

REPUBLIC OF KENYA



**KENYA NATIONAL AUDIT OFFICE**

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL OPERATIONS OF  
KERICHO COUNTY ASSEMBLY**

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



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

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## EXECUTIVE SUMMARY

### Introduction

The Office of the Auditor General has the mandate to audit and report on the financial transactions of the National and County Governments under Article 229 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 financials 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 and performance
- Procurement of goods, works and services
- Travelling and accommodation expenses
- Motor vehicle running expenses
- Imprests and advances
- Cash and bank balances
- Human Resources Records
- IT Environment
- Non-currents assets
- Creditors balances
- Ward Expenses

### Key Audit Findings

#### 1.0 Unreconciled Differences in Disbursements

The Assembly received Kshs. 426,415,288.00 from the County Government of Kericho but the expenditure summary records availed by the Assembly indicated that the total expenditure for the year was Kshs.481,072,984.00 resulting in an unreconciled difference of Kshs.54,657,696.

## **2.0 Car and Mortgage Loans**

The Assembly budgeted kshs.60,000,000 towards a car and mortgage loans scheme for members of the County Assembly (MCAs) but transferred Kshs.96,000,000 to a Commercial Bank to cater for the scheme. This resulted in an over expenditure of Kshs.36,000,000 over the budgeted amount. The amount transferred to the bank was not supported with a payment voucher.

## **3.0 County Assembly Service Board**

The County Assembly Service Board had budgeted to spend Kshs.15,000,000 but only spent Kshs.2,222,800 resulting in an under expenditure of Kshs.12,772,200. The Assembly had budgeted to spend kshs.6,000,000 on purchase of motor vehicle but spent Kshs.13,278,655 occasioning an over expenditure of Kshs.7,278,655.

## **4.0 IFMIS**

The Assembly was not utilizing IFMIS. Consequently, the accuracy and completeness of the financial data relating to the expenditure could not be confirmed.

## **5.0 Travelling and Subsistence Allowance**

### **5.1 Domestic and Foreign Travel**

During the year under review, the County Assembly incurred expenditure of Kshs.5,872,500 on domestic travel and Kshs.15,619,052 on foreign travel all totaling Kshs.21,491,552 which was not properly accounted for as follows:

#### **5.1.1 Domestic Travel Allowances**

The expenditure records availed for audit revealed that the County Assembly incurred expenditure totalling Kshs.5,872,500 (**Appendix I**) on domestic trips on various dates for Members of County Assembly (MCAs) and staff members.

However, the following anomalies were noted:-

- i. The County Assembly did not maintain an imprest management/warrant system where an imprest holder is issued with an imprest warrant and required to account for it within the stipulated time after the official assignment. Instead, the expenditure is expensed off when the amount is given to an officer. As such, no imprest surrender vouchers were availed for audit verification. Therefore the entire amount issued was not supported or properly accounted for, and is therefore ineligible.
- ii. The system in place where an officer took an imprest and disbursed it to other officers made it difficult to establish and assign responsibility for failure to account for the imprest.

- iii. There was no indication of the dates of travel and prove of travel on several imprests taken. There were no work tickets or bus receipts as evidence of travel. The only supporting documents attached to the payment vouchers were a list of the MCAs and members of staff who confirmed receipt of funds by appending their signatures on the list. The propriety of expenditure and value for money from the trips is doubtful.

### **5.1.2. Foreign Travelling and Subsistence Allowances**

#### **(a) Trip to Israel**

The Assembly incurred expenditure totaling Kshs.14,282,092 on a trip to Israel between 19 December 2013 and 31 December 2013 for twenty seven Members of County Assembly and staff. The purpose of the trip was to acquire skills in modern farming.

However, the following anomalies were noted;

- i. The Assembly paid M/s African Hartebeest Safaris Kshs.8,449,680 being payment for flight registration and ground package to Israel. However, It has not been explained how the firm 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.
- ii. M/s African Hartebeest Safaris charged USD 300 or approximately Kshs.28,500 per person for flight registration and ground package. It has not been explained how the amount was arrived at.
- iii. The expenditure was not supported with documentary evidence like copies of passports and/boarding passes to confirm the travel.
- iv. It was not justified or explained why such a large of number county officials should embark on one trip to a single destination.

In the absence of these documents, we could not confirm the propriety of the expenditure or confirm that the Assembly received value for money.

#### **(b) Trip to Burundi**

The County Assembly incurred expenditure totaling kshs.1,136,960 on a trip to Burundi to attend the East African Local Authorities Sports and Cultural Association meeting from 16 December 2013 to 23 December 2013. However, the expenditure was not supported with documentary evidence like copies of the passports and boarding passes to confirm the travel.

## **6.0 Sitting Allowances**

### **6.1 Sitting Allowances for Members of the County Assembly**

Audit of expenditure relating to sitting allowance revealed several unsatisfactory matters.

The Assembly paid members of the County Assembly sitting allowances totaling Kshs.168,213 on various dates. However, the recipients did not sign for the amounts. It was therefore not possible to confirm if the members received the amounts indicated against their names making the list unauthentic.

The Assembly also paid MCAs amounts totaling Kshs. 292,000 on various dates as sitting allowances. However, the original schedules signed to confirm receipt of funds were equally not availed for audit. The authenticity of the expenditure could not be confirmed.

## **6.2 Sitting Allowances by the County Assembly Service Board**

The County Assembly paid a total of Kshs.3,067,800 (**Appendix II**) to the members of the County Assembly Service Board as sitting allowance on various date in the financial period under review (Appendix II). However, part of the expenditure was not properly supported as indicated;

- i. The Assembly paid Kshs.302,200 to various members of the County Assembly Services Board but the beneficiaries did not sign to acknowledge receipt of the funds.
- ii. The Assembly paid amounts totaling to Kshs.137,600 in respect of meeting held on various days. However, the expenditure was not supported by attendance registers to confirm attendance.
- iii. The County Assembly paid amounts totaling Kshs.411,000 but the dates for which the meeting took place were not disclosed.

## **7.0 Training and Seminars Expenditure**

### **7.1 Procurement**

The Assembly incurred expenditure totaling Kshs.3,293,405 paid to various firms in respect of training. No procurement procedures appear to have been followed when engaging the firms and therefore the expenditure is ineligible.

### **7.2 Un-supported Training Expenses**

On 23 June 2014, the Assembly paid Strategic Planners of Kenya Kshs.600,880 in respect of training on leadership and team building skills. However, the names, number, dates, venue and details of the persons trained were not indicated. In the absence of the above details, it was not possible to confirm the propriety of the expenditure.

### **7.3 Unconfirmed Expenditure**

The Assembly paid Kshs.489,600 to Leisure Lodge, Kwale vide cheque No. 000432 in respect of conference package for two days held from 3 April 2014 to 4 April 2014. However, the payment was not supported by receipts from the hotel. Consequently, the expenditure could not be confirmed.



## **7.4 Unsupported Expenditure**

The Assembly paid Julius Ariwomoi Kshs.270,000 in respect of facilitation fees for training of staff of the Assembly through cheque No. 000260. The payment was made to an individual instead of Crown Legislature Consult who had been engaged. The payment was not properly supported as no details were given on the venue and number of trainees.

## **8.0 Procurement**

The Assembly made several procurements but did not have a procurement plan for the period as required by the Public Procurement and Disposal Act, 2005. There were also no requisitions of the items bought from the user departments.

## **9.0 Audit of Human Resources**

### **9.1 Lack of a human resource manuals and a scheme of service**

During the period under review, the County Assembly incurred expenditure totaling Kshs.135,776,700 on salaries to the MCAs, members of staff and the casual employees. However, the Assembly did not have an approved staff establishment structure. It was therefore not possible to establish the adequacy and suitability of staffing levels at the Assembly.

The County Assembly Service Board has not yet developed and documented Human resource management policy documents for use in the administration of the staff in the absence of critical human resources. It was not possible to ascertain how the various salaries earned were arrived at.

### **10.0 Salary Advance**

The Assembly granted salary advances totalling Kshs. 4,885,371 to several members of the County Assembly and staff without approval or an official policy on advances. Further, the terms and conditions under which the advances were granted were not stated.

## **Recommendation**

Salary advances should only be granted on exceptional cases. The Assembly should follow the prevailing regulations.

### **11.0 Pending Bills**

The County Assembly had outstanding/pending bills totaling Kshs. 22,392,137.00 as at 30 June, 2014. The pending bills will affect the operations of the subsequent year (**Appendix III**).

### **12.0 Ward Expenses**

#### **12.1 Rent**

The Assembly incurred expenditure totaling Kshs. 5,400,000 in respect of ward offices rent. However, the money was paid to the respective ward MCA through payment vouchers and it

was therefore not possible to confirm that the money reached the intended recipients. The expenditure was not supported with lease agreements and receipts to confirm that rent was actually paid and is therefore ineligible.

### **1.2.2 Salaries**

The County Assembly incurred expenditure totaling Kshs.18,000,000 in respect of ward employees. However, the expenditure was not supported with employment records. The recruitment process of the five employees per ward was not done by the County Assembly Service Board as required.

Consequently, the propriety of the expenditure could not be confirmed.

### **13.0 Motor Vehicle Expenses**

The Assembly incurred expenditure of Kshs.3,502,601 on repairs and maintenance of motor vehicles in various garages. Payment vouchers for expenditure totaling Kshs.477,911 were not however, availed for audit. Further, notification of motor vehicle defects from respective drivers and inspection certificates for the repairs from the mechanical department were not availed for audit verification. The Assembly did not maintain a repairs and maintenance logbook making it difficult to confirm whether work was done.

**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**1 July 2015**

# **DETAILED REPORT OF THE AUDITOR GENERAL ON FINANCIAL OPERATIONS OF THE KERICHO COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014**

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## **1.0 Budget Control and Performance**

### **1.1 Preparation of Financial Statements Financial Year 2013/2014**

Section 229 (4) of the Constitution of Kenya, 2010 require the Auditor General to audit and report in respect of the accounts of the National Assembly, the Senate and the County Assemblies within six months after the end of each financial year. However, the County Assembly of Kericho did not prepare and therefore did not submit for audit the annual financial statements for 2013/2014.

#### **Recommendations**

The Clerk to County Assembly should ensure that financial statements are prepared and submitted for audit within three (3) months after the closure of the financial year as required.

### **1.2 Unreconciled Differences in Disbursements**

Documents availed indicate that the County Assembly received a total of Kshs.426,415,288 from the County Government of Kericho as per the primary records availed for audit verification. However, the expenditure summary records availed by the County Assembly Treasury indicated that the total expenditure for the year was Kshs.481,072,984 resulting in an unreconciled difference of Kshs.54,657,696.

#### **Recommendations**

The County Assembly should ensure that all the disbursements from the County Government are documented and accounted for.

## **2.0 Car and Mortgage Loans**

The County Assembly budgeted Kshs.60,000,000 towards a car and mortgage loans for Members of the County Assembly (MCAs) during the period under review. However, the Assembly transferred Kshs.96,000,000 to a Commercial Bank to cater for the loans. This resulted in an over expenditure of Kshs.36,000,000 which had not been budgeted for.

Further, the amount transferred to the bank was not supported with a payment voucher.

#### **Recommendations**

The Assembly should only spend funds within the approved budget.

All payments should be fully and properly supported to improve accountability.

### **3.0 County Assembly Service Board**

The County Assembly Service Board had budgeted to spend Kshs.15,000,000 but only spent Kshs.2,222,800 resulting in an under expenditure of Kshs.12,772,200. The reasons for the under expenditure have not been explained.

In addition, the Assembly had budgeted to spend kshs.6,000,000 on purchase of motor vehicle but spent Kshs.13,278,655 occasioning an over expenditure of Kshs.7,278,655. The reasons for not following the budget have not been explained.

#### **Recommendations**

The Assembly should spend within the approved budget.

### **4.0 IFMIS**

The County Assembly did not process all financial transactions through IFMIS system for the period under review and maintained a manual cashbook and vote book. This contravenes section 8 (2) (a) of the County Government Public Finance Management Act 2012. Consequently, the accuracy and completeness of the financial data relating to the expenditure could not be confirmed.

#### **Recommendations**

The Assembly should ensure that all transactions are processed through IFMIS

### **5.0 Travelling and Subsistence Allowance**

#### **5.1 Domestic and Foreign Travel**

During the year under review, the County Assembly incurred expenditure of Kshs.5,872,500 on domestic travel and Kshs. 15,619,052 on foreign travel all totaling Kshs.21,491,552 which was not properly accounted for.

##### **5.1.1 Domestic Travel Allowances**

The expenditure records availed for audit revealed that the County Assembly incurred expenditure totaling Kshs.5,872,500 paid to Members of County Assembly (MCAs) and staff members on domestic trips on various dates (**Appendix I**).

However, the following anomalies were noted:-

- i) The County Assembly did not maintain an imprest management/warrant system where an imprest holder is issued with an imprest and required to account for it within the stipulated time after the official assignment. Instead, the expenditure is expensed off when the amount is given to an officer. As such, no imprest surrender vouchers were availed for audit verification. Therefore the entire amount issued was not properly accounted for.

- ii) The system in place where an officer took an imprest and disbursed it to other officers made it difficult to establish and assign responsibility for failure to account for the imprest.
- iii) There was no indication of the dates of travel and prove of travel on several payment vouchers. There were no work tickets or bus receipts as evidence of travel. The only supporting documents attached to the payment vouchers was a list of the MCAs and members of staff who confirmed receipt of funds by appending their signatures on the list.

### 5.1.2 Foreign Travelling and Subsistence Allowances

The County Assembly incurred expenditure totaling Kshs.15,619,052 on foreign travel as analyzed:-

Country visited	Number of participants	Dates of travel	Total Amount of the trip Kshs.
Israel	27	19/12/2013 to 31/12/2013	14,282,092.00
Burundi	16	16/12/2013 to 23/12/2013	1,136,960.00
Sweden	1		200,000.00
<b>Total</b>			<b>15,619,052.00</b>

#### (a) Trip to Israel

The Assembly incurred expenditure totaling Kshs.14,282,092 on a trip to Israel between 19 December 2013 and 31 December 2013 for twenty seven Members of County Assembly and staff. The purpose of the trip was to acquire skills in modern farming.

However, the following anomalies were noted;

- i) The Assembly paid M/s African Hartebeest Safaris Kshs.8,449,680 being payment for flight registration and ground package to Israel. However, It has not been explained how the firm 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.
- ii) M/s African Hartebeest Safaris charged 300 USD per person for flight registration and ground package. It has not been explained how the amount was arrived at.
- iii) The expenditure was not supported with documentary evidence like copies of passports and/boarding passes to confirm the travel.

In the absence of these documents, we could not confirm the propriety of the expenditure or confirm that the Assembly received value for money.

## **(b) Trip to Burundi**

The County Assembly incurred expenditure totaling kshs.1,136,960 on a trip to Burundi to attend the East African Local Authorities Sports and Cultural Association meeting from 16 December 2013 to 23 December 2013. However, the expenditure was not supported with documentary evidence like copies of the passports and boarding passes to confirm the travel.

### **Recommendations**

- i) The County Assembly should ensure that the imprest warrant system is implemented to track issuance and surrender of imprests.
- ii) The Assembly should open, maintain and update an imprest register for accountability of the various types of imprests being issued to different categories of the state officers.
- iii) All expenditure on domestic and foreign travel should be properly accounted for and recoveries made for any amount not accounted for.

## **6.0 Sitting Allowance**

### **6.1 Sitting Allowances for Members of the County Assembly**

Audit of expenditure relating to sitting allowance revealed several unsatisfactory matters.

The Assembly paid members of the County Assembly sitting allowances totaling Kshs.168,213 on various dates. However, the recipients did not sign for the amounts. It was therefore not possible to confirm if they received the amounts indicated against their names.

The Assembly also paid MCAs amounts totaling Kshs.292,000 on various dates as sitting allowances.

However, the original schedules signed to confirm receipt of funds were not availed for audit. The authenticity of the expenditure could not be confirmed.

### **Recommendations**

- i) The Assembly should ensure that all the allowances paid to the MCAs are adequately supported by attaching the original documents as opposed to photocopies.
- ii) The Assembly should open, maintain and update an attendance register whereby all the MCAs sign.

### **6.2 Sitting Allowances by the County Assembly Service Board**

The County Assembly paid a total of Kshs.3,067,800.00 (**Appendix II**) to the members of the County Assembly Service Board as sitting allowance on various date in the financial period under review. However, part of the expenditure was not properly supported as indicated;

- i) The Assembly paid Kshs.302,200 to various members of the County Assembly Services Board but the beneficiaries did not sign to acknowledge receipt of the funds.
- ii) The Assembly paid amounts totaling to Kshs.137,600 in respect of meeting held on various days. However, the expenditure was not supported by attendance registers to confirm attendance.
- iii) The County Assembly paid amounts totaling Kshs.411,000 but the dates for which the meeting took place were not disclosed.

## **Recommendations**

All sitting allowances should be properly supported.

### **7.0 Training and Seminars Expenditure**

#### **7.1 Procurement**

The Assembly incurred expenditure totaling Kshs.3,293,405 paid to various firms in respect of training. However, no documentary evidence was availed to show how the firms were identified. No procurement procedures appear to have been followed when engaging the firms.

#### **7.2 Un-supported Training Expenses**

On 23 June 2014, the Assembly paid Strategic Planners of Kenya Kshs.600,880 in respect of Training on Leadership and Team Building Skills. However, the names, number, dates, venue and details of the persons trained were not indicated. In the absence of the above details, it was not possible to confirm the authenticity of the expenditure.

#### **7.3 Unconfirmed Expenditure**

The Assembly paid Kshs.489,600 to Leisure Lodge, Kwale vide cheque No. 000432 in respect of conference package for two days held on the 3 April 2014 to 4 April 2014. However, the payment was not supported by receipts from the hotel. Consequently, the expenditure could not be confirmed.

#### **7.4 Unsupported Expenditure**

The Assembly paid Julius Ariwomoi Kshs.270,000 in respect of facilitation fees for training of staff of the Assembly through cheque No. 000260. The payment was made to a person instead of Crown Legislature Consult who had been engaged. The payment was not properly supported as no details were given on the venue and number of trainees.

### **8.0 Procurement**

The County Assembly made the following procurement during the year under review;

Purchase of leather sofa seats - Kshs.1,514,814

Purchase of Office Equipment's (curtains, blinders, tie backs, shears, curtain metal rods)-to...  
furnishings Kshs.1,997,000

Purchase of laptops and software servers-Kshs.1,282,400

Purchase of Sony digital audio recorder- 4GB, external memory card, USB Cable & pouch -  
Kshs.390,000

Purchase of a Sony projector-Kshs.198,500

Payment for designing and hosting KCA website-Kshs.300,000

The following issues were noted;

- i) There was no procurement plan for the year
- ii) There was no requisition from the user departments

### **Recommendations**

- i) The County Assembly should ensure that the relevant provisions of the Public Procurement and Disposal Act, 2005 are followed enjoy the benefits of competitive bidding.
- ii) The Assembly should ensure that all the critical procurement committees are in place and their respective minutes filled for ease of reference in future.

## **9.0 Audit of Human Resources**

### **9.1 Lack of a human resource manuals and a scheme of service**

During the year under review, the County Assembly incurred expenditure totaling Kshs.135,776,700 on salaries to the MCAs, members of staff and the casual employees. However, the Assembly did not have an approved staff establishment. It was therefore not possible to establish the adequacy of staffing levels at the Assembly.

The County Assembly Service Board has not yet developed Human resource management policy documents for use in the administration of the staff. These are critical documents in guiding the service board on human resource issues including performance management, terms and conditions of service, job descriptions and placement, payroll and discipline. In the absence of these critical human resources documents it was not possible to ascertain how the various salaries earned were arrived at.

### **Recommendations**

The Assembly should develop the relevant Human resource management policy documents.

### **9.2 Salary Advance**

Section H.10 of the Government Code of Regulations 2006 H.10.1 states that an advance of not more than one month salary may be granted by an Accounting Officer to an officer on permanent establishment when the officer, owing to circumstances beyond his control, is placed in a difficult financial position requiring assistance from the Government. In applying



for the advance, the officer should explain in detail the circumstances leading to the situation which he could not have foreseen and therefore not planned. An advance under this regulation may be granted only when an officer has no other outstanding salary advance. However, the Assembly granted salary advances totalling to Kshs.4,885,371 to several members of the County Assembly and staff without approval. Further, the terms and conditions under which the advances were granted were not stated. In some cases officers were issued with more than one salary advance. In the absence of proper controls, the salary advance facility may be abused and lead to loss of cash.

### **Recommendation**

Salary advances should only be granted on exceptional cases. The Assembly should follow the prevailing regulations.

### **10.0 Pending Bills**

Documents available indicated that the County Assembly had outstanding/pending bills totaling Kshs.22,392,137 as at 30 June, 2014. It has not been explained why the bills were not settled during the year. The pending bills will affect the operations of the subsequent year.

### **Recommendations**

The Assembly should pay bills in the year to which the bills relate as per the budget.

### **11.0 Ward Expenses**

#### **11.1 Rent**

The County Assembly incurred expenditure totaling Kshs.5,400,000 in respect of ward offices rent during the financial period under review. Each elected Member of County Assembly (MCA) was paid Kshs.15,000 vide payment vouchers per to cater for the rent payments.

- i) The Wards did not have budgets. It was therefore not possible to confirm how the amounts spent were arrived at.
- ii) The expenditure on rent was not supported with lease agreements between the landlords and the Assembly and no receipts were availed to confirm existence of the premises for which the rent was paid.
- iii) The money was paid to the respective ward MCA through payment vouchers and it was therefore not possible to confirm that the money reached the intended recipients.
- iv) The Assembly has not explained how the figure of Kshs.15,000 for rent across the board was arrived at. It is practically impossible to have a flat rate of Kshs.15,000.00 as monthly rent expenditure for all the thirty ward offices since these offices are scattered in the entire County of Kericho.

#### **11.2 Salaries**

The County Assembly incurred expenditure totaling Kshs.18,000,000 in respect of ward employees during the financial period under review. Each elected Member of County

Assembly (MCA) was paid Kshs.50,000.00 vide payment vouchers per month to pay salaries for five (5) employees. However, the expenditure on salaries was not supported with employment records. Further, the recruitment process of the five employees per ward was not done by the County Assembly Service Board which is charged with the responsibility of recruitment of employees at the County Assembly. We were unable to ascertain how the five employees were recruited and their respective terms of service.

Consequently, the propriety of the expenditure could not be confirmed.

### **Recommendations**

- i. The Assembly should provide relevant documents to support the expenditure.
- ii. All recruitment in the County should be done by the County Public Service Board
- iii. The Assembly should set clear guidelines on ward expenses

### **12.0 Motor Vehicle Expenses**

The County Assembly incurred expenditure of Kshs.3,502,601 on repairs and maintenance of motor vehicles in various garages. Payment vouchers for expenditure totaling Kshs.477,911 were not available for audit. Further, notification of motor vehicle defects from respective drivers and inspection certificates for the repairs from the mechanical department were not available for audit verification. The Assembly did not maintain a repairs and maintenance logbook making it difficult to confirm whether work was done.

### **Recommendations**

The Assembly should ensure that motor vehicles undergo mechanical inspections before any major repairs are carried out. Further, all repairs should be entered into the vehicle log book as an indicator of work done.

### **Conclusion**

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

**Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

**1 July 2015**

**APPENDIX I****COUNTY GOVERNMENT OF KERICHO F/Y****2013/2014****UNSURRENDERED DOMESTIC TRAVELLING AND SUBSITENCE****ALLOWANCES - KSHS. 5,872,500.00.****NAIROBI**

DATES OF TRAVEL	PAYEE	PER DIEM	No. of Days	TRANSPOR T	TOTAL AMOUNT
28-31.10.2013	Hon. Japhet Mutai		4	0	48,000.00
28-31.10.2013	Hon. Charles Ngetich	-	4	0	32,000.00
28-31.10.2014	Hon. Daniel Rono	-	4	0	32,000.00
28-31.10.2013	Hon. Sammy Rono	-	4	0	32,000.00
28-31.10.2013	Hon. Livingstone Kirui	-	4	0	32,000.00
28-31.10.2013	Hon. Jackson Kikwai	-	4	0	32,000.00
28-31.10.2013	Josphat Rutto	-	4	0	32,000.00
28-31.10.2013	Hon. Joseah Kirui	-	4	0	32,000.00
28-31.10.2013	Hon. Emily Mutai	-	4	0	32,000.00
28-31.10.2013	Hon. Benard Mutai	-	4	0	32,000.00
28-31.10.2013	Hon. Cheruiyot Bett	-	4	0	32,000.00
28-31.10.2013	Hon. John Sang	-	4	0	32,000.00
28-31.10.2013	Hon. John Too	-	4	0	32,000.00
28-31.10.2013	Hon. Philip Koskei	-	4	0	32,000.00
28-31.10.2013	Hon. Sharon Cherono	-	4	0	32,000.00
28-31.10.2013	Hon. Kipyegon Koech	-	4	0	32,000.00
28-31.10.2013	Hon. Samwel Ngetich	-	4	0	32,000.00
28-31.10.2013	Hon. Francis Terer	-	4	0	32,000.00
28-31.10.2013	Hon. Kipngeno Rutto	-	4	0	32,000.00

28-31.10.2013	Hon. John Kauria	-	4	0	32,000.00
28-31.10.2013	Hon. Hillary Bett	-	4	0	32,000.00
28-31.10.2013	Hon. Esther Gitau	-	4	0	32,000.00
28-31.10.2013	Hon. Jonathan Marithm	-	4	0	32,000.00
28-31.10.2013	Hon. Barcoline Rono	-	4	0	32,000.00
28-31.10.2013	Hon. Lilian Cheruiyot	-	4	0	32,000.00
28-31.10.2013	Hon. Albert Cheruiyot	-	4	0	32,000.00
28-31.10.2013	Hon. Martin Epus	-	4	0	40,000.00
Not Known	Hon. Jackson Kikwai	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Edward Santos Rutoh	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Andrew Soi	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Francis Terer	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. William Beigon	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Livingstone Kirui	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Geoffrey Bii	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Alice Chekoech	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Josephine Yegon	6,000.00	2	3,000.00	15,000.00
Not known	Aggrey Kirui	-	-	0	16,000.00
Not known	Hon. Kipngeno Ruttoh	-	-	0	16,000.00
Not known	Hon. Josphat Kimutai Ruttoh	-	-	0	16,000.00
Not known	Hon. Jane Chemutai	-	-	0	16,000.00
Not known	Hon Purity Chelangat Bore	-	-	0	16,000.00
Not known	Hon. John Kibet	-	-	0	16,000.00
Not known	Hon. John Too	-	-	0	16,000.00
Not known	Hon. Sammy Kimutai Rono	-	-	0	16,000.00

Not known	Hon Samwel Kimkemei Maywa	-	-	0	16,000.00
Not known	Hon Joseah Kirui	-	-	0	16,000.00
Not known	Hon. Andrew Kipkosegei Laikong	-	-	0	16,000.00
Not known	Hon. Betty Chebet	-	-	0	16,000.00
Not known	Hon. Jonathan Marithim	-	-	0	16,000.00
Not known	Rose Chepngeno	-	-	0	16,000.00
Not known	Linnet Laboso	-	-	0	16,000.00
Not known	Kipkoech Robert Ngeno	-	-	0	16,000.00
Not known	Hon Jonathan Marithm	-	-	0	35,000.00
Not known	Hon. Emily Mutai	-	-	0	35,000.00
Not known	Hon. Andrew Soi	-	-	0	35,000.00
Not known	Hon. John Too	-	-	0	35,000.00
Not known	Hon. Cheruiyot Bett	-	-	0	35,000.00
Not known	Hon. Josphat Kimutai Ruttoh	-	-	0	35,000.00
Not known	Hon. Benard Mutai	-	-	0	35,000.00
Not known	Hon. Daniel Rono	-	-	0	35,000.00
Not known	Hon. Japhet Mutai	-	-	0	35,000.00
Not known	Hon. Wlliam Kipkirui	-	-	0	35,000.00
Not known	Hon. Joseah Kirui	-	-	0	35,000.00
Not known	Hon. Lilian Cheruiyot	-	-	0	35,000.00
Not known	Hon. John Kauria	-	-	0	35,000.00
Not known	Hon. Erick Koske	-	-	0	35,000.00
Not known	Hon. Kipngeno Rutto	-	-	0	35,000.00
				Sub-Total for Nairobi	1,804,000.00

## NAKURU

			Days		
Not Known	Hon. Japhet Mutai	12,000.00	5	-	60,000.00
Not Known	Hon Kiprono Chumo	6,000.00	5	2,000	32,000.00
Not Known	Hon.Jackson Kipkemoi Kikwai	6,000.00	3	-	18,000.00
Not Known	Hon. Charles Ngetich	6,000.00	5	2,000	32,000.00
Not Known	Hon.Philip Kimitei Kosgey	6,000.00	5	2,000	32,000.00
Not Known	Hon. Hillary Kipyegon Bett	6,000.00	5	2,000	32,000.00
Not Known	Hon. Daniel Kibore Ronoh	6,000.00	5	2,000	32,000.00
Not Known	Hon. Edward Santos Ruttah	6,000.00	3	-	18,000.00
Not Known	Hon. Andrew Kipkoskei Loikong	6,000.00	5	2,000	32,000.00
Not Known	Hon Joel Kipkorir Siele	6,000.00	5	2,000	32,000.00
Not Known	Hon. Erick Kipsigey Koske	6,000.00	5	2,000	32,000.00
Not Known	Hon. Andrew Kipngeno Soi	6,000.00	3	-	18,000.00
Not Known	Hon. Josphat Kimutai Ruttah	6,000.00	5	2,000	32,000.00
Not Known	Hon. John Kibet Sang	6,000.00	3	-	18,000.00
Not Known	Hon. Joseah Kiprotich Kirui	6,000.00	5	2,000	32,000.00
Not Known	Hon. Koech Kipyegon	6,000.00	5	2,000	32,000.00
Not Known	Hon. Bett Cheruiyot	6,000.00	5	2,000	32,000.00
Not Known	Hon. Samwel Kipkemei Maiywa	6,000.00	5	2,000	32,000.00
Not Known	Hon. Benard Kipkorir Mutai	6,000.00	5	2,000	32,000.00
Not Known	Hon. Emily Chepkoech	6,000.00	5	2,000	32,000.00
Not Known	Hon. Lilian Chelangat	6,000.00	5	2,000	32,000.00
Not Known	Hon. Kipyegon Ruto	6,000.00	5	2,000	32,000.00
Not Known	Hon. William K. Biegon	6,000.00	3	-	18,000.00

Not Known	Hon. Samwel K. Ngetich	6,000.00	5	2,000	32,000.00
Not Known	John K. Kauria	6,000.00	5	2,000	32,000.00
Not Known	Jonathan K. Marithim	6,000.00	5	2,000	32,000.00
Not Known	Braclin Ronoh	6,000.00	5	2,000	32,000.00
Not Known	Hon. John K. Too	6,000.00	5	2,000	32,000.00
Not Known	Hon. Sammy Kimutai Rono	6,000.00	5	2,000	32,000.00
Not Known	Hon. Livingstone Kirui	6,000.00	3	-	18,000.00
Not Known	Hon. Gofrey K. Bii	6,000.00	3	-	18,000.00
Not Known	Hon. Nancy C. Boen	6,000.00	5	2,000	32,000.00
Not Known	Hon. Jane Chemutai	6,000.00	5	2,000	32,000.00
Not Known	Hon. Albert Kipkoech	6,000.00	5	2,000	32,000.00
Not Known	Hon. Alice C. Bett	6,000.00	5	2,000	32,000.00
Not Known	Hon. Brenda Bii	6,000.00	5	2,000	32,000.00
Not Known	Hon. Purity Chelangat Bore	6,000.00	5	2,000	32,000.00
Not Known	Hon. Betsy Chebet	6,000.00	5	2,000	32,000.00
Not Known	Hon. Mary C. Betty	6,000.00	5	2,000	32,000.00
Not Known	Hon. Sharon Cherono	6,000.00	5	2,000	32,000.00
Not Known	Hon. Alice Chepkoech	6,000.00	3	-	18,000.00
Not Known	Hon. Gladwin Chepngetich	6,000.00	5	2,000	32,000.00
Not Known	Hon. Joyce Chepkurui	6,000.00	5	2,000	32,000.00
Not Known	Hon. Esther W. Gitau	6,000.00	5	2,000	32,000.00
Not Known	Hon. Agnes C. Cheruiyot	6,000.00	5	2,000	32,000.00
Not Known	Hon. Ednah. Tonui	6,000.00	5	2,000	32,000.00
Not Known	Josephine Korir	6,000.00	3	-	18,000.00
Not Known	Patrick Epus	7,500.00	5	2,000	39,500.00

Not Known	Aggrey Kirui	6,000.00	5	2,000	32,000.00
Not Known	Sally Betty	6,000.00	5	2,000	24,500.00
Not Known	David Thiongo	4,500.00	5	2,000	24,500.00
Not Known	Alfred Korir	4,500.00	5	2,000	24,500.00
Not Known	Abraham Langat	6,000.00	5	2,000	32,000.00
Not Known	Sharon Mibey	6,000.00	5	2,000	32,000.00
Not Known	kenneth Kosonei	3,500.00	5	2,000	19,500.00
Not Known	David Too	3,000.00	5	-	15,000.00
Not Known	Leonard	3,000.00	5	-	15,000.00
Not Known	Gilbert Kirui	3,000.00	5	-	15,000.00
Not Known	Hon Japhet K. Mutai	12,000.00	3	2,000	36,000.00
Not Known	Hon. Kiprono Chumo	10,000.00	3	2,000	32,000.00
Not Known	Hon. Jackson Kikwai	10,000.00	3	2,000	32,000.00
Not Known	Hon. Charles Ngetich	10,000.00	3	2,000	32,000.00
Not Known	Hon.Philip Kimitei Kosgey	10,000.00	3	2,000	32,000.00
Not Known	Hon.Hillary K. Bett	10,000.00	3	2,000	32,000.00
Not Known	Hon. Daniel Kibore Ronoh	10,000.00	3	2,000	32,000.00
Not Known	Hon. Edward Santos	10,000.00	3	2,000	32,000.00
Not Known	Hon. Adrew K. Loikong	10,000.00	3	2,000	32,000.00
Not Known	Hon.Joel K. Siele	10,000.00	3	2,000	32,000.00
Not Known	Hon.Erick K. Koske	10,000.00	3	2,000	32,000.00
Not Known	Hon. Andrew K. Soi	10,000.00	3	2,000	32,000.00
Not Known	Hon.Josphat K. Ruttoh	10,000.00	3	2,000	32,000.00
Not Known	Hon.Francis k. Terer	10,000.00	3	2,000	32,000.00
Not Known	Hon.John Kibet	10,000.00	3	2,000	32,000.00



Not Known	Hon. Joseph Kiprotich	10,000.00	3	2,000	32,000.00
Not Known	Hon. Bracolin Rono	10,000.00	3	2,000	32,000.00
Not Known	Hon. John Kipkoech	10,000.00	3	2,000	32,000.00
Not Known	Hon. Sammy Kimutai	10,000.00	3	2,000	32,000.00
Not Known	Hon. Livingstone Kirui	10,000.00	3	2,000	32,000.00
Not Known	Hon. Geoffrey Kipngetch	10,000.00	3	2,000	32,000.00
Not Known	Hon. Nancy Chepkoech	10,000.00	3	2,000	32,000.00
Not Known	Hon. Jane Chemutai	10,000.00	3	2,000	32,000.00
Not Known	Hon. Albert Kipkoech	10,000.00	3	2,000	32,000.00
Not Known	Hon. Alice Chepkorir	10,000.00	3	2,000	32,000.00
Not Known	Hon. Brenda Bii	10,000.00	3	2,000	32,000.00
Not Known	Hon. Purity Chelangat Bore	10,000.00	3	2,000	32,000.00
Not Known	Hon. Besty Chebet	10,000.00	3	2,000	32,000.00
Not Known	Hon. Mary C. Betty	10,000.00	3	2,000	32,000.00
Not Known	Hon. Sharon Cherono	10,000.00	3	2,000	32,000.00
Not Known	Hon. Alice Chepkoech	10,000.00	3	2,000	32,000.00
Not Known	Hon. Gladwin Chepngetich	10,000.00	3	2,000	32,000.00
Not Known	Hon. Joyce Chepkurui	10,000.00	3	2,000	32,000.00
Not Known	Hon. Esther W. Gitau	10,000.00	3	2,000	32,000.00
Not Known	Hon. Agnes C. Cheruiyot	10,000.00	3	2,000	32,000.00
Not Known	Hon. Ednah. Tonui	10,000.00	3	2,000	32,000.00
Not Known	Hon. Josephine C. Yegon	10,000.00	3	2,000	32,000.00
Not Known	Patrick Epus	10,000.00	3	2,000	32,000.00
Not Known	Aggrey Kirui	10,000.00	3	2,000	32,000.00
Not Known	Rose Mutai	10,000.00	3	2,000	32,000.00

Not Known	Steve Sikenyi	10,000.00	3	2,000	32,000.00
Not Known	Robert Ngeno	8,000.00	3	2,000	32,000.00
Not Known	Raymond Koros	6,000.00	3	2,000	32,000.00
Not Known	Beatrice Chepkorir	4,500.00	3	2,000	15,500.00
Not Known	Sarah Maiywa	4,500.00	3	13,500	15,500.00
Not Known	David Too	5,500.00	3	-	16,500.00
Not Known	Samwel Soi	5,500.00	3	-	16,500.00
		Facilitation		-	200,000.00
			Sub-Total for Nakuru		<b>3,323,500.00</b>

### ELDORET

Not Known	Hon. Japhet Mutai	9,000.00	2		18,000.00
Not Known	Hon Kiprono Chumo	6,000.00	2	3,000.00	15,000.00
Not Known	Hon.Jackson Kipkemoi Kikwai	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Charles Ngetich	6,000.00	2	3,000.00	15,000.00
Not Known	Hon.Philip Kimitei Kosgey	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Hillary Kipyegon Bett	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Daniel Kibore Ronoh	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Edward Santos Ruttoh	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Andrew Kipkoskei Loikong	6,000.00	2	3,000.00	15,000.00
Not Known	Hon Joel Kipkorir Siele	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Erick Kipsigey Koske	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Andrew Kipngeno Soi	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Josphat Kimutai Ruttoh	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. John Kibet Sang	6,000.00	2	3,000.00	15,000.00

Not Known	Hon. Joseah Kiprotich Kirui	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Koech Kipyegon	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Bett Cheruiyot	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Samwel Kipkemei Maiywa	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Benard Kipkorir Mutai	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Emily Chepkoech	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Lilian Chelangat	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Kipyegon Ruto	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. William K. Biegon	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Samwel K. Ngetich	6,000.00	2	3,000.00	15,000.00
Not Known	John K. Kauria	6,000.00	2	3,000.00	15,000.00
Not Known	Jonathan K. Marithim	6,000.00	2	3,000.00	15,000.00
Not Known	Braclin Ronoh	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. John K. Too	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Sammy Kimutai Rono	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Livingstone Kirui	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Gofrey K. Bii	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Nancy C. Boen	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Jane Chemutai	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Albert Kipkoech	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Alice C. Bett	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Brenda Bii	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Purity Chelangat Bore	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Betsy Chebet	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Mary C. Betty	6,000.00	2	3,000.00	15,000.00

Not Known	Hon. Sharon Cherono	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Alice Chepkoech	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Gladwin Chepngetich	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Joyce Chepkurui	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Esther W. Gitau	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Agnes C. Cheruiyot	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Ednah. Tonui	6,000.00	2	3,000.00	15,000.00
Not Known	Hon. Yegon Josephine Chepkorir	6,000.00	2	3,000.00	15,000.00
Not Known	Langat Leonard	3,000.00	2	-	6,000.00
Not Known	Kirui Gilbert	3,000.00	2	-	6,000.00
		Fuel			25,000.00
					745,000.00
<b>GRAND TOTAL</b>					<b>5,872,500.00</b>

**APPENDIX II**  
**COUNTY ASSEMBLY OF KERICHO**  
**FINANCIAL AUDIT F/Y/ 2013/2014**

**UNSUPPORTED EXPENDITURES BY THE COUNTY ASSEMBLY SERVICE BOARD.**

Date	Payee	Details	Cheque No.	Amount Kshs.
17/04/2014	County Assembly Service Board	Allowances for Board members meeting	000455	42,200.00
27/06/2014	County Assembly Service Board	Allowances for Board members meeting	000578	42,200.00

**APPENDIX II**  
**COUNTY ASSEMBLY OF KERICHO**

**FINANCIAL AUDIT F/Y/ 2013/2014**

**UNSUPPORTED EXPENDITURES BY THE COUNTY ASSEMBLY SERVICE BOARD.**

<b>Date</b>	<b>Payee</b>	<b>Details</b>	<b>Cheque No.</b>	<b>Amount Kshs.</b>
17/04/2014	County Assembly Service Board	Allowances for Board members meeting	000455	42,200.00
27/06/2014	County Assembly Service Board	Allowances for Board members meeting	000578	42,200.00
25/06/2014	County Assembly Service Board	Allowances for Board members meeting	000578	42,200.00
26/06/2014	County Assembly Service Board	Allowances for Board members meeting	000578	42,200.00
24/06/2014	Hon. Livingstone	Payment for service board	000578	16,800.00
24/06/2014	Hon. Livingstone	Payment for service board	000578	16,800.00
	County Assembly Service Board	Allowances for Board members meeting	000577	84,400.00
09/06/2014	County Assembly Service Board	Allowances for Board members meeting	000569	42,200.00
	Jane Tegon	Committee allowance for service Board	000536	15,600.00
	Kericho County Assembly	Payment for public service board meeting	000502	53,200.00
	Kericho County Assembly	Payment for public service board meeting	000539	36,600.00
			000539	36,600.00
			000539	36,600.00
07/07/2014	County Assembly Public Service Board	Payment for service board	000443	42,200.00
07/07/2014	County Assembly Public Service Board	Payment for service board	000443	32,200.00
	County Assembly Public Service Board	Payment for service board	000445	42,200.00
	County Assembly Public Service Board	Payment for service board	000445	32,200.00



	County Assembly Public Service Board	Payment for service board	000460	42,200.00
22/04/2014	County Assembly Public Service Board	Payment for committee allowances	000460	42,200.00
	Kericho County Assembly	Payment for service board meeting	000448	32,200.00
	Kericho County Assembly	Payment for service board meeting-morning session	000448	42,200.00
15/04/2014	Kericho County Assembly	Payment for service board meeting	000453	42,200.00
16/04/2014	Kericho County Assembly	Payment for service board meeting	000453	42,200.00
27/03/2014	Kericho County Assembly	Payment for service board meeting	000432	39,200.00
09/04/2014	Kericho County Assembly	Payment for service board meeting	000448	42,200.00
15/04/2014	Kericho County Assembly	Payment for service board meeting	000453	42,200.00
16/04/2014	Kericho County A7ssembly	Payment for service board meeting	000453	42,200.00
	Kericho County Assembly	Payment for service board meeting	000432	39,200.00
13/03/2014		Payment for Kericho County Assembly Service Board trip to the National Assembly	000381	568,000.00
06/03/2014	Kericho County Assembly	Payment for service board meeting	000381	112,000.00
	Kericho County Assembly	Payment for service board meeting	000391	78,400.00
	County Assembly Service Board	Payment for C.A.S.B.	000230	280,000.00

	County Assembly Service Board	Payment for committee	000232	28,000.00
	Kericho County Assembly	Payment for service board	000461	84,400.00
24/04/2014	Kericho County Assembly	Payment for service board	000478	42,200.00
	Kericho County Assembly	Payment for service board	000484	42,200.00
04/03/2014	County Assembly	Payment for C.A.S.B.	000370	56,000.00
03/03/2014	County Assembly	Payment for C.A.S.B.	000315	56,000.00
12/02/2014	Kericho County Assembly	Payment for C.A.S.B.	000315	56,000.00
14/02/2014	County Assembly Service Board	Payment for service board	000322	56,000.00
10/02/2014	County Assembly Service Board	Payment for service board	000314	56,000.00
	Jane Yegon	Payment for public service board	000272	36,000.00
04/02/2014	County Assembly Service Board	Payment for service board	000295	56,000.00
06/02/2014	County Assembly Service Board	Payment for County Assembly Services Board Committee	000295	56,000.00
05/02/2014	County Assembly Service Board	Payment for County Assembly Services Board Committee	000295	56,000.00
	Hon. Livingstone Kirui	Payment for public service board	000271	8,000.00
	County Assembly Service Board	Payment for County Assembly Services Board Committee	000225	56,000.00
	Jane Yegon	Payment for public service board	000213	18,000.00
	Hon. Japhet Mutai	Payment for public service board	000213	12,000.00



	Hon. Daniel K.Ronoh	Payment for public service board	000213	10,000.00
	Hon. Livingstone Kipkoech Kirui	Payment for public service board	000213	8,000.00
05/11/2013	Hon. Livingstone	Payment for public service board meeting	000117	16,000.00
05/11/2013	Hon. David Rono	Payment for public service board	000117	20,000.00
05/11/2013	Hon. Japhet Mutai	Payment for public service board meeting	000117	24,000.00
05/11/2013	Jane Yegon	Payment for public service board	000117	36,000.00
11/09/2013	Kericho County Assembly	Payment for public service board meeting	000017	36,000.00
			<b>Total</b>	<b>3,067,800.00</b>

**SOURCE: EXPENDITURE RECORDS (PAYMENT VOUCHERS) F/Y 2013/2014**

**APPENDIX III**  
**PENDING BILLS – KSHS.22,392,137.00**

Invoice/LSO No	Payee	Description	Invoice date due	Goods/services	Amount
929298	Bhogals	lack of funds			29,307
929300	Madison cleaners	"			38,500
2093092	Saline Ent	"	25.06.2014	Gen.supplies	45370
2093012	westside stationers	"		Stationery	62,650
2093196	"	"	14.03.2014	Stationery	339,890
2093081	"	"	10.06.2014	Stationery	12,000
2093082	"	"	26.06.2014	Stationery	46,150
2093033	myware technology	"			1,200,000
n/a	Nssf	Nssf wants staff reg	n/a	staff deductions	128,940
929276	Transcounty valuers	lack of funds	28.04.2014	Valuation	6,136,320
2093034	weltch agencies	"			125,000
2093077	kericho motor spares	"	21.06.2014	Tyres	176,000
2093032	kirui & co.advocates	"			600,000
929262	The std group ltd	"		Advertisement	118,320
929258	"	"	12.03.2014	„	409,248
929281	"	"	21.05.2014	„	106,488
929286	"	"	04.06.2014	„	208,800
929288	"	"	16.06.2014	„	118,320
929287	"	"	06.06.2014	„	60,320
2093035	Namo italiano	"			219,729.52

	2093066	supaspot technologies	"	25.04.2014	Computers	512,800
	929297	Hallmark global	"	25.06.2014	Strategic plan	994,684
	929351	kipkemoi arab kirui & asso	"			250,000
	2093036	"	"	28.06.2014	Strategic plan	1,048,000
	0	paymaster general (kra)	penalty incurred			8,000,000
	0	15 days of committee and plainery	for mca's and committees		sitting allo	1,405,300
	<b>TOTAL</b>	-	-	-	-	<b>22,392,137.00</b>

**APPENDIX IV**  
**COUNTY ASSEMBLY OF KERICHO**  
**FINANCIAL AUDIT F/Y/ 2013/2014**  
**EXCHEQUER RECEIPTS**

<b>Date</b>	<b>Description</b>	<b>Amount Kshs.</b>
2.12.2013	Inward swift pa AT-DPC	49,000,000.00
21.11.2013	Inward swift pa AT-DPC	10,500,000.00
27.09.2013	Transfer cheque467 AT-KRCHO COUNTY GOV KCO	2,000,000.00
15.10.2013	Transfer AT-KRCHO KCA	1,000,000.00
28.10.2013	Transfer AT-KRCHO KCA	2,000,000.00
29.10.2013	Inward swift pa AT-DPC	34,603,779.00
20.09.2013	Cheque deposit	2,000,000.00
6.08.2013	Transfer cheque360	1,689,142.00
28.08.2013	Transfer AT-KRCHO	2,550,000.00
29.08.2013	Transfer AT-KRCHO	1,000,000.00
09.09.2013	Transfer AT-KRCHO	8,000,000.00
13.09.2013	Transfer AT-KRCHO	30,000,000.00
31.01.2014	Inward swift pa AT-DPC	1,000,000.00
31.01.2014	Inward swift pa AT-DPC	21,100,000.00
15.01.2014	Inward swift pa AT-DPC	39,065,753.00
27.02.2014	Inward swift pa AT-DPC	53,715,410.00
05.05.2014	Inward swift pa AT-DPC	2,000,000.00
09.04.2014	Transfer AT-KRCHO	4,029,528.00
11.04.2014	Inward swift pa AT-DPC	48,805,838.00
16.04.2014	Inward swift pa AT-DPC	64,000,000.00
26.05.2014	Inward swift pa AT-DPC	43,805,838.00
05.05.2014	Inward swift pa AT-DPC	2,000,000.00
15.05.2014	Inward swift pa AT-DPC	3,000,000.00
13.06.2014	Inward swift pa AT-DPC	2,550,000.00
	<b>Total Disbursements</b>	<b>426,415,288.00</b>

**SOURCE: KCB BANK STATEMENTS FINANCIAL YEAR 2013/2014**