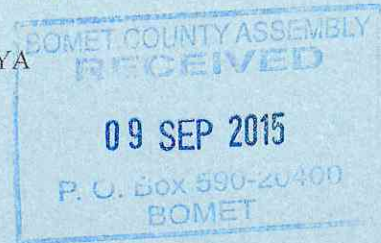


REPUBLIC OF KENYA



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
BOMET COUNTY ASSEMBLY**

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

*Tabled on the 24th of
September 2015.*

B. M. M.

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

Introduction

The financial transactions of the County Assembly of Bomet for the financial year 2013/2014 are subject to audit by the Auditor-General in accordance with Article 229 (5) of the Constitution of Kenya and the Public Audit Act, 2003.

Audit Objectives

The objective of the audit was to ascertain whether the systems formulated and applied by the County Assembly were reliable for the management of the County Assembly's finances in the delivery of services to the local residents.

Terms of Reference

The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls
- Annual operational / Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips
- Motor vehicle running expenses and fuel
- Cash and Bank balances
- Human Resource record
- Non-Current Assets

1.0 Key Audit Findings

1.1 Integrated Payroll and Personnel Data (IPPD)

The County Assembly has not implemented IPPD for payroll and human resource data processing and instead depends on the County Government system. Therefore, they are not independent and there is no segregation of duties to control the system users.

2.0 IT Control Environment and ICT Governance

The County Assembly has not formulated a County Assembly ICT Framework. The Assembly has not developed some of the key ICT documents such as ICT policies and procedures, ICT Strategic Plan, Business Continuity Policies (BCP) and Disaster Recovery Plans (DRP). Further, an ICT Steering Committee has also not been constituted to address these issues.

3.0 IFMIS and G Pay

The Assembly had not installed IFMIS and maintained a manual cash book and vote book which contravenes section 8 (2) (a) of the County Government Public Finance Management Act 2012.

4.0 Unsupported Expenditure on Salaries and Allowances

The County Assembly incurred expenditure totaling Kshs.83, 685,308 in respect of salaries and allowances of MCAs, County staff and casual labourers during the financial year. However, the expenditure was not supported with documents such as monthly payroll, signed wages schedules of the casual labourers, personal files and the respective payments vouchers used to effect cash transfers to the payees respective bank accounts.

5.0 Overpayment of Per Diem Allowances

Members of the County Assembly and other Officers were overpaid amounts totaling Kshs.1, 085,300 as a result of miscalculations of the number of days they attended various workshops on Capacity Development held on diverse dates in three different venues (Appendix 2).

6.0 Outstanding Temporary Imprest

Records maintained by the County of Assembly Bomet reflected outstanding imposts of Kshs.1,050, 000 as at 30 June 2014. The imposts had been issued to members of County Assembly for ward administration expenses. No evidence was availed to show how the amounts paid as ward expenses was arrived. In the absence of surrender documents, the propriety of the expenditure could not be confirmed.

7.0 Doubtful Expenditures on Travelling and Allowances

The County Assembly paid Kshs.1,700,400 to thirty six (36) Members of the County Assembly and other twenty (20) County Assembly Officers in respect of per diem allowances and transport cost while attending a workshop on Transformational Leadership held at A Hotel in Nakuru County between 28 July and 3 August 2013. A law firm was awarded a contract to conduct the workshop at a contract sum of Kshs.2,959,300. There was no evidence that the law firm was contracted through the prescribed procurement process. The expenditure was not approved by the County Assembly Service Board and the Assembly has declined to pay the law firm the contract amount. The law firm has subsequently sued the Assembly.

8.0 Unsupported Expenditure on Travelling and Accommodation

The County Assembly incurred expenditure totaling Kshs.598,000 in respect of two nights out allowances for thirty-three (33) MCAs and fifteen (15) County officers who were involved in public participation workshop in Kericho town (**Appendix 3**). The Assembly has not explained why the public participation for Bomet County was held in Kericho County.

No travel documents were availed to support the expenditure on travel totaling Kshs.43,000. The specific venue where the meeting was held in Kericho was not disclosed.

9.0 Irregularly Payment of Allowances to MCAs and County staff members

The County Assembly paid Kshs.388, 500 in respect of per diem allowances to MCAs and other County staff members who took part in report writing in respect of Alcohol Bill on 11 March 2014 and County Fiscal Strategy Analysis on 12 March 2014 at the Hotel (**Appendix 4**). The meeting was held in the Hotel which is within their work stations. No satisfactory explanation has been given as to why the participants were paid night outs.

10.0 Workshops on Devolution

The Assembly incurred expenditure totaling Kshs.1,734,000 in respect of per diem allowances to thirty (30) MCAs, thirteen (13) members of staff of the County Assembly who attended 4 days' workshop on Devolution and Legislative Process in Kisumu between 19 and 23 November 2013. The Assembly also incurred expenditure totalling Kshs.2,590,000 in respect of per diem allowances to thirty five (35) MCAs for attending another work shop on Devolution and Legislative Process at a Hotel in Mombasa from 16 to 22 December 2013. No explanation has been provided for attending similar workshops in two subsequent months. Further, no documentary evidences were provided to support the expenditure on travel.

11.0 Foreign Travel

11.1 Payment of Foreign Trip per diem Allowances

The Assembly incurred expenditure totaling Kshs.8,289,680 in respect of per diem allowances for 52 participants attending a conference on Leadership Integrity and Governance in Tanzania from 29 to 30 May 2014 initiated by the Institute of Certified Public Secretaries (ICPSK). The participants also visited the East Africa Legislative Assembly and the Tanzanian parliament up to 5 June 2014. The Assembly contracted Tours and Travel Company to procure return air tickets and was paid Kshs.1,911,000 without competitive bidding.

12.0 Procurement of Goods and Services without approved annual procurement plan.

The County Assembly did not prepare a procurement plan for the period 1 July 2013 to 14 November 2013 for the financial year 2013/2014.

12.1 Irregular Procurement of Goods and Services

Examination of procurement records availed disclosed that all procurement committees for the financial 2013-2014 were appointed on 7 January 2014. All procurements done before then were in contravention of the Public Procurement and Disposal Act, 2005.

12.2 Unsupported Expenditure on Rental Payment

The County Assembly incurred expenditure Kshs.650,000 in respect of rental payments for the speaker's house. However, the relevant documents in support of the payments including the valuation and lease agreement indicating the details of the house were not availed for audit review. Further, it was not explained how the house was identified as no procurement procedures appear to have been recorded.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

19 August 2015

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

1.0 Integrated Payroll and Personnel Data (IPPD)

The County Assembly has not implemented IPPD for payroll and human resource data processing and instead depends on the County Government system. Therefore, they are not independent and there is no segregation of duties to control the system users.

Recommendations

The County Assembly should implement its independent IPPD system. The County Assembly Service Board should prepare human resource manuals to guide in recruitment, job placements among other aspects.

2.0 IT Control Environment and ICT Governance

Section 8 (2) of the Public Finance Management Act, 2012 require the Assembly to ensure that the financial management system developed by the National Treasury under section 12 of the Public Finance Management Act, 2012 is effectively applied to facilitate standard financial management including budgeting, accounting and reporting.

It was observed that County Assembly has not formulated a County Assembly ICT Framework which illustrates the intended future plans for the ICT Department. The County Assembly is also yet to develop and implement some of the key ICT documents such as ICT policies and procedures, ICT Strategic Plan, Business Continuity Policies (BCP) and Disaster Recovery Plans (DRP). Further, an ICT Steering Committee has also not been constituted to address these issues. In addition, the County Assembly IT section had only one permanent employee.

2.1 IFMIS and G Pay

It was noted that IFMIS had not been installed for the period under review and the Assembly maintained a manual cash book and vote book. This contravenes section 8 (2) (a) of the County Government Public Finance Management Act 2012.

Recommendations

- i) The County Executive should enhance ICT capacity so as to facilitate faster implementations of projects. ICT governance documents should be formulated and adopted by the management of the County Assembly.
- ii) The management should ensure that they adopt both IFMIS and G pay.

3.0 Unsupported Expenditure on Salaries and Allowances

Records held at the County Assembly indicate that the Assembly incurred expenditure totaling Kshs.83, 685,308 in respect of salaries and allowances of MCAs, County staff and casual labour during the financial year. However, the expenditure was not supported with documents such as monthly payroll, signed wages schedules of the casual labour, personal files and the respective payments vouchers used to effect cash transfers to the payees respective bank accounts.

It was explained that the payment of salaries was done by the County Executive Government. This may compromise the Assembly's independence.

Further, although the salary records reflect monthly statutory deductions which as at 30 June 2014 accumulated to Kshs.11,058,572 no supporting evidences of remittances were made available for audit purpose.

Consequently, the accuracy and propriety of the expenditure on salaries and allowances could not be confirmed.

Recommendations

All documents such as monthly payroll, signed wages schedules of the casual labour, personal files and the respective payments vouchers used to effect cash transfers to the payees respective bank accounts should be availed to confirm the expenditure on salaries and wages.

4.0 Overpayment of Per Diem Allowances

Examination of expenditure records held at Bomet County Assembly revealed that Members of the County Assembly and other Officers were overpaid amounts totaling Kshs.1,085,300 as a result of miscalculations of the numbers of the members and other officers attended workshop on Capacity Development held on diverse dates in three different venues as indicated;

- i) The County Assembly members and some staff were paid seven (7) per diem while attending induction course at a Hotel in Mombasa from 28 July to 3 August 2013. However, the bus ticket for bus hire revealed that the team travelled on 28 July and came back on 2 August 2014. They should have been paid for 6 days instead of the 7 days paid.
- ii) The County Assembly members and some staff were paid four (4) per diem night outs while attending capacity training in Kericho from 10 to 13 October 2013. The team departed from Kericho on 13 October 2013 at 2.00pm and should therefore have been paid per diem for three nights.
- iii) The County Assembly members and some staff were paid 4 per diem night outs and transport while attending training at Guest House in Nakuru from 25 to 28 September 2013. However, the program for the seminar showed that the arrival was to be on 26 September 2013 and not 25 September 2013. No bus ticket was availed to account for the transport paid to each team member. The team did not qualify for per diem on 25 September 2013.

The propriety of the expenditure could therefore not be confirmed.

Recommendations

The County Assembly should provide documents to show the number of days the workshops took. Overpaid amounts should be recovered from the respective officers.

5.0 Outstanding Temporary Imprest

Records maintained by the County of Assembly Bomet reflected outstanding imprests of Kshs.1,050, 000 as at 30 June 2014. The imprests had been issued to members of County Assembly for ward administration expenses. No evidence was availed to show how the amount paid as ward expenses was arrived. In the absence of surrender documents, the propriety of the expenditure could not be confirmed.

Recommendations

The management should ensure that the imprests are accounted on the due dates as provided in the Public Finance Management Act. The Assembly should recover the amount where imprest holder failure to account or surrender imprests issued.

6.0 Doubtful Expenditures on Travelling and Allowances

Records available indicate that the County Assembly paid Kshs. 1,700,400 through payment voucher number 220 dated 26 August 2013 and payment voucher number 283 dated 6 September 2013 to thirty six (36) Members of the County Assembly and other twenty (20) County Assembly Officers in respect of per diem allowances and transport cost while attending workshop on Transformational Leadership held at a Hotel in Nakuru County between 28 July and 3 August 2013.

On 21 August 2013, a law firm based in Nairobi was awarded a contract to hire the venue, purchase, supply, bind and deliver various assorted copies of booklets necessary for the workshop at contract sum of Kshs. 2,959,300. The contract sum included legal services and lunches for three (3) days' workshop at the rate of Kshs. 35,000 per participant for 56 participants. Although the workshop was scheduled to officially be opened by Governor of Bomet County, he declined on the grounds that the workshop was hurriedly organized without following appropriate procedures. Subsequently, the County Assembly refused to pay the contract sum to the lawyer firm citing irregularities in awarding the contract.

The following unsatisfactory matters noted have not been explained:-

- i) The training and expenditure was not approved by the County Assembly Services Board.
- ii) No procurement records were made available to confirm how the law firm was identified to offer the services or even whether a law firm was best suited to offer the services.
- iii) It has not been explained how the rate of Kshs.35,000 per participant was arrived at in the absence of procurement process.
- iv) The participant fee of Kshs.35,000 also included lunch while the participants were given a full per diem. This constituted a double payment for lunch.
- v) Some participants who were paid per diem allowance were also accommodated in said hotel as evidenced from hotel bills from the Hotel to the Law firm. It is not clear who is supposed to honour the bills.

vi) Even though the schedule attached to the payments for per diem indicate that the workshop was held between 28 July and 3 August 2013 no evidence in form of signed attendance registers was availed to confirm that the participants attended the work shop.

vii) The expenditure on travel was not supported.

Consequently, the validity and propriety of the expenditure Kshs.1,700,400 could not be ascertained. Further, the Assembly is exposed to a law suit of Kshs.3,120,733 which includes the contract amount of Kshs.2,959,300 and other legal charges.

Recommendations

- i. The Assembly should confirm when the workshop was held.
- ii. All procurement of goods and services should be done in line with the Public Procurement and Disposal Act.
- iii. Any overpayment should be recovered from the respective MCAs and officers.

7.0 Unsupported Expenditure on Travelling and Accommodation

The County Assembly paid Kshs.598,000 in respect of two night out allowances to thirty-three (33) MCAs and fifteen (15) County officers who were involved public participation while staying in Kericho between 28 and 29 June 2014. The Assembly has not explained why the public participation for Bomet County was held in Kericho County.

Further, each participant was paid Kshs.1,000 totaling Kshs.43,000 for transport. However, no travel documents were availed to support the expenditure.

In addition, the specific venue where the meeting was held in Kericho was not disclosed.

Consequently, the validity and propriety of the expenditure Kshs.598,000 could not be ascertained.

Recommendations

The Assembly should explain why seminars on public participation for Bomet County were held in a different county.

All expenditure should be accounted for failure to which the amounts should be recovered from the respective MCAs and officers.

8.0 Irregularly Payment of Allowances to MCAs and County staff members

The County Assembly paid Kshs.388,500 in respect of per diem allowances to MCAs and other County staff members who took part in report writing in respect of Alcohol Bill on 11 March 2014 and County Fiscal Strategy Analysis on 12 March 2014 at Tenwek Hotel. The meeting was held in Tenwek Hotel which is within their work station. No satisfactory explanation has been given as to why the participants were paid night outs.

8.1 Workshops on Devolution

The Assembly incurred expenditure totaling to Kshs.1,648,000 in respect of per diem allowances to thirty (30) MCAs, thirteen (13) members of staff of the County Assembly and transport of Kshs.2,000 per participant for transport all totaling Kshs.1,734,000 who attended 4 days' workshop on Devolution and Legislative Process in Kisumu between 19 and 23 November 2013. The Assembly also incurred expenditure of Kshs.2,415,000 in respect of per diem allowances to thirty five (35) MCAs and transport of Kshs.175,000 all totaling Kshs.2,590,000 for attending another work shop on Devolution and Legislative Process at Sairock Hotel, Mombasa from 16 to 22 December 2013.

The following anomalies were noted;

- i) No explanation has been provided for attending similar workshops in two subsequent months.
- ii) No documentary evidence was provided to support the expenditure on travel.
- iii) No annual work plans were made available for audit verifications.
- iv) The expenditure was not approved by the County Assembly Service Board.

9.0 Foreign Travel

9.1 Payment of Foreign Trip per diem Allowances

Records held at Bomet County Assembly indicate that the Assembly incurred expenditure totaling Kshs.8,289,680 in respect of per diem allowances on a tour to attend a conference on leadership integrity and Governance held at Arusha in Tanzania from 29 to 30 May 2014 by thirty-six (36) Members of the County Assembly and sixteen (16) County staff Officers. The three days conference was initiated by the Institute of Certified Public Secretaries (ICPSK) who were paid Kshs.3,215,000. The payment included the allowances to facilitate their extension stay in Tanzania up 5 June 2014 for the participants to visit the East Africa Legislative Assembly and the Tanzanian parliament. The Assembly contracted Tours and Travel Company to provide fifty two (52) return air tickets and was paid Kshs.1,911,000.

The following anomalies were noted;

- i) There was no evidence that ICPSK was competitively sourced to offer the training services as required by the Public Procurement and Disposal Act, 2005.
- ii) It has not been explained how the contracted Tours and Travelling Company was identified to offer the services. No procurement procedures appear to have been followed. It was therefore not possible to confirm that the Assembly received value for money on this procurement.
- iii) The County Assembly Services Board (CASB) approved thirty six (36) MCAs and fourteen (14) staff to attend the conference. However, sixteen (16) staff attended

the conference. It has not been explained how and why two more staff were included in the list.

- iv) In addition, the rationale regarding the composition of the list of other staff included in the foreign trip to Tanzania was not made available for audit purpose.
- v) No reason has been provided what motivated CASB to approve a foreign travel to visit Tanzania parliament and African Legislative Assembly yet the same relevant services were available in the Kenya National Assembly.

Recommendation

- Any overpaid amount paid should be recovered
- The county Assembly should ensure that all expenditure on foreign travel is properly accounted for.
- Imprests issued for the foreign should be surrendered or the amounts recovered from the imprest holders
- Clear guidelines should be put in place regarding foreign trips so as to avoid loss of public funds.

10.0 Procurement of Goods and Services without approved annual procurement plan

The County Assembly did not prepare a procurement plan for the period 1 July 2013 to 14 November 2013 for the financial year 2013/2014, the annual procurement plan was prepared by the head of procurement unit which was approved by the head of procuring entity on 14 November 2013.

10.1 Irregular Procurement of Goods and Services

Examination of procurement records availed disclosed that all procurement committees for the financial 2013/2014 were constituted and approved on 7 January 2014. However, expenditure records available indicate that several purchases of good had been carried out prior to the formation of procurement committees. All procurements done before the appointment of the tender committee were done in contravention of the Public Procurement and Disposal Act, 2005.

Recommendations

The Assembly should ensure that all procurements are done within the law.

11.0 Unsupported Expenditure on Rental Payment

Records maintained at Bomet County Assembly Treasury revealed that, the County Assembly incurred expenditure Kshs.650,000 in respect of rental payments for the speaker's house. The payments were in monthly installment paid to a local landlord based in Bomet County at the rate of Kshs.65,000 for the period September 2013 to June 2014.

However, the relevant documents in support of the payments including the valuation and lease agreement indicating the details of the house were not availed for audit review. In

consequence, the correctness of the expenditure of Kshs.650,000 could not be confirmed as proper charge to public funds.

Further, it was not clear how the house was identified as no procurement procedures appear to have been followed.

Recommendations

The Assembly should avail the lease agreement. All procurements should be done competitively as required by the Public Procurement and Disposal Act, 2005.

14.0 Conclusion

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



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

19 August 2015

Appendix 1

STATUTORY DEDUCTIONS				
Month	PAYE	NHIF	NSSF	
Dec-13	24,383	3,720	3,000	
Jan-14	52,440	4,480	2,800	
Feb. 2014	12,748	2,560	1,600	
Mar-14	10,563	1,600	1,000	
	12,748	2,560	1,600	
May	16,075	2,880	1,800	
Jun-14	16,075	2,880	1,800	
1-May	6,515	1,600	1,000	
Jun-14	6,515	1,600	1,000	
Aug-13	900,021	11,200	2,000	
Sep-13	1,087,502	11,520	2,200	
Oct-13	918,652	11,520	2,200	
Nov-13	918,652	11,520	2,200	
	383,837	4,160	2,600	
Dec	405,133	4,480	2,800	
Jan	405,133	4,480	2,800	
Dec	877,178	11,520	2,200	
Feb. 2014	1,149,796	11,520	7,200	
March	1,045,862	13,440	8,400	
Apr-14	875,891	13,440	8,400	
May-14	864,034	13,440	8,400	
Jun-14	834,379	13,120	8,200	
	10,824,132	159,240	75,200	11,058,572

APPENDIX 2

ATTENDING CAPACITY BUILDING TRAINING					
P.V.	Date	Name	Details	Amount Paid	Over payment
550	8/8/2014	Chepkemai Evaline	in Kericho 10 to 13 Oct. 2013	25,000	6,000
		Kipkorir Ngeno Benard	„	25,000	6,000
		Kipkorir Sammy Chelule	„	25,000	6,000
		Kipngetich Samuel Bor	„	25,000	6,000
		Kirui Leonard	„	25,000	6,000
		koech Stephen K	„	25,000	6,000
		Korir Phillip Kiplangat	„	25,000	6,000
		Langat Rouben Kiprotich	„	25,000	6,000
		Metet Robert Kipkurui	„	25,000	6,000
		Molel John Cheruiyot	„	25,000	6,000
		Mosonik William Cheruiyot	„	25,000	6,000
		Ngeno Christopher Kibet	„	25,000	6,000
		Ngetich John Kipkurui	„	25,000	6,000
		Siele Phillip	„	25,000	6,000
		Towett Cecilia Chemutai	„	25,000	6,000
		Towett Samson Kipkurui	„	25,000	6,000
		Bett Robert Kipngeno	„	25,000	6,000
		Chepkoech Leah	„	25,000	6,000
		Kipsiele Kirui Sammy	„	25,000	6,000
		Beatrice Chebomui	„	25,000	6,000
		Bency Chepkorir Too	„	25,000	6,000
		Hellen Chepkirui	„	25,000	6,000
		Josephine Chepkoech	„	25,000	6,000
		Nancy Chepkirui	„	25,000	6,000
		Patrick Chepkuony	„	25,000	6,000
		Rose Cherono Boiyon	„	25,000	6,000
		Tabulelei Rotich	„	25,000	6,000
		Wilson Keter	„	25,000	6,000
		Serbia Robert	„	25,000	6,000
		Julius Korir	„	25,000	6,000
		Hon. Geoffrey Korir	„	25,000	6,000
		Hon. Jospat Kirui	„	25,000	6,000
		Ho. John K. Chepkwony	„	25,000	6,000
		Hon. David Rotich	„	25,000	6,000
		Hon. Joyce C. Korir	„	25,000	6,000
		Maina Samwel	„	25,000	10,000
		Tallam Joshpat	„	25,000	3,500
		Daniel Nkere	„	41,000	10,000

		Wilfred Chepkwony	„	25,000	6,000
		Victor Langat	„	25,000	3,500
		Benard Korir	„	25,000	4,500
		Susan Koech	„	19,000	6,000
		Tibai Francis	„	19,000	6,000
		Thephilus Kocch	„	19,000	4,500
		Amos Rotich	„	15,000	6,000
		William Rutto	„	18,000	4,500
		Lydia Mokeira Ondiek	„	41,000	4,500
109	8/8/2013	Chepkemai Evaline	„	56,000	8,000
		Kipkorir Ngeno Benard	„	56,000	8,000
		Kipkorir Sammy Chelule	„	56,000	8,000
		Kipngetich Samuel Bor	„	56,000	8,000
		Kirui Leonard	„	56,000	8,000
		koech Stephen K	„	56,000	8,000
		Korir Phillip Kiplangat	„	56,000	8,000
		Langat Rouben Kiprotich	„	56,000	8,000
		Metet Robert Kipkurui	„	56,000	8,000
		Molel John Cheruiyot	„	56,000	8,000
		Ngeno Christopher Kibet	„	56,000	8,000
		Ngetich John Kipkurui	„	56,000	8,000
		Rotich David	„	56,000	8,000
		Siele Phillip	„	56,000	8,000
		Towett Cecilia Chemutai	„	56,000	8,000
		Towett Samson Kipkurui	„	56,000	8,000
		Bett Robert Kipngeno	„	56,000	8,000
		Chepkoech Leah	„	56,000	8,000
		Kipsiele Kirui Sammy	„	56,000	8,000
		Kirui Jopsephat Kiplangat	„	56,000	8,000
		Aurelia Chepkirui	„	56,000	8,000
		Beatrice Chebomui	„	56,000	8,000
		Bency Chepkorir Too	„	56,000	8,000
		Hellen Chepkirui	„	56,000	8,000
		Josephine Chepkoech	„	56,000	8,000
		Nancy Chepkirui	„	56,000	8,000
		Patrick Chepkuony	„	56,000	8,000
		Rose Cherono Boiyon	„	56,000	8,000
		Tabulelei Rotich	„	56,000	8,000
		Wilson Keter	„	56,000	8,000
		John K. Langat		84,000	12,000
		Korir Julius Kiprono	„	70,000	10,000
		John K. Chepkwony	„	70,000	10,000
		Serbai Robbert Kiplangat	„	70,000	10,000
		Joyce C. Korir	„	70,000	10,000

		Maina Samwel	„	70,000	10,000
		Daniel Nkere	„	70,000	10,000
		Wilfred Chepkwony	„	56,000	8,000
		Geofry Langat	„	45,500	6,500
		Benard Korir	„	45,500	6,500
		Susan Koech	„	56,000	8,000
		Alice Chebet	„	45,500	6,500
		Tibai Francis	„	56,000	8,000
		Thephilus Koech	„	56,000	8,000
		Mary Sura	„	45,500	6,500
		Joel Bett	„	45,500	6,500
		Amos Rotich	„	56,000	8,000
		William Rutto	„	45,500	6,500
		Lomunan Oscar	„	56,000	8,000
		Lydia Mokeira Ondiek	„	45,500	6,500
476	27/9/2013	Tallam Joshpat	„	19,200	4,500
		Daniel Nkere	„	41,200	10,000
		Wilfred Chepkwony	„	33,200	8,000
		Ngeno Willy	„	26,000	6,500
		Thephilus Koech	„	25,200	6,000
		Amos Rotich	„	33,200	8,000
		William Rutto	„	27,200	6,500
		Lydia Mokeira Ondiek	„	27,200	6,500
		Chepkemai Evaline	„	32,000	8,000
		Kipkorir Ngeno Benard	„	32,000	8,000
		Kipkorir Sammy Chelule	„	32,000	8,000
		Kipngetich Samuel Bor	„	32,000	8,000
		Kirui Leonard	„	32,000	8,000
		koech Stephen K	„	32,000	8,000
		Korir Phillip Kiplangat	„	32,000	8,000
		Langat Rouben Kiprotich	„	32,000	8,000
		Metet Robert Kipkurui	„	32,000	8,000
		Molel John Cheruiyot	„	32,000	8,000
		Mosonik William Cheruiyot	„	32,000	8,000
		Ngeno Christopher Kibet	„	32,000	8,000
		Ngetich John Kipkurui	„	32,000	8,000
		Siele Phillip	„	32,000	8,000
		Towett Cecilia Chemutai	„	32,000	8,000
		Towett Samson Kipkurui	„	32,000	8,000
		Bett Robert Kipngeno	„	32,000	8,000
		Chepkoech Leah	„	32,000	8,000
		Kipsiele Kirui Sammy	„	32,000	8,000
		Beatrice Chebomui	„	32,000	8,000
		Bency Chepkorir Too	„	32,000	8,000

	Hellen Chepkirui	„	32,000	8,000
	Josephine Chepkoech	„	32,000	8,000
	Nancy Chepkirui	„	32,000	8,000
	Patrick Chepkuony	„	32,000	8,000
	Rose Cherono Boiyon	„	32,000	8,000
	Tabulclei Rotich	„	32,000	8,000
	Wilson Keter	„	32,000	8,000
	Serbia Robert	„	32,000	8,000
	Julius Korir	„	32,000	8,000
	Aurelia Chepkirui	„	32,000	8,000
	Hon. Geoffrey Korir	„		12,000
	Hon. Jospat Kirui	„	32,000	8,000
	Ho. John K. Chepkwony	„	32,000	8,000
	Hon. David Rotich	„	32,000	8,000
	Hon. Joyce C. Korir	„	32,000	8,000
		Transport		
	Tallam Joshpat			1,200
	Daniel Nkere			1,200
	Wilfred Chepkwony			1,200
	Ngeno Willy			1,200
	Thephilus Koech			1,200
	Amos Rotich			1,200
	William Rutto			1,200
	Lydia Mokeira Ondiek			1,200
	Chepkemai Evaline			1,200
	Kipkorir Ngeno Benard			1,200
	Kipkorir Sammy Chelule			1,200
	Kipngetich Samuel Bor			1,200
	Kirui Leonard			1,200
	koech Stephen K			1,200
	Korir Phillip Kiplangat			1,200
	Langat Rouben Kiprotich			1,200
	Metet Robert Kipkurui			1,200
	Molel John Cheruiyot			1,200
	Mosonik William Cheruiyot			1,200
	Ngeno Christopher Kibet			1,200
	Ngetich John Kipkurui			1,200
	Siele Phillip			1,200
	Towett Cecilia Chemutai			1,200
	Towett Samson Kipkurui			1,200
	Bett Robert Kipngeno			1,200
	Chepkoech Leah			1,200
	Kipsiele Kirui Sammy			1,200
	Beatrice Chebomui			1,200

	Bency Chepkorir Too		1,200
	Hellen Chepkirui		1,200
	Josephine Chepkoech		1,200
	Nancy Chepkirui		1,200
	Patrick Chepkuony		1,200
	Rose Cherono Boiyon		1,200
	Tabulelei Rotich		1,200
	Wilson Keter		1,200
	Serbia Robert		1,200
	Julius Korir		1,200
	Aurelia Chepkirui		1,200
	Hon. Geoffrey Korir		1,200
	Hon. Jospat Kirui		1,200
	Ho. John K. Chepkwony		1,200
	Hon. David Rotich		1,200
	Hon. Joyce C. Korir		1,200
TOTAL			1,085,300

APPENDIX 3

ATTENDING PUBLIC HEARINGS AT KERICHO							
PV NO	DATE	PAYEE	DETAIL				REMARKS
1871	26.06.2014	HON. MCA	Attending public hearing meeting at kericho which is outside Bomet County				Kericho Town is outside the jurisdiction of Bomet County
1871	26.06.2014	G.K. KORIR		12,000	1,000		
1871	26.06.2014	C. EVALINE		12,000	1,000		„
1871	26.06.2014	C LEAH	„	12,000	1,000		„
1871	26.06.2014	C.J.KPI RONO	„	12,000	1,000		„
1871	26.06.2014	K.N. BERNARD	„	12,000	1,000		„
1871	26.06.2014	K.S. CHELULE	„	12,000	1,000		„
1871	26.06.2014	K.S.BOR	„	12,000	1,000		„
1871	26.06.2014	K.K. SAMMY	„	12,000	1,000		„
1871	26.06.2014	K.J. KIPLANGAT	„	12,000	1,000		„
1871	26.06.2014	K. LEANARD	„	12,000	1,000		„
1871	26.06.2014	K. S. CHENGMORIK	„	12,000	1,000		„
1871	26.06.2014	K.J. CHEPKOECH	„	12,000	1,000		„
1871	26.06.2014	K.J. KIPRONOK	„	12,000	1,000		„
1871	26.06.2014	K.P.KIPLANGAT	„	12,000	1,000		„
1871	26.06.2014	L.R. KIPROTICH	„	12,000	1,000		„
1871	26.06.2014	M.KIPKURUI	„	12,000	1,000		„
1871	26.06.2014	M.J. KIPKURUI	„	12,000	1,000		„
1871	26.06.2014	M.W. CHRRUIT	„	12,000	1,000		„
1871	26.06.2014	N.C. KIBET	„	12,000	1,000		„
1871	26.06.2014	N. KIPKURUI	„	12,000	1,000		„
1871	26.06.2014	ROTICH DAVID	„	12,000	1,000		„
1871	26.06.2014	S.R.KIPLANGAT	„	12,000	1,000		„
1871	26.06.2014	S.PHILIP	„	12,000	1,000		„
1871	26.06.2014	T.C.CHEMTAI	„	12,000	1,000		„
1871	26.06.2014	T.S.KIPKURUI	„	12,000	1,000		„
1871	26.06.2014	B.R.KIPNGENO	„	12,000	1,000		„
1871	26.06.2014	Hon. Aurelia Chepkirui	„	12,000	1,000		„
1871	26.06.2014	Hon. Beatrice Chebomui	„	12,000	1,000		„
1871	26.06.2014	Hon. Bency Too	„	12,000	1,000		„
1871	26.06.2014	Hon. Jospine Rotich	„	12,000	1,000		„

1871	26.06.2014	Hon. Nancy Chepkirui	„	12,000	1,000		„
1871	26.06.2014	Hon. Patrick Chepkwony	„	12,000	1,000		„
1871	26.06.2014	Hon. Rose Boyon	„	12,000	1,000		„
1871	26.06.2014	Hon. Tablelei Rotich	„	12,000	1,000		„
1871	26.06.2014	Wison	„	12,000	1,000		„
1871	26.06.2014			12,000	1,000		
1871	26.06.2014	Hellen Chepkurui	„	12,000	1,000		„
				444,000	37,000	481,000	
		NON MCAS	„				„
1	11.3.14	HON. I. KITUR	„	15000			„
2	11.3.14	W. NGENO	„	7000			„
3	11.3.14	W. LAGAT	„	7000			„
4	11.3.14	Kiprotich	„	7000			„
5	11.3.14	Rotich	„	7000			„
6	11.3.14	Haron Ngeno	„	12000	1000		„
7	11.3.14	Nancy Cherutich	„	9000	1000		„
8	11.3.14	Nathan N.	„	12000	1000		„
9	11.3.14	Josephat	„	7000	1000		„
10	11.3.14	Lilian	„	7000	1000		„
11	11.3.14	Veronicah Waweru	„	9000	1000		„
				99000	6000	115,000	
			GRAND TOTAL			598,000	

Appendix 4

PV NO	DATE	PAYEE	DETAIL	AMOUNT			REMARKS
		MCA's Name	Per diem payment while attending strategy paper at Tenwek in respect of allowance paid paid to the alleged participants on 12.03.2014				Tenwek is less than 10 km from the County Assembly
1374	19.3.14	HON. MCA					
1	19.03.2014	G.K. KORIR	"	5,000	1,000		
2	19.03.2014	C. EVALINE		5,000	1,000		"
3	19.03.2014	C LEAH	"	5,000	1,000		"
4	19.03.2014	C.J.KPI RONO	"	5,000	1,000		"
5	19.03.2014	K.N. BERNARD	"	5,000	1,000		"
6	19.03.2014	K.S. CHELULE	"	5,000	1,000		"
7	19.03.2014	K.S.BOR	"	5,000	1,000		"
8	19.03.2014	K.K. SAMMY	"	5,000	1,000		"
9	19.03.2014	K.J. KIPLANGAT	"	5,000	1,000		"
10	19.03.2014	K. LEANARD	"	5,000	1,000		"
11	19.03.2014	K. S. CHENG MORIK	"	5,000	1,000		"
12	19.03.2014	K.J. CHEPKOECH	"	5,000	1,000		"
13	19.03.2014	K.J. KIPRONOK	"	5,000	1,000		"
14	19.03.2014	K.P.KIPLANGAT	"	5,000	1,000		"
15	19.03.2014	L.R. KIPROTICH	"	5,000	1,000		"
16	19.03.2014	M.KIPKURUI	"	5,000	1,000		"
17	19.03.2014	M.J. KIPKURUI	"	5,000	1,000		"
18	19.03.2014	M.W. CHRRUIT	"	5,000	1,000		"
19	19.03.2014	N.C. KIBET	"	5,000	1,000		"
20	19.03.2014	N. KIPKURUI	"	5,000	1,000		"
21	19.03.2014	ROTICH DAVID	"	5,000	1,000		"
22	19.03.2014	S.R.KIPLANGAT	"	5,000	1,000		"
23	19.03.2014	S.PHILIP	"	5,000	1,000		"
24	19.03.2014	T.C.CHEMTAI	"	5,000	1,000		"
25	19.03.2014	T.S.KIPKURUI	"	5,000	1,000		"
26	19.03.2014	B.R.KIPNGENO	"	5,000	1,000		"
27	19.03.2014	Hon. Aurelia Chepkirui	"	5,000	1,000		"
28	19.03.2014	Hon. Beatrice Chebomui	"	5,000	1,000		"

29	19.03.2014	Hon. Bency Too	„	5,000	1,000		„
30	19.03.2014	Hon. Jospine Rotich	„	5,000	1,000		„
31	19.03.2014	Hon. Nancy Chepkirui	„	5,000	1,000		„
32	19.03.2014	Hon. Patrick Chepkwony	„	5,000	1,000		„
33	19.03.2014	Hon. Rose Boyon	„	5,000	1,000		„
34	19.03.2014	Hon. Tablelei Rotich	„	5,000	1,000		„
35	19.03.2014	WISON	„	5,000	1,000		„
36	19.03.2014	HELLEN CHEPKURUI	„	5,000	1,000		„
				180,000	36,000	216,000	

NON MCAS

1	11.3.14	R. BETT	„	5000	1000		„
2	11.3.14	Nancy Chepkurui	„	5000	1000		„
3	11.3.14	John Molel	„	5000	1000		„
4	11.3.14	S.CHENG MORIK	„	5000	1000		„
5	11.3.14	J.ROTICH	„	5000	1000		„
6	11.3.14	S. CHELULE	„	5000	1000		„
7	11.3.14	R. LANGAT	„	5000	1000		„
8	11.3.14	BENCY TOO	„	5000	1000		„
9	11.3.14	B. NGENO	„	5000	1000		„
10	11.3.14	C. TOWETT	„	5000	1000		„
11	11.3.14	HARON NGENO	„	5000	1000		„
12	11.3.14	V. THOGORI	„	4000	1000		„
13	11.3.14	STELL CHEMUTAI	„	5000	1000		„
14	11.3.14	Edwin makiche	„	4000	1000		„
				68000	14000	82,000	

1	12.3.14	I. Tallam		6,000			
2	12.3.14	M. Chepkoech		5,000	1,000		
3	12.3.14	T.KORIR		4,000	1,000		
4	12.3.14	A. ROTICH		5,000	1,000		
5	12.3.14	R. SANG		4,000	1,000		
6	12.3.14	D. CHERUYOT		4,000	1,000		
7	12.3.14	J. MITEI		4,000	1,000		
8	12.3.14	C. CHEBET		5,000	1,000		
9	12.3.14	V. WAWERU		4,000	1,000		
10	12.3.14	K. LELEI		4,000	1,000		
11	12.3.14	K. LANGAT		4,000	1,000		
12	12.3.14	D. CHERUYOT		3,000			
13	12.3.14	W. NGETICH		4,000	1,000		

14	12.3.14	I. KIRUI		5,000	1,000	
				61,000	12,000	73,000
			Total			<u>371,000</u>
			The variance was			
			cost hall, public			
			address system,			
			water purchase.			
			PV total			388,500

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Appendix 5
Avoidable expenditure on foreign travel
schedule of payees

	Payee	Designation	Amount Paid	Remarks
1	Hon. Geoffrey Kipngetch Korir	Speaker	134,969.50	1. Approved Authority not obtained
2	Hon. Chepkemoi Evaline	Elected Member	163,946.50	2. Not clear how the workshop directly impacted on the officers' job descriptions.
3	Hon. Chepkoech Leah	Elected Member	163,946.50	
4	Hon. Chepkwony John Kiprono	Elected Member	163,946.50	
5	Hon. Kipkorir Ngeno Bernard	Elected Member	163,946.50	
6	Hon. Kipkorir Sammy Chelule	Elected Member	163,946.50	
7	Hon. Kipngetch Samwel Bor	Elected Member	163,946.50	
8	Hon. Kipsiele Kirui Sammy	Elected Member	163,946.50	
9	Hon. Kirui Josphat Kiplangat	Elected Member	163,946.50	
10	Hon. Kirui Leonard	Elected Member	163,946.50	
11	Hon. Koech Stephen Changmorik K	Elected Member	163,946.50	
12	Hon. Korir Joyce Chepkoech	Elected Member	163,946.50	
13	Hon. Korir Julius Kiprono	Elected Member	163,946.50	
14	Hon. Korir Philip Kiplangat	Elected Member	163,946.50	
15	Hon. Langat Reuben Kipritich	Elected Member	163,946.50	
16	Hon. Metet Robert Kipkurui	Elected Member	163,946.50	
17	Hon. Molel John Cheruiyot	Elected Member	163,946.50	
18	Hon. Mosonik William Cheruiyot	Elected Member	163,946.50	
19	Hon. Ngeno Christopher Kibet	Elected Member	163,946.50	
20	Hon. Ngetich John Kipkirui	Elected Member	163,946.50	
21	Hon. Rotich David	Elected Member	163,946.50	
22	Hon. Serbai Robert Kiplangat	Elected Member	163,946.50	
23	Hon. Siele Philip	Elected Member	163,946.50	
24	Hon. Towett Cecilia Chemutai	Elected Member	163,946.50	
25	Hon. Towett Samson Kipkurui	Elected Member	163,946.50	
26	Hon. Bett Robert Kipngeno	Elected Member	163,946.50	
27	Hon. Aurelia Chepkirui	Nominated Member	163,946.50	
28	Hon. Beatrice Chebomui	Nominated Member	163,946.50	
29	Hon. Bency Chepkorir Too	Nominated Member	163,946.50	
30	Hon. Hellen Chepkurui	Nominated Member	163,946.50	
31	Hon. Josephine Rotich	Nominated Member	163,946.50	
32	Hon. Nancy Chepkirui	nominated Member	163,946.50	
33	Hon. Patrick Chepkwony	Nominated Member	163,946.50	
34	Hon. Rose Cherono Boiyon	Nominated Member	163,946.50	
35	Hon. Taplelei Rotich	Nominated Member	163,946.50	
36	Hon. Wilson Keter	Nominated Member	163,946.50	
37	Isaac Kitur	Clerk to the Assembly	196,157.30	
38	Anne Betty Koros	Programme Assistant	149,054.00	
39	Gideon Kibet Terer	Senior Sergeant at arms	163,946.50	
40	Calvin Kibet Kitur	Legal Clerk	146,054.00	
41	Geoffrey Maritim	Senior Internal Auditor	163,946.50	
42	Dickson Kipkirui Cheruiyot	Clerk Assistant	146,054.00	

43	Leonard Samoei Bii	Administrative Officer	145,054.00	
44	Josphat Cheruiyot Koech	ICT Officer	145,054.00	
45	Diana Ngeno	HR officer	146,054.00	
46	Ronald Sang	Fiscal Analyst	146,054.00	
47	Geoffrey Cheruiyot	Senior ICT officer	149,054.00	
48	Richard Maritim	Principal Procurement officer	163,946.50	
49	Betty Chelangat	Transport officer	145,054.00	
50	Richard Cheboin	Internal Auditor	146,054.00	
51	Josphat Tallam	Guide Assistant	132,522.80	
52	Lilian Chelangat	Guide Assistant	132,522.80	
			8,289,679.40	

Appendix 6

UNSUPPORTED TRAVELLING AND ACCOMMODATION ALLOWANCE					
	PV NO	DATE	PAYEE	DETAIL	AMOUNT KSHS
1	1448	31/3/2014	Hon. Kipkorir Ngeno	Attending Devolution, legislative process	69,000
2				bill making & budget process in Mombasa	
3	"	"	Hon.Kipkorir Sammy	"	69,000
4	"	"	Hon. Kipngetich Samwel	"	69,000
5	"	"	Hon. Kirui Leonard	"	69,000
6	"	"	Hon. Koech Stephen	"	69,000
7	"	"	Hon. Korir Philip	"	69,000
8	"	"	Hon. Langat Reuben	"	69,000
9	"	"	Hon. Robert Kipkurui	"	69,000
10	"	"	Hon. Molel John	"	69,000
11	"	"	Hon. Mosonik William	"	69,000
12	"	"	Hon. Ngeno Christopher	"	69,000
13	"	"	Hon. Ngetich John	"	69,000
14	"	"	Hon. Serbai Robert	"	69,000
15	"	"	Hon. Siele Philip	"	69,000
16	"	"	Hon. Towett Cecilia	"	69,000
17	"	"	Hon. Towett Samson	"	69,000
18	"	"	Hon. Bett Robert	"	69,000
19	"	"	Hon. Chepkoech Leah	"	69,000
20	"	"	Hon. Kipsiele Kirui	"	69,000
21	"	"	Hon. Julius Korir	"	69,000
22	"	"	Hon. Jospat Kirui	"	69,000
23	"	"	Hon. John Chepkwony	"	69,000
24	"	"	Hon. David Rotich	"	69,000
25	"	"	Hon. Joyce Korir	"	69,000
26	"	"	Hon. Wilson Keter	"	69,000
27	"	"	Hon. Hellen Chepkirui	"	69,000
28	"	"	Hon. Beatrice Chebomui	"	69,000
29	"	"	Hon. Bency Too	"	69,000
30	"	"	Hon. Jospine Rotich	"	69,000

31	„	„	Hon. Nancy Chepkirui	„	69,000
32	„	„	Hon. Patrick Chcpkwony	„	69,000
33	„	„	Hon. Rose Boiyon	„	69,000
34	„	„	Hon. Tabulelei Rotich	„	69,000
35	„	„	Hon. Chepkemai Evaline	„	69,000
36	„	„	Hon. Aurelia Chepkirui	„	69,000
37					
					2,415,000
38	797	25/11/2013	Hon. Kipkorir Ngeno	Attending Devolution, legislative process	
39				bill making & budget process in Kisumu	34,000
40	„	„	Hon.Kipkorir Sammy	„	34,000
41	„	„	Hon. Kipnetich Samwel	„	34,000
42	„	„	Hon. Kirui Leonard	„	34,000
43	„	„	Hon. Koech Stephen	„	34,000
44	„	„	Hon. Korir Philip	„	34,000
45	„	„	Hon. Langat Reuben	„	34,000
46	„	„	Hon. Robert Kipkurui	„	34,000
47	„	„	Hon. Molel John	„	34,000
48	„	„	Hon. Mosonik William	„	34,000
49	„	„	Hon. Ngeno Christopher	„	34,000
50	„	„	Hon. Ngetich John	„	34,000
51	„	„	Hon. Serbai Robert	„	34,000
52	„	„	Hon. Siele Philip	„	34,000
53	„	„	Hon. Towett Cecilia	„	34,000
54	„	„	Hon. Towett Samson	„	34,000
55	„	„	Hon. Bett Robert	„	34,000
56	„	„	Hon. Chepkoech Leah	„	34,000
57	„	„	Hon. Kipsiele Kirui	„	34,000
58	„	„	Hon. Julius Korir	„	34,000
59	„	„	Hon. Jospat Kirui	„	34,000
60	„	„	Hon. John Chepkwony	„	34,000
61	„	„	Hon. David Rotich	„	34,000
62	„	„	Hon. Joyce Korir	„	34,000

63	„	„	Hon. Wilson Keter	„	34,000
64	„	„	Hon. Hellen Chepkirui	„	34,000
65	„	„	Hon. Beatrice Chebomui	„	34,000
66	„	„	Hon. Bency Too	„	34,000
67	„	„	Hon. Jospine Rotich	„	34,000
68	„	„	Hon. Nancy Chepkirui	„	34,000
69	„	„	Hon. Patrick Chepkwony	„	34,000
70	„	„	Hon. Rose Boiyon	„	34,000
71	„	„	Hon. Tabulelei Rotich	„	34,000
72	„	„	Hon. Chepkemoi Evaline	„	34,000
73	„	„	Hon. Aurelia Chepkirui	„	34,000
74	„	„	Hon. Geoffrey K. Korir	„	48,000
75	„	„	Isaac Kitur	„	40,000
76	„	„	Gloria Kenyatta	„	32,000
77	„	„	Victor Langat	„	25,000
78	„	„	Susan Koech	„	32,000
79	„	„	Jesca Rotich	„	25,000
80	„	„	Timothy Kipkirui	„	25,000
81	„	„	Kirui Isaiah	„	32,000
82	„	„	Kitur Calvin	„	25,000
83	„	„	Amos Rotich	„	34,000
84	„	„	Tallam Josphat	„	20,000
85	„	„	Benard Korir	„	24,000
86	„	„	Willy Ngeno	„	24,000
87	„	„	Lilian Chelangat	„	20,000
87	„	„	Sammy Maina	„	42,000
89					1,638,000
				GRAND TOTAL	4,053,000

38	„	„	Benard Korir	„	20,000
39	„	„	Susan Koech	„	20,000
40	„	„	Tibai Francis	„	20,000
41	„	„	Theophilus Koech	„	20,000
42	„	„	Peter Koskey	„	20,000
43	„	„	Roraat Jackson	„	15,000
44	„	„	Kitur Calvin	„	15,000
45	„	„	Philip Kiminta	„	15,000
46	„	„	Monica Keter	„	15,000
47	„	„	Rose Marisin	„	15,000
48	„	„	Charles Tonui	„	15,000
49	„	„	Victor Langat	„	10,000
50	„	„	Sammy Maina	„	20,000
51	„	„	Daniel Nkere	„	40,000
52	„	„	Gabenei Victor	„	10,000
53	„	„	Amos Rotich	„	32,000
54	„	„	William Ruto	„	26,000
55	„	„	Lydia Mokeira	„	26,000
56	„	„	Lomuna Oscar	„	20,000
			Sub Total		1,094,000
57	290	6/9/2013	Hon. Kipkorir Ngeno		21,200
58	„	„	Hon. Kipkorir Sammy		21,200
59	„	„	Hon. Kipngetich Samwel		21,200
60	„	„	Hon. Kirui Leonard		21,200
61	„	„	Hon. Koech Stephen		21,200
62	„	„	Hon. Korir Philip		21,200
63	„	„	Hon. Langat Reuben		21,200
64	„	„	Hon. Robert Kipkurui		21,200
65	„	„	Hon. Molel John		21,200
66	„	„	Hon. Mosonik William		21,200
67	„	„	Hon. Ngeno Christopher		21,200
68	„	„	Hon. Ngetich John		21,200
69	„	„	Hon. Serbai Robert		21,200
70	„	„	Hon. Siele Philip		21,200
71	„	„	Hon. Towett Cecilia		21,200
72	„	„	Hon. Towett Samson		21,200
73	„	„	Hon. Bett Robert		21,200
74	„	„	Hon. Chepkoech Leah		21,200
75	„	„	Hon. Kipsiele Kirui		21,200
76	„	„	Hon. Julius Korir		21,200
77	„	„	Hon. Jospat Kirui		21,200
78	„	„	Hon. John Chepkwony		21,200
79	„	„	Hon. David Rotich		21,200
80	„	„	Hon. Joyce Korir		21,200

81	„	„	Hon. Wilson Keter		21,200
82	„	„	Hon. Hellen Chepkirui		21,200
83	„	„	Hon. Beatrice Chebomui		21,200
84	„	„	Hon. Bency Too		21,200
85	„	„	Hon. Jospine Rotich		21,200
86	„	„	Hon. Nancy Chepkirui		21,200
87	„	„	Hon. Patrick Chepkwony		21,200
88	„	„	Hon. Rose Boiyon		21,200
89	„	„	Hon. Tabulelei Rotich		21,200
90	„	„	Hon. Chepkemoi Evaline		21,200
91	„	„	Hon. Aurelia Chepkirui		21,200
92	„	„	Wilfred Chepkwony		20,000
93	„	„	Benard Korir		20,000
94	„	„	Susan Koech		21,200
95	„	„	Tibai Francis		21,200
96	„	„	Theophilus Koech		21,200
97	„	„	Peter Koskey		21,200
98	„	„	Roraat Jackson		16,200
99	„	„	Kitur Calvin		16,200
100	„	„	Philip Kiminta		16,200
101	„	„	Monica Keter		16,200
102	„	„	Rose Marisin		16,200
103	„	„	Charles Tonui		16,200
104	„	„	Victor Langat		11,200
105	„	„	Gabenei Victor		11,200
106	„	„	Daniel Nkere		41,200
107	„	„	Maina Samwel		21,200
108	„	„	Hon. Geoffrey Kipngetich		48,000
109	„	„	Amos Rotich		33,200
110	„	„	William Ruto		27,200
111	„	„	Lydia Mokeira		27,200
112	„	„	Lomuna Oscar		1,200
113				Sub Total	1,185,600
				Grand Total	2,279,600

Appendix 8**Outstanding Temporary Imprest paid to Members of the County Assembly Kshs**
1,050,000.00

	Imprest warrant No.	Date	Imprest Holder	Detail	Amount Kshs
1	808	31/1/14	Hon. Sammy Chelule	Ward administrative expense	30,000.00
2	809	„	Hon. Wilson K. Keter	„	30,000.00
3	810	„	Hon. Serbai R. Kiplangat	„	30,000.00
4	811	„	Hon. Joyce K. Chepkoech	„	30,000.00
5	813	„	Hon. Robert Bett	„	30,000.00
6	814	„	Hon. William Mosonik	„	30,000.00
7	815	„	Hon. John Ngetich	„	30,000.00
8	817	„	Hon. Metet Robert	„	30,000.00
9	818	„	Hon. Changmok Stephen	„	30,000.00
10	819	„	Hon. Benard Ngao	„	30,000.00
11	820	„	Hon. Patrick Chepkuony	„	30,000.00
12	821	„	Hon. Josephine Rotich	„	30,000.00
13	822	„	Hon. Samwel Bor	„	30,000.00
14	823	„	Hon. Nancy Chepkirui	„	30,000.00
15	824	31/1/2014	Hon. Korir Julias	Ward administrative expenses	30,000.00
16	825	„	Hon. Hellen Chepkirui	„	30,000.00
17	826	„	Hon. Christopher Ngeno	„	30,000.00
18	827	„	Hon. Chepkemoi Evaline	„	30,000.00
19	828	„	Hon. Kirui Leonard	„	30,000.00
20	829	„	Hon. Siele Philip	„	30,000.00
21	830	„	Hon. Rose Boiton	„	30,000.00

22	831	„	Hon. Aurelia Chepkirui	„	30,000.00
23	832	„	Hon. Chepkwony John	„	30,000.00
24	833	„	Hon. Kipsiete K. Sammy	„	30,000.00
25	834	„	Hon. Kirui J. Kiplangat	„	30,000.00
26	836	„	Hon. Jonet Cecilia	„	30,000.00
27	837	„	Hon. Hellen J. Rotich	„	30,000.00
28	838	„	Hon. Rotich David	„	30,000.00
29	839	„	Hon. Beney Too	„	30,000.00
30	840	„	Hon. Langat Reuben	„	30,000.00
31	841	„	Hon. John C. Molel	„	30,000.00
32	844	„	Hon. Philip K. Korir	„	30,000.00
33	845	„	Hon. Samson K. Towet	„	30,000.00
34	851	„	Hon Beatrice Chebomui	„	30,000
35	852	„	Hon. Leah Chepkoech	„	30,000
			Total		1,050,000

Appendix-9

Irregular Procurement of Goods and services

BOMET COUNTY ASSEMBLY

IRRUGULAR PROCUREMENT

PV.NO.& DATE	CHQ.NO.	PAYEE	PARTICULARS	AMOUNT	REMARKS
106 of 27/7/13	10	Bomet Oilibya Service Station- Box 130 Bomet	payment of fuel for September	50,000.00	The tender ref. BCA/02/2013-14 of 24/7/2013 quoted was non-existent at the time of procurement
322 of 10/9/13	38	Fairdeal superstore LTD-Box 15309-00509 Nairobi	payment for furniture for County Assembly	832,396.50	The tender ref. BCA/07/2013-14 of 7/9/2013 quoted was non-existent at the time of procurement
323 of 10/9/13	39	Tax returns	VAT	139,585.50	no records availed to show that the VAT deductions were remitted to the relevant authority
538 of 14/10/13	74	Bomet Oilibya Service Station- Box 130 Bomet	payment of fuel for September	100,000.00	The tender ref. BCA/02/2013-14 of 24/7/2013 quoted was non-existent at the time of procurement
894 of 27/11/13	137	Chelac Limited-Box 590 Bomet	maintenance/repair of office	167,830.00	Tender/quotation details not provided for LPO NO. 1962928 dated 20/11/2013
923 of 11/12/13	148	Shabii general supplies-box 561-20400 Bomet	payment for cards,stamp pads and stores ledgers	174,700.00	Tender/quotation details not provided for LPO NO. 1962931 dated 4/12/2013
924 of16/12/13	149	Bomet Oilibya Service Station- Box 130 Bomet	payment of 1346 lts petrol	150,000.00	The tender ref. BCA/02/2013-14 of 24/7/2013 quoted was non-existent at the time of procurement
1014 of 16/1/14	174	Bomet Oilibya Service Station- Box 130 Bomet	payment of 930 lts diesel&442 lts pet	150,000.00	The tender ref. BCA/02/2013-14 of 24/7/2013 quoted was non-existent at the time of procurement
1130 of 3/2/14	193	Bolila Auto spares&Hardware- Box 309-20400 Bomet	supply of materials for repairs and maintenance	176,500.00	The tender ref. BCA/RFQ/14/2013-14 of 17/1/2014 quoted was non- existent at the time of procurement
1218 of 14/2/14	214	Edgeland Infosystems-Box 8786-00300 Nairobi	payment of LAN installation,configuration,testing and implementation	371,525.00	The tender ref. 13-01-14 of 29/1/2014 quoted was non-existent at the time of procurement
1354 of 12/3/14	252	"	"	176,500.00	The tender ref. BCA/RFQ/14/2013-14 of 2/2/2014 quoted was non-existent at the time of procurement
TOTAL				2,489,037.00	

1997, 1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 26

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Appendix 10

MONTHLY RENT PAYMENT FOR THE SPEAKERS RESIDENCE

PV	DATE	PAYEES	MONTHS	KSHS
1268	17.02.14	William K. Kirui	SEPTEMBER	65,000.00
1268			OCTOBER	65,000.00
1268			NOVEMBER	65,000.00
1268			DECEMBER	65,000.00
1268			JANUARY	65,000.00
1268			FEBRUARY	65,000.00
1268			MARCH	65,000.00
1495	27.4.14		APRIL	65,000.00
			MAY	65,000.00
			JUNE	65,000.00
				650,000.00

