 2023
Abel Cheboingong Outside Catering services and sound system	Being the cost of tents,PA system for public participation in Bomet county assembly as per attached invoice	885000	Invoiced on 14-06-2023. No LSO attached
	TOTAL	**2,643,638**	

Risk
Failure to ensure that debt service payments form a first charge on County Revenue Fund distorts the financial statements and adversely affects the budgetary provisions for the subsequent.

Making commitments for supply of goods and services without approval of the accounting officer after the set deadline is irregular.

Recommendation
The Accounting officer must ensure that debt service payments are a first charge on County Revenue Fund. Also, commitments for supply of goods and services should not be done later than 31st May each year without prior approval of the accounting officer

21. Failure to Recover and/or Remit Statutory Deductions

Criteria
Section 27(1) of the NSSF Act, 2013 states that if any contribution for which a contributing employer is required to pay to the Fund is not paid within one month after the end of the

month in which the last day of the contribution period to which it falls, a sum equal to five per cent of the amount of that contribution shall be added to the contribution for each month or part of a month that the amount due remains unpaid, and any such additional amount shall be recoverable at the same time and in the same manner as the contribution to which it is added.

Section 10 (1) of the Income Tax Act, Cap.470 revised, 2021 states that before the tenth day following the end of every month or before any other day which may be notified to him by the Commissioner, an employer shall, subject to paragraph (2), pay, to such person as the Commissioner shall direct, all amounts of tax which the employer has deducted under these Rules during that month.

As per section 18 (1) of the NHIF Act, employers who fail to remit the employees' monthly standard contributions by the due date shall be liable to pay a penalty equal to the lending rate of interest of the amount of the contribution, as may be published by the Central Bank of Kenya from time to time.The due date for monthly standard contributions is the 9th day of the following month.

Finding

A review of documents in relation to statutory deductions made by the County Assembly revealed the following findings:

i. The County Assembly of Bomet did not provide any documentation that shows compliance with remission of NSSF deductions. There were neither receipts, payment slips or acknowledgement slips provided as evidence for remittance of NSSF deductions to NSSF Board.
ii. Staff were deducted the PAYE as required by the law. However, instances of late remittance to the authority (KRA) were noted for sampled months. Deductions for October 2022 of Kshs.4,598,119 were remitted on 22 November, 2022 and deduction for the month of August 2022 of Kshs.2,505,230 was remitted on 23rd September 2022.
iii. NHIF deductions for the month of August 2022 was Kshs.170,400. This was remitted to NHIF Board late on 6 October, 2022 which is contrary to the law.

Risk

Non-adherence to statutory remittance timelines that may cause penalties on the entity.

Recommendation

The accounting officer should ensure compliance to laws that govern recovery and remittance of statutory deductions.

22. Non-Compliance to Training Policy on Selection of Trainees

Criteria

Section K.4.4 of the Human Resource Manual, October, 2021 on Training Programmes states that selection of trainees for all training programs will be based on identified needs with emphasis on training for performance improvement that addresses national, county, organizational and individual goals.

Finding

The County Assembly has put in place guidelines on how to plan, manage and coordinate training in the Service. It was noted that the assembly conducted training needs assessment for staff based on individual staff training needs assessment forms completed by the staff and a compilation of the training needs assessment report that was provided for audit review. However, it was observed that trainees for most of the training programs were not selected based on identified needs.

The members of the County Assembly attended a Leadership Excellence in Human Resource Forum, organized by the Ethics and Integrity Institute, a training that was meant for public service, labour and human resource teams.

Further, the selection criteria for the members who attended a Medical and Health Study Mission in Arusha Tanzania from 10th -18th December 2022 is questionable as those who were invited to attend were to be County Assembly Members of Health and Sanitation Committee, CEC member for Health and Medical Services, County Director Medical Services and County Director Administration Services.

Risk

In the circumstances, there is non-compliance with the training policy on selection of trainees for various training programs. Conducting trainings that may not meet the identified needs of the entity results in misuse of public resources.

Recommendation

The accounting officer and the entire management should ensure compliance to training policy and especially selection of staff to the various training programs

23. Delayed Completion of Speaker's Residence and Associated Civil Works.

Criteria.

Section 137 (a) Public Procurement and Asset Disposal Act Regulations 2020 states that, the accounting officer of a procuring entity shall have in place a contract implementation team in order to ensure the right quality and quantity of goods, works and services are procured, (c) contract implementation shall be as per the project implementation plan agreed upon by the contractor and the procuring entity;

Observations.

M/s Maralek Contractors Ltd was contracted by Bomet County Assembly for construction works of the proposed speaker's residence with a contract sum of Kshs.34,500,000 as the lowest evaluated bidder. Upon verification of relevant contract documents and physical inspection of the project on 16 August, 2023 it was noted that, the reinforced superstructure is complete and roofing is in progress. However, the following concerns were noted as at the time of audit;

i. Revised work schedule for plastering, electrical, Plumbing and painting works was not presented for audit.
ii. There was no evidence of renewal of performance bonds and insurance in respect to the construction of the building.
iii. Existing contract period expired on 14 April 2023 and no evidence of any extension thereof.

Risk
Delay in completion of construction of speaker's residence result in contract variations leading to additional costs. In addition, lack of extension of the contract period as well as non-renewal of the performance bonds and insurance renders the ongoing works to be irregular.

Recommendations.
Work schedule should be followed to make sure all projects are completed within the time frame.

24. Lack of Information Back-up Plan

Criteria
Section 9.3.1of the Information Security Standard, ICTA.3.002:2019 requires that ministries, counties, departments and agencies (MCDA) to have a backup policy to define the organization's requirements for backup of information, software and systems.

Observation
The management use audio/video technology in recording, processing and storing the Assembly's proceedings, and in other daily processes in the Hansard. However, no evidence was provided to show that there is a reliable information back-up plan in place such as an off-site back ups.

In addition, Bomet County Assembly does not have a business continuity plan or disaster recovery plan in place for the information systems they are using.

Risk
The management may not be able to recover from a data loss affecting the main computers and information systems used to process and store information.

Recommendation
The management should institute a proper information back-up plan and policy.

25. Failure to Update the Asset Register and Tagging of Assets

Criteria.

Section 132(1) (b) of Public finance management act regulations 2015(County Government) states that, The Accounting Officer of a county government entity Responsibility for shall take full responsibility and ensure that proper control systems exist for assets and that movement and conditions of assets can be tracked;

Observations.

During the year under review the Assembly maintained an asset register. However, the works valued and certified during the year in respect of construction of the speaker's residence and construction of assembly main chamber amounting to Kshs.6,054,221 and Kshs.355,942,688 respectively were not updated in the asset register.
Further verification of assets revealed the management did not tagged their assets.

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Risk

There is a risk of misappropriation and loss of assets. Thus, movement and tracking could not be ascertained.

Recommendations

The management to update the register and tag the assets.

26. Lack of Lease Agreements for Ward Offices

Criteria.

Section 98 (2) of public finance management act (County Government) regulations 2015 states that, no advance payment shall be paid to suppliers of goods and services unless provided for in the contractual terms and conditions contained in a valid contract signed between the procuring entity and the supplier.

Observation

During the year under review it was noted that, Bomet County Assembly had engaged twenty-three individuals as lessors in respect to provision of office facilities across the twenty-three wards within Bomet County as per below table. However, no lease agreements were presented for audit to support the same. Thus, the expenditure of Kshs.1,042,440 in respect to rent paid could not be ascertained. Refer to **Appendix 3.**

Risk

There is a risk of misappropriation and loss of funds

Recommendations.

The management to make sure leases are signed to make the contracts binding.

Management Response

27. Management Comments

It would be appreciated if your comments on these findings are submitted within Seven Days from the date of this letter for incorporation in the audit report.

28. Appreciation

We would like to express our appreciation for the courtesy extended and assistance rendered by the staff of the Bomet County Executive during the audit.

Yours faithfully,

Lorna Ochieng

For: Auditor- General

PAY MONTH	NAME	PAYROLLNUM	BASIC PAY	1/3 BASIC	NET PAY	DIFFERENCE	COUNT
			KSHS	KSHS	KSHS	KSHS	#
Aug-22	Lelley Nehemiah Kiplangat	20140022573	110,150	36,717	14,566	(22,151)	1
Aug-22	Ngeno Diana Cherono	20140022493	99,900	33,300	21,888	(11,412)	2
Aug-22	Chirchir Nancy Cherotich	20140033496	62,040	20,680	11,728	(8,952)	3
Aug-22	Kilel Susan Chepngeno	20140128838	104,910	34,970	30,702	(4,268)	4
Aug-22	Maritim Richard Kipkorir	20140022555	169,140	56,380	52,697	(3,683)	5
Aug-22	Langat Benjamin K	20140033478	87,360	29,120	25,699	(3,421)	6
Aug-22	Maritim Geoffrey	20140142310	133,870	44,623	41,325	(3,299)	7
Aug-22	Byegon Benard Kiprono	20160025990	53,720	17,907	15,093	(2,814)	8
Aug-22	Chesang Emmy	20140022564	133,870	44,623	43,610	(1,014)	9
Sep-22	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	12,394	(26,156)	1
Sep-22	Chirchir Nancy Cherotich	20140033496	62,040	20,680	8,928	(11,752)	2
Sep-22	Kilel Susan Chepngeno	20140128838	104,910	34,970	23,702	(11,268)	3
Sep-22	Maritim Richard Kipkorir	20140022555	169,140	56,380	45,697	(10,683)	4
Sep-22	Maritim Geoffrey	20140142310	133,870	44,623	34,325	(10,299)	5
Sep-22	Chesang Emmy	20140022564	133,870	44,623	36,610	(8,014)	6
Sep-22	Langat Benjamin K	20140033478	87,360	29,120	21,499	(7,621)	7
Sep-22	Kirui Isaiah Kiplangat	20130049222	169,140	56,380	49,576	(6,804)	8
Sep-22	Byegon Benard Kiprono	20160025990	53,720	17,907	12,393	(5,514)	9
Sep-22	Makiche Edwin Kiprotich	20130049240	110,150	36,717	31,546	(5,171)	10
Sep-22	Ngeno Diana Cherono	20140022493	99,900	33,300	30,288	(3,012)	11
Sep-22	Ngetich Nathan Kipkirui	20140033503	110,150	36,717	35,202	(1,515)	12
Sep-22	Towett Abraham	20130030241	46,890	15,630	14,131	(1,499)	13
Sep-22	Korir Bernard Cheruiyot	19960013441	59,120	19,707	18,961	(746)	14
Oct-22	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	4,434	(34,116)	1
Oct-22	Kilel Susan Chepngeno	20140128838	104,910	34,970	30,702	(4,268)	2
Oct-22	Maritim Richard Kipkorir	20140022555	169,140	56,380	52,697	(3,683)	3
Oct-22	Langat Benjamin K	20140033478	87,360	29,120	25,699	(3,421)	4
Oct-22	Maritim Geoffrey	20140142310	133,870	44,623	41,325	(3,299)	5
Oct-22	Ngeno Diana Cherono	20140022493	99,900	33,300	31,744	(1,556)	6
Oct-22	Chesang Emmy	20140022564	133,870	44,623	43,610	(1,014)	7
Oct-22	Chirchir Nancy Cherotich	20140033496	62,040	20,680	20,428	(252)	8
Nov-22	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	12,474	(26,076)	1
Nov-22	Maritim Richard Kipkorir	20140022555	169,140	56,380	45,697	(10,683)	2
Nov-22	Maritim Geoffrey	20140142310	133,870	44,623	34,325	(10,299)	3
Nov-22	Chesang Emmy	20140022564	133,870	44,623	36,610	(8,014)	4
Nov-22	Langat Benjamin K	20140033478	87,360	29,120	21,499	(7,621)	5
Nov-22	Kirui Isaiah Kiplangat	20130049222	169,140	56,380	49,656	(6,724)	6
Nov-22	Makiche Edwin Kiprotich	20130049240	110,150	36,717	31,546	(5,171)	7
Nov-22	Chirchir Nancy Cherotich	20140033496	62,040	20,680	18,028	(2,652)	8
Nov-22	Towett Abraham	20130030241	46,890	15,630	14,131	(1,499)	9
Nov-22	Korir Bernard Cheruiyot	19960013441	59,120	19,707	18,961	(746)	10
Dec-22	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	4,514	(34,036)	1
Dec-22	Maritim Richard Kipkorir	20140022555	169,140	56,380	52,697	(3,683)	2
Dec-22	Langat Benjamin K	20140033478	87,360	29,120	25,699	(3,421)	3
Dec-22	Maritim Geoffrey	20140142310	133,870	44,623	41,325	(3,299)	4
Dec-22	Chesang Emmy	20140022564	133,870	44,623	43,610	(1,014)	5
Jan-23	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	4,554	(33,996)	1
Jan-23	Langat Charles Kipyegon	20170104266	86,625	28,875	23,093	(5,782)	2
Jan-23	Maritim Richard Kipkorir	20140022555	169,140	56,380	52,697	(3,683)	3
Jan-23	Langat Benjamin K	20140033478	87,360	29,120	25,699	(3,421)	4
Jan-23	Maritim Geoffrey	20140142310	133,870	44,623	41,325	(3,299)	5
Jan-23	Koech Stephen Kipngetich C	20130020058	86,625	28,875	27,152	(1,723)	6
Jan-23	Chesang Emmy	20140022564	133,870	44,623	43,610	(1,014)	7
Feb-23	Lelley Nehemiah Kiplangat	20140022573	115,650	38,550	12,594	(25,956)	1
Feb-23	Maritim Richard Kipkorir	20140022555	169,140	56,380	45,697	(10,683)	2
Feb-23	Maritim Geoffrey	20140142310	133,870	44,623	34,325	(10,299)	3
Feb-23	Chesang Emmy	20140022564	133,870	44,623	36,610	(8,014)	4

Feb-23	Langat Benjamin K	20140033478	87,360	29,120	21,499	(7,621)	5
Feb-23	Kirui Isaiah Kiplangat	20130049222	169,140	56,380	49,775	(6,605)	6
Feb-23	Makiche Edwin Kiprotich	20130049240	110,150	36,717	31,546	(5,171)	7
Feb-23	Kilel Susan Chepngeno	20140128838	110,150	36,717	33,230	(3,487)	8
Feb-23	Chirchir Nancy Cherotich	20140033496	62,040	20,680	18,028	(2,652)	9
Feb-23	Towett Abraham	20130030241	46,890	15,630	14,131	(1,499)	10
Feb-23	Korir Bernard Cheruiyot	19960013441	59,120	19,707	18,961	(746)	11
Apr-23	Lelley Nehemiah Kiplangat	20140022573	121,430	40,477	1,235	(39,242)	1
Apr-23	Maritim Richard Kipkorir	20140022555	169,140	56,380	45,697	(10,683)	2
Apr-23	Maritim Geoffrey	20140142310	133,870	44,623	34,325	(10,299)	3
Apr-23	Chesang Emmy	20140022564	133,870	44,623	36,610	(8,014)	4
Apr-23	Langat Benjamin K	20140033478	87,360	29,120	21,499	(7,621)	5
Apr-23	Kirui Isaiah Kiplangat	20130049222	169,140	56,380	49,855	(6,525)	6
Apr-23	Makiche Edwin Kiprotich	20130049240	110,150	36,717	31,546	(5,171)	7
Apr-23	Chirchir Nancy Cherotich	20140033496	65,120	21,707	19,926	(1,781)	8
Apr-23	Towett Abraham	20130030241	46,890	15,630	14,131	(1,499)	9
Apr-23	Kilel Susan Chepngeno	20140128838	110,150	36,717	35,330	(1,387)	10
Apr-23	Korir Bernard Cheruiyot	19960013441	59,120	19,707	18,961	(746)	11
May-23	Lelley Nehemiah Kiplangat	20140022573	121,430	40,477	1,275	(39,202)	1
May-23	Langat Charles Kipyegon	20170104266	86,625	28,875	3,983	(24,892)	2
May-23	Chesang Emmy	20140022564	133,870	44,623	25,301	(19,323)	3
May-23	Maritim Richard Kipkorir	20140022555	169,140	56,380	45,697	(10,683)	4
May-23	Maritim Geoffrey	20140142310	133,870	44,623	34,325	(10,299)	5
May-23	Koech Stephen Kipngetich C	20130020058	86,625	28,875	18,962	(9,913)	6
May-23	Kilel Susan Chepngeno	20140128838	110,150	36,717	26,930	(9,787)	7
May-23	Korir Philip Kiplangat	20130020610	86,625	28,875	20,060	(8,815)	8
May-23	Ngeno Diana Cherono	20140022493	99,900	33,300	24,744	(8,556)	9
May-23	Langat Benjamin K	20140033478	87,360	29,120	21,499	(7,621)	10
May-23	Kirui Isaiah Kiplangat	20130049222	169,140	56,380	49,895	(6,485)	11
May-23	Makiche Edwin Kiprotich	20130049240	110,150	36,717	31,546	(5,171)	12
May-23	Chirchir Nancy Cherotich	20140033496	65,120	21,707	19,926	(1,781)	13
May-23	Ngetich Nathan Kipkirui	20140033503	110,150	36,717	35,202	(1,515)	14
May-23	Towett Abraham	20130030241	46,890	15,630	14,131	(1,499)	15
May-23	Korir Bernard Cheruiyot	19960013441	59,120	19,707	18,961	(746)	16

Domestic Travel and subsistence Allowances

Date	Payee	Details	Code	Amount	Dates attended	Observations	
22.11.2022	COSMAS KIPNGETICH KORIR	Sub Allowances Induction Committee-Kisumu	D0672	84,000.00	29th July 2022-2nd August 2022	No invitation, no agenda, no signed attendance register, no back to the office report	
22.11.2022	Paul Too	Sub Allowances Induction Committee-Kisumu	D0673	50,400.00			
22.11.2022	VICTOR MUTAI	Sub Allowances Induction Committee-Kisumu	D0674	56,000.00			
22.11.2022	KENETH KIPKIRUI LANGAT	Sub Allowances Induction Committee-Kisumu	D0675	56,000.00			
22.11.2022	Lorna chelangat	Sub Allowances Induction Committee-Kisumu	D0676	56,000.00			
22.11.2022	CLEMENT KIPKORIR KIRUI	Sub Allowances Induction Committee-Kisumu	D0677	70,000.00			
22.11.2022	RASHID KIPRONO TANUI	Sub Allowances Induction Committee-Kisumu	D0678	70,000.00			
22.11.2022	TIMOTHY KIPKIRUI KORIR	Sub Allowances Induction Committee-Kisumu	D0679	70,000.00			
22.11.2022	EDWIN KIPROTICH MAKICHE	Sub Allowances Induction Committee-Kisumu	D0680	70,000.00			
22.11.2022	Nehemiah Lelley	Sub Allowances Induction Committee-Kisumu	D0681	70,000.00			
22.11.2022	PAUL KIPNGETICH LANGAT	Sub Allowances Induction Committee-Kisumu	D0682	70,000.00			
22.11.2022	STELLA CHEMUTAI	Sub Allowances Induction Committee-Kisumu	D0683	70,000.00			
22.11.2022	DIANA CHERONO NGENO	Sub Allowances Induction Committee-Kisumu	D0684	70,000.00			
22.11.2022	HARON KIPLANGAT NGENO	Sub Allowances Induction Committee-Kisumu	D0685	70,000.00			
22.11.2022	DICKSON KIPKIRUI CHERUYOT	Sub Allowances Induction Committee-Kisumu	D0686	56,000.00			
22.11.2022	Geofrey Cheruiyot	Sub Allowances Induction Committee-Kisumu	D0687	70,000.00			
22.11.2022	Bett Victor	Sub Allowances Induction Committee-Kisumu	D0688	140,000.00			
30.11.2022	STELLA CHEMUTAI	Sub Allowance - Water, Energy and Natural Resources	D0782	56,000.00	18th Nov 2022-20th Nov 2022	No meeting agenda, no back to the office report	Not part listed in invitation to training
30.11.2022	JESCAR CHEPNGENO	Sub Allowance - Water, Energy and Natural Resources	D0783	44,800.00			
30.11.2022	DENIS NGENO	Sub Allowance - Water, Energy and Natural Resources	D0784	56,000.00			
30.11.2022	ROBERT LANGAT	Sub Allowance - Water, Energy and Natural Resources	D0785	56,000.00			
30.11.2022	PHILIP KORIR	Sub Allowance - Water, Energy and Natural Resources	D0786	56,000.00			
30.11.2022	CHEPTOO ROSALINE	Sub Allowance - Water, Energy and Natural Resources	D0787	56,000.00			
30.11.2022	MUTAI VINCENT	Sub Allowance - Water, Energy and Natural Resources	D0788	56,000.00			
30.11.2022	ERIC KIRUI	Sub Allowance - Water, Energy and Natural Resources	D0789	56,000.00			
30.11.2022	ERNEST ROTICH	Sub Allowance - Water, Energy and Natural Resources	D0790	56,000.00			

30.11.2022	KOECH JOSPHAT	Sub Allowance - Water, Energy and Natural Resources	D0791	44,800.00		
30.11.2022	TIMOTHY KORIR	Sub Allowance - Water, Energy and Natural Resources	D0792	56,000.00		
30.11.2022	ERICK KORIR	Sub Allowance - Water, Energy and Natural Resources	D0793	44,800.00		
30.11.2022	DICKSON CHERUIYOT	Sub Allowance - Water, Energy and Natural Resources	D0794	44,800.00		
03.02.2023	Samoei Joseah Kipkoech	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1066	56,000.00	24th November 2022 to 28th November 2022	No signed attendance register
03.02.2023	Kipkirui Josphat	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1067	56,000.00		
03.02.2023	Chepkemboi Emily Cheruiyot	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1068	56,000.00		
03.02.2023	Kibet Nathan	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1069	56,000.00		
03.02.2023	Japhet Kipkirui Cheruiyot	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1070	56,000.00		
03.02.2023	Naomi Chemutai	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1071	56,000.00		
03.02.2023	Calvine Kitur	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1072	44,800.00		
03.02.2023	Paul Langat	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1073	56,000.00		
03.02.2023	Victor Gebenei	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1074	44,800.00		
03.02.2023	Silas Rop	Sub Allowances - Ward staff Petitions- Report writing in Kisumu	D1075	56,000.00		
22.11.2022	Kiprono Robert Langat	Sub Allowances All Committes Nairobi Weston	D0710	70,000.00	3rd Nov 2022-7th Nov 2022	No invitation, no agenda, no signed attendance register, no back to the office report, no work tickets
22.11.2022	Langat Peter Kipkorir	Sub Allowances All Committes Nairobi Weston	D0711	70,000.00		
22.11.2022	Mutai Kipkirui Peter	Sub Allowances All Committes Nairobi Weston	D0712	70,000.00		
22.11.2022	Ngetich Kibet	Sub Allowances All Committes Nairobi Weston	D0713	70,000.00		
22.11.2022	Busienei Denis Kiprotich	Sub Allowances All Committes Nairobi Weston	D0714	70,000.00		
22.11.2022	Kirui Kipyegon Paul	Sub Allowances All Committes Nairobi Weston	D0715	70,000.00		
22.11.2022	Samoei Joseah Kipkoech	Sub Allowances All Committes Nairobi Weston	D0716	70,000.00		
22.11.2022	Lily Cherotich	Sub Allowances All Committes Nairobi Weston	D0717	70,000.00		
22.11.2022	Chepngetich Catherine	Sub Allowances All Committes Nairobi Weston	D0718	70,000.00		
22.11.2022	Koskei Olivia Cherono	Sub Allowances All Committes Nairobi Weston	D0719	70,000.00		
22.11.2022	Cherono Caren	Sub Allowances All Committes Nairobi Weston	D0720	70,000.00		

22.11.2022	Annebetty Koros	Sub Allowances All Committes Nairobi Weston	D0721	70,000.00
22.11.2022	Sofia Chepkwony	Sub Allowances All Committes Nairobi Weston	D0722	31,500.00
22.11.2022	Rotich Leonard Kipkoech	Sub Allowances All Committes Nairobi Weston	D0723	70,000.00
22.11.2022	Benard Kimutai Rotich	Sub Allowances All Committes Nairobi Weston	D0724	70,000.00
22.11.2022	Kibet Nathan	Sub Allowances All Committes Nairobi Weston	D0725	70,000.00
22.11.2022	Stephen Kipngetich Changmorik	Sub Allowances All Committes Nairobi Weston	D0726	70,000.00
22.11.2022	Kipkirui Josphat	Sub Allowances All Committes Nairobi Weston	D0727	70,000.00
22.11.2022	Langat Benard Kipkorir	Sub Allowances All Committes Nairobi Weston	D0728	70,000.00
22.11.2022	Philip Korir Kiplangat	Sub Allowances All Committes Nairobi Weston	D0729	70,000.00
22.11.2022	Ngeno Denis Kiplangat	Sub Allowances All Committes Nairobi Weston	D0730	70,000.00
22.11.2022	Rotich Ernest Kipkemoi	Sub Allowances All Committes Nairobi Weston	D0731	70,000.00
22.11.2022	Kiprotich Wesley	Sub Allowances All Committes Nairobi Weston	D0732	70,000.00
22.11.2022	Ronoh Peter	Sub Allowances All Committes Nairobi Weston	D0733	70,000.00
22.11.2022	Japhet Kipkirui Cheruiyot	Sub Allowances All Committes Nairobi Weston	D0734	70,000.00
22.11.2022	Kirui Erick Kiprono	Sub Allowances All Committes Nairobi Weston	D0735	70,000.00
22.11.2022	Kipyegon Charles Langat	Sub Allowances All Committes Nairobi Weston	D0736	70,000.00
22.11.2022	Chepkemboi Emily Cheruiyot	Sub Allowances All Committes Nairobi Weston	D0737	70,000.00
22.11.2022	Manyey Monicah Chepngetich	Sub Allowances All Committes Nairobi Weston	D0738	70,000.00
22.11.2022	Chelangat Caroline	Sub Allowances All Committes Nairobi Weston	D0739	70,000.00
22.11.2022	Naomi Chemutai	Sub Allowances All Committes Nairobi Weston	D0740	70,000.00
22.11.2022	Chelangat Evaline Mibei	Sub Allowances All Committes Nairobi Weston	D0741	70,000.00
22.11.2022	Isaiah Kirui	Sub Allowances All Committes Nairobi Weston	D0742	84,000.00
22.11.2022	Silas Rop	Sub Allowances All Committes Nairobi Weston	D0743	70,000.00
22.11.2022	Calvine Kitur	Sub Allowances All Committes Nairobi Weston	D0744	56,000.00
22.11.2022	Joseph Mitei	Sub Allowances All Committes Nairobi Weston	D0745	56,000.00
22.11.2022	Jescar Chepngeno Kirui	Sub Allowances All Committes Nairobi Weston	D0746	56,000.00
22.11.2022	Nancy Cherotich	Sub Allowances All Committes Nairobi Weston	D0747	56,000.00
22.11.2022	Benard Byegon	Sub Allowances All Committes Nairobi Weston	D0748	56,000.00
22.11.2022	Lorna Chelangat	Sub Allowances All Committes Nairobi Weston	D0749	56,000.00
22.11.2022	Ronald Sang	Sub Allowances All Committes Nairobi Weston	D0750	70,000.00
22.11.2022	Stanley Mursoi	Sub Allowances All Committes Nairobi Weston	D0751	31,500.00
22.11.2022	Erick Langat	Sub Allowances All Committes Nairobi Weston	D0752	56,000.00

22.11.2022	Leonard Samoei	Sub Allowances All Committes Nairobi Weston	D0753	70,000.00		
22.11.2022	Charles Chamdany	Sub Allowances All Committes Nairobi Weston	D0754	56,000.00		
22.11.2022	Benard Cheruiyot	Sub Allowances All Committes Nairobi Weston	D0755	56,000.00		
22.11.2022	Abraham Towett	Sub Allowances All Committes Nairobi Weston	D0756	56,000.00		
22.11.2022	Cosmas Kipngetich Korir	Sub Allowances All Committes Nairobi Weston	D0757	84,000.00		
22.11.2022	Ruttoh Richard Cheruiyot	Sub Allowances All Committes Nairobi Weston	D0758	70,000.00		
22.11.2022	Kirui Kipngeno Dancel	Sub Allowances All Committes Nairobi Weston	D0759	70,000.00		
22.11.2022	Mutai Anne Chepkemoi	Sub Allowances All Committes Nairobi Weston	D0760	70,000.00		
22.11.2022	Mutai K Vincent	Sub Allowances All Committes Nairobi Weston	D0761	70,000.00		
22.11.2022	Sang Chebet Evaline	Sub Allowances All Committes Nairobi Weston	D0762	70,000.00		
22.11.2022	Rosaline Cheptoo	Sub Allowances All Committes Nairobi Weston	D0763	70,000.00		
22.11.2022	Chepkirui Felody	Sub Allowances All Committes Nairobi Weston	D0764	70,000.00		
22.11.2022	Rop Victor	Sub Allowances All Committes Nairobi Weston	D0765	70,000.00		
22.11.2022	Isaac Kitur	Sub Allowances All Committes Nairobi Weston	D0766	84,000.00		
22.11.2022	Dickson Cheruiyot	Sub Allowances All Committes Nairobi Weston	D0767	56,000.00		
22.11.2022	Jesca Rotich	Sub Allowances All Committes Nairobi Weston	D0768	56,000.00		
22.11.2022	Veronicah Waweru	Sub Allowances All Committes Nairobi Weston	D0769	56,000.00		
22.11.2022	Geoffrey Marittim	Sub Allowances All Committes Nairobi Weston	D0770	70,000.00		
22.11.2022	Wesley Langat	Sub Allowances All Committes Nairobi Weston	D0771	56,000.00		
17.10.2022	CLEMENT KIRUI	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0408	126,000.00	25th Sept 2022-2nd Oct 2022	No agenda and back to the office report
17.10.2022	GEOFREY CHERUIYOT	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0409	126,000.00		
17.10.2022	EMILY CHEMUTAI\	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0410	100,800.00		
17.10.2022	CALVINE KITUR	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0411	100,800.00		
17.10.2022	STANLEY MARITIM	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0412	100,800.00		
17.10.2022	JANETH BIRECH	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0413	100,800.00		
17.10.2022	NANCY CHEROTICH	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0414	100,800.00		
17.10.2022	LEONARD SAMOEI	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0415	126,000.00		
17.10.2022	BENARD KORIR	Sub Allowances - Dev of cctv policy and Review of ict policy, Kisumu	D0416	100,800.00		

18.10.2022	RICHARD MARITIM	Sub Allowances - Travel to Nairobi CIT	D0459	28,000.00	17th July 2022 to 19th July 2022	No approval, back to the office report
18.10.2022	DIANA NGENO	Sub Allowances - Travel to Nairobi CIT	D0460	28,000.00		
18.10.2022	HARON NGENO	Sub Allowances - Travel to Nairobi CIT	D0461	28,000.00		
18.10.2022	WESLEY KORIR	Sub Allowances - Travel to Nairobi CIT	D0462	22,400.00		
18.10.2022	GEOFREY MARITIM	Sub Allowances - Travel to Nairobi CIT	D0463	28,000.00		
17.10.2022	MIKE KORIR	Sub Allowances - Transition committee Retreat	D0429	31,500.00	29th July 2022-2nd August 2022	No invitation, no approval, no agenda, no signed attendance register, no back to the office report Request for facilitation shows that the retreat is between 29th July 2022-231st July 2022 yes the members were 5 days between 29th July 2022 - 2nd August 2022
17.10.2022	MERCY CHEPKOECH	Sub Allowances - Transition committee Retreat	D0430	31,500.00		
17.10.2022	BRIGID CHEPKORIR	Sub Allowances - Transition committee Retreat	D0431	31,500.00		
17.10.2022	WILLIAM KILEL	Sub Allowances - Transition committee Retreat	D0432	56,000.00		
17.10.2022	JOSEPH CHERUIYOT MITEI	Sub Allowances - Transition committee Retreat	D0433	56,000.00		
17.10.2022	JOSPHAT CHERUIYOT KOECH	Sub Allowances - Transition committee Retreat	D0434	56,000.00		
17.10.2022	OSCAR YEGON SANG	Sub Allowances - Transition committee Retreat	D0435	70,000.00		
17.10.2022	LEONARD SAMOEI BII	Sub Allowances - Transition committee Retreat	D0436	70,000.00		
17.10.2022	ANASTACIA BABOON CHEROTICH	Sub Allowances - Transition committee Retreat	D0437	70,000.00		
17.10.2022	PAUL KIPNGETICH LANGAT	Sub Allowances - Transition committee Retreat	D0438	70,000.00		
17.10.2022	DIANA CHERONO NGENO	Sub Allowances - Transition committee Retreat	D0439	70,000.00		
17.10.2022	Geoffrey Cheruiyot	Sub Allowances - Transition committee Retreat	D0440	70,000.00		
17.10.2022	EMMY CHESANG	Sub Allowances - Transition committee Retreat	D0441	70,000.00		
17.10.2022	NATHAN NGETICH	Sub Allowances - Transition committee Retreat	D0442	70,000.00		
17.10.2022	GIDEON TERER	Sub Allowances - Transition committee Retreat	D0443	70,000.00		
17.10.2022	ISAIAH KIRUI	Sub Allowances - Transition committee Retreat	D0444	84,000.00		
13.10.2022	GEOFREY MARITIM	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0396	56,000.00	14th Sept 2022-18th Sept 2022	No invitation, no approval, no agenda
13.10.2022	HARON KIPLANGAT NGENO	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0397	56,000.00		
13.10.2022	RICHARD KIPKORIR MARITIM	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0398	56,000.00		
13.10.2022	DIANA CHERONO NGENO	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0399	56,000.00		
13.10.2022	ISAAC KITUR	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0400	67,200.00		
13.10.2022	STANLEY NGENY	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0401	56,000.00		
13.10.2022	GEOFREY ASKARI	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0402	56,000.00		

13.10.2022	ERICK OMONDI	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0403	56,000.00		
13.10.2022	PHILIP SITONIK	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0404	56,000.00		
13.10.2022	FRANCISCA CHEPKIRUI	Sub Allowances Contact Implementation Team (CIT) KISUMU	D0405	25,200.00		
13.10.2022	ISAAC KITUR	Sub Allowances - Nairobi Riddison Blue Hotel	D0370	50,400.00	12th Sep 2022 to 15th Sep 2022	Approved Invitation/facilitation
13.10.2022	WESLEY LANGAT	Sub Allowances - Nairobi Riddison Blue Hotel	D0371	33,600.00		letter,Attendance register, Agenda/Program, Back to
21.10.2022	Kiprono Robert Langat	Sub Allowances - Induction/ Team building	D0480	56,000.00	20th October 2022 to 22nd October	Agenda/Program and Approved Work ticket
21.10.2022	Langat Peter Kipkorir	Sub Allowances - Induction/ Team building	D0481	56,000.00		
21.10.2022	Mutai Kipkirui Peter	Sub Allowances - Induction/ Team building	D0482	56,000.00		
21.10.2022	Ngetich Kibet	Sub Allowances - Induction/ Team building	D0483	56,000.00		
21.10.2022	Busienei Denis Kiprotich	Sub Allowances - Induction/ Team building	D0484	56,000.00		
21.10.2022	Kirui Kipyegon Paul	Sub Allowances - Induction/ Team building	D0485	56,000.00		
21.10.2022	Samoei Joseah Kipkoech	Sub Allowances - Induction/ Team building	D0486	56,000.00		
21.10.2022	Lily Cherotich	Sub Allowances - Induction/ Team building	D0487	56,000.00		
21.10.2022	Chepngetich Catherine	Sub Allowances - Induction/ Team building	D0488	56,000.00		
21.10.2022	Koskei Olivia Cherono	Sub Allowances - Induction/ Team building	D0489	56,000.00		
21.10.2022	Cherono Caren	Sub Allowances - Induction/ Team building	D0490	56,000.00		
21.10.2022	Joyce Chepkemoi Kirui	Sub Allowances - Induction/ Team building	D0491	44,800.00		
21.10.2022	Geofrey Maritim	Sub Allowances - Induction/ Team building	D0492	56,000.00		
21.10.2022	Langat Benjamin	Sub Allowances - Induction/ Team building	D0493	56,000.00		
21.10.2022	Joyline Chepkorir	Sub Allowances - Induction/ Team building	D0494	25,200.00		
21.10.2022	NEHEMIAH RUGUT	Sub Allowances - Induction/ Team building	D0495	25,200.00		
21.10.2022	VICTOR KONES	Sub Allowances - Induction/ Team building	D0496	25,200.00		
21.10.2022	Annebetty Koros	Sub Allowances - Induction/ Team building	D0497	56,000.00		
21.10.2022	Caren Chepngetich Rotich	Sub Allowances - Induction/ Team building	D0498	44,800.00		
21.10.2022	Rotich Leonard Kipkoech	Sub Allowances - Induction/ Team building	D0499	56,000.00		
21.10.2022	Benard Kimutai Rotich	Sub Allowances - Induction/ Team building	D0500	56,000.00		
21.10.2022	Kibet Nathan	Sub Allowances - Induction/ Team building	D0501	56,000.00		
21.10.2022	Stephen Kipngetich Changmorik	Sub Allowances - Induction/ Team building	D0502	56,000.00		
21.10.2022	Kipkirui Josphat	Sub Allowances - Induction/ Team building	D0503	56,000.00		
21.10.2022	Langat Benard Kipkorir	Sub Allowances - Induction/ Team building	D0504	56,000.00		

21.10.2022	Philip Korir Kiplangat	Sub Allowances - Induction/ Team building	D0505	56,000.00
21.10.2022	Ngeno Denis Kiplangat	Sub Allowances - Induction/ Team building	D0506	56,000.00
21.10.2022	Rotich Ernest Kipkemoi	Sub Allowances - Induction/ Team building	D0507	56,000.00
21.10.2022	Kiprotich Wesley	Sub Allowances - Induction/ Team building	D0508	56,000.00
21.10.2022	Ronoh Peter	Sub Allowances - Induction/ Team building	D0509	56,000.00
21.10.2022	Japhet Kipkirui Cheruiyot	Sub Allowances - Induction/ Team building	D0510	56,000.00
21.10.2022	Kirui Erick Kiprono	Sub Allowances - Induction/ Team building	D0511	56,000.00
21.10.2022	Kipyegon Charles Langat	Sub Allowances - Induction/ Team building	D0512	56,000.00
21.10.2022	Chepkemboi Emily Cheruiyot	Sub Allowances - Induction/ Team building	D0513	56,000.00
21.10.2022	Manyey Monicah Chepngetich	Sub Allowances - Induction/ Team building	D0514	56,000.00
21.10.2022	Chelangat Caroline	Sub Allowances - Induction/ Team building	D0515	56,000.00
21.10.2022	Naomi Chemutai	Sub Allowances - Induction/ Team building	D0516	56,000.00
21.10.2022	Chelangat Evaline Mibei	Sub Allowances - Induction/ Team building	D0517	56,000.00
21.10.2022	Calvine Kitur	Sub Allowances - Induction/ Team building	D0518	44,800.00
21.10.2022	Joel Sigei	Sub Allowances - Induction/ Team building	D0519	56,000.00
21.10.2022	Clarah Chebet	Sub Allowances - Induction/ Team building	D0520	56,000.00
21.10.2022	Richard Maritim	Sub Allowances - Induction/ Team building	D0521	56,000.00
21.10.2022	Nancy Cherotich	Sub Allowances - Induction/ Team building	D0522	44,800.00
21.10.2022	Diana Ngeno	Sub Allowances - Induction/ Team building	D0523	56,000.00
21.10.2022	Benard Rono	Sub Allowances - Induction/ Team building	D0524	44,800.00
21.10.2022	Emily Chemutai	Sub Allowances - Induction/ Team building	D0525	44,800.00
21.10.2022	Willy Ngeno	Sub Allowances - Induction/ Team building	D0526	44,800.00
21.10.2022	Silas Rop	Sub Allowances - Induction/ Team building	D0527	56,000.00
21.10.2022	Joan Chemutai	Sub Allowances - Induction/ Team building	D0528	44,800.00
21.10.2022	Geoffrey Marittim	Sub Allowances - Induction/ Team building	D0529	56,000.00
21.10.2022	Weldon Ngetich	Sub Allowances - Induction/ Team building	D0530	44,800.00
21.10.2022	Leonard Samoei	Sub Allowances - Induction/ Team building	D0531	56,000.00
21.10.2022	Ronald Sang	Sub Allowances - Induction/ Team building	D0532	56,000.00
21.10.2022	Isaiah Kirui	Sub Allowances - Induction/ Team building	D0533	67,200.00
21.10.2022	Joseph Mitei	Sub Allowances - Induction/ Team building	D0534	44,800.00
21.10.2022	Nehemiah Leley Kiplangat	Sub Allowances - Induction/ Team building	D0535	56,000.00

21.10.2022	Victor Langat	Sub Allowances - Induction/ Team building	D0536	56,000.00
21.10.2022	Betty chelangat	Sub Allowances - Induction/ Team building	D0537	44,800.00
21.10.2022	William Kilel	Sub Allowances - Induction/ Team building	D0538	44,800.00
21.10.2022	Abraham Towett	Sub Allowances - Induction/ Team building	D0539	44,800.00
21.10.2022	Mike Korir	Sub Allowances - Induction/ Team building	D0540	25,200.00
21.10.2022	Stanley Maritim	Sub Allowances - Induction/ Team building	D0541	44,800.00
21.10.2022	Cheruiyot Erick Korir	Sub Allowances - Induction/ Team building	D0542	44,800.00
21.10.2022	Wesley Korir KP	Sub Allowances - Induction/ Team building	D0543	25,200.00
21.10.2022	Erick Langat	Sub Allowances - Induction/ Team building	D0544	44,800.00
21.10.2022	Wesley Korir Cheruiyot	Sub Allowances - Induction/ Team building	D0545	44,800.00
21.10.2022	Lorna Chelangat	Sub Allowances - Induction/ Team building	D0546	44,800.00
21.10.2022	Stanley Mursoi	Sub Allowances - Induction/ Team building	D0547	25,200.00
21.10.2022	Benard Byegon	Sub Allowances - Induction/ Team building	D0548	44,800.00
21.10.2022	Benard Korir	Sub Allowances - Induction/ Team building	D0549	44,800.00
21.10.2022	Charles Marindany Kiplangat	Sub Allowances - Induction/ Team building	D0550	44,800.00
21.10.2022	Paul Langat	Sub Allowances - Induction/ Team building	D0551	56,000.00
21.10.2022	Jescar Chepngeno Kirui	Sub Allowances - Induction/ Team building	D0552	44,800.00
21.10.2022	Ananstacia Cherotich	Sub Allowances - Induction/ Team building	D0553	56,000.00
21.10.2022	Sheila Chepkemoi	Sub Allowances - Induction/ Team building	D0554	25,200.00
21.10.2022	Benard Cheruiyoit	Sub Allowances - Induction/ Team building	D0555	44,800.00
21.10.2022	Charles Maritim Chamtany	Sub Allowances - Induction/ Team building	D0556	44,800.00
21.10.2022	Emmanuel Tuei	Sub Allowances - Induction/ Team building	D0557	25,200.00
21.10.2022	VICTOR MUTAI	Sub Allowances - Induction/ Team building	D0558	44,800.00
21.10.2022	VICTOR GEBENEI	Sub Allowances - Induction/ Team building	D0559	44,800.00
21.10.2022	CAROLINE CHEROTICH	Sub Allowances - Induction/ Team building	D0560	25,200.00
21.10.2022	Lily Chebet	Sub Allowances - Induction/ Team building	D0561	25,200.00
21.10.2022	CHARLES MARITIM	Sub Allowances - Induction/ Team building	D0562	44,800.00
21.10.2022	PURITY CHEPTOO	Sub Allowances - Induction/ Team building	D0563	44,800.00
21.10.2022	TITUS RONO	Sub Allowances - Induction/ Team building	D0564	44,800.00
21.10.2022	Kiplangat Siele	Sub Allowances - Induction/ Team building	D0565	44,800.00
21.10.2022	ROBERT KIPLANGAT	Sub Allowances - Induction/ Team building	D0566	25,200.00

21.10.2022	CHEPKOECH MERCY	Sub Allowances - Induction/ Team building	D0567	25,200.00
21.10.2022	CHERONO JACKLINE	Sub Allowances - Induction/ Team building	D0568	25,200.00
21.10.2022	LYNN BETT	Sub Allowances - Induction/ Team building	D0569	25,200.00
21.10.2022	DENNIS KIPROTICH	Sub Allowances - Induction/ Team building	D0570	25,200.00
21.10.2022	KIGEN FELIX	Sub Allowances - Induction/ Team building	D0571	25,200.00
21.10.2022	FRANCISCA	Sub Allowances - Induction/ Team building	D0572	25,200.00
21.10.2022	DAISY CHEPNGETICH	Sub Allowances - Induction/ Team building	D0573	25,200.00
21.10.2022	Cosmas Kipngetich Korir	Sub Allowances - Induction/ Team building	D0574	56,000.00
21.10.2022	Ruttoh Richard Cheruiyot	Sub Allowances - Induction/ Team building	D0575	56,000.00
21.10.2022	Kirui Kipngeno Dancel	Sub Allowances - Induction/ Team building	D0576	56,000.00
21.10.2022	Mutai Anne Chepkemoi	Sub Allowances - Induction/ Team building	D0577	56,000.00
21.10.2022	Mutai K Vincent	Sub Allowances - Induction/ Team building	D0578	56,000.00
21.10.2022	Sang Chebet Evaline	Sub Allowances - Induction/ Team building	D0579	56,000.00
21.10.2022	FELIX SANG	Sub Allowances - Induction/ Team building	D0580	25,200.00
21.10.2022	Rosaline Cheptoo	Sub Allowances - Induction/ Team building	D0581	56,000.00
21.10.2022	Chepkirui Felody	Sub Allowances - Induction/ Team building	D0582	56,000.00
21.10.2022	Rop Victor	Sub Allowances - Induction/ Team building	D0583	56,000.00
21.10.2022	Isaac Kitur	Sub Allowances - Induction/ Team building	D0584	67,200.00
21.10.2022	Oscar Sang	Sub Allowances - Induction/ Team building	D0585	67,200.00
21.10.2022	Haron Ngeno	Sub Allowances - Induction/ Team building	D0586	56,000.00
21.10.2022	Stella Chemutai	Sub Allowances - Induction/ Team building	D0587	56,000.00
21.10.2022	Benjamin Langat	Sub Allowances - Induction/ Team building	D0588	44,800.00
21.10.2022	Nathan Ngetich	Sub Allowances - Induction/ Team building	D0589	56,000.00
21.10.2022	Clement Kirui	Sub Allowances - Induction/ Team building	D0590	56,000.00
21.10.2022	Geoffrey Cheruiyot	Sub Allowances - Induction/ Team building	D0591	56,000.00
21.10.2022	Wesley langat	Sub Allowances - Induction/ Team building	D0592	44,800.00
21.10.2022	Susan Kilel	Sub Allowances - Induction/ Team building	D0593	56,000.00
21.10.2022	Gideon Terer	Sub Allowances - Induction/ Team building	D0594	56,000.00
21.10.2022	Edward Rop	Sub Allowances - Induction/ Team building	D0595	44,800.00
21.10.2022	Richard Cheboin	Sub Allowances - Induction/ Team building	D0596	56,000.00

21.10.2022	Emmy Chesang	Sub Allowances - Induction/ Team building	D0597	56,000.00		
21.10.2022	Dickson Cheruiyot	Sub Allowances - Induction/ Team building	D0598	44,800.00		
21.10.2022	Kenneth Langat	Sub Allowances - Induction/ Team building	D0599	44,800.00		
21.10.2022	Veronicah Waweru	Sub Allowances - Induction/ Team building	D0600	44,800.00		
21.10.2022	Timothy Korir	Sub Allowances - Induction/ Team building	D0601	56,000.00		
21.10.2022	Jesca Rotich	Sub Allowances - Induction/ Team building	D0602	44,800.00		
21.10.2022	Rashid Tonui	Sub Allowances - Induction/ Team building	D0603	56,000.00		
21.10.2022	Edwin Makiche	Sub Allowances - Induction/ Team building	D0604	56,000.00		
21.10.2022	Josphat Koech	Sub Allowances - Induction/ Team building	D0605	44,800.00		
21.10.2022	Hillary Rono	Sub Allowances - Induction/ Team building	D0606	44,800.00		
21.10.2022	Chepngetich Birech Langat	Sub Allowances - Induction/ Team building	D0607	44,800.00		
21.10.2022	Mary Sura	Sub Allowances - Induction/ Team building	D0608	44,800.00		
28.12.2022	Chelangat Caroline	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0934	56,000.00	4th Dec 2022 to 8th Dec 2022	(a) Approved Invitation/facilitation letter (b) Attendance register/sheet (c) Agenda/Program (d) Approved Work ticket (e) Back to office report (f)Certificate of training
28.12.2022	Koskei Olivia Cherono	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0935	56,000.00		
28.12.2022	Ruttoh Richard Cheruiyot	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0936	56,000.00		
28.12.2022	Ngeno Denis Kiplangat	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0937	56,000.00		
28.12.2022	Denis Busienei	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0938	56,000.00		
28.12.2022	Kipyegon Charles Langat	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0939	56,000.00		
28.12.2022	Weldon Ngetich	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0940	44,800.00		
28.12.2022	Mutai Anne Chepkemoi	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0941	56,000.00		
28.12.2022	Kenneth Langat	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0942	44,800.00		
28.12.2022	Veronicah Waweru	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0943	44,800.00		
28.12.2022	Timothy Korir	Sub Allowances - PAC /PIC Retreat with EACC at Nakuru	D0944	56,000.00		
30.12.2022	Titus Rono	Sub Allowances - Health Committee, Report on Longisa Hospital	D0901	33,600.00	2st Dec 2022 to 3rd Dec 2022	Agenda/program and approved work ticket
30.12.2022	Chepngetich Catherine	Sub Allowances - Health Committee, Report on Longisa Hospital	D0902	42,000.00		
30.12.2022	Rotich Leonard Kipkoech	Sub Allowances - Health Committee, Report on Longisa Hospital	D0903	42,000.00		
30.12.2022	Paul Langat	Sub Allowances - Health Committee, Report on Longisa Hospital	D0904	42,000.00		
30.12.2022	Ruttoh Richard Cheruiyot	Sub Allowances - Health Committee, Report on Longisa Hospital	D0905	42,000.00		

30.12.2022	Mutai Kipkirui Peter	Sub Allowances - Health Committee, Report on Longisa Hospital	D0906	42,000.00		
30.12.2022	Stephen Kipngetich Changmorik	Sub Allowances - Health Committee, Report on Longisa Hospital	D0907	42,000.00		
30.12.2022	Weldon Ngetich	Sub Allowances - Health Committee, Report on Longisa Hospital	D0908	33,600.00		
30.12.2022	Ngetich Kibet	Sub Allowances - Health Committee, Report on Longisa Hospital	D0909	42,000.00		
30.12.2022	Rosaline Cheptoo	Sub Allowances - Health Committee, Report on Longisa Hospital	D0910	42,000.00		
30.12.2022	Rashid Tonui	Sub Allowances - Health Committee, Report on Longisa Hospital	D0911	42,000.00		
11.10.2022	MIKE KORIR	Sub Allowances	D0381	18,900.00	5th Aug 2022 to 8th Aug 2022	Agenda/Program, Approved Work ticket & Back to office report
11.10.2022	WILLY KIPKORIR NGENO	Sub Allowances	D0382	33,600.00		
11.10.2022	CLARAH CHEBET	Sub Allowances	D0383	42,000.00		
11.10.2022	DIANA CHERONO NGENO	Sub Allowances	D0384	42,000.00		
11.10.2022	ANASTACIA BABOON CHEROTICH	Sub Allowances	D0385	42,000.00		
11.10.2022	OSCAR YEGON SANG	Sub Allowances	D0386	42,000.00		
Total				**16,707,600.00**		

16,707,600.00

Name	Ward	Rent Per Month	Months	Total
Rotich Leonard Kipkoech	Chesoen	5,000.00	6	30,000.00
Kiprono Robert Langat	Mutarakwa	5,000.00	6	30,000.00
Bernard Kimutai Rotich	Chebunyo	5,000.00	6	30,000.00
Kibet Nathan	Kapletundo	6,000.00	6	36,000.00
Langat Peter Kipkorir	Merigi	8,000.00	6	48,000.00
Ruttoh Richard Cheruiyot	Chemaner	5,000.00	6	30,000.00
Mutai Kipkirui Peter	Sigor	5,000.00	6	30,000.00
Ngetich Kibet	Siongiroi	8,000.00	6	48,000.00
Stephen Kipngetich Changmorik	Longisa	13,000.00	6	78,000.00
Kipkirui Josphat	Singorwet	8,000.00	6	48,000.00
Philip Korir Kiplangat	Kipreres	5,000.00	6	30,000.00
Ngeno Denis Kiplangat	Kongasis	13,000.00	6	78,000.00
Mutai Anne Chepkemoi	Silibwet	7,000.00	6	42,000.00
Rosaline Cheptoo	Rongena Manaret	7,000.00	6	42,000.00
Rotich Ernest Kipkemoi	Mogogosiek	8,000.00	6	48,000.00
Kiprotich Wesley	Chepchabas	10,000.00	6	60,000.00
Ronoh Peter	Kipsonoi	5,000.00	6	30,000.00
Busienei Denis Kiprotich	Chemagel	7,000.00	6	42,000.00
Japhet Kipkirui Cheruiyot	Embomos	6,000.00	6	36,000.00
Kirui Kipyegon Paul	Ndanai / Abosi	12,000.00	6	72,000.00
Kirui Erick Kiprono	Kimulot	7,740.00	6	46,440.00
Kipyegon Charles Langat	Boito	12,000.00	6	72,000.00
Samoei Joseah Kipkoech	Nyongores	6,000.00	6	36,000.00
Total				**1,042,440**