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**SPECIAL AUDIT REPORT OF THE AUDITOR-GENERAL ON  
FINANCIAL OPERATIONS OF BOMET COUNTY  
EXECUTIVE  
FINANCIAL YEAR 2015/16**



## **VISION**

Accountability and effective management of public resources

## **MISSION**

To audit and report on the management of public resources for improved service delivery to the Kenyan people.

## **CORE VALUES**

Integrity  
Objectivity  
Professionalism Competence  
Innovation  
Team Spirit

## **MOTTO**

Enhancing Accountability

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## ABBREVIATIONS

Abbreviation	Full Name
AIE	Authority to Incur Expenditure
CEC	County Executive Committee
C-FSP	County Fiscal Strategy Paper
C-BROP	County Budget Review and Outlook Paper
CIDP	County Integrated Development Plan
CRF	County Revenue Fund
EACC	Ethics and Anti-Corruption Commission
FY	Financial Year
GPAY	Government Payment System
IAAF	International Amateur Athletics Federation
IFMIS	Integrated Financial Management Information System
LPO	Local Purchase Order
LSO	Local Service Order
PAC	Parliamentary Accounts Committee
PFMA	Public Finance Management Act
PFMR	Public Finance Management Regulations
PIC	Parliamentary Investment Committee
PPDA	Public Procurement and Disposal Act
PPDR	Public Procurement and Disposal Regulation
PV	Payment Voucher

## 1.0 EXECUTIVE SUMMARY

### 1.1 Introduction and Background

1.1.1 The Clerk of Bomet County Assembly wrote a letter referenced BCA/AG/3/06/01/19 dated 21 June, 2019 to the Office of the Auditor-General requesting for a special audit on various expenditure items which could not be justified based on the report by the Auditor-General for the financial year 2015/2016.

1.1.2 Bomet County is located in the former Rift Valley Province of Kenya, and it was created from the former Kericho District through the Kenya Gazette Supplement Number 53 of 1992. It has 5 sub counties namely Bomet East, Bomet Central, Sotik, Chepalungu and Konoin.

### 1.2 Terms of Reference

1.2.1 The special audit was guided by the following Terms of References:

- Budget and Budgetary Control;
- Procurement and Related Issues;
- Financial Management Issues; and
- Asset Management and Related Issues.

### 1.3 Scope of Work and Limitations

1.3.1 The special audit covered financial operations of Bomet County Executive for the financial year 2015/2016 and examined records related to budget and budgetary control, financial management, procurement issues and asset management.

1.3.2 The scope of work was limited to the request by the Clerk of Bomet County Assembly referenced BCA/AG/3/06/01/19 dated 21 June, 2019 that required the Auditor-General to report on the following items whose budgetary allocation amounted to Kshs.2,637,837,209 out of a total budget allocation of Kshs.5,170,956,630:

- Expenditures incurred by the Social Services Department including Procurement for construction of Bomet International Amateur Athletics Federation (IAAF) stadium;
- Expenditures incurred by the Water and Irrigation Department;
- Expenditures incurred by the Health Department including Purchase of dental and medical equipment;

- Expenditures incurred for Education and Vocational Training and Construction of the new Sigor High School;
- Expenditures incurred by the Finance and Economic Planning Department; and
- Pending Bills.

1.3.3 The special audit encountered the following limitations that affected the ability to give a reasonable assurance on lawfulness and effectiveness of the amount of Kshs.2,637,837,209 budgeted for the aforementioned items:

- Bomet County did not provide documentation including correspondence files, payment vouchers, procurement files, cash books, bank statements and vote book records in regard to expenditures reviewed; and
- There was a change of regime from the previous County Government without handing over to the new office bearers. The present officers did not provide explanations on issues concerning their predecessors who were in office in the period under review.

## 1.4 Key Findings

### Budget and Budgetary Control

#### Absence of Minutes of the County Executive Committee and the County Assembly Report Approving Budgets

- 1.4.1 According to sections 129(1) and 133 of the Public Finance Management Act, 2012 (PFMA), County Budget Estimates and Finance bills should be approved by the County Executive Committee and the County Assembly. Further, section 135 of the PFMA, 2012 requires County governments to submit supplementary budgets to the County Assemblies for approval in circumstances where money had not been appropriated.
- 1.4.2 It was established that Bomet County Appropriation Act for the financial year 2015/2016 was gazetted on 17 July, 2015 while the Bomet County Supplementary Appropriation Act (No. 01) and Supplementary Appropriation Act (No. 02) were gazetted on 24 December, 2015 and 29 June, 2016 respectively.
- 1.4.3 However, minutes of the Bomet County Executive Committee and the County Assembly report approving the original budget estimates and the supplementary budget estimates were not availed for review. Under the circumstance, we could not give assurance that the budget making process for Bomet County for the financial year 2015/2016 amounting to Kshs.5,170,956,630 were duly approved by the Bomet County Executive Committee

and the County Assembly as provided for in sections 129(1), 133 and 135 of the Public Finance Management Act, 2012 (PFMA, 2012).

- 1.4.4 It was the responsibility of the County Executive Committee Member for Finance to ensure budget making process including approvals complied with relevant provisions of the PFMA, 2012.
- 1.4.5 During the financial year 2015/2016, the budgetary allocations for the five (5) County Departments considered in this special audit were as follows:

	Descriptions	Appropriation (Kshs)	Supplementary Budget I (Kshs)	Supplementary Budget II (Kshs)
1	Department of Social Services	432,661,001	487,296,903	454,961,444
2	Department of Water and Irrigation	329,120,000	595,743,710	411,022,528
3	Department of Health	804,398,683	948,579,468	1,010,127,456
4	Department of Education and Vocational Training	474,632,874	446,844,375	443,312,743
5	Department of Finance and Economic Planning	344,674,035	342,394,804	318,413,038
	<b>Total</b>	<b>2,385,486,593</b>	<b>2,820,859,260</b>	<b>2,637,837,209</b>

#### Absence of quarterly reports on variances between Budgeted and Actual Revenue

- 1.4.6 According to the bank statements for Bomet County Revenue Fund (CRF) Account Number 1000171545, Bomet County received a total of Kshs.5,132,587,235 composed of Exchequer issues and locally generated revenue.
- 1.4.7 A comparison between Bomet County budgetary allocations of Kshs.5,170,956,582 and the actual revenue collected of Kshs.5,132,587,235 established that the Bomet County budget for the financial year 2015/2016 was underfunded by Kshs.38,369,347 comprising Kshs.23,109,049 being under collection of locally generated revenue and Kshs.15,260,298 being underfunding of government grants .
- 1.4.8 Section 64(2)(c) of the PFMA, 2012 requires the Accounting Officer to prepare quarterly reports which should include reasons for material differences between approved estimates and the actual revenue collected. These quarterly reports are supposed to explain why there was under collection of locally generated revenue. On the contrary,

there was no evidence that the Chief Officer for Finance & Economic Planning for Bomet County Government prepared reports to explain revenue variance of Kshs.38,369,347.

#### Over Expenditure of Approved Budgets

1.4.9 The special audit reviewed approved budgets and the Financial Statement for financial year 2015/2016 and established over expenditures for recurrent budgets as follows:

Description	Budgeted Recurrent Expenditure (Kshs)	Actual Recurrent Expenditure (Kshs)	Variance-Over expenditure (Kshs)
Department of Social Services	42,866,939	62,202,434	19,335,495
Department of Water and Irrigational	37,579,812	75,797,340	38,217,528
Ministry of Health	471,912,630	479,649,041	7,736,411
Ministry of Education and Vocational Training	161,802,674	239,685,877	77,883,203
Department of Finance and Economic Planning	288,734,924	407,977,597	119,242,673
<b>Total</b>	<b>1,002,896,979</b>	<b>1,265,312,289</b>	<b>262,415,310</b>

1.4.10 A further review of the Development Budgets and expenditures revealed the following variances:

Description	Budgeted Development Expenditure (Kshs)	Actual Development Expenditure (Kshs)	Variance (Kshs)
Department of Social Services	412,094,505	324,539,326	(87,555,179)
Department of Water and Irrigation	373,442,716	248,312,730	(125,129,986)
Ministry of Health	538,214,826	391,643,604	(146,571,222)
Ministry of Education and Vocational Training	281,510,069	286,616,732	5,106,663
Department of Finance and Economic Planning	29,678,114	119,926,265	90,248,151
<b>Total</b>	<b>1,634,940,230</b>	<b>1,371,038,657</b>	<b>263,901,573</b>

1.4.11 Therefore, Bomet County violated the Public Finance Management (County Governments) Regulations 2015, section 41(1)(b) which requires that the total payments

for a detailed budget line in a given fiscal year may not exceed the reallocations issued against that budget line.

1.4.12 Furthermore, no explanation was given by Bomet County Officers to justify the over expenditure incurred especially since the validation process in the Integrated Financial Management Information System (IFMIS) during processing of payment vouchers is a control measure that should check to ensure the vote being charged has sufficient budgetary allocation.

1.4.13 It is the responsibility of the County Accounting Officers who are the Chief Officers of the respective departments to exercise budgetary control measures.

### Procurement and Related Issues

1.4.14 The special audit covered the following procurement items as requested by the Clerk of Bomet County Assembly in his letter to the Auditor-General:

	Item	Department
1	Procurement for construction of Bomet International Amateur Athletics Federation (IAAF) stadium	Social Services
2	Construction of new Sigor High School	Education and Vocational Training
3	Purchase of dental and medical equipment.	Health

### Procurement for Construction of Bomet International Amateur Athletics Federation (IAAF) stadium

#### Irregular use of force account / labor based contract for construction of Bomet IAAF stadium and New Sigor High School

1.4.15 Construction of the Bomet IAAF stadium was done using force account as the preferred method of procurement. Force account method also referred to as labor based contract involved procurement of building materials using quotations while labor was provided by hired casuals who were supervised by technical staff from the Department of Public Works. We were not provided with Bills of Quantities to ascertain the cost of the projects and the materials required. Therefore, the basis of used to determine quality and quantity of materials procured could not be established.

- 1.4.16 According to section 91(1)(2) of the Public Procurement and Asset Disposal Act, 2015 (PPADA 2015), Open tendering should be the preferred method for procurement of goods, works and services. However, the procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under the Act for use of that method.
- 1.4.17 Section 109(2) of the Public Procurement and Asset Disposal Act, 2015 requires that a procuring entity may use force account method of procurement by making recourse to the state or public officers and using public assets, equipment and labor which are competitive and where—
- (a) Quantities of work involved are small and scattered or in remote locations for which qualified construction firms are unlikely to tender at reasonable price and the quantities of works cannot be defined in advance;*
- b) Unforeseen and urgent work is required to be carried out without disrupting on-going operations; and*
- (c) The procuring entity is to complete works delayed by a contractor after written warnings did not yield any tangible results.*
- 1.4.18 Use of force account as opposed to open tender method of procurement by Bomet County violated the Public Procurement and Asset Disposal Act, 2015 since the procurements and the quantities of works undertaken were neither small, scattered nor in a remote location. There was also no evidence to justify urgency / unforeseen work to be carried out. Further, construction of the stadium required specialized skills and supervision to ensure that the project is of good standard.
- 1.4.19 By preferring to use force account method for a project of this magnitude, the Bomet County government caused loss of public funds since some of these structures were later demolished for failure to meet quality requirements.
- 1.4.20 According to an Engineering Peer Review Report for Bomet Stadium authored by Eng. D. A. Odhiambo of Frontier Designs Ltd dated January 2019, there were some severely defective structural elements which should be demolished and constructed afresh. The report states that defects noted were due to use of poor construction methodology and workmanship. Further, there was no evidence of quality control undertaken during construction of the facility which led to poor quality of work.

1.4.21 The special audit could not quantify the loss of public funds because Bomet County government did not provide all payment vouchers, cashbooks and vote books for us to establish how much was spent on the structures to be demolished. Payment vouchers relating to the construction of the stadium availed to the audit team only amounted to Kshs.37,629,822.

#### Initiating procurement without evidence of Approved Budgets

1.4.22 Section 45(3)(a) of the PPADA, 2015 requires all procurement processes to be— (a) within the approved budget of the procuring entity and be planned by the procuring entity concerned through an annual procurement plan. There was no evidence that construction of Bomet IAAF Stadium was factored in the budget for 2015/2016.

1.4.23 The Bomet County Treasury and the Department for Social Services were not able to state the actual amounts incurred in the construction of the Bomet IAAF Stadium contrary to section 77 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer of a project to compile and maintain a record showing all receipts, disbursements and actual expenditure on a monthly basis in respect of every project. Payment vouchers relating to the construction of the stadium availed to the audit team only amounted to Kshs.37,629,822. There were no project accounts records availed and therefore the special audit could not ascertain the completeness and accuracy of the payment vouchers amounting to Kshs.37,629,822 availed by the Bomet County Government.

#### Issuance of Quotations to Non-Prequalified bidders

1.4.24 Upon review of the payment vouchers availed, it was established that the following suppliers were issued quotations thereby participating in the procurement process yet they were not in the list of prequalified suppliers contrary to Section 106(2)(a) of the PPADA, 2015 that requires the Accounting Officer of a procuring entity to give requests for quotations to such persons as are registered by the procuring entity.

	Name	Description	Amount (Kshs)
1	Harsons Building and General Construction	Hire of machines that included the Concrete Mixer , Vibrator machine and Plate Compactor	924,000
2	Machii Limited	Supply of waste quarry	319,000
3	Machii Limited	Supply of hardware materials for the Stadium. The materials included 250 tonnes of hardcore, 12 mesh rolls, 18 rolls of Damp Proof Membrane (DPM) , 6 litres of anti-termite and 50 rolls of Dump Proof Course (DPC)	1,255,700
	<b>Total</b>		<b>2,498,700</b>

#### Issuing quotations to contractors for items different from what they were prequalified

1.4.25 According to section 93(4)(b) and 94(2)(b) of PPADA 2015, information of prequalification should outline the procurement requirement, including the nature and quantity of goods, works or services and the location and timetable for delivery or performance of the contract. This means that quotations should be sent to prequalified suppliers for specified goods, works and services detailed. However, the special audit noted that quotations were given to suppliers for items different from what they were prequalified to supply as indicated in the table below;

S/No	Name	Pre-qualified services	Delivery made	Amount (Kshs)
1	Samai Bridge and Road Construction Ltd	Supply and delivery of General Office Stationery	Supply of 1000 bags of cement for the construction of the Stadium	720,000
2	Samai Bridge and Road Construction Ltd	Supply and delivery of General Office Stationery	Supply and delivery of 2000 Y12 twisted bars	2,000,000
3	Sigor Distributors Limited	Provision of printing works i.e.	Supply of water for the	560,000

S/No	Name	Pre-qualified services	Delivery made	Amount (Kshs)
		accountable/security documents	construction of IAAF Stadium	
4	BEVCO Enterprise Ltd	Supply of office curtains, Furnishes, flowers, decorations and other related accessories  Bush clearing, dams cleaning & culvert cleaning	Supply of 15,000 poles for Construction of the Stadium	585,000
	<b>Total</b>			<b>3,865,000</b>

1.4.26 On 21 April 2018, the Bomet County Cabinet resolved to prioritize completion of the Bomet IAAF stadium project which was estimated by the National Construction Authority to be 70% complete as at November, 2017. The Committee also resolved to change the mode of procurement for the completion of the project from labor based to full contract.

1.4.27 The tender was awarded to M/s Wilkori Building & Civil Engineering Ltd at a contract sum of Kshs.257, 498,105. A Contract between the County Government of Bomet and M/s Wilkori Building & Civil Engineering Ltd was signed on 28 June, 2018. The contractor was to commence the works immediately upon signing the contract and the contract duration was 36 months from the date of execution.

1.4.28 As at the time of audit, no payment had been made, the contractor was on site and works were on going.

### Construction of New Sigor High School

#### Absence of an agreement to undertake a National Government function

1.4.29 According to the Constitution of Kenya 2010, Fourth Schedule No.16, the National Government is responsible for Universities, Tertiary Educational Institutions and other institutions of research and higher learning and primary schools, special education, secondary schools and special education institutions.

1.4.30 Furthermore, Article 187(1) of the Constitution of Kenya 2010, requires that a function or power of government at one level may be transferred to a government at the other level by agreement between the governments.

1.4.31 The special audit established that Bomet County Government had been engaged in Construction of New Sigor High School without evidence of existence of an agreement between the National Government and Bomet County Government relating to the construction of the New Sigor High School contrary to Article 187(1) of the Constitution of Kenya, 2010.

#### Initiation of procurement proceedings without evidence of an approved budget

1.4.32 Section 45(3)(a) of the Public Procurement and Asset Disposal Act, 2015 requires all procurements to be factored in budgets. On the contrary, there was no evidence that the construction of the new Sigor High school was factored in Bomet County budget for financial year 2015/2016 and neither was it included in the County Integrated Development Plan 2013 contrary to the PPDA, 2015 section 45(3)(a). The bill of quantities was not availed to determine the actual project cost incurred.

1.4.33 In addition, since the procurement method used was force accounts (labor based), Bomet County was responsible for buying the buildings materials required for the construction and paying the casual laborers. Building materials were sourced by use of quotations.

#### Failure to document and quantify amounts incurred in construction

1.4.34 The County Treasury and the County Department for Education were not able to state the actual amount incurred in the construction of the new Sigor High School contrary to Public Finance Management (County Governments) Regulations, 2015 section 77 that requires the Accounting Officer of a project to compile and maintain a record showing all receipts, disbursements and actual expenditure on a monthly basis in respect of every project and sub-project. The payment vouchers relating to the construction of the new Sigor high school that were availed to the audit team only amounted to Kshs.22,632,949.

1.4.35 The status report for the completion of the New Sigor High school as at 15 July, 2018 indicated that the multipurpose hall, 3 classrooms, 3 hostels, 2 teachers' quarters and toilets were yet to be completed. The special audit team visited the Sigor High School and noted that as at the time of the audit, the school had stalled and no works were on going on site.

### Procurement for the purchase of Medical and Dental Equipment

- 1.4.36 The purchase of medical and dental equipment was factored in the budget for financial year 2015/2016 at a cost of Kshs.23,233,707. Though payment vouchers in relation to the transactions were not availed, according to the Director of Health, Bomet County tendered for medical and dental equipment valued at Kshs.35,804,493. However, only Kshs.23,235,636 had been paid at the end of the financial year 2015/2016.

### Financial Management Issues

#### Unsupported Expenditures

- 1.4.37 The special audit reviewed expenditure for five departments namely Department of Social Services, Department of Water and Irrigation, Department of Health, Department of Education and Vocational Training & Department of Finance and Economic Planning as per the audit request.
- 1.4.38 The total budgetary allocation for recurrent expenditure was Kshs.1,002,896,979 while the actual recurrent expenditure was Kshs.1,265,312,289 for the five sampled County Departments. Bomet County exceeded the budgetary allocation in all the five County Departments resulting in an over expenditure of Kshs.262,415,310.
- 1.4.39 According to the Public Finance Management (County Governments) Regulations 2015, section 104 (1), All receipts and payments vouchers of public moneys should be properly supported by pre-numbered receipt and payment vouchers and should be supported by the appropriate authority and documentation. The special audit sampled and reviewed expenditures amounting to Kshs.2,824,845,407 in relation to the five County Departments and pending bills for the period 2015/2016 . It was noted that payments amounting to Kshs.1,788,184,554 were not properly authorized and/or supported with invoices, LPOs/LSOs, delivery notes, counter receipt notes, inspection and acceptance committee minutes and work completion certificates as detailed below contrary to section 104 (1) of the Public Finance Regulation 2015:

Description	Properly supported and/or authorized (Kshs)	Not properly supported and/or authorized (Kshs)	Not availed (Kshs)	Total (Kshs)
Department of Social Services	298,951,614	27,579,757	60,210,388	386,741,760
Department of Water and Irrigation	39,545,677	6,205,605	278,358,788	324,110,070
Ministry of Health	354,956,786	15,849,281	500,486,578	871,292,645
Ministry of Education and Vocational Training	88,974,894	15,039,337	422,288,378	526,302,609
Department of Finance and Economic Planning	65,737,421	9,903,957	452,262,484	527,903,862
<b>Total</b>	<b>848,166,392</b>	<b>74,577,937</b>	<b>1,713,606,616</b>	<b>2,636,350,946</b>

#### Unexplained variances between bank statements and financial statements

1.4.40 The Bomet County Executive financial statements for the financial year 2015/2016 indicated that the Bomet County transferred Kshs. 323,645,351 to Bomet Water Company, Cooperative Societies, Health facilities and Hospitals. The audit reviewed bank statements and funds transferred to the various County Government entities and established un-explained variances between bank statements and financial statements as follows:

Entity	Budgeted Amount (Kshs)	Amount as per Financial Statement (Kshs)	Amount as per Bank Statement (Kshs)	Variance (Kshs)
Bomet Water Company	119,400,000	119,400,000	77,251,749	42,148,251
Cooperative Societies	25,000,000	25,499,538	279,269,340	253,769,802
Health Facilities	148,747,313	148,747,313	68,461,800	80,285,513
Hospitals	30,000,000	29,998,500	53,576,775	23,578,275
<b>Total</b>				<b>399,781,841</b>

### Pending Bills

#### Absence of records to confirm status of pending bills

1.4.41 The special audit reviewed procurement documents relating to the pending bills and established procurement irregularities amounting to Kshs.839,667,305. This included absence of requisitions, delivery notes and inspection and acceptance reports. Treasury circular No. 18/2019 dated 22 October, 2019 directed County Governments to pay all legitimate pending claims. As at the time of audit, the special audit team could not establish whether pending bills for the financial year 2015/2016 amounting to Kshs.188,494,461 had been fully paid. This is as a result of bank statements and cashbooks not being availed for audit review and analysis.

### Asset Management and Related Issues

1.4.42 Bomet IAAF Stadium was constructed on LR. No 307/308 belonging to Bomet University College. This was based on a Memorandum of Understanding between Bomet University College (BUC) and the Bomet County Government (BCG) dated 3 September, 2019. However, the ownership of the land where the construction is ongoing could not be established since the title deed was not availed.

## 1.5 Irregularities and Managerial Responsibilities

	Irregularity	Risk /Law Violated	Amount involved (Kshs)	Responsibility
1	Failure to avail County Executive Committee minutes and the County Assembly report approving budget estimates and the supplementary budget estimates contrary to sections 129(1) and 133 of the Public Finance Management Act, 2012 that requires County Budget Estimates and Finance Bills to be approved by the County Executive Committee and County Assembly respectively. Further, section 135 of the PFMA, 2012 requires County governments to submit to the	Sections 129(1), 133 and 135 of the PFMA, 2012	5,170,956,582	Bomet County Executive Committee

	Irregularity	Risk /Law Violated	Amount involved (Kshs)	Responsibility
	County Assembly for approval supplementary budget in certain circumstances where money had not been appropriated.			
2	Failure to prepare quarterly reports that include reasons for material differences between approved budget estimates and the actual revenue collected to explain why there was under collection of locally generated revenue contrary to Section 64(2)(c) of the Public Finance Management Act (PFMA 2012)	Section 64(2)(c) of the PFMA, 2012	23,109,049	Bomet County Executive Committee
3	Over expenditure of recurrent (Kshs.262,415,310) and Development (Kshs.263,901,573) Budget allocations contrary to the Public Finance Management (County Governments) Regulations 2015, section 41 (1)(b) which states that the total payments for a detailed budget line in a given fiscal year may not exceed the reallocations issued against that budget line.	Public Finance Management (County Governments) Regulations 2015, section 41 (1)(b)	526,316,883	Bomet County Executive Committee
4	Irregular Construction of Bomet IAAF Stadium and new Sigor High School using force account / labor based instead of full contract contrary to Section 109(2) of the Public Procurement and Asset Disposal Act, 2015.	Section 109(2) of the Public Procurement and Asset Disposal Act 2015.	The Management failed to avail Bills of Quantities and all Payment Vouchers to enable us Quantify amounts involved	Bomet County Executive Committee

	Irregularity	Risk /Law Violated	Amount involved (Kshs)	Responsibility
5	Initiating construction of Bomet IAAF stadium and New Sigor High School without factoring the project in Budget Estimates for 2015/ 2016 contrary to Section 45(3)(a) of the PPADA 2015 requires all procurement processes to be– (a) within the approved budget of the procuring entity and be planned by the procuring entity concerned through an annual procurement plan.	Section 45(3)(a) of the PPADA, 2015	The Management failed to avail Bills of Quantities and all Payment Vouchers to enable us Quantify amounts involved	Bomet County Executive Committee
6	Failure to document and quantify amounts incurred in Construction of Bomet IAAF stadium and New Sigor High School contrary to section 77 of the Public Finance Management (County Governments) Regulations, 2015 that requires the Accounting Officer of a project to compile and maintain a record showing all receipts, disbursements and actual expenditure on a monthly basis in respect of every project and subproject.	Section 77 of the Public Finance Management (County Governments) Regulations, 2015	The Management failed to avail Bills of Quantities and all Payment Vouchers to enable us Quantify amounts involved	Bomet County Executive Committee
7	Raising , processing and awarding Requests for Quotations (RFQs) to Non-Prequalified bidders in regard to Bomet IAAF stadium contrary to Section 106(2)(a) of the PPADA, 2015 that requires the accounting officer of a procuring entity to give the request to such persons as are registered by the procuring entity	Section 106(2)(a) of the PPADA , 2015	2,498,700	Bomet County Executive Committee

	Irregularity	Risk /Law Violated	Amount involved (Kshs)	Responsibility
8	Issuing, processing and awarding Request for Quotations for Bomet IAAF Stadium to suppliers for items different from what they were prequalified to supply contrary to Section 93(4)(b) and 94(2)(b) of PPADA 2015 that requires that information of prequalification should "outline the procurement requirement, including the nature and quantity of goods, works or services and the location and timetable for delivery or performance of the contract"	Section 93(4)(b) and 94(2)(b) of PPADA, 2015.	3,865,000	Bomet County Executive Committee
9	Undertaking National Government function in constructing new Sigor High School without an agreement between the National Government and the County Government contrary to Constitution of Kenya 2010, Article 187(1).	Constitution of Kenya 2010, Article 187(1)	The Management failed to avail Bills of Quantities and all Payment Vouchers to enable us Quantify amounts involved.	Bomet County Executive Committee
10	Failure to properly authorize and/or support payment vouchers with invoices, LPO/LSO, delivery note, counter receipt note, inspection and acceptance committee minutes and work/partial completion certificates raising doubt on authenticity of the payments	Increasing opportunities for fraud related risks that may lead to loss of public funds	1,788,184,554	Bomet County Executive Committee
11	Failure to avail supporting documents in support of pending bills posing a risk of processing illegitimate pending bills	Increasing opportunities for fraud related risks that may lead	839,667,305	Bomet County Executive Committee

	Irregularity	Risk /Law Violated	Amount involved (Kshs)	Responsibility
		to loss of public funds		
12	Un-explained variance between bank statements and financial statements	Inaccurate financial reporting that may lead to skewed decision making	399,781,841	Bomet County Executive Committee

## 1.6 Conclusion

1.6.1 The special audit reviewed a budgetary allocation of Kshs.2,637,837,209 as requested by the Clerk of Bomet County Assembly with a view to confirm lawfulness and effectiveness of this expenditures. The reviews were conducted based on the following Terms of References: Budget and Budgetary Control, Procurement and related issues, Financial Management and Asset Management issues.

1.6.2 The Conclusion and Recommendations are as follows:

	TOR	Conclusion	Recommendations
1	Budget and Budgetary Control	The existing budgetary controls were not compliant with Sections 129(1), 133 and 135 of the Public Finance Management Act, 2012 since there was no evidence of Budget Approvals by the County Executive and Assembly thereby rendering budgetary allocation of Kshs.5,170,956,630 unlawful.	<ul style="list-style-type: none"> <li>Relevant investigative agencies should conduct further investigations to establish criminality in the budget making process so as to deter future recurrence of the same</li> <li>Management of Bomet County should strengthen its Budget Controls to ensure proper approvals before execution and compliance with Budget ceilings to avoid over expenditures and pending bills .</li> </ul>

	TOR	Conclusion	Recommendations
2	Procurement and Related Issues	<ul style="list-style-type: none"> <li>• There was violation of the Public Procurement and Asset Disposal Act, 2015 in Procurement of Construction Works for Bomet IAAF Stadium and the New Sigor High School.</li> <li>• The Management of Bomet County Government also failed to maintain / avail appropriate records in support of the transactions</li> </ul>	<ul style="list-style-type: none"> <li>• Relevant investigative agencies should take up the matter with a view to take appropriate legal action against possible offenders</li> <li>• The Management of Bomet County should review its filing systems and consider electronic filing system to ensure efficient and effective documentation</li> <li>• County Officers leaving an office should properly hand over Financial and Accounting records kept by themselves to the Officers taking over as stipulated in the Public Finance Management (County Governments) Regulations 2015, section 11 to allow continuity.</li> </ul>
3	Financial Management Issues	<ul style="list-style-type: none"> <li>• There was failure to properly authorize and/or support payment vouchers with invoices, LPOs/LSOs, delivery notes, counter receipt notes, inspection and acceptance committee minutes and work completion certificates raising doubt on</li> </ul>	<ul style="list-style-type: none"> <li>• Relevant investigative agencies should take up the matter with a view to take appropriate legal action against possible offenders</li> </ul>

	TOR	Conclusion	Recommendations
		authenticity of the payments	
4	Asset Management and Related Issues	<ul style="list-style-type: none"> <li>Bomet IAAF was constructed on land LR. No 307/308 without evidence of ownership / title deed</li> </ul>	<ul style="list-style-type: none"> <li>Management of Bomet County should follow up and ensure they obtain the title deed for Land LR. No 307/308</li> </ul>



Nancy Gathungu

AUDITOR-GENERAL

05 February, 2021

## 2.0 INTRODUCTION AND BACKGROUND

### 2.1 Introduction

- 2.1.1 The Clerk of Bomet County Assembly wrote a letter referenced BCA/AG/3/06/01/19 dated 21 June, 2019 to the Office of the Auditor-General requesting for a special audit on various expenditure items which could not be justified. This was after a report by the Auditor-General for the financial year 2015/2016 on the financial operations of the County Executive was discussed and adopted by the County Assembly in a meeting held on 19 June, 2019. (Exhibit 001; Letter reference BCA/AG/3/06/01/19 dated 21 June 2019 and Exhibit 002; Report by the Auditor-General for the financial year 2015/2016).
- 2.1.2 The various expenditures items were reviewed and transformed into auditable issues and Terms of References to guide the special audit as detailed in APPENDIX I.

### 2.2 Background

- 2.2.1 Bomet County is located in the former Rift Valley Province of the Republic of Kenya and it was created from the former Kericho District through the Kenya Gazette Supplement No. 53 of 1992. Bomet County has 5 sub counties namely Bomet East, Bomet Central, Sotik, Chepalungu and Konoin.
- 2.2.2 The Vision of Bomet County is to be; *“a prosperous and competitive County in economic, social and political development offering high quality services to its people”*.
- 2.2.3 The Mission of the County is; *“to transform the livelihood of Bomet County residents through innovative and dynamic leadership, efficient and effective mechanisms, viable partnership while ensuring equity, integrity and community participation in a clean, secure and sustainable environment”*.

### 2.3 Objective

- 2.3.1 The main objective of the audit was to review unresolved issues raised by the Auditor-General in the report for the financial 2015/2016 on the financial operations of the County Executive of Bomet. (Exhibit 002; Report by the Auditor-General for the financial year 2015/2016)

## 2.4 Terms of Reference

The special audit was guided by Terms of References summarized below and detailed in APPENDIX I:

### **Budget and Budgetary Control**

1. Review and document the County budgeting process
2. Determine the budgetary allocation for the period under review in relation to:
  - The Department of Social Services
  - The Department of Water and Irrigation
  - The Department of Health
  - The Department of Education and Vocational Training
  - The Department of Finance and Economic Planning

### **Procurement and Related Issues**

1. Review the procurement process for construction of the Bomet International Amateur Athletics Federation (IAAF) stadium and whether it complied with PPDA, 2015 and PPDA, 2005.
2. Review the procurement process for the construction of the new Sigor High School and whether it complied with the PPADA, 2015 and PPDA, 2005.
3. Review the procurement process for purchase of Medical and Dental Equipment

### **Financial Management Issues**

1. Review and document the County payment process
2. Verify the expenditure incurred by Bomet County for the period under review in relation to:
  - The Department of Social Services
  - The Department of Water and Irrigation
  - The Department of Health
  - The Department of Education and Vocational Training
  - The Department of Finance and Economic Planning
  - Pending accounts payable
  - Electricity bill paid on behalf of Bomet Water Company
3. Ascertain the amounts disbursed by Bomet County to the following entities during the period under review:

- Bomet Water Company
- Hospitals
- Cooperative Societies

#### **Asset Management and Related Issues**

1. Ascertain the ownership of the land for the Bomet International Amateur Athletics Federation (IAAF) stadium.

## **2.5 Scope of Work and Limitations**

### **Audit Scope**

- 2.5.1 The audit covered financial year 2015/2016 and was limited to expenditures incurred by the following County Departments; Water and Irrigation, Social Services, Health, Education and Vocational Training and Finance and Economic Planning.
- 2.5.2 It also covered pending bills for the financial year 2015/2016 and procurement for construction of Bomet International Amateur Athletics Federation (IAAF) stadium, construction of new Sigor High School and purchase of Dental and Medical Equipment.
- 2.5.3 The special audit team reviewed and examined records related to budget and budgetary control, financial management, procurement and related issues, and asset management.

### **Limitation**

- 2.5.4 The special audit encountered the following limitations:
  1. Lack of institutional memory. Most officers were new to their current designations and were therefore unable to provide adequate information regarding the County operations during the financial year 2015/2016.
  2. We sent emails to the Chief Officer Finance as reminder for documents detailed in **APPENDIX II** and the same had not been availed at the time of conclusion of this special report.

## 2.6 Approach and Methodology

The following methods were used to gather information;

### Planning

- 2.6.1 In planning for the special audit, the audit team held various planning meetings between 02 October, 2019 and 01 November, 2019. During these meetings, the Team discussed activities and tasks to be undertaken to address the Terms of Reference.

### Documentary Review

- 2.6.2 We reviewed the following documents; County Government Act 2012, The Public Procurement and Asset Disposal Act 2015, The Public Procurement and Disposal Regulations 2006, The Public Finance Management Act 2012, The Public Finance Management Regulations 2015, The Bomet County Annual Procurement Plans, The Bomet County Approved Budgets, The Bomet County Appropriation and Supplementary Acts, The Bomet County Finance Act, The IFMIS reports for Bomet County , Bank Statements, Ledgers and Payment Vouchers.

### Analytical review

- 2.6.3 The bank statements, budgets, procurement plans, payment vouchers and ledgers for the period under review were analyzed and the results were used to arrive at conclusions. We also extracted and analyzed reports from the Integrated Financial Management Information System (IFMIS).

### Risk Assessment Criteria

- 2.6.4 During the financial year 2015/2016, the budgetary allocation for each of the 12 County Departments was as detailed in the table below:

**Table 1: Departments Budgetary Allocation**

<b>Departments</b>	<b>Recurrent Budget (Kshs)</b>	<b>Development Budget (Kshs)</b>	<b>Total (Kshs)</b>
Office of the Governor	699,058,865	40,000,000	739,058,865
Finance and Economic planning	288,734,924	29,678,114	318,413,038
Public Health and Environment	195,943,894	8,900,000	204,843,894
Children and Social Services	42,866,939	412,094,505	454,961,444
Medical Services	471,912,630	538,214,826	1,010,127,456
Land, Housing and Urban Planning	66,223,465	125,552,744	191,776,209
Agri-business, Cooperatives and Marketing,	152,140,135	175,913,346	328,053,481
Water and Irrigation	37,579,812	373,442,716	411,022,528
Education and Vocational Training	161,802,674	281,510,069	443,312,743
Roads and Public Works	117,903,727	391,873,962	509,777,689
Trade, Energy, Tourism and Industry and	14,734,304	45,506,000	60,240,304
County Assembly	489,368,979	10,000,000	499,368,979
<b>Total</b>	<b>2,738,270,348</b>	<b>2,432,686,282</b>	<b>5,170,956,630</b>

2.6.5 The audit team reviewed the Bomet County Assembly's Public Accounts and Investment Committee (PAC & IC) report on the Auditor- General's Report for the financial year 2015/2016 on the financial operations of the County Executive.

2.6.6 In the report, the Bomet County PAC & IC requested the Auditor-General to conduct a forensic audit on expenditure incurred by the following five County Departments:

1. Finance and Economic planning
2. Children and Social Services
3. Water and Irrigation
4. Education and Vocational training
5. Medical Service

2.6.7 The five County Departments audited represent 51% of the total budget allocation for Bomet County. (Exhibit 002; Report by the Auditor-General for the financial year 2015/2016).

## 2.7 Persons Interviewed

2.7.1 We interviewed selected officers of Bomet County Government to clarify various issues so as to inform the objectivity of the special audit report on the issues raised.

2.7.2 The evidence obtained through interviews was further analyzed, and corroborated before being used as evidence in this report.

**Table 2: List of Persons interviewed**

No.	Name	Designation
1.	Andrew Kimutai Sigei	CEC Finance and Economic Planning
2.	Milka Rono	County Chief Officer - Finance and Economic Planning
3.	Peter Rono	Head of Financial Services
4.	Eric Chepkwon	Head of Reporting and Compliance
5.	Christopher Kibet	Head of Accounting
6.	Beatrice Laboso	County Procurement Officer
7.	Kiplangat Koech	Accountant
8.	Ann Chelagat	Sports Officer
9.	Simon Langat	Chief Officer - Education and Vocational Training
10.	Dr. Bernard Sowek	Director - Health, Administration and Logistics
11.	Arch. Kipngetich Mosonik	Director - Public works
12.	Nicholus Kerich	Chief Officer - Cooperatives

## 2.8 Report Structure

2.8.1 This special audit report is presented in the following format:

- i Executive summary
- ii Introduction and Background
- iii Detailed Findings
- iv Appendices

2.8.2 The report also includes:

- i Table of Content
- ii List of Tables
- iii List of Abbreviations

2.8.3 The special audit report should be read in its' entirety in order to comprehend fully the approach used and the findings. The report has covered analysis and facts as understood, with the aim of informing the County Assembly and the County Executive on their deliberations and decision making, cognizant of any limitations raised.

## 3.0 DETAILED FINDINGS

### 3.1 Budget and Budgetary Control

#### County budgeting process

#### Absence of Minutes of the County Executive Committee and the County Assembly Report Approving Budgets

- 3.1.1 The County budget process is prescribed under the Public Finance Management (County Governments) Regulations, 2012 sections 129 to 136. The process includes preparation of development plans, cashflow projections, management of the budget process, approval of the budget estimates, approval of the finance bill and approval of the supplementary budget.
- 3.1.2 According to the PFMA, 2012 section 129(1) and 133, the budget estimates and finance bill are approved by the County Executive Committee and County Assembly respectively. Further, section 135 requires that County Governments should submit to the County Assembly for approval, the supplementary budget in circumstances where money had not been appropriated.
- 3.1.3 It was noted that Bomet County Appropriation Act for the financial year 2015/2016 was gazetted on 17 July, 2015. In addition, the Bomet County Supplementary Appropriation Act (No. 01) and Supplementary Appropriation Act (No. 2) were gazetted on 24 December, 2015 and 29 June, 2016 respectively. (Exhibit 003; Bomet County Appropriation Act of 17 July 2015, Exhibit 004; Bomet County Supplementary Appropriation Act of 24 December 2015 and Exhibit 005; Supplementary Appropriation Act of 29 June 2016)
- 3.1.4 However, the Bomet County Executive Committee minutes and the County Assembly report approving the budget estimates and the supplementary budget estimates were not availed to the audit team for review. Under the circumstance, the special audit team could not give assurance that the budget making process for Bomet County for financial year 2015/2016 amounting to Kshs.5,170,956,630 were duly approved by the Bomet County Executive and County Assembly as provided for in the PFMA, 2012 sections 129(1), 133 and 135.
- 3.1.5 The County Executive Committee member for finance should be held responsible for any irregularities in the budget process.

### Bomet County Budgetary Allocation

3.1.6 The Bomet County annual and supplementary budgets for the period under review are as detailed in APPENDIX III and summarized in the table below:

Table 3: County Budget for FY 2015/2016

Description	Original Budget (Kshs)	Supplementary Budget I (Kshs)	Supplementary Budget II (Kshs)
Total Revenue	4,920,566,039	5,358,459,750	5,170,956,630
Recurrent Expenditure	2,739,011,353	2,644,488,771	2,738,270,348
Development Expenditure	2,257,878,747	2,713,970,979	2,432,686,282
Total Expenditure	4,920,566,039	5,358,459,750	5,170,956,630

3.1.7 The audit team reviewed the budgeted amount for development expenditure and noted that the development expenditure represented 46%, 51% and 47% of the annual budget, supplementary budget I and supplementary budget II respectively as detailed in the table below. This is compliant with the Public Finance Management Act (PFMA) 2012 section 15(2)(a), which stipulates that a minimum of 30% of the total budget be allocated for development. (Exhibit 006; Annual budget, Supplementary budget no. I and Supplementary budget no. II)

Table 4: County Development Budget for FY 2015/2016

Financial Year	Total Budgeted expenditure (Kshs)	30% of the total budget (Kshs)	Budgeted Development expenditure (Kshs)	Variance (Kshs)	Allocated for development (%)
Appropriation	4,920,566,079	1,476,169,824	2,257,878,747	781,708,923	46%
Supplementary Budget 1	5,358,459,750	1,607,537,925	2,713,970,979	1,106,433,054	51%
Supplementary Budget 2	5,170,956,630	1,551,286,989	2,432,686,282	881,399,293	47%

### County Department Budgetary Allocation

3.1.8 During the financial year 2015/2016, the budgetary allocations for the 5 County Departments sampled for audit are summarized in the table below and detailed in APPENDIX IV.

**Table 5: Department Budget Allocation for FY 2015/2016**

	Descriptions	Appropriation (Kshs)	Supplementary Budget I (Kshs)	Supplementary Budget II (Kshs)
1	Department of Social Services	432,661,001	487,296,903	454,961,444
2	Department of Water and Irrigation	329,120,000	595,743,710	411,022,528
3	Department of Health	804,398,683	948,579,468	1,010,127,456
4	Department of Education and Vocational Training	474,632,874	446,844,375	443,312,743
5	Department of Finance and Economic Planning	344,674,035	342,394,804	318,413,038
	<b>Total</b>	<b>2,385,486,593</b>	<b>2,820,859,260</b>	<b>2,637,837,209</b>

### Amount received from the National Treasury and locally generated Revenue

#### Absence of quarterly reports on variances between Budgeted and Actual Revenue

3.1.9 According to the Bank Statements for Bomet County Revenue Fund (CRF) Account Number 1000171545, Bomet County received a total of Kshs.5,132,587,235 as indicated in the table below. **(Exhibit 007; Bomet CRF bank statement)**

**Table 6: Amount Received for FY 2015/2016**

Description	Amount (Kshs)
Funds from Exchequer (APPENDIX VI)	4,706,893,250
Funds locally generated ( APPENDIX V)	165,717,831
Donor funds - Danida	17,620,000
Government Grants	119,866,449
Commitment C/F	26,745,025
Leasing of Medical Equipment	95,744,680
<b>Total</b>	<b>5,132,587,235</b>

3.1.10 A comparison between budgetary allocations and actual revenue established that the Bomet County budget for the financial year 2015/2016 was underfunded by Kshs.38,369,347. The underfunding comprised of Kshs.23,109,049 being under collection of locally generated revenue and Kshs.15,260,298 being underfunding of Government Grants as shown in the table below.

Table 7: Comparison between Budgeted Amount and Amount Received for FY 2015/2016

Description	Budgetary allocation (Kshs)	Actual Revenue (Kshs)	Variance (Kshs)
Funds from Exchequer	4,706,893,250	4,706,893,250	0
Funds locally generated	188,826,880	165,717,831	23,109,049
Government Grants	135,126,747	119,866,449	15,260,298
Donor funds - Danida	17,620,000	17,620,000	0
Commitment C/F	26,745,025	26,745,025	0
Leasing of Medical Equipment	95,744,680	95,744,680	0
<b>Total</b>	<b>5,170,956,582</b>	<b>5,132,587,235</b>	<b>38,369,347</b>

3.1.11 According to the Public Finance Management Act (PFMA 2012) section 64(2)(c), the accounting officer should prepare quarterly reports which should include reasons for material differences between approved estimates and the actual revenue collected. These quarterly reports are supposed to explain why there was under collection of locally generated revenue. On the contrary, there was no evidence that Bomet County Government prepared reports to explain revenue variance of Kshs.38,369,347. The accounting officer should be held responsible for non-compliance with this regulation.

## 3.2 Procurement and Related Issues

### Overview

3.2.1 The Clerk to the Bomet County Assembly in his letter requesting for the audit, requested for a review of projects with outstanding procurement issues raised in the Annual Audit Report for Bomet County for financial year 2015/2016. The projects with outstanding procurements issues were: Construction of Bomet International Amateur Athletics

Federation (IAAF stadium), Construction of the New Sigor High School and purchase of Medical and Dental Equipment.

- 3.2.2 The special audit reviewed procurement documents for Construction of the Bomet (IAAF) stadium, Construction of the New Sigor High School and purchase of Medical and Dental Equipment as follows:

**Table 8: Procurements Reviewed**

Procurement	Contract Value (Kshs)
Procurement for the construction of the Bomet IAAF stadium	257,498,105
Procurement for the construction of the New Sigor High School	Information not availed
Procurement for the purchase of Medical and Dental Equipment for the FY 2015/2016	35,804,493
<b>Total</b>	<b>293,302,598</b>

#### Procurement for the construction of the Bomet IAAF stadium

- 3.2.3 Construction of the Bomet International Amateur Athletics Federation (IAAF stadium) was factored in the County Integrated Development Plan (CIDP) of 2013 as an on-going project. According to the CIDP, the objective of the project was improvement of sporting facilities and recreational site. Project activities involved consultancy services, purchase of materials and construction work. The project was to be undertaken in the period 2013-2017. However, the special audit team could not establish how the activities of the project were phased out since the respective procurement plans were not availed. **(Exhibit 008; County Integrated Development Plan 2013)**

#### Budget

##### Initiating procurement without evidence of Approved Budgets

- 3.2.4 According to the PPADA, 2015 section 45(3)(a), all procurement processes should be—  
 (a) within the approved budget of the procuring entity and should be planned by the procuring entity concerned through an annual procurement plan. However, construction of Bomet IAAF Stadium was not factored in the budget for 2015/2016. **(Exhibit 006; Annual budget, Supplementary budget no. I and Supplementary budget no. II)**

3.2.5 The Bomet IAAF Stadium was initially constructed using force account method also referred to as labor based contract in financial year 2014/2015. Building materials were procured using quotations while labor was provided by hired casuals who were supervised by technical staff from the Department of Public Works. Specialized equipment like excavators were also hired. We were not provided with Bills of Quantities to ascertain the cost of the projects and the materials required. Therefore, the basis of the materials procured could not be established. In addition, the County Executive Committee minutes approving use of the force account as the preferred method of procurement were not availed.

#### Irregular use of force account / labor based contract for construction of Bomet IAAF stadium and New Sigor High School

3.2.6 According to the 3<sup>rd</sup> minutes of the Tender Committee meeting held on 10 September 2014, requisition for supply of assorted building materials for the construction works at the Bomet IAAF stadium was received from the user department. Initially the user Department was the Department of Social Services and changed later to the Department Special Programme. Materials requisitioned included river sand, cement, timber, ballast, building blocks which was made on needs basis. Request for quotation method of procurement was used to identify suppliers for the building materials. The prequalified suppliers in the category for supply of building materials were engaged on a rotational basis to bid. (Exhibit 009; Tender committee meeting held on 10 September 2014)

3.2.7 According to PPADA, 2015 section 91(1)(2), Open tendering should be the preferred procurement method for procurement of goods, works and services. The procuring entity may use an alternative procurement procedure only if that procedure is allowed and satisfies the conditions under the Act for use of that method.

3.2.8 The Public Procurement and Asset Disposal Act (PPDA, 2015) section 109(2) states that a procuring entity may use force account method by making recourse to the State or Public Officers and using public assets, equipment and labor which are competitive and where—

(a) Quantities of work involved are small and scattered or in remote locations for which qualified construction firms are unlikely to tender at reasonable price and the quantities of works cannot be defined in advance;

b) Unforeseen and urgent work is required to be carried out without disrupting on-going operations;

(c) The procuring entity is to complete works delayed by the contractor after the written warnings did not yield any tangible results.

3.2.9 Use of force account method as opposed to open tender by Bomet County violated the Public Procurement and Asset Disposal Act, 2015 since the procurements and the quantities of works undertaken were neither small, scattered nor in a remote location. Further, construction of the stadium required specialized skills and supervision to ensure that the project is of good standard.

3.2.10 By preferring to use force account for a project of this magnitude, the Bomet County government may have caused loss of public funds due to demolition of some structures. According to Engineering peer review report for Bomet Stadium by Eng. D. A. Odhiambo of Frontier Designs Ltd dated January 2019, there were some severely defective structural elements which should be demolished and constructed afresh. The report states that defects noted were due to use of poor construction methodology and workmanship.

3.2.11 In addition, there was no evidence of quality control undertaken during construction of the facility which led to poor quality of work. However, the loss of public funds could not be quantified because Bomet County Government did not provide all payment vouchers, cashbooks and vote books for the special audit to establish how much was spent on the structures to be demolished. **(Exhibit 010; Peer Review report dated January 2019).**

#### **Failure to document and quantify amounts incurred in construction**

3.2.12 The County Treasury and the County Department for Social Services were not able to state the actual amount incurred in the construction of the Bomet IAAF Stadium contrary to section 77 of the Public Finance Management (County Governments) Regulations, 2015 that states that the Accounting Officer of a project should compile and maintain a record showing all receipts, disbursements and actual expenditure on a monthly basis in respect of every project and subproject. Payment vouchers relating

to the construction of the stadium availed to the audit team only amounted to Kshs.37,629,822 as detailed in **APPENDIX VII**.

#### Issuance of Quotations to Non-Prequalified bidders

3.2.13 Upon review of the payment vouchers provided, it was noted that some of the suppliers given quotations were not in the list of prequalified suppliers as required. This was contrary to Section 106(2)(a) of PPDA, 2015 that states that the Accounting Officer of a procuring entity should give the request for quotation to such persons as are registered by the procuring entity. **(Exhibit 011; List of prequalified suppliers for the FY 2015-2017)**

**Table 9: Contractors not pre-qualified in 2015/2016**

S/No	Name	Description	Amount (Kshs)
1	Harsons Building and General Construction	Hire of machines doing stadium i.e. Mixer of Concrete - Vibrator machine & Plate Compactor	924,000
2	Machii Limited	Supply of waste quarry	319,000
3	Machii Limited	Supply of hardware materials for IAAF Stadium i.e. 250 tonnes hardcore 12 mesh rolls 18 DPM rolls 6 tippers 6 anti-termite litres 50 DPC rolls	1,255,700
	<b>Total</b>		<b>2,498,700</b>

#### Issuing quotations to contractors for items different from what they were prequalified

3.2.14 In addition, according Section 93(4)(b) and 94(2)(b) of PPADA 2015, information of prequalification should “outline the procurement requirement, including the nature and quantity of goods, works or services and the location and timetable for delivery or performance of the contract”. This in essence means that quotations should be sent to prequalified suppliers for specified goods, works and services detailed. However, the

special audit team noted that quotations were given to suppliers for items different from what they were prequalified to supply as indicated in the table below;

**Table 10: Suppliers who delivered items different from what they were pre-qualified for**

S/No	Name	Pre-qualified services	Delivery made	Amount (Kshs)
1	Samai Bridge and Road Construction Ltd	Supply and delivery of General Office Stationery	Supply of 1000 bags of cement for the construction of IAAF Stadium	720,000
2	Samai Bridge and Road Construction Ltd	Supply and delivery of General Office Stationery	Supply and delivery of 2000 Y12 twisted bars to IAAF Stadium	2,000,000
3	Sigor Distributors Limited	Provision of printing works i.e. accountable/security documents	Supply of water for the construction of IAAF Stadium	560,000
4	BEVCO Enterprise Ltd	Supply of office curtains, Furnishes, flowers, decorations and other related accessories  Bush clearing, dams cleaning & culvert cleaning	Supply of 15,000 poles for Construction of IAAF Stadium	585,000
	<b>Total</b>			<b>3,865,000</b>

3.2.15 The Director Procurement department should be held responsible for giving quotations to suppliers who were not prequalified for the general materials purchased.

#### **Completion of Bomet IAAF Stadium**

3.2.16 According to an extract of the Minutes of the County Executive Committee reference number MIN 07/CBNT/21/04/18 dated 21 April 2018, the Committee resolved to prioritize the construction of the Bomet IAAF stadium project which was estimated by

the National Construction Authority to be 70% complete as at November, 2017. The Committee also resolved to change the mode of procurement for the completion of the project from labor based to full contract. **(Exhibit 012; Cabinet minutes dated 21 April 2018)**

3.2.17 An advertisement for the proposed completion of the Bomet IAAF Stadium was made in the Standard newspaper of 16 May, 2018. **(Exhibit 013; Advertisement dated 16 May 2018)**

3.2.18 On 29 May 2019, the Chief Officer, Youth and Sports appointed members of the Tender Opening Committee as detailed in the table below. **(Exhibit 014; Appointment letters for tender opening committee dated 29 May 2019)**

**Table 11: Tender Opening Committee Members**

S/No	Name	Designation	Position
1	Kibet Yegon	Sports Officer	Chairperson
2	Ezra Mabil	Accountant	Member
3	Margaret Cherotich	Procurement Officer	Secretary

3.2.19 According to the Tender Committee opening minutes, six suppliers responded to the bid namely M/s Kiron Construction Co Ltd, M/s Wilkori Building & Civil Engineering Ltd, M/s Centurion Engineering & Builders Ltd, M/s Yassir Developers Ltd, M/s Zedka Technical Services Ltd and M/s J & K Investment Kenya. **(Exhibit 015; Tender opening committee minutes)**

3.2.20 An adhoc evaluation committee members were appointed by the Chief Officer - Sports and Youth on 30 May, 2019. **(Exhibit 016; Appointment letters for tender evaluation committee dated 30 May 2019)**. Members of this committee were;

**Table 12: Tender Evaluation Committee Members**

S/No	Name	Designation	Position
1	Mrs. Anne Chelangat	Assistant Director	Chairperson
2	Ms. Lillian Chelangat	Youths Officer	Member
3	Mr. Lawrence Koskey	Quality Surveyor	Member
4	Mr. Kipngetich Mosonik	Architect	Member
5	Mr. Devis Yegon	Procurement Officer	Secretary

3.2.21 According to the Evaluation Committee minutes, the bids were evaluated on 30 May, 2018. Four out of the six bidders were non-responsive at the mandatory stage and only two bidders proceeded for further evaluation. These four bidders failed to meet all the mandatory requirements as detailed below. (Exhibit 017; Tender evaluation committee minutes)

**Table 13: Bidders for Construction of Bomet Stadium**

S/No	Bidder	Contract Sum	Remarks
1	M/s Kiron Construction Co Ltd	311,104,677	Not Recommended
2	M/s Wilkori Building & Civil Engineering Ltd	257, 498,105	Recommended
3	M/s Centurion Engineering & Builders Ltd	316,024,985	Not Recommended
4	M/s Yassir Developers Ltd	256,929,565	Not Recommended
5	M/s Zedka Technical Services Ltd	198,954,754	Not Recommended
6	M/s J & K Investment Kenya	222,472,580	Recommended

3.2.22 M/s Kiron Construction Co Ltd, M/s Centurion Engineering & Builders Ltd, M/s Yassir Developers Ltd and M/s Zedka Technical Services Ltd did not meet the mandatory requirements and therefore disqualified from further evaluation. M/s Kiron Construction Company Ltd and M/s Wilkori Building & Civil Engineering Ltd were found to be responsive and proceeded for further evaluation.

3.2.23 After further evaluation, M/s Wilkori Building & Civil Engineering Ltd scored 83% while M/s J & K Investment Kenya scored 75%.

3.2.24 According to the tender document, bids which were less than the Engineers Estimates by over 10% should be disqualified on ground of doubt to deliver quality projects. Further, bids which were more than Engineers Estimates by over 10% should be rejected for being considered to be uneconomical wasteful of resources. The Engineers Estimate was Kshs 258,014,014.58. (Exhibit 018; Tender document for Bomet IAAF Stadium)

**Table 14: Evaluation of Bidders**

S/No	Name of Contractor	Technical	Financial- Comparison with Engineers Estimates
1	M/s Wilkori Building & Civil Engineering Ltd	83%	Less by 0.2%
2	M/s J & K Investment Kenya	75%	Less by 13.78%

- 3.2.25 The Tender Evaluation Committee recommended award of the tender to M/s Wilkori Building & Civil Engineering Ltd at a sum of Kshs. 257, 498, 105 being the most responsive evaluated bidder. **(Exhibit 017; Tender evaluation committee minutes)**
- 3.2.26 Professional opinion by the Director of Supply Chain Management to the Chief Officer Sports and Youth dated 31 May, 2019 recommended award of the tender to M/s Wilkori Building & Civil Engineering Ltd at a sum of Kshs.257, 498, 105. **(Exhibit 019; Professional opinion dated 31 May 2019)**
- 3.2.27 Letter of award to M/s Wilkori Building & Civil Engineering Ltd and notification to the unsuccessful bidders were dated 13 June 2018. **(Exhibit 020; Letter of award and notification letters dated 13 June 2018).**
- 3.2.28 M/s Wilkori Building & Civil Engineering Ltd accepted the offer on 14 June, 2018. **(Exhibit 021; Acceptance letter dated 14 June 2018)** while the Contract between the County Government of Bomet and M/s Wilkori Building & Civil Engineering Ltd was signed on 28 June, 2018. **(Exhibit 022; Contract agreement).** The contractor was to commence the works immediately upon signing the contract and the contract duration was 36 months from the date of execution. The Chief Officer - Sports and Youth directed the contractor to commence works vide a letter reference No CGB/STS/6.1/ (29) VOL.1 dated 29 June, 2018. **(Exhibit 023; Letter reference no CGB/STS/6.1(29) VOL.1 dated 29 June 2018)**
- 3.2.29 An LSO number 009306 for the first phase of the works dated 29 June, 2018 for Kshs.20,450,000 was issued. As at the time of audit, no payment had been made , the contractor was on site and works were on going.. **(Exhibit 024; LSO number 009306 dated 29 June 2018).**

## Procurement for the construction of the New Sigor High School

### Absence of an agreement to undertake a National Government function

- 3.2.30 According to the Constitution of Kenya 2010, Fourth Schedule No.16, the National Government is responsible for Universities, Tertiary Educational Institutions and other institutions of research and higher learning and primary schools, special education, secondary schools and special education institutions. (Exhibit 025; Constitution of Kenya 2010, Fourth Schedule)
- 3.2.31 Furthermore, Article 187(1) of the Constitution of Kenya 2010, requires that a function or power of government at one level may be transferred to a government at the other level by agreement between the governments. (Exhibit 026; Constitution of Kenya 2010, Article 187(1))
- 3.2.32 However, there was no evidence of existence of an agreement between the National Government and Bomet County Government relating to the construction of the new Sigor High School contrary to Article 187(1) of the Constitution of Kenya 2010.

### Initiating procurement without evidence of Approved Budgets

- 3.2.33 Section 45(3)(a) of the Public Procurement and Asset Disposal Act ,2015 requires all procurements to be factored in budgets. On the contrary, there was no evidence that the construction of the new Sigor High school was factored in the Bomet County budget for financial year 2015/2016 and neither was it included in the County Integrated Development Plan 2013 contrary to the PPDA, 2015 section 45(3)(a). (Exhibit 006; Supplementary Budget no. 2) (Exhibit 008; County Integrated Development Plan 2013)
- 3.2.34 The Principal of Sigor High School through a letter dated 1 October, 2014 to the Bomet County Government proposed the facilities that were required to be constructed for the New Sigor High School. The procurement file was not availed to the audit team for review. (Exhibit 027; Letter dated 1 October 2014)

### Failure to document and quantify amounts incurred in construction

- 3.2.35 The bill of quantities was not availed to determine the project cost. In addition, since the procurement method used was force accounts (labor based), Bomet County was responsible for buying the buildings materials required for the construction and paying the casual laborers. Building materials were sourced through use of quotations.
- 3.2.36 Section 59(2)(a) of the Public Procurement & Disposal Regulations of 2006 requires that a procuring entity shall determine the person to be given a request of quotation from either a list of qualified persons or from own knowledge of the market. We noted that Bomet County floated request for quotations to suppliers who were in the list of the prequalified suppliers for the FY 2015-2017. **(Exhibit 011; List of prequalified suppliers for the FY 2015-2017)**
- 3.2.37 The County Treasury and the County Department for Education were not able to state the actual amount incurred in the construction of the new Sigor High School contrary to Public Finance Management (County Governments) Regulations, 2015 section 77 that requires the Accounting Officer of a project to compile and maintain a record showing all receipts, disbursements and actual expenditure on a monthly basis in respect of every project and sub-project. The payment vouchers relating to the construction of the new Sigor high school that were availed to the audit team only amounted to Kshs.22,632,949 as detailed in **APPENDIX VIII**.
- 3.2.38 The status report for the completion of Sigor High school as at 15 July, 2018 indicated that the multipurpose hall, 3 classrooms, 3 hostels, 2 teachers' quarters and toilets were yet to be completed. **(Exhibit 028; Status report dated 15 July 2018)**
- 3.2.39 The special audit Team visited the New Sigor High School and noted that as at the time of the audit, the school had stalled and no works were on going on site.
- 3.2.40 The Accounting Officer for the department of Education and vocational training should be held accountable for undertaking a project not budgeted for, not provided for in the CIDP and a function that belongs to the National government.

### Procurement for the purchase of Medical and Dental equipment

- 3.2.41 The purchase of Medical and Dental Equipment was factored in the budget for the financial year 2015/2016 at a cost of Kshs. 23,233,707. Though payment vouchers in relation to the transactions were not availed, according to the reports from the Director of Health of Bomet County, The County tendered for Medical and Dental Equipment

valued at Kshs.35,804,493. However, only Kshs.23,235,636 was paid at the end of the financial year as shown in the table below:

**Table 15: Medical and Dental Equipment Purchased**

Supplier	Description	Contract Value (Kshs)	Amount Paid (Kshs)	Pending Amount (Kshs)
Nairobi Enterprises	Supply of Medical Equipment	15,818,907	6,000,000	9,818,907
Holley-Cotec Co ,Ltd	Supply of Medical Equipment - ICU equipment	12,300,000	12,300,000	0
Flolizz Ltd	Maintenance / ICU renovation	1,894,350	0	1,894,350
Ashcot Ltd	Supply of Medical Equipment	1,736,407	1,736,407	0
Alfamark Ltd	Supply of Medical Equipment	1,525,000	1,525,000	0
Skylone Ltd	Supply of Medical Equipment	1,077,099	1,077,099	0
Gatekeeper Ltd	Maintenance Of Dialysis Equipment	742,800	0	742,800
South rift Electricals Ltd	Maintenance of Generator at Cheptalal	440,000	440,000	0
Kamundugi Dispensary Ltd	Supply of Electricals	157,130	157,130	0
Kanuli Ltd	Appliances	92,000	0	92,000
Shanmag Ltd	First Aid Kit-Adv Publicity Campaign	20,800	0	20,800
<b>Total</b>		<b>35,804,493</b>	<b>23,235,636</b>	<b>12,568,857</b>

- 3.2.42 The payment vouchers and the procurement documents for the above contracts were not availed to the audit team for review except for procurement documents for the supply of an oxygen plant at Longisa Hospital.
- 3.2.43 The Department of Medical Services procured an Oxygen plant for Longisa Hospital during the period of review. The procurement plan for the Financial year 2015/2016, the purchase requisition, advertisement, tender opening minutes, tender evaluation minutes and committee members' appointment letters were not availed to the audit team.
- 3.2.44 The Tender Committee meeting held on 13 May, 2014 recommended award of the tender for supply of the Oxygen plant to Nairobi Enterprises Ltd at a cost of Kshs.15,818,907. The notification letters to the successful and unsuccessful bidders were also not availed.

An LPO was issued on 28 May, 2014 and supply, installation and commissioning of the Oxygen plant was done on 7 January, 2015. The inspection and acceptance certificate was issued 7 January, 2015. (Exhibit 029; Minutes held on 13 May 2014, Exhibit 030; LPO issued on 28 May 2014 and Exhibit 031; Inspection and Acceptance certificate issued on 7 January 2015)

3.2.45 The audit team could not confirm how much had been paid to the supplier with regards to the oxygen plant since the payment vouchers were not availed. However, the pending bills statement for the financial year 2015/2016 showed an amount outstanding of Kshs.9,818,907.

### 3.3 Financial Management Issues

#### Budgeted Expenditure versus Actual Expenditure

##### Over Expenditure of Approved Budgets

3.3.1 The special audit reviewed the Supplementary Budget No. 2 and the Financial Statements for the financial year 2015/2016 and established that the total budgetary allocation for recurrent expenditure was Kshs. 1,002,896,979 while the actual recurrent expenditure was Kshs. 1,265,312,289 for the 5 sampled County Departments. Bomet County exceeded the budgetary allocation in all the 5 County Departments resulting in an over expenditure of Kshs. 262,415,310 as shown in the table below: (Exhibit 006; Annual budget, Supplementary budget no. I and Supplementary budget no. II) and (Exhibit 032; Financial Statements 2015/2016)

**Table 16: Budgeted and Actual Recurrent Expenditure**

Description	Budgeted Recurrent Expenditure (Kshs)	Actual Recurrent Expenditure (Kshs)	Variance-Over expenditure (Kshs)	% Variance
Department of Social Services	42,866,939	62,202,434	19,335,495	45
Department of Water and Irrigational	37,579,812	75,797,340	38,217,528	102
Ministry of Health	471,912,630	479,649,041	7,736,411	2
Ministry of Education and Vocational Training	161,802,674	239,685,877	77,883,203	48
Department of Finance and Economic Planning	288,734,924	407,977,597	119,242,673	41
<b>Total</b>	<b>1,002,896,979</b>	<b>1,265,312,289</b>	<b>262,415,310</b>	

- 3.3.2 The audit team noted an over expenditure of the budgeted recurrent expenditure in the department of Social Services, department of Water and Irrigation, Ministry of Health, Ministry of Education and Vocational Training, department of Finance and Economic Planning amounting to Kshs.19,335,496, Kshs.38,217,528, Kshs. 7,736,411, Kshs. 77,883,203 and Kshs. 119,242,673 respectively. No explanation was given for the over expenditure.
- 3.3.3 In addition, the total budgetary allocation for development expenditure for the 5 sampled county departments was Kshs. 1,634,940,230 while the actual development expenditure was Kshs. 1,371,038,657. Bomet County exceeded the budgetary allocation in 2 out of the 5 County departments resulting in an over expenditure of Kshs. 95,354,814 as shown in the table below:

**Table 17: Budgeted and Actual Development Expenditure**

Description	Budgeted Development Expenditure	Actual Development Expenditure	Variance
Department of Social Services	412,094,505	324,539,326	(87,555,179)
Department of Water and Irrigation	373,442,716	248,312,730	(125,129,986)
Ministry of Health	538,214,826	391,643,604	(146,571,222)
Ministry of Education and Vocational Training	281,510,069	286,616,732	5,106,663
Department of Finance and Economic Planning	29,678,114	119,926,265	90,248,151
<b>Total</b>	<b>1,634,940,230</b>	<b>1,371,038,657</b>	<b>263,901,573</b>

- 3.3.4 The audit team noted an over expenditure of the budgeted development expenditure in the Department of Education and Department of Finance and Economic Planning amounting to Kshs. 5,106,663 and Kshs. 90,248,151 respectively. No explanation was given for the over expenditure.
- 3.3.5 Therefore, Bomet County Government violated the Public Finance Management (County Governments) Regulations 2015, section 41 (1)(b) which states that the total payments

for a detailed budget line in a given fiscal year may not exceed the reallocations issued against that budget line.

- 3.3.6 Furthermore, no explanation was given by Bomet County officers to substantiate the over expenditure incurred. Especially since the validation process in IFMIS during the payment of vouchers is a control measure that checks to ensure the vote being charged has sufficient budgetary allocation. It is the responsibility of the County Accounting Officers to exercise budgetary control measures.

#### Expenditure incurred by Bomet County

- 3.3.7 The special audit sampled expenditure amounting to Kshs. 2,824,845,407 in relation to the 5 County departments and pending bills for the period 2015/2016. However, only payment vouchers totaling to Kshs. 1,050,124,082 were provided which were reviewed as shown in the table below:

**Table 18: Payment Vouchers reviewed**

Description	Total Expenditure (Kshs)	Amount Reviewed (Kshs)	Payment Vouchers not availed (Kshs)	Percentage Reviewed
Department of Finance and Economic planning	527,903,862	75,641,378	452,262,484	14%
Department of Children and Social Services	386,741,760	326,531,373	60,210,387	84%
Department of Water and Irrigation	324,110,070	45,751,282	278,358,788	14%
Department of Education and Vocational training	526,302,609	104,014,231	422,288,378	20%
Department of Medical Service	871,292,645	370,806,067	500,486,578	43%
Pending bills	188,494,461	127,379,751	61,114,710	68%
<b>Total</b>	<b>2,824,845,407</b>	<b>1,050,124,082</b>	<b>1,774,721,325</b>	<b>37%</b>

- 3.3.8 Payment vouchers amounting to Kshs. 1,774,721,325 equivalent to 63% were not availed for audit. This contravenes the Public Finance Regulation 2015, section 99 (3) which states that every entry in the accounts should be supported by a payment voucher or other approved document gazetted by the Cabinet Secretary containing the full details, clear narrations and particulars of the item or items to which it relates. The Accounting

Officers for the respective departments should be held responsible for the documents not availed.

### Unsupported Expenditures

- 3.3.9 According to the Public Finance Management (County Governments) Regulations 2015, section 104 (1), All receipts and payments vouchers of public moneys should be properly supported by pre-numbered receipt and payment vouchers and should be supported by the appropriate authority and documentation.
- 3.3.10 The payment vouchers had to be approved by the AIE holder who is the Director of the County Department and authorized by the Accounting Officer who is the Chief Officer of the respective County Department. In addition, the payment vouchers were to be supported by invoices, LPOs/LSOs, Delivery notes, Counter Receipt Notes, Inspection and Acceptance Committee minutes and work completion certificates.
- 3.3.11 It was noted that various payment vouchers for the 5 County Departments were not properly authorized and supported amounting to Kshs. 74,577,937. In addition, payment vouchers were also not availed to the audit team for review as detailed in **APPENDIX IX** and summarized in the table below. **(Exhibit 033; Unauthorized and unsupported payment vouchers)**

**Table 19: Unauthorized and Unsupported Payment Vouchers**

Description	Properly supported and authorized (Kshs)	Not properly supported and authorized (Kshs)	Not availed (Kshs)	Total (Kshs)
Department of Social Services	298,951,614	27,579,757	60,210,388	386,741,760
Department of Water and Irrigation	39,545,677	6,205,605	278,358,788	324,110,070
Ministry of Health	354,956,786	15,849,281	500,486,578	871,292,645
Ministry of Education and Vocational Training	88,974,894	15,039,337	422,288,378	526,302,609
Department of Finance and Economic Planning	65,737,421	9,903,957	452,262,484	527,903,862
<b>Total</b>	<b>848,166,392</b>	<b>74,577,937</b>	<b>1,713,606,616</b>	<b>2,636,350,946</b>

3.3.12 It is the responsibility of the Accounting Officer of each Department to ensure that payment vouchers are properly supported and authorized as well as properly filed and maintained.

### Pending Bills

#### Absence of records to confirm status of pending bills

3.3.13 According to the Head of Reporting and Compliance, pending bills arise as a result of three main reasons which are;

- Shortfall in revenue targets
- Delay in processing of invoices
- Delay in giving out works and services

3.3.14 Bomet County budget for the financial year 2015/2016 was Kshs. 5,170,956,582 while the amount received by the County to Finance its budget was Kshs. 5,132,587,235 resulting in an underfunding of the budget by Kshs. 38,369,349. This shows that 99% of the budget was funded. **(Exhibit 006; Supplementary budget no. II) and (Exhibit 007; Bomet CRF bank statement)**

3.3.15 The pending bills as at the end of the financial year 2015/2016 comprised of 189 contracts amounting to Kshs. 188,494,461 as detailed in **APPENDIX X (Exhibit 034; List of Pending bills as at 30 June 2015)**

3.3.16 This was contrary to PFMA Regulations, 2015 section 51(2), which states that expenditure commitments for goods and services should be controlled against spending and procurement plans approved by the responsible Accounting Officer, based on allocations and allotments from approved budgets.

3.3.17 As at the time of audit, it was noted that payment vouchers for only 128 contracts amounting to Kshs.127,379,751 out of Kshs.188,494,461 could be properly supported with LPO/LSO, invoices, counter receipt voucher, delivery notes and inspection and acceptance committee minutes as detailed in **APPENDIX XI**. The payment vouchers for Kshs.61,114,710 were not availed to the audit team.

3.3.18 We reviewed procurement documents relating to the pending bills and established the following procurement irregularities amounting to Kshs.839,667,305:

**Table 20: Procurement documents not availed**

<b>Audit Finding</b>	<b>Number</b>	<b>Law Violated</b>	<b>Contract Amount (Kshs)</b>
Absence of purchase requisitions	127	PP & DR, 2006 section 22(1) that requires every procurement requirement to be initiated using a purchase requisition which should include all necessary information pertaining to the procurement.	149,384,670
Absence of advertisements	113	PPDA, 2005 section 54(1) that requires the procuring entity to take such steps as are reasonable to bring the invitation to tender to the attention of those who may wish to submit tenders.	150,354,202
Absence of the Tender Opening Committee minutes	124	PPDA, 2005 section 60(8) which requires the Tender Opening Committee to prepare the tender opening minutes	158,960,070
Absence of the Tender Evaluation Committee Minutes	100	PPDA, 2005 section 66(5) which requires the procuring entity to prepare an Evaluation Report containing a summary of the evaluation and comparison of tenders.	129,551,984
Absence of the Tender Committee Minutes	60	PPDR, 2006 section 10(1) that requires the procuring entity to establish a Tender Committee in the manner set out in the Second Schedule.	32,907,127
Absence of notification letters to successful and unsuccessful bidders	125	PPDA, 2005 section 67(2) that requires that at the same time as the person submitting the successful tender is notified, the procuring entity should notify all other persons	138,991,810

Audit Finding	Number	Law Violated	Contract Amount (Kshs)
		submitting tenders that their tenders were not successful.	
Absence of Contract/ LPO/ LSO	4	PPDA, 2005 section 68(1) that requires that the person submitting the successful tender and the procuring entity should enter into a written contract based on the tender documents	7,312,781
Absence of Inspection and Acceptance Committee Minutes	29	PPDR, 2006 section 17(1) that provides that a procuring entity should establish an Inspection and Acceptance Committee.	72,204,661
			839,667,305

- 3.3.19 Consequentially, since substantial procurement documents relating to the pending bills were not availed to the audit team for review as detailed in the table above, the audit team could not confirm whether the suppliers were engaged in a lawful manner.
- 3.3.20 In addition, the audit team noted that an amount of Kshs.1,280,000 had been included in the total amount of pending bills yet the contract amount was Kshs.640,000. Therefore, the pending bill amount should have been Kshs. 640,000 and not Kshs. 1,280,000 this resulted in an overstatement of the total pending bill amount by Kshs. 640,000. **(Exhibit 035; Overstated pending bill payment voucher)**
- 3.3.21 Treasury circular No. 18/2019 dated 22 October, 2019 directed County Governments to pay all legitimate pending claims. As at the time of audit, the special audit team could not establish whether pending bills for the financial year 2015/2016 amounting to Kshs.188,494,461 had been paid. This is as a result of bank statements and cashbooks not being availed for audit review and analysis. **(Exhibit 036; Treasury circular no. 18/2019 dated 22 October 2019)**
- 3.3.22 It is the responsibility of County accounting officers to ensure that pending bills are processed and paid promptly.

### Physical Verification of Pending Bills Projects

3.3.23 The audit team conducted a physical verification exercises of various sampled projects with an aim to confirm existence and level of completion of the projects as detailed in APPENDIX XII. A summary of the audit findings is shown in the table below:

**Table 21: Physical Verification**

Project	Observation	Remarks	Contract Amount (Kshs)
Oxygen Flow Meters	<p>The Audit Team saw oxygen flow meters at Longisa Hospital as highlighted below- 8 Single meters, 12 double meters and 2 single flow meters in the maintenance room which were broken.</p> <p>According to the delivery note 20 single meters and 26 double flow meters were delivered.</p>	20 meters were working, 2 were broken, and 24 oxygen flow meters could not be accounted for	1,310,000
Oxygen Plant	The oxygen plant was located at Longisa Hospital and comprised one air cylinder, an oxygen cylinder, an oxygen refilling compressor which is used to fill oxygen tanks for distribution.	The oxygen plant was not working because there was no vacuum pump installed	15,818,907

Project	Observation	Remarks	Contract Amount (Kshs)
	The hospital at the time of audit was still waiting for a vacuum pump.		
Sigor Ward Office	The ward offices comprise of 3 offices	The office was complete but was yet to be occupied since the contractor had not handed over the site for lack of payment	6,448,275
Cooling plant	The cooling plant was located at Longisa. It was used to cool milk and had one generator and 3 offices	The cooling plant was complete but not operational since the contractor had not handed over the site for lack of payment	3,400,000

#### Electricity bill paid on behalf of Bomet Water Company

3.3.24 According to the Bomet County Assembly's Public Accounts and Investment Committee report on the Auditor General's report for the financial year 2015/2016 on the financial operations of the County Executive, Bomet County claimed to have paid an electricity bill of Kshs. 6,933,000 on behalf of Bomet Water Company. However, the payment voucher and bank statements effecting payment for the electricity bill was not availed to the audit team for review. Therefore, the audit team cannot confirm whether the electricity bill was paid or not.

#### Disbursements by Bomet County

3.3.25 The Public Finance Management (County Governments) Regulations, 2015 section 83(2b) states that the County Treasury should be responsible for ensuring payments, including transfers to other levels of government and County-Government entities are made when due for efficient, effective and economical programme delivery.

3.3.26 According to the financial statements for financial year 2015/2016, Bomet County transferred Kshs. 323,645,351 to Bomet Water Company, Cooperative Societies, Health Facilities and Hospitals as shown in the table below. (**Exhibit 032; Financial Statements 2015/2016**)

**Table 22: Amount transferred to other Government entities**

Entity	Amount (Kshs)
Bomet Water Company	119,400,000
Cooperative Societies	25,499,538
Health Facilities	148,747,313
Hospitals	29,998,500
<b>Total</b>	<b>323,645,351</b>

3.3.27 Authority to Incur Expenditures (AIEs) and disbursement schedules were not availed to the audit team for review. However, the audit team analyzed the bank statements and funds transferred to the various County Government entities as detailed in **APPENDIX XIII. (Exhibit 037; Bomet Central Recurrent and Development bank statement)**

**Table 23: Analysis of Disbursement to other Government Entities**

Entity	Budgeted Amount (Kshs)	Amount as per Financial Statement (Kshs)	Amount as per Bank Statement (Kshs)	Variance (Kshs)
Bomet Water Company	119,400,000	119,400,000	77,251,749	42,148,251
Cooperative Societies	25,000,000	25,499,538	279,269,340	253,769,802
Health Facilities	148,747,313	148,747,313	68,461,800	80,285,513
Hospitals	30,000,000	29,998,500	53,576,775	23,578,275
<b>Total</b>				<b>399,781,841</b>

### Unexplained variances between bank statements and financial statements

- 3.3.28 The audit team noted that the total amount disbursed as per the bank statements and the amount disbursed as per the financial statements in the four institutions varied by Kshs. 399,781,841 .
- 3.3.29 Bomet Water Company and Health facilities received less than amounts reported in the financial statement by an amount of Kshs. 42,148,251 and Kshs. 80,285,513 respectively. While the Cooperative Societies and Hospitals received more than was reported in the financial statement by an amount of Kshs. 253,769,802 and Kshs. 23,578,275 respectively. There was no explanation given by Bomet County Officers to explain the variances reported.
- 3.3.30 According to the Department of Water and Irrigation accountant, the transfers to Bomet Water Company were to supplement the Company's budget and facilitate payment of salaries and electricity bills incurred by the Company.
- 3.3.31 According to the Director of Health, the transfers to health facilities were to facilitate payment of casuals, utilities, office supplies, lab materials and for development projects. While the transfers to hospitals were to facilitate development of infrastructure projects.
- 3.3.32 According to the Department of Cooperatives Accountant, the transfers to the Cooperative Societies were to fund Cooperatives revolving funds which advanced loans and grants to groups and Sacco's within the County.
- 3.3.33 However, in the absence of disbursement schedules and Authority to Incur Expenditure A.I.E.) the special audit team could not verify the application of the funds transferred as stated by the respective Departmental representatives.
- 3.3.34 The County Accounting Officers in charge of the above departments and the Accounting Officers in charge of finance should be held responsible for lack of documentation and variance in the amount disbursed.

### 3.4 Asset Management and Related Issues

#### Ascertain the ownership of the land for the Bomet IAAF stadium

- 3.4.1 According to a Memorandum of Understanding MOU between Bomet University College (BUC) and Bomet County Government (BCG) dated 3 September, 2019, BUC is the legal and rightful owner of the land LR. No 307/308 where construction of the Bomet IAAF Stadium site was underway. BCG was responsible for undertaking full construction of

the stadium and once complete, its maintenance and that of related stadium infrastructure. Whereas BCG made financial commitments with respect to the construction of the stadium, BUC provided reassurance of its intent to allow the said construction on part of its land measuring 6.7 acres and should negotiate the terms of use that should be incorporated in a Joint Use Agreement. **(Exhibit 038; MOU between Bomet University College and Bomet County Government)**

- 3.4.2 As at the time of audit, the Joint Use Agreement had not been signed. Therefore, the special audit team did not establish in the event revenue is generated how it will be managed.
- 3.4.3 Although the MOU between Bomet University College (BUC) and Bomet County Government (BCG) indicated that the land where the Bomet IAAF stadium had been constructed belonged to the Bomet University College (BUC), the special audit team was not provided with a title deed to confirm the same. It was also not clear who owned the land when the construction commenced in 2014/2015.

**APPENDIX I: SPECIAL AUDIT OF BOMET COUNTY - AUDITABLE ISSUES MATRIX**

The audit team reviewed the Bomet County Assembly’s Public Accounts and Investment Committee report on the Auditor General’s report for the financial year 2015/2016 on the financial operations of the County Executive.

In the report, expenditure items were discussed by CPAIC and recommendations were either directed to the County Executive or to the Auditor-General for a forensic audit to be undertaken. The expenditure items are summarized in the table below:

Description	Section of the Report
Recommendation on various expenditure items to the County Executive	1.0, 1.1, 1.2, 1.3, 1.4, 1.5, 3.0, 7.0, 7.1, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7, 7.8, 7.9, 7.10, 7.11, 8.1, 8.2, 9.1, 9.2, 9.3, 9.4, 9.5, 10.2, 10.3, 11.1, 12.2, 12.3, 13.1, 13.2, 13.3, 14.1, 15.1, 15.2, 17.1, 17.2, 17.3, 18.2, 19.2, 20.0
Recommendation on various expenditure items to the Auditor-General for a forensic audit	2.0, 4.0, 5.0, 6.0, 10.1, 10.4, 12.1, 14.2, 16.1, 16.2, 18.1, 18.3, 19.1

The various expenditure items recommended to the Auditor-General for a forensic audit have been discussed below and Terms of Reference formulated.

	Issues to be audited as per the report by County Assembly’s PAC/PIC	Section of report	Auditable Issues	Proposed TOR	Remarks
1	Pending accounts payable amounting to Kshs 188,494,461 were not supported by LPO, LSO, certificates and contracts	2.0	Find out if the pending accounts payable are properly supported by	<b>Financial management issues</b> -Authenticate the pending accounts payable recognized by the County for the period under review	Auditable

			relevant documentation		
2	Bomet County disbursed Kshs 119,400,000 to Bomet Water Company, however, Bomet Water Company only received Kshs 112,466,971. The variance of Kshs 6,933,000 was payment of electricity bill incurred by the company but no documentation was availed	4.0	Find out the actual amount that was disbursed by the County and received by Bomet Water Company	<b>Financial management issues</b> -Ascertain the amount disbursed by the County and received by the Bomet Water Company  -Authenticate the electricity bill incurred by the County on behalf of Bomet Water Company	Auditable
3	Bomet County transferred Kshs 29,998,500 to hospitals however only Kshs 13,026,300 was confirmed as transferred. The variance of Kshs 16,972,200 was unaccounted for.	5.0	Find out the actual amount that was disbursed to the Hospitals	<b>Financial management issues</b> -Ascertain the amount disbursed by the County and received by the Hospitals	Auditable
4	The total amount for other expenses was Kshs 366,990,313. However, some payments appear twice in the schedule	6.0	Find out if there was double payment of some vouchers	<b>Financial management issues</b> -Authenticate the expenditure incurred by the County for the period under review	Auditable

	amounting to Kshs. 68,523,751				
5	The budgeted recurrent expenditure for the Department of Social Services was Kshs 42,866,939 yet the actual recurrent expenditure was Kshs 62,202,434 resulting in an over expenditure of Kshs 19,335,495 that was not explained	10.1	Find out how much was budgeted for and incurred under the Department of Social Services	<b>Budget and budgetary control</b> -Determine the budgetary allocations for the period under review <b>Financial management issues</b> -Authenticate the expenditure incurred by the County for the period under review	Auditable
6	<p>The contract sum for the construction of Bomet IAAF stadium was Kshs 221,293,760 however, Kshs 281,030,074 has been paid yet the construction is only 60% complete and the expected completion date was 22 October 2014. There is an over expenditure of Kshs 59,736,313.</p> <p>The works were not contracted by the county instead a committee was formed to oversee the implementation of the</p>	10.4		<b>Procurement and related issues</b> -Review the procurement process and whether it complied with PPDA Act 2005/2015  <b>Asset Management and related issues</b> -Ascertain ownership of land for the Bomet IAAF stadium -Physical verification of the stadium	Auditable

	<p>project on labor based payments. The quality of the work cannot be guaranteed.</p> <p>The ownership documents for the land were not availed.</p>				
7	<p>The budgeted recurrent expenditure for the Department of Water was Kshs 37,579,812 yet the actual recurrent expenditure was Kshs 75,797,340 resulting in an over expenditure of Kshs 38,217,528 that was not explained.</p> <p>The budgeted development expenditure for the Department of Water was Kshs 359,031,157 and the actual development expenditure was Kshs 248,312,730 resulting in an under expenditure of Kshs 110,718,426 yet no substantive development was done in the County.</p>	12.1	Find out how much was budgeted for and incurred under the Department of Water	<p><b>Budget and budgetary control</b></p> <p>-Determine the budgetary allocations for the period under review</p> <p><b>Financial management issues</b></p> <p>-Authenticate the expenditure incurred by the County for the period under review</p>	Auditable

8	Bomet County disbursed Kshs 34,330,000 to various Cooperative societies however, only Kshs 23,120,623 was confirmed to have been received. The variance of Kshs 11,209,377 cannot be accounted for.	14.2	Find out the actual amount that was disbursed to the Cooperative Societies	<b>Financial management issues</b> -Ascertain the amount disbursed by the County and received by the Cooperative Societies	Auditable
9	The budgeted recurrent expenditure for the Ministry of Health was Kshs 551,214,826 yet the actual recurrent expenditure was Kshs 391,643,604 resulting in an over expenditure of Kshs 159,571,222 that was not explained.	16.1	Find out how much was budgeted for and incurred under the Ministry of Health	<b>Budget and budgetary control</b> -Determine the budgetary allocations for the period under review <b>Financial management issues</b> -Authenticate the expenditure incurred by the County for the period under review	Auditable
10	The budget for the purchase of medical and dental equipment was Kshs 23,233,707. The amount paid was Kshs. 22,290,000 yet the same amount reflected as pending bills. No evidence was provided to ensure there was no double payment.	16.2	Find out how much was budgeted for and incurred for purchase of medical and dental equipment	<b>Procurement and related issues</b> -Determine the budgetary allocations for the period under review and Review the procurement process and whether it complied with PPDA Act 2005/ 2015	Auditable

				<b>Financial management issues</b> -Authenticate the expenditure incurred by the County for the period under review	
11	The budgeted recurrent and development expenditure for the Ministry of Education was Kshs 433,312,743 yet the actual recurrent and development expenditure was Kshs 526,302,609 resulting in an over expenditure of Kshs 92,989,866 that was not explained.	18.1	Find out how much was budgeted for and incurred under the Ministry of Education	<b>Budget and budgetary control</b> -Determine the budgetary allocations for the period under review  <b>Financial management issues</b> -Authenticate the expenditure incurred by the County for the period under review	Auditable
12	The construction of the new Sigor High School was allocated Kshs 30,595,065. The amount had been reallocated from the ECD funds since the construction was not in the approved budget without County Assembly approval.	18.3		<b>Procurement and related issues</b> -Determine the budgetary allocations -Review the procurement process and whether it complied with PPDA Act 2005/ 2015  <b>Procurement and related issues</b>	Auditable

	<p>Matters of Secondary schools' education are a National Government function and not a County Government function. No approval from the Ministry of Education was availed.</p> <p>There was no bill of quantities presented, the County used forced account method and quotations to undertake the construction. The procurement process was flawed.</p>			<p>-Review the procurement process and whether it complied with PPDA Act 2005/ 2015</p>	
13	<p>The budgeted recurrent and development expenditure for the Department of Finance and Economic Planning was Kshs 318,413,038 yet the actual recurrent and development expenditure was Kshs 527,903,862 resulting in an over expenditure of Kshs 209,490,824 that was not explained.</p>	19.1	<p>Find out how much was budgeted for and incurred under the Department of Finance and Economic Planning</p>	<p><b>Budget and budgetary control</b></p> <p>-Determine the budgetary allocations for the period under review</p> <p><b>Financial management issues</b></p> <p>-Authenticate the expenditure incurred by the County for the period under review</p>	Auditable

## APPENDIX II: LIST OF DOCUMENTS NOT AVAILED

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### Finance

1. Cabinet minutes approving the budget estimates for FY 2015/2016
2. County Assembly report approving the budget estimates for FY 2015/2016
3. Cabinet minutes approving use of force accounts (labor-based procurement) for construction of Bomet IAAF stadium and new Sigor High school.
4. Cashbook for FY 2015/2016
5. Commercial bank statement for FY 2015/2016, 2016/2017, 2017/2018, 2018/2019 and 2019/2020 (*The County operating bank account in Commercial Banks*)
6. Central bank recurrent account bank statement for FY 2016/2017, 2017/2018, 2018/2019 and 2019/2020
7. Central bank development account bank statement for FY 2016/2017, 2017/2018, 2018/2019 and 2019/2020
8. Payment vouchers for; (*few have been availed*)
  - Department of Social Services
  - Department of Water
  - Ministry of Health
  - Ministry of Education
  - Department of Finance and Economic Planning
  - Pending bills for FY 2015/2016
  - New Sigor High School
  - Bomet IAAF Stadium
9. Expenditure reports for FY 2015/2016;
  - Department of Social Services
  - Department of Water
  - Ministry of Health
  - Ministry of Education
  - Department of Finance and Economic Planning
10. Payment schedule for FY 2015/2016
  - Department of Social Services
  - Department of Water
  - Ministry of Health

- Ministry of Education
  - Department of Finance and Economic Planning
11. Disbursement schedule for transfers to Bomet Water Company for FY 2015/2016
  12. Disbursement schedule for transfers to Hospitals for FY 2015/2016
  13. Disbursement schedules for transfers to Health facilities for FY 2015/2016
  14. Disbursement schedules for transfers to Cooperative Societies for FY 2015/2016

#### **Procurement**

1. Procurement file for the construction of the Bomet IAAF stadium
2. Procurement/Project file for the construction of the new Sigor High School
3. Procurement file of purchase of medical and dental equipment for the FY 2015/2016
4. Procurement files for pending bills as per the attached list
5. Procurement plan for the FY 2015/2016

#### **Correspondence**

1. Correspondence file for pending bills between County and National Government
2. Correspondence file for Bomet IAAF stadium title deed between County and National Government
3. Correspondence file for new Sigor High School between County and National Government
4. Correspondence file for opening commercial bank accounts

## APPENDIX III

## BOMET COUNTY 2015/2016 ANNUAL AND SUPPLEMENTARY BUDGET

SOURCE OF REVENUE	APPROPRIATION ACT 2015	SUPPLEMENTARY BUDGET 1 2015-2016	SUPPLEMENTARY 2
<b>CASH INFLOWS</b>			
Commitments b/f		26,745,025.00	26,745,025.00
Government Grants	4,674,885,819.00	4,706,893,298.00	4,706,893,298.00
County Own Revenue	230,330,220.00	335,000,000.00	188,826,880.00
HSSF - Danida	15,350,000.00	14,950,000.00	17,620,000.00
Refund from the National Govt (Salaries)		44,000,000.00	-
CA- Fuel Levy Fund		59,793,197.00	59,793,197.00
CA- Maternal Health Care		58,452,800.00	58,452,800.00
CA-User Fees foregone		16,880,750.00	16,880,750.00
CA- Leasing of Medical Equipment		95,744,680.00	95,744,680.00
<b>Total Cash Inflows</b>	<b>4,920,566,039.00</b>	<b>5,331,714,725.00</b>	<b>5,144,211,605.00</b>
DEPARTMENT	APPROPRIATION ACT 2015	SUPPLEMENTARY BUDGET 1 2015-2016	SUPPLEMENTARY 2
<b>County Executive</b>	<b>750,442,264.00</b>	<b>807,193,678.00</b>	<b>739,058,865.00</b>
Recurrent	680,442,264.00	712,193,678.00	699,058,865.00
Development	70,000,000.00	95,000,000.00	40,000,000.00
<b>Finance, ICT and Economic Planning</b>	<b>344,674,035.00</b>	<b>342,394,804.00</b>	<b>318,413,038.00</b>
Recurrent	318,974,035.00	312,716,690.00	288,734,924.00
Development	25,700,000.00	29,678,114.00	29,678,114.00
<b>Public Health and Environment</b>	<b>153,961,940.00</b>	<b>113,809,592.00</b>	<b>204,843,894.00</b>
Recurrent	112,381,940.00	91,809,592.00	195,943,894.00
Development	41,580,000.00	22,000,000.00	8,900,000.00
<b>Social Services</b>	<b>432,661,001.00</b>	<b>487,296,903.00</b>	<b>454,961,444.00</b>
Recurrent	53,758,539.00	43,902,223.00	42,866,939.00
Development	378,902,462.00	443,394,680.00	412,094,505.00
<b>Medical Services</b>	<b>804,398,683.00</b>	<b>948,579,468.00</b>	<b>1,010,127,456.00</b>
Recurrent	421,434,683.00	458,270,787.00	471,912,630.00
Development	382,964,000.00	490,308,681.00	538,214,826.00
<b>Land, Housing and Urban Planning</b>	<b>123,893,000.00</b>	<b>195,073,882.00</b>	<b>191,776,209.00</b>
Recurrent	60,923,000.00	64,058,240.00	66,223,465.00
Development	62,970,000.00	131,015,642.00	125,552,744.00
<b>Agribusiness, Co-operatives and Marketing</b>	<b>389,860,500.00</b>	<b>359,121,537.00</b>	<b>328,053,481.00</b>
Recurrent	161,430,500.00	153,868,891.00	152,140,135.00

Development	228,430,000.00	205,252,646.00	175,913,346.00
<b>Water Services</b>	<b>329,120,000.00</b>	<b>595,743,710.00</b>	<b>411,022,528.00</b>
Recurrent	38,850,000.00	41,412,553.00	37,579,812.00
Development	290,270,000.00	554,331,157.00	373,442,716.00
<b>Education and Vocational Training</b>	<b>474,632,874.00</b>	<b>446,844,375.00</b>	<b>443,312,743.00</b>
Recurrent	177,972,874.00	165,184,375.00	161,802,674.00
Development	296,660,000.00	281,660,000.00	281,510,069.00
<b>Roads and Public Works</b>	<b>428,445,404.00</b>	<b>479,475,478.00</b>	<b>509,777,689.00</b>
Recurrent	120,216,718.00	90,985,419.00	117,903,727.00
Development	308,228,686.00	388,490,059.00	391,873,962.00
<b>Trade, Energy, Tourism and Industry</b>	<b>75,853,800.00</b>	<b>83,557,344.00</b>	<b>60,240,304.00</b>
Recurrent	16,933,800.00	20,717,344.00	14,734,304.00
Development	58,920,000.00	62,840,000.00	45,506,000.00
<b>County Assembly</b>	<b>612,622,578.00</b>	<b>499,368,979.00</b>	<b>499,368,979.00</b>
Recurrent	499,368,979.00	489,368,979.00	489,368,979.00
Development	113,253,599.00	10,000,000.00	10,000,000.00
<b>TOTAL RECURRENT</b>	<b>2,662,687,332.00</b>	<b>2,644,488,771.00</b>	<b>2,738,270,348.00</b>
<b>TOTAL DEVELOPMENT</b>	<b>2,257,878,747.00</b>	<b>2,713,970,979.00</b>	<b>2,432,686,282.00</b>
<b>GRAND TOTAL</b>	<b>4,920,566,079.00</b>	<b>5,358,459,750.00</b>	<b>5,170,956,630.00</b>

APPENDIX IV

BOMET COUNTY DEPARTMENTAL BUDGETARY ALLOCATIONS FOR FINANCIAL YEAR 2015/2016

Sub Item	Sub Item Name	APPROPRIATION ACT 2015	SUPPLEMENTARY BUDGET 1 2015-2016	SUPPLEMENTARY 2
<b>SOCIAL SERVICES</b>				
<b>COMPENSATION TO EMPLOYEES</b>		<b>2015-2016</b>	<b>2015-2016</b>	<b>2015-2016</b>
2110101	Salary and wages	45,707,939	34,007,939	34,007,939
	NSSF	2,000,000	2,000,000	2,000,000
2120103	Employer Contribution to pension scheme	250,000	250,000	250,000
2110301	House Allowances	1,200,000	1,200,000	1,200,000
	Leave allowances	430,000	430,000	430,000
2110314	Commuter Allowances /specified	500,000	500,000	500,000
	Casual employees	200,000	200,000	200,000
	<b>Sub Totals</b>	<b>50,287,939</b>	<b>38,587,939</b>	<b>38,587,939</b>
2210203	Courier and Postal Services	50,000	20,000	-
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		3,000,000	30,000
2210399	Domestic Travel and Subs. - Others	1,320,000	800,000	1,300,000
2210101	Electricity		200,000	-
2210503	Subscriptions to Newspapers, Magazines and Periodicals	55,000	55,000	20,000
2210801		660,000	700,000	1,300,000
2210802	Boards, Committees, Conferences and Seminars(Community strategy activities)	330,000	50,000	300,000
2210103	Gas Expenses	39,600	24,000	10,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	66,000	60,000	40,000

2211201	Refined Fuels and Lubricants for Transport		0	
2220101	Maintenance Expenses - Motor Vehicles		0	
2211101	General office supplies(papers,pencil,forms)	400,000	100,000	150,000
2210101	Electricity	100,000	60,000	-
	Purchase of Furniture			1,000,000
2210102	water and sewerage charges	100,000	60,000	30,000
	<b>Sub Totals</b>	<b>3,120,600</b>	<b>5,129,000</b>	<b>4,180,000</b>
2220202	Maintenance of Office Furniture and Equipment	200,000	40,000	-
2210504	Advertising, awareness and publicity campaign	100,000	95,284	94,000
2211301	Bank service commission and charges	50,000	50,000	5,000
	<b>Subtotals</b>	<b>350,000</b>	<b>185,284</b>	<b>99,000</b>
	<b>Total O &amp; M</b>	<b>3,470,600</b>	<b>5,314,284</b>	<b>4,279,000</b>
	<b>Net Recurrent Expenditure</b>	<b>53,758,539</b>	<b>43,902,223</b>	<b>42,866,939</b>
	<b>DEVELOPMENT EXPENDITURE</b>	-	-	
2210705	Field Training Attachment	500,000	200,000	200,000
rogramme	<b>Culture, Music and Library Services</b>			
2210504		2,700,000	3,200,000	2,800,000
2640499	Other Current Transfers-Support to other community groups		1,152,680	-
2211009	Education and Library Supplies	1,000,000	600,000	1,100,000
rogramme	<b>Social Protection and Services</b>			
2640502	Capital Transfers to indiv and Households-Old age	313,302,462	303,562,000	303,562,000
2640499	Other Current Transfers- OVCs, Vulnerable groups	3,000,000	3,000,000	6,852,680
2211006		5,000,000	3,000,000	4,400,000

rogramme	Youth Empowerment and Sports Development			
2640504	Other Capital Transfers -Support to youth activities		16,000,000	-
2210705	Field Training Attachments		16,000,000	1,200,000
3110201	Residential Buildings -Atheletics camps		3,500,000	1,500,000
3110701	Purchase of Motor Vehicle (Camp)		0	
2211002	Dressings and Other Non-Pharmaceutical Medical Item		1,000,000	-
3110902	Purchase of Household and Institutional Appliances (Camps)		3,000,000	-
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drink		3,600,000	-
2210712	Training Allowance (Sports enhancement)	2,900,000	5,080,000	5,979,825
3110604		50,500,000	80,500,000	84,500,000
	<b>Subtotals</b>	<b>378,902,462</b>	<b>443,394,680</b>	<b>412,094,505</b>
	<b>GRAND TOTALS</b>	<b>432,661,001</b>	<b>487,296,903</b>	<b>454,961,444</b>

WATER SERVICES				
Sub Item	Sub Item Name	APPROPRIATION ACT 2015	SUPPLEMENTARY BUDGET 1 2015-2016	SUPPLEMENTARY 2
COMPENSATION TO EMPLOYEES		2015-2016	2015-2016	2015-2016
2110101	Salary and wages	37,200,000	31,700,000	31,700,000
	NSSF		300,000	300,000
2120103	Employer Contribution to pension scheme		500,000	500,000
	Superannuation Fund/Gratuity		500,000	500,000

2110301	House Allowances		2,018,812	2,018,812
	Leave allowances		500,000	500,000
2110314	Commuter Allowances /specified		1,000,000	1,000,000
2110312	Responsibility Allowances		200,000	200,000
	Sub Totals	<b>37,200,000</b>	<b>36,718,812</b>	<b>36,718,812</b>
<b>USE OF GOODS AND SERVICES</b>				
2210102	Water and Sewerage Charges			-
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	100,000	50,000	-
2210101	Electricity		200,000	10,000
2211399	Community Participation[other operating expenses]	50,000	50,000	45,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		3,600,000	-
2210399	Domestic Travel and Subs. - Others	600,000	250,000	500,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	52,000	52,000	40,000
2210801		300,000	120,000	100,000
2210103	Gas Expenses	24,000	24,000	15,000
2211016	Purchase of Uniforms and Clothing - Staff	24,000	24,000	-
2211201	Refined Fuels and Lubricants for Transport		0	
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	230,000	101,000	101,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	20,000	20,000	20,000
	Sub Totals	<b>1,400,000</b>	<b>4,491,000</b>	<b>831,000</b>
<b>OTHER CURRENT EXPENDITURES</b>				
2220101	Maintenance Expenses - Motor Vehicles	0	102,741	-
2220202	Maintenance of Office Furniture and Equipment	200,000	50,000	30,000

2220204	Maintenance of Buildings - Residential			-
2220205	Maintenance of Buildings and Stations -- Non-Residential	50,000	50,000	-
	<b>Subtotals</b>	<b>250,000</b>	<b>202,741</b>	<b>30,000</b>
	<b>Total Operations and Maintenance</b>	<b>1,650,000</b>	<b>4,693,741</b>	<b>861,000</b>
	<b>Recurrent total</b>	<b>38,850,000</b>	<b>41,412,553</b>	<b>37,579,812</b>
<b>DEVELOPMENT EXPENDITURE</b>				
<b>Program</b>	<b>Policy, Planning and and Administrative Services</b>			
2210504	Advertising, Awareness and Publicity Campaigns		500,000	200,000
<b>Programme Water Infrastructure</b>				
2640399	Other Capital Grants and Transfers- BIDP	30,552,000	82,000,000	82,000,000
3110602	Overhaul of Water Supplies and Sewerage(Springs & Dams, small water points)	10,000,000	50,000,000	50,000,000
3111502	Water Supplies and Sewerage	40,318,000	212,431,157	121,842,716
2630201	Capital Grants to Semi-Autonomous Government Agencies(BWC)	209,400,000	209,400,000	119,400,000
	<b>Subtotals</b>	<b>290,270,000</b>	<b>554,331,157</b>	<b>373,442,716</b>
	<b>Total Recurrent and Development Expenditure</b>	<b>329,120,000</b>	<b>595,743,710</b>	<b>411,022,528</b>

<b>MEDICAL SERVICES (HEALTH)</b>				
<b>Sub Item</b>	<b>Sub Item Name</b>	<b>APPROPRIATION ACT 2015</b>	<b>SUPPLEMENTARY BUDGET 1 2015-2016</b>	<b>SUPPLEMENTARY 2</b>
<b>COMPENSATION TO EMPLOYEES</b>		<b>2015-2016</b>	<b>2015-2016</b>	<b>2015-2016</b>
2110101	Salary and wages	334,867,809	394,967,131	409,967,131

	NSSF	1,248,000	1,248,000	1,248,000
2120103	Employer Contribution to pension scheme	6,845,200	1,845,200	1,845,200
	Superannuation Fund/Gratuity	3,408,379	3,408,379	3,408,379
	Duty/Acting Allowances	10,000,000	2,000,000	2,000,000
2110301	House Allowances	31,673,420	31,673,420	31,673,420
	Leave allowances	3,440,000	3,440,000	3,440,000
2110314	Commuter Allowances /specified	8,345,000	5,345,000	5,345,000
2110202	Casual employees	0	0	-
2110312	Responsibility Allowances	6,840,000	4,840,000	4,840,000
	<b>Sub Totals</b>	<b>406,667,808</b>	<b>448,767,130</b>	<b>463,767,130</b>
2210799	Training Expenses	500,000	500,000	2,500,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services eg airtime	761,250	50,000	5,000
2210101	Electricity		200,000	200,000
2210203	Courier and Postal Services	218,750	20,000	10,000
2211399	Other Operating expenses- Community Participation	500,000	150,000	500,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		3,600,000	-
2210399	Domestic Travel and Subs. - Others	1,687,500	587,500	2,000,000
2210499	Foreign Travel and Subs.- Others	875,000		
2210502	Publishing and Printing Services eg data tools, patient files	2,437,500	500,000	200,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	130,000	130,000	20,000
2210504	Advertising, Awareness and Publicity Campaigns	875,000	600,000	700,000
2210505	Trade Shows and Exhibitions	237,500	137,500	100,000
2210599	Printing, Advertising - Other	0	0	

2210801	Catering Services (receptions)	249,375	150,000	150,000
2210802	Boards, Committees, Conferences and Seminars	437,500	150,000	200,000
2210103	Gas Expenses	875,000	36,000	8,000
2210207	Purchase of Bandwidth capacity	237,500	0	
2211016	Purchase of Uniforms and Clothing - Staff	1,312,500	300,000	300,000
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc)	350,000	120,000	400,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	500,000	60,000	30,000
2211301	Bank Service Commission and Charges	200,000	100,000	50,000
3110701	Purchase of Motor Vehicle	0	0	
3110902	Purchase of household and institutional appliances	0	0	
2211201	Refined Fuels and Lubricants for Transport		0	
2640201	Emergency Relief eg outbreaks of disease	0	200,000	200,000
3111403	Research	1,500,000	200,000	-
	<b>Sub Totals</b>	<b>13,884,375</b>	<b>7,791,000</b>	<b>7,573,000</b>
	<b>OTHER RECURRENT EXPENDITURES</b>			
2220101	Maintenance Expenses - Motor Vehicles		1,130,157	-
2220201	Maintenance of Plant, Machinery and Equipment (including service agreements)	800,000	500,000	500,000
2220202	Maintenance of Office Furniture and Equipment	30,000	30,000	20,000
2220205	Maintenance of Buildings and Stations -- Non-Residential	52,500	52,500	52,500
	<b>Sub totals</b>	<b>882,500</b>	<b>1,712,657</b>	<b>572,500</b>
	<b>TOTAL O&amp;M</b>	<b>14,766,875</b>	<b>9,503,657</b>	<b>8,145,500</b>
	<b>Total Recurret Expenditure</b>	<b>421,434,683</b>	<b>458,270,787</b>	<b>471,912,630</b>
	<b>DEVELOPMENT EXPENDITURE</b>			

<b>Program</b>	<b>Policy Development and Administration</b>			
3111112	Purchase of Software	2,000,000	-	
<b>Program</b>	<b>Curative Health Services</b>			
2211001	Medical Drugs	105,000,000	120,000,000	140,000,000
2211002	Dressings and Other Non- Pharmaceutical Medical Items	20,164,001	20,164,001	20,000,000
2640499	Cash Transfers to Health Facilities	116,650,000	116,650,000	148,747,313
3110202	Non-Residential Buildings (Hospitals and Cancer Centre)	41,566,292	33,566,292	30,000,000
2210604	Hire of Transport	55,000,000	55,000,000	69,489,125
2210606	Leasing of Medical Equipment(CA)		95,744,681	95,744,681
3111101	Purchase of Medical and Dental Equipments	27,233,707	23,233,707	23,233,707
3110902	Purchase of Household and Institutional Appliances(Longisa)		5,000,000	5,000,000
3110302	Refurbishment of Non-Residential Buildings		6,000,000	6,000,000
2630201	Capital Grants to Semi-Autonomous Govt Agencies	15,350,000	14,950,000	-
	Other development			
	<b>Sub totals</b>	<b>382,964,000</b>	<b>490,308,681</b>	<b>538,214,826</b>
	<b>GRAND TOTALS</b>	<b>804,398,683</b>	<b>948,579,468</b>	<b>1,010,127,456</b>

	<b>EDUCATION AND VOCATIONAL TRAININGS</b>	<b>APPROPRIATION ACT 2015</b>	<b>SUPPLEMENTARY BUDGET 1 2015-2016</b>	<b>SUPPLEMENTARY 2</b>
<b>Sub Item</b>	<b>Sub Item Name</b>			
	<b>COMPENSATION TO EMPLOYEES</b>	<b>2015-2016</b>	<b>2015-2016</b>	<b>2015-2016</b>
2110101	Salary and wages	115,416,815	135,051,575	135,051,575

2120101	NSSF	7,307,167	7,307,167	7,307,167
2110301	House Allowances	39,069,019	9,069,019	9,069,019
2110320	Leave allowances	2,513,522	2,513,522	2,513,522
2110314	Commuter Allowances /specified	6,681,351	6,681,351	6,681,351
	<b>Sub Totals</b>	<b>170,987,874</b>	<b>160,622,634</b>	<b>160,622,634</b>
<b>USE OF GOODS AND SERVICES</b>				
2210101	Electricity	80,000	50,000	20,000
2210102	Water And Sewerage Charges	20,000	20,000	6,500
3110701	Purchase of Motor Vehicles	5,500,000	0	
2210203	Courier and Postal Services	10,000	10,000	-
2210503	Subscriptions to Newspapers, Magazines and Periodicals	40,000	57,600	2,040
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)		3,600,000	-
2210399	Domestic Travel and Subs. - Others		220,000	250,000
2210801		66,000	46,000	280,000
2210802		330,000	60,000	330,000
2210103	Gas Expenses	33,000	24,000	12,000
2211101		400,000	77,400	70,000
2211201	Refined Fuels and Lubricants for Transport		0	-
2220101	Maintenance Expenses - Motor Vehicles		102,741	-
2211103	Sanitary and Cleaning Materials, Supplies and Services	66,000	24,000	54,500
2210602	Rates ,Rent Residential	400,000	250,000	150,000
2211301	Bank Service Commission and Charges	20,000	20,000	5,000
2220202	Maintenance of Office Furniture and Equipment	20,000	0	-

		6,985,000	4,561,741	1,180,040
	<b>Total Recurrent Expenditure</b>	<b>177,972,874</b>	<b>165,184,375</b>	<b>161,802,674</b>
<b>Policy, Planning and General Administrative services</b>				
2210504	Mobilization and Awareness	1,500,000	700,000	5,105,603
2640101	Bursaries and Support Services	78,000,000	20,000,000	35,000,000
<b>Early Childhood Development and Education</b>				
3110202	Construction of ECD Class Rooms	148,720,000	161,720,000	161,720,000
3110901	Furniture in ECD	10,000,000	20,000,000	18,868,000
3110202	Educational Infrastructure	0	40,000,000	40,000,000
	Purchase of Motor Vehicles		5,000,000	7,000,000
3111109	Provision of ECD Teaching/Learning Materials	5,000,000	2,000,000	-
<b>Vocational Training Institutes</b>				
2211006	Purchase of Work shop tools and equipment	9,000,000	5,440,000	-
2640101	Tuition Support	12,800,000	6,800,000	10,458,766
3110202	Infrastructure Development and Expansion	30,000,000	20,000,000	3,357,700
3111111	ICT Integration in Youth Polytechnics	1,640,000	0	-
<b>Total Development Expenditure</b>		<b>296,660,000</b>	<b>281,660,000</b>	<b>281,510,069</b>
<b>Total Recurrent and Development Expenditure</b>		<b>474,632,874</b>	<b>446,844,375</b>	<b>443,312,743</b>

<b>FINANCE, ICT AND ECONOMIC PLANNING</b>				
		<b>APPROPRIATION ACT 2015</b>	<b>SUPPLEMENTARY BUDGET 1 2015- 2016</b>	<b>SUPPLEMENTARY 2</b>

2110117	Basic Salaries-	123,608,883	132,409,858	132,409,858
2110202	Casual Labour-Others	5,400,000	5,400,000	5,400,000
2110301	House Allowance	41,742,554	11,742,554	11,742,554
2110314	Transport Allowance	13,368,620	5,368,620	5,368,620
2110320	Leave Allowance	564,743	564,743	564,743
2110323	Late Duty Allowance	-	-	-
2120103	Employer Contribution to Staff Pensions Scheme	13,183,845	13,183,845	13,183,845
	<b>21 - Compensation to Employees total</b>	<b>197,868,645</b>	<b>168,669,620</b>	<b>168,669,620</b>
2210101	Electricity	700,000	1,000,000	1,300,000
2210102	Water and sewerage charges	300,000	192,000	70,000
2210103	Gas expense	260,000	192,000	100,000
2210201	Telephone, Telex, Facsimile and Mobile Phone Services	1,200,000	260,000	150,000
2210202	Internet Connections	3,168,000	3,168,000	3,168,000
2210203	Courier and Postal Services	100,000	25,000	25,000
2210205	Satellite Access Services	960,000	700,000	700,000
2210301	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	500,000	3,600,000	596,600
2210302	Accommodation - Domestic Travel	9,800,000	3,500,000	5,500,000
2210303	Daily Subsistence Allowance	2,300,000	400,000	700,000
2210399	Budget preparation process	8,000,000	8,000,000	6,000,000
2810205	Emergency Fund	2,000,000	2,000,000	2,000,000
4110401	Car Loans to MCAs	-	0	0
2610101	Disaster Response	-	5,000,000	4,000,000

2211306		253,000	100,000	60,000
2211016	Purchase of Uniforms and Clothing-Staff	357,000	200,000	200,000
2211310	Audit Fee	500,000	2,000,000	1,000,000
2210502	Publishing and Printing Services	1,300,000	960,000	1,300,000
2210503	Subscriptions to Newspapers, Magazines and Periodicals	318,000	250,000	100,000
2210504	Advertising, Awareness & Publicity Campaigns	1,100,000	1,000,000	1,000,000
2210505	Trade Shows and Exhibitions	200,000	100,000	100,000
2210801		600,000	480,000	1,000,000
2210802	Boards, Committees, Conferences and Seminars	1,000,000	1,000,000	1,500,000
2210903	Plant, Equipment and Machinery Insurance	525,000	300,000	800,000
2210904	Motor Vehicle Insurance	14,000,000	15,000,000	25,000,000
2211201	Refined Fuels and Lubricants for Transport	40,000,000	39,969,104	39,969,104
2211301	Bank Service Commission and Charges	10,000,000	7,000,000	5,000,000
2211101		1,894,390	800,000	1,400,000
2211102	Supplies and Accessories for Computers and Printers	3,900,000	3,500,000	3,500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	600,000	120,000	120,000
2220202	Maintenance of Office Furniture and Equipment	300,000	300,000	300,000
2220210	Maintenance of Computers, Software, and Networks	1,000,000	1,200,000	1,200,000
3110701	Purchase of Motor Vehicles	1,000,000	0	60,000
3110704	Purchase of Motorcycles	1,320,000	1,320,000	1,320,000
3111001	Purchase of Office Furniture and Fittings	5,000,000	4,300,000	3,800,000
3111002	Purchase of Computers, Printers and other IT Equipment	5,800,000	4,800,000	5,636,600
4110403	Housing Loans to Public Servants		30,000,000	0

4110405	Car Loans to Public Servants		0	0
2220101	Maintenance Expenses - Motor Vehicles	0	410,966	90,000
3111003	Purchase of Air conditioners, Fans and Heating Appliances	600,000	800,000	1,100,000
3111009	Purchase of other Office Equipment	250,000	100,000	200,000
	<b>22 - Use of Goods and Services total</b>	<b>121,105,390</b>	<b>144,047,070</b>	<b>120,065,304</b>
	<b>Net Recurrent Expenditure</b>	<b>318,974,035</b>	<b>312,716,690</b>	<b>288,734,924</b>
<b>Program me</b>	<b>General Administrative Services</b>			
3111111	Purchase of ICT networking and Communications Equipment	10,700,000	8,700,000	8,700,000
3111112	Purchase of Software (Revenue)	15,000,000	20,978,114	20,978,114
	<b>Net development Total</b>	<b>25,700,000</b>	<b>29,678,114</b>	<b>29,678,114</b>
	<b>Grad Expenditure Total</b>	<b>344,674,035</b>	<b>342,394,804</b>	<b>318,413,038</b>

APPENDIX V

Bank Statement Analysis of Locally Generated Revenue 2015/2016

Bank statement Date	Description	Amount Credited
6-Jul-15	Locally generated revenue	1,742,000.00
13-Jul-15	Locally generated revenue	2,511,000.00
20-Jul-15	Locally generated revenue	1,784,000.00
27-Jul-15	Locally generated revenue	1,877,000.00
03-Aug-15	Locally generated revenue	1,536,000.00
10-Aug-15	Locally generated revenue	1,025,000.00
17-Aug-15	Locally generated revenue	1,220,000.00
25-Aug-15	Locally generated revenue	2,090,000.00
31-Aug-15	Locally generated revenue	2,009,000.00
07-Sep-15	Locally generated revenue	3,291,000.00
14-Sep-15	Locally generated revenue	2,170,000.00
21-Sep-15	Locally generated revenue	1,404,000.00
28-Sep-15	Locally generated revenue	1,773,500.00
05-Oct-15	Locally generated revenue	4,091,427.00
12-Oct-15	Locally generated revenue	2,783,000.00
19-Oct-15	Locally generated revenue	2,608,000.00
26-Oct-15	Locally generated revenue	10,157,000.00
02-Nov-15	Locally generated revenue	2,304,000.00
09-Nov-15	Locally generated revenue	1,689,500.00
16-Nov-15	Locally generated revenue	1,150,000.00
30-Nov-15	Locally generated revenue	3,595,000.00
14-Dec-15	Locally generated revenue	3,405,000.00
21-Dec-15	Locally generated revenue	1,063,146.00
04-Jan-16	Locally generated revenue	2,798,000.00
12-Jan-16	Locally generated revenue	2,028,085.00
18-Jan-16	Locally generated revenue	2,093,500.00
25-Jan-16	Locally generated revenue	4,469,700.00
01-Feb-16	Locally generated revenue	13,746,000.00
08-Feb-16	Locally generated revenue	1,543,000.00
15-Feb-16	Locally generated revenue	3,163,800.00
22-Feb-16	Locally generated revenue	6,275,520.00
08-Mar-16	Locally generated revenue	5,511,378.00
14-Mar-16	Locally generated revenue	3,460,140.00
21-Mar-16	Locally generated revenue	2,056,014.00
06-Apr-16	Locally generated revenue	6,468,000.00
11-Apr-16	Locally generated revenue	1,942,000.00
20-Apr-16	Locally generated revenue	6,023,000.00
26-Apr-16	Locally generated revenue	2,345,000.00
03-May-16	Locally generated revenue	5,200,000.00
09-May-16	Locally generated revenue	4,788,000.00
16-May-16	Locally generated revenue	8,720,000.00

23-May-16	Locally generated revenue	3,344,000.00
30-May-16	Locally generated revenue	2,707,000.00
06-Jun-16	Locally generated revenue	2,242,915.00
13-Jun-16	Locally generated revenue	2,792,000.00
20-Jun-16	Locally generated revenue	2,695,000.00
27-Jun-16	Locally generated revenue	3,776,000.00
30-Jun-16	Locally generated revenue	8,251,206.00
<b>TOTAL</b>		<b>165,717,831.00</b>

APPENDIX VI

Bank Statement Analysis of Exchequer Issues for the FY 2015/2016

BANK STATEMENT DATE	DESCRIPTION	AMOUNT CREDITED
05/08/2015	EXCHEQUER ISSUE	376,551,464.00
31/08/2015	EXCHEQUER ISSUE	423,620,397.00
13/10/2015	EXCHEQUER ISSUE	376,551,464.00
04/11/2015	EXCHEQUER ISSUE	400,085,930.00
27/11/2015	EXCHEQUER ISSUE	423,620,397.00
23/12/2015	EXCHEQUER ISSUE	376,551,464.00
28/01/2016	EXCHEQUER ISSUE	376,551,464.00
04/03/2016	EXCHEQUER ISSUE	423,620,397.00
04/04/2016	EXCHEQUER ISSUE	376,551,465.00
05/05/2016	EXCHEQUER ISSUE	400,085,930.00
31/05/2016	EXCHEQUER ISSUE	376,551,464.00
23/06/2016	EXCHEQUER ISSUE	376,551,414.00
<b>TOTAL</b>		<b>4,706,893,250.00</b>

APPENDIX VII  
BOMET IAAF STADIUM PAYMENTS

Voucher	Description	Quantity	Payee	Amount
10001502	Hire of excavator for 250 hours	250 HOURS	Jubilee Africa Ltd	2,375,000.00
10001695	Supply of building blocks and building stones 9" by 9" for IAAF Stadium	22218 PIECES and 2000RTFS respectively	Colmark Hardware And Auto Spares	1,210,900.00
10001727	Excavation of Bomet IAAF Stadium -100hours	100 HOURS	Jubilee Africa Ltd	950,000.00
	Tipplers and transportation of spoilt soil- IAAF Stadium		Colmark Hardware And Auto Spares	500,000.00
	Supply of Y12 & Y16 bars for IAAF Stadium	Y16-1000 PIECES Y12 -1166 PIECES	Chelal Limited	2,849,200.00
10001700	Benig payment for hire of machines doing stadium Mixer of Conrete- Vibrator machine & Plate Compactor	30 DAYS	Harsons Building And General Construction	924,000.00
10002040	Supply and Delivery of electronic fittings		Ideal Tech Ventures Ltd	546,530.00
10002180	Supply of waste quarry	290 TONNES	Machii Limited	319,000.00
10002513	Supply of cement for the construction of IAAF Stadium	1000 BAGS	Samai Bridge And Road Construction Ltd	720,000.00
10002704	Supply of materials for IAAF Stadium	Y20-345 Y16-419 Y12-247 Y8-139 Y10816	Chelal Limited	2,640,260.00
10002760	Supply of Timber for the construction of IAAF Stadium	33000 RTFS	Akamai Investments Company Limited	1,122,000.00
10002759	Supply of props 20FT for the construction of IAAF Stadium	48000 PROPS	Kikomo Enterprise	960,000.00
10003253	Supply and Delivery of Ballast for construction of IAAF Stadium	200 TONNES	A Jiwa Shamji Limited	380,000.00
10003366	Supply of murrum for IAAF Stadium	100 Trips	Gidex Traders	800,000.00
10003431	Supply of water for the construction of IAAF Stadium	80 TRIPS	Sigor Distributors Limited	560,000.00
10003553	Supply and Delivery of building material for the construction of IAAF Stadium	Y8 540 Y12 300	Akamai Investments Company Limited	
10003574	Supply and Delivery of fine Compost Manure for IAAF Stadium	200 TONNES	Joychet Enterprises	345,000.00
10003573	Suppy and Delivery of soft board and binding wire for IAAF Stadium	80 PIECES BINDING WIRE 550KGS WALL BARS 750KGS	Green Focus Limited	295,000.00
10003685	Supply and Deliver of Cement and binding wires for construction of IAAF Stadium	1500 BAGS CEMENT BINDING WIRES 1250KGS	Tilima Transporters And Contractors Limited	1,245,000.00
10002214	Surrender of imprest for the purchase of river sand for IAAF Stadium	10 TRIPS	Kiplangat Koech	125,000.00
10002241	Supply of Frames, Timber and props for IAAF Stadium	FRAMES 12000 RFTS TIMBER 20000 RFT 800 PCS PROPS	Kikomo Enterprise	1,300,000.00
3095	Surrender of imprest for the purchase of IAAF Stadium materials	20 BUCKETS OF FRESH CONCRETE 10 CLAW BARS	Kiplangat Koech	18,000.00
10003553	Supply and delivery of building materials -IAAF Stadium	12000RTFS FRAMES 800 PIECES PROPS TIMBER 20000RTFS	Akamai Investments Company Limited	79,655.15
	Delivery of 1000bags of Portland Cement-iaaf Stadium	1000 BAGS	East African Portland Cement Co Ltd	680,000.00

	Supply of hardware materials for IAAF Stadium	250 TONNES HARDCORE 12 MESH ROLLS 18 DPM ROLLS 6 TIPPERS 6 ANTITERMITE LITRES 50 DPC ROLLS		1,255,700.00
	Supply and Delivery of Y16 and binding wires for construction of IAAF Stadium	Y16 750 PIECES 16 BINDING WIRE	Tilima Transporters And Contractors Limited	1,323,100.00
	Supply of Y8 & Y12 bars for IAAF Stadium	Y8-900 PCS Y12-700 PCS	Tilima Transporters And Contractors Limited	1,248,000.00
	Supply of cement for the construction of IAAF Stadium	1500 BAGS CEMENT	Tilia Construction Limited	1,080,000.00
	Supply of Y8 and binding wires for IAAF Stadium	Y8 450 PCS 375 KGS BINDING WIRE	Mardys Technologies K Ltd	322,875.00
	Excavation of Bomet IAAF Stadium	150 HOURS	Jubilee Africa Ltd	1,425,000.00
	Supply of poles for Construction of IAAF Stadium	15000 POLES	Bevco Enterprise Ltd	585,000.00
	Supply of building stones and kerbs for IAAF Stadium	43 TRIPS SOIL 316 TRIPS GRAVEL 55 TRIPS MURRAM	Colmark Hardware And Auto Spares	1,053,380.00
	Supply and delivery of materials to IAAF Stadium	Y16 - 627 PIECES POLYTHENE GAUGE -60 ROLLS	Tilia Construction Limited	1,305,000.00
	Supply and delivery of Y12 twisted bars to IAAF Stadium	Y12 -2000 PIECES	Samai Bridge And Road Construction Ltd	2,000,000.00
	Being payment for casuals for IAAF Stadium	Casuals	Social Services	2,743,456.00
	Supply of ballast 3/4" , 1/2" ex quarry and transportation to IAAF Stadium	600 TONNES	A Jiwa Shamji Limited	1,140,000.00
	Surrender of imprest issued to Sharon Chumo to purchase sand and ballast - IAAF Stadium	2 TRIPS SAND 3 TRIPS BALLAST	Sharon Chumo	85,000.00
1003123	Supply of Timber (4*2) for formwork for the construction of IAAF Stadium	12000 RFTS	Roniam Construction Ltd	492,000.00
	Being payment for casuals for IAAF Stadium Jan 2016	Casuals	Bomet County Government	755,377.00
	Surrender of imprest incurred while purchasing material for IAAF Stadium	100 HACKSAW BLADES 4 BINDING BARS 15 WELDING HANDLES	Enock Kipngetch Rotich	23,700.00
	Painting, writing and fixing of IAAF Stadium sign post	1 SIGN POST	Chelule Fabrigators	7,000.00
<b>TOTAL</b>				<b>37,629,822.85</b>

APPENDIX VIII  
NEW SIGOR HIGH SCHOOL PAYMENTS

Voucher	Description	Payee	Amount
10001416	Being Payment for supply of Iron Sheets 3m, 2.5m, and 2m to Sigor High School	Akshar General Enterprises Ltd	92,750.00
10004381	Payment for Supply of Goods Delivered to Sigor High School	Bold Connect Company Ltd	523,340.00
	Payment for Supply of Goods Delivered to Sigor High School	Bold Connect Company Ltd	866,660.00
	Being Payment for Supply of Building Materials to Sigor High	Chelal Limited	780,100.00
	Being Payment of Taxation of Wages Paid to Sigor High School Casual	Commissioner Of Vat	54,891.00
10003185	Being Payment of Wages for Painters working at Sigor High school	Director Of Education	47,200.00
	Being Payment for Sigor High School (MISMIS) site for the Month of October	Director Of Education	856,200.00
	Being Payment for Casual Wages engaged in Sigor High(MISMIS )	Director Of Education	1,323,217.00
	Being Payment of Sigor High School (MISMIS) Casual wages for the Month of November	Director Of Education - Sundry Payees	947,549.00
	Being Payment of Wages for February for labour based workers at Sigor High School (MISMIS)	Director Of Education - Sundry Payees	1,048,332.00
	Being Payment of Sigor High School (MISMIS) Casual wages for the Month of January 2016	Director Of Education - Sundry Payees	1,047,237.00
10003867	Payment for Supply of Steel Doors to Sigor High School	Kaplaba Workshop	324,200.00
10003868	Payment for Supply of Windows and Iron Sheets to Sigor High School	Kaplaba Workshop	959,000.00
10001235	Being Payment for Supply of Building Materials to Sigor High	Kikomo Enterprise	368,500.00
10001202	Being Payment for Supply of Wood Preservative to Sigor High School	Laalet Ltd	20,000.00
	Being Payment for Supply of Building Materials to Sigor High	Laalet Ltd	984,000.00

10002025	Being Payment of EIA fee for BQ Sigor High School	Nema Revenue Account	50,000.00
	Being Payment of Taxation of Wages Paid to Sigor High School Casual	Paymaster General	67,994.00
	Being Remittance of Tax for Casual of Sigor High School	Paymaster General	55,561.00
1034134	Being Payment for supply of electrical Materials to Sigor High School	Perch Limited	1,524,950.00
	Being Payment for Supply of Waste quarry and Building Dust to Sigor High	Rumic Construction And Civil Engineering Ltd	325,000.00
10002507	Being Payment for Supply of Building Materials to Sigor High	Samai Bridge And Road Construction Ltd	1,925,400.00
10002508	Being Payment for Supply of Building Materials to Sigor High	Samai Bridge And Road Construction Ltd	719,000.00
10003415	Being Payment for the Supply of 3x2, 4x2, and Wood preservatives to Sigor High	Samai Bridge And Road Construction Ltd	1,790,300.00
10002451	Being Payment for supply and delivery of Cement and Ordinary Nails to Sigor High School	Sg Spa Limited	159,500.00
10001181	Being Payment for Supply of 360 tonnes of Ballast to Sigor High School	Sigey Enterprises	432,000.00
	Being Payment for Supply of Building Materials to Sigor High	Sigey Enterprises	377,218.00
10002674	Being Payment for Supply of Building Materials to Sigor High	Siku Investments Limited	325,500.00
40000038	Being Payment for Supply of Cement to Sigor High School	Tilia Construction Limited	648,000.00
10003416	Being Payment for supply of frames and Timber to Sigor High School	Tilima Transporters And Contractors Limited	908,300.00
	Being Payment for Supply of Building Materials to Sigor High	Tilima Transporters And Contractors Limited	701,000.00
10001950	Being Payment for Supply and Delivery of Cement to Sigor High School	Wastabei Enterprises	374,400.00
10001951	Being Payment for Wheel Barrows and Wall bars for Sigor High School	Wastabei Enterprises	99,000.00
10001952	Being Payment for Supply and Delivery of River Sand for Sigor High	Wastabei Enterprises	555,000.00

10001183	Being Payment for Supply and Delivery of River Sand for Sigor High	Wiskamo Construction And Supplies Ltd	342,000.00
10001184	Being Payment for River Sand for Construction of Sigor High School	Wiskamo Construction And Supplies Ltd	136,500.00
10003419	Being Payment for Supply of 9x9 blocks to Sigor High (MISMIS)	Wiskamo Construction And Supplies Ltd	500,000.00
	Being Payment for Supply of Sand and Cement to Sigor High School	Wiskamo Construction And Supplies Ltd	373,150.00
<b>Total</b>			<b>22,632,949.00</b>

APPENDIX IX  
SUPPORTED

Social Services						
Voucher	Description	Payee	Amount	Property Authorised	Property Supported	Remarks
10001502	Hire Of Excavator For 250 Hours	JUBILEE AFRICA LTD	2,375,000.00	N	Y	Accounting Officer Not Sign
10001695	Supply Of Building Blocks For laaf Stadium	COLMARK HARDWARE AND AUTO SPARES	1,210,900.00	N	Y	Accounting Officer Not Sign
10001727	Excavation Of Bomet laaf Stadium -100hours	JUBILEE AFRICA LTD	950,000.00	N	Y	Accounting Officer Not Sign
10001911	2nd Quarter Facilitation Of Provincial League	BOMET ADMINISTRATION POLICE FOOTBALL CLUB	175,000.00	N	Y	Accounting Officer Not Sign
10001914	2nd Quarter Facilitation Of Provincial League	CHEPNGAINA FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10001915	2nd Quarter Facilitation Of Provincial League	KIPIKUYI FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10001960	Quarterly Facilitation Of Provincial League	KAMUNGEI UNITED FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10001965	Super League Competition	SILIBWET LEONS FOOTBALL CLUB	175,000.00	N	Y	Accounting Officer Not Sign
10001964	League Competitions Quarterly Payments	TENWEK FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10001963	Quarterly Facilitation Of Provincial League	KIPTOBI ROYAL STARS	125,000.00	N	Y	Accounting Officer Not Sign
10002035	2nd Quarter Facilitation Of Provincial League	SOTIK UNITED FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10003686	Being Payment To Old Persons Health Protection Programme	BOMET COUNTY GOVERNMENT	4,301,400.00	N	Y	Accounting Officer Not Sign
3809	Being Paymnet For Faulu Loan Deductions March 2016	FAULU KENYA LIMITED	5,071,724.60	N	Y	Accounting Officer Not Sign
Not indicated	Tipppers And Transportation Of Spoit Soil- laaf Stadium	COLMARK HARDWARE AND AUTO SPARES	500,000.00	N	Y	Examiner/accounting Officer Did Not Sign
Not indicated	Tipppers And Transportation Of Spoit Soil- laaf Stadium	COLMARK HARDWARE AND AUTO SPARES	500,001.00	N	Y	Examiner/accounting Officer Did Not Sign
Not indicated	Construction Levy	NATIONAL CONSTRUCTION AUTHORITY	464,353.00	N	Y	Accounting Officer Not Sign
Not indicated	Supply Of Y12 & Y16 Bars For laaf Stadium	CHELAL LIMITED	2,849,200.00	N	Y	Accounting Officer Not Sign
Not indicated	Claim For Travel And Subsistence Allowance	ANNE CHELANGAT	15,400.00	N	Y	Accounting Officer Not Sign
Not indicated	Surrender Of Imprest On Sensitisation And Formation Of Teams	JACKSON CHERUIYOT RONO	144,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Being Payment For Zonal Youth Tournament	JACKSON CHERUIYOT RONO	238,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Surrender Of Imprest For Alternative Right Of Passage	GEOFFREY KIPKITUI RUTOH	340,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Claim For Travel And Subsistence Allowance	ANNE CHELANGAT	42,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	141,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	302,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	351,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	281,100.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	246,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	118,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	164,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	155,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	217,700.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	240,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	285,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	284,750.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	234,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	302,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	148,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	246,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	185,750.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	223,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	212,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	186,750.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	164,250.00	N	Y	Accounting Officer Not Sign

Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	164,250.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	164,250.00	N	Y	Accounting Officer Not Sign
10001959	2nd Quarter Facilitation Of Provincial League	CHEBIRBELEK YOUTH FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10002418	Being Payment To Pwds Cash Transfer Programme	BOMET COUNTY GOVERNMENT	1,016,500.00	N	Y	Accounting Officer Not Sign
10002429	2nd Quarter Facilitation Of Provincial League	KIMARGIS FOOTBALL CLUB	125,000.00	N	Y	Accounting Officer Not Sign
10002430	2nd Quarter Facilitation Of Provincial League	SONOKWEK YOUTH SPORTS CLUB	125,000.00	N	Y	Accounting Officer Not Sign
4736	Hosting Music And Culture Festival	GEOFFREY LANGAT/BOMET SCHOOL OF	84,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Supply Of Building Stones And Kerbs For Jaaf Stadium	COLMARK HARDWARE AND AUTO SPARES	1,053,380.00	N	Y	Accounting Officer Not Sign
Not indicated	Claim For Travel And Subsistence Allowance	ANNE CHELANGAT	35,600.00	N	Y	Accounting Officer Not Sign
Not indicated	Surrender Of Imprest For Hosting Stakeholders Meeting At	SHARON CHUMO	9,500.00	N	Y	Accounting Officer Not Sign
Not indicated	Surrender Of Imprest For Official Launch Of Kass Chairman's Cup	JOHN KIPNGENO KIMETTO	100,000.00	N	Y	Accounting Officer Not Sign
Not indicated	Zonal Youth Tournament Facilitation	JACKSON CHERUIYOT RONO	233,000.00	N	Y	Accounting Officer Not Sign
<b>TOTAL</b>			<b>28,029,758.60</b>			

WATER						
Voucher	Description	Payee	Amount	Properly Authorised	Properly Supported	Remarks
4386	Surrender Of Imprest	MESHACK ROTICH	6,300.00	Y	N	No Imprest Warrant
4387	Surrender Of Imprest	PHILEMON ARUASA	14,000.00	Y	N	No Imprest Warrant
4409	Surrender Of Imprest	BETTY CHEPKOECH NGENO	6,300.00	Y	N	No Imprest Warrant
4410	Surrender Of Imprest	KORIR BENARD CHERUIYOT	22,400.00	Y	N	No Imprest Warrant
	Payment For Supply Of Electrical Fittings	JOSELENE ELECTRICAL SERVICES	8,430.00	N	Y	Not Signed By Accounting Officer
	Payment For Supply Of Upvc Pipes For Mogombet Water Project	GENERAL INDUSTRIES LTD	4,378,130.00	N	Y	Not Signed By Accounting Officer
	Payment For Cleaning Services	BLUERAIN ENTERPRISES	171,680.00	N	N	No Signed By Accounting Officer
	Payment For Repair And Tiling Of Office Floor	ASSISTANT DIRECTOR OF WATER	41,560.00	Y	N	No Inspection And Acceptance Committee
	Payment For Rehabilitation Of Afrider Hand Pump	JOHNSTONE NGERECHI	29,750.00	Y	N	No Inspection And Acceptance Committee
	Surrender Of Office Imprest	DAVID KIPTOO MUTAI	140,000.00	N	Y	Not Signed By Accounting Officer
	Surrender Of Office Imprest	WESLEY CHELULE	30,000.00	Y	N	No Imprest Warrant
	Payment For Purchase Of Newspapers	DIRECTOR WATER AND IRRIGATION	5,280.00	N	Y	Not Signed By Accounting Officer
	Payment For Refilling Of Office Gas	DIRECTOR WATER AND IRRIGATION	2,100.00	N	Y	Not Signed By Accounting Officer
10003403	Payment For Supply Of 1000 Litre And 5000 Litre Water Tanks	HYDROTECH AND GENERAL CONTRACTORS	1,191,000.00	N	Y	Not Signed By Accounting Officer
2559	Payment For Water Welfare Association For October 2015	WATER WELFARE ASSOCIATION	600.00	N	Y	Not Signed By Accounting Officer
1224138	Surrender Of Imprest	SIMION KIPROTICH KOECH	12,600.00	Y	N	No Imprest Warrant
2908	Surrender Of Imprest	ANDREW KIPSANG SOI	20,630.00	Y	N	No Imprest Warrant
3124	Surrender Of Imprest	DEBORAH MUKAMI MUNGAI	46,000.00	Y	N	No Imprest Warrant
10003164	Payment For Purchase Of Office Stationery	BEALAX SUPPLIERS AND GENERAL SERVICES	52,245.00	N	Y	Not Signed By Accounting Officer
4328	Surrender Of Imprest	AMOS ROTICH	14,000.00	Y	N	No Imprest Warrant
4355	Surrender Of Imprest	SIMION KIPROTICH KOECH	12,600.00	Y	N	No Imprest Warrant
<b>TOTAL</b>			<b>6,205,605.00</b>			

MEDICAL SERVICE						
Voucher	Description	Payee	Amount	Properly authorized	Properly supported	Remarks
10001895	Payment For Completion Of Facility	Sugurmerga Dispensary	500,000.00	N	N	Expenditure Attached
10001906	Payment For Completion Of Facility	KAPKESEMBE DISPENSARY	700,000.00	N	N	Not Signed
10003054	Payment For Construction Of Non Residential Building At The	KIROMWOK DISPENSARY	500,000.00	N	Y	Not Signed
2210399	Domestic Travel	PAUL MILGO	10,500.00	N	N	Accounting Officer
2210399	Domestic Travel	JOSEPH KAPOLONTO	10,500.00	N	N	Accounting Officer
	Reimbursement	JOHN SANG	4,900.00	N	Y	Not Signed By Accounting Officer

	Domestic Travel	BENJAMIN MARITIM	18,900.00	N	Y	Not Signed By Accounting Officer
	Payment For Building Of Non-residential Building	KENYANGORO DISPENSARY	500,000.00	N	Y	Not Signed By Accounting Officer
	Payment For Landscaping	LONGISA COUNTY HOSPITAL	1,186,280.00	N	Y	Not Signed By Accounting Officer
	Payment Of Completion	KITAIMA DISPENSARY	500,000.00	N	N	Not Signed By Accounting Officer
AIE NO 736899	Payment For Construction Of Non Residential Building At The	MULOT HEALTH CENTER	700,000.00	N	N	Not Signed Or Supported
AIE NO 318961	Payment For Construction Of Non Residential Building At The	SUGURUSIEK DISPENSARY	200,000.00	N	N	Not Signed
AIE NO 736898	Payment For Construction Of Non Residential Building At The	KAMONGIL DISPENSARY	500,000.00	N	N	Not Signed
AIE NO 736877	Payment For Construction Of Non Residential Building At The	CHELELACH DISPENSARY	1,200,000.00	N	N	Not Signed And No Supporting Documents
AIE 736881	Payment For Construction Of Non Residential Building At The	KIPTENDEN DISPENSARY	1,000,000.00	N	N	Not Signed And No Supporting Documents
AIE 736884	Payment For Construction Of Non Residential Building At The	SOTIK DISPENSARY	298,201.00	N	N	Not Signed And No Supporting Documents
AIE 736893	Payment For Construction Of Non Residential Building At The	KAPOLESEROI DISENSARY	1,000,000.00	N	N	Not Signed And No Supporting Documents
AIE 736894	Payment For Construction Of Non Residential Building At The	KOIMIRET DISPENSARY	500,000.00	N	N	Not Signed And No Supporting Documents
AIE 736892	Payment For Construction Of Non Residential Building At The	KEMBU DISPENSARY	1,000,000.00	N	Y	Not Signed
AIE 736900	Payment For Construction Of Non Residential Building At The	KILOBOTWO DISPENSARY	1,400,000.00	N	Y	Not Signed
AIE 736875	Payment For Construction Of Non Residential Building At The	CHEPTAGUM DISPENSARY	500,000.00	N	Y	Not Signed
AIE 736876	Payment For Construction Of Non Residential Building At The	KAPKESOSIO DISOENSARY	1,000,000.00	N	Y	Not Signed
AIE 318953	Payment For Construction Of Non Residential Building At The	MENET DISPENSARY	100,000.00	N	Y	Not Signed
AIE 318954	Payment For Construction Of Non Residential Building At The	CHEBOIN DISPENSARY	100,000.00	N	Y	Not Signed
AIE 318956	Payment For Construction Of Non Residential Building At The	KIRIBA DISPENSARY	100,000.00	N	Y	Not Signed
AIE 736885	Payment For Construction Of Non Residential Building At The	KIMULOT DISPENSARY	1,700,000.00	N	Y	Not Signed
AIE 318957	Payment For Construction Of Non Residential Building At The	KIMAYA DISPENSARY	100,000.00	N	Y	Not Signed
AIE 736879	Payment For Construction Of Non Residential Building At The	KAPKIMOLWO DISPENSARY	420,000.00	N	Y	Not Signed
10004192	Payment For Construction Of Dispensary	CHEBOIN DISPENSARY	100,000.00	N	N	To Incur Expenditure Attached
<b>TOTAL</b>			<b>15,849,281.00</b>			

EDUCATION						
Voucher	Description	Payee	Amount	Properly Authorized	Properly Supported	Remark
	Being Payment For Sigor High Schoo (mismis) Site For The Month	DIRECTOR OF EDUCATION	856,200.00	N	Y	Not signed by Accounting officer
10002046	Being 2nd Payment For The Supply Of Desk And Lockers	KAPLABA WORKSHOP	1,520,000.00	N	N	Not signed by Accounting officer
	Being Payment For Supply Of Chairs And Loockers	KAPLABA WORKSHOP	7,600,000.00	N	Y	Not signed by Accounting officer
10001713	Being Part Payment For Payment Voucher 393 For Amount Which	LAALET LTD	418,000.00	N	Y	Not signed by Accounting officer
1034134	Being Payment For Supply Of Electrical Materials To Sigor High	perch limited	1,524,950.00	N	Y	Not signed by Accounting officer
10002674	Being Payment For Supply Of Building Materials To Sigor High	SIKU INVESTMENTS LIMITED	325,500.00	N	Y	Not signed by Accounting officer
2864	Instalment Payment On School Buses Loan Due	TRANSNATIONAL BANK - BOMET	2,452,687.50	N	Y	Not signed by Accounting officer
10001183	Being Payment For Supply And Delivery Of River Sand For Sigor	WISKAMO CONSTRUCTION AND SUPPLIES LTD	342,000.00	N	Y	Not signed by Accounting officer
<b>TOTAL</b>			<b>15,039,337.50</b>			

FINANCE						
Voucher	Discription	Payee	Amount	Properly	Properly	Remarks
	Supply Of Internet Services	TELCOM KENYA LIMITED	176,000.00	Y	N	Not Supported By An Lso
	Insurance Premium	CIC General Insurance	3,962,115.00	Y	N	Not Supported By An Lso
	Insurance Premium	CIC General Insurance	3,000,000.00	Y	N	Not Supported By An Lso
4374	Being Payment For The Purchase Of Computers	GIDEON YEGON	29,100.00	Y	N	Lpo And Inspection Cert.
4637	Payment For Internet Services	TELKOM KENYA LIMITED	330,742.00	Y	N	Not Supported By An Lso
4672	Claim For Travel & Subsistence	PETER KOROS	33,600.00	Y	N	Warrant Not Attached
1662838	Claim For Travel & Subsistence	PETER KIPKIRUI RONO	73,400.00	Y	N	not Paid In The Bank Statement
4723	Claim For Travel & Subsistence	MITEY RONO	28,000.00	Y	N	Warrant Not Attached
	Being Re-imbersement For Cost Of Fuel	PETER KOROS	2,000.00	Y	N	Authority Not Attached
	Being Re-imbersement For Cost Of Fuel	JOHN MUTAI	2,000.00	Y	N	Authority Not Attached

	Being Surrender Of Imprest	BENARD CHERUIYOT	82,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	DIANA CHELANGAT	82,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	KOSGEI WESLEY	7,050.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	JOAN CHEROTICH	10,000.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	DAVID KIRUI	10,000.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	JOYCE KITUR	10,000.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	ROBERT KIPNGENO RONO	82,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	BENARD KIGEN	4,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	STACEY SAIDA CHEPKEMOI	24,400.00	Y	N	Imprest Warrant Not Attached
	Being Payment For The Cost Incurred On Fuel	DIRECTOR OF FINANCE	16,500.00	Y	N	Authority Not Attached
	Being Surrender Of Imprest	LEONARD SANG	16,350.00	Y	N	Imprest Warrant Not Attached
	Being Re-imbusement Cost Incurred On Electrical Fault	KOECH CHARLES	4,750.00	Y	N	Authority Not Attached
	Being Surrender Of Imprest	MARY WAMBIDA	82,900.00	Y	N	Imprest Warrant Not Attached
	Being Re-imbursment For Fuel Vehicle 036cg47a	EDDAH BYEGON	9,000.00	Y	N	Authority Not Attached
	Being Payment For Claims For Lunch Allowances	DIRECTOR OF FINANCE	14,400.00	Y	N	Authority Not Attached
	Being Surrender Of Imprest	PETER RONO	36,100.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	ELIAS KIRUI	12,600.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	MERCY CHEPKEMOI KORIR	25,200.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	JOYCE KEMEI	56,500.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	ISAAC CHERUIYOT	4,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	MITEY RONO	184,000.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	WILSON MUTAI	82,900.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	BENARD KOSKEI	7,950.00	Y	N	Imprest Warrant Not Attached
	Being Re-imbusement For Money Used For Fuelling Car	SHADRACK KIRUI	2,300.00	Y	N	Authority Not Attached
	Being Surrender Of Imprest	ELIAS KIRUI	4,300.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	ELIAS KIRUI	8,400.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	PETER RONO	68,700.00	Y	N	Imprest Warrant Not Attached
	Being Re-imbusement For Money Used	CHARLES CHERUIYOT KOECH	30,000.00	Y	N	Authority Not Attached
	Being Surrender Of Imprest	BENARD SANG	23,500.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	CHRIS KIBET	16,350.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	BENARD KIGEN	9,800.00	Y	N	Imprest Warrant Not Attached
4724	Being Surrender Of Imprest Warrant No. 4724	ISAAC CHERUIYOT	6,300.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	MITEY RONO	18,450.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	BENARD KOSKEI	18,450.00	Y	N	Imprest Warrant Not Attached
	Being Surrender Of Imprest	PETER NGENO	18,450.00	Y	N	Imprest Warrant Not Attached
	Being Surrender For Imprest	KENNETH KIBOR CHEBII	82,900.00	Y	N	Imprest Warrant Not Attached
2834	Payment For The Cost Incurred In Internet Service	TELKOM KENYA LIMITED	371,200.00	Y	N	No Contract Attached
2905	Domestic Travel	CORAZON CHEPKOECH	56,000.00	Y	N	No Warrant Attached
2904	Domestic Travel	EZEKIEL CHIRCHIR	56,000.00	Y	N	No Warrant Attached
2920	Domestic Travel	ROBERT KIPNGENO RONO	47,600.00	Y	N	No Warrant Attached
2916	Domestic Travel	BEATRICE CHEPKOECH LABOSO	44,800.00	Y	N	No Warrant Attached
2936	Domestic Travel	MERCY CHEPKEMOI KORIR	33,600.00	Y	N	No Warrant Attached
2935	Domestic Travel	ELIAS KIPKOECH KIRUI	16,800.00	Y	N	No Warrant Attached
2964	Domestic Travel	JOHN SANG	25,200.00	Y	N	No Warrant Attached
2980	Domestic Travel	LINUS KIPKORIR NGENO	11,200.00	Y	N	No Warrant Attached
3107	Travel And Accomodation	GILBERT KIPNGETICH KOSKEY	15,000.00	Y	N	No Warrant Attached
4340	Surrender Of Imprest	NGENO KIPKEMOI PETER	42,000.00	Y	N	No Warrant Attached
4321	Surrender Of Imprest	ERICK CHEPKWONY	42,000.00	Y	N	No Warrant Attached
4325	Surrender Of Imprest	PHILEMON ARUASA	124,000.00	Y	N	No Warrant Attached
4373	Surrender Of Imprest	JUSTICE KIPKORIR	17,800.00	Y	N	No Warrant Attached

4372	Surrender Of Imprest	PETER KIPKIRUI RONO	62,600.00	Y	N	No Warrant Attached
4411	Surrender Of Imprest	JULIUS KIPTARBEI KOTUT	19,600.00	Y	N	No Warrant Attached
4419	Surrender Of Imprest	MITEY RONO	56,000.00	Y	N	No Warrant Attached
4421		GEOFFREY LELGO	15,000.00	Y	N	No Attached Documents
4438	Surrender Of Imprest	PETER KOROS	33,600.00	Y	N	No Warrant Attached
<b>TOTAL</b>			<b>9,903,957.00</b>			

APPENDIX X  
LIST OF PENDING BILLS FOR FY 2015/2016

Project Name	Contract Value	Contractor	Activity/Nature of Service	Pending Payment	Department
Construction of Chebunyo ward office	7,083,001.00	Miche liner constr Co	Not indicated	2,183,878.00	Admin and Office of the Governor
Construction of the Governor's office	14,232,890.00	Lion Engineering	Not indicated	7,127,678.00	Admin and Office of the Governor
Construction of the Mogogosiek ward off	6,992,860.00	Ngelly Construction Ltd	Not indicated	1,367,085.00	Admin and Office of the Governor
Construction of the Siongirol ward office	6,608,036.00	Erickson Const Ltd	Not indicated	1,616,830.00	Admin and Office of the Governor
Construction of the Sigor ward office	6,448,275.00	Wiskamo Const Ltd	Not indicated	2,304,503.00	Admin and Office of the Governor
Supply of building materials	1,585,045.00	Hydrotech General suppliers	Not indicated	1,500,000.00	Admin and Office of the Governor
Printing and supply of County flags	1,915,700.00	Neo Arts Limited	Not indicated	1,915,700.00	Admin and Office of the Governor
Design and printing of calenders	1,500,000.00	Surach Enterprises	Not indicated	1,500,000.00	Admin and Office of the Governor
Provision of air ticketing	387,950.00	African Touch Safaris	Not indicated	387,950.00	Admin and Office of the Governor
Provision of air ticketing	321,340.00	Amazon Adventures	Not indicated	321,340.00	Admin and Office of the Governor
Supply of stationeries	270,000.00	Wesmic Suppliers	Not indicated	270,000.00	Admin and Office of the Governor
Supply of stationeries	374,140.00	Bealax Ltd	Not indicated	374,140.00	Admin and Office of the Governor
Hotel and Conferencing	276,000.00	Brevan Hotel	Not indicated	276,000.00	Admin and Office of the Governor
Supply of stationeries	427,051.00	Sapsta Enterprises	Not indicated	427,051.00	Admin and Office of the Governor
Training	700,000.00	KSG Baringo	Not indicated	700,000.00	Admin and Office of the Governor
Legal services	700,000.00	Chege Kamau & Co	Not indicated	700,000.00	Admin and Office of the Governor
Embomos Tea Farm	174,300.00	HIGHTEC DIGITALS	Protective Clothing	174,300.00	Agribusiness
Embomos Tea Farm	1,649,500.00	GELOGOM COMPANY LTD	Supply of Chain Link Fence	1,649,500.00	Agribusiness
Fish Hatchery	732,000.00	JEWLET ENT LTD	Fish Feeds	732,000.00	Agribusiness
Fish Hatchery	114,690.00	TENMUT ENG. SERVICES	Supply of Pipes for Fisheries	114,690.00	Agribusiness
Embomos Tea Farm	249,580.00	KISO AUTO GARAGE	Repairs to M. Vehicle	249,580.00	Agribusiness
Pest and disease control	888,600.00	EDLASHA CONSTRUCTION	Pesticides and Fungicides	888,600.00	Agribusiness
Cooling plants	9,929,430.00	NODRIL AGENCIES LTD	Supply of Generators	9,929,430.00	Agribusiness
Farm Eng. Services	78,550.00	FMD EAST AFRICA	Supply of Spare parts	78,550.00	Agribusiness
Cooling plants	3,400,000.00	DESLEY ENT LTD	Supply of Generators	3,400,000.00	Agribusiness
Embomos Tea Farm	1,538,890.00	TMK EAST AFRICA	Contruccion of Tea Shed in Embomos	1,538,890.00	Agribusiness
Fish	653,411.00	MARABA CONSTRUCTION	Contruccion of Generator ho	653,411.00	Agribusiness
Embomos Tea Farm	345,080.00	KEMU WORKS LTD	Utensils and kitchen items	345,080.00	Agribusiness
Green House establishment	700,000.00	AMIRAN KENYA	Drip Kits and Net House Kits	700,000.00	Agribusiness
Embomos Tea Farm	630,000.00	POPZKO ENT LTD	Digital Weighing Scales	630,000.00	Agribusiness
Farm Eng. Services	177,231.00	FMD EAST AFRICA	Tractor Spare Parts	177,231.00	Agribusiness
Advertisement	171,738.00	NATION MEDIA GROUP	Advertising	171,738.00	Agribusiness
Advertisement	62,640.00	THE STANDARD GROUP	Advertising	62,640.00	Agribusiness
Advertisement	132,000.00	STANDARD MEDIA GROUP	Advertising	132,000.00	Agribusiness
Advertisement	65,000.00	THE STAR NES PAPER	Advertising	65,000.00	Agribusiness
Advertisement	195,000.00	WISE SYSTEMS	Supply of stationeries	195,000.00	Agribusiness
Supply of building materials	234,565.00	Chelal Company Ltd	Supply	234,565.00	Public Health and Environment

Supply of IRS chemical sachets	1,987,500.00	Duke Medicare Ltd	Supply	1,987,500.00	Public Health and Environment
OXYGEN PLANT INSTALLATION	15,818,907.00	NAIROBI ENTERPRISES LTD	OXYGEN PLANT INSTALLATION	15,818,907.00	Medical Services
MAINTENANCE AND REPAIRS	275,000.00	SCOPE COMPANY LTD	MAINTENANCE AND REPAIRS	275,000.00	Medical Services
SUPPLY AND INSTALLATION	2,360,000.00	NODRIL AGENCIES LTD	SUPPLY AND INSTALLATION	2,360,000.00	Medical Services
ELISA MACHINES AT LONGISA	1,995,000.00	TOTAL HOSPITAL SOLUTIONS	ELISA MACHINES AT LONGISA	1,995,000.00	Medical Services
MAINTENANCE AND SERVICING	145,000.00	CROWN HEALTH CARE	MAINTENANCE AND SERVICING	145,000.00	Medical Services
BANNERS AND SIGNAGE	100,700.00	BRIGHTSTAR VENTURES	BANNERS AND SIGNAGE	100,700.00	Medical Services
FENCING OF CANCER CENTER	1,899,000.00	MERCIE COMPANY LTD	FENCING OF CANCER CENTER	1,899,000.00	Medical Services
GENERATOR INSTALLATION	2,290,000.00	MYWARE TECHNOLOGIES LTD	GENERATOR INSTALLATION	2,290,000.00	Medical Services
LAB REAGANTS	1,788,217.00	CRESTWOOD LOGISTICS LTD	LAB REAGANTS TO LONGISA	1,788,217.00	Medical Services
OXYGEN FLOW METERS	1,310,000.00	ALFAMARK LTD	OXYGEN FLOW METERS	1,310,000.00	Medical Services
RENOVATION	3,805,084.00	SPRINGS ENGINEERING LTD	FACELIFTING AND RENOVATION	1,005,084.00	Medical Services
LAB REAGANTS	1,507,400.00	FINESCOPE SYSTEMS	LAB REAGANTS TO HEALTH F	1,507,400.00	Medical Services
Kapkesosio Water Project	2,390,950.00	Rotalink Eng. Ltd	Construction of Tank	1,797,050.00	Water and Irrigation
Various Projects	9,656,744.00	National Water and Conserva	Borehole Drilling	5,000,000.00	Water and Irrigation
Various Projects	6,155,000.00	Hydrotech and General Cont	Supply of Tanks	1,699,500.00	Water and Irrigation
Space Order	62,640.00	SGM	Advertisement	62,640.00	Water and Irrigation
Kipngosos Water Projects	387,600.00	Tenmut Engineering	Supply of Pipes and Fittings	387,600.00	Water and Irrigation
Various Projects	237,360.00	Tenmut Engineering	Supply of Tank Installation m	237,360.00	Water and Irrigation
Labotiet Borehole	1,448,700.00	Watsan Equipments Ltd	Supply of Pump	1,045,394.00	Water and Irrigation
Kaposirir Water Project	81,190.00	Brighton Contractors	Supply of Pipes and Fittings	81,190.00	Water and Irrigation
Cheptalal Water Project	1,323,055.00	Laru Enterprises	Equipping of Cheptalal boreh	1,323,055.00	Water and Irrigation
General Industries Ltd			Supply of Pipes and Fittings	3,014,160.00	Water and Irrigation
Space Order	73,469.00	The Star	Advertisement	73,469.00	Water and Irrigation
Office Rent	661,500.00	KWA SISI	Rental Fees	661,500.00	Water and Irrigation
Supply of Laptops and Desktop ( Budget a	189,400.00	Cenez Limited	Supply	189,400.00	Trade, Energy, Tourism And Industry
Supply of 10 laptops for other departmer	621,000.00	Fixcomp Technologies	Supply	621,000.00	Trade, Energy, Tourism And Industry
Space order for advertisement	150,000.00	The Star	Booking Spacee	150,000.00	Trade, Energy, Tourism And Industry
Installing security/ Floodlights in Bomet	2,320,169.00	IdealTech Ventures Ltd	Installing	2,320,169.00	Trade, Energy, Tourism And Industry
Supply of Generator	684,000.00	Nodril Agencies Ltd	Supply	684,000.00	Trade, Energy, Tourism And Industry
Supply of Lighting Arrestors	1,606,640.00	Bosek Engineering	Supply	1,606,640.00	Trade, Energy, Tourism And Industry

Supply of Lighting Arrestors	797,202.00	Jozelene Electricals Services	Supply	797,202.00	Trade, Energy, Tourism And Industry
Supply of Lighting Arrestors	1,091,500.00	Belsot Contractors Ltd	Supply	1,091,500.00	Trade, Energy, Tourism And Industry
Supply of Lighting Arrestors	1,395,000.00	Cheka Ventures Ltd	Supply	1,395,000.00	Trade, Energy, Tourism And Industry
Completion of Power House at Iria Maina	399,929.00	Lyjos Enterprises Ltd	Supply	399,929.00	Trade, Energy, Tourism And Industry
Space order for advertisement	141,520.00	National Media Group Ltd	Booking Spacee	141,520.00	Trade, Energy, Tourism And Industry
Hire of Venue	19,952.00	National Cereals and Produce	Conference Facility	19,952.00	Trade, Energy, Tourism And Industry
Kimase-Korara Road	112,000.00	Maraba Enterprises	Transportation	112,000.00	Roads and Public Works
B3-Emitioto Road	12,000.00		Transportation	12,000.00	Roads and Public Works
Masere Quarry	950,000.00	Springs Engineers LTD	Excavation & Loading	950,000.00	Roads and Public Works
Kapewor-Cheserton-Kaptembwo RD	252,000.00	Wiskamo Construction & Sup	Transportation	252,000.00	Roads and Public Works
Kapewor-Cheserton-Kaptembwo RD	84,000.00		Transportation	84,000.00	Roads and Public Works
Off B3 Emitioto RD	120,000.00		Transportation	120,000.00	Roads and Public Works
Kimenderit Pry-Oldaldal Dip	160,000.00	Mercie Company Ltd	Transportation	160,000.00	Roads and Public Works
Basiryat-Chebungei-Koma Rd	522,500.00	Gincom Contractors Limited	Transportation	522,500.00	Roads and Public Works
Keiyot Primary School Ground	152,000.00		Transportation	152,000.00	Roads and Public Works
Kapletundo-Tendwet Tea buying centre	396,000.00	Betco Ltd	Transportation	396,000.00	Roads and Public Works
Sotik service lanes	126,000.00		Transportation	126,000.00	Roads and Public Works
Chepkosionik-Menet road	200,000.00	Flolizz Co. Ltd	Transportation	200,000.00	Roads and Public Works
Youth Farmers-Lekimbo road	30,000.00	Wiskamo Construction & Sup	Transportation	30,000.00	Roads and Public Works
Kimatisio-Saoset-Road	420,000.00		Transportation	420,000.00	Roads and Public Works
Kimase-Korara Road	112,000.00		Transportation	112,000.00	Roads and Public Works
Kimatisio-Kamaranga Dip Rd	828,000.00	Rikose Construction &HW Cc	Transportation	828,000.00	Roads and Public Works
Lelechwet-Kabisonge Rd	420,000.00		Transportation	420,000.00	Roads and Public Works
Kapkwen-Kagawet-Kapsio RD	492,000.00		Transportation	492,000.00	Roads and Public Works
Kapewor-Cheserton-Kaptembwo RD	440,000.00		Transportation	440,000.00	Roads and Public Works
Kimatisio-Kamaranga Dip Rd	180,000.00	Chrisma Hardware & Supplier	Transportation	180,000.00	Roads and Public Works
Kapkwen-Kagawet-Kapsio RD	144,000.00		Transportation	144,000.00	Roads and Public Works
Kapewor-Cheserton-Kaptembwo RD	156,000.00		Transportation	156,000.00	Roads and Public Works
Kimatisio-Saoset-Road	264,000.00	WEC Engeneering Ltd	Transportation	264,000.00	Roads and Public Works
Kimatisio-Kamaranga Dip Rd	252,000.00		Transportation	252,000.00	Roads and Public Works
Kapkesosio-Tebeswet-Nusut road	192,000.00		Transportation	192,000.00	Roads and Public Works
Off 181 Kapsimbol-Nyongores Road	90,000.00		Transportation	90,000.00	Roads and Public Works

Kapewor-Cheserton-Kaptembwo RD	96,000.00	Rikose Construction & HW Co	Transportation	96,000.00	Roads and Public Works
Kimase-Korara Road	96,000.00		Transportation	96,000.00	Roads and Public Works
Off B3 Emitioto RD	114,000.00		Transportation	114,000.00	Roads and Public Works
Dozing Lelechwet-Kabisoge Road	608,000.00	Mila Construction Company	Dozing	608,000.00	Roads and Public Works
Dozing Chebirir Acc-Chebirir Dip road	427,500.00		Dozing	427,500.00	Roads and Public Works
Dozing Kipsegon Pry-Ngomwet	522,500.00		Dozing	522,500.00	Roads and Public Works
Kimatisio-Kamaranga Dip Rd	228,000.00	Mercie Company Ltd	Transportation	228,000.00	Roads and Public Works
Kapkesosio-Tebeswet-Nusut road	200,000.00		Transportation	200,000.00	Roads and Public Works
Off 181-Kapsimbol-Nyongores Road	280,000.00		Transportation	280,000.00	Roads and Public Works
Kapewor-Chepnyaliliet Road	72,000.00	Terech Enterprises	Transportation	72,000.00	Roads and Public Works
Kimatisio-saonet Road	516,000.00		Transportation	516,000.00	Roads and Public Works
Kapkwen-Kagawet-Kapsio RD	228,000.00		Transportation	228,000.00	Roads and Public Works
Dozing Mulot Sales Yard	304,000.00	Mila Construction Company	Transportation	304,000.00	Roads and Public Works
Lelechwet-Kabisonge Rd	204,000.00	Chrisma Hardware & Supplies	Transportation	204,000.00	Roads and Public Works
Kapewor-Chepnyaliliet Road	13,200.00		Transportation	13,200.00	Roads and Public Works
Kimatisio-saonet Road	228,000.00		Transportation	228,000.00	Roads and Public Works
Chebilat-Togomin Road	1,800,000.00	Rumic Construction	Transportation	1,800,000.00	Roads and Public Works
Kapkesosio-Tebeswet-Nusut road	168,000.00		Transportation	168,000.00	Roads and Public Works
Uswet-Cheserton Road	396,000.00		Transportation	396,000.00	Roads and Public Works
Akshar Sec School	567,947.60	Cadam Construction & Supplies	Transportation	567,947.60	Roads and Public Works
Off B3- Kapsimbiri Road	900,000.00	Warran Construction co Ltd	Transportation	900,000.00	Roads and Public Works
Kapsimbiri Motorized bridge	2,851,138.88	Rodz Ltd	Construction of bridge	2,851,138.88	Roads and Public Works
Blue Gum Bridge	1,033,880.00	Kibinico Enterprises Ltd	Construction of bridge	1,033,880.00	Roads and Public Works
Masere Quarry	2,375,000.00	Warran Construction co Ltd	Excavation & Loading	2,375,000.00	Roads and Public Works
Load loader	210,000.00		Transportation	210,000.00	Roads and Public Works
B3 Cheptingting-Sukunda-Kapsimotwo	1,500,000.00	Mercie Company Ltd	Transportation	1,500,000.00	Roads and Public Works
Kabema-Kiptunoi Road	1,368,000.00	Terech Enterprises	Transportation	1,368,000.00	Roads and Public Works
Kiricha Kapkelei Road	1,290,000.00	Rochmamet Traders	Transportation	1,290,000.00	Roads and Public Works
Insurance	1,197,153.00	UAP Insurance Company	Insurance Cover	1,197,153.00	Finance
Insurance	1,889,504.00	Gateway Insurance Company	Insurance Cover	1,889,504.00	Finance
Insurance	3,000,000.00	CIC Insurance Company	Insurance Cover	3,000,000.00	Finance
Insurance	150,715.00	Gateway Insurance Company	Insurance Cover	150,715.00	Finance
Purchase of Mattresses	280,000.00	Spice Gold General Supplies	Supply of Mattresses	280,000.00	Finance
Insurance	3,220,000.00	Amaco Insurance Company	Insurance Cover	3,220,000.00	Finance
Purchase of Mattresses	560,000.00	Rosed Holdings Company	Supply of Mattresses	560,000.00	Finance
Fuel	199,949.00	MG Service Station	Supply of Fuel	199,949.00	Finance
Fuel	385,805.00	Superloan Associates	Supply of Fuel	385,805.00	Finance
Bonguet Chairs	490,000.00	Joychet Enterprises	Supply of Bonguet Chairs	490,000.00	Finance
Gas Burners and Cylinders	281,550.00	Joychet Enterprises	Supply of Gas Burners and Cylinders	281,550.00	Finance
Budget Highlights	312,000.00	Petsha Enterprises Agencies	Printing of Budget Highlights	312,000.00	Finance
Insurance	1,250,552.00	Gateway Insurance Company	Insurance Cover	1,250,552.00	Finance
Purchase of Motorbikes	1,175,000.00	Bhagal Toyota Narok		1,175,000.00	Finance
Insurance	928,198.00	Gateway Insurance Company	Insurance Cover	928,128.00	Finance
Tembwo Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010.00	Lands, Urban Housing And Urban Development

Chebole Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010.00	Lands, Urban Housing And Urban Development
Kapkwen Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010.00	Lands, Urban Housing And Urban Development
Mulot Public Toilet	1,030,000.00	Jakatan Entreprise Ltd	Construction of Public Toilet	328,156.32	Lands, Urban Housing And Urban Development
Public Toilet	421,611.00	Herimos Const Comp	Construction of Public Toilet	421,611.00	Lands, Urban Housing And Urban Development
Modern Kiosk	12,187,341.92	Jambostar Ltd	Construction of Modern Kiosk	7,187,341.92	Lands, Urban Housing And Urban Development
Chebole Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500.00	Lands, Urban Housing And Urban Development
Kapkwen Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500.00	Lands, Urban Housing And Urban Development
Tembwo Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500.00	Lands, Urban Housing And Urban Development
Chebole Public Toilet	432,331.00	Jeckhems	Supply of Building Materials	432,331.00	Lands, Urban Housing And Urban Development
Floodlight Sotic	468,700.00	Ideal Tech	Construction of Flood Lights	468,700.00	Lands, Urban Housing And Urban Development
Fencing of Security	468,700.00	Safariland	Fencing of Security Houses	498,300.00	Lands, Urban Housing And Urban Development
Streetlighting	3,684,081.00	Punjani Electricals	Installation of Street Lighting	3,684,081.00	Lands, Urban Housing And Urban Development
Kapset Public Toilet	1,579,215.00	Laalet Ltd	Supply of Building Materials	1,579,215.00	Lands, Urban Housing And Urban Development
Chebunyo Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010.00	Lands, Urban Housing And Urban Development
Kapleng Public Toilet	1,724,977.08	Cheboror Traders	Construction of Public Toilet	1,724,977.08	Lands, Urban Housing And Urban Development
Schools Infrastructure Development	520,470.00	Trebomerck Co. Ltd	Not indicated	520,470.00	Education
Schools Infrastructure Development	701,000.00	Tilima Transporters	Not indicated	701,000.00	Education
	168,000.00	Brevan Hotel Ltd	Not indicated	168,000.00	Education
Schools Infrastructure Development	389,220.00	Trebomerck Co. Ltd	Not indicated	389,220.00	Education
Schools Infrastructure Development	1,420,000.00	Hydrotech	Not indicated	1,420,000.00	Education
Schools Infrastructure Development	324,200.00	Kaplapa Workshop	Not indicated	324,200.00	Education
Schools Infrastructure Development	959,000.00	Kaplapa Workshop	Not indicated	959,000.00	Education
Schools Infrastructure Development	523,340.00	Bold Connect Ltd	Not indicated	523,340.00	Education
Schools Infrastructure Development	866,660.00	Bold Connect Ltd	Not indicated	866,660.00	Education
Schools Infrastructure Development	961,400.00	Tilima Transporters	Not indicated	961,400.00	Education
Schools Infrastructure Development	719,000.00	Samai Bridge	Not indicated	719,000.00	Education
Schools Infrastructure Development	908,300.00	Tilima Transporters	Not indicated	908,300.00	Education
Schools Infrastructure Development	1,587,990.00	SmartCon Contractors	Not indicated	1,587,990.00	Education
Not indicated	339,528.00	Big Foot Adventures	Not indicated	339,528.00	Education
Bomet IAAF Stadium	960,000.00	Kikomo Enterprise Ltd	Supply Props Hight Blu	300,000.00	Social Services

Bomet IAAF Stadium	1,540,000.00	Akama Invest. Co. Ltd	Supply of Y8 and Y12	1,540,000.00	Social Services
Bomet IAAF Stadium	156,000.00	Happisoft Agencies	Supply of Wheelbarrows	156,000.00	Social Services
Bomet IAAF Stadium	870,000.00	Greenwich Invest. Ltd	Supply of Timber and Props	870,000.00	Social Services
Bomet IAAF Stadium	8,033,699.00	Winners Sports	Supply of Sports Equipments	4,633,699.00	Social Services
Bomet IAAF Stadium	950,000.00	Ajiwa Shamji Ltd	Supply of Ballast	950,000.00	Social Services
Bomet IAAF Stadium	640,000.00	Mercie Company	Supply of Riversand	1,280,000.00	Social Services
Bomet IAAF Stadium	1,110,000.00	Samai Bridge Ltd	Material for Stadium	1,110,000.00	Social Services
Bomet IAAF Stadium	1,519,000.00	Tilima Transporters	Material for Stadium	1,519,000.00	Social Services
Bomet IAAF Stadium	675,750.00	Wesstan Enterprise	Material for Stadium	675,750.00	Social Services
Bomet IAAF Stadium	711,400.00	Kikomo Enterprise Ltd	Material for Stadium	711,400.00	Social Services
Bomet IAAF Stadium	25,000.00	Bukacha FC	Quarter Provincial League	25,000.00	Social Services
Bomet IAAF Stadium	1,400,000.00	East Africa Portlands	Supply of Cement	1,400,000.00	Social Services
Bomet IAAF Stadium	970,600.00	Roniam Construction Ltd	Supply of Props and Timber	970,600.00	Social Services
Childrens Home	1,125,230.00	Yelan Ltd	Supply of Foodstuffs	1,125,230.00	Social Services
County Assembly				4,060,000.00	County Assembly
<b>TOTAL</b>				<b>188,494,460.80</b>	

APPENDIX XI

PENDING BILLS REVIEWED

Project Name	Contract Value	Contractor	Activity/Nature of Service	Pending Payment	Department	Status	Properly Authorized	Properly Supported	Tender	Requisition	Invitation	Opening	Evaluation	Award	Notification	LPO/LSO/Contract	Inspection and Acceptance
Constr: Chebunyo ward office	7,083,001.00	Miche liner construction Company	Construction of Chebunyo Ward Office	2,183,878	Admin and Office of the Governor		Y	Y	CGB/CB/ND/06/14/15	Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 3rd June 2015 awarded the tender to M/S Miche Liner Holding Ltd at a cost of Kshs7,083,000.70	Not Aailed	The contract was signed on 17th July, 2015 between The county Government of Bomet and Miche Liner Holdings at a contract cost of Kshs6,992,860	Not Aailed
Constr: Governor's office	14,232,890.00	Lion Engineering	Adtional Works in Const of Governors Lounge	7,127,678	Admin and Office of the Governor		Y	Y	CGB/ADM/006/2015/2016	Requestion No. 0389 Dated 15th November 2015	Not Aailed	Not Aailed	The evaluation committee meeting held on 4th February 2016 recommened the award of tender to M/S Lion Engineering & Construction Services at a cost of Kshs14,780,356	The tender committee meeting held on 16th February 2016 awarded the tender to M/S Lion Engineering services Ltd at a cost of Kshs14,232,890	Notificatio n for award was sent to M/S Lion Engineering & Constructi on Services on 24th February 2016 via letter ref SCM/ADM/062/2015/16 but Notificatio ns for regretes to unccessful bidders were not aailed. M/S Lion Engineering & Constructi on	The contract was signed on 17th March, 2016 between The county Government of Bomet and Lion Engineering Services Ltd at a contract cost of Kshs14,232,890	Not Aailed

Constr: Mogosiok ward office	6,992,860.00	Ngely Constructio n Ltd		1,367,085	Admin and Office of the Governor	Y	Y	CGB/A DM/WG /015/1 4/15	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 3rd June 2015 awarded the tender to M/S Ngely Contractors Ltd at a cost of Ksh5,992,860	Notificatio n for award was sent to M/S Ngely Contractor s Ltd on 4th June 2015 but Notification s for regrestes to unsuccessful bidders were not availed. M/S Ngely Constructio n Ltd accepted the award on 9th June, 2015	The contract was signed on 17th July, 2015 between The county Government of Bonet and Ngely Construction Ltd at a contract cost of Ksh5,992,860	Not Aailed
Constr: Slongrol ward office	6,608,036.00	Erickson Const Ltd	Construction of offices	1,616,830	Admin and Office of the Governor	Y	Y	CGB/C P/001/ 2013/2 014	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 25th April 2014 awarded the tender to M/S Erickson Contractors Ltd at a cost of Ksh5,304,731	Not Aailed	The contract was signed on 9th May, 2014 between The county Government of Bonet and Erickson Contractors Ltd at a contract cost of Ksh5,304,731	Not Aailed
Constr: Sigor ward office	6,448,275.00	Wiskamo Const Ltd	Construction of offices	2,304,503	Admin and Office of the Governor	Y	Y	CGB/A DM/SG /009/1 4/15	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 3rd June 2015 awarded the tender to M/S Wiskamo Constructio n and Supplies Ltd at a cost of Ksh5,992,860	Not Aailed	The contract was signed on 10th July, 2015 between The county Government of Bonet and Wiskamo Constructio n and Supplies Ltd at a contract cost of Ksh5,448,275	Not Aailed

Supply of building materials	1,585,045.00	Hydrotech General suppliers	Supply	1,500,000	Admin and Office of the Governor		Y	Y	003902	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 11th April 2016 awarded the tender to M/S Hydrotech & General Contractors at a cost of Kshs1,585,045	Not Availed	The LSO Num.00891 Dated 29th January 2015 was issued to M/S Hydrotech & General Contractors at a cost of Kshs1,585,045	The Inspection and Acceptance Certificate was issued on 5th May 2016
Design and printing of calenders	1,500,000.00	Surach Enterprises	County Calenders	1,500,000	Admin and Office of the Governor		Y	Y	CGB/R FQ/423 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 13th January 2016 awarded the tender to M/S Surach Enterprises Ltd at a cost of Kshs1,500,000	Not Availed	The LSO Num.00891 Dated 29th January 2015 was issued to M/S Surach Enterprises Ltd at a cost of Kshs1,500,000	The Inspection and Acceptance Certificate was issued on 25th January 2016
Provision of air ticketing	387,950.00	African Touch Safaris	Air ticketing	387,950	Admin and Office of the Governor		Y	Y	007281	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 11th March 2016 awarded the tender to M/S African Touch Safaris at a cost of Kshs172,850	Not Availed	The LSO Num.007281 Dated 9th March 2016 was issued to M/S African Touch Safaris at a cost of Kshs387,950	The Inspection and Acceptance Certificate was issued on 22th March 2016

Provision of air ticketing	321,340.00	Amazon Adventures	Air ticketing	321,340	Admin and Office of the Governor		Y	Y	004378	Not Availed	Not Availed	Not Availed	The special adhoc evaluation committee meeting held on 16th May 2016 recommended the award of tender to M/S Amazon adventures & Safaris at a cost of Kshs321,340	Not Availed	Not Availed	The LSO Num.004378 Dated 16th May 2016 was issued to M/S Amazon Adventures & Safaris at a cost of Kshs321,340	The Inspection and Acceptance Certificate was issued on 26th May 2016
Hotel and Conferencing	276,000.00	Brevan Hotel	Hotel and Conference Services	276,000	Admin and Office of the Governor		Y	Y	CGB/R FQ/566 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	The LSO Num.008777 Dated 6th March 2016 was issued to M/S Brevan Hotel and Conference at a cost of Kshs276,000	The Inspection and Acceptance Certificate was issued on 16th June 2016
Supply of stationeries	427,051.00	Sapsta Enterprises	Office General Supply	427,051	Admin and Office of the Governor		Y	Y	008963 , 008965 , 008966	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 23rd October 2015 awarded the tender to M/S Sapsta Enterprises Ltd at a cost of Kshs531,150	Not Availed	The LSO Num.008963, 008965, 008966 Dated 26th January 2016 were issued to M/S Sapsta Enterprises Ltd at a cost of Kshs531,150	The Inspection and Acceptance Certificate was issued on 9th May 2016

Embomos Tea Farm	1,649,500.00	GELOGOM COMPANY LTD	Supply of Chain Link Fence	1,649,500	Agribusiness		Y	Y	CGB/R EQ/598 /2015-16	Not Availed	The Quotations Were Sent and Four (4) Suppliers returned their quotations on 9th March, 2016	Opened on 31st March, 2016	Analysis done on 31st March, 2016	The tender committee meeting held on 7th March 2016 awarded the tender to M/S Gelegom Construction Ltd at a cost of Kshs1,649,500	Not Availed	The LPO Num. 00686 Dated 31st March 2016 was issued to M/S M/S Gelegom Construction Ltd at a cost of Kshs1,649,500	The Inspection and Acceptance Certificate was issued on 3rd June 2016
Fish Hatchery	114,690.00	TENMUT ENG. SERVICES	Supply of Pipes for Fisheries	114,690	Agribusiness		Y	Y	CGB/R EQ/689 /2015-16	Not Availed	The Quotations Were Sent and Two (2) Suppliers returned their quotations on 21st March, 2016	Not Availed	The special adhoc evaluation committee meeting held on 14th April 2016 recommended the award of tender to M/S Tenmut Engineering Services at a cost of Kshs114,690	Not Availed	The LSO Num.00689, 00690, 008966 Dated 15th April 2016 were issued to M/S Tenmut Engineering Services at a cost of Kshs114,690	The Inspection and Acceptance Certificate was issued on 24th June 2016	
Pest and disease control	888,600.00	EDLASHA CONSTRUCTION	Pesticides and Fungicides	888,600	Agribusiness		Y	Y	CGB/R EQ/501 /2015-16	Not Availed	Not Availed	Not Availed	The special adhoc evaluation committee meeting held on 14th April 2016 recommended the award of tender to M/S Eldasha Construction Co. Ltd at a cost of Kshs888,600	Not Availed	The LSO Num.00693, 00694 Dated 15th April 2016 were issued to M/S Eldasha Construction Co. Ltd at a cost of Kshs888,600	The Inspection and Acceptance Certificate was issued on 24th June 2016	

Cooling plants	9,929,430.00	NODRIL AGENCIES LTD	Supply of Generators	9,929,430	Agribusiness		Y	Y	CGB/AGRI/MKT/002/2015-16	Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 23rd February 2016 awarded the tender to M/S Nodrill Agencies at a cost of Kshs9,929,430	Not Aailed	The LSO Num. 02512 Dated 24th February 2016 were issued to M/S Nodrill Agencies at a cost of Kshs9,929,430	The Inspection and Acceptance Certificate was issued on 12th August 2016
Cooling plants	3,400,000.00	DESLEY ENT LTD	Supply of Generators	3,400,000	Agribusiness		Y	Y	CGB/AGRI/MKT/008/2015-16	Not Aailed	Not Aailed	Not Aailed	The special adhoc evaluation committee meeting held on 22nd April 2016 recommended the award of tender to M/S Desley Holdings Ltd at a cost of Kshs3,400,000	Not Aailed	Notification for award was sent to M/S Desley Holdings Ltd on 7th June 2016 but Notifications for regretes to unsuccessful bidders were not aailed.	The LSO Num.011970 Dated 8th June 2016 was issued to M/S Desley Holdings Ltd at a cost of Kshs3,400,000	The Inspection and Acceptance Certificate was issued on 2nd November 2016
Advertising	171,738.00	NATION MEDIA GROUP	Advertising	171,738	Agribusiness		Y	Y		Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 28th January 2016 awarded the tender to M/S Nation Group Ltd at a cost of Kshs171,738	Not Aailed	The LSO Num.02510 Dated 28th January 2016 were issued to M/S Nation Group Ltd at a cost of Kshs171,738	Not Aailed

Advertising	62,640.00	THE STANDARD GROUP	Advertising	62,640	Agribusiness		Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 20th January 2016 awarded the tender to M/S Standard Group Ltd at a cost of Kshs62,640	Not Availed	The LSO Num.02511 Dated 20th January 2016 were issued to M/S Standard Group Ltd at a cost of Kshs62,640	Not Availed
	65,000.00	THE STAR NEWS PAPER	Advertising	65,000	Agribusiness		Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 6th April 2016 awarded the tender to M/S Star News Paper at a cost of Kshs65,000	Not Availed	The LSO Num.02516 Dated 6th April 2016 were issued to M/S Star News Paper at a cost of Kshs65,000	Not Availed
Schools Infrastructure Development	701,000.00	Tilima Transporters		701,000	Education	Unpaid	Y	Y	CGB/R FQ/135 /15-16	Not Availed	The Quotations Were Sent and Three (3) Firms returned their quotations on 7th October, 2015	Opened on 7th October, 2015	Analysis done for four (4) firms on 7th October, 2015	The tender committee meeting held on 7th November 2015 awarded the tender to M/S Tilima Transporters Ltd at a cost of Kshs701,000	Not Availed	The LSO Num.007575 Dated 7th October 2015 was issued to M/S Tilima Transporters Ltd at a cost of Kshs701,000	The Inspection and Acceptance Certificate was issued on 21st October 2015

Schools Infrastructure Development	389,220.00	Trebomerck Co. Ltd		389,220	Education	Unpaid	Y	Y	CGB/R FQ/789 /15/16	Not Aailed	Not Aailed	Not Aailed	The special adhoc evaluation committee meeting held on 6th June 2016 recommened the award of tender to M/S Trebomerck Company Ltd at a cost of Kshs389,220	Not Aailed	Not Aailed	The LSO Num.003051 and 003052 Dated 7th June 2016 were issued to M/S Trebomerck Company Ltd at a cost of Kshs389,220	The Inspection and Acceptance Certificate was issued on ..... 2016
Schools Infrastructure Development	324,200.00	Kaplaba Workshop		324,200	Education	Unpaid	Y	Y		Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 3rd June 2015 awarded the tender to M/S Kaplaba Workshop at a cost of Kshs324,199	Not Aailed	The LSO Num.004903 Dated 4th June 2015 was issued to M/S Kaplaba Workshop at a cost of Kshs324,199	The Inspection and Acceptance Certificate was issued on 3rd July 2014
Schools Infrastructure Development	959,000.00	Kaplaba Workshop		959,000	Education	Unpaid	Y	Y		Not Aailed	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 22rd March 2016 awarded the tender to M/S Kaplaba Workshop at a cost of Kshs959,000	Not Aailed	The LSO Num.006564 Dated 31st March 2016 was issued to M/S Kaplaba Workshop at a cost of Kshs959,000	The Inspection and Acceptance Certificate was issued on 25th April 2016

Schools Infrastructure Development	523,340.00	Bold Connect Ltd		523,340	Education	Paid	Y	Y	CGB/06 8/15/16	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 2nd October 2015 awarded the tender to M/S Bold Connect Ltd at a cost of Kshs523,340	Not Availed	The LSO Num.01157 Dated 13th October 2015 was issued to M/S Bold Connect Ltd at a cost of Kshs523,340	The Inspection and Acceptance Certificate was issued on 26th October 2015
Schools Infrastructure Development	866,660.00	Bold Connect Ltd		866,660	Education	Paid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 19 November 2015 awarded the tender to M/S Bold Connect Ltd at a cost of Kshs866,660	Not Availed	The LSO Num.00637 Dated 13th January 2016 was issued to M/S Bold Connect Ltd at a cost of Kshs866,660	The Inspection and Acceptance Certificate was issued on 16th March 2016
Schools Infrastructure Development	961,400.00	Tilima Transporters		961,400	Education	Unpaid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 12th January 2016 awarded the tender to M/S Tilima Transporters Ltd at a cost of Kshs961,400	Not Availed	The LPO Num.006559 Dated 20th January 2016 was issued to M/S Tilima Transporters Ltd at a cost of Kshs961,400	The Inspection and Acceptance Certificate was issued on 17th March 2016
Schools Infrastructure Development	719,000.00	Samai Bridge	Building Materials: Sigor High School	719,000	Education	Unpaid	Y	Y	CGB/R FQ/206 B/15-16	Not Availed	The Quotations Were Sent and Six (6) Firms returned their quotations on 10th May, 2016	Opened on 20th May, 2016	Analysis done for Three (3) firms on 3rd June, 2016	Not Availed	Not Availed	The LSO Num.006572 Dated 3rd June 2016 was issued to M/S Smartcon Constructors & Suppliers at a cost of Kshs1,587,990	The Inspection and Acceptance Certificate was issued on 15th June 2016

Schools Infrastructure Development	908,300.00	Tilima Transporters	Building Materials: Sigor High School	908,300	Education	Unpaid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 12th January 2016 awarded the tender to M/S Tilima Transporters Ltd at a cost of Kshs908,300	Not Availed	The LSO Num.00639 Dated 13th January 2016 was issued to M/S Tilima Transporters Ltd at a cost of Kshs908,300	The Inspection and Acceptance Certificate was issued on 8th March 2016
Schools Infrastructure Development	1,587,990.00	SmartCon Contractors	Building Materials: Sigor High School	1,587,990	Education	Unpaid	Y	Y	CGB/R FQ/206 B/15-16	Not Availed	The Quotations Were Sent and Three (3) Firms returned their quotations on 4th November, 2015	Opened on .... November, 2015	Analysis done for four (4) firms on .... November, 2015	The tender committee meeting held on 14th December 2015 awarded the tender to M/S Samai Bridge & Roads Construction Ltd at a cost of Kshs719,000	Not Availed	The LSO Num.00634 Dated 14th December 2015 was issued to M/S Samai Bridge & Roads Construction Ltd at a cost of Kshs719,000	The Inspection and Acceptance Certificate was issued on 6th January 2016
Schools Infrastructure Development	520,470.00	Trebomerc Co. Ltd	Plumbing materials for Sigor Highschool	520,470	Education		N	Y		not availed	not availed	not availed	The evaluation committee meeting held on 14 April 2016 recommended award to Trebomerc Co Ltd at a cost of Kshs. 520,470	not availed	The LPO No. 006568 is dated 18 April 2016 and is of a sum total of Kshs. 520,470	The inspection and acceptance committee certificate was issued on 26 August 2016	

Catering services	168,000.00	Brevan Hotel Ltd	Catering services	168,000	Education		Y	Y		not availed	not availed	not availed	not availed	The procurement committee meeting held on 10 February 2016 awarded the tender to Brevan Hotel at a cost of Ksh. 168,000	not availed	The LPO No. 006562 is dated 10 February 2016 and is of a sum total of Kshs. 168,000	not availed
Catering services	339,528.00	Big Foot Adventures	Catering services	339,528	Education		Y	Y	CGB/R FQ/499 /15-16	not availed	not availed	not availed	not availed	The tender committee meeting held on 26 January 2016 awarded the tender to Bigfoot Adventures at a cost of Ksh. 339,528	not availed	The LSO No. 02728 is dated 29 January 2016 and is of a sum total of Kshs. 339,528	not availed
Insurance	1,197,153.00	UAP Insurance Company	Insurance Cover	1,197,153	Finance	Unpaid	Y	N		Not Availed	Not Availed	Not Availed	Not Availed	Tender committee meeting held on 7th March 2016 awarded the tender to UAP Insurance company at a contract price of Kshs 1,197,153	Not availed	The LSO No 010326 dated 24th Feb 2016 as issued to UAP Insurance company at a cost of Kshs 1,197,153	Not availed

Insurance	1,889,504.00	Gateway Insurance Company	Insurance Cover	1,889,504	Finance	Unpaid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	Tender committee meeting held on 6th Feb 2016 awarded the tender to Gateway Insurance Company ltd at a contract price of Kshs 1,889,504	Not availed	The LSO No 011705 dated 23rd Feb 2016 as issued to Gateway Insurance Ltd at a cost of Kshs 1,889,504	Inspection and acceptance certificate was issued on 23rd Feb 2016
Insurance	3,000,000.00	CIC Insurance Company	Insurance Cover	3,000,000	Finance	Unpaid	Y	N		Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	Not availed	Not availed
Insurance	150,715.00	Gateway Insurance Company	Insurance Cover	150,715	Finance	Unpaid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting dated 26th Jan 2016 resolved the award of of the tender to Gateway insurance company at a contract sum of Kshs150,175	Not availed	The LSO No 011703 dated 28Jan 2016 was issued to Gateway insurance Company at a cost of Kshs 150,175	Inspection and acceptance certificate was issued on 28th Jan 2016
Purchase of Mattresses	280,000.00	Spice Gold General Supplies	Supply of Mattresses	280,000	Finance	Unpaid				Not Availed	Not Availed	Not Availed	Not Availed	Not availed	Not availed	The LPO No 01314 dated 13th March 2016 was issued to Spice Gold General Supplies at a cost of Kshs 260,000	Inspection and acceptance certificate was issued on 19th May 2016

Purchase of Mattresses	560,000.00	Rosed Holdings Company	Supply of Mattresses	560,000	Finance	Unpaid	Y	Y	CBG/R FG/828 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	The procurement committee meeting dated 6th June 2016 resolved the award of of the tender to Rosed Holding Company at a contract sum of Kshs 560,000	Not availed	The LPO No 01317 dated 6th Jun 2016 was issued to Rosed Holding Co. Ltd at a cost of Kshs 560,000	Inspection and acceptance certificate was issued on 6th Jun 2016
Fuel	199,949.00	MG Service Station	Supply of Fuel	199,949	Finance	Unpaid	Y	N		Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LPO No 00503 dated 6th Jun 2016 was issued to MG Services Station at a cost of Kshs 199,949	Not availed
Fuel	385,805.00	Superloan Associates	Supply of Fuel	385,805	Finance	Unpaid	Y	N		Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LPO No003026 dated 4th April 2016 was issued to Superloan Associates Ltd at a cost of 385,000	Not availed
Bonguet Chairs	490,000.00	Joychet Enterprises	Supply of Bonguet Chairs	490,000	Finance	Unpaid	N	Y	CGB/R FQ/583 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	The procurement committee meeting dated 6th April 2016 resolved the award of of the tender to Joychet Enterprises Ltd at a contract sum of Kshs 490,000	Not availed	The LPO No 00835 dated 13th Jan 2016 was issued to Joychet Enterprises Ltd at a cost of Kshs 490,000	Inspection and acceptance certificate was issued on 13th Jan 2016
Gas Burners and Cylinders	281,550.00	Joychet Enterprises	Supply of Gas Burners and Cylinders	281,550	Finance		Y	Y	CGB/R FQ/172 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 00829 dated 21st Oct 2015 was issued to Joychet Enterprises Ltd at a cost of Kshs 281,550	Inspection and acceptance certificate was issued on 21st Oct 2015

Budget Highlights	312,000.00	Petsha Enterprises Agencies	Printing of Budget Highlights	312,000	Finance		Y	Y	CGB/R FQ/760 /15/16	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 004954 dated 19th April 2016 was issued to Gateway Insurance Ltd at a cost of Kshs 312,000	Inspection and acceptance certificate was issued on 19th April 2016
Purchase of Motorbikes	1,175,000.00	Bhogal Toyota Narok	,	1,175,000	Finance		Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	Tender committee meeting held on 23rd Feb 2016 awarded the tender to Bhogals Toyota Narok at a contract price of Kshs 1,175,000	Not availed	The LSO No 00654 dated 24th Feb 2016 was issued to Bhogals Toyota Narok at a cost of Kshs 1,175,000	Inspection and acceptance certificate was issued on 8th April 2016
Insurance	928,198.00	Gateway Insurance Company	Insurance Cover	928,128	Finance		Y	N		Not Availed	Not Availed	Not Availed	Not Availed	The procurement committee meeting dated 26th Jan 2016 resolved the award of the tender to Gateway Insurance Ltd at a contract sum of Kshs 928,198	Not availed	The LSO No 011701 dated 13th Jan 2016 was issued to Gateway Insurance Ltd at a cost of Kshs 928,198	Not availed
Tembwo Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommended award to WISKAMO CONSTRUCTION AND SUPPLIES LTD AT A COST OF 642,010	NOT AVAILED	NOT AVAILED	LPO NO:006348 dated 6-04-16 was issued to WISKAMO CONSTRUCTION AND SUPPLIES LTD at a cost of ksh. 642,010	The inspection and acceptance certificate was issued on 11-03-16

Chebole Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommended award to WISKAMO CONSTRUCTION AND SUPPLIES LTD AT A COST OF 642,010	NOT AVAILED	NOT AVAILED	LPO NO:006336 dated 6-04-16 was issued to WISKAMO CONSTRUCTION AND SUPPLIES LTD at a cost of ksh. 642,010	The inspection and acceptance certificate was issued on 11-03-16
Kapkwen Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommended award to WISKAMO CONSTRUCTION AND SUPPLIES LTD AT A COST OF 642,010	NOT AVAILED	NOT AVAILED	LPO NO:006349 dated 6-04-16 was issued to WISKAMO CONSTRUCTION AND SUPPLIES LTD at a cost of ksh. 642,010	The inspection and acceptance certificate was issued on 11-03-16
Modern Kiosk	12,187,341.92	Jambostar Ltd	Construction of Modern Kiosk	7,187,342	Lands, Urban Housing And Urban Development		Y	N	CGB/D LHUD/04/2015-1	NOT AVAILED	NOT AVAILED	NOT AVAILED	NOT AVAILED	Tender committee meeting held on 09-12-15 recommended award to JAMBO STARS PROPERTY LTD AT A COST OF KSHS. 29,392,342	NOT AVAILED	LSO NO:009658 dated 6-01-16 was issued to JAMBO STAR PROPERTIES LTD at a cost of ksh. 29,392,342	NOT AVAILED

Chebole Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500	Lands, Urban Housing And Urban Developm ent		Y	Y		NOT AVAILE	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommen ded award to BLICMAX CONSTRUC TION LTD AT A COST OF 162,500	NOT AVAILED	NOT AVAILED	LPO NO:006334 dated 6-04-16 was issued to BLICMAX CONSTRUCTION LTD at a cost of ksh. 162,500	The inspection and acceptance certificate was issued on 11-03-16
Kapkwen Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500	Lands, Urban Housing And Urban Developm ent		Y	Y		NOT AVAILE	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommen ded award to BLICMAX CONSTRUC TION LTD AT A COST OF 162,500	NOT AVAILED	NOT AVAILED	LPO NO:006341 dated 6-04-16 was issued to BLICMAX CONSTRUCTION LTD at a cost of ksh. 162,500	The inspection and acceptance certificate was issued on 11-03-16
Tembwo Public Toilet	162,500.00	Blicmax Cost Comp	Supply of Building Materials	162,500	Lands, Urban Housing And Urban Developm ent		Y	Y	CGB/R FQ/624 /15/16	NOT AVAILE	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommen ded award to BLICMAX CONSTRUC TION LTD AT A COST OF 162,500	NOT AVAILED	NOT AVAILED	LPO NO:006345 dated 6-04-16 was issued to BLICMAX CONSTRUCTION LTD at a cost of ksh. 162,500	The inspection and acceptance certificate was issued on 11-03-16
Chebole Public Toilet	432,331.00	Jeckhems	Supply of Building Materials	432,331	Lands, Urban Housing And Urban Developm ent		Y	Y		NOT AVAILE	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommen ded award to JECKPHEM S LTD AT A COST OF 432,331	NOT AVAILED	NOT AVAILED	LPO NO:006376 dated 11-05-16 was issued to JECKPHEMS LTD at a cost of ksh. 432,331	The inspection and acceptance certificate was issued on 11-03-16

Fencing of Security	468,700.00	Safariland	Fencing of Security Houses	498,300	Lands, Urban Housing And Urban Development		Y	N		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 12-11-14 recommended award to SAFARILAND ENT. CO LTD AT A COST OF 498,303	NOT AVAILED	NOT AVAILED	NOT AVAILED	NOT AVAILED
Streetlighting	3,684,081.00	Punjani Electricals	Installation of Street Lighting	3,684,081	Lands, Urban Housing And Urban Development		Y	N		NOT AVAILED	NOT AVAILED	NOT AVAILED	NOT AVAILABLE	Tender committee meeting held on 09-12-15 recommended award to JAMBO STARS PROPERTY LTD AT A COST OF KSHS. 29,392,342	NOT AVAILED	NOT AVAILED	NOT AVAILED
Kapset Public Toilet	1,579,215.00	Laalet Ltd	Supply of Building Materials	1,579,215	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	NOT AVAILABLE	NOT AVAILED	NOT AVAILED	LPO NO:006376 dated 11-05-16 was issued to LAALET LTD at a cost of ksh. 1,579,215	The inspection and acceptance certificate was issued on 11-03-16
Chebunyo Public Toilet	642,010.00	Wiskamo Cost Comp	Supply of Building Materials	642,010	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 20-04-16 recommended award to WISKAMO CONSTRUCTION AND SUPPLIES LTD 642,010	NOT AVAILED	NOT AVAILED	LPO NO:006332 dated 06-04-16 was issued to WISKAMO CONSTRUCTION AND SUPPLIES LTD at a cost of ksh. 642,010	The inspection and acceptance certificate was issued on 07-03-16

Kaplong Public Toilet	1,724,977.08	Cheboror Traders	Construction of Public Toilet	1,724,977	Lands, Urban Housing And Urban Development		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	Evaluation committee meeting held on 15-04-16 recommended award to CHEBOROR TRADERS LTD 1,742,977	NOT AVAILED	NOT AVAILED	LSO NO:004703 dated 24-04-16 was issued to M/S CHEBOROR TRADERS LTD at a cost of ksh. 1,742,977	NOT AVAILED
SUPPLY AND INSTALLATION	2,360,000.00	NODRIL AGENCIES LTD	SUPPLY AND INSTALLATION	2,360,000	Medical Services	UNPAID	Y	Y	CGB/132/15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 9 October 2015 awarded the tender to Nordrill Agencies Ltd at a cost of Kshs 2,360,000	not availed	The LPO No. 011872 is dated 9 October 2015 and is of a sum total of Kshs. 2,360,000	The inspection and acceptance committee certificate was issued on 8 December 2015
ELISA MACHINES AT LONGISA	1,995,000.00	TOTAL HOSPITAL SOLUTIONS	ELISA MACHINES AT LONGISA	1,995,000	Medical Services	UNPAID	Y	Y	CGB/R FQ/350 /15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 12 January 2016 awarded the tender to Total Hospital at a cost of Kshs 1,995,000	not availed	The LPO No. 01291 is dated 15 January 2016 and is of a sum total of Kshs. 1,995,000	The inspection and acceptance committee certificate was issued on 14 April 2016
MAINTENANCE AND REPAIRS	275,000.00	SCOPE COMPANY LTD	MAINTENANCE AND REPAIRS	275,000	Medical Services		Y	Y		NOT AVAILED	NOT AVAILED	Not Availed	Not Availed	The tender committee meeting held on 12-01-16 recommended award to SCIENCESCOPE LTD AT A COST OF 275,000	not availed	LSO NO:009841 dateD-01-16 was issued to SCIENCESCOPE LTD at a cost of ksh. 275,000	The inspection and acceptance certificate was issued on 08-04-16

MAINTENANCE AND SERVICING	145,000.00	CROWN HEALTH CARE	MAINTENANCE AND SERVICING	145,000	Medical Services	UNPAID	Y	Y		not availed	not availed	not availed	not availed	The tender committee meeting held on 12 January 2016 awarded the tender to Crown Solutions at a cost of Kshs 145,000	not availed	The LSO No. 009842 is dated 15 December 2015 and is of a sum total of Kshs. 145,000	The inspection and acceptance committee certificate was issued on 11 June 2016
BANNERS AND SIGNAGE	100,700.00	BRIGHTSTAR VENTURES	BANNERS AND SIGNAGE	100,700	Medical Services	PAID	N	Y	CGB/R FQ/89/15/16	not availed	not availed	not availed	not availed	The procurement committee meeting held on 6 January 2016 awarded the tender to Bright star ventures at a cost of Kshs 100,700	not availed	The LPO No. 01290 is dated 2 February 2016 and is of a sum total of Kshs. 100,700	The inspection and acceptance committee certificate was issued on 10 February 2016
FENCING OF CANCER CENTER	1,899,000.00	MERCIE COMPANY LTD	FENCING OF CANCER CENTER	1,899,000	Medical Services	UNPAID	Y	Y	CGB/R FQ/510/15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 23 February 2016 awarded the tender to Mercie Company at a cost of Kshs 1,899,000	not availed	The LPO No. 00750 is dated February 24 2016 and is of a sum total of Kshs. 1,899,000	The inspection and acceptance committee certificate was issued on 11 April 2016
GENERATOR INSTALLATION	2,290,000.00	MYWARE TECHNOLOGIES LTD	GENERATOR INSTALLATION	2,290,000	Medical Services	UNPAID	Y	Y	CGB/R FQ/133/15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 9 October 2015 awarded the tender to Myware Technologies at a cost of Kshs 2,290,000	not availed	The LPO No. 011871 is dated 9 October 2015 and is of a sum total of Kshs. 2,290,000	The inspection and acceptance committee certificate was issued on 18 December 2015

LAB REAGANTS	1,788,217.00	CRESTWOOD LOGISTICS LTD	LAB REAGANTS TO LONGISA	1,788,217	Medical Services	PAID	Y	Y	CGB/R FQ/438 /15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 12 January 2016 awarded the tender to Crestwood Logistics Ltd at a cost of Kshs 1,788,217	not availed	The LPO No. 00740 is dated January 25 2016 and is of a sum total of Kshs. 1,788,217	The inspection and acceptance committee certificate was issued on 14 April 2016
OXYGEN FLOW METERS	1,310,000.00	ALFAMARK LTD	OXYGEN FLOW METERS	1,310,000	Medical Services	UNPAID	Y	Y	CGB/R FQ/836 /15/16	not availed	not availed	not availed	The evaluation committee meeting held on 6 June 2016 recommended award to Alfamark at a cost of Kshs. 1,310,000	not availed	The LPO No. 002424 is dated June 9 2016 and is of a sum total of Kshs. 1,310,000	The inspection and acceptance committee certificate was issued on 22 June 2016	
LAB REAGANTS	1,507,400.00	FINESCOPE SYSTEMS	LAB REAGANTS TO HEALTH FACILITIES	1,507,400	Medical Services		Y	Y	CGB/R FQ/434 /15/16	NOT AVAILED	NOT AVAILED	Not availed	Not availed	Evaluation committee meeting held on 16-02-16 recommended award to FINESCOPE SYSTEMS LTD AT A COST OF 1,507,400	Not availed	LPO NO:00745 dated 6-01-16 AND LPO NO: 00746 dated 06-01-16 was issued to FINESCOPE SYSTEMS at a cost of ksh. 1,507,400	The inspection and acceptance certificate was issued on 17-02-16
Basiryat-Chebungei-Koma Rd	522,500.00	Gincom Contractors Limited	Transportation	522,500	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not availed	Not availed	Not availed	Not availed	Not availed	Not availed	The LSO No 008876 dated 10th Dec 2015 as issued to Gincom Contractors Limited at a cost of Kshs 522,500	Inspection and acceptance certificate was issued on 23rd Dec 2015
Keirot Primary School Ground	152,000.00		Transportation	152,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not availed	Not availed	Not availed	Not availed	Not availed	Not availed	The LSO No 008876 dated 10th Dec 2015 as issued to Gincom Contractors Limited at a cost of Kshs 152,000	Inspection and acceptance certificate was issued on 23rd Dec 2015

Masere Quarry	950,000.00	Springs Engineers LTD	Excavation & Loading	950,000	Roads and Public Works	Unpaid	Y	Y		Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009116 dated 24th Feb 2016 was issued to Springs Engineering Ltd at a cost of Kshs 950,000	Inspection and acceptance certificate was issued on 17th March 2016
Kapewor-Cheserton-Kaptembwo RD	252,000.00	Wiskamo Construction & Supplies	Transportation	252,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009137 dated 24th Feb 2016 as issued to Wiskamo Construction and Supplies Limited at a cost of Kshs 252,000	Inspection and acceptance certificate was issued on 3rd March 2016
Kapewor-Cheserton-Kaptembwo RD	84,000.00		Transportation	84,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009137 dated 24th Feb 2016 as issued to Wiskamo Construction and Supplies Limited at a cost of Kshs 84,000	Inspection and acceptance certificate was issued on 3rd March 2016
Off B3 Emitioto RD	120,000.00		Transportation	120,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009137 dated 24th Feb 2016 as issued to Wiskamo Construction and Supplies Limited at a cost of Kshs 120,000	Inspection and acceptance certificate was issued on 3rd March 2016
Kimenderit Pry Oldaldal Dip	160,000.00	Mercie Company Ltd	Transportation	160,000	Roads and Public Works	Unpaid	Y	N	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	Not availed	Inspection and acceptance certificate was issued on 4th March 2016
Kapletundo-Tendwet Tea buying centre	396,000.00	Betco Ltd	Transportation	396,000	Roads and Public Works	Unpaid	N	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 16th Feb 2016 awarded the tender to Betco Ltd at a cost of 396,000	Not availed	The LSO No 011848 dated 17th Feb 2016 was issued to Betco Ltd at a cost of Kshs 396,000	Inspection and acceptance certificate was issued on 8th March 2016

Sotik service lanes	126,000.00		Transportation	126,000	Roads and Public Works	Unpaid	N	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 16th Feb 2016 awarded the tender to Betco Ltd at a cost of 126,000	Not availed	The LSO No 011848 dated 17th Feb 2016 was issued to Betco Ltd at a cost of Kshs 126,000	Inspection and acceptance certificate was issued on 8th March 2016
Youth Farmers-Lekimbo road	30,000.00	Wiskamo Construction & Supplies	Transportation	30,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009138 dated 24th Feb 2016 was issued to Wiskamo Construction and supplies Limited at a cost of Kshs 30,000	Inspection and acceptance certificate was issued on 10th March 2016
Kimatisio-Saonet-Road	420,000.00		Transportation	420,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009138 dated 24th Feb 2016 was issued to Wiskamo Construction and supplies Limited at a cost of Kshs 420,000	Inspection and acceptance certificate was issued on 10th March 2016
Kimase-Korara Road	112,000.00		Transportation	112,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009138 dated 24th Feb 2016 was issued to Wiskamo Construction and supplies Limited at a cost of Kshs 112,000	Inspection and acceptance certificate was issued on 10th March 2016
Kimatisio-Saonet-Road	264,000.00	WEC Engeneering Ltd	Transportation	264,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009106 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 264,000	Inspection and acceptance certificate was issued on 7th March 2016
Kimatisio-Kamaranga Dip Rd	252,000.00		Transportation	252,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009106 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 252,000	Inspection and acceptance certificate was issued on 7th March 2016

Kapkesosio-Tebeswet-Nusut road	192,000.00		Transportation	192,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009106 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 192,000	Inspection and acceptance certificate was issued on 7th March 2016
Off 181 Kapsimbol-Nyongores Road	90,000.00		Transportation	90,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009106 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 90,000	Inspection and acceptance certificate was issued on 7th March 2016
Kapewor-Cheserton-Kaptembwo RD	96,000.00	Rikose Constructio n &HW Co	Transportation	96,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009107 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 96,000	Inspection and acceptance certificate was issued on 25th March 2016
Kimase-Korara Road	96,000.00		Transportation	96,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009107 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 96,000	Inspection and acceptance certificate was issued on 25th March 2016
Off B3 Emitioto RD	114,000.00		Transportation	114,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009107 dated 24th Feb 2016 was issued to Rikose Construction & Hardware Ltd at a cost of Kshs 114,000	Inspection and acceptance certificate was issued on 25th March 2016
Dozing Lelechwet-Kabisoge Road	608,000.00	Mila Constructio n Company	Dozing	608,000	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009114 dated 24th Feb 2016 was issued to Mila Construction Company at a cost of Kshs 608,000	Not availed

Dozing Chebirir Acc-Chebirir Dip road	427,500.00		Dozing	427,500	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009114 dated 24th Feb 2016 was issued to Mila Construction Company at a cost of Kshs 608,000	Not availed
Dozing Kipsegon Pry-Ngomwet	522,500.00		Dozing	522,500	Roads and Public Works	Unpaid	Y	Y	CBN/R W/20/2 015/20 17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009114 dated 24th Feb 2016 was issued to Mila Construction Company at a cost of Kshs 608,000	Not availed
Kimatisio-Kamaranga Dip Rd	228,000.00	Mercie Company Ltd	Transportation	228,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/1 5/17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009109 dated 24th Feb 2016 was issued to Mercie Company Limited at a cost of Kshs 228,000	Inspection and acceptance certificate was issued on 14th March 2016
Kapkesosio-Tebeswet-Nusut road	200,000.00		Transportation	200,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/1 5/17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009109 dated 24th Feb 2016 was issued to Mercie Company Limited at a cost of Kshs 200,000	Inspection and acceptance certificate was issued on 14th March 2016
Off 181-Kapsimbol-Nyongores Road	280,000.00		Transportation	280,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/1 5/17	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009109 dated 24th Feb 2016 was issued to Mercie Company Limited at a cost of Kshs 280,000	Inspection and acceptance certificate was issued on 14th March 2016
Dozing Mulot Sales Yard	304,000.00	Mila Construction Company	Transportation	304,000	Roads and Public Works	Unpaid	Y	Y	CGB/R W/20/1 5/17	Not Availed	Not Availed	Not Availed	Not Availed	The tender committee meeting held on 9th Dec 2015 awarded the tender to Mila Construction Company at a cost of 304,000	Not availed	The LSO No 008891 dated 10th Dec 2015 was issued to Mila Construction Company at a cost of Kshs 304,000	Not availed

Akshar Sec School	567,947.60	Cadam Construction & Supplies	Transportation	567,948	Roads and Public Works	Unpaid	Y	Y	CGB/492/RFQ/2015/2016	Not Aailed	Request for quotations was sent on 20th Jan 2016 to 4 contractors	Not Aailed	Tender evaluation recommended the award to Cadam Construction Supplies at cost of Kshs 567,947.6	The tender committee meeting held on 26th Jan 2016 awarded the tender to Cadam Construction Supplies at a cost of 567,947.6	Not aailed	The LSO No 011828 dated 28th Jan 2016 was issued to Cadam Construction Supplies at a cost of Kshs 567,947.6	Inspection and acceptance certificate was issued on 21st Feb 2016
Off B3-Kapsimbiri Road	900,000.00	Warran Construction Co Ltd	Transportation	900,000	Roads and Public Works	Unpaid	Y	Y	CGB/45/RFQ/2014/2015	Not Aailed	Not Aailed	Not Aailed	The tender committee meeting held on 17th Dec 2014 awarded the tender to Warran Construction Ltd at a cost of 900,000	Not aailed	The LSO No 03006 dated 22nd Dec 2014 was issued to Cadam Construction Supplies at a cost of Kshs 567,947.6	Not aailed	
B3 Cheptingting-Sukunda-Kapsimotwo	1,500,000.00	Mercie Company Ltd	Transportation	1,500,000	Roads and Public Works	Unpaid	Y	Y	CGB/RW/2015/2016	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not aailed	The LSO No 011560 dated 17th June 2016 was issued to Mercie Company Ltd at a cost of Kshs 1,368,000	Inspection and acceptance certificate was issued on 23rd July 2016	
Kabema-Kiptunoi Road	1,368,000.00	Terech Enterprises	Transportation	1,368,000	Roads and Public Works	Unpaid	Y	Y	CGB/RW/20/2015/2017	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not aailed	The LSO No 011561 dated 17th June 2016 was issued to Terech Enterprises at a cost of Kshs 1,368,000	Inspection and acceptance certificate was issued on 11th July 2016	
Kapsimbiri Motorized bridge	2,851,138.88	Rodz Ltd	Construction of bridge	2,851,139	Roads and Public Works	Unpaid	N	N	CGB/005/DRPT/2013/2014	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not aailed	Contract was signed on 22nd April 2014 at a contract sum of 14,785,360	Not aailed	
Kimatisio-Kamaranga Dip Rd	180,000.00	Chrisma Hardware & Supplies	Transportation	180,000	Roads and Public Works	Paid Sept 2016	Y	Y	CBN/RW/20/2015/2017	Not Aailed	Not Aailed	Not Aailed	Not Aailed	Not aailed	The LSO No 009140 dated 24th Feb 2016 was issued to Christmar Hardware and supply Ltd at a cost of Kshs 180,000	Inspection and acceptance certificate was issued on 1st March 2016	

Kapkwen-Kagawet-Kapsio RD	144,000.00		Transportation	144,000	Roads and Public Works	Paid Sept 2016	Y	Y	CBN/RW/20/2015/2017	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009140 dated 24th Feb 2016 was issued to Christmar Hardware and supply Ltd at a cost of Kshs 144,000	Inspection and acceptance certificate was issued on 1st March 2016
Kapewor-Cheserton-Kaptembwo RD	156,000.00		Transportation	156,000	Roads and Public Works	Paid Sept 2016	Y	Y	CBN/RW/20/2015/2017	Not Availed	Not Availed	Not Availed	Not Availed	Not Availed	Not availed	The LSO No 009140 dated 24th Feb 2016 was issued to Christmar Hardware and supply Ltd at a cost of Kshs 156,000	Inspection and acceptance certificate was issued on 1st March 2016
Bomet IAAF Stadium	8,033,699.00	Winners Sports	Supply of Sports Equipments	4,633,699	Social Services		Y	Y		NOT AVAILED	NOT AVAILED	NOT AVAILED	NOT AVAILED	Tender committee meeting held on 31-03-16 recommended award to WINNERS SPORTS AT A COST OF KSHS. 8,471,900	LPO NO:00858 dated 06-04-16 was issued to WINNERS SPORTS at a cost of ksh. 8,471,900	The inspection and acceptance certificate was issued on 11-04-16	
Bomet IAAF Stadium	970,600.00	Roniam Construction Ltd	Supply of Props and Timber	970,600	Social Services	UNPAID	Y	Y	TC/136/2015-16	not availed	Request for Quotation No. CGB/RFQ/635/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to Roniam Construction Ltd at a cost of Kshs 970,600	not availed	The LPO No. 005495 is dated 15 March 2016 and is of a sum total of Kshs 970,600	The inspection and acceptance committee certificate was issued on 15th April 2016
Bomet IAAF Stadium	1,540,000.00	Akamai Invest. Co. Ltd	Supply of Y8 and Y12	1,540,000	Social Services	UNPAID	Y	Y	TC/136/2015-16	not availed	Request for Quotation No. CGB/RFQ/629/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to Akamai Investment at a cost of Kshs 1,540,000	not availed	The LPO No. 00798 is dated 15 March 2016 and is of a sum total of Kshs 1,540,000	The inspection and acceptance committee certificate was issued on 9th May 2016

Bomet IAAF Stadium	960,000.00	Kikomo Enterprise Ltd	Supply Props Hight Blu	300,000	Social Services	UNPAID	Y	Y	TC/092/2015-16	not availed	Request for Quotation No. CGB/RFQ/444/15/16	not availed	not availed	The tender committee meeting held on 26 January 2016 awarded the tender to Kikomo Enterp[rise Ltd at a cost of Kshs 960,000	not availed	The LPO No. 00860 is dated 29 January 2016 and is of a sum total of Kshs 960,000	The inspection and acceptance committee certificate was issued on 01 March 2016
Bomet IAAF Stadium	640,000.00	Mercie Company	Supply of Riversand	1,280,000	Social Services	PAID	Y	Y	TC/136/2015-16	not availed	Request for Quotation No. CGB/RFQ/627/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to Mercie Company Ltd at a cost of Kshs 1,540,000	not availed	The LPO No. 00860 is dated 15 March 2016 and is of a sum total of Kshs 640,000	The inspection and acceptance committee certificate was issued on 14 April 2016
Bomet IAAF Stadium	711,400.00	Kikomo Enterprise Ltd	Material for Stadium	711,400	Social Services	UNPAID	N	Y	TC/136/2015-16	not availed	Request for Quotation No. CGB/RFQ/632/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to Kikomo Enterprise Ltd at a cost of Kshs 711,400	not availed	LPO NO:00800 dated 10-03-16 was issued to M/S KIKOMO ENTERPRISE LTD at a cost of ksh. 711,400	The inspection and acceptance committee certificate was issued on 15 June 2016
Bomet IAAF Stadium	870,000.00	Greenwich Invest. Ltd	Supply of Timber and Props	870,000	Social Services	UNPAID	Y	Y	TC/136/2015-16	not availed	Request for Quotation No. CGB/RFQ/628/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to Greenwich Investment at a cost of Kshs 870,000	not availed	LPO NO:005494 dated 15-03-16 was issued to GREENWICH INVESTMENT at a cost of ksh. 870,000	The inspection and acceptance committee certificate was issued on 18 May 2016

Bomet IAAF Stadium	156,000.00	Happisoft Agencies	Supply of Wheelbarrows	156,000	Social Services	UNPAID	Y	Y	CGB/R FQ/446 /15/16	not availed	Request for Quotation No. CGB/RFQ/446/15/16	not availed	not availed	The tender committee meeting held on 20 January 2016 awarded the tender to Happisoft Agencies at a cost of Kshs 156,000	not availed	The LPO No. 00794 is dated 21 January 2016 and is of a sum total of Kshs 156,000	The inspection and acceptance certificate was issued on 21-01-16
Bomet IAAF Stadium	950,000.00	Ajiwa Shamji Ltd	Supply of Ballast	950,000	Social Services	UNPAID	Y	Y	TC/136 /2015-16	not availed	Request for Quotation No. CGB/RFQ/633/15/16	not availed	not availed	The tender committee meeting held on 22 March 2016 awarded the tender to AJIWA SHAMJI LTD at a cost of Kshs 950,000	not availed	The LPO No. 00864 is dated 15 March 2016 and is of a sum total of Kshs 950,000	The inspection and acceptance committee certificate was issued on 14 March 2016
Childrens Home	1,125,230.00	Yelan Ltd	Supply of Foodstuffs	1,125,230	Social Services	UNPAID	Y	Y	AEC/014/2015-16	not availed	Request for Quotation No. CGB/RFQ/696/15/16	not availed	Evaluation committee meeting held on 14-04-16 recommended award to YELAN COMPANY LTD AT A COST OF KSHS. 1,125,230	The tender committee meeting held on 22 March 2016 awarded the tender to YELAN COMPANY LTD at a cost of Kshs1,125,230	not availed	The LPO No. 00879,00870 is dated 05 April 2016 and is of a sum total of Kshs 1,125,230	The inspection and acceptance committee certificate was issued on 17 June 2016
Supply of Lighting Arrestors	1,091,500.00	Belsot Contractors Ltd	Supply	1,091,500	Trade, Energy, Tourism And Industry	Unpaid			CGB/R FO/198 /15/16	Not availed	Not availed	Not availed	Not availed	Tender committee minutes dated 25th November 2015 awarded the tender to Belsot Contractors Ltd at a cost of 1,091,500	Not availed	LPO ref no 007204 dated 2nd May 2015 was issued to Belsot contractors Ltd at a cost of 1,091,500	Inspection and acceptance was done on 17th Dec 2015

Supply of 10 laptops for other departments	621,000.00	Fixcomp Technologies	Supply	621,000	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/R FQ/414 /15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 12 January 2016 awarded the tender to Fixcomp Technologies at a cost of 621,000 Kshs	not availed	The LPO No. 01141 is dated January 25 2016 and is of a sum total of 621,000 for 10 computers	The inspection and acceptance committee certificate was issued on 6 April 2016
Space order for advertisement	150,000.00	The Star	Booking Spaces	150,000	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	Agent	not availed	not availed	not availed	The evaluation committee meeting held on 6 June 2016 recommended award to The Star at a cost of Kshs. 150,000	not availed	not availed	The LPO No. 009573 is dated June 07 2016 and is of a sum total of 150,000	Not availed
Installing security/ Floodlights in Bomet Green Stadium	2,320,169.00	IdealTech Ventures Ltd	Installing	2,320,169	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/R FQ/469 6/15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 17 February 2016 awarded the tender to Idealtech Ventures at a cost of Kshs 2,320,169	not availed	The LPO No. 009554 is dated July 26 2016 and is of a sum total of Kshs 2,320,169	The inspection and acceptance committee certificate was issued on 5 April 2016
Supply of Generator	684,000.00	Nodrill Agencies Ltd	Supply	684,000	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/R FQ/563 /2015/ 2016	not availed	not availed	not availed	not availed	The tender committee meeting held on 16 February 2016 awarded the tender to Nodrill Agencies at a cost of Kshs 684,000	not availed	The LPO No. 007271 is dated February 17 2016 and is of a sum total of Kshs 684,000	The inspection and acceptance committee certificate was issued on 15 March 2016

Supply of Lighting Arrestors	1,606,640.00	Bosek Engineering	Supply	1,606,640	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/R FQ/201 /15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 25 November 2015 awarded the tender to Bosek Engineering Ltd at a cost of Kshs 1,406,809	not availed	The LPO No. 007203 is dated November 25 2015 and is of a sum total of Kshs 1,606.640	The inspection and acceptance committee certificate was issued on 20 May 2016
Supply of Lighting Arrestors	1,395,000.00	Ceka Ventures Ltd	Supply	1,395,000	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/R FQ/202 /15/16	not availed	not availed	not availed	not availed	The tender committee meeting held on 25 November 2015 awarded the tender to Ceka Ventures at a cost of Kshs 1,395,000	not availed	The LPO No. 007206 is dated December 4 2015 and is of a sum total of Kshs 1,395,000	The inspection and acceptance committee certificate was issued on 29 february 2016
Completion of Power House at Iria Maina	399,929.00	Lyjos Enterprises Ltd	Supply	399,929	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	CGB/T ETI/00 1/2014 /2015	not availed	not availed	not availed	not availed	The tender committee meeting held on 10 October 2014 awarded the tender to Lyjos Enterprises at a cost of Kshs 11,657,281	not availed	The LSO No. 011926 is dated December 30 2014 and is of a sum total of Kshs 11,657,281	not availed
Hire of Venue	19,952.00	National Cereals and Produce Board	Conference Facility	19,952	Trade, Energy, Tourism And Industry	UNPAID	Y	Y	not availed	not availed	not availed	not availed	not availed	not availed	not availed	19,952	not availed

Kapkesosio Water Project	2,390,950.00	Rotalink Eng. Ltd	Construction of Tank	1,797,050	Water and Irrigation		Y	Y	CGB/004/2014-2015	not availed	not availed	not availed	not availed	The tender committee meeting held on 22 January 2015 awarded the tender to Rotalink Company Ltd at a cost of Ksh. 2,390,950	not availed	The LPO No. 011505 is dated 25 September 2015 and is of a sum total of Kshs. 2,390,950	The inspection and acceptance committee certificate was issued on 13 May 2016
Kipngosos Water Projects	387,600.00	Tenmut Engineering	Supply of Pipes and Fittings	387,600	Water and Irrigation		Y	Y	CGB/678/2015-2016	not availed	not availed	not availed	The evaluation committee meeting held on 20 April 2016 recommended award to Tenmut Engineering Ltd at a cost of Kshs. 387,600	not availed	The LPO No. 003510 is dated 22 April 2016 and is of a sum total of Kshs. 387,600	The inspection and acceptance committee certificate was issued on 14 June 2016	
Various Projects	237,360.00	Tenmut Engineering	Supply of Tank Installation materials	237,360	Water and Irrigation		N	Y	CGB/R FQ/650/15-16	not availed	not availed	not availed	The evaluation committee meeting held on 20 April 2016 recommended award to Tenmut Construction Ltd at a cost of Kshs. 237,360	not availed	The LPO No. 003512 is dated 22 April 2016 and is of a sum total of Kshs. 237,360	The inspection and acceptance committee certificate was issued on 31 May 2016	

Labotiet Borehole	1,448,700.00	Watsan Equipments Ltd	Supply of Pump	1,045,394	Water and Irrigation		Y	Y		not availed	not availed	not availed	not availed	The tender committee meeting held on 31 March 2016 awarded the tender to Watsan Equipment at a cost of Ksh. 1,448,700	not availed	The LPO No. 010304 is dated 9 April 2016 and is of a sum total of Kshs. 1,448,700	The inspection and acceptance committee certificate was issued on 6 June 2016
Kaposirir Water Project	81,190.00	Brighton Contractors	Supply of Pipes and Fittings	81,190	Water and Irrigation		Y	Y		not availed	not availed	not availed	The evaluation committee meeting held on 20 April 2016 recommended award to Brighton Contractors at a cost of Kshs. 81,190	not availed	The LPO No. 003511 is dated 22 April 2016 and is of a sum total of Kshs. 81,190	The inspection and acceptance committee certificate was issued on 12 May 2016	
Cheptalal Water Project	1,323,055.00	Laru Enterprises	Equipping of Cheptalal borehole	1,323,055	Water and Irrigation		Y	Y	CGB/R FQ/560 /2015-2016	not availed	not availed	not availed	not availed	The tender committee meeting held on 31 March 2016 awarded the tender to Laru Enterprises at a cost of Ksh. 1,323,055.50	not availed	The LSO No. 010301 is dated 19 April 2016 and is of a sum total of Kshs. 1,323,055	The inspection and acceptance committee certificate was issued on 9 June 2016
Space Order	73,469.00	The Star	Advertisement for tender	73,469	Water and Irrigation		N	Y		not availed	not availed	not availed	not availed	The procurement committee meeting held on 20 January 2016 awarded the tender to The Star at a cost of Ksh. 73,469	not availed	The LSO No. 011665 is dated 20 January 2016 and is of a sum total of Kshs. 73,469	not availed



**APPENDIX XII  
PHYSICAL VERIFICATION**

Project Name	Observation	Remarks
Kapsimbiri Motorized bridge	The Audit team saw the Kapsimbiri Motorized bridge at Kamsimbiri.	Complete and operational
Blue Gum Bridge	The Audit team saw the Blue Gum bridge at Blue Gum area.	Complete and operational
Modern Kiosk	The Audit team saw 110 metal container kiosks and they were all fairly new. 30% occupied	Complete and operational but 30% occupied
Streetlighting	The Audit team saw 100 steel street lights situated from Tenwek Junction to Brevan Junction. All were in good condition	Complete and operational
Supply of Lighting Arrestors	The Audit team saw 14 lightning arrestors at Nyongores Primary School	Complete and operational
OXYGEN FLOW METERS	The Audit Team saw oxygen flow meters as highlighted below- 8 Single 12 double, 2 single flow metres in the maintenance room which were broken. TOTAL flow meters 12 double and 10 single. According to the LPO 20 single and 26 double flow meters were to be delivered respectively	20 Operational , 2 broken down, 24 not accounted for
ELISA MACHINE	It is a cancer marker and thyroid testing machine. It has a capacity to run 12 samples at a time. The brand Tosoh was delivered by the County Government.	Operational
OXYGEN PLANT	The oxygen plant comprised of one air cylinder, an oxygen cylinder, an oxygen refilling compressor which is used to fill oxygen tanks for distribution. The hospital at the time of audit was still waiting for a vacuum pump.	Incomplete....awaiting vacuum pump
BOMET STADIUM	It is incomplete, however, it has a capacity of approximately 30,000 people and it sits on approximately 4 acres.	Incomplete
GOVERNORS OFFICE	The building has a ground floor and a first floor. Ground floor- 12 offices and a conference room First floor has 6 offices, a W.C suite and a kitchen. There are also 3 CCTV cameras on the ground floor.	Complete and operational
GREEN STADIUM	The stadium has 8 floodlights	Complete and operational

SIGOR HIGH SCHOOL	<p>The audit team saw:</p> <ul style="list-style-type: none"> <li>• 6 classrooms</li> <li>· 3 laboratories</li> <li>· 2 administration blocks</li> <li>· One dining hall</li> <li>· 5 water tanks</li> <li>· 2 staff quarters</li> <li>· 3 dormitories with 12 rooms</li> <li>· 1 temporary kitchen</li> <li>· 1 powerhouse with a generator</li> <li>· 1 watchman house</li> <li>· 1 Ablution block</li> </ul>	Stalled
SIGOR WARD OFFICE	3 block offices	Complete but not operational
Generator at Longisa Hospital	<ul style="list-style-type: none"> <li>• Automatic change over</li> <li>· The model – C44D5</li> <li>· Serial number – 51209565</li> <li>· Consumes 4 liters per hour.</li> </ul>	Complete and operational
Cooling plant	<ul style="list-style-type: none"> <li>• Cools milk</li> <li>· Has one generator</li> <li>· 3 office blocks</li> <li>· Has been installed but it is not in use</li> </ul>	Complete but not operational
Siongiroi ward office	It is completed and occupied	Complete and operational
Chemamer Water Project	The tank has a capacity of 100M <sup>3</sup> and its source is the Chemamer Injerian dam. The project is currently run by Bomet Water Company, BOMWASCO.	Complete and operational
Kapkesosio Water Project	The tank has a capacity of 150M <sup>3</sup> having its source as a borehole which is 120M deep. The project is run by the community.	Complete and operational
Kicheka Water Project	The water tank has a capacity of 500,000 liters and there are 2 Composite Filtration Units (CFU) that clean the water, after which, the cleaned water is taken to the tank for distribution. The project is run by BOMWASCO.	Complete and operational
Itembe Water Project	The County Government of Bomet procured a 10,000M <sup>3</sup> water tank and constructed an elevated stand for it. The source is a 150M deep borehole which was constructed by the European Union. The concrete tank has a capacity of 100,000M <sup>3</sup> .	Complete and operational

Chepkirib Water Project	It is a pipeline extension from the main Bomet Water Company.	Complete and operational
Bomet Water Company – BOMWASCO	The main source for the company is Nyongores river. The project composes of 5 composite filtration units: 2 of which distribute water at 25M <sup>3</sup> per hour, another 2 distribute at 30M <sup>3</sup> per hour and 1 distributes at 10M <sup>3</sup> per hour.	Complete and operational

APPENDIX XIII  
BANK ANALYSIS OF DISBURSMENTS TO HEALTH FACILITIES

DISPENSARY			
DATE	Beneficiary	RECURRENT	DEVELOPEMENT
20-Nov-15	Belgut Dispensary		42,000.00
15-Dec-15	Belgut Dispensary		42,000.00
04-Jan-16	Belgut Dispensary		42,000.00
10-Feb-16	Belgut Dispensary		42,000.00
11-Mar-16	Belgut Dispensary		42,000.00
11-Apr-16	Belgut Dispensary		42,000.00
13-May-16	Belgut Dispensary		42,000.00
19-Oct-15	Belgut Dispensary	42,000.00	
20-Nov-15	Bingwa Dispensary		42,000.00
17-Dec-15	Bingwa Dispensary		42,000.00
21-Jan-16	Bingwa Dispensary		42,000.00
10-Feb-16	Bingwa Dispensary		42,000.00
11-Mar-16	Bingwa Dispensary		42,000.00
13-May-16	Bingwa Dispensary		42,000.00
19-Oct-15	Bingwa Dispensary	42,000.00	
20-Nov-15	Boito Dispensary		42,000.00
21-Jan-16	Boito Dispensary		42,000.00
10-Feb-16	Boito Dispensary		42,000.00
11-Mar-16	Boito Dispensary		42,000.00
11-Apr-16	Boito Dispensary		84,000.00
20-Nov-15	Bosto Dispensary		42,000.00
17-Dec-15	Bosto Dispensary		42,000.00
07-Jan-16	Bosto Dispensary		42,000.00
10-Feb-16	Bosto Dispensary		42,000.00
11-Mar-16	Bosto Dispensary		42,000.00
11-Apr-16	Bosto Dispensary		42,000.00
13-May-16	Bosto Dispensary		42,000.00
19-Oct-15	Bosto Dispensary	42,000.00	
19-Nov-15	Burgei Dispensary		42,000.00
16-Dec-15	Burgei Dispensary		42,000.00
04-Jan-16	Burgei Dispensary		42,000.00
10-Feb-16	Burgei Dispensary		42,000.00
11-Apr-16	Burgei Dispensary		84,000.00
13-May-16	Burgei Dispensary		42,000.00
18-May-16	Burgei Dispensary		35,000.00
19-Oct-15	Burgei Dispensary	42,000.00	
18-Sep-15	Chebango Dispensary Hssf		400,000.00
19-Nov-15	Chebango Dispensary Hssf		42,000.00
16-Dec-15	Chebango Dispensary Hssf		42,000.00
04-Jan-16	Chebango Dispensary Hssf		42,000.00
10-Feb-16	Chebango Dispensary Hssf		42,000.00
11-Mar-16	Chebango Dispensary Hssf		42,000.00
11-Apr-16	Chebango Dispensary Hssf		42,000.00
13-May-16	Chebango Dispensary Hssf		42,000.00
19-Oct-15	Chebango Dispensary Hssf	42,000.00	
21-Jan-16	Chebchabas Dispensary		42,000.00
18-Sep-15	Chebilat Dispensary Hssf		400,000.00
19-Nov-15	Chebilat Dispensary Hssf		42,000.00
16-Dec-15	Chebilat Dispensary Hssf		42,000.00
04-Jan-16	Chebilat Dispensary Hssf		42,000.00
10-Feb-16	Chebilat Dispensary Hssf		42,000.00
11-Mar-16	Chebilat Dispensary Hssf		42,000.00
11-Apr-16	Chebilat Dispensary Hssf		42,000.00
13-May-16	Chebilat Dispensary Hssf		42,000.00
19-Oct-15	Chebilat Dispensary Hssf	42,000.00	

19-Nov-15	Chebirbelek Dispensary Hssf		42,000.00
16-Dec-15	Chebirbelek Dispensary Hssf		42,000.00
04-Jan-16	Chebirbelek Dispensary Hssf		42,000.00
10-Feb-16	Chebirbelek Dispensary Hssf		42,000.00
11-Mar-16	Chebirbelek Dispensary Hssf		42,000.00
11-Apr-16	Chebirbelek Dispensary Hssf		42,000.00
13-May-16	Chebirbelek Dispensary Hssf		42,000.00
19-Oct-15	Chebirbelek Dispensary Hssf	42,000.00	
23-Oct-15	Cheboet Dispensary		42,000.00
23-Oct-15	Cheboet Dispensary		(42,000.00)
20-Nov-15	Cheboet Dispensary		42,000.00
23-Nov-15	Cheboet Dispensary		(42,000.00)
17-Dec-15	Cheboet Dispensary		42,000.00
18-Dec-15	Cheboet Dispensary		(42,000.00)
07-Jan-16	Cheboet Dispensary		42,000.00
05-Feb-16	Cheboet Dispensary		84,000.00
10-Feb-16	Cheboet Dispensary		42,000.00
11-Mar-16	Cheboet Dispensary		42,000.00
11-Apr-16	Cheboet Dispensary		42,000.00
13-May-16	Cheboet Dispensary		42,000.00
19-Oct-15	Cheboet Dispensary	42,000.00	
21-Oct-15	Cheboet Dispensary	(420,000.00)	
20-Nov-15	Cheboin Dispensary		42,000.00
17-Dec-15	Cheboin Dispensary		42,000.00
07-Jan-16	Cheboin Dispensary		42,000.00
10-Feb-16	Cheboin Dispensary		42,000.00
11-Mar-16	Cheboin Dispensary		42,000.00
11-Apr-16	Cheboin Dispensary		42,000.00
13-May-16	Cheboin Dispensary		42,000.00
19-Oct-15	Cheboin Dispensary	129,000.00	
18-Sep-15	Chebole Dispensary		400,000.00
18-Sep-15	Chebole Dispensary		(400,000.00)
01-Apr-16	Chebole Dispensary	1,000,000.00	
20-Nov-15	Cheboror Dispensary		42,000.00
17-Dec-15	Cheboror Dispensary		42,000.00
07-Jan-16	Cheboror Dispensary		42,000.00
10-Feb-16	Cheboror Dispensary		42,000.00
11-Mar-16	Cheboror Dispensary		42,000.00
11-Apr-16	Cheboror Dispensary		42,000.00
11-May-16	Cheboror Dispensary		42,000.00
19-Oct-15	Cheboror Dispensary	42,000.00	
19-Nov-15	Cheboyo Dispensary		42,000.00
11-Dec-15	Cheboyo Dispensary		42,000.00
20-Jan-16	Cheboyo Dispensary		42,000.00
10-Feb-16	Cheboyo Dispensary		42,000.00
11-Mar-16	Cheboyo Dispensary		42,000.00
11-Mar-16	Cheboyo Dispensary		42,000.00
11-Apr-16	Cheboyo Dispensary		42,000.00
13-May-16	Cheboyo Dispensary		42,000.00
19-Oct-15	Cheboyo Dispensary	42,000.00	
20-Nov-15	Chebunyo Dispensary		129,000.00
17-Dec-15	Chebunyo Dispensary		129,000.00
07-Jan-16	Chebunyo Dispensary		129,000.00
10-Feb-16	Chebunyo Dispensary		129,000.00
11-Mar-16	Chebunyo Dispensary		129,000.00
21-Mar-16	Chebunyo Dispensary		700,000.00
11-Apr-16	Chebunyo Dispensary		129,000.00
11-May-16	Chebunyo Dispensary		129,000.00
19-Oct-15	Chebunyo Dispensary	129,000.00	
19-Nov-15	Chelelach Dispensary		42,000.00
16-Dec-15	Chelelach Dispensary		42,000.00

04-Jan-16	Chelelach Dispensary		42,000.00
11-Jan-16	Chelelach Dispensary		700,000.00
11-Mar-16	Chelelach Dispensary		42,000.00
11-Apr-16	Chelelach Dispensary		42,000.00
13-May-16	Chelelach Dispensary		42,000.00
19-Oct-15	Chelelach Dispensary	42,000.00	
20-Nov-15	Chemalal Dispensary		42,000.00
21-Jan-16	Chemalal Dispensary		42,000.00
10-Feb-16	Chemalal Dispensary		42,000.00
11-Mar-16	Chemalal Dispensary		42,000.00
11-Apr-16	Chemalal Dispensary		84,000.00
20-Nov-15	Chemaner Dispensary		129,000.00
17-Dec-15	Chemaner Dispensary		129,000.00
07-Jan-16	Chemaner Dispensary		129,000.00
10-Feb-16	Chemaner Dispensary		129,000.00
11-Mar-16	Chemaner Dispensary		129,000.00
11-Apr-16	Chemaner Dispensary		129,000.00
11-May-16	Chemaner Dispensary		129,000.00
20-Nov-15	Chemelet Dispensary		42,000.00
17-Dec-15	Chemelet Dispensary		42,000.00
07-Jan-16	Chemelet Dispensary		42,000.00
10-Feb-16	Chemelet Dispensary		42,000.00
11-Mar-16	Chemelet Dispensary		42,000.00
11-Apr-16	Chemelet Dispensary		42,000.00
13-May-16	Chemelet Dispensary		42,000.00
19-Oct-15	Chemelet Dispensary	42,000.00	
20-Nov-15	Chemengwa Dispensary		42,000.00
17-Dec-15	Chemengwa Dispensary		42,000.00
10-Feb-16	Chemengwa Dispensary		42,000.00
11-Mar-16	Chemengwa Dispensary		42,000.00
11-Apr-16	Chemengwa Dispensary		42,000.00
11-May-16	Chemengwa Dispensary		42,000.00
19-Oct-15	Chemengwa Dispensary	42,000.00	
20-Nov-15	Chepchabas Dispensary		42,000.00
10-Feb-16	Chepchabas Dispensary		42,000.00
11-Mar-16	Chepchabas Dispensary		42,000.00
11-Apr-16	Chepchabas Dispensary		42,000.00
20-Nov-15	Chepkosa Dispensary		42,000.00
17-Dec-15	Chepkosa Dispensary		42,000.00
21-Jan-16	Chepkosa Dispensary		42,000.00
10-Feb-16	Chepkosa Dispensary		42,000.00
11-Mar-16	Chepkosa Dispensary		42,000.00
11-Apr-16	Chepkosa Dispensary		42,000.00
19-Oct-15	Chepkosa Dispensary	42,000.00	
23-Oct-15	Cheptagum Dispensary		42,000.00
20-Nov-15	Cheptagum Dispensary		42,000.00
17-Dec-15	Cheptagum Dispensary		42,000.00
07-Jan-16	Cheptagum Dispensary		42,000.00
11-Jan-16	Cheptagum Dispensary		500,000.00
11-Mar-16	Cheptagum Dispensary		42,000.00
11-Mar-16	Cheptagum Dispensary		42,000.00
11-Apr-16	Cheptagum Dispensary		84,000.00
13-May-16	Cheptagum Dispensary		42,000.00
20-Nov-15	Cheptangulgei Dispensary		42,000.00
17-Dec-15	Cheptangulgei Dispensary		42,000.00
07-Jan-16	Cheptangulgei Dispensary		42,000.00
10-Feb-16	Cheptangulgei Dispensary		42,000.00
11-Mar-16	Cheptangulgei Dispensary		42,000.00
11-Apr-16	Cheptangulgei Dispensary		42,000.00
13-May-16	Cheptangulgei Dispensary		42,000.00
19-Oct-15	Cheptangulgei Dispensary	42,000.00	

19-Nov-15	Chepwostuyet Dispensary		42,000.00
15-Dec-15	Chepwostuyet Dispensary		42,000.00
04-Jan-16	Chepwostuyet Dispensary		42,000.00
10-Feb-16	Chepwostuyet Dispensary		42,000.00
11-Mar-16	Chepwostuyet Dispensary		42,000.00
11-Apr-16	Chepwostuyet Dispensary		42,000.00
13-May-16	Chepwostuyet Dispensary		42,000.00
19-Oct-15	Chepwostuyet Dispensary	42,000.00	
19-Nov-15	Chesoen Dispensary		42,000.00
15-Dec-15	Chesoen Dispensary		42,000.00
04-Jan-16	Chesoen Dispensary		42,000.00
10-Feb-16	Chesoen Dispensary		42,000.00
11-Mar-16	Chesoen Dispensary		42,000.00
11-Apr-16	Chesoen Dispensary		42,000.00
13-May-16	Chesoen Dispensary		42,000.00
19-Oct-15	Chesoen Dispensary	42,000.00	
20-Nov-15	Embomos Dispensary		42,000.00
04-Jan-16	Embomos Dispensary		42,000.00
10-Feb-16	Embomos Dispensary		42,000.00
11-Mar-16	Embomos Dispensary		42,000.00
11-Mar-16	Embomos Dispensary		42,000.00
11-Apr-16	Embomos Dispensary		42,000.00
20-Nov-15	Gelegele Dispensary Hssf		129,000.00
17-Dec-15	Gelegele Dispensary Hssf		129,000.00
07-Jan-16	Gelegele Dispensary Hssf		129,000.00
10-Feb-16	Gelegele Dispensary Hssf		129,000.00
11-Mar-16	Gelegele Dispensary Hssf		129,000.00
11-Apr-16	Gelegele Dispensary Hssf		129,000.00
11-May-16	Gelegele Dispensary Hssf		129,000.00
19-Oct-15	Gelegele Dispensary Hssf	129,000.00	
19-Nov-15	Gorgor Dispensary Hssf		42,000.00
15-Dec-15	Gorgor Dispensary Hssf		42,000.00
04-Jan-16	Gorgor Dispensary Hssf		42,000.00
10-Feb-16	Gorgor Dispensary Hssf		42,000.00
11-Mar-16	Gorgor Dispensary Hssf		42,000.00
11-Apr-16	Gorgor Dispensary Hssf		42,000.00
13-May-16	Gorgor Dispensary Hssf		42,000.00
19-Oct-15	Gorgor Dispensary Hssf	42,000.00	
20-Nov-15	Itare Dispensary		42,000.00
16-Dec-15	Itare Dispensary		42,000.00
07-Jan-16	Itare Dispensary		42,000.00
10-Feb-16	Itare Dispensary		42,000.00
11-Mar-16	Itare Dispensary		42,000.00
11-Apr-16	Itare Dispensary		42,000.00
20-Nov-15	Itembe Dispensary		42,000.00
15-Dec-15	Itembe Dispensary		42,000.00
04-Jan-16	Itembe Dispensary		42,000.00
11-Jan-16	Itembe Dispensary		1,000,000.00
11-Mar-16	Itembe Dispensary		42,000.00
11-Apr-16	Itembe Dispensary		42,000.00
11-May-16	Itembe Dispensary		42,000.00
19-Oct-15	Itembe Dispensary	42,000.00	
20-Nov-15	Kabiangek Dispensary		42,000.00
17-Dec-15	Kabiangek Dispensary		42,000.00
07-Jan-16	Kabiangek Dispensary		42,000.00
10-Feb-16	Kabiangek Dispensary		42,000.00
11-Mar-16	Kabiangek Dispensary		42,000.00
11-Apr-16	Kabiangek Dispensary		42,000.00
13-May-16	Kabiangek Dispensary		42,000.00
19-Oct-15	Kabiangek Dispensary	42,000.00	
04-Nov-15	Kabisimba Dispensary		42,000.00

20-Nov-15	Kabisimba Dispensary		42,000.00
04-Jan-16	Kabisimba Dispensary		42,000.00
10-Feb-16	Kabisimba Dispensary		42,000.00
11-Mar-16	Kabisimba Dispensary		42,000.00
11-Apr-16	Kabisimba Dispensary		42,000.00
13-May-16	Kabisimba Dispensary		42,000.00
18-Mar-16	Kagasik Dispensary		500,000.00
18-Mar-16	Kagasik Dispensary		(500,000.00)
15-Apr-16	Kagasik Dispensary		500,000.00
20-Nov-15	Kakimirai Dispensary		42,000.00
17-Dec-15	Kakimirai Dispensary		42,000.00
07-Jan-16	Kakimirai Dispensary		42,000.00
10-Feb-16	Kakimirai Dispensary		42,000.00
11-Mar-16	Kakimirai Dispensary		42,000.00
11-Apr-16	Kakimirai Dispensary		42,000.00
11-May-16	Kakimirai Dispensary		42,000.00
19-Oct-15	Kakimirai Dispensary	42,000.00	
20-Nov-15	Kamirai Dispensary		42,000.00
17-Dec-15	Kamirai Dispensary		42,000.00
07-Jan-16	Kamirai Dispensary		42,000.00
10-Feb-16	Kamirai Dispensary		42,000.00
11-Mar-16	Kamirai Dispensary		42,000.00
11-Apr-16	Kamirai Dispensary		42,000.00
11-May-16	Kamirai Dispensary		42,000.00
19-Oct-15	Kamirai Dispensary	42,000.00	
19-Nov-15	Kamongil Dispensary		42,000.00
15-Dec-15	Kamongil Dispensary		42,000.00
04-Jan-16	Kamongil Dispensary		42,000.00
10-Feb-16	Kamongil Dispensary		42,000.00
11-Mar-16	Kamongil Dispensary		42,000.00
11-May-16	Kamongil Dispensary		42,000.00
19-Oct-15	Kamongil Dispensary	42,000.00	
20-Nov-15	Kamunduki Dispensary		42,000.00
17-Dec-15	Kamunduki Dispensary		42,000.00
21-Jan-16	Kamunduki Dispensary		42,000.00
10-Feb-16	Kamunduki Dispensary		42,000.00
11-Mar-16	Kamunduki Dispensary		42,000.00
11-Apr-16	Kamunduki Dispensary		42,000.00
13-May-16	Kamunduki Dispensary		42,000.00
19-Oct-15	Kamunduki Dispensary	42,000.00	
19-Nov-15	Kanusin Dispensary		42,000.00
15-Dec-15	Kanusin Dispensary		42,000.00
04-Jan-16	Kanusin Dispensary		42,000.00
10-Feb-16	Kanusin Dispensary		42,000.00
11-Mar-16	Kanusin Dispensary		42,000.00
11-Mar-16	Kanusin Dispensary		42,000.00
11-Apr-16	Kanusin Dispensary		42,000.00
11-May-16	Kanusin Dispensary		42,000.00
19-Oct-15	Kanusin Dispensary	42,000.00	
11-Dec-15	Kapchemibe Dispensary		84,000.00
17-Dec-15	Kapchemibe Dispensary		42,000.00
10-Feb-16	Kapchemibe Dispensary		42,000.00
11-Mar-16	Kapchemibe Dispensary		42,000.00
11-Apr-16	Kapchemibe Dispensary		42,000.00
11-May-16	Kapchemibe Dispensary		42,000.00
19-Oct-15	Kapchemibe Dispensary	42,000.00	
20-Nov-15	Kapchumbe Dispensary		42,000.00
17-Dec-15	Kapchumbe Dispensary		42,000.00
07-Jan-16	Kapchumbe Dispensary		42,000.00
10-Feb-16	Kapchumbe Dispensary		42,000.00
11-Mar-16	Kapchumbe Dispensary		42,000.00

11-Apr-16	Kapchumbe Dispensary		42,000.00
13-May-16	Kapchumbe Dispensary		42,000.00
19-Oct-15	Kapchumbe Dispensary	42,000.00	
20-Nov-15	Kapkelei Dispensary Hssf		42,000.00
15-Dec-15	Kapkelei Dispensary Hssf		42,000.00
04-Jan-16	Kapkelei Dispensary Hssf		42,000.00
10-Feb-16	Kapkelei Dispensary Hssf		42,000.00
11-Mar-16	Kapkelei Dispensary Hssf		42,000.00
11-Mar-16	Kapkelei Dispensary Hssf		42,000.00
11-Apr-16	Kapkelei Dispensary Hssf		84,000.00
13-May-16	Kapkelei Dispensary Hssf		42,000.00
19-Oct-15	Kapkelei Dispensary Hssf	42,000.00	
20-Nov-15	Kapkesembe Dispensary		42,000.00
17-Dec-15	Kapkesembe Dispensary		42,000.00
18-Dec-15	Kapkesembe Dispensary		700,000.00
07-Jan-16	Kapkesembe Dispensary		42,000.00
11-Jan-16	Kapkesembe Dispensary		700,000.00
10-Feb-16	Kapkesembe Dispensary		42,000.00
11-Mar-16	Kapkesembe Dispensary		42,000.00
11-Apr-16	Kapkesembe Dispensary		42,000.00
13-May-16	Kapkesembe Dispensary		42,000.00
19-Oct-15	Kapkesembe Dispensary	42,000.00	
19-Nov-15	Kapkesosio Dispensary		42,000.00
15-Dec-15	Kapkesosio Dispensary		42,000.00
04-Jan-16	Kapkesosio Dispensary		42,000.00
11-Jan-16	Kapkesosio Dispensary		1,000,000.00
11-Mar-16	Kapkesosio Dispensary		42,000.00
11-Apr-16	Kapkesosio Dispensary		42,000.00
11-May-16	Kapkesosio Dispensary		42,000.00
19-Oct-15	Kapkesosio Dispensary	42,000.00	
04-Jan-16	Kapkimolwo		42,000.00
11-Apr-16	Kapkimolwo		42,000.00
20-Nov-15	Kapletundo Dispensary Hssf		42,000.00
16-Dec-15	Kapletundo Dispensary Hssf		42,000.00
04-Jan-16	Kapletundo Dispensary Hssf		42,000.00
10-Feb-16	Kapletundo Dispensary Hssf		42,000.00
11-Mar-16	Kapletundo Dispensary Hssf		42,000.00
11-Apr-16	Kapletundo Dispensary Hssf		42,000.00
13-May-16	Kapletundo Dispensary Hssf		42,000.00
19-Oct-15	Kapletundo Dispensary Hssf	42,000.00	
19-Nov-15	Kapolesoroi Dispensary		42,000.00
15-Dec-15	Kapolesoroi Dispensary		42,000.00
04-Jan-16	Kapolesoroi Dispensary		42,000.00
10-Feb-16	Kapolesoroi Dispensary		42,000.00
11-Mar-16	Kapolesoroi Dispensary		42,000.00
11-Apr-16	Kapolesoroi Dispensary		42,000.00
13-May-16	Kapolesoroi Dispensary		42,000.00
19-Oct-15	Kapolesoroi Dispensary	42,000.00	
20-Nov-15	Kapsangaru Dispensary		42,000.00
04-Jan-16	Kapsangaru Dispensary		42,000.00
10-Feb-16	Kapsangaru Dispensary		42,000.00
11-Mar-16	Kapsangaru Dispensary		42,000.00
11-Apr-16	Kapsangaru Dispensary		84,000.00
13-May-16	Kapsangaru Dispensary		42,000.00
19-Oct-15	Kapsangaru Dispensary	42,000.00	
19-Nov-15	Kapset Dispensary		42,000.00
21-Jan-16	Kapset Dispensary		42,000.00
01-Mar-16	Kapset Dispensary		126,000.00
11-Mar-16	Kapset Dispensary		42,000.00
11-Apr-16	Kapset Dispensary		42,000.00
20-Nov-15	Kapsimbiri Dispensary		42,000.00

17-Dec-15	Kapsimbiri Dispensary		42,000.00
07-Jan-16	Kapsimbiri Dispensary		42,000.00
10-Feb-16	Kapsimbiri Dispensary		42,000.00
11-Mar-16	Kapsimbiri Dispensary		42,000.00
11-Apr-16	Kapsimbiri Dispensary		42,000.00
11-May-16	Kapsimbiri Dispensary		42,000.00
19-Oct-15	Kapsimbiri Dispensary	42,000.00	
19-Nov-15	Kapsimotwa Dispensary		42,000.00
15-Dec-15	Kapsimotwa Dispensary		42,000.00
04-Jan-16	Kapsimotwa Dispensary		42,000.00
10-Feb-16	Kapsimotwa Dispensary		42,000.00
11-Mar-16	Kapsimotwa Dispensary		42,000.00
11-Apr-16	Kapsimotwa Dispensary		42,000.00
13-May-16	Kapsimotwa Dispensary		42,000.00
19-Oct-15	Kapsimotwa Dispensary	42,000.00	
20-Nov-15	Kapsinendet Dispensary		42,000.00
16-Dec-15	Kapsinendet Dispensary		42,000.00
04-Jan-16	Kapsinendet Dispensary		42,000.00
10-Feb-16	Kapsinendet Dispensary		42,000.00
11-Mar-16	Kapsinendet Dispensary		42,000.00
11-Apr-16	Kapsinendet Dispensary		42,000.00
18-Apr-16	Kapsinendet Dispensary		112,500.00
19-Oct-15	Kapsinendet Dispensary	42,000.00	
19-Nov-15	Kaptebengwo Dispensary Hssf		42,000.00
15-Dec-15	Kaptebengwo Dispensary Hssf		42,000.00
10-Feb-16	Kaptebengwo Dispensary Hssf		42,000.00
11-Mar-16	Kaptebengwo Dispensary Hssf		42,000.00
11-Apr-16	Kaptebengwo Dispensary Hssf		42,000.00
13-May-16	Kaptebengwo Dispensary Hssf		84,000.00
19-Oct-15	Kaptebengwo Dispensary Hssf	42,000.00	
19-Nov-15	Kaptembwo Dispensary		42,000.00
04-Jan-16	Kaptembwo Dispensary		42,000.00
10-Feb-16	Kaptembwo Dispensary		42,000.00
11-Mar-16	Kaptembwo Dispensary		42,000.00
11-Apr-16	Kaptembwo Dispensary		42,000.00
19-Oct-15	Kaptembwo Dispensary	42,000.00	
20-Nov-15	Kaptien Dispensary		42,000.00
17-Dec-15	Kaptien Dispensary		42,000.00
10-Feb-16	Kaptien Dispensary		42,000.00
11-Mar-16	Kaptien Dispensary		42,000.00
11-Apr-16	Kaptien Dispensary		42,000.00
13-May-16	Kaptien Dispensary		42,000.00
19-Oct-15	Kaptien Dispensary	42,000.00	
19-Nov-15	Kataret Dispensary		42,000.00
15-Dec-15	Kataret Dispensary		42,000.00
04-Jan-16	Kataret Dispensary		42,000.00
10-Feb-16	Kataret Dispensary		42,000.00
11-Mar-16	Kataret Dispensary		42,000.00
11-Apr-16	Kataret Dispensary		42,000.00
13-May-16	Kataret Dispensary		42,000.00
19-Oct-15	Kataret Dispensary	42,000.00	
20-Nov-15	Kembu Dispensary		42,000.00
15-Dec-15	Kembu Dispensary		42,000.00
04-Jan-16	Kembu Dispensary		42,000.00
10-Feb-16	Kembu Dispensary		42,000.00
11-Mar-16	Kembu Dispensary		42,000.00
11-Apr-16	Kembu Dispensary		42,000.00
13-May-16	Kembu Dispensary		42,000.00
19-Oct-15	Kembu Dispensary	42,000.00	
30-Oct-15	Kenyangoro Dispensary		42,000.00
20-Nov-15	Kenyangoro Dispensary		42,000.00

17-Dec-15	Kenyangoro Dispensary		42,000.00
21-Jan-16	Kenyangoro Dispensary		42,000.00
10-Feb-16	Kenyangoro Dispensary		42,000.00
11-Mar-16	Kenyangoro Dispensary		42,000.00
11-Apr-16	Kenyangoro Dispensary		42,000.00
20-Nov-15	Kiboson Dispensary		42,000.00
17-Dec-15	Kiboson Dispensary		42,000.00
21-Jan-16	Kiboson Dispensary		42,000.00
10-Feb-16	Kiboson Dispensary		42,000.00
11-Mar-16	Kiboson Dispensary		42,000.00
11-Apr-16	Kiboson Dispensary		42,000.00
13-May-16	Kiboson Dispensary		42,000.00
19-Oct-15	Kiboson Dispensary	42,000.00	
20-Nov-15	Kimawit Dispensary Hssf		42,000.00
04-Jan-16	Kimawit Dispensary Hssf		42,000.00
10-Feb-16	Kimawit Dispensary Hssf		42,000.00
11-Mar-16	Kimawit Dispensary Hssf		42,000.00
11-Apr-16	Kimawit Dispensary Hssf		42,000.00
13-May-16	Kimawit Dispensary Hssf		42,000.00
19-Oct-15	Kimawit Dispensary Hssf	42,000.00	
20-Nov-15	Kimaya Dispensary		42,000.00
17-Dec-15	Kimaya Dispensary		42,000.00
07-Jan-16	Kimaya Dispensary		42,000.00
10-Feb-16	Kimaya Dispensary		42,000.00
11-Mar-16	Kimaya Dispensary		42,000.00
11-Mar-16	Kimaya Dispensary		42,000.00
11-Apr-16	Kimaya Dispensary		42,000.00
13-May-16	Kimaya Dispensary		42,000.00
19-Oct-15	Kimaya Dispensary	42,000.00	
19-Nov-15	Kimolwet Dispensary Hssf		42,000.00
15-Dec-15	Kimolwet Dispensary Hssf		42,000.00
04-Jan-16	Kimolwet Dispensary Hssf		42,000.00
10-Feb-16	Kimolwet Dispensary Hssf		42,000.00
11-Mar-16	Kimolwet Dispensary Hssf		42,000.00
11-Apr-16	Kimolwet Dispensary Hssf		42,000.00
13-May-16	Kimolwet Dispensary Hssf		42,000.00
19-Oct-15	Kimolwet Dispensary Hssf	42,000.00	
20-Nov-15	Kimuchul Dispensary		42,000.00
11-Mar-16	Kimuchul Dispensary		42,000.00
11-Apr-16	Kimuchul Dispensary		42,000.00
13-May-16	Kimuchul Dispensary		42,000.00
19-Oct-15	Kimuchul Dispensary	42,000.00	
20-Nov-15	Kimulot Dispensary		42,000.00
17-Dec-15	Kimulot Dispensary		42,000.00
07-Jan-16	Kimulot Dispensary		42,000.00
10-Feb-16	Kimulot Dispensary		42,000.00
11-Mar-16	Kimulot Dispensary		42,000.00
11-Apr-16	Kimulot Dispensary		42,000.00
13-May-16	Kimulot Dispensary		42,000.00
19-Oct-15	Kimulot Dispensary	42,000.00	
20-Nov-15	Kipajit Dispensary		42,000.00
07-Jan-16	Kipajit Dispensary		42,000.00
10-Feb-16	Kipajit Dispensary		42,000.00
11-Mar-16	Kipajit Dispensary		42,000.00
11-Apr-16	Kipajit Dispensary		42,000.00
11-May-16	Kipajit Dispensary		42,000.00
19-Oct-15	Kipajit Dispensary	42,000.00	
11-Dec-15	Kiplabotwa Dispensary		84,000.00
07-Jan-16	Kiplabotwa Dispensary		42,000.00
10-Feb-16	Kiplabotwa Dispensary		42,000.00
11-Mar-16	Kiplabotwa Dispensary		42,000.00

11-Apr-16	Kiplabotwa Dispensary		42,000.00
11-May-16	Kiplabotwa Dispensary		42,000.00
19-Oct-15	Kiplabotwa Dispensary	129,000.00	
20-Nov-15	Kipelji Dispensary		42,000.00
04-Jan-16	Kipelji Dispensary		42,000.00
10-Feb-16	Kipelji Dispensary		42,000.00
11-Mar-16	Kipelji Dispensary		42,000.00
11-Apr-16	Kipelji Dispensary		84,000.00
13-May-16	Kipelji Dispensary		42,000.00
19-Oct-15	Kipelji Dispensary	42,000.00	
19-Nov-15	Kipsingei Dispensary		42,000.00
15-Dec-15	Kipsingei Dispensary		42,000.00
04-Jan-16	Kipsingei Dispensary		42,000.00
10-Feb-16	Kipsingei Dispensary		42,000.00
11-Mar-16	Kipsingei Dispensary		42,000.00
18-Mar-16	Kipsingei Dispensary		500,000.00
11-Apr-16	Kipsingei Dispensary		42,000.00
13-May-16	Kipsingei Dispensary		42,000.00
19-Oct-15	Kipsingei Dispensary	42,000.00	
19-Nov-15	Kipsuter Dispensary		42,000.00
20-Nov-15	Kipsuter Dispensary		42,000.00
15-Dec-15	Kipsuter Dispensary		42,000.00
04-Jan-16	Kipsuter Dispensary		42,000.00
10-Feb-16	Kipsuter Dispensary		42,000.00
11-Mar-16	Kipsuter Dispensary		42,000.00
11-Apr-16	Kipsuter Dispensary		42,000.00
13-May-16	Kipsuter Dispensary		42,000.00
19-Oct-15	Kipsuter Dispensary	42,000.00	
19-Nov-15	Kiptenden Dispensary		42,000.00
17-Dec-15	Kiptenden Dispensary		42,000.00
07-Jan-16	Kiptenden Dispensary		42,000.00
10-Feb-16	Kiptenden Dispensary		42,000.00
11-Mar-16	Kiptenden Dispensary		42,000.00
11-Apr-16	Kiptenden Dispensary		42,000.00
19-Oct-15	Kiptenden Dispensary	42,000.00	
20-Nov-15	Kiptenden Dispensary Konoin		42,000.00
07-Jan-16	Kiptenden Dispensary Konoin		42,000.00
10-Feb-16	Kiptenden Dispensary Konoin		42,000.00
11-Mar-16	Kiptenden Dispensary Konoin		42,000.00
11-Apr-16	Kiptenden Dispensary Konoin		42,000.00
29-Oct-15	Kiptulwa Dispensary		450,000.00
20-Nov-15	Kiptulwa Dispensary		42,000.00
15-Dec-15	Kiptulwa Dispensary		42,000.00
04-Jan-16	Kiptulwa Dispensary		42,000.00
10-Feb-16	Kiptulwa Dispensary		42,000.00
09-Mar-16	Kiptulwa Dispensary		776,300.00
11-Apr-16	Kiptulwa Dispensary		42,000.00
13-May-16	Kiptulwa Dispensary		84,000.00
19-Oct-15	Kiptulwa Dispensary	42,000.00	
20-Nov-15	Kipyosit Dispensary		42,000.00
07-Jan-16	Kipyosit Dispensary		42,000.00
10-Feb-16	Kipyosit Dispensary		42,000.00
11-Mar-16	Kipyosit Dispensary		42,000.00
11-Apr-16	Kipyosit Dispensary		42,000.00
11-May-16	Kipyosit Dispensary		42,000.00
19-Oct-15	Kipyosit Dispensary	42,000.00	
20-Nov-15	Kiriba Dispensary		42,000.00
16-Dec-15	Kiriba Dispensary		42,000.00
21-Jan-16	Kiriba Dispensary		42,000.00
10-Feb-16	Kiriba Dispensary		42,000.00
11-Mar-16	Kiriba Dispensary		42,000.00

11-Apr-16	Kiriba Dispensary		42,000.00
13-May-16	Kiriba Dispensary		42,000.00
19-Oct-15	Kiriba Dispensary	42,000.00	
19-Oct-15	Kiricha Dispensary	129,000.00	
21-Oct-15	Kiricha Dispensary	(129,000.00)	
19-Nov-15	Kiromwok Dispensary		42,000.00
15-Dec-15	Kiromwok Dispensary		42,000.00
04-Jan-16	Kiromwok Dispensary		42,000.00
11-Mar-16	Kiromwok Dispensary		42,000.00
11-Apr-16	Kiromwok Dispensary		42,000.00
15-Apr-16	Kiromwok Dispensary		250,000.00
13-May-16	Kiromwok Dispensary		42,000.00
19-Oct-15	Kiromwok Dispensary	42,000.00	
20-Nov-15	Kitaima Dispensary		42,000.00
21-Jan-16	Kitaima Dispensary		42,000.00
10-Feb-16	Kitaima Dispensary		42,000.00
11-Apr-16	Kitaima Dispensary		126,000.00
13-May-16	Kitaima Dispensary		42,000.00
19-Oct-15	Kitaima Dispensary	42,000.00	
23-Oct-15	Kitoben Dispensary		42,000.00
19-Nov-15	Kitoben Dispensary		42,000.00
15-Dec-15	Kitoben Dispensary		42,000.00
04-Jan-16	Kitoben Dispensary		42,000.00
10-Feb-16	Kitoben Dispensary		42,000.00
11-Mar-16	Kitoben Dispensary		42,000.00
11-Apr-16	Kitoben Dispensary		42,000.00
13-May-16	Kitoben Dispensary		42,000.00
19-Oct-15	Kitoben Dispensary	42,000.00	
21-Oct-15	Kitoben Dispensary	(420,000.00)	
20-Nov-15	Koimiret Dispensary		42,000.00
16-Dec-15	Koimiret Dispensary		42,000.00
21-Jan-16	Koimiret Dispensary		42,000.00
10-Feb-16	Koimiret Dispensary		42,000.00
11-Mar-16	Koimiret Dispensary		42,000.00
11-Mar-16	Koimiret Dispensary		42,000.00
11-Apr-16	Koimiret Dispensary		42,000.00
13-May-16	Koimiret Dispensary		42,000.00
19-Oct-15	Koimiret Dispensary	42,000.00	
18-Dec-15	Kosia Dispensary		500,000.00
04-Jan-16	Kwenik-ab-ilet		42,000.00
10-Feb-16	Kwenik-ab-ilet		42,000.00
11-Mar-16	Kwenik-ab-ilet		42,000.00
11-Apr-16	Kwenik-ab-ilet		42,000.00
13-May-16	Kwenik-ab-ilet		42,000.00
23-Oct-15	Lelaitich Dispensary		42,000.00
20-Nov-15	Lelaitich Dispensary		42,000.00
17-Dec-15	Lelaitich Dispensary		42,000.00
07-Jan-16	Lelaitich Dispensary		42,000.00
10-Feb-16	Lelaitich Dispensary		42,000.00
11-Mar-16	Lelaitich Dispensary		42,000.00
11-Apr-16	Lelaitich Dispensary		42,000.00
13-May-16	Lelaitich Dispensary		42,000.00
18-Sep-15	Lugumek Dispensary		500,000.00
20-Nov-15	Lugumek Dispensary		42,000.00
15-Dec-15	Lugumek Dispensary		42,000.00
04-Jan-16	Lugumek Dispensary		42,000.00
10-Feb-16	Lugumek Dispensary		42,000.00
11-Mar-16	Lugumek Dispensary		42,000.00
13-May-16	Lugumek Dispensary		84,000.00
19-Oct-15	Lugumek Dispensary	42,000.00	
20-Nov-15	Makimeny Dispensary		129,000.00

17-Dec-15	Makimeny Dispensary		129,000.00
07-Jan-16	Makimeny Dispensary		129,000.00
10-Feb-16	Makimeny Dispensary		129,000.00
11-Mar-16	Makimeny Dispensary		129,000.00
11-Apr-16	Makimeny Dispensary		129,000.00
13-May-16	Makimeny Dispensary		129,000.00
19-Oct-15	Makimeny Dispensary	129,000.00	
26-Oct-15	Mangoita Dispensary		256,000.00
19-Nov-15	Menet Dispensary		42,000.00
15-Dec-15	Menet Dispensary		42,000.00
04-Jan-16	Menet Dispensary		42,000.00
10-Feb-16	Menet Dispensary		42,000.00
11-Mar-16	Menet Dispensary		42,000.00
11-Apr-16	Menet Dispensary		42,000.00
13-May-16	Menet Dispensary		42,000.00
19-Oct-15	Menet Dispensary	42,000.00	
20-Nov-15	Merigi Dispensary		129,000.00
17-Dec-15	Merigi Dispensary		129,000.00
07-Jan-16	Merigi Dispensary		129,000.00
10-Feb-16	Merigi Dispensary		129,000.00
11-Mar-16	Merigi Dispensary		129,000.00
11-Apr-16	Merigi Dispensary		129,000.00
13-May-16	Merigi Dispensary		129,000.00
19-Oct-15	Merigi Dispensary	129,000.00	
20-Nov-15	Michira Dispensary		42,000.00
17-Dec-15	Michira Dispensary		42,000.00
07-Jan-16	Michira Dispensary		42,000.00
10-Feb-16	Michira Dispensary		42,000.00
11-Mar-16	Michira Dispensary		42,000.00
11-Apr-16	Michira Dispensary		42,000.00
13-May-16	Michira Dispensary		42,000.00
19-Oct-15	Michira Dispensary	42,000.00	
20-Nov-15	Mogonjet Dispensary		42,000.00
16-Dec-15	Mogonjet Dispensary		42,000.00
07-Jan-16	Mogonjet Dispensary		42,000.00
10-Feb-16	Mogonjet Dispensary		42,000.00
11-Mar-16	Mogonjet Dispensary		42,000.00
11-Apr-16	Mogonjet Dispensary		42,000.00
19-Nov-15	Motiret Dispensary Hssf		42,000.00
15-Dec-15	Motiret Dispensary Hssf		42,000.00
04-Jan-16	Motiret Dispensary Hssf		42,000.00
10-Feb-16	Motiret Dispensary Hssf		42,000.00
11-Mar-16	Motiret Dispensary Hssf		42,000.00
11-Apr-16	Motiret Dispensary Hssf		42,000.00
13-May-16	Motiret Dispensary Hssf		42,000.00
19-Oct-15	Motiret Dispensary Hssf	42,000.00	
19-Nov-15	Mugango Dispensary		42,000.00
15-Dec-15	Mugango Dispensary		42,000.00
04-Jan-16	Mugango Dispensary		42,000.00
10-Feb-16	Mugango Dispensary		42,000.00
11-Mar-16	Mugango Dispensary		42,000.00
11-Apr-16	Mugango Dispensary		42,000.00
13-May-16	Mugango Dispensary		42,000.00
19-Oct-15	Mugango Dispensary	42,000.00	
19-Nov-15	Muiywek Dispensary		42,000.00
17-Dec-15	Muiywek Dispensary		42,000.00
07-Jan-16	Muiywek Dispensary		42,000.00
10-Feb-16	Muiywek Dispensary		42,000.00
11-Mar-16	Muiywek Dispensary		42,000.00
11-Apr-16	Muiywek Dispensary		42,000.00
13-May-16	Muiywek Dispensary		42,000.00

19-Oct-15	Muiywek Dispensary	42,000.00	
20-Nov-15	Mulot Dispensary		129,000.00
17-Dec-15	Mulot Dispensary		129,000.00
07-Jan-16	Mulot Dispensary		129,000.00
10-Feb-16	Mulot Dispensary		129,000.00
11-Mar-16	Mulot Dispensary		129,000.00
11-Apr-16	Mulot Dispensary		129,000.00
11-May-16	Mulot Dispensary		129,000.00
19-Oct-15	Mulot Dispensary	129,000.00	
19-Nov-15	Ndamichonik Dispensary		42,000.00
15-Dec-15	Ndamichonik Dispensary		42,000.00
04-Jan-16	Ndamichonik Dispensary		42,000.00
10-Feb-16	Ndamichonik Dispensary		42,000.00
11-Apr-16	Ndamichonik Dispensary		42,000.00
11-Apr-16	Ndamichonik Dispensary		42,000.00
13-May-16	Ndamichonik Dispensary		42,000.00
19-Oct-15	Ndamichonik Dispensary	42,000.00	
20-Nov-15	Ndaraweta		129,000.00
07-Jan-16	Ndaraweta		129,000.00
20-Nov-15	Njerian Dispensary		42,000.00
17-Dec-15	Njerian Dispensary		42,000.00
07-Jan-16	Njerian Dispensary		42,000.00
10-Feb-16	Njerian Dispensary		42,000.00
11-Mar-16	Njerian Dispensary		42,000.00
11-Mar-16	Njerian Dispensary		42,000.00
11-Apr-16	Njerian Dispensary		42,000.00
13-May-16	Njerian Dispensary		42,000.00
19-Oct-15	Njerian Dispensary	42,000.00	
26-Oct-15	Nyambugo Dispensary		500,000.00
11-Jan-16	Nyambugo Dispensary		500,000.00
18-Apr-16	Nyambugo Dispensary		125,000.00
20-Nov-15	Nyongores Dispensary		42,000.00
04-Jan-16	Nyongores Dispensary		42,000.00
10-Feb-16	Nyongores Dispensary		42,000.00
11-Mar-16	Nyongores Dispensary		42,000.00
11-Apr-16	Nyongores Dispensary		42,000.00
13-May-16	Nyongores Dispensary		42,000.00
19-Oct-15	Nyongores Dispensary	42,000.00	
20-Nov-15	Olbutyo Dispensary		129,000.00
17-Dec-15	Olbutyo Dispensary		129,000.00
07-Jan-16	Olbutyo Dispensary		129,000.00
10-Feb-16	Olbutyo Dispensary		129,000.00
11-Mar-16	Olbutyo Dispensary		129,000.00
11-Apr-16	Olbutyo Dispensary		129,000.00
11-May-16	Olbutyo Dispensary		129,000.00
19-Oct-15	Olbutyo Dispensary	129,000.00	
19-Nov-15	Oldebesi Dispensary Hssf		42,000.00
15-Dec-15	Oldebesi Dispensary Hssf		42,000.00
04-Jan-16	Oldebesi Dispensary Hssf		42,000.00
10-Feb-16	Oldebesi Dispensary Hssf		42,000.00
11-Mar-16	Oldebesi Dispensary Hssf		42,000.00
11-Apr-16	Oldebesi Dispensary Hssf		42,000.00
13-May-16	Oldebesi Dispensary Hssf		42,000.00
19-Oct-15	Oldebesi Dispensary Hssf	42,000.00	
20-Nov-15	Roborwo Dispensary		42,000.00
17-Dec-15	Roborwo Dispensary		42,000.00
07-Jan-16	Roborwo Dispensary		42,000.00
10-Feb-16	Roborwo Dispensary		42,000.00
11-Mar-16	Roborwo Dispensary		42,000.00
11-Apr-16	Roborwo Dispensary		42,000.00
18-Apr-16	Roborwo Dispensary		100,000.00

13-May-16	Roborwo Dispensary		42,000.00
18-May-16	Roborwo Dispensary		100,000.00
18-May-16	Roborwo Dispensary		(100,000.00)
19-Oct-15	Roborwo Dispensary	42,000.00	
19-Nov-15	Rongena Dispensary		42,000.00
15-Dec-15	Rongena Dispensary		42,000.00
04-Jan-16	Rongena Dispensary		42,000.00
10-Feb-16	Rongena Dispensary		42,000.00
11-Mar-16	Rongena Dispensary		42,000.00
11-Apr-16	Rongena Dispensary		42,000.00
13-May-16	Rongena Dispensary		42,000.00
19-Oct-15	Rongena Dispensary	42,000.00	
20-Nov-15	Sachoran Dispensary		42,000.00
15-Dec-15	Sachoran Dispensary		42,000.00
04-Jan-16	Sachoran Dispensary		42,000.00
10-Feb-16	Sachoran Dispensary		42,000.00
11-Apr-16	Sachoran Dispensary		42,000.00
13-May-16	Sachoran Dispensary		42,000.00
19-Oct-15	Sachoran Dispensary	42,000.00	
19-Nov-15	Saruchat Dispensary Hssf		42,000.00
15-Dec-15	Saruchat Dispensary Hssf		42,000.00
04-Jan-16	Saruchat Dispensary Hssf		42,000.00
10-Feb-16	Saruchat Dispensary Hssf		42,000.00
11-Mar-16	Saruchat Dispensary Hssf		42,000.00
11-Apr-16	Saruchat Dispensary Hssf		42,000.00
13-May-16	Saruchat Dispensary Hssf		42,000.00
19-Oct-15	Saruchat Dispensary Hssf	42,000.00	
19-Nov-15	Satiet Dispensary		42,000.00
15-Dec-15	Satiet Dispensary		42,000.00
04-Jan-16	Satiet Dispensary		42,000.00
10-Feb-16	Satiet Dispensary		42,000.00
11-Mar-16	Satiet Dispensary		42,000.00
11-Mar-16	Satiet Dispensary		42,000.00
11-Apr-16	Satiet Dispensary		42,000.00
13-May-16	Satiet Dispensary		42,000.00
19-Oct-15	Satiet Dispensary	42,000.00	
19-Nov-15	Segutiet Dispensary		42,000.00
15-Dec-15	Segutiet Dispensary		42,000.00
04-Jan-16	Segutiet Dispensary		42,000.00
10-Feb-16	Segutiet Dispensary		42,000.00
11-Mar-16	Segutiet Dispensary		42,000.00
11-Apr-16	Segutiet Dispensary		42,000.00
13-May-16	Segutiet Dispensary		42,000.00
19-Oct-15	Segutiet Dispensary	42,000.00	
18-Sep-15	Sibaiyan Dispensary		500,000.00
18-Sep-15	Sibaiyan Dispensary		(500,000.00)
20-Nov-15	Sibaiyan Dispensary		42,000.00
20-Nov-15	Sibaiyan Dispensary		(42,000.00)
01-Mar-16	Sibaiyan Dispensary		126,000.00
11-Mar-16	Sibaiyan Dispensary		42,000.00
11-Apr-16	Sibaiyan Dispensary		42,000.00
11-May-16	Sibaiyan Dispensary		84,000.00
13-May-16	Sibaiyan Dispensary		84,000.00
19-Oct-15	Sibaiyan Dispensary	42,000.00	
19-Nov-15	Silibwet Dispensary		42,000.00
15-Dec-15	Silibwet Dispensary		42,000.00
04-Jan-16	Silibwet Dispensary		42,000.00
10-Feb-16	Silibwet Dispensary		42,000.00
11-Mar-16	Silibwet Dispensary		42,000.00
11-Apr-16	Silibwet Dispensary		42,000.00
13-May-16	Silibwet Dispensary		42,000.00

19-Nov-15	Simbi Dispensary Hssf		42,000.00
15-Dec-15	Simbi Dispensary Hssf		42,000.00
04-Jan-16	Simbi Dispensary Hssf		42,000.00
10-Feb-16	Simbi Dispensary Hssf		42,000.00
11-Mar-16	Simbi Dispensary Hssf		42,000.00
11-Mar-16	Simbi Dispensary Hssf		42,000.00
11-Apr-16	Simbi Dispensary Hssf		42,000.00
13-May-16	Simbi Dispensary Hssf		42,000.00
19-Oct-15	Simbi Dispensary Hssf	42,000.00	
19-Nov-15	Singorwet Dispensary		42,000.00
15-Dec-15	Singorwet Dispensary		42,000.00
04-Jan-16	Singorwet Dispensary		42,000.00
10-Feb-16	Singorwet Dispensary		42,000.00
11-Mar-16	Singorwet Dispensary		42,000.00
11-Apr-16	Singorwet Dispensary		42,000.00
13-May-16	Singorwet Dispensary		42,000.00
19-Oct-15	Singorwet Dispensary	42,000.00	
19-Oct-15	Singorwet Dispensary	42,000.00	
20-Nov-15	Solyot Dispensary		42,000.00
15-Dec-15	Solyot Dispensary		42,000.00
04-Jan-16	Solyot Dispensary		42,000.00
10-Feb-16	Solyot Dispensary		42,000.00
11-Mar-16	Solyot Dispensary		42,000.00
11-Apr-16	Solyot Dispensary		42,000.00
13-May-16	Solyot Dispensary		42,000.00
19-Oct-15	Solyot Dispensary	42,000.00	
20-Nov-15	Sotit Dispensary		42,000.00
17-Dec-15	Sotit Dispensary		42,000.00
07-Jan-16	Sotit Dispensary		42,000.00
10-Feb-16	Sotit Dispensary		42,000.00
11-Mar-16	Sotit Dispensary		42,000.00
11-Apr-16	Sotit Dispensary		42,000.00
13-May-16	Sotit Dispensary		42,000.00
19-Oct-15	Sotit Dispensary	42,000.00	
23-Oct-15	Soymet Dispensary		42,000.00
26-Oct-15	Soymet Dispensary		(42,000.00)
19-Oct-15	Soymet Dispensary	42,000.00	
21-Oct-15	Soymet Dispensary	(420,000.00)	
11-Mar-16	Soymet Dispensary		42,000.00
14-Mar-16	Soymet Dispensary		126,000.00
11-Apr-16	Soymet Dispensary		42,000.00
13-May-16	Soymet Dispensary		42,000.00
18-May-16	Soymet Dispensary		200,000.00
20-Nov-15	Sugumerga Dispensary		42,000.00
04-Jan-16	Sugumerga Dispensary		42,000.00
10-Feb-16	Sugumerga Dispensary		42,000.00
11-Mar-16	Sugumerga Dispensary		42,000.00
11-Mar-16	Sugumerga Dispensary		42,000.00
11-Apr-16	Sugumerga Dispensary		42,000.00
13-May-16	Sugumerga Dispensary		42,000.00
19-Oct-15	Sugumerga Dispensary	42,000.00	
15-Dec-15	Sugurmerga Dispensary		42,000.00
18-Dec-15	Sugurmerga Dispensary		500,000.00
20-Nov-15	Tarakwa Dispensary		129,000.00
17-Dec-15	Tarakwa Dispensary		129,000.00
07-Jan-16	Tarakwa Dispensary		129,000.00
10-Feb-16	Tarakwa Dispensary		129,000.00
11-Mar-16	Tarakwa Dispensary		129,000.00
11-Apr-16	Tarakwa Dispensary		129,000.00
11-May-16	Tarakwa Dispensary		129,000.00
19-Oct-15	Tarakwa Dispensary	129,000.00	

20-Nov-15	Tegat Dispensary		129,000.00
17-Dec-15	Tegat Dispensary		129,000.00
10-Feb-16	Tegat Dispensary		129,000.00
11-Mar-16	Tegat Dispensary		129,000.00
11-Apr-16	Tegat Dispensary		129,000.00
11-May-16	Tegat Dispensary		129,000.00
19-Oct-15	Tegat Dispensary	129,000.00	
20-Nov-15	Tilangok Dispensary		42,000.00
17-Dec-15	Tilangok Dispensary		42,000.00
21-Jan-16	Tilangok Dispensary		42,000.00
10-Feb-16	Tilangok Dispensary		42,000.00
11-Mar-16	Tilangok Dispensary		42,000.00
11-Apr-16	Tilangok Dispensary		42,000.00
13-May-16	Tilangok Dispensary		42,000.00
19-Oct-15	Tilangok Dispensary	42,000.00	
18-Sep-15	Tumoi Dispensary		600,000.00
20-Nov-15	Tumoi Dispensary		42,000.00
04-Jan-16	Tumoi Dispensary		42,000.00
10-Feb-16	Tumoi Dispensary		42,000.00
11-Mar-16	Tumoi Dispensary		42,000.00
11-Apr-16	Tumoi Dispensary		42,000.00
13-May-16	Tumoi Dispensary		42,000.00
19-Oct-15	Tumoi Dispensary	42,000.00	
		4,600,000.00	49,530,800.00
<b>TOTAL</b>			<b>54,130,800.00</b>

HEALTH CENTERS			
DATE	Beneficiary	RECURRENT	DIVELOPEMENT
19-Oct-15	Bomet Health Centre	129,000.00	
11-Apr-16	Bomet Health Centre		129,000.00
20-Nov-15	Bomet Health Centre		129,000.00
17-Dec-15	Bomet Health Centre		129,000.00
7-Jan-16	Bomet Health Centre		129,000.00
10-Feb-16	Bomet Health Centre		129,000.00
11-Mar-16	Bomet Health Centre		129,000.00
11-May-16	Bomet Health Centre		129,000.00
17-Dec-15	Chebangang Health Centr		129,000.00
19-Oct-15	Chebangang Health Centre	129,000.00	
20-Nov-15	Chebangang Health Centre		129,000.00
7-Jan-16	Chebangang Health Centre		129,000.00
11-Mar-16	Chebangang Health Centre		129,000.00
11-Mar-16	Chebangang Health Centre		129,000.00
11-Apr-16	Chebangang Health Centre		129,000.00
11-Apr-16	Chebangang Health Centre		129,000.00
19-Oct-15	Irwaga Health Centre	129,000.00	
11-Apr-16	Irwaga Health Centre		129,000.00
20-Nov-15	Irwaga Health Centre		129,000.00
17-Dec-15	Irwaga Health Centre		129,000.00
10-Feb-16	Irwaga Health Centre		129,000.00
11-Mar-16	Irwaga Health Centre		129,000.00
11-May-16	Irwaga Health Centre		129,000.00
27-Oct-15	Kapkoros Health Centre		129,000.00
20-Nov-15	Kapkoros Health Centre		129,000.00
17-Dec-15	Kapkoros Health Centre		129,000.00
7-Jan-16	Kapkoros Health Centre		129,000.00
10-Feb-16	Kapkoros Health Centre		129,000.00
8-Apr-16	Kapkoros Health Centre		129,000.00
11-Apr-16	Kapkoros Health Centre		258,000.00
13-May-16	Kapkoros Health Centre		129,000.00
19-Oct-15	Kapkures Health Centre	42,000.00	
20-Nov-15	Kapkures Health Centre		42,000.00

4-Jan-16	Kapkures Health Centre		42,000.00
10-Feb-16	Kapkures Health Centre		42,000.00
11-Mar-16	Kapkures Health Centre		42,000.00
11-Apr-16	Kapkures Health Centre		42,000.00
13-May-16	Kapkures Health Centre		42,000.00
7-Jan-16	Kipsonoi Health Cent		129,000.00
10-Feb-16	Kipsonoi Health Centre		129,000.00
11-Mar-16	Kipsonoi Health Centre		129,000.00
11-Apr-16	Kipsonoi Health Centre		129,000.00
11-May-16	Kipsonoi Health Centre		129,000.00
19-Oct-15	Kipsonoi Health Centre Hssf	129,000.00	
20-Nov-15	Kipsonoi Health Centre Hssf		129,000.00
17-Dec-15	Kipsonoi Health Centre Hssf		129,000.00
17-Dec-15	Kiricha Health Cent		129,000.00
11-Apr-16	Kiricha Health Centre		129,000.00
23-Oct-15	Kiricha Health Centre		129,000.00
20-Nov-15	Kiricha Health Centre		129,000.00
7-Jan-16	Kiricha Health Centre		129,000.00
10-Feb-16	Kiricha Health Centre		129,000.00
11-Mar-16	Kiricha Health Centre		129,000.00
11-May-16	Kiricha Health Centre		129,000.00
19-Oct-15	Koiwa Health Centre	129,000.00	
20-Nov-15	Koiwa Health Centre		129,000.00
7-Jan-16	Koiwa Health Centre		129,000.00
10-Feb-16	Koiwa Health Centre		129,000.00
11-Mar-16	Koiwa Health Centre		129,000.00
11-Apr-16	Koiwa Health Centre		129,000.00
11-May-16	Koiwa Health Centre		129,000.00
19-Oct-15	Mogogosiek Health Centre	129,000.00	
11-Apr-16	Mogogosiek Health Centre		129,000.00
20-Nov-15	Mogogosiek Health Centre		129,000.00
17-Dec-15	Mogogosiek Health Centre		129,000.00
11-Mar-16	Mogogosiek Health Centre		129,000.00
11-May-16	Mogogosiek Health Centre		129,000.00
20-Nov-15	Ndanai Health Centre		129,000.00
17-Dec-15	Ndanai Health Centre		129,000.00
11-Mar-16	Ndanai Health Centre		129,000.00
11-Apr-16	Ndanai Health Centre		258,000.00
19-Apr-16	Ndanai Health Centre		750,000.00
19-Oct-15	Ndanai Health Centre Hssf	129,000.00	
4-Nov-15	Ndanai Health Centre Hssf		129,000.00
7-Jan-16	Ndanai Health Centre Hssf		129,000.00
13-May-16	Ndanai Health Centre Hssf		129,000.00
19-Oct-15	Olokyin Health Centre	129,000.00	
20-Nov-15	Olokyin Health Centre		129,000.00
17-Dec-15	Olokyin Health Centre		129,000.00
7-Jan-16	Olokyin Health Centre		129,000.00
10-Feb-16	Olokyin Health Centre		129,000.00
11-Mar-16	Olokyin Health Centre		129,000.00
11-Apr-16	Olokyin Health Centre		129,000.00
11-May-16	Olokyin Health Centre		129,000.00
11-May-16	Olokyin Health Centre		129,000.00
19-Oct-15	Siomo Health Centre	129,000.00	
20-Nov-15	Siomo Health Centre		129,000.00
17-Dec-15	Siomo Health Centre		129,000.00
7-Jan-16	Siomo Health Centre		129,000.00
7-Jan-16	Siomo Health Centre		129,000.00
10-Feb-16	Siomo Health Centre		129,000.00
10-Feb-16	Siomo Health Centre		129,000.00
11-Mar-16	Siomo Health Centre		129,000.00
11-Apr-16	Siomo Health Centre		129,000.00
11-May-16	Siomo Health Centre		129,000.00

19-Oct-15	Siongiro Health Centre	129,000.00	
11-Dec-15	Siongiroi Health Centre		258,000.00
17-Dec-15	Siongiroi Health Centre		129,000.00
10-Feb-16	Siongiroi Health Centre		129,000.00
11-Mar-16	Siongiroi Health Centre		129,000.00
7-Jan-16	Sotik Health Centre		129,000.00
19-Oct-15	Sotik Health Centre Hssf	129,000.00	
20-Nov-15	Sotik Health Centre Hssf		129,000.00
17-Dec-15	Sotik Health Centre Hssf		129,000.00
10-Feb-16	Sotik Health Centre Hssf		129,000.00
11-Mar-16	Sotik Health Centre Hssf		129,000.00
11-Apr-16	Sotik Health Centre Hssf		129,000.00
11-May-16	Sotik Health Centre Hssf		129,000.00
		1,461,000.00	12,870,000.00
<b>TOTAL</b>			<b>14,331,000.00</b>
<b>GRAND TOTAL</b>			<b>68,461,800.00</b>

## APPENDIX XIII

## BANK STATEMENT ANALYSIS OF DISBURSEMENT TO COOPERATIVES

DATE	Beneficiary	RECURRENT	DEVELOPMENT
18-Aug-15	Boresha Sacco Society Limited	36,488.00	-
18-Aug-15	Tenhos Sacco Society Ltd	44,571.25	-
18-Aug-15	Konoin Tea Growers Sacco Ltd	63,000.00	-
18-Aug-15	Ukulima Sacco Society Limited	305,873.00	-
18-Aug-15	Afya Sacco Fosa	1,014,100.00	-
18-Aug-15	Imarisha Sacco Society Ltd	2,021,415.00	-
18-Aug-15	Imarisha Sacco Society Ltd	11,982,793.00	-
19-Aug-15	Boresha Sacco Society	26,400.00	-
19-Aug-15	Jamii Sacco Society Limited	69,735.00	-
19-Aug-15	Bomsot Sacco Society Ltd	70,162.00	-
19-Aug-15	Ardhi Sacco Society Limited	91,552.20	-
19-Aug-15	Shirika Sacco Society Limited	96,636.00	-
19-Aug-15	Hazina Sacco	97,200.00	-
19-Aug-15	Mwalimu Sacco	147,000.00	-
19-Aug-15	Sotcos Sacco Society Ltd	194,270.00	-
19-Aug-15	Harambee Sacco	494,608.35	-
19-Aug-15	Bomet County Staff Sacco Society Lt	1,177,936.00	-
19-Aug-15	Ukulima Sacco Society Limited	2,480,035.75	-
20-Aug-15	Afya Sacco	200.00	-
20-Aug-15	Sheria Sacco Ltd	2,210.00	-
20-Aug-15	Kenya Medical Association Sacco Lim	12,040.00	-
20-Aug-15	Gusii Mwalimu Sacco Limited	21,000.00	-
20-Aug-15	Mwito Sacco Society Ltd	200,700.00	-
7-Sep-15	Boresha Sacco Society	33,161.25	-
7-Sep-15	Ardhi Sacco Society Limited	74,682.40	-
7-Sep-15	Shirika Sacco Society Limited	85,094.00	-
7-Sep-15	Hazina Sacco	102,000.00	-
7-Sep-15	Mwalimu Sacco	155,266.00	-
7-Sep-15	Sotcos Sacco Society Ltd	191,611.30	-
7-Sep-15	Harambee Sacco	538,181.35	-
7-Sep-15	Afya Sacco	2,873,650.00	-
8-Sep-15	Sheria Sacco Ltd	2,200.00	-
8-Sep-15	Ufundi Sacco	3,000.00	-
8-Sep-15	Wana-anga Sacco Ltd	10,205.00	-
8-Sep-15	Gusii Mwalimu Sacco Limited	21,400.00	-
8-Sep-15	Jamii Sacco Society Limited	67,400.00	-
8-Sep-15	Mwito Sacco Society Ltd	69,835.60	-
8-Sep-15	Bomet County Staff Sacco Society Lt	1,385,835.40	-
15-Oct-15	Sheria Sacco Ltd	2,210.00	-
15-Oct-15	Ufundi Sacco	3,000.00	-
15-Oct-15	Boresha Sacco Society	9,500.00	-
15-Oct-15	Kenya Medical Association Sacco Lim	10,835.00	-
15-Oct-15	Gusii Mwalimu Sacco Limited	19,400.00	-
15-Oct-15	Boresha Sacco Society	29,000.00	-
15-Oct-15	Tenhos Sacco Society Ltd	44,571.25	-
15-Oct-15	Konoin Tea Growers Sacco Ltd	60,877.95	-
15-Oct-15	Hazina Sacco Society Limited	65,564.55	-
15-Oct-15	Mwito Sacco Society Ltd	68,735.00	-
15-Oct-15	Bomsot Sacco Society Ltd	72,009.05	-
15-Oct-15	Jamii Sacco Society Limited	72,372.60	-

15-Oct-15	Ardhi Sacco	99,202.30	-
15-Oct-15	Shirika Sacco	106,500.00	-
15-Oct-15	Mwalimu Sacco	153,306.00	-
15-Oct-15	Sotcos Sacco Society Ltd	191,923.10	-
15-Oct-15	Ukulima Sacco Society Limited	361,150.80	-
15-Oct-15	Bomet County Staff Sacco	756,893.00	-
15-Oct-15	Afya Sacco Fosa	1,022,300.00	-
15-Oct-15	Ukulima Sacco Society Limited	2,090,654.40	-
15-Oct-15	Imarisha Sacco Society Ltd	2,480,811.20	-
15-Oct-15	Imarisha Sacco Society Ltd	10,643,572.85	-
17-Nov-15	Wana Anga Sacco Ltd	1,150.00	-
17-Nov-15	Sheria Sacco Ltd	2,493.00	-
17-Nov-15	Ufundi Sacco	3,000.00	-
17-Nov-15	Boresha Sacco Society	10,000.00	-
17-Nov-15	Gusii Mwalimu Sacco Limited	19,085.00	-
17-Nov-15	Boresha Sacco Society	27,000.00	-
17-Nov-15	Kenya Highlands Sacco Limited	29,400.00	-
17-Nov-15	Hazina Sacco Society Limited	60,666.00	-
17-Nov-15	Konoin Tea Growers Sacco Ltd	60,894.00	-
17-Nov-15	Bomsot Sacco Society Ltd	71,878.05	-
17-Nov-15	Jamii Sacco Society Limited	72,372.60	-
17-Nov-15	Ardhi Sacco Society Limited	101,516.15	-
17-Nov-15	Shirika Sacco Society Limited	111,500.00	-
17-Nov-15	Mwalimu Sacco	129,891.00	-
17-Nov-15	Sotcos Sacco Society Ltd	186,099.00	-
17-Nov-15	Ukulima Sacco Society Limited	503,297.00	-
17-Nov-15	Bomet County Staff Sacco Society Lt	1,081,500.00	-
17-Nov-15	Imarisha Sacco Society Ltd	1,990,286.35	-
17-Nov-15	Ukulima Sacco Society Limited	2,393,415.35	-
17-Nov-15	Imarisha Sacco Society Ltd	10,367,200.65	-
18-Nov-15	Afya Sacco	45,000,000.00	-
19-Nov-15	Wana Anga Sacco Ltd	5,497,522.00	-
24-Nov-15	Kipsigis Edis Sacco Ltd	3,000,000.00	-
4-Dec-15	Boresha Sacco Society	27,388.00	-
4-Dec-15	Kenya Highlands Sacco Limited	33,161.25	-
4-Dec-15	Imarisha Sacco Society Ltd	34,483.00	-
4-Dec-15	Sotcos Sacco Society Ltd	44,571.25	-
4-Dec-15	Tenhos Sacco Society Ltd	71,162.00	-
4-Dec-15	Konoin Tea Growers Sacco Ltd	116,305.65	-
4-Dec-15	Mwalimu National Sacco	127,183.00	-
4-Dec-15	Imarisha Sacco Society Ltd	153,730.00	-
4-Dec-15	Harambee Sacco	304,855.00	-
4-Dec-15	Ukulima Sacco Society Limited	400,000.00	-
4-Dec-15	Bomet County Staff Sacco Society Lt	837,791.90	-
4-Dec-15	Afya Sacco Society	843,965.50	-
4-Dec-15	Imarisha Sacco Society Ltd	1,970,345.15	-
4-Dec-15	Ukulima Sacco Society Limited	2,341,213.60	-
4-Dec-15	Imarisha Sacco Society Ltd	15,725,195.00	-
8-Dec-15	Wana-anga Sacco Ltd	1,950.00	-
8-Dec-15	Boresha Sacco Society Limited	10,205.00	-
8-Dec-15	Gusii Mwalimu Sacco Limited	18,712.00	-
8-Dec-15	Boresha Sacco Society Limited	27,000.00	-
8-Dec-15	Hazina Sacco	65,671.90	-
8-Dec-15	Mwito Sacco Society Ltd	71,747.05	-

8-Dec-15	Jamii Sacco Society Limited	72,372.60	-
8-Dec-15	Ardhi Sacco	101,102.75	-
8-Dec-15	Shirika Sacco	116,160.90	-
9-Dec-15	Afya Sacco	5,000,000.00	-
10-Dec-15	Patnas Sacco	3,000,000.00	-
28-Dec-15	Boresha Sacco Society	17,059.00	-
28-Dec-15	Patnas Sacco	58,486.00	-
28-Dec-15	Hazina Sacco	70,606.00	-
28-Dec-15	Tenhos Sacco Society Ltd	81,866.00	-
28-Dec-15	Konoin Tea Growers Sacco Ltd	162,984.00	-
28-Dec-15	Sotcos Sacco Society Ltd	214,339.60	-
28-Dec-15	Ukulima Sacco Society Limited	803,844.00	-
28-Dec-15	Bomet County Staff Sacco Society Lt	981,764.30	-
28-Dec-15	Afya Sacco	1,254,700.00	-
28-Dec-15	Imarisha Sacco Society Ltd	2,386,483.00	-
28-Dec-15	Afya Sacco	3,328,025.00	-
28-Dec-15	Imarisha Sacco Society Ltd	18,036,964.00	-
30-Dec-15	Kimbilio Daima Sacco Society Limite	10,000.00	-
03-Feb-16	Bomsot Sacco Society Ltd	57,538.00	-
03-Feb-16	Shirika Sacco Society Ltd	100,689.35	-
03-Feb-16	Imarisha Sacco Society Ltd	13,261,208.20	-
05-Feb-16	Kenya Highlands Sacco Limited	27,388.00	-
05-Feb-16	Konoin Tea Growers Sacco Ltd	77,616.00	-
09-Feb-16	Sheria Sacco Ltd	2,200.00	-
09-Feb-16	Ufundi Sacco	2,700.00	-
09-Feb-16	Gusii Mwalimu Sacco Limited	18,500.00	-
09-Feb-16	Mwito Sacco Society Ltd	65,355.00	-
09-Feb-16	Jamii Sacco Society Limited	71,612.00	-
09-Feb-16	Imarisha Sacco Society Ltd	123,990.00	-
10-Feb-16	Ndege Chai Sacco Soc Ltd	5,100.00	-
10-Feb-16	Tenhos Sacco Society Ltd	14,400.00	-
10-Feb-16	Imarisha Sacco Society Ltd	38,100.00	-
10-Feb-16	Kipsigis Edis Sacco Ltd	104,090.00	-
16-Feb-16	Ufundi Sacco	1,800.00	-
16-Feb-16	Sheria Sacco Ltd	2,200.00	-
16-Feb-16	Bomsot Sacco Society Ltd	9,000.00	-
16-Feb-16	Kenya Medical Association Sacco Lim	10,205.00	-
16-Feb-16	Gusii Mwalimu Sacco Limited	18,500.00	-
16-Feb-16	Boresha Sacco Society	23,200.00	-
16-Feb-16	Bomet County Staff Sacco Society Lt	37,467.00	-
16-Feb-16	Hazina Sacco	48,386.00	-
16-Feb-16	Ardhi Sacco	55,704.85	-
16-Feb-16	Mwito Sacco Society Ltd	65,037.80	-
16-Feb-16	Jamii Sacco Society Limited	71,099.00	-
16-Feb-16	Shirika Sacco Society Ltd	94,895.95	-
16-Feb-16	Ukulima Sacco Society Limited	1,830,574.85	-
16-Feb-16	Afya Sacco Fosa	2,304,801.55	-
17-Feb-16	Wana Anga Sacco Ltd	1,000.00	-
17-Feb-16	Wana Anga Sacco Ltd	(1,000.00)	-
09-Mar-16	Wana Anga Sacco Ltd	1,000.00	-
09-Mar-16	Wana Anga Sacco Ltd	1,000.00	-
09-Mar-16	Sheria Sacco Ltd	2,200.00	-
09-Mar-16	Sheria Sacco Ltd	2,200.00	-
09-Mar-16	Bomet County Staff Sacco Society Lt	2,334.00	-

09-Mar-16	Ufundi Sacco	2,700.00	-
09-Mar-16	Boresha Sacco Society	8,919.00	-
09-Mar-16	Kenya Medical Association Sacco Lim	10,205.00	-
09-Mar-16	Kenya Medical Association Sacco Lim	10,205.00	-
09-Mar-16	Patnas Sacco	17,059.00	-
09-Mar-16	Patnas Sacco	17,059.00	-
09-Mar-16	Gusii Mwalimu Sacco Limited	18,500.00	-
09-Mar-16	Boresha Sacco Society	23,050.00	-
09-Mar-16	Boresha Sacco Society	23,350.00	-
09-Mar-16	Kenya Highlands Sacco Limited	27,388.00	-
09-Mar-16	Kenya Highlands Sacco Limited	27,388.00	-
09-Mar-16	Hazina Sacco Society Limited	48,286.00	-
09-Mar-16	Bomsot Sacco Society Ltd	53,332.00	-
09-Mar-16	Jamii Sacco Society Limited	55,248.00	-
09-Mar-16	Ardhi Sacco Society Limited	55,556.40	-
09-Mar-16	Bomsot Sacco Society Ltd	58,332.00	-
09-Mar-16	Konoin Tea Growers Sacco Ltd	65,656.00	-
09-Mar-16	Tenhos Sacco Society Ltd	70,606.00	-
09-Mar-16	Ardhi Sacco Society Limited	72,651.00	-
09-Mar-16	Shirika Sacco Society Ltd	87,759.00	-
09-Mar-16	Sotcos Sacco Society Ltd	87,759.00	-
09-Mar-16	Sotcos Sacco Society Ltd	165,495.00	-
09-Mar-16	Mwalimu Sacco	196,851.95	-
09-Mar-16	Mwalimu National Sacco	203,308.15	-
09-Mar-16	Ukulima Sacco Society Limited	340,757.80	-
09-Mar-16	Ukulima Sacco Society Limited	343,766.90	-
09-Mar-16	Bomet County Staff Sacco Society Lt	979,914.00	-
09-Mar-16	Afya Sacco Fosa	990,918.10	-
09-Mar-16	Bomet County Staff Sacco Society Lt	994,280.90	-
09-Mar-16	Ukulima Sacco Society Limited	1,809,651.00	-
09-Mar-16	Imarisha Sacco Society Ltd	2,166,757.00	-
09-Mar-16	Imarisha Sacco Society Ltd	11,129,438.90	-
09-Mar-16	Wana Anga Sacco Ltd	(1,000.00)	-
09-Mar-16	Wana Anga Sacco Ltd	(1,000.00)	-
09-Mar-16	Wana Anga Sacco Ltd	1,000.00	-
10-Mar-16	Tenhos Sacco Society Ltd	70,606.00	-
11-Mar-16	Wana Anga Sacco Ltd	(1,000.00)	-
14-Mar-16	Kipsigis Edis Sacco Ltd	412,067.00	-
07-Apr-16	Sheria Sacco Ltd	2,300.00	-
07-Apr-16	Boresha Sacco Society	8,919.00	-
07-Apr-16	Kenya Medical Association Sacco Lim	10,205.00	-
07-Apr-16	Patnas Sacco	17,059.00	-
07-Apr-16	Gusii Mwalimu Sacco Limited	18,500.00	-
07-Apr-16	Boresha Sacco Society	22,900.00	-
07-Apr-16	Kenya Highlands Sacco Limited	27,387.80	-
07-Apr-16	Hazina Sacco Society Ltd	47,086.00	-
07-Apr-16	Ardhi Sacco Society Limited	53,757.85	-
07-Apr-16	Jamii Sacco Society Limited	55,110.70	-
07-Apr-16	Bomsot Sacco Society Ltd	57,332.00	-
07-Apr-16	Mwito Sacco Society Ltd	63,353.70	-
07-Apr-16	Konoin Tea Growers Sacco Ltd	65,656.00	-
07-Apr-16	Tenhos Sacco Society Ltd	70,606.00	-
07-Apr-16	Shirika Sacco Society Ltd	107,955.15	-
07-Apr-16	Sotcos Sacco Society Ltd	155,234.00	-

07-Apr-16	Mwalimu National Sacco Society Lmit	203,184.35	-
07-Apr-16	Harambee Sacco	259,138.90	-
07-Apr-16	Ukulima Sacco Society Limited	287,988.20	-
07-Apr-16	Afya Sacco Fosa	867,268.75	-
07-Apr-16	Bomet County Staff Sacco Society Lt	967,624.90	-
07-Apr-16	Bomet County Staff Sacco Society Lt	979,914.00	-
07-Apr-16	Ukulima Sacco Society Limited	1,819,532.75	-
07-Apr-16	Ukulima Sacco Society Limited	1,975,058.00	-
10-May-16	Wana Anga Sacco Ltd	1,000.00	-
10-May-16	Sheria Sacco Ltd	2,200.00	-
10-May-16	Kenya Medical Association Sacco Lim	10,205.00	-
10-May-16	Boresha Sacco Society	16,760.50	-
10-May-16	Patnas Sacco	17,059.00	-
10-May-16	Gusii Mwalimu Sacco Limited	18,500.00	-
10-May-16	Boresha Sacco Society	22,750.00	-
10-May-16	Hazina Sacco Society Limited	30,000.00	-
10-May-16	Hazina Sacco Society Limited	46,986.00	-
10-May-16	Jamii Sacco Society Limited	54,983.55	-
10-May-16	Bomsot Sacco Society Ltd	56,332.00	-
10-May-16	Konoin Tea Growers Sacco Ltd	63,156.00	-
10-May-16	Tenhos Sacco Society Ltd	70,606.00	-
10-May-16	Shirika Sacco Society Ltd	107,387.55	-
10-May-16	Ardhi Sacco Society Limited	114,651.55	-
10-May-16	Afya Sacco Fosa	141,736.80	-
10-May-16	Sotcos Sacco Society Ltd	155,234.00	-
10-May-16	Mwalimu National Sacco	203,060.55	-
10-May-16	Harambee Sacco	249,737.20	-
10-May-16	Ukulima Sacco Society Limited	301,789.80	-
10-May-16	Afya Sacco Fosa	933,860.05	-
10-May-16	Bomet County Staff Sacco Society Lt	967,879.50	-
10-May-16	Imarisha Sacco Society Ltd	2,216,824.50	-
10-May-16	Afya Sacco Fosa	2,252,516.80	-
10-May-16	Imarisha Sacco Society Ltd	11,273,206.20	-
10-May-16	Wana Anga Sacco Ltd	(1,000.00)	-
07-Jun-16	Wana Anga Sacco Ltd	1,000.00	-
07-Jun-16	Hazina Sacco Society Limited	10,000.00	-
07-Jun-16	Kenya Medical Association Sacco Lim	10,205.00	-
07-Jun-16	Boresha Sacco Society	13,353.50	-
07-Jun-16	Ukulima Sacco Society Limited	16,424.60	-
07-Jun-16	Patnas Sacco	17,059.00	-
07-Jun-16	Gusii Mwalimu Sacco Limited	18,500.00	-
07-Jun-16	Boresha Sacco Society	22,600.00	-
07-Jun-16	Afya Sacco Society Ltd-loan Deducti	47,045.60	-
07-Jun-16	Jamii Sacco Society Limited	54,856.35	-
07-Jun-16	Bomsot Sacco Society Ltd	56,332.00	-
07-Jun-16	Hazina Sacco Society Limited	60,662.00	-
07-Jun-16	Konoin Tea Growers Sacco Ltd	63,156.00	-
07-Jun-16	Tenhos Sacco Society Ltd	70,606.00	-
07-Jun-16	Ardhi Sacco Society Limited	114,010.80	-
07-Jun-16	Shirika Sacco Society Ltd	135,545.20	-
07-Jun-16	Ukulima Sacco Society Limited	168,190.40	-
07-Jun-16	Sotcos Sacco Society Ltd	175,215.00	-
07-Jun-16	Ukulima Sacco Society Limited	209,678.90	-
07-Jun-16	Harambee Sacco Society Limited	254,894.50	-

07-Jun-16	Afya Sacco Fosa	861,409.55	-
07-Jun-16	Bomet County Staff Sacco Society Lt	1,063,862.50	-
07-Jun-16	Ukulima Sacco Society Limited	1,887,733.65	-
07-Jun-16	Imarisha Sacco Society Ltd	2,358,312.95	-
07-Jun-16	Afya Sacco Society	2,522,295.00	-
07-Jun-16	Imarisha Sacco Society Ltd	11,272,129.45	-
07-Jun-16	Wana Anga Sacco Ltd	(1,000.00)	-
10-Jun-16	Imarisha Sacco Society Ltd	50,700.00	-
30-Jun-16	Wana Anga Sacco Ltd	1,000.00	-
30-Jun-16	Sheria Sacco Ltd	2,200.00	-
30-Jun-16	Sheria Sacco Ltd	2,200.00	-
30-Jun-16	Boresha Sacco Society	13,353.50	-
30-Jun-16	Patnas Sacco	17,059.00	-
30-Jun-16	Boresha Sacco Society	22,450.00	-
30-Jun-16	Kenya Highlands Sacco Limited	27,388.00	-
30-Jun-16	Kenya Highlands Sacco Limited	27,388.00	-
30-Jun-16	Gusii Mwalimu Sacco Limited	33,906.40	-
30-Jun-16	Jamii Sacco Society Limited	54,729.20	-
30-Jun-16	Bomsot Sacco Society Ltd	55,332.00	-
30-Jun-16	Hazina Sacco	60,532.75	-
30-Jun-16	Ukulima Sacco Society Limited	61,541.70	-
30-Jun-16	Konoin Tea Growers Sacco Ltd	63,156.00	-
30-Jun-16	Mwito Sacco Society Ltd	66,959.85	-
30-Jun-16	Tenhos Sacco Society Ltd	70,606.00	-
30-Jun-16	Ardhi Sacco	99,366.85	-
30-Jun-16	Sotcos Sacco Society Ltd	175,215.00	-
30-Jun-16	Mwalimu National Sacco	202,812.95	-
30-Jun-16	Mwalimu National Sacco Society Limi	202,936.75	-
30-Jun-16	Harambee Sacco	245,112.85	-
30-Jun-16	Harambee Sacco Society Limited	259,059.45	-
30-Jun-16	Ukulima Sacco Society Limited	331,254.55	-
30-Jun-16	Ukulima Sacco Society Limited	343,585.85	-
30-Jun-16	Bomet County Staff Sacco Society Lt	1,030,984.50	-
30-Jun-16	Ukulima Sacco Society Limited	1,816,599.20	-
30-Jun-16	Ukulima Sacco Society Limited	1,900,525.90	-
30-Jun-16	Ukulima Sacco Society Limited	1,975,058.00	-
30-Jun-16	Imarisha Sacco Society Ltd	1,975,058.00	-
11-Jan-16	Kipsigis Edis Sacco Ltd		57,538.00
11-Jan-16	Bomsot Sacco Society Ltd		270,448.30
17-Mar-16	Ndege Chai Sacco Soc Ltd		10,200.00
17-Mar-16	Tenhos Sacco Society Ltd		120,000.00
11-May-16	Kipsigis Edis Sacco Ltd		528,479.00
12-May-16	Tenhos Sacco Society Ltd		14,431.05
13-May-16	Imarisha Sacco Society Ltd		55,000.00
11-Jun-16	Kipsigis Edis Sacco Ltd		660,000.00
04-Sep-15	Boresha Sacco Society Limited		8,704.00
04-Sep-15	Tenhos Sacco Society Ltd		36,488.00
04-Sep-15	Konoin Tea Growers Sacco Ltd		60,666.00
04-Sep-15	Bomsot Sacco Society Ltd		69,735.00
04-Sep-15	Ukulima Sacco Society Limited		249,587.90
04-Sep-15	Afya Sacco Fosa		799,294.85
04-Sep-15	Ukulima Sacco Society Limited		1,922,242.50
02-Dec-15	Ndege Chai Sacco Soc Ltd		24,306.00
10-Dec-15	Kipsigis Edis Sacco Ltd		352,635.00

31-Dec-15	Kipsigis Edis Sacco Ltd		420,630.00
TOTAL		273,608,954.90	5,660,385.60
GRAND TOTAL			279,269,340.50

APPENDIX XIII

BANK ANALYSIS OF DISBURSEMENTS TO BOMET WATER COMPANY

Date	Beneficiary	Recurrent Amount	Development Amount
21-Aug-15	Bomet Water Company		8,600,000.00
31-Aug-15	Bomet Water Company	99,792.00	
19-Oct-15	Bomet Water Company	9,166,977.00	
05-Feb-16	Bomet Water Company		9,900,000.00
09-Feb-16	Bomet Water Company	1,000,000.00	
10-Mar-16	Bomet Water Company		9,900,000.00
14-Mar-16	Bomet Water Company		6,000,000.00
07-Apr-16	Bomet Water Company	19,980.00	
15-Apr-16	Bomet Water Company		7,100,000.00
29-Apr-16	Bomet Water Company	1,000,000.00	
11-May-16	Bomet Water Company		9,900,000.00
12-May-16	Bomet Water Company		1,000,000.00
16-May-16	Bomet Water Company		2,665,000.00
08-Jun-16	Bomet Water Company		9,900,000.00
13-Jun-16	Bomet Water Company		1,000,000.00
<b>TOTAL</b>		<b>11,286,749.00</b>	<b>65,965,000.00</b>
<b>GRAND TOTAL</b>			<b>77,251,749.00</b>

APPENDIX XIII

BANK ANALYSIS OF DISBURSEMENT TO HOSPITALS

DATE	BENEFICIARIES	RECURRENT	DEVELOPMENT
4-Jan-16	Cheptalal Hospital		600,000.00
19-Nov-15	Cheptalal Hospital		600,000.00
21-Oct-15	Cheptalal Hospital	700,000.00	
22-Oct-15	Cheptalal Hospital	-600,000.00	
10-Feb-16	Cheptalal Hospital		600,000.00
11-Mar-16	Cheptalal Hospital		600,000.00
11-Mar-16	Cheptalal Hospital		600,000.00
13-May-16	Cheptalal Hospital		600,000.00
4-Nov-15	Cheptalal Hospital		600,000.00
15-Dec-15	Cheptalal Hospital		600,000.00
15-Dec-15	Cheptalal Hospital		600,000.00
15-Dec-15	Cheptalal Hospital		600,000.00
11-Sep-15	Longisa County Hospital	3,000,000.00	
19-Oct-15	Longisa County Hospital	3,850,000.00	
19-Nov-15	Longisa County Hospital		3,850,000.00
25-Nov-15	Longisa County Hospital		500,000.00
3-Dec-15	Longisa County Hospital		300,000.00
9-Dec-15	Longisa County Hospital		500,000.00
10-Feb-16	Longisa County Hospital		3,850,000.00
11-Mar-16	Longisa County Hospital		3,850,000.00
13-Apr-16	Longisa County Hospital		3,850,000.00
12-May-16	Longisa County Hospital		5,000,000.00
15-Dec-15	Longisa County Hospital		3,350,000.00
15-Dec-15	Longisa County Hospital		3,850,000.00
31-Dec-15	Longisa County Hospital		3,850,000.00
13-Apr-16	Sigor Sub-county Hospital		700,000.00
13-May-16	Sigor Sub-county Hospital		700,000.00
13-May-16	Sigor Sub-county Hospital		762,325.00
14-Jun-16	Sigor Sub-county Hospital		700,000.00
10-Feb-16	Sigor Sub-district Hospital		700,000.00
19-Nov-15	Sigor Sub-district Hospital		700,000.00
10-Dec-15	Sigor Sub-district Hospital		814,450.00
21-Oct-15	Sigor Sub-district Hospital	700,000.00	
4-Jan-16	Sigor Sub-district Hospital		700,000.00
11-Mar-16	Sigor Sub-district Hospital		700,000.00
15-Dec-15	Sigor Sub-district Hospital		700,000.00
<b>Total</b>		<b>7,650,000.00</b>	<b>45,926,775.00</b>
<b>Grand Total</b>			<b>53,576,775.00</b>

## CONTACTS

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