

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**THE FINANCIAL OPERATIONS OF  
COUNTY ASSEMBLY OF BARINGO**

**FOR THE PERIOD  
1 JULY 2014 TO 30 JUNE 2015**

# REPUBLIC OF KENYA

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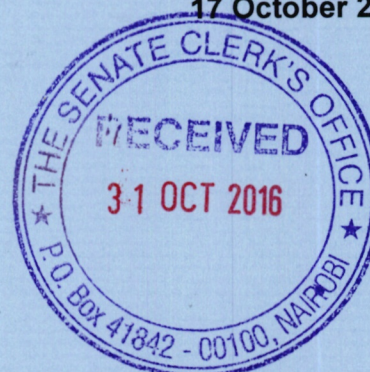
P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

Ref:BARINGO ASSEMBLY 2015

17 October 2016

**Joseph Koech**  
Clerk to the Baringo County Assembly  
P.O. Box 53-30400  
**KABARNET**



Dear Mr. Koech

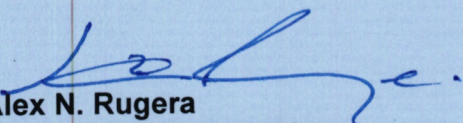
### REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF BARINGO COUNTY ASSEMBLY FOR THE YEAR ENDED 30 JUNE 2015

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I transmit the report of the Auditor-General on the examination of the financial operations of Baringo County Assembly for the year ended 30 June 2015.

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

  
**Alex N. Rugera**  
**For: AUDITOR-GENERAL**

**Copy to: Mr. Jeremiah Nyegenye**  
Clerk to the Senate  
P.O. Box 41842-00100  
**NAIROBI**

**Hon. Benjamin Cheboi**  
The Governor  
Muranga County Government  
P.O. Box 53-30400  
**KABARNET**



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# REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF BARINGO FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

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## EXECUTIVE SUMMARY

### Introduction

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 of Kenya and the Public Audit Act, 2003. Further, the Constitution and Section 107 of Public Finance Management Act, 2012 requires the County Treasury to adhere to the principles of public finance.

### Audit Objectives

The objectives of the audit was to ensure existence of internal controls for proper accountability of public resources, confirm that procurement of goods, works and services is done in accordance with the Public Procurement and Disposal Act, 2005 and related regulations, and that public funds have been utilized effectively and in accordance with the law.

### Terms of Reference

The terms of reference set for the audit include 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
- Imprests and advances
- Cash and bank balances
- Human Resource Records
- Debtors

### Key Audit Findings

#### 1.0 Budget Performance Analysis

During the year 2014/2015, the County Assembly had an approved budget of Kshs.444,043,178, which included Kshs.363,760,946 as recurrent expenditure and Kshs.80,282,232 as development vote. The recurrent vote had an absorption rate of ninety seven percent (97%) while the development vote had an absorption of thirty

five percent (35%) leaving a balance of Kshs.52,161,522 unutilized. The under expenditure was occasioned by delays and extension of contracts completion period well beyond the agreed dates. It would appear the County Assembly did not effectively evaluate the bidder's ability to deliver services on time. The table below shows the summary of the Budget Performer Analysis.

<b>Allocation</b>	<b>Approved Budget Kshs.</b>	<b>Actual Expenditure Kshs.</b>	<b>Variance Kshs.</b>	<b>Percent %</b>
Recurrent	363,760,946	354,591,909	9,169,037	97%
Development	80,282,232	28,119,710	52,161,522	35%
<b>Total</b>	<b>444,043,178</b>	<b>382,711,619</b>	<b>61,330,559</b>	<b>86%</b>

## **2.0 Baringo County Assembly Car Loan Scheme**

The County Assembly set aside and advanced MCAs loans amounting to Kshs.96 Million out of which Kshs.27, 212,151.25 was recovered from the members as car loan deduction leaving a balance of Kshs.69,040,275.15 outstanding as at 30 June 2015. However, although the County Assembly held logbooks for some of the financed vehicles, eight (8) Members of the County Assembly had not surrendered their log books and signed transfer forms as security. Further, it is unlikely that the full recovery of the outstanding balance may be made before the next general elections schedule for net year. In the circumstances, the County Assembly's is at risk of losing part of the outstanding balance by the end of the current Assembly term of office.

## **3.0 Expenditure on Travel, Accommodation and Conference Facilities**

During the year 2014/2015, the County Assembly incurred an expenditure of Kshs.13,191,000 on travel, accommodation allowances and hire of conference facilities outside Baringo County, for conducting their normal activities like committee meetings. There has not been any justification for holding committee normal meetings outside the premises of the County Assembly. Further, the procurement of the conference facilities has not been supported by quotations, prequalification or open tenders. Under the circumstances, the County Assembly may not have received value for money from this expenditure.

## **4.0 Salary Advance**

Records availed for audit revealed that the County Assembly of Baringo advanced salaries to MCAs amounting to Kshs.7,648,000 during the period ended 30 June 2015. However, some MCAs' net pay could not accommodate the recoveries. In addition some members received multiple advances before completing repayment of the earlier ones thereby reducing the chances of recovery. Consequently, issuance of the salary advances did not adhere to the set regulations hence the recovery is in doubt.

## **5.0 County Assembly Ward Staff (Secretaries and Drivers) Hired Yet No Offices and Vehicles Exist**

Examination of payroll records revealed that sixty (60) County ward staff were hired as drivers and secretaries for each ward in Baringo County and a total of Kshs.7,293,000 paid as salaries for the year ended 30 June 2015. However, audit verification revealed that none of the wards had an office or a vehicle assigned to it and therefore the drivers were assigned to MCAs as private chauffeurs thereby conferring an illegal benefit without the approval of the Salaries and Remuneration Commission (SRC). In the circumstances, the payment of salaries amounting Kshs.7,293,000 cannot be confirmed at a proper charge to public funds.

## **6.0 Payments for Training**

Records presented for audit scrutiny revealed that a sum of Kshs.1,223,600 was paid to Members of the County Assembly to facilitate training on tourism policies and programs implementation held on the 25 to 29 March 2015 in Kisumu. Although, the membership of the committee as per the standing order is supported to be seven (7), eighteen (18) members were paid per diems. No reason has been provided for paying the excess eleven (11) members. In addition, committee travelled to Kisumu to hold the training which could be done in Kabarnet. Under the circumstances, the expenditure of Kshs.1,223,600 could not be confirmed as a proper charge to public funds.



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

**Nairobi**

**13 September 2016**

**DETAILED REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF COUNTY ASSEMBLY OF BARINGO FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015**

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**DETAILED AUDIT FINDINGS**

**1.0 Budget Performance Analysis**

During the year 2014/2015, the County Assembly had an approved budget of Kshs.444,043,178. Out of this amount, Kshs.363,760,946 was allocated to recurrent expenditure while the balance of Kshs.80,282,232 was allocated to development vote. The recurrent vote had an absorption rate of ninety seven percent (97%) while the development vote had an absorption of thirty five percent (35%) leaving a balance of Kshs.52,161,522 unutilized. The under absorption of funds was occasioned by delays and extension of contract periods. Although, the extensions were approved by the tender committee, the evaluation of bidder's ability to complete the jobs in time appeared not to have been properly assessed. The table below shows the summary of the Budget Performance Analysis.

<b>Allocation</b>	<b>Approved Budget (Kshs)</b>	<b>Actual Expenditure (Kshs)</b>	<b>Variance (Kshs)</b>	<b>Percent %</b>
Recurrent	363,760,946	354,591,909	9,169,037	97%
Development	80,282,232	28,119,710	52,161,522	35%
<b>Total</b>	<b>444,043,178</b>	<b>382,711,619</b>	<b>61,330,559</b>	<b>86%</b>

**2.0 Baringo County Assembly Car Loan Scheme**

During the year under review, a sum of Kshs.27,212,151.25 was recovered from the members on account of car loans leaving a balance of Kshs.69,040,275.15 outstanding as at 30 June 2015. Although, the County Assembly of Baringo retained the logbooks of vehicles financed through scheme, the transfer forms were blank and had not been signed and deposited with the Clerk as security for the loans. Further, eight (8) Members of the County Assembly as detailed in **Appendix I** had not handed over any documents relating to the motor vehicles financed by the scheme. Although, the issue was reported during the previous year's audit for 2013/2014, no corrective action has been taken to address the matter to date. In the circumstances, the County Assembly may not be able to recover fully the outstanding balance before 30 June 2017 or at the end of the Assembly's current term of office.

## **Recommendations**

All the missing Log books financed through the Car Loan Scheme as well as the signed transfer forms should be obtained immediately and evidence furnished to my office for verification and confirmation.

In addition, loan recovery should be accelerated to enforce full recovery before the end of the current Assembly's term.

### **3.0 Expenditure on Travel, Accommodation and Conference Facilities**

During the year 2014/2015, the County Assembly incurred a sum of Kshs.13,191,000 on travelling, accommodation allowances and hiring of conference facilities outside Baringo County for various committees of the assembly in carrying out their oversight duties as detailed in **Appendix II**. However, the procurement in terms of hire of conference facilities as well as identification, selection and awarding of the services, lacked supporting documents for the procurement of the services. In addition, it is not clear why the committee preferred to hire hotels instead of using the available facilities at the County Assembly offices. The expenditure was therefore excessive and un-economical. Under the circumstances, the expenditure could not be confirmed as a proper charge to public funds.

## **Recommendations**

The accounting officer should discourage the practice of holding meetings in hired facilities outside the County. Further, Members of the County Assembly (MCAs) should make the available local premises so as to manage cost escalations on travel and subsistence allowances. In addition, the expenditure should be supported with the necessary procurement records failure to which the accounting officer should be surcharged for the unsupported amounts.

### **4.0 Salary Advance**

Records availed for audit revealed that a sum of Kshs.7,648,000 was advanced to members during the period ended 30 June 2015 (see **Appendix III** Attached). However the advances were made without considering members ability to repay and some members got multiple advances. In the circumstances, the County Assembly risks losing the amounts which will not have been recovered within the remaining period before the expiry of the current Assembly's term of office.

## **Recommendations**

The County Assembly Management should desist from issuing salary advance without adhering to laid down regulations on advance salaries. Further, no officer should have more than one advance salary within the same period.



The recovery of the erroneous advances should be done and evidence made available to my Office for verification.

#### **5.0 County Assembly Ward Staff (Secretaries and Drivers) Hired Yet No Offices and Vehicles Exist**

Examination of payroll records revealed that sixty (60) County ward staff were hired as drivers and secretaries for each ward in Baringo County and a sum of Kshs.7,293,000 was paid as salaries during the year under review as detailed in **Appendix IV**. However, audit verification revealed that none of the wards had an office or a vehicle assigned to it and therefore the drivers were assigned to MCAs as private chauffeurs thereby conferring an illegal benefit without the approval of the Salaries and Remuneration Commission (SRC). In the circumstance, the payment of salaries amounting to Kshs.7,293,000 could not be confirmed to be a proper charge to public funds.

#### **Recommendation**

Ward Offices should be operationalized or the officers be redeployed and allocated duties to avoid wastage of public resources.

#### **6.0 Payments for Trainings**

Records presented for audit scrutiny revealed that a sum of Kshs.1,223,600 was paid to Members of the County Assembly to facilitate training on tourism policies and programs implementation held on the 25 to 29 March 2015 in Kisumu. However, according to the standing order, the committee membership is seven (7) but eighteen (18) members were paid per diems, resulting to the excess payment of eleven (11) members.

In addition, it was not clear why the committee had to travel to Kisumu while Baringo County Assembly has the necessary facilities. Under the circumstances, the expenditure of Kshs.1,223,600 could not be confirmed as a proper charge to public funds. **(See Appendix V attached)**

#### **Recommendations**

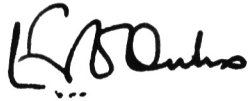
The County Assembly should have a coordinated training program covering the whole year. The County should embrace imprest system to ensure accountability of funds issued to the officers and members of the County Assembly.

After every training there should be a report for the purpose of assessing the impact of the training on improvement of service delivery to the citizens of the County.

The Assembly should only hold its meetings outside the county only when facilities are not available within the county premises.

## **Conclusion**

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



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

**Nairobi**

**13 September 2016**

## APPENDIX I

### LIST OF MEMBERS ISSUED WITH LOAN AND NOT HANDED OVER ANY DOCUMENTS

	<b>Name</b>	<b>Payroll No.</b>
1	<b>Vincent C. Korir</b>	<b>20130012538</b>
2	<b>Richard C. Kitilit</b>	<b>1997039082</b>
3	<b>Solomon K. Chemjor</b>	<b>20130012887</b>
4	<b>Benard K. Borus</b>	<b>201300133384</b>
5	<b>William Kamaket</b>	<b>20130013624</b>
6	<b>Risper Kimaiyo Jebichii</b>	<b>20130030885</b>
7	<b>Safina jelagat Jepkorir</b>	<b>20130030867</b>
8	<b>Valentine Sergon</b>	<b>20130030876</b>

**APPENDIX II**  
**Allowances and Hired Hotels for MCA -**  
**Kshs.13,191,000**

<b>PV No.</b>	<b>DATE</b>	<b>PAYEE</b>	<b>DETAILS</b>	<b>Amount (Kshs.)</b>
38	15.08.2014	Francis Ayabei	Budget and Appropriation Committee	49,800.00
1008	06.03.2015	KCB	Budget and Appropriation Committee	350,000.00
1007	06.03.2015	Jafred Chepsoi	Budget and Appropriation Committee	56,000.00
1006	06.03.2015	Jackson Mutai	Budget and Appropriation Committee	56,000.00
1315	14.05.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	532,000.00
	06.03.2015	Johana Kiplimo, Budget Committee	Budget and Appropriation Committee	56,000.00
	06.03.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	112,000.00
	06.03.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	406,000.00
1457	11.06.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	747,600.00
1313	11.06.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	33,600.00

799	11.06.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	219,000.00
1456	12.06.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	100,800.00
1314	14.05.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	134,400.00
797	26.01.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	50,400.00
798	26.01.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	50,400.00
1505	18.06.2015	Budget and Appropriation Committee	Budget and Appropriation Committee	50,400.00
			<b>Budget and Appropriation Committee Total</b>	<b>3,004,400.00</b>
	8.12.2014	Per Diem-to Ministry of Devolution on Biometric Data capturing	Education Comm	16,000.00
628	8.12.2014	Per Diem-to Ministry of Devolution on Biometric Data capturing	Education Comm	41,000.00
629	8.12.2014	Per Diem - Vocational and ICT Training-Educ. Committee-for 10 Days	Education Comm	37,000.00

630	8.12.2014	Per Diem - Vocational and ICT Training-Educ. Committee-for 10 Days	Education Comm	74,000.00
631	8.12.2014	Per Diem - Vocational and ICT Training-Educ. Committee-for 10 Days	Education Comm	204,000.00
1092	20.03.2015	Per Diem - Vocational and ICT Training-Educ. Committee-in Nairobi	Education Comm	122,000.00
1093	20.03.2015	per- Diem for civil education on devolution	Education Comm	48,800.00
577	4.12.2014	per- Diem for workshop to validate training		29,000.00
			<b>EDUCATION COMM Total</b>	<b>571,800.00</b>
	29.06.2015	report writing	Finance comm	225,000.00
	14.05.2015	report writing	Finance comm	33,600.00
	17.05.2015	report writing	Finance comm	97,200.00
	07.01.2015	Jackson Mutai	Finance comm	162,000.00
1069 &1068	17.03.2015	report writing	Finance comm	63,000.00
1067/ 1056/ 1057/ 1055	09.06.2015	report writing	Finance comm	801,500.00

1500/ 1533/ 1502/ 1501	18.06.2015	report writing	Finance comm	405,900.00
			<b>Finance comm Total</b>	<b>1,788,200.00</b>
1396	09.06.2015	Housing Committee	House Comm	44,800.00
1395	05.06.2015	Housing Committee	House Comm	177,000.00
611	5.12.2014	Amendment of standing order - Milele Resort-9th to 11 July 2014	House Comm	56,000.00
	5.12.2014	Housing Committee	House Comm	140,000.00
613	5.12.2014	Amendment of standing order - Milele Resort-9th to 11 July 2014	House Comm	126,000.00
614	5.12.2014	Amendment of standing order - Milele Resort-9th to 11 July 2015	House Comm	24,000.00
			<b>House Comm. Total</b>	<b>567,800.00</b>
	04.03.2015	Labour Committee	Labour Committee	57,600.00
			<b>Labour Committee Total</b>	<b>57,600.00</b>
	10.03.2015	Legal Committee	legal justice committee	64,800.00

750	13-1-15	Equity Bank	legal justice committee	506,000.00
749	13-1-15	KCB Bank	legal justice committee	1,482,400.00
751	13-1-15	Zachariah Kipkuto	legal justice committee	44,800.00
751	13-1-15	Joseph Makilap	legal justice committee	44,800.00
751	13-1-15	Johana K.Chebon	legal justice committee	44,800.00
751	13-1-15	Jackton K.J.Cheruyot	legal justice committee	44,800.00
791	26-1-2015	attending	legal justice committee	448,000.00
			<b>Legal justice committee Total</b>	<b>2,680,400.00</b>
1021	09.03.2015	Renson Kachike	MCAS Training	42,000.00
1020	09.03.2015	Amos Kiprop	MCAS Training	42,000.00
1019	09.03.2015	Betty Toroitich	MCAS Training	42,000.00
1014	06.03.2015	Daniel Kiplagat	MCAS Training	44,000.00
1012	06.03.2015	Jackson Mutai	MCAS Training	24,400.00
1004	05.03.2015	KCB	MCAS Training	304,000.00
953	04.03.2015	David Ngeno	MCAS Training	58,000.00
635	8.12.2014	Per Diem - Compiling /Discussing House resolution at Royal HTL Kisumu	MCAS Training	261,000.00



636	8.12.2014	Per Diem - Compiling /Discussing House resolution at Royal HTL Kisumu	MCAS Training	360,000.00
637	9.12.2014	Per diem Allowances & transport to Nrb. For CAF Summit	MCAS Training	551,000.00
638	9.12.2014	Per diem Allowances & transport to Nrb. For CAF Summit	MCAS Training	269,000.00
639	9.12.2014	Per diem Allowances & transport to Nrb. For CAF Summit	MCAS Training	95,000.00
318	6.10.2014	Per diem Allowances for 3 Days from 2nd to 4th July 2014	MCAS Training	78,000.00
			<b>MCAS Training Total</b>	<b>2,170,400.00</b>
	10.06.2015	PAC Committee	PAC Member	680,400.00
1426	10.06.2015	PAC Committee	PAC Member	176,400.00
1425	10.06.2015	PAC Committee	PAC Member	67,200.00
1424	10.06.2015	PAC Committee	PAC Member	67,200.00
482	7.11.2017	Per diem allowances for pac members	PAC Member	68,000.00
483	10.11.2014	Per diem allowances for pac members	PAC Member	64,000.00

484	10.10.2014	Per diem allowances for pac members	PAC Member	90,000.00
			<b>PAC MEM Total</b>	<b>1,213,200.00</b>
991	06.03.2015	Selection Committee	Selection Committee	348,000.00
990	06.03.2015	Selection Committee	Selection Committee	130,000.00
			<b>Selection Committee Total</b>	<b>478,000.00</b>
1005	06.03.2015	Samwel Koech, Florah Kimosop	Trade&Tourism Comm	116,000.00
1129	23.03.2015	Trade and Tourism Committee	Trade&Tourism Comm	543,200.00
			Trade&Tourism Comm Total	659,200.00
			<b>Grand Total</b>	<b>13,191,000</b>

**APPENDIX III**  
**ADVANCE SALARY - KSH.7,648,000**

<b>NAME</b>	<b>Date Issued</b>	<b>P V NO.</b>	<b>AMOUNT (KSH.)</b>
	14/08/2014	31	50,000
HON. JENIFFER KIPTOO	20/09/2014	260	30,000
	12/11/2014	652	30,000
	12/11/2014	674	50,000
	2/3/2015	861	30,000
	3/6/2015	1016	100,000
	13/5/2015	1308	150,000
HON. FREDRICK CHERETEI	10/8/2014	343	200,000
	2/4/2015	862	70,000
	28/4/2015	1232	150,000
HON. SOLOMON MAKAL	19/8/2014	45	30,000
	9/3/2014	124	250,000
	1/7/2015	723	50,000
	3/5/2015	1000	100,000
	19/05/2015	1326	200,000
HON. THOMAS MINITO	9/9/2014	144	100,000
	11/3/2014	490	100,000
	28/4/2015	1231	100,000
HON. ZACHARIAH KIPKUTO	20/08/2014	73	100,000
	11/5/2014	459	100,000
	20/04/2015	1225	100,000
	5/4/2015	1279	100,000
HON. JACKSON TARUS KABEREEI	10/2/2014	307	50,000
	12/3/2014	581	50,000
	2/10/2015	884	50,000
	3/11/2015	1046	50,000
	4/9/2015	1204	50,000
	14/5/2015	1319	50,000
	6/3/2015	1380	50,000
HON. WESLEY LEKAKIMON	9/9/2014	164	50,000
	11/5/2014	460	100,000
	18/11/2014		100,000
	3/4/2015	980	100,000
	18/03/2015	1091	100,000
	18/06/2015	1512	150,000
HON. RICHARD KITILIT	24/10/2014	432	20,000
	19/11/2014	521	100,000

	13/1/2015	753	30,000
	2/11/2015	893	100,000
	3/6/2015	1284	50,000
HON. EMMY BUTTUK	11/5/2014	465	100,000
	12/11/2014	653	30,000
	4/1/2015	1182	100,000
	14/5/2015	1320	50,000
HON. MAGDALINE CHEBET	14/10/2014	372	20,000
	19/11/2014	523	30,000
	1/7/2015	724	40,000
	4/1/2015	1176	40,000
	5/12/2015	1302	50,000
HON. SOLOMON CHEPTAI	14/8/2015	30	100,000
	3/12/2014	580	50,000
HON. SOLOMON CHEMJOR	14/8/2014	22	200,000
	12/10/2014	643	50,000
	18/03/2015	1090	150,000
HON. KIBIWOTT MUNGE	26/8/2014	110	200,000
	1/10/2014	297	60,000
	17/3/2015	1082	40,000
	20/4/015	1217	50,000
	19/5/2015	1232	50,000
	3/6/2015	1375	30,000
HON. RISPER KIMAIYO	17/9/2014	238	30,000
	7/10/2014	331	30,000
	3/12/2014	579	50,000
	5/3/2015	1009	50,000
	1/4/2015	1183	60,000
	29/4/2015	1244	60,000
HON. LINAH SOTE	2/10/2014	315	30,000
	5/11/2014	462	30,000
	23/1/2015	832	40,000
	19/2/2015	937	100,000
	29/5/2015	1369	100,000
HON. LYDIA FRANCIS	8/10/2014	333	100,000
	13/6/2015	1376	50,000
HON. STEPHEN MAKLAP	16/10/2014	389	40,000
HON. VALENTINE SERGON	16/10/2014	398	60,000
HON. JULIUS LEKOSEK	5/11/2014	461	10,000
	13/5/2015	1309	20,000
HON. BERNARD BORUS	19/1/2015	779	25,000
	4/3/2015	985	65,000
	6/5/2015	1287	80,000
HON. BEATRICE CHANGWONY	19/11/2014	522	100,000

HON. RICHARD KAMBALA	9/2/2015	873	80,000
HON. ELIJAH TOROITICH	4/3/2015	979	100,000
	28/4/2015	1229	200,000
HON. JACOB CHEBOIWO	8/3/2015	1015	300,000
	4/5/2015	1280	60,000
	29/5/2015	1360	100,000
HON, GEOFFREY CHELAL	5/12/2015	1303	100,000
HON. RENSON PARKEI	14/5/2015	1324	100,000
HON. JOHANA CHEBON	19/3/2015	1233	200,000
HON. ISAIAH KIBOWEN	3/6/2015	1378	40,000
JOSEPH ANGOR	16/10/2014	386	50,000
WILLY JOSEPH KOECH	14/8/2014	32	20,000
	7/11/2014	481	30,000
	28/4/2015	1227	20,000
DANIEL KIMWETICH	20/4/2015	1228	10,000
DUNCAN LAGAT	14/8/2014	37	50,000
DINAH TOROITICH	19/9/2014	216	3,000
HOSEAH KONDIRA	7/10/2014	328	50,000
JOSEPH CHELIMO	2/10/2015	877	25,000
RAPHAEL KIMOSOP	2/12/2015	913	60,000
SILAS YATICH	29/4/2015	1241	40,000
		<b>TOTAL</b>	<b>7,648,000</b>

**APPENDIX IV**  
**Schedule of Temporary Ward Employees for the**

October, November, December	2,439,000.00
January	771,000.00
February	759,000.00
March	921,000.00
April	810,000.00
May	796,500.00
June	796,500.00
<b>TOTAL</b>	<b>7,293,000.00</b>

**APPENDIX V**  
**SCHEDULE FOR TRAINING AT KISUMU**  
**BETWEEN 25 TO 29 MARCH 2015**

<b>NAME</b>	<b>DAYS</b>	<b>RATE</b>	<b>AMOUNT (KSHS)</b>
Saphina Jelagat Jepkorir	6	11,200	67,200
Isaiah Cheboi Kibowen	6	11,200	67,200
Bernard Kipruto Borus	6	11,200	67,200
Rodah J.Muge	6	11,200	67,200
Hosea Kondari Komen	6	11,200	67,200
Samuel Kisa	5	16,800	84,000
Evaline Tanui	5	11,200	56,000
Geofrey Kipkemoi Chelal	6	11,200	67,200
Douglas Kiplimo Tanui	6	11,200	67,200
Mathew Changole	6	11,200	67,200
Joseph Koech	6	16,800	100,800
Silas Kipruto	6	14,000	84,000
Monicah Parkolwa	6	11,200	67,200
Celestine Makuk	6	11,200	67,200
Francis Cheplom	6	6,300	37,800
Benson Kipchirchir	6	6,300	37,800
Daniel Kipyegon	6	11,200	67,200
<b>Total</b>			<b>1,223,600</b>