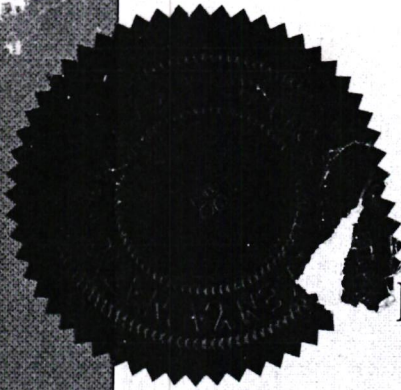


REPUBLIC OF KENYA



Paper kept
By Chairperson, Senatorial
Committee on County Public
Accounts and Intendment.

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KENYA NATIONAL AUDIT OFFICE

REPORT



OF

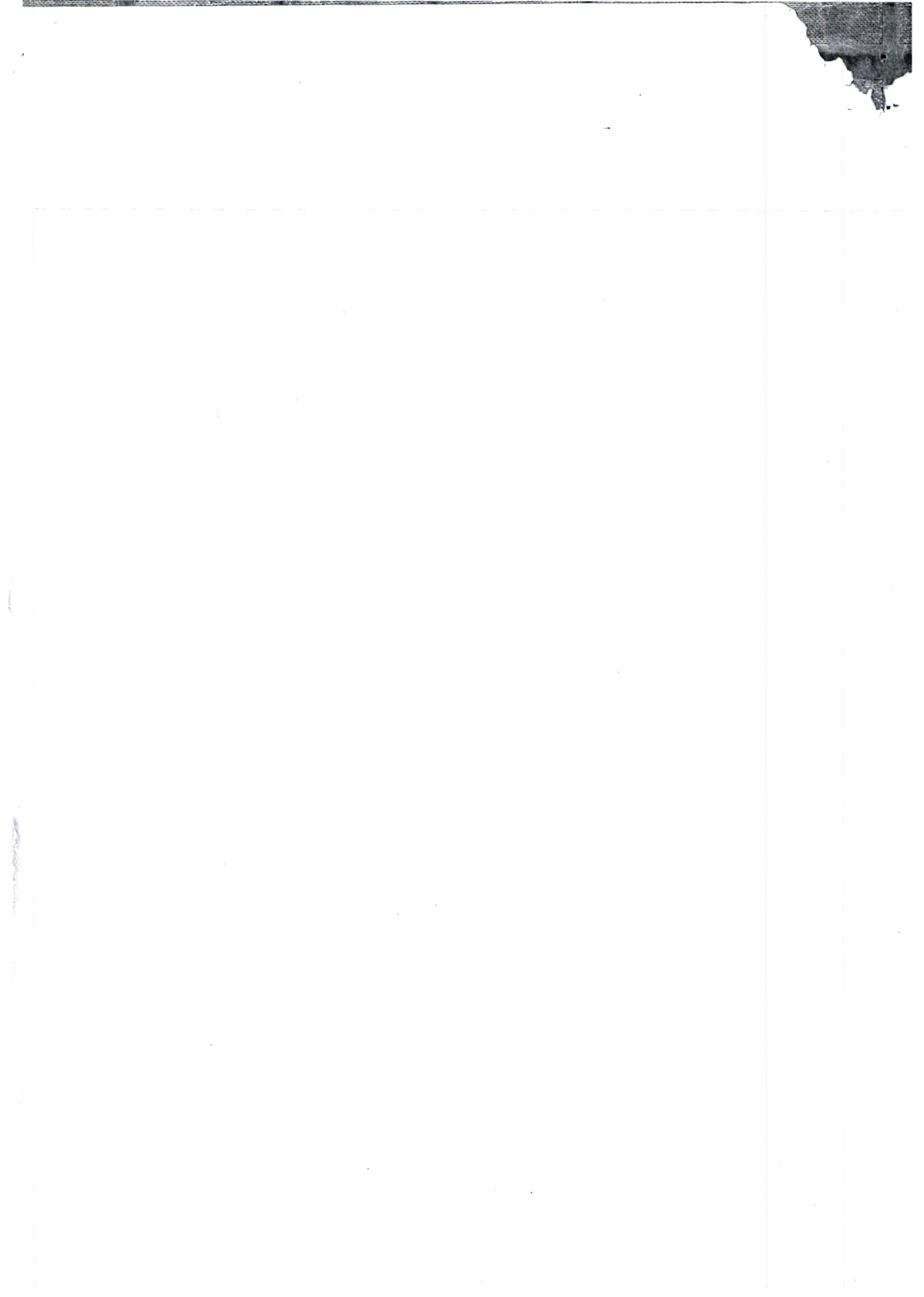
THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
GARISSA COUNTY ASSEMBLY**

FOR THE PERIOD

1 JULY 2013 TO 30 JUNE 2014



REPUBLIC OF KENYA

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NAIROBI



OFFICE OF THE AUDITOR-GENERAL



GRS/CA/13/2013/14(15)

30 June 2015

Mr. M.A. Santur
Clerk to the Garissa County Assembly
P.O. Box 57 - 70100
GARISSA

Dear Mr. Santur

**REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF
GARISSA COUNTY EXECUTIVE AND GARISSA COUNTY ASSEMBLY FOR THE
YEAR ENDED 30 JUNE 2014**

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

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

Yours sincerely

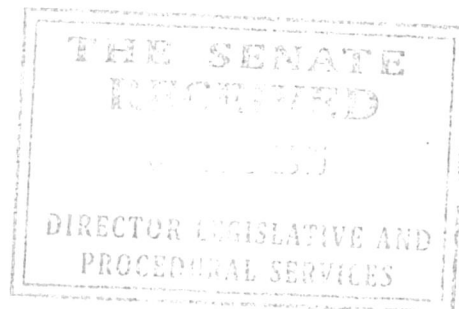
Edward R.O. Ouko, CBS
Auditor-General

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

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DLPS
Please deal.
0000
06/07/15*

H.E Hon Nathif Jama Adam
The Governor
Garissa County Government
P.O. Box 563 - 70100
GARISSA





REPUBLIC OF KENYA



*Paper kept
By Chairperson, Senatorial
Committee on County Public
Accounts and Intendment.*

*[Signature]
27/07/2015*



KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
GARISSA COUNTY ASSEMBLY**

FOR THE PERIOD

1 JULY 2013 TO 30 JUNE 2014

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AUDIT REPORT ON THE FINANCIAL OPERATIONS OF GARISSA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

1.0 Introduction

The Office of the Auditor General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution and Public Audit Act, 2003.

1.1 Audit Objective

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

1.2 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 and performance
- 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 – Fuel
- Consultancy services
- Bursaries
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- IT Environment
- Non current assets
- Debtors
- Creditors

2.0 Audit Findings

2.1 Board of Cash Survey

Boards of Cash Surveys are carried out on the last day of each financial year in accordance with Chapter 5.9.92 of the Government Financial Regulations and Procedures. However, no Board of Cash Survey Committee was appointed and no board of cash survey was carried out at the close of business on 30 June 2014.

Recommendations

- Annual board of survey boards should be appointed by the Clerk.
- Board of Cash Surveys should be carried out annually and reports filed appropriately.

2.2 Quarterly Management Reports

The County Assembly did not prepare and submit to the County Treasurer quarterly reports as required by Section 166(1) of the Public Finance Management Act, 2012.

Recommendation

- The Assembly should always prepare quarterly reports as required.

2.3 Ward Funds

Section 147(1) of the Public Finance Management Act, 2012 and the County Assembly Service (Ward Office) Regulations, 2013 requires economic utilization of ward funds for the effective operations of ward offices.

It was observed that Garissa County Assembly issued each member of County Assembly with Kshs.100,000.00 per month throughout the year 2013/2014.

However, the following anomalies were noted;

- The amount of Kshs.36,000,000 (Schedule 1) paid out was not in the approved budget for 213/2014.
- No lease agreements were signed to support payment of neither rentals nor were the office buildings inspected by the relevant Government technical departments.
- Ward bank accounts were opened and operated without approval of the County Service Board as required under Section 17 of the County Assembly Service Regulations. (CASR) 2013.
- No cash books were maintained for the bank accounts and no bank statements or bank reconciliation statements were provided for audit review.
- Staff recruitment by the MCAs for the Ward offices was not in accordance with CASR Section 25 as required. Salaries for the Ward staff of Kshs.24,840,000.00 for the 29 Wards for the year were not approved.

An amount of Kshs.2,056,872 allegedly deducted as PAYE and other statutory deductions was not remitted as required and may attract penalties and interest charges.

Recommendations

- Ward funds should be operated in accordance with the County Service (ward office) Regulations, 2013.
- Budget and obtain County Assembly Approval before sending any ward funds.
- Office Rentals not supported by lease agreements should be refunded/recovered appropriately.
- Ward bank accounts should be opened in accordance with existing legislation.
- Cashbooks and bank reconciliation statements should be maintained for each bank account maintained by the County Assembly.
- Recruitment of staff for ward offices should comply with the recruitment procedures and policy of the County and in line with the Constitution.
- Remit Kshs.2,056,872 deducted PAYE not surrendered and other unremitted statutory deductions.
- Any salaries paid for staff not properly recruited should be appropriately recovered out of the Kshs.24,840,000 paid during the year.

2.4.0 Procurement of Goods, Works and Services

2.4.1 Irregular Procurement of Capital Projects

An amount of Kshs.36,746,190.000 (Schedule 2) was used to pay for buildings refurbishment, installation of CCTV cameras, firefighting equipment, electric fence and other works at the County Assembly premises. However;

- The items were not in the annual procurement plan, criteria for bidders evaluation was introduced at evaluation stage contrary to Section 66(2) of the Public Procurement and Disposal Act, 2005.
- No contract agreements were signed between the contractors and the County Assembly as required.
- Payments were made without certificates of practical completion of the works from the relevant departments or inspection and acceptance committees as appropriate.

- Physical verification on 27 January 2015 revealed that although full payment had been made for the firefighting equipment installation at Garissa County Assembly, the project was not complete seven (7) months after full payment had been made.

The amounts not supported and with no value for money have to be recovered appropriately.

Recommendations

- The County Assembly should adhere to Public Procurement and Disposal Act, 2005 and Regulations, 2006.
- Prepare and implement an Annual Procurement Plan.
- Draw and sign appropriate contract agreements with clear specifications on project design and implementation.
- Ensure that project payments are made on the strength of practical completion certificates of works.
- Recover the amount of money paid for the incomplete firefighting equipment installation at the County Assembly.

2.4.2 Procurement of Furniture, Office Equipment and other Goods

The County Assembly of Garissa procured furniture, office equipment and other goods for Kshs.25,577,532.00 (Schedule 3) during the year without including items in the annual procurement plan and approved budget for 2013/2014 contrary to Section 20(1) and 26(3) of the Public Procurement and Disposal Act, 2005.

A number of payments lacked necessary supporting documents such as Local Purchase Orders and items were not received and taken on charge in the stores. Issue documents were also not available for audit verification.

Physical verification revealed that office furniture and equipment were not marked and tagged for ease of identification making it difficult to confirm the items purchased during the year.

Recommendations

- Recover all monies paid for office equipment and furniture without supporting documents.
- All items purchased and received should always be taken on charge in the stores record.
- Mark and tag all acquired assets for ease of identification and verification.

2.4.3 Irregular Consulting Services Payments

Examination of payment vouchers revealed that a Consultant was paid Kshs.4,440,000.00 (Schedule 4) for training County Assembly staff during the year 2013/2014. However, the item was not in the annual procurement plan contrary to Section 2(i) and 26(3) of the Public Procurement and Disposal Act, 2005. No Terms of Reference were given to the bidders and no contract agreement was signed between the Consultant and the Assembly. Payment was made without any supporting documents.

The nature of training and the names of the participants could not be confirmed in the absence of documentation.

The entire amount was not supported and is therefore irregular and should be fully recovered.

Recommendations

- Recover the entire consultancy payment of Kshs.4,440,000.00 from the responsible officers as it is not supported and no evidence of service delivery has been provided.
- Adhere to the provisions of the Public Procurement and Disposal Act,2005 in all procurements of services.

2.4.4 Unaccounted for Care Hire

The County Assembly of Garissa paid Kshs.1,731,000.00 (Schedule 5) for direct procurement of car hire services. Further, no quotation opening and evaluation minutes were seen or work tickets and registration numbers of vehicles used were provided for audit review.

In addition, the Principal Finance Officer alleged to have hired a taxi on two occasions for 20 days each at a flat rate of Kshs.5,000.00. However, the payment was made to the Principal Finance Officer and not the suppliers of the services.

Recommendations

- Recover the amount of Kshs.1,731,000 from the responsible officers.
- Recover the unsupported taxi payment of Kshs.10,000 from the responsible officer.
- Take administrative action against all officers who failed to carry out their duties responsibly.

2.4.5 Unaccounted for Motor Vehicle Maintenance

The Assembly spent Kshs.1,635,424.13 (Schedule 6) on maintenance of motor vehicles. Kshs.899,724.13 was paid to a dealer for repair of vehicle KBU 668T. However, no inspection certificate from the Chief Mechanical Engineer on the nature

and estimated costs of repairs was provided. Further, the repairs were not entered in the vehicle log book (GP55). No work ticket was also provided for audit review.

The balance of Kshs.735,700 was paid to an insurance firm for insurance services on vehicle KBU 668T and KBU 653T. The firm was however single sourced and the contract document was only signed by the supplier.

The propriety of the expenditure of Kshs.1,635,424.13 could not be confirmed and should be recovered.

Recommendations

- Always ensure technical departments are involved in providing technical advise on specialist services to guarantee value for money in the activities of the County Assembly.
- Complete and provide for audit review the relevant motor vehicles repairs documents.
- Recover the amount of Kshs.1,635,424.13 on the unaccounted for motor vehicle maintenance.

2.4.6 Irregular payment of Catering Services

Examination of payment vouchers revealed that Kshs.3,842,800 (Schedule 7) was paid for single sourced catering services supplier without Local Service Orders (LSOs). Further, copies of invoices were used to support payments is an indication of double payments. In addition, no schedule/list of participants who were offered the catering services was provided for audit review.

The payments authenticity could therefore not be confirmed.

Recommendation

- Recover the irregular payment for catering services of Kshs.3,842,800.00.

2.4.7 Unauthorized Expenditure

Section 5.2.3.2 of the Government Financial Regulations and Procedures requires that the Authority to Incur Expenditure (AIE) Officer delegates these powers in writing. However, the Assembly's Principal Finance Officer made payments of Kshs.58,958,225 (Schedule 8) without the express authority of the Authorized Officer (Clerk of the County Assembly). Further, Kshs.42,773,221.00 of the amount of Kshs.58,958,225 was not signed off by the Accountant-in-Charge.

The propriety of the expenditure could not be ascertained.

Recommendation

- Recover the unauthorized expenditure of Kshs.58,958,225 which has not been properly authorized by the responsible officer.

2.5.0 Allowances

2.5.1 Doubtful Foreign Travel and Accommodation Allowances

An amount of Kshs.15,096,450.00 (Schedule 9) was spent by two County Assembly Committees on foreign travel to China and Dubai. However, the following anomalies were noted:

- Approval minutes by the County Assembly Services Board were not made available
- Copies of travel documents such as passports, Visas and airtickets to support the expenditure were not produced for audit review.
- Invitation letters from the Embassies of China and Dubai were not availed. The purpose of the trips was not clear.
- Training Institute was paid Kshs.6,412,590 for conference charges, taxi charges, visa processing and payment of return air tickets for both committees. It was not clear how the Institute was identified and acquired and how it provided conference facilities in China and Dubai.
- Kshs.3,342,096 was used as subsistence allowance and other charges such as Visa processing and hire of conference for eight (8) non-committee persons of Agriculture, Livestock and Fisheries accompanying the committee to Dubai.
- Two non-committee members in Roads and Infrastructure committee were paid a total of Kshs.45,808.00 for the China trip. Their role was not disclosed.
- The committee on Agriculture, Livestock and Fisheries never went to Israel as stated but to Dubai without explanation of the purpose of the visit.
- A report on the tour was not provided as is expected.
- As a result, it is not clear that the trips/tours took place and that there was value for money obtained from the trip.

Recommendations

- Recover the expenditure of Kshs.15,096,450 spent by the two committees as it was not approved, budgeted and accounted for as at 30 June 2014.
- Recover the payments to non-committee members whose role in the trips have not been justified.

2.5.2 Doubtful Local Travel and Accommodation Allowances

The County Assembly spent Kshs.3,411,000 (Schedule 10) on Local Committee and staff travel to Nairobi, Mombasa and Naivasha without the pre-requisite supporting documents such as work tickets, bus tickets, invitation letters, payment schedules signed by participating payees. In some cases, the payment schedule was signed by one person while other committee member purported to be attending plenary sessions or select committee meetings at Garissa and signed attendance registers.

The amount of double payments are recommended for full recovery from the responsible persons.

Recommendation

Recover the amount of Kshs.3,411,000 that is doubtful on local travel and accommodation expenses from the responsible officers.

2.5.3 Unsupported Local Travel and Accommodation Allowances

An amount of Kshs.1,917,000 (Schedule 11) was paid to members of County Assembly and other staff for attending workshops and other official duties in Nairobi and other areas without supporting documents. Payment schedules were unsigned, work tickets or bus tickets were not provided for audit review. The period of the activities was not indicated.

Recommendation

- Recover and or refund the amount of Kshs.1,917,000 that was unsupported.

2.5.4 Irregular Mileage Allowance Payment

Salaries and Remuneration Commission circular No.SRC/TS/GOVT/3/61 of 13 June 2013 and SRC/3/CGOVT/3/61/(53) of 12 July 2013 requires payment of mileage allowance to MCAs on a flat rate of Kss.20,000. However, the County Assembly of Garissa paid an MCA Kshs.512,920 (Schedule 12) based on distance travel between his home and office without any schedule of distances travelled and meetings attended.

Recommendation

- Recover the amount of Kshs.512,920 from the relevant Members of County Assembly.

2.6 Unsupported Training Expenses

A total of Kshs.3,860,000 (Schedule 13) was used for training of Garissa County Assembly staff during the year 2013/2014.

However;-

- Kshs.2,490,000 paid to a Research and Consulting firm for training 30 ward managers was supported by an invoice only.
- No LSO, participants schedule, nature of training were made available to support payment, nor period and venue of training.
- Further, payment of Kshs.1,370,000 to a consultant for training PAC/PIC members in Nairobi was not supported at all including mode of travel to Nairobi, schedule of participants and legal agreement between the consultant and County Assembly.

Recommendation

- Recover the unsupported amount of Kshs.1,370,000 paid to the Consultant.
- Recover the unsupported amount of Kshs.2,490,000 paid to the Research and Consulting firm.

2.7.0 Human Resource

2.7.1 Lack of Policy Documents

The Assembly operates without an approved scheme of service for staff, recruitment policy and Human Resource Manual.

Recommendation

- Prepare and implement relevant Human Resource Policies for the smooth management of the Human Resource of the County Assembly.

2.7.2 Personnel Records

The personal files (Appendix A) did not contain vital records on staff such as birth certificates, copies of National Identity Cards, Medical Certificates, Next of kin forms and copies of academic and professional certificates as required.

Further, appointment letters were not signed by the Clerk of the County Assembly casting doubt on the authenticity of the staff appointments.

Recommendation

Keep and update personnel records appropriately.

2.7.3 Staff Recruitment

The County Assembly recruited 13 staff (Appendix B) without advertisement into senior positions while others did not meet the minimum requirements for the positions advertised. (Appendix C)

Further, some staff were hired on higher scales than the positions advertised (Appendix D) including Procurement Assistant I, Hansard Recorder I and Principal Accountant. It was not clear which criteria was applied in their recruitment to posts which were not advertised.

Recommendation

- Recruit and deploy staff in accordance with appropriate Human Resources policies and regulations to assure performance and morale in the workforce.

2.7.4 Unrecovered Salary Advance Payment

Payment Voucher No.416 of 2 May 2014 revealed that one MCA was paid salary advance of Kshs.123,750 to be recovered in May and June 2014. However, the recovery was not instituted.

Recommendation

- Recover the unrecovered salary advance of Kshs.123,450.00.

2.8 IT Environment

The County Assembly of Garissa used manual records to record its transactions such as cash books and vote books since IFMIS and G-PAY systems have not been adopted. No explanation has been provided for failure to adopt IFMIS and G-PAY as required.

Recommendation

- Adopt and implement IFMIS and G-PAY as required.

2.9 Asset Register Maintenance

The County Assembly of Garissa did not maintain a permanent and expendable asset register as required. No inventories were kept contrary to Chapter 18.5.2 of Government Financial Regulations and Procedures. Further, the assets were not coded, marked and tagged for ease of identification.

Recommendation

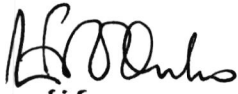
- Maintain an updated fixed assets register for all the County Assembly assets.

3.0 Overall Recommendations

- The County Assembly of Garissa should adhere to the Public Procurement and Disposal Act, 2005 and Regulations 2006.
- The Assembly should adhere to the provisions of the Public Finance Management Act, 2012 and Government Financial Regulations and Procedures in its financial management operations.
- All payments/funds/moneys not supported, accounted or irregularly paid should be received appropriately from the relevant parties/persons.
- The Assembly should comply with the staff recruitment procedures and ensure establishment and compliance to all Human Resource Management policies.

4.0 CONCLUSION

The County Assembly of Garissa should comply with the relevant legislations to enhance its financial management operations for the benefit of Garissa County residents.



Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

25 May 2015



SCHEDULE 1

TRANSFER OF FUNDS TO WARD OFFICES - KSH.36,000,000

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
625 of 23/6/2014	Clerk, Garissa County Assembly	-	15,750,000
587 of 23/6/2014	Clerk, Garissa County Assembly	2110100	10,500,000
624 of 23/6/2014	Clerk, Garissa County Assembly	2210603	4,200,000
588 of 23/6/2014	Clerk, Garissa County Assembly	2210603	3,000,000
612 of 23/6/2014	Clerk, Garissa County Assembly	2210802	1,500,000
775 of 23/6/2014	Clerk, Garissa County Assembly	2210802	1,050,000
			<u>36,000,000</u>



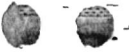
SCHEDULE 2**IRREGULAR AWARD OF CONTRACT - KSH.36,746,190.00**

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
742 of 27/6/2014	M/s Burale Investment Limited	3111108	7,324,820
777 of 30/6/2014	M/s Sode Security Services	3111111	3,426,224
741 o 27/6/2015	M/s Glamour Construction & Civil Engineering Ltd	3111108	15,978,000
597 of 10/6/2014	Dekow Construction	3110300	6,382,745.70
781 of 27/6/2014	Dekow Construction	3110300	1,206,828.70
784 of 27/6/2014	Dekow Construction	3110300	2,427,572.06



SCHEDULE 3**PROCUREMENT OF FURNITURE, EQUIPMENT AND OTHER GOODS - KSH.25,577,532**

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
395 of 29/4/2014	Fin Work Developer Ltd	307-010-301-3111001 307-010-301-3111001	4,360,440
465 of 20/6/2014	Sanabil Construction & Supplier Ltd	Not indicated	9,991,080
511 of 20/6/2014	Sanabil Construction & Supplier Ltd	Not indicated	5,415,000
268 of 6/3/2014	Al-Hilal Printers	290-880-2210502 290-880-2210561	2,421,000
477 of 6/6/2014	Muktar S. Buno	307-101	381,000
471 of 26/6/2014	Dabar Investment Ltd	3111002	1,329,012
464 of 20/6/2014	Sanabil General Supplies	-	1,680,000
			<u><u>25,577,532</u></u>



SCHEDULE 4

PROCUREMENT PROFESSIONAL SERVICES (CONSULTANCY) - KSH.4,440,000

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
371 of 30/6/2014	Frontier Consultant Ltd	Not indicated	4,440,000



SCHEDULE 5**UNACCOUNTED FOR CAR HIRE - KSH.1,731,000**

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
635 of 26/6/2014	Omar Abdi Hassan	307-010-301-2210604	200,000
772 of 23/6/2014	Yussuf A. Sheikh	307-010-301-2210604	200,000
714 of 23/6/2014	Mahat Abdikadir	307-010-301-2210604	360,000
444 of 15/5/2014	Mohamed Idhifle - PFO	307-010-301-2210304	100,000
730 of 25/6/2014	Mohamed Ahmed Idhifle	307-010-301-2210301	96,000
577 of 20/6/2014	Hassan Haji Dagane	307-010-301-2210604	75,000
579 of 23/5/2014	Nasteh Daud	307-010-301-2210604	105,000
327 of 20/3/2014	Ahmed Abdi Hure	307-010-301-2210604	90,000
578 of 2/6/2014	Nasteh Daud Abdi	307-010-301-2210604	75,000
634 of 23/6/2014	Nomad Construction & Engineering Co. Ltd.	307-010-301-2210604	105,000
579 of 23/5/2014	Nasteh Daud	307-010-301-2210604	105,000
			<u>1,731,000</u>



SCHEDULE 6

UNACCOUNTED FOR MOTOR VEHICLE MAINTENANCE.- KSH. 1,635,424.13

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
441 of 14/5/2014	CMC - Mombasa	307-010-301-2220101	899,724.13
682 of 27/6/2014	Takaful Insurance	307-010-301-2210903	444,366
633 of 23/6/2014	Takaful Insurance of Africa	307-010-301-2210903	291,334
			<u>1,635,424.13</u>



SCHEDULE 7**PAYMENT FOR CATERING AND MEAL ALLOWANCE - KSH.3,842,800**

<u>PV NO. & DATE</u>	<u>PAYEE</u>	<u>A/C NO.</u>	<u>AMOUNT(KSH)</u>
430 of 17/6/2014	Nomad Palace Hotel	Not indicated	504,000
428 of 17/6/2014	Nomad Palace Hotel	Not indicated	520,800
429 of 17/6/2014	Nomad Palace Hotel	Not indicated	523,000
425 of 17/6/2014	Nomad Palace Hotel	Not indicated	195,000
535 of 30/6/2014	Mahat Abdikadir	Not indicated	2,100,000
			<u>3,842,800</u>



SCHEDULE 8**UNAUTHORIZED EXPENDITURE - KSH.58,958,225**

<u>PV NO.</u>	<u>PAYEE</u>	<u>DATE</u>	<u>AMOUNT(KSH)</u>
624	Clerk Garissa C. Assembly	23/6/2014	4,200,000
775	Clerk Garissa C. Assembly	-	1,050,000
587	Clerk Garissa C. Assembly	-	10,500,000
612	Clerk Garissa C. Assembly	23/6/2014	1,500,000
588	Clerk Garissa C. Assembly	-	3,000,000
610	Mahat Osman	24/6/2014	288,000
338	Mohamed A. Idhifle	23/3/2014	352,000
339	PFO	31/3/2014	192,000
530	Abdullahi M. Dughow	13/6/2014	812,000
371	Flamingo Beach Resort	04/11/2014	441,000
653	Muhyadin Abdi	23/6/2014	275,000
407	PFO	25/4/2014	184,000
758	PFO	30/6/2014	329,000
769	PFO	27/6/2014	300,000
651	Muhyadin Abdi	25/6/2014	225,000
670	PFO	28/6/2014	370,000
636	Precision Research & Consulting	25/6/2014	2,490,000
478	Mohamed Abbey Mohamed	06/06/2014	3,833,364
388	Keele Point Training Inst.	22/4/2014	122,400
629	Mahat Osman	24/6/2014	2,313,696
414	Keele Point Training Inst.	05/02/2014	3,146,190
561	Keele Point Training Inst.	18/6/2014	3,144,000
539	Fatuma Salan Fatule	06/06/2014	2,536,800
420	PFO	05/02/2014	417,023
422	Mohamed Abdi Ahmed	05/02/2014	143,748
389	PFO	23/4/2014	76,000
712	PFO	25/6/2014	105,000
329	Mohamed A. Idhifle	21/3/2014	1,893,000
328	Abdullahi M. Dughow	19/3/2014	1,024,000
575	PFO	20/6/2014	36,000
731	Nassir Mohamed	25/6/2014	122,000
368	Ismail Duale Ahmed	17/4/2014	25,000
411	Abdullahi Aden	05/11/2014	28,000
424	Ismail A. Ahmed	05/05/2014	30,000
746	Muhyadin A. Dubat	30/6/2014	42,000
385	Mohamed A. Idhifle	17/4/2014	32,000
390	Reuben Wachenge	24/4/2014	30,700
400	Asli Ibrahim	28/4/2014	16,000



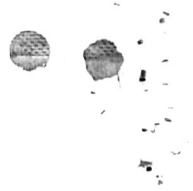
451	Fatuma Salan Fatule	28/4/2014	16,000
404	Ismail Aden Dabar	28/4/2014	42,000
405	PFO	29/4/2014	48,000
621	Ben Simiyu Wekesa	24/6/2014	37,600
569	Abdullahi A. Mohamed	18/6/2014	41,000
478	Mohamed Abdi	15/5/2014	24,000
447	Mohamed Idle	15/5/2014	10,500
353	Mohamed A. Santur	04/11/2014	20,000
369	Ismail D. Ahmed	17/4/2014	30,000
352	PFO	04/11/2014	54,000
351	Abubakar M. Shide	04/11/2014	26,000
437	Mohamed A. Santur	05/06/2014	76,000
324	Ismail A. Ahmed	21/3/2014	39,528
409	PFO	25/4/2014	90,000
340	PFO	31/3/2014	66,000
330	PFO	24/3/2014	130,000
323	Ismail D. Ahmed	21/3/2014	20,000
326	Reuben Wachenge	19/3/2014	62,800
643	John Ngugi	25/6/2014	378,000
547	Mgt & Governance	06/06/2014	97,500
617	Hon. Idris Abdi	17/6/2014	79,056
491	Mohamed Abdi	24/6/2014	60,500
483	Nassir Mohamed	13/3/2014	336,000
	Mohamed Idhifle	06/06/2014	266,000
774	M/s Optic Technologies Limited	30/6/2014	3,958,000
742	M/s Burale Investment Limited	27/6/2014	7,324,820

a) The payment vouchers were authorised by the PFO without delegated authority from the clerk and the AIE holder. Further the payment vouchers were also not signed by the accountant



Appendix I
Baringo County Assembly
Unsupported/Unvouched Expenditure

Date	PV No.	Payee	Details	Audit Finding	Amount (Kshs)
(i).Unsupported Payments					
1 4 December 2013	633	M/S Aska Cheruto	Payment for supply of for fuel for assembly vehicles	No fuel register, contract agreement, invoices detailed orders, work tickets, LPO and quotations	140,249.00
2 5 December 2013	305	M/S Aska Cheruto	Payment for supply of fuel for Feb 2014	No fuel register, detailed orders, work tickets, contract ,invoices agreement, LPO and quotations	183,868.00
3 6 December 2013	479	Tobil Filling Station	Payment for supply of for fuel for assembly vehicles	No fuel register, detailed orders, work tickets, LPO and quotations	425,863.00
4 7 December 2013	179	Aska Cheruto	Payment for supply of fuel for January 2013	No quotations, Contract agreement and detailed orders	114,776.00
5 8 December 2013	397	M/S Tobil Filling Station	Payment for supply of for fuel for assembly vehicles	No supplier statements, fuel register, work tickets, contract agreement, LPO and quotations	110,202.00
6 9 December 2013	320	M/STobil Filling Station	Payment for supply of fuel	No supplier statements, fuel register, work tickets, LPO and quotations	<u>397,792.00</u>
			Total		<u>1,372,750.00</u>



Appendix II
Baringo County Assembly

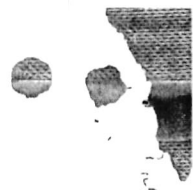
**Travelling and Subsistence Allowance for Local Travel -
Unsupported Payment of excess per diem Allowances**

	Date	Pv No.	Cheque no	No of Officers	No of days	Approved rate(kshs)	Rate Used(kshs)	Amount payable (kshs)	Amount Paid Kshs	Over payment (Kshs)
1	13-Aug-13	79	43	14	4	6,000.00	9,000.00	336,000.00	504,000.00	-168,000.00
2	13-Aug-13	80	44	5	4	6,000.00	9,000.00	120,000.00	180,000.00	-60,000.00
3	13-Aug-13	81	45	8	2	6,000.00	9,000.00	96,000.00	144,000.00	-48,000.00
4	13-Aug-13	82	46	16	2	6,000.00	9,000.00	192,000.00	288,000.00	-96,000.00
5	13-Aug-13	85	50	2	3	7,500.00	15,000.00	67,500.00	112,500.00	-45,000.00
6	13-Aug-13	85	50	2	3	6,000.00	12,500.00	58,500.00	97,500.00	-39,000.00
7	26-Sep-13	326	137	7	3	5,000.00	7,500.00	105,000.00	157,500.00	-52,500.00
8	21-Aug-13	132	55	2	3	6,000.00	9,000.00	58,500.00	76,500.00	-18,000.00
9	21-Aug-13	133	56	3	3	6,000.00	9,000.00	76,500.00	103,500.00	-27,000.00
10	29-Aug-13	159	70	3	1	6,000.00	9,000.00	18,000.00	27,000.00	-9,000.00
11	29-Aug-13	160	71	4	1	6,000.00	9,000.00	24,000.00	36,000.00	-12,000.00
12	4-Sep-13	197	79	14	4	6,000.00	9,000.00	358,500.00	526,500.00	-168,000.00
13	16-Aug-13	107	52	1	5	8,000.00	13,000.00	40,000.00	65,000.00	-25,000.00
14	11-Sep-13	231	93	2	2	8,000.00	13,000.00	32,000.00	52,000.00	-20,000.00
15	20-Sep-13	307	123	4	3	8,000.00	13,000.00	96,000.00	156,000.00	-60,000.00
16	20-Sep-13	308	124	14	3	8,000.00	13,000.00	336,000.00	546,000.00	-210,000.00
17	20-Sep-13	308	124	1	3	12,000.00	15,000.00	36,000.00	45,000.00	-9,000.00
18	26-Sep-13	323	137	10	1	8,000.00	13,000.00	80,000.00	130,000.00	-50,000.00
19	26-Sep-13	323	137	1	1	12,000.00	13,000.00	12,000.00	13,000.00	-1,000.00
20	21-Aug-13	134	57	6	1	6,000.00	9,000.00	36,000.00	54,000.00	-18,000.00
21	2-Oct-13	342	143	43	1	6,000.00	9,000.00	258,000.00	387,000.00	-129,000.00
22	2-Oct-13	345	144	7	3	8,000.00	13,000.00	168,000.00	273,000.00	-105,000.00
23	3-Oct-13	362	157	3	2	6,000.00	9,000.00	36,000.00	54,000.00	-18,000.00
24	3-Oct-13	362	157	2	3	6,000.00	9,000.00	36,000.00	54,000.00	-18,000.00
25	3-Oct-13	380	158	5	3	8,000.00	13,000.00	120,000.00	195,000.00	-75,000.00
26	15-Oct-13	407	175	2	2	6,000.00	10,000.00	24,000.00	40,000.00	-16,000.00
27	15-Oct-13	407	175	2	2	7,500.00	10,000.00	30,000.00	40,000.00	-10,000.00
28	17-Oct-13	413	179	1	5	12,000.00	15,000.00	60,000.00	75,000.00	-15,000.00
29	17-Oct-13	414	179	2	3	6,000.00	9,000.00	36,000.00	54,000.00	-18,000.00
30	23-Oct-13	453	186	1	4	8,000.00	13,000.00	32,000.00	52,000.00	-20,000.00
31	23-Oct-13	453	186	1	2	8,000.00	13,000.00	16,000.00	26,000.00	-10,000.00
32	23-Oct-13	454	186	2	3	8,000.00	13,000.00	48,000.00	78,000.00	-30,000.00
33	24-Oct-13	456	187	5	3	6,000.00	9,000.00	90,000.00	135,000.00	-45,000.00
34	24-Oct-13	457	188	3	2	8,000.00	13,000.00	48,000.00	78,000.00	-30,000.00
35	24-Oct-13	457	188	1	2	12,000.00	15,000.00	24,000.00	30,000.00	-6,000.00
36	24-Oct-13	459	188	3	2	8,000.00	13,000.00	48,000.00	78,000.00	-30,000.00
TOTALS								3,252,500.00	4,963,000.00	-1,710,500.00



Appendix III
Baringo County Assembly
Unsupported Expenditure for Travelling and Subsistence

Serial No.	Date	Pv No.	Cheque no	Description	Payee	Amount Kshs
1	29-Sep-13	326	137	Per diem to Laikipia	MCAS	171,000.00
2	15-Oct-13	407	175	Per diem to Nairobi	MCAS	140,000.00
3	22-Oct-13	447A	184	Per diem while in Nakuru	Panelists and staff	224,000.00
4	22-Nov-13	615	240	Official duty to Nairobi	William Kamket, Joshua Kangogo & Emanuel Kalegeno	63,000.00
5	2-Dec-13	625	244	Per diem to Mombasa	MCAS and Staff	482,000.00
6	2-Dec-13	636	636	Official duty to Nairobi	MCAS	187,500.00
7	6-Jan-14	752	266	Official duty to Nairobi	Hon. William Kamket, J. Koech, Kalelgeno, Cheretei & Lopoyek	82,000.00
8	24Dec20013	743	265	Official duty to Nairobi	William Kamket, J. Koech & Staff	153,000.00
9	9-Jan-14	774	271	Per diem while attending supplementary budget meeting	MCAS	168,000.00
10	9-Jan-14	777	271	Official duty to Nairobi	William Kamket	48,000.00
11	7-Jan-14	778	271	Strategic plan allowance	MCAS	94,000.00
12	29-Jan-14	900	297	Official duty to Nairobi	MCAS	53,000.00
13	5-Jun-14	995	297	Per diem to Nairobi	Clerks of the Baringo Assembly	343,500.00
	TOTAL					2,209,000.00



Appendix IV
Baringo County Assembly
Un supported Per Diems and Air Ticket payments

S/No	Pv No	Full Name	Tanzania		Ruanda		Uganda		Colombia		Singapore		USA		Total Ksh
			Date	Kshs	Date	Kshs	Date	Kshs	Date	Kshs	Date	Kshs	Date	Kshs	
1	602	Thomas L. Minito	1-Apr-14	110,600											110,600
2	602	Geofre K. Chetal	1-Apr-14	110,600											110,600
3	602	Eunice Achua Karani	1-Apr-14	110,600											110,600
4	602	Kibiwot Mugei	1-Apr-14	110,600											110,600
5	602	Richard Kambala	1-Apr-14	110,600											110,600
6	602	Silas Kipruto	1-Apr-14	125,350											125,350
7	602	James Warata	1-Apr-14	125,350											125,350
8	602	Ronald K. Cherutich	1-Apr-14	110,600											110,600
9	602	Jonatthan K.Kiptum	1-Apr-14	110,600											110,600
10	5	William K.Kamket			19-Jul-13	301,194									301,194
11	5	Douglas Kiplimo Tanui			19-Jul-13	216,630									216,630
12	5	Solomon Cheptai			19-Jul-13	216,630									216,630
13	5	Solomon Kiprop			19-Jul-13	216,630									216,630
14	7	Joseph M. Kipkoros					19-Jul-13	216,630							216,630
15	7	Renson K. Parkei					19-Jul-13	216,630							216,630
16	604	Mara Ways Tours and Travel Ltd(Air tickets to Colombia)							1-Apr-14	1,836,600					1,836,600
22	6	Stephen Makilap			19-Jul-2013	216,630									216,630
23	6	Richard K. Kambala			19-Jul-2013	216,630									216,630
24	6	Vicent C.Kiror			19-Jul-2013	216,630									216,630
25	1003	Cheretei F.Kibet									5-Jun-14	301,950			301,950
26	1003	Cyrus Kiprotich Kibii									5-Jun-14	301,950			301,950
27	27	Rodah Muge			5-Aug-13	175,225									175,225
28	3	Jackvan L.Nelson					19-Jul-13	216,630							216,630
29	3	Peter P.Amasile					19-Jul-13	216,630							216,630
30	3	Makal S. Loluka					19-Jul-13	216,630							216,630
31	3	Chereti F.Kibet					19-Jul-13	216,630							216,630
32	3	Thomas L. Minito					19-Jul-13	216,630							216,630
33	3	Johana K. Chebon					19-Jul-13	216,630							216,630
34	3	Wesley L. Lekakimon					19-Jul-13	216,630							216,630
35	3	Elijah K.Torotich					19-Jul-13	216,630							216,630
36	3	Geoffrey K.Chelala					19-Jul-13	216,630							216,630
37	3	Jacob Kiprotich					19-Jul-13	216,630							216,630
38	3	John Mutai Kibet					19-Jul-13	216,630							216,630
39	3	Cyrus Kiprotich Kibii					19-Jul-13	216,630							216,630
40	3	Reuben Chirchir					19-Jul-13	216,630							216,630
41	3	Richard Kitilit					19-Jul-13	216,630							216,630
42	3	Peter K. Kimanai					19-Jul-13	216,630							216,630
43	3	Daniel T. Loleria					19-Jul-13	216,630							216,630
44	3	Francis M. Kariu					19-Jul-13	216,630							216,630
45	3	Joseph Koech					19-Jul-13	216,630							216,630
46	3	Rodha J.Muge					19-Jul-13	184,005							184,005
47	3	David Ngeno					19-Jul-13	237,225							237,225
48	3	Joshua K. Kangogo					19-Jul-13	197,055							197,055
49	3	Silas Kipruto					19-Jul-13	197,055							197,055
50		Caroline J.Komen					19-Jul-13	184,005							184,005
51	11	Mara Ways Tours and Travel Ltd (Hire of Bus to Uganda & Ruanda)					21-Jul-13	820,000							820,000

Appendix IV
Baringo County Assembly
Un supported Per Diems and Air Ticket payments

S/No	Pv No	Full Name	Tanzania Date	Kshs	Ruanda Date	Kshs	Uganda Date	Kshs	Colombia Date	Kshs	Singapore Date	Kshs	USA Date	Kshs	Total Ksh
52	1	Kenneth Sang - Sales & Ticketing Agent (Air ticket to Ugnada & Ruanda)		85,000	18-Jul-13	85,000									85,000
55	4	Stephen Makiap		216,630	19-Jul-13	216,630									216,630
56	4	Richard K. Kambala		216,630	19-Jul-13	216,630									216,630
57	4	Vicent C. Kiror		216,630	19-Jul-13	216,630									216,630
58	8	Dinah Torotich		184,005	19-Jul-13	184,005									184,005
59	569	Mara Ways Tours and Travel Ltd (Hire of bus to Tanzania)	12-Nov-13	168,000											168,000
60	959	Mara Ways Tours and Travel Ltd (Air tickets to USA)											21-May-14	1,746,960	1,746,960
66	954	Jonh Mutai Kibet											25-May-14	181,980	181,980
67	954	Cynthia J. Kiptui											25-May-14	181,980	181,980
68	954	Linah S. Chebet											25-May-14	181,980	181,980
69	907	Mara Ways Tours and Travel Ltd (Air Ticket to USA)											31-Jan-14	880,800	880,800
76	908	Markal S. Loluka											29-Jan-14	132,784	132,784
77	908	Judy Yator											29-Jan-14	132,784	132,784
78	908	Douglas K. Tanul											29-Jan-14	132,784	132,784
79	908	Joseph Koech											29-Jan-14	144,480	144,480
		Total		2,511,089		1,192,900		6,335,950		1,836,600		603,900		3,716,532	16,196,971

Appendix V
Baringo County Assembly
Irregular Payment of Sitting Allowances

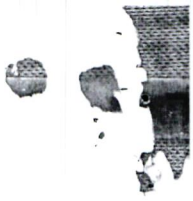
S/No	Pv No.	Name	No of sittings per week	Amount Paid (Ksh)	Max. per week (Kshs)	Extra Payments (Kshs)
	774	William K.Kamket	6	39,000.00	26,000.00	13,000.00
	774	Vicent Kiror	6	23,400.00	15,600.00	7,800.00
	774	peter Kagathi	6	23,400.00	15,600.00	7,800.00
	774	James Kipsang	6	23,400.00	15,600.00	7,800.00
	774	Lucy Ngetich	5	19,500.00	15,600.00	3,900.00
	774	Jelagat Jepkorir	6	23,400.00	15,600.00	7,800.00
	774	Emmy Butuk	6	23,400.00	15,600.00	7,800.00
	774	Purity Tallam	6	23,400.00	15,600.00	7,800.00
	774	Beatrice Jepkoech	5	19,500.00	15,600.00	3,900.00
	774	Isaiah Cheboi	5	19,500.00	15,600.00	3,900.00
	774	Benard Kipruto	5	19,500.00	15,600.00	3,900.00
	774	Risper Kimaiyo	5	19,500.00	15,600.00	3,900.00
	773	peter Amasile	6	23,400.00	15,600.00	7,800.00
	773	Makal Loluka	6	23,400.00	15,600.00	7,800.00
	773	Cheretei Kibet	6	23,400.00	15,600.00	7,800.00
	773	Thomas Minito	5	19,500.00	15,600.00	3,900.00
	773	Wesley Lemweli	6	23,400.00	15,600.00	7,800.00
	773	Elijah Torotich	6	23,400.00	15,600.00	7,800.00
	773	Jacob Kiprotich	6	23,400.00	15,600.00	7,800.00
	773	John Mutai	6	23,400.00	15,600.00	7,800.00
	773	Cyrus kiprotich	6	23,400.00	15,600.00	7,800.00
	773	Richard Kitilit	6	23,400.00	15,600.00	7,800.00
	773	Daniel Loleria	6	23,400.00	15,600.00	7,800.00
	773	Cynthia Jerotich	6	23,400.00	15,600.00	7,800.00
	773	Eunice Karani	6	23,400.00	15,600.00	7,800.00
	773	Jeniffer Koibirir	5	19,500.00	15,600.00	3,900.00
	773	Judy Yator	6	23,400.00	15,600.00	7,800.00
	773	Juliana Siayon	5	19,500.00	15,600.00	3,900.00
	773	Linah Jebet	6	23,400.00	15,600.00	7,800.00
	773	Lydia Francis	5	19,500.00	15,600.00	3,900.00
	773	Valentine Sergon	5	19,500.00	15,600.00	3,900.00
	773	Kibiwot Munge	5	19,500.00	15,600.00	3,900.00
	773	Douglas Tanui	6	23,400.00	15,600.00	7,800.00
	773	Richard Kambala	5	19,500.00	15,600.00	3,900.00
	773	Stephen Makilap	5	19,500.00	15,600.00	3,900.00
	773	Solomon Cheptai	6	23,400.00	15,600.00	7,800.00
	773	Magdaline Jebet	6	23,400.00	15,600.00	7,800.00
	134	Jackvan Nelson	5	19,500.00	15,600.00	3,900.00
	134	peter Amasile	5	19,500.00	15,600.00	3,900.00
	134	Makal Loluka	5	19,500.00	15,600.00	3,900.00

Appendix V
Baringo County Assembly
Irregular Payment of Sitting Allowances

S/No	Pv No.	Name	No of sittings per week	Amount Paid (Ksh)	Max. per week (Kshs)	Extra Payments (Kshs)
	134	Cheretei Kibet	5	19,500.00	15,600.00	3,900.00
	134	Thomas Minito	5	19,500.00	15,600.00	3,900.00
	134	Wesley Lemweli	5	19,500.00	15,600.00	3,900.00
	134	Elijah Torotich	5	19,500.00	15,600.00	3,900.00
	134	Geofrey Chelal	5	19,500.00	15,600.00	3,900.00
	134	John Mutai	5	19,500.00	15,600.00	3,900.00
	134	Cyrus kiprotich	5	19,500.00	15,600.00	3,900.00
	134	Richard Kitilit	5	19,500.00	15,600.00	3,900.00
	134	Daniel Loleria	5	19,500.00	15,600.00	3,900.00
	134	Cynthia Jerotich	5	19,500.00	15,600.00	3,900.00
	134	Eunice Karani	5	19,500.00	15,600.00	3,900.00
	134	Jeniffer Koibirir	5	19,500.00	15,600.00	3,900.00
	134	Judy Yator	5	19,500.00	15,600.00	3,900.00
	134	Juliana Siayon	5	19,500.00	15,600.00	3,900.00
	134	Julius Lekosek	5	19,500.00	15,600.00	3,900.00
	134	Linah Jebet	5	19,500.00	15,600.00	3,900.00
	134	Lydia Francis	5	19,500.00	15,600.00	3,900.00
	134	Risper Kimaiyo	5	19,500.00	15,600.00	3,900.00
	134	Kibiwot Munge	5	19,500.00	15,600.00	3,900.00
	134	Richard Kambala	5	19,500.00	15,600.00	3,900.00
	607	William K.Kamket	5	32,500.00	26,000.00	6,500.00
	607	peter Kagathi	5	19,500.00	15,600.00	3,900.00
	607	Lucy Ngetich	5	19,500.00	15,600.00	3,900.00
	607	Saphina Jelagat	5	19,500.00	15,600.00	3,900.00
	607	Jelagat Jepkorir	5	19,500.00	15,600.00	3,900.00
	607	Emmy Butuk	5	19,500.00	15,600.00	3,900.00
	607	Maagdaline Chebet	7	19,500.00	15,600.00	3,900.00
	607	Purity Tallam	5	19,500.00	15,600.00	3,900.00
	607	Benard Kipruto	5	19,500.00	15,600.00	3,900.00
	607	Risper Kimaiyo	5	19,500.00	15,600.00	3,900.00
	608	Jackvan Nelson	5	19,500.00	15,600.00	3,900.00
	608	peter Amasile	5	19,500.00	15,600.00	3,900.00
	608	Makal Loluka	5	19,500.00	15,600.00	3,900.00
	608	Cheretei Kibet	5	19,500.00	15,600.00	3,900.00
	608	Wesley Lemweli	5	19,500.00	15,600.00	3,900.00
	608	Elijah Torotich	5	19,500.00	15,600.00	3,900.00
	608	John Mutai	5	19,500.00	15,600.00	3,900.00
	608	Cyrus kiprotich	5	19,500.00	15,600.00	3,900.00
	608	Richard Kitilit	5	19,500.00	15,600.00	3,900.00
	608	Daniel Loleria	5	19,500.00	15,600.00	3,900.00

Appendix V
Baringo County Assembly
Irregular Payment of Sitting Allowances

S/No	Pv No.	Name	No of sittings per week	Amount Paid (Ksh)	Max. per week (Kshs)	Extra Payments (Kshs)
	608	Jeniffer Koibirir	5	19,500.00	15,600.00	3,900.00
	608	Judy Yator	5	19,500.00	15,600.00	3,900.00
	608	Juliana Siayon	5	19,500.00	15,600.00	3,900.00
	608	Julius Lekosek	5	19,500.00	15,600.00	3,900.00
	608	Lydia Francis	5	19,500.00	15,600.00	3,900.00
	608	Valentine Sergon	5	19,500.00	15,600.00	3,900.00
	608	Kibiwot Munge	5	19,500.00	15,600.00	3,900.00
	131	William K.Kamket	5	32,500.00	26,000.00	6,500.00
	131	Solomon Kiproop	3	19,500.00	15,600.00	3,900.00
	131	peter Kagathi	5	19,500.00	15,600.00	3,900.00
	131	Lucy Ngetich	5	19,500.00	15,600.00	3,900.00
	131	Saphina Jelagat	5	19,500.00	15,600.00	3,900.00
	131	Jelagat Jepkorir	5	19,500.00	15,600.00	3,900.00
	131	Emmy Butuk	5	19,500.00	15,600.00	3,900.00
	131	Maagdaline Chebet	7	27,300.00	15,600.00	11,700.00
	131	Purity Tallam	5	19,500.00	15,600.00	3,900.00
	131	Beatrice Jepkoech	5	19,500.00	15,600.00	3,900.00
	131	Isaiah Cheboi	5	19,500.00	15,600.00	3,900.00
	131	Benard Kipruto	5	19,500.00	15,600.00	3,900.00
	131	Risper Kimaiyo	5	19,500.00	15,600.00	3,900.00
		Grand Total				<u>501,800.00</u>



Appendix VI
Baringo County Assembly

Irregular payment of Sitting allowances at Kimalel Goat Action

	PV No	Name	No of sittings	Amount (Kshs)
1	634	Purity Tallam	1	3,000.00
2	634	Isaiah Cheboi	1	3,000.00
3	634	Jackvan Nelson	1	3,000.00
4	634	Stephen Maklap	1	3,000.00
5	634	Geoffery Chelala	1	3,000.00
6	634	Renson Parkei	1	3,000.00
7	634	peter Kagathi	1	3,000.00
8	634	Vicent Kiror	1	3,000.00
9	634	Reuben Chirchir	1	3,000.00
10	634	Zacharia Kipkuto	1	3,000.00
11	634	John Mutai	1	3,000.00
12	729	Makal Loluka	1	3,900.00
13	729	Cheretei Kibet	1	3,900.00
14	729	Thomas Minito	1	3,900.00
15	729	Elijah Torotich	1	3,900.00
16	729	Richard Kitilit	1	3,900.00
17	729	Eunice Karani	1	3,900.00
18	729	Jeniffer Koibirir	1	3,900.00
19	729	Douglas Tanui	1	3,900.00
20	729	Magdaline Jebet	1	3,900.00
21	729	Jackvan Nelson	1	3,900.00
22	729	Renson Parkei	1	3,900.00
23	729	Wesley Lemweli	1	3,900.00
24	729	Jacob Kiprotich	1	3,900.00
25	729	Reuben Chirchir	1	3,900.00
26	729	Daniel Loleria	1	3,900.00
27	729	Jeniffer Nariamut	1	3,900.00
28	729	Judy Yator	1	3,900.00
29	729	Juliana Siayon	1	3,900.00
30	729	Julius Lekosek	1	3,900.00
31	729	Linah Jebet	1	3,900.00
32	729	peter Kagathi	1	3,900.00
33	729	James Kipsang	1	3,900.00
34	729	Johana Chebon	1	3,900.00
35	729	Zacharia Kipkuto	1	3,900.00
36	729	Lucy Ngetich	1	3,900.00

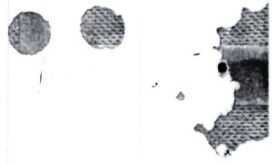
Baringo County Assembly

Irregular payment of Sitting allowances at Kimalel Goat Action

	PV No	Name	No of sittings	Amount (Kshs)
37	729	Saphina Jelagat	1	3,900.00
38	729	Emmy Butuk	1	3,900.00
39	729	Benard Kipruto	1	3,900.00
40	729	Valentine Sergon	1	3,900.00
41	729	Stephen Maklap	1	3,900.00
42	729	Richard Kambala	1	3,900.00
43	729	Solomon Kiprop	1	3,900.00
44	729	John Mutai	1	3,900.00
45	729	Lydia Francis	1	3,900.00
46	729	Beatrice Jepkoech	1	3,900.00
47	729	Isaiah Cheboi	1	3,900.00
48	729	Risper Kimaiyo	1	3,900.00
49	637	Richard Kitilit	1	3,000.00
50	637	Jeniffer Koibirir	1	3,000.00
51	637	Jackvan Nelson	1	3,000.00
52	637	Renson Parkei	1	3,000.00
53	637	Reuben Chirchir	1	3,000.00
54	637	Jeniffer Nariamut	1	3,000.00
55	637	Juliana Siayon	1	3,000.00
56	637	Zacharia Kipkuto	1	3,000.00
57	637	Emmy Butuk	1	3,000.00
58	637	Solomon Kiprop	1	3,000.00
		Total		<u>207,300.00</u>

Appendix VII
BARINGO COUNTY EXECUTIVE
Purchases Made Before Requisitions, Quotations and LSO

					Amount Kshs.
1	15-Apr-14	6215	Soi Safari Lodge	Meeting to formulate Baringo county alcoholic bill	333,000
2	18-Dec-13	3225	Chambai Springs	Miss tourism 2013, Baringo County	116,900
3	18-Mar-14	5290	Kibelion Hotel	Baringo County newspaper editorial team workshop and distribution of sanitary towels.	123,100
4	24-Dec-14	3357	Bontana hotel	Outside catering during 1st Lady's visit on 7th Nov. 2013	150,000
			Total		723,000



Appendix VIII

BARINGO COUNTY EXECUTIVE

Irregular payment of Pending Bills for the Defunct Local Authorities

S/No	Pv.no	Date	Payee	Details	Former County Council	Amount(kshs)
Payment of Bursary						
1	6769	13-May-14	Varous schools	Bursary	Koibatek County Council	113,000.00
2	3970	06-May-14	maji mazuri sec. school	Bursary	Koibatek County Council	36,000.00
3	3972	27-Jan-14	Rosoga Sec. school	Bursary	Koibatek County Council	25,500.00
4	4705	01-Apr-14	Coop bank	Bursary	Baringo County Council	20,000.00
					Sub- Total	194,500.00
Payment of Retention Money						
5	2010	06-May-14	Zeegen Construction	Rention fee		99,221.00
6	1633	09-Oct-13	Dyge Builders	Rention fee	construction of Kapkiai pri. School	50,000.00
7	1804	11-Oct-13	Dyge Builders	Rention fee	Ilkarkar pre- primary School	72,000.00
8	3247	04-Apr-14	Messis Construction	Rention fee	Kabasisi Water Project	62,584.00
					Sub Total	283,805.00
Payment for Construction and Supply of building Materials						
9	2014	14-May-14	Tiscom Enterprises	Culvert and storm water drains-Koibatek County Council	County Council of Koibatek	245,000.00
10	1028	26-Sep-13	Barsipet Construction	Construction of FGCK Chemolingot Pre-primary school-Baringo County Council	County Council of Baringo	230,000.00
11	3270	14-May-14	Customer hardware and spare	Supply of building materials	Kabarnet Municipal Council	1,509,657.00
12	2013	30-Nov-13	Boito Building and Civil Engineering	Construction of classroom at cheburet Kisoyan pri. School-Baringo County council	County Council of Baringo	376,700.00
13	2240	27-May-13	Rotalink Engineering Company.	Supply and delivery of pipes and fittings for Chemoson water project- koibatek County Council.	County Council of Koibatek	298,900.00
14	1058	26-Sep-13	Stephen K. Kurere	building materials supplied to Sore sec. school. Koibatek	County Council of Koibatek	133,800.00
				Sub Total		2,794,057.00
				Totals		<u>3,272,362.00</u>

