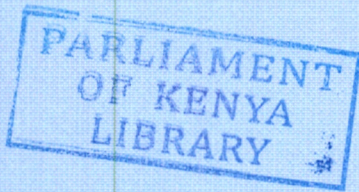


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY UASIN GISHU

FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Ref: ELD/UGCE/1/2014/2015

19 October 2016

Mr. Richard K. Chepkonga
Clerk to the Uasin Gishu County Assembly
P.O. Box 100 - 30100
ELDORET

Dear Mr. Chepkonga

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

I transmit the report on the examination and audit of the financial operations of Uasin Gishu County Assembly for the period 1 July 2014 to 30 June 2015.

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

Yours sincerely

Sylvester N. Kiini
Deputy Auditor General
For: AUDITOR-GENERAL

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

H.E. Jackson Mandago
The Governor
Uasin Gishu County Government
P.O. Box 40-30100
ELDORET

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

EXECUTIVE SUMMARY

Background Information

The Constitution of Kenya, 2010 under the Article 176, created the County Governments which consist of the County Assembly and the County Executive. The County Assembly which is the Legislative arm of the County Government consists of the Speaker and Members of County Assembly.

Introduction

This management and financial operations audit covers the period 1 July 2014 to 30 June 2015. It was undertaken to assess the adequacy and reliability of the systems of management and financial controls instituted by the management of the County Assembly in running its affairs with emphasis on the utilization of public resources.

Terms of Reference

The Office of the Auditor-General is an independent office mandated by the Constitution under Article 229 to audit the accounts of the National and County Government. In this regard, the office planned a management and financial operations audit of the County Assembly of Uasin Gishu for the period 1 July 2014 to 30 June 2015 with the following audit objectives.

- Assessment of controls over management of cash and bank accounts.
- Assessment of controls over management of assets under the control of the County Assembly.
- Assessment of compliance with the procurement laws in process of acquisition of goods or services
- Assessment of compliance with Public Finance Management Act, 2012 in the utilization of public funds.
- Compliance with other relevant laws and regulations
- To ascertain the integrity and reliability of financial and other information used by management in the utilization of public funds.
- To confirm that all necessary supporting documents, records, and accounts have been kept in respect of all transactions.

Methodology

The approach used in carrying out this audit included the following:

- Interviews with key officers at the County Assembly offices.
- Review of applicable legislation and regulations.
- Examination of payment vouchers and support documents, cashbooks, vote books, bank statements, bank slips, miscellaneous receipt books, procurement documents, stores records, asset registers and other related records.
- Review of minutes of various meetings where there were resolutions regarding utilization of public funds.
- Physical inspection and verifications
- Observation of processes and activities.
- Review of documents used by management to monitor use of funds.

Scope and Determination of Responsibilities

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable evidence that, in all material respects, expenditure incurred is fairly stated and recording is achieved in all financial transactions.

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

The formulation and maintenance of effective control measures and compliance with laws and regulations is the responsibility of the management. Our responsibility is to report on the weaknesses and non-compliance with Laws and regulations identified in the course of the audit.

The following sections below highlight key audit findings noted during the audit of the financial operations for the year ended 30 June 2015.

Key Audit Findings

1.0 Budgetary Controls and Performance Analysis

The County Assembly of Uasin Gishu total budget for the year 2014/2015 was Kshs.452,882,434 comprising of the Recurrent and Development votes of Kshs.424,382,434 and Kshs.28,500,000 respectively. Total expenditure of

Kshs.415,250,201 and Kshs.22,328,162 was incurred on Recurrent vote and Development vote respectively resulting to under expenditure of Kshs.9,132,233 on Recurrent vote and under expenditure of Kshs.6,171,836 on Development vote. No explanation was provided for the over/under expenditure. A review of the budget implementation for the assembly revealed the following:

2.0 Under Expenditure in Development Vote

A review of records made available indicated that the assembly did not incur expenditure on the strategic plan budgeted for Kshs.2,000,000. Further, the assembly did not absorb all the funds allocated to refurbishment of buildings and purchased a generator of Kshs.16,000,000 and Kshs.2,500,000 respectively as shown below.

Item	Budget (Kshs)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs)	Percentage Variance
Refurbishment of buildings	16,000,000	12,290,725	3,709,275	23.2%
Purchase of a generator	3,500,000	2,059,687	440,313	17.6%
Strategic plan	2,000,000	-	2,000,000	100%
Total	21,500,000	14,350,412	7,149,588	33%

Consequently, the assembly did not fully utilize funds allocated to development vote totaling to Kshs.6,171,836. No explanation has been provided for failure to utilize funds allocated to the Development vote.

3.0 Personnel Costs

3.1 Irregular Recruitment of County Assembly Staff

Records made available indicated that the County Public Service Board recruited 57 officers at various cadres. However, only 8 officers or about 14% were recruited from the minority ethnic communities in the county contrary to the provisions of County Public Service Human Resource Manual,2013 which recommend threshold of at least 30%.

3.2 Irregular Staff Establishment and Recruitment at the Ward Offices

As similarly reported in the previous year, the County Assembly established a ward office in each of the 30 wards of Uasin Gishu County with a monthly aggregate salary expenditure of Kshs.50,000 per ward totaling to Kshs.18,120,000 as at 30 June 2015 which include an over expenditure on salaries of Kshs.120,000 for Kaptagat Ward. Each ward office was to be staffed with one manager, one secretary, one messenger and one guard. However, there was no evidence availed for audit verification to confirm that the offices had been constituted by the County Assembly Service Board as required by Section 12 of the County Government Act,2012. Further, the Assembly has not established an organizational structure for the ward offices and the terms of services for the ward staff. No justification was provided for the over expenditure of Kshs.120,000 on salaries incurred on Kaptagat Ward staff.

3.3 Failure to Deduct Statutory Contributions for Ward Officers

The County Assembly paid salaries totaling to Kshs.18,120,000 in respect of ward offices during the year. However, the assembly did not deduct National Security Fund (NSSF) and National Hospital Insurance Fund (NHIF) contributions totaling to Kshs.1,175,040 and Ksh.720,000 respectively from the salaries of the ward offices employees as required by the law.

4.0 Mortgage and Car Loan Scheme for Members of the County Assembly

As previously reported in 2013/2014 financial year, Members of the County Assembly and the Speaker were granted mortgage and car loans amounting to Kshs.225,000,000 out of which Kshs.89,942,089 has been recovered through the payroll. However, the properties financed through the granted loan have not been charged and the borrowers have not provided transfer deeds fully signed and letters authorizing the management committee to sell the property in case of default in payment.

5.0 Stale Cheques

The cash book reflect a debit balance of Kshs.18,583,821 against a bank statement balance of Kshs.82,043,244 as at 30 June 2015. However, audit review of the bank reconciliation statement for assembly bank account number 1142325717 maintained at the Kenya Commercial Bank Limited as at 30 June 2014 reflects unrepresented cheques totalling Kshs.63,459,423 out of which cheques amounting to Kshs.1,206,942 are stale. However, no action has been taken to reverse the cheques in the cash book.

In the circumstances, the accuracy and validity of the cash and bank balance as at 30 June 2014 could not be confirmed.

6.0 Prior Year Unresolved Matters

As reported in the report for 2013/2014, the following matters remain unresolved as at 30 June 2015.

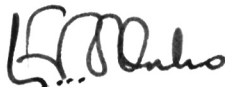
6.1 Payment of Sitting Allowance

A review of the expenditure vouchers maintained by the County Assembly indicated that on 30 June 2014, an amount of Kshs.6,341,600 was paid vide voucher No.918 to members of the County Assembly as arrears of sitting allowances for the financial year 2013/2014. Details on how the arrears arose were however not availed for audit verification. Further records indicate that members had previously been paid at the end of each month allowances earned during year 2013/2014 in respect of plenary and committee sittings. The arrears therefore constitute an overpayment.

Consequently, and in absence of records showing how the allowances were earned, the validity and regularity of the payments could not be confirmed.

6.2 Domestic Travel and Accommodation Allowance

According to records available, the County Assembly incurred expenditure on domestic travel and accommodation allowance during the period 2013/2014 amounting to Kshs.5,673,000. The amount was however not supported with relevant documents contrary to Section 136(1) of the Public Finance Management Act, 2012 which states that all disbursements or payments of public money shall be properly supported with pre-numbered payment vouchers and all payment vouchers shall be supported by appropriate documents. Consequently, the propriety of the expenditure could not be confirmed.



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

Nairobi

30 August 2016

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

DETAILED AUDIT FINDINGS

1.0 Budgetary Controls and Performance Analysis

The County Assembly of Uasin Gishu total budget for the year 2014/2015 was Kshs.452,882,434 comprising of the Recurrent and Development votes of Kshs.424,382,434 and Kshs.28,500,000 respectively. Total expenditure of Kshs.415,250,201 and Kshs.22,328,162 was incurred on Recurrent vote and Development vote respectively resulting to under expenditure of Kshs.9,132,233 on Recurrent vote and under expenditure of Kshs.6,171,836 on Development vote. No explanation was provided for the over/under expenditure.

Items	Budget Amount (Kshs)	Total Expenditure (Kshs)			Under/ (Over) Expenditure (Kshs)	Percentage Variance
		Payments	Commitments	Total		
Recurrent						
Personnel cost	249,902,104	244,761,778	0	244,761,778	5,140,326	2%
Use of goods and services	174,480,330	170,488,423	0	170,488,423	3,991,907	2%
Total	424,382,434	415,250,201	0	415,250,201	9,132,233	2%
Development						
Refurbishment of buildings	16,000,000	12,290,725	0	12,290,725	3,709,275	23%
Generator	2,500,000	2,059,687	0	2,059,687	440,313	18%
Website and bill tracker	3,000,000	3,000,000	0	3,000,000	0	0%
ICT equipment	5,000,000	4,977,750	0	4,977,750	22,250	0.5%
Strategic plan	2,000,000	0	0	0	2,000,000	100%
Total	28,500,000	22,328,162	0	22,308,162	6,171,836	22%

A review of the budget implementation for the assembly revealed the following:

2.1 Under Expenditure in Development Vote

A review of records made available indicated that the assembly did not incur expenditure on the strategic plan budgeted for Kshs.2,000,000. Further, the assembly did not absorb all the funds allocated to refurbishment of buildings and purchased a generator of Kshs.16,000,000 and Kshs.2,500,000 respectively as shown below.

Item	Budget (Kshs)	Actual Expenditure (Kshs.)	Under Expenditure (Kshs)	Percentage Variance
Refurbishment of buildings	16,000,000	12,290,725	3,709,275	23.2%
Purchase of a generator	3,500,000	2,059,687	440,313	17.6%
Strategic plan	2,000,000	-	2,000,000	100%
Total	21,500,000	14,350,412	7,149,588	33%

Consequently, the assembly did not fully utilize funds allocated to development vote totaling to Kshs.7149,588. No explanation has been provided for failure to utilize funds allocated to the Development vote.

Recommendation

The management should ensure that all funds allocated to various programmes are utilized as intended.

3.0 Personnel Costs

3.1 Irregular Recruitment of County Assembly Staff

Records made available indicated that the County Public Service Board recruited 57 officers as shown in **Appendix I** at various cadres. However, only 8 officers or about 14% were recruited from the minority ethnic communities in the county against the recommended threshold of 30% as required by Section B.7 of the County Public Service Human Resource Manual, 2013. The County Assembly has not provided any explanation for the failure to adhere to the 30% rule in the appointment of the new officers.

Recommendation

The management should adhere to the requirements of Section B.7 of the County Public Service Human Resource Manual, 2013 on appointment of new staff failure to which the Accounting Officer is held accountable.

3.2 Irregular Staff Establishment and Recruitment at the Ward Offices

Records made available indicated that the County Assembly established a ward office in each of the 30 wards of Uasin Gishu County with an aggregate monthly salary expenditure of Kshs.50,000 per ward totaling to Kshs.18,120,000 as shown in **Appendix II** which include an over expenditure on salaries of Kshs.120,000 for Kaptagat Ward. Further, each ward office was to be staffed with one manager, one secretary, one messenger and one guard. However, there was no evidence availed

for audit verification to confirm that the offices had been constituted by the County Assembly Service Board as required by Section 12 (7b) of the County Government Act, 2013. Further, the Assembly has not established an organizational structure for the ward offices and the terms of services for the ward staff. No justification was provided for the over expenditure of Kshs.120,000 on salaries incurred on Kaptagat Ward staff.

Recommendation

The management should ensure that new offices are constituted in accordance with the provisions of Section 12(7) of the County Government Act, 2013 failure to which the Accounting Officer is held accountable.

3.3 Failure to Deduct Statutory Contributions for Ward Officers

Records made available indicated that included in the personnel cost expenditure of Kshs.244,761,776 is an expenditure of Kshs.18,120,000 in respect of salaries incurred at ward offices during the year. However, the assembly did not deduct National Social Security Fund (NSSF) and National Hospital Insurance Fund (NHIF) contributions of Kshs.1,175,040 and Kshs.720,000 respectively as shown in **Appendix III** from the salaries of the wards employees as required by Regulation 15 of the National Social Security Fund (Member Contributions) Regulations, 2014 and Section 18(2) of the National Hospital Insurance Fund Act (CAP 255) respectively. The County Assembly may be penalized for not deducting the monthly contributions for NHIF and NSSF and failure to make these deductions will deny the employees the benefits associated with these funds such as access to health care and retirement benefits.

Recommendation

The management should ensure that National Social Security Fund and National Hospital Insurance Fund are deducted from the salaries of all employees in accordance with Regulation 15 of the National Social Security Fund (Member Contribution) Regulation 2014 and Section 18(2) of the National Hospital Insurance Act (CAP255) respectively failure to which the responsible officer is held liable.

3.4 Under Expenditure on Recurrent Vote

A review of records made available indicated that assembly materially underspent a total of Kshs.5,342,711 as shown below under the Recurrent vote.

Item	Budgeted Amount (Kshs)	Actual Expenditure (Kshs)	Under Expenditure (Kshs)	Percentage Variance
Contribution to pension scheme	8,470,328	3,821,659	4,648,669	55%
Water and Sewerage	800,000	632,135	167,865	21%
Telephone charges	802,000	483,723	316,277	40%
Consultancy services	600,000	475,100	124,900	21%
First Aid Safety kits	250,000	167,000	83,000	33%
Total	10,922,328	5,579,617	5,342,711	49%

No explanation was provided for the under expenditure.

Recommendation

The management should ensure that all funds allocated to various programmes are utilized as intended failure to which the responsible officers are held liable.

4.0 Mortgage and Car Loan Scheme for Members of the County Assembly

As previously reported in 2013/2014 financial year, Members of the County Assembly and the Speaker were granted mortgage and car loans amounting to Kshs.225,000,000 as shown in **Appendix IV** out of which Kshs.83,793,050 has been recovered through the payroll as at 30 June 2015. However, the properties financed through the granted loan have not been charged and the borrowers have not provided transfer deeds fully signed and letters authorizing the management committee to sell the property in case of default in payment contrary to Section 14 of the Public Finance Management (Uasin Gishu County Assembly Mortgage and Car Loans Scheme Fund) Regulation, 2014. Consequently, the loans granted may have not been used for the intended purposes and the loans are not fully secured.

Recommendation

The management should ensure that the fund has a charge registered on property financed through loans granted and have its name entered in all documents of title. The borrowers should also provide duly signed transfer deeds and letter authorizing sell of property in case of default in payment as required by Section 14 of the Public

Finance Management(Uasin Gishu County Assembly Mortgage and Car Loans Scheme Fund) , Regulation,2014.

5.0 Stale Cheques

The cash book reflect a debit balance of Kshs.18,583,821 against a bank statement balance of Kshs.82,043,244 as at 30 June 2015. However, audit review of the bank reconciliation statement for assembly bank account number 1142325717 maintained at the Kenya Commercial Bank Limited as at 30 June 2014 reflects unrepresented cheques totaling Kshs.63,459,423 out of which cheques amounting to Kshs.1,206,942 as shown in **Appendix V** are stale. However, no action has been taken to reverse the cheques in the cash book. In the circumstances, the accuracy and validity of the cash and bank balance as at 30 June 2014 could not be confirmed.

Recommendation

The management should ensure that the cashbook is updated as required by Section 90(3) of the Public Finance Management (County Governments) Regulation, 2015 failure to which the responsible officer is held accountable.

6.0 Prior Year Unresolved Matters

6.1 Payment of Sitting Allowances

A review of the expenditure vouchers maintained by the County Assembly indicated that on 30 June 2014 and as detailed in **Appendix VI**, an amount of Kshs.6,341,600 was paid vide voucher No.918 to members of the County Assembly as arrears of sitting allowances for the financial year 2013/2014. Details on how the arrears arose were however not provided for audit verification. Further, records indicate that members had previously been paid at the end of each month allowances earned during year 2013/2014 plenary and committee sittings held, and therefore the arrears constitute an overpayment.

In the circumstances, the validity and regularity of the payments of Kshs.6,341,600 could not be confirmed in absence of records showing how the allowances were earned.

Recommendation

The Accounting officer should ensure that sitting allowances are paid only for actual meetings held. A review on the above payments should be carried out and irregular payments totalling to Kshs.6,341,600 recovered from the concerned Members of the County Assembly.

6.2 Domestic Travel and Accommodation Allowance

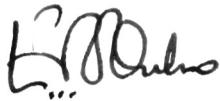
According to records available, the County Assembly incurred expenditure on domestic travel and accommodation allowance during the period under review amounting to Kshs.5,673,000. The amount was however not supported with relevant documents such as invitation letters, bus tickets, work tickets and reports for work done attached to the payment vouchers to confirm that the officers and MCAs were out of the station on official duties. The payments listed in **Appendix VII** were therefore made in contravention of Section 136(1) of the Public Finance Management Act 2012 which states that all disbursements or payments of public money shall be properly supported with pre-numbered payment vouchers and all payment vouchers shall be supported by appropriate documents.

Recommendation

The Accounting officer should ensure that all payments are properly supported with adequate documents before payment is made.

Conclusion

The Uasin Gishu County Assembly should address the anomalies noted in order to ensure efficient delivery of services to the people of Uasin Gishu. Laid down Government Regulations and Procedures should be adhered to ensure public resources are only utilized for the purposes for which they were intended.



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

Nairobi

30 August 2016

Appendix I

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Irregular Recruitment of County Assembly Staff

A) Staff Recruited from Minority Ethnic Group							
No.	Payroll No.	First Name	Last Name	SS	ID No.		Designation
1	K03	Wekesa	Kelvin	6	27883496		Clerk officer III
2	C03	Celestine	Osiro	4	26633548		Clerical officer II
3	M04	Karugu	Miriam	6	27891328		HRO III
4	T03	Tom	Emoit	2	10120787		O.Attendant
5	I02	Matanda	Isaac	2	24007214		O.Attendant
6	W02	Wisley	Abuya	8	23346380		Reporter I
7	D03	Sum	David	8	11363132		PRO I
8	R03	Ruth	Atenya	7	257653326		PRO II
B) Staff Recruited from the Dominant Ethnic Group							
9	S03	Solomon	K Cheserek	7	12466682		Clerk Officer II
10	R02	Ruth	Chepkoech	6	26975388		Clerk Officer III
11	V02	Victor K	Birgen	6	28535432		Clerk Officer III
12	D06	Cheruto	Doryine	5	29229800		Clerical officer I
13	S06	Solomon	K Maswai	4	8731497		Clerical Officer II
14	V04	Vivian J	Rongoei	4	25219535		Clerical Officer II
15	N01	Serem	Naomi	5	23564504		Assistant I
16	S04	Stella	J Rutto	4	28161002		Assistant II
17	M01	Tanui	Maximilla	4	27771454		Assistant II
18	M05	Sawe	Miriam	8	9604755		HRO I
19	E04	Kawa	Everline	2	31238814		O.Attendant
20	D05	Muge	Dorcas	2	24051443		O.Attendant
21	N03	Rotich	Nelly	2	24015498		O.Attendant
22	V03	Viola	Jepkirui	2	28022080		O.Attendant
23	D02	Dominic	Kiprotich	2	24471225		Gardener
24	K02	Rotich	Kennedy	2	23886068		Gardener
25	Z01	Zeddy	Tanui	5	24106398		Record Asst I
26	G02	Kigen	Gloria	5	27719401		Records Asst I
27	S07	Samuel	K Rono	5	10032258		TO
28	P03	Philemon	Tarus	4	25882095		Driver I
29	P04	Philip K	Keter	4	13148296		Driver I
30	E07	Terer	Enock	4	25561547		Driver I
31	C01	Rutto	Cornelius	4	24700314		Driver I
32	B01	Kemei	Benjamin	4	21920219		Driver I
33	W03	Wesley	K Sang	7	25719654		ICT Officer II
34	W02	Wisley	Abuya	8	23346380		Reporter I
35	L01	Chepkoech	A. Lynet	7	24614917		Reporter II

Appendix I

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Irregular Recruitment of County Assembly Staff

36	G03	Kimaiyo	J. Gladys	7	27402445	Reporter II
37	J01	Mutai	Jackson	6	24204898	Reporter III
38	M02	Saina	Michelle	8	23460261	Counsel I
39	E05	Ruto	Emmanuel	4	21905106	Officer II
40	D03	Sum	David	8	11363132	PRO I
41	T04	Tecla	Kosgei	8	22640020	Accountant I
42	I01	Kiplagat	Isaac	7	24048681	Accountant II
43	P02	Philip K	Muigei	6	26661759	Accountant III
44	E06	Kiplagat	Emily	6	22967771	Accountant III
45	E01	Tarus	Elvis	8	24470676	FO I
46	D04	Saina	David	7	28551843	FO II
47	W01	Willet J	Sang	8	23774990	FA I
48	D01	Busienei	David	7	22528656	FA II
49	B02	Kemei B	Kipkoech	7	13206065	A II
50	V01	Victor K	Toroitich	7	24431786	SAA II
51	M03	Kipkiyai	Michael	6	8771715	SAA III
52	E03	Talam	Emmanuel	5	21332774	Assistant I
53	S05	Sharon	Kwambai	5	26583033	Assistant I
54	C02	Lagat	Cosmas	5	22768400	Assistant I
55	T02	Timon	K Barno	5	21836067	Assistant I
56	E02	Koech	Elias	8	23175342	RO I
57	K01	Torois	Kevin	7	26674824	RO II

Appendix II
Uasin Gishu County Assembly
Period: 1 July 2014 to 30 June 2015
Ward Office Salaries

No.	Ward	Budget	Actual	Difference
1	Huruma	600,000.00	600,000.00	-
2	Kapseret/Simat	600,000.00	600,000.00	-
3	Sergoit	600,000.00	600,000.00	-
4	Ziwa	600,000.00	600,000.00	-
5	Kapkures	600,000.00	600,000.00	-
6	Kuinet/Kapsuswo	600,000.00	600,000.00	-
7	Kipkenyo	600,000.00	600,000.00	-
8	Tulwet/Chuiyat	600,000.00	600,000.00	-
9	Cheptiret/Kipchamo	600,000.00	600,000.00	-
10	Kimumu	600,000.00	600,000.00	-
11	Megun	600,000.00	600,000.00	-
12	Ngeria	600,000.00	600,000.00	-
13	Kapsaos	600,000.00	600,000.00	-
14	Segero/Barsombe	600,000.00	600,000.00	-
15	Karuna/Meibeki	600,000.00	600,000.00	-
16	Tarakwa	600,000.00	600,000.00	-
17	Kapsoya	600,000.00	600,000.00	-
18	Ainabkoi/Olare	600,000.00	600,000.00	-
19	Tapsagoi	600,000.00	600,000.00	-
20	Tembelio	600,000.00	600,000.00	-
21	Kipsomba	600,000.00	600,000.00	-
22	Moiben	600,000.00	600,000.00	-
23	Soy	600,000.00	600,000.00	-
24	Kiplombe	600,000.00	600,000.00	-
25	Moisbridge	600,000.00	600,000.00	-
26	Kamagut	600,000.00	600,000.00	-
27	Ngenyilel	600,000.00	600,000.00	-
28	Kaptagat	600,000.00	720,000.00	-120,000.00
29	Racecourse	600,000.00	600,000.00	-
30	Langas	600,000.00	600,000.00	-
		18,000,000.00	18,120,000.00	-120,000.00

Appendix III

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Undeducted NSSF and NHIF from Salaries

NO	WARD	NAME	DESIGNATION	AMOUNT PER MONTH	TOTAL	UNREMITTED DEDUCTIONS				Total unremitted
						NSSF pm(Empl oyer & Employee)	NSSF p.a	NHIF p.m	NHF p.a	
1	Huruma	Alex Zephania M.	Office Assistant	20,000	240,000	720	8,640	750	9,000	17,640
		Emma Njeri	Secretary	10,000	120,000	720	8,640	400	4,800	13,440
		Martha Njeri Kamu	Secretary	10,000	120,000	720	8,640	400	4,800	13,440
		Bernard O. Voyoywa	Security	10,000	120,000	720	8,640	400	4,800	13,440
2	Kapseret/Simat	Linah Kerich	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Benjamin K. Ribai	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Ben K. Kitur	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Erinyit K. Nguruka	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
		John K. Kurgoi	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
3	Sergoit	Limo Reuben	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Gloria Kurgat	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Patrick Mutai	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Grace Kiplagat	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
		Jackson Kering	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
4	Ziwa	Josphat K. Bore	Ward Assistant	13,000	156,000	720	8,640	500	6,000	14,640
		Daniel K. Biwot	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
		Kenneth K. Bett	Office Clerk	9,000	108,000	720	8,640	400	4,800	13,440
		Geoffrey K. Maiyo	Office Clerk	9,000	108,000	720	8,640	400	4,800	13,440
		Stellah Cherop	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
5	Kapkures	Mika K. Koech	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Elizabeth Nafula	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
		Azaneth Chepchirchir	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
		Elisha Kiptoo	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
		Musa Shivoka	Office Clerk	6,000	72,000	720	8,640	300	3,600	12,240
									17	
		Stephen Too	Office Clerk	6,000	72,000	720	8,640	300	3,600	12,240
6	Kuinet/Kapsuswo	Korir Kenneth	Ward Assistant	16,500	198,000	720	8,640	600	7,200	15,840

Appendix III
Uasin Gishu County Assembly
Period: 1 July 2014 to 30 June 2015
Undeducted NSSF and NHIF from Salaries

		Stellah C. Sugut	Office Clerk	10,500	126,000	720	8,640	400	4,800	13,440
		Simon S. Simatei	Office Clerk	5,500	66,000	720	8,640	150	1,800	10,440
		Betty C. Ronoh	Office Clerk	5,500	66,000	720	8,640	150	1,800	10,440
		Tim Kaptingei	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
7	Kipkenyo	Dickson K. Cheptobok	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Njugu Elizabeth	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		David K. Sitienei	Office Clerk	9,000	108,000	720	8,640	400	4,800	13,440
		Nancy Peninah Korata	Office Clerk	14,000	168,000	720	8,640	500	6,000	14,640
8	Tulwet/Chuiyat	Peter K. Letting	Ward Assistant	16,000	192,000	720	8,640	600	7,200	15,840
		Peter K. Sawe	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Sally Jepchumba	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Joel K. Maru	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
		Benjamin K. Kosgei	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
9	Cheptiret/Kipcham o	Caroline J. Mais	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Simion K. Koros	Office Clerk	15,000	180,000	720	8,640	600	7,200	15,840
		Caroline Cheruiyot	Ward Assistant	16,000	192,000	720	8,640	600	7,200	15,840
		Jonathan Yego	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
10	Kimumu	Carolyne Tanui	Ward Assistant	20,000	240,000	720	8,640	750	9,000	17,640
		Amos K. Kangogo	Office Clerk	15,000	180,000	720	8,640	600	7,200	15,840
		Emmaculate J. Tarus	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Kibet Chebol	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
11	Megun	Tito Tirop Tabutt	Ward Assistant	25,000	300,000	720	8,640	850	10,200	18,840
		Stanley Kipkirui	Office Clerk	15,000	180,000	720	8,640	600	7,200	15,840
		Caroline K. Birgen	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
12	Ngeria	Divina Jelagat	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Cleophas Samoei	Office Assistant 1	15,000	180,000	720	8,640	600	7,200	15,840
										17
		Joyce Sum	Office Clerk	4,000	48,000	720	8,640	150	1,800	10,440
		Julius Jeptobok	Office Assistant 1	15,000	180,000	720	8,640	600	7,200	15,840
		James Some	Office Clerk	6,000	72,000	720	8,640	300	3,600	12,240
13	Kapsaos	Philip C. Mibei	Cleaner	7,500	90,000	720	8,640	300	3,600	12,240

Appendix III

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Undeducted NSSF and NHIF from Salaries

		Philip K. Biwot	Office Assistant 1	15,000	180,000	720	8,640	600	7,200	15,840
		Margaret Mwikali	Office Assistant 1	10,000	120,000	720	8,640	400	4,800	13,440
		Sarah Mwala	Cleaner	7,500	90,000	720	8,640	300	3,600	12,240
		Halima Abdi Ali	Secretary	10,000	120,000	720	8,640	400	4,800	13,440
14	Segero/Barsombe	David Limo	Ward Assistant	20,000	240,000	720	8,640	750	9,000	17,640
		Shadrack Kimeli	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Anne Jepleting	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Benjamin Mutai	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
15	Karuna/Meibeki	Raymond Serem	Ward Assistant	10,000	120,000	720	8,640	400	4,800	13,440
		Raphael Koech	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
		Philip K. Keter	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
		Steve Kipkoech	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
		Janet Kimaiyo	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
		John Chebii	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
		Jonathan Kibet	Office Clerk	5,000	60,000	720	8,640	150	1,800	10,440
16	Tarakwa	Nathan Korir	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Fred Kipkemboi	Driver	14,000	168,000	720	8,640	500	6,000	14,640
		Megan Jepngetch	Secretary	13,000	156,000	720	8,640	500	6,000	14,640
		George K. Barmasai	Security	8,000	96,000	720	8,640	400	4,800	13,440
17	Kapsoya	Luke Kiplagat Kimeli	Ward Assistant	13,000	156,000	720	8,640	500	6,000	14,640
		Debra Jepchumba Ronoh	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Hannah Njeri Kamau	Office Clerk	7,000	84,000	720	8,640	300	3,600	12,240
		Levy Chirchir Kemboi	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Jonah Wekesa Wamalwa	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
										18
18	Ainabkoi/Olare	Eric K. Cheboi	Office Assistant	20,000	240,000	720	8,640	750	9,000	17,640
		Moses K. Tanui	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Janet Jeruto	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Isaac Koech	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
19	Tapsagoi	Irene Jepkoech Morogo	Office Assistant	18,000	216,000	720	8,640	600	7,200	15,840
		Sharon Jepchirchir	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640

Appendix III
Uasin Gishu County Assembly
Period: 1 July 2014 to 30 June 2015
Undeducted NSSF and NHIF from Salaries

		David K. Sitienei	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Jacob Busienei	Office Clerk	8,000	96,000	720	8,640	400	4,800	13,440
20	Tembelio	Hillary K. Chumo	Ward Assistant	20,000	240,000	720	8,640	750	9,000	17,640
		Peris J. Chepkok	Secretary	10,000	120,000	720	8,640	400	4,800	13,440
		Henry K. Sang	Watchman	7,000	84,000	720	8,640	300	3,600	12,240
		Boniface Kandie	Watchman	7,000	84,000	720	8,640	300	3,600	12,240
		Rose J. Chemitei	Cleaner	6,000	72,000	720	8,640	300	3,600	12,240
21	Kipsomba	Gideon Chuma	Ward Assistant	16,000	192,000	720	8,640	600	7,200	15,840
		Joyce Sambu	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Josphine Chelanga	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
		Oscar Lagat	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
22	Moiben	Bernard Chepseba	Ward Assistant	14,000	168,000	720	8,640	500	6,000	14,640
		Elkana Lagat	Guard	13,000	156,000	720	8,640	500	6,000	14,640
		Janet Cheronono	Secretary	13,000	156,000	720	8,640	500	6,000	14,640
		Benadine Rotich	Assistant Secretary	10,000	120,000	720	8,640	400	4,800	13,440
23	Soy	Felix Kipronoh	Office Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Julius Sitienei	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Stellah Chirchir	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Judith Chepchirchir	Office Clerk	7,500	90,000	720	8,640	300	3,600	12,240
		Nelly Ngososei	Office Clerk	7,500	90,000	720	8,640	300	3,600	12,240
24	Kiplombe	Aggrey A. Khalusi	Ward Assistant	18,000	216,000	720	8,640	600	7,200	15,840
		Ebby Mulinya	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
		Ismael Chitai	Office Clerk	9,000	108,000	720	8,640	400	4,800	13,440
										19
		Naomi Kemei	Office Clerk	6,000	72,000	720	8,640	300	3,600	12,240
		Patrick Leseke Nzaka	Office Clerk	6,000	72,000	720	8,640	300	3,600	12,240
25	Moisbridge	Victor Kipchumba	Ward Assistant	16,000	192,000	720	8,640	600	7,200	15,840
		Fred Mbukha	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
		Ebeneza Kiptoo	Office Clerk	13,000	156,000	720	8,640	500	6,000	14,640
		Betty Jepchirchir	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
26	Kamagut	Asbel Kiprop Choge	Office Clerk	14,000	168,000	720	8,640	500	6,000	14,640
		Julius Kptoo Koech	Ward Assistant	20,000	240,000	720	8,640	750	9,000	17,640

Appendix III

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Undeducted NSSF and NHIF from Salaries

		Audia Jebet	Office Clerk	16,000	192,000	720	8,640	600	7,200	15,840
						720			-	-
27	Ngenyilel	Nathan Kirwa	Office Assistant	16,000	192,000	720	8,640	600	7,200	15,840
		Everlyne Jelimo	Secretary	13,000	156,000	720	8,640	500	6,000	14,640
		Philemon K. Chepsiror	Driver/Messenger	11,000	132,000	720	8,640	400	4,800	13,440
		Monica K. Sambai	Office Cleaner	10,000	120,000	720	8,640	400	4,800	13,440
28	Kaptagat	Andrew K. Maina	Ward Assistant	15,000	180,000	720	8,640	600	7,200	15,840
		Hellen J. Sambu	Office Clerk	12,500	150,000	720	8,640	500	6,000	14,640
		Josphine J. Kipsang	Office Clerk	11,000	132,000	720	8,640	400	4,800	13,440
		Eliud K. Maiyo	Office Clerk	11,500	138,000	720	8,640	400	4,800	13,440
		Gideon K. Koech	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
29	Racecourse	Emmanuel Siwa	Ward Assistant	10,000	120,000	720	8,640	400	4,800	13,440
		Glarine C. Kirui	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Silas Kipyego	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Nicholas K. Samoei	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
		Silas O. Suchi	Office Clerk	10,000	120,000	720	8,640	400	4,800	13,440
30	Langas	Maxwel M. Mwangi	Ward Assistant	13,500	162,000	720	8,640	500	6,000	14,640
		Anoks Muturi	Office Clerk	12,500	150,000	720	8,640	500	6,000	14,640
		Leah M. Gikunyo	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Pst. Simion Ngoroge	Office Clerk	12,000	144,000	720	8,640	500	6,000	14,640
		Totals		1,510,000	18,120,000	98,640	1,175,040	60,000	720,000	1,895,040



Appendix IV

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Mortgage and Car Loans Scheme for MCAs

No.	Payroll No.	Name	Amount (Kshs)	Recovery Amount(Kshs)
1	13203	Mr. Terer Isaac Kipkemoi – Speaker	5,000,000	1,936,359.83
2	13204	Mr. Chomba Peter	5,000,000	1,944,595.67
3	13205	Mr. Chirchir Isaac	5,000,000	1,778,115.68
4	13206	Ms Sugut Rebecca	5,000,000	2,036,438.87
5	13207	Mr. Rono Hillary	5,000,000	1,773,541.29
6	13208	Mr. Ting Tirus Kipyego	5,000,000	1,915,621.98
7	13209	Ms Tuwei Pauline Chelimo	5,000,000	1,767,086.23
8	13210	Mr. Bundotich Patrick	5,000,000	1,913,115.42
9	13211	Ms Tarus Josephine	5,000,000	1,912,753.68
10	13212	Mr. Hillary Kiptoo	5,000,000	1,773,657.27
11	13213	Mr. Jonathan Ngetich	5,000,000	1,920,142.23
12	13214	Mr. Moses Barteng	5,000,000	1,775,402.78
13	13215	Mr. Koech Joseph kipketer	5,000,000	1,771,280.13
14	13216	Mr. Keter Hillary Kibet	5,000,000	1,920,130.61
15	13217	Mr. Lodeya Josephat Lowoi	5,000,000	1,936,769.60
16	13218	Mr. Kosgei Obadiah	5,000,000	1,915,587.10
17	13219	Mr. Chelulei Nicholus	5,000,000	1,773,821.97
18	13220	Mr. David Singoei Kiptoo	5,000,000	1,910,763.11
19	13221	Mr. Mutai Wilson	5,000,000	1,919,693.97
20	13222	Mr. Tarus David Kiptoo	5,000,000	1,919,431.17
21	13223	Mr. Kemboi Isaac Kirwa	5,000,000	1,912,753.68
22	13224	Mr. Leting Stephene Kiprotich	5,000,000	1,905,081.05
23	13225	Mr. Sang Jeremiah	5,000,000	1,919,735.31
24	13226	Mr. Kigen Pius Kipkorir	5,000,000	1,902,390.08
25	13227	Mr. Ali Ramadhan	5,000,000	1,912,102.45
26	13228	Mr. Kiptanui Amos Kimeli	5,000,000	1,919,928.53
27	13229	Mr. Sugut Peter Kipleting	5,000,000	1,769,991.66
28	13230	Mr. Mwangi Francis Muya	5,000,000	1,955,331.82
29	13231	Mr. Sanga Daniel Kipleting	5,000,000	1,921,514.47
30	13232	Mr. Korir Hoseah Kibet	5,000,000	1,955,344.73
31	13233	Mr. Ruto Samwel Kiptanui	5,000,000	1,923,535.19
32	13234	Ms Birgen Caroline	5,000,000	1,922,545.84
33	13335	Mrs. Massam Tabitha	5,000,000	2,081,802.65
34	13236	Mr. Martim Charuiyot	5,000,000	279,479.36
35	13237	Mrs. Bartere Flora C	5,000,000	1,913,320.21
36	13238	Mr. Ruto Duncan K	5,000,000	1,910,924.44
37	13239	Ms Kisama Rose G	5,000,000	2,051,968.16
38	13240	Ms Korir Rehema C	5,000,000	1,915,074.09
39	13241	Ms Tirop Nahum J	5,000,000	1,906,559.28
40	13242	Ms. Maizs Lydia J	5,000,000	1,687,157.44
41	13243	Ms. Njoroge Lucy N	5,000,000	1,917,390.43
42	13244	Ms. Kosgei senah C	5,000,000	1,919,778.56
43	13245	Ms. Busienei Salome	5,000,000	1,912,777.60
44	13246	Ms Singoei Rosebellah	5,000,000	1,919,897.99
45	13247	Ms. Jemtai Anne	5,000,000	1,942,356.49
		Total	225,000,000	83,793,050.20



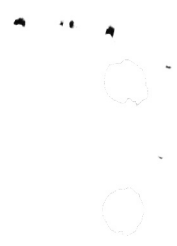
Appendix V

Uasin Gishu County Assembly

Period: 1 July 2014 to 30 June 2015

Schedule of Unpresented Cheques for the Month of June, 2015

No.	Date	Cheque No.	Payee	Amount Kshs.
1	05/05/2014	729	NSSF	12,000.00
2	06/03/2014	814	NSSF	12,000.00
3	06/04/2014	832	Toyota Kenya	18,000.00
4	06/05/2014	834	Pionner Ltd	255,000.00
5	30/6/2014	948	NSSF	12,800.00
6	30/6/2014	956	Cancelled	18,227.00
7	08/08/2014	991	NSSF	12,000.00
8	10/08/2014	1173	NSSF	12,000.00
9	10/08/2014	1227	KRA	800,000.00
10	11/10/2014	1264	NSSF	12,000.00
11	12/01/2014	1357	NSSF	12,000.00
12	12/12/2014	1410	KPLC	30,915.00
	Total			<u>1,206,942.00</u>



APPENDIX VI**UASIN GICHU COUNTY ASSEMBLY****Period: 1 July 2014 to 30 June 2015****Arrears of Sitting Allowances**

	Name	Amount	30% Tax	Tax	Net
1	Hon. Isaac K. Terer	268,000	30%	80,400	187,600
2	Hon. Peter Kamau Kariuki Chomba	250,400	30%	75,120	175,280
3	Hon. Ramadhan Werambo Ali	245,000	30%	73,500	171,500
4	Hon. Rebecca Chepchirchir Sugut	135,300	30%	40,590	94,710
5	Hon. Wilson A. Mtai	139,500	30%	41,850	97,650
6	Hon. Francis Muya Mwangi	135,200	30%	40,560	94,640
7	Hon. Joseph Kipketer Koech	249,000	30%	74,700	174,300
8	Hon. Josephine Tarus	138,900	30%	41,670	97,230
9	Hon. Samuel Kiptanui Arap Ruto	237,200	30%	71,160	166,040
10	Hon. Amos Kimeli Kiptanui	263,200	30%	78,960	184,240
11	Hon. David Kiptoo Singoei	24,700	30%	7,410	17,290
12	Hon. David Kiptoo Tarus	136,800	30%	41,040	95,760
13	Hon. Hillary Kibet Keter	260,800	30%	78,240	182,560
14	Hon. Hillary Kipkemboi Rono	231,800	30%	69,540	162,260
15	Hon. Hillary Kiptoo Mutai	114,900	30%	34,470	80,430
16	Hon. Hosea Kibet Korir	128,400	30%	38,520	89,880
17	Hon. Isaac Kiptanui Chirchir	228,600	30%	68,580	160,020
18	Hon. Isaac Kirwa Kemboi	121,800	30%	36,540	85,260
19	Hon. Jeremiah Kimeli Sang	235,200	30%	70,560	164,640
20	Hon. Jonathan Kiprop Ngetich	256,600	30%	76,980	179,620
21	Hon. Josephat Lowi Lodeya	239,600	30%	71,880	167,720
22	Hon. Moses Kipchumba Barteng	256,600	30%	76,980	179,620
23	Hon. Nicholas Kiprotich Chelulei	227,800	30%	68,340	159,460
24	Hon. Obadiah Kipleting Kosgei	241,000	30%	72,300	168,700
25	Hon. Patrick Kiptoo Bundotich	271,800	30%	81,540	190,260

	Name	Amount	30% Tax	Tax	Net
26	Hon. Pauline Chelimo Tuwei	249,400	30%	74,820	174,580
27	Hon. Peter Kipleting Sugut	140,100	30%	42,030	98,070
28	Hon. Pius Kipkorir Kigen	265,200	30%	79,560	185,640
29	Hon. Stephen Kiprotich Letting	141,800	30%	42,540	99,260
30	Hon. Tyrus Kipyego Ting	59,800	30%	17,940	41,860
31	Hon. Duncan Ruto	31,200	30%	9,360	21,840
32	Hon. Lydia Cheruto	32,500	30%	9,750	22,750
33	Hon. Carolyne Birgen	32,500	30%	9,750	22,750
34	Hon. Lucy Njoroge	32,500	30%	9,750	22,750
35	Hon. Senah Kosgei	29,900	30%	8,970	20,930
36	Hon. Salome Busienei	32,500	30%	9,750	22,750
37	Hon. Rosebellah Singoei	28,600	30%	8,580	20,020
38	Hon. Nahum Tirop	32,500	30%	9,750	22,750
39	Hon. Rehema Korir	32,500	30%	9,750	22,750
40	Hon. Rose Kisama	32,500	30%	9,750	22,750
41	Hon. Flora Bartera	32,500	30%	9,750	22,750
42	Hon. Cheruiyot Maritim	32,500	30%	9,750	22,750
43	Hon. Tabitha Massam	32,500	30%	9,750	22,750
44	Hon. Anne Jemutai	32,500	30%	9,750	22,750
	Total	6,341,600		1,902,480	4,439,120

APPENDIX VII

Period: 1 July 2014 to 30 June 2015

UASIN GISHU COUNTY ASSEMBLY

Unsupported Domestic Travel and Accommodation Allowance

No	Date	Pv No	Payee	Details	Amount (Kshs.)	Exceptions Raised
1	18.06.14	1399	Michael Yator	Being Night out to members of staff to Kisumu	665,000	Invitation letters not provided.
2	16.08.13	39	Michael Yator	Night out to MCAs attending KIMSCA games	1,114,500	Dates of Travel not indicated
3	16.12.13	469	Michael Yator	Night out to staff on official duty at Kisumu	731,500	Budget and dates of event not provided.
4	02.12.13	473	Michael Yator	Nightout and fuel on official duty to Kisumu	280,000	Dates of Travel not provided.
5	25.09.13	178	Michael Yator	Night out at Nakuru for training	460,000	Dates of Travel not provided.
6	01.04.14	990	Michael Yator	Night out allowance for staff	216,000	No budget and Programme
7	02.09.13	104	Michael Yator	Attending IFMIS training	126,000	No budget and Programme.
8	02.06.14	151	Michael Yator	Attending IFMIS training	250,000	Invitation letters and Programme
9	07.05.14	1202	Michael Yator	Night out to MCAs in Kisumu	1,830,000	No Programme and dates of event.
					5,673,000	