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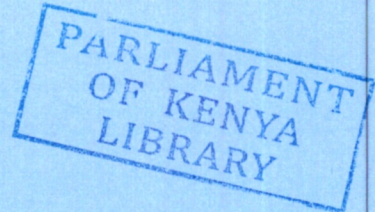


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OFFICE OF THE AUDITOR-GENERAL



REPORT



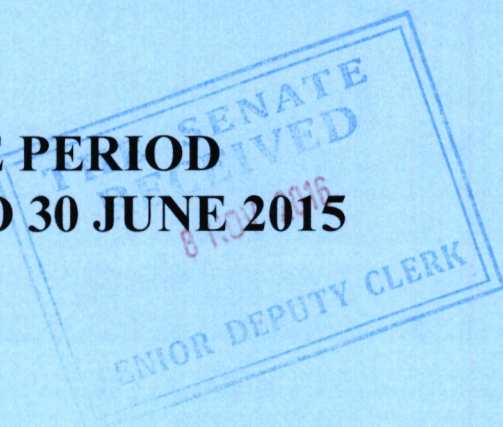
OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF BUNGOMA

FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015



1 2 3



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

EXECUTIVE SUMMARY

Introduction

The Office of the Auditor-General has the mandate to audit and report on the financial operations of the National and County governments under Article 229 of the Constitution of Kenya and the Public Audit Act, 2003.

Further, Section 107 of the Public Finance Management Act, 2012 requires the County Treasury to enforce fiscal responsibility principles in the management of County Government Public Finance.

Audit Objective

The audit objective was to find out to what extent the County Assembly complies with legislation governing its operations and whether there is general adherence to public financial controls in operations of the County Assembly and in delivery of services.

Terms of Reference

The terms of reference set out included verification and confirmation of transactions in respect of but not limited to the following areas;

- (i) Budgetary Control and Performance
- (ii) Human Resource Management
- (iii) IFMIS, G-Pay Systems
- (iv) Procurement of goods, works and services
- (v) Revenue, Cash and Bank Balances
- (vi) Expenditure and compliance with Public Finance Management Act, 2012; Public Procurement and Disposal Act, 2005 and its regulations of 2006.
- (vii) Allowances including travelling and accommodation expenses for local and foreign trips
- (viii) Car and Mortgage Fund
- (ix) Internal Controls and Governance Policies
- (x) Pending Bills

Key Audit Findings

1.0 Weak Budgetary Control and Performance

The expenditure of the Assembly was not incurred according to budgeted and approved line/items allocations since funds were re-allocated to purposes for which they were not budgeted for without any approval from the relevant authority. Funds earmarked for development during the year amounting Kshs.126,000,000.00 were reallocated to the operational account of the Assembly, thus shifting a portion of the development budget to recurrent vote. Total expenditure of the Assembly was Kshs.688,440,419.00 against a budget of Kshs.824,604,799.00 resulting in underspending by Kshs.136,164,389.00 or 17%.

2.0 Irregularities in Procurement of Goods and Services

The Assembly procured goods and services without competitive bidding, namely, construction of the Assembly parking area at a cost of Kshs.11,500,000, insurance services at a cost of Kshs.83,420,000 and Kshs.1,989,964.00 procured from Johncele and Britam Insurance respectively, various legal fees at Kshs.6,810,470.00, various hotel and catering services at Kshs.8,431,038.00 and construction of perimeter wall at Kshs.27,439,784.00.

3.0 Overpayment of Sitting Allowances to MCAs

The Assembly paid members of County Assembly maximum sitting allowance of 32 sittings per month between 1 July 2014 and 31 January 2015, instead of actual sittings and hence contravened the Salaries and Remuneration Commission (SRC) regulations on payment of the allowances.

4.0 Car and Mortgage Scheme Fund Account

The Fund was set up in the year under review without proper systems of control and management. Securities for the loans were not provided and terms and conditions of repayment were not spelt out clearly or adhered to. Loans were disbursed in cash to applicants instead of the vendors of the identified properties while log books and titles for properties acquired under the Fund were not surrendered to the management to secure the loans executed.

In addition, loan recoveries from borrowers were behind schedule thus resulting in members loan arrears of Kshs.6,512,523.41 as at 30 June 2015. Further there was material difference between the cash balance in the Funds Account amounting to Kshs.91,731,805.33 and cash at bank balance of Kshs.26,045,000 thus resulting in unreconciled variance of Kshs.65,469,863.96.

5.0 Use of Personal Accounts for Operations

A series of deposits relating to standing imprests totaling Kshs.55,769,920.00 and Kshs.36,976,706.00 were made into the personal accounts of two members of staff ostensibly for use in funding the operations of the Assembly although the Assembly has an operations account. Furthermore, payment vouchers used to surrender the imprests were not examined and approved and therefore the validity of the related expenditures has not been confirmed.

6.0 Irregular Payment for Public Participation

The Assembly paid allowances totaling to Kshs.1,877,600 to various persons who attended public participation forums. However, the payments contravened regulations issued by the Salaries and Remunerations Commission (SRC) which stipulate that public participation forums constitute civic responsibility of each and every citizen and should not attract any compensation.

7.0 Irregular End of Year Party

The County Assembly irregularly paid a sum of Kshs.3,258,500.00 to MCA's and members of staff in respect of an end-of-year party. In addition, a sum of Kshs.500,000.00 was spent in buying gift vouchers for members of staff and

Kshs.300,000 was used to purchase 300 guest tags. These expenditures were neither in the budget nor in the procurement plan and, were, furthermore, not approved before payment.

8.0 Pending Bills

Review of expenditure records revealed that the Assembly had outstanding bills amounting to Kshs.45,260,687.60 as at 30 June 2015.

The management has not explained how the Assembly incurred the debts despite the budgetary provisions and public financial management requirements that activities should only be undertaken against committed funds. Failure to pay the bills is likely have a negative impact on the following financial year's operations.

9.0 Stores Records

The County Assembly management does not maintain stores ledger cards for the purpose of updating its stock of goods as required under public financial management regulations. As a result, it is not possible to ascertain the stores received and issued and the values and the status of inventories at any point in time.

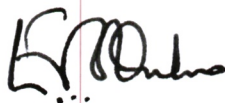
10.0 Failure to Deduct and Remit Withholding Tax

The Assembly management has not been deducting and remitting withholding taxes while making payments to suppliers of goods and for professional services rendered to the County Assembly.

11.0 Human Resource Management

The County Assembly Service Board was set up in the year under review. However, the following operating manuals and standards had not been instituted as at the time of the audit:

- (i) Approved human resource policies and procedures manual;
- (ii) Approved staff establishment, job descriptions and an organizational chart that defines the operational structure and reporting lines;
- (iii) Approved schemes of service for staff.



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

NAIROBI

03 November 2016

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

1.0 Weak Budgetary Control and Performance

The initial budget approved by the County Assembly was Kshs.826,804,799 which was however reduced by Kshs.223,368,558 or 27% to Kshs.603,436,241 by the Commission of Revenue Allocation (CRA) in the Supplementary Budget. Further deliberation between the Assembly and CRA resulted in an increase of Kshs.65,870,000 out of which Kshs.20,944,105 was re-allocated irregularly to the County Executive and thus the second and final supplementary budget of the Assembly amounted Kshs.643,514,524.

Due to the budget revisions, most of the budgeted expenditure was not spent according to line/Item allocations. In addition, funds were re-allocated to purposes they were not budgeted for. **Appendix I** of this report shows a sample of such re-allocations.

Funds earmarked for development totaling Kshs.126,000,000 were reallocated the recurrent vote of the Assembly. As a result, the development budget was underspent by Kshs.86,885,132 or 87% while the recurrent budget was over-spent by 131,811,027 or 24%. Therefore, in summary, the total amount spent by the Assembly was Kshs.688,440,419 against a budget of Kshs.643,514,524 resulting in overspending by Kshs.44,925,895 or 7% as shown in the table below:

BUDGET ITEMS	Approved Budget 2014/2015 By Assembly	1St Supplementary Budgets Per CRA	2nd and Final Supplementary Budget	Actual Expenditure	Variance (Kshs)	Variance (%)
Basic salary-Permanent Employees	243,138,637	146,770,079	219,490,079	224,339,777	(4,849,698)	-2%
Personal Allowance -Paid as Part of Salary	56,791,168	54,591,168	54,591,168	67,835,807	(13,244,639)	-24%
Utilities Supplies and Services	2,200,000	2,200,000	800,000	-	800,000	100%
Communication Supplies and Services	5,100,000	2,600,000	1,600,000	398,094	1,201,906	75%
Domestic Travel and Subsistence, and Other Transportation Costs	52,720,000	21,220,000	19,720,000	24,301,423	(4,581,423)	-23%
Foreign Travel and subsistence and other Transportation costs	-	60,000,000	50,000,000	21,086,786	28,913,214	58%
Printing , Advertising and Information Supplies and Services	3,750,000	2,750,000	12,750,500	4,968,004	7,782,496	61%
Training Expenses	22,389,334	5,589,334	6,089,334	16,766,742		-175%
Hospitality Supplies and Services	250,697,600	87,297,600	86,297,600	175,977,406	(89,679,806)	-104%

Specialized Materials and Supplies	9,000,000	2,300,000	500,000	1,966,975	(1,466,975)	-293%
Office and General Supplies and Services	10,180,000	2,680,000	5,480,000	8,578,829	(3,098,829)	-57%
Fuel Oil and Lubricants	3,000,000	1,500,000	1,900,000	1,423,292	476,708	25
Other Operating Expenses	148,133,060	82,133,060	75,732,560	111,096,037	(35,363,477)	-47%
Routine Maintenance - Vehicles and Other Transport Equipment	4,950,000	1,950,000	2,450,000	688,133	1,761,867	72%
Routine Maintenance - Other Assets	7,555,000	1,155,000	2,655,000	2,011,583	643,417	24%
Purchase of Office Furniture and General Equipment	7,200,000	2,700,000	3,250,000	13,678,380	(10,428,380)	-321%
Sub Total Recurrent	826,804,799	477,436,241	543,306,241	675,117,268	(131,811,027)	-24%
DEVELOPMENT PROJECTS						
Purchase of minibuses		20,000,000	20,000,000	-	20,000,000	100%
Other infrastructural and civil works		100,000,000	75,208,283	13,323,151	61,885,132	82%
Acquisition of Land		6,000,000	5,000,000	-	5,000,000	100%
Sub Total Development	-	126,000,000	100,208,283	13,323,151	86,885,132	87%
GRAND TOTALS	826,804,799	603,436,241	643,514,524	688,440,419	(44,925,895)	-7%

Recommendations

The management of the County Assembly should:

- (i) Comply with the Commission of Revenue Allocation ceiling before finalizing the budget.
- (ii) Spend within the approved budget.

2.0 Irregularities in Procurement of Goods and Services

The Assembly failed to comply fully with procurement rules and regulations while sourcing for goods and services. A review of procurement records indicated that category thresholds were not adhered to and in some instances cash purchases were made from unqualified suppliers.

2.1 Procurement of County Assembly Seats

The Assembly contracted a firm to supply seats at a cost of Kshs.5,600,000.00. Scrutiny of the expenditure revealed that the procurement process was not done through open tender as required; and in addition the expenditure was charged to acquisition of land and not the furniture and office equipment Vote. Further a Counter Receipt Voucher (S13) was not raised upon delivery of the goods hence receipts of the seats could not be confirmed.

2.2 Supply of Uniforms and Games Equipment

During the year under review, the County Assembly management paid a firm Kshs.1,906,360.00 through PV No. 412 dated June 6 2014 (LPO's No. 2256061, 2256062 and 2256063 of Kshs.1,072,000, Kshs.694,030.00 and Kshs.140,110.00) for supplying staff uniforms and games equipment to the Assembly.

However receipt and issuance of the items could not be ascertained because the Assembly does not maintain stores ledger records (S13). Further, only a few items worth Kshs.16,000.00 were returned after the games. It was not clear why the Assembly failed to recover items worth approximately Kshs.1,890,360.00 from its members of staff and MCAs upon completion of the games.

2.3 Procurement of Car Parking Port

The Assembly awarded a firm a tender for design and installation of car-ports to accommodate 50 cars at the Assembly parking area through Quotation No. CA/BGM/021/2014 valued at Kshs.11,500,000.00 However, the following anomalies were noted in relation to the procurement process:

- (i) Quotations were sent to three firms namely M/s Decent Cool Shades Enterprises, M/s Tropical Canopy Systems and M/s Royal Canoies & Shades who quoted Kshs.11,500,000.00, Kshs.14,100,000.00 and Kshs.12,500,000.00 respectively.
- (ii) After tender evaluation was completed, LPO No. 0913002 was issued to the contractor who reported on site and commenced work on 21/6/2014. However, the firm was ordered to stop the work after the management discovered that all the three firms who quoted for the work were related to one person hence deemed the contact null and void. The matter is pending in court.

2.4 Insurance Services

A brokerage firm (Johncele Insurance Brokers ltd) was awarded a contract to provide insurance services namely (group-life and group personal accident) and general insurance covers for the Assembly at a cost of Kshs.65,920,000 and Kshs.17,500,000 respectively. However, the following anomalies were noted in relation to the contract:

- a) Request for quotation instead of open tender / Expression of Interest was used for medical cover while general insurance services were single sourced.
- b) The insurance services were paid for from budget allocations for other items without authority.
- c) It was not clear how the values of the equipment insured were arrived at since the Assembly does not maintain an asset register and no valuation report was provided for audit review.

2.5 Motor Vehicle Insurance

An insurance company was awarded a tender to insure the County Assembly motor vehicles during the year 2013/2014. No procurement document was presented for audit review and in addition the tender was renewed without following procurement regulations and procedures.

2.6 Consultancy and Legal Services

The Assembly procured the following services directly without following relevant procurement procedures.

PV.No	Date	Payee	Details	Amount(Kshs)
-	16.9.14	Benjamu Agency co. Ltd	Cleaning services	2,000,000
521	10.10. 14	Bulimo and Co. Adv	Legal fees	500,000
1123	13.12.14	Tom Ojienda	Legal fees	1,500,000
1124	13.12.14	Tom Ojienda	Legal fees	1,500,000
76	16.10.14	Earthcare services Ltd	Consultancy services	1,000,000
695	6.11.14	Peter Mwathi	Consultancy services	310,470
Total				6,810,470

Recommendations

The management of the County Assembly should:

- (i) Ensure goods and services procured are delivered and acknowledged by intended users through signed documents.
- (ii) Account for all expenditure and any amount not accounted for be recovered from persons who authorize such expenditure.

2.7 Works Consultant on Construction of Perimeter Wall

A contract valued at Kshs.27,439,784.00 was awarded to M/s Mahadi Investments Ltd in respect of erection and completion of a perimeter wall, gallery and gates at the Bungoma County Assembly. Although the Bills of Quantity was done by the Ministry of Works, the Ministry was not involved or engaged in the technical evaluation of the works. The Assembly management engaged a private company (M/s Brick House) as project manager contrary to conditions in the contract agreement signed during the month of March 2014 which stated that the project manager would be the County Works Officer, Bungoma County. M/s Brick House was paid a sum of Kshs.1,432,357.00 in respect of supervision of works. Scrutiny of procurement records reveals that M/s Brick House was single sourced as no procurement procedures were followed in selecting the firm to manage the project.

In addition, the contract document had stated that only Kshs.400,000.00 was to be allocated to project management services. Also, it was not clear how the project

manager was identified and paid an additional Kshs.1,432,357.00 as remuneration for preparation of architectural, structural and electrical drawings which had already been done in the Bills of Quantities by the Ministry of Public Works. Furthermore no Local Purchase Order (LPO) or (LSO) was presented for audit to support payments for the works and services.

Recommendations

The management of the County Assembly should:

- a) Ensure that provisions of the public procurement law and regulations relating to appointment of contractors are adhered to.
- b) Ensure that delivery and implementation of capital projects is done per the approved design and Bills of Quantities.

3.0 Overpayment of Sitting Allowances to MCAs

The Assembly paid the maximum sitting allowance of 32 sittings per month to members of the County Assembly between 1 July 2014 and 31 January 2015. A review of the attendance registers revealed there was an overpayment of Kshs.10,176,400.00 as shown in **Appendix II** of this report.

Recommendation

The allowances paid irregularly should be recovered from respective payees.

4.0 Irregularities on Car and Mortgage Scheme

Examination of records held by the Assembly on the car loan and mortgage scheme revealed the following unsatisfactory matters:

- a) The stipulated loan application and approval process was not adhered to since all application forms were not signed. As a result, it was not possible to ascertain if all applications were appraised by the management.
- b) Some of the log books did not relate to the vehicles acquired by borrowers and in addition the vehicles were not valued by professional valuers before the loans were issued. Furthermore, the log books were not jointly registered in the names of the respective borrowers and the government of Bungoma County.
- c) Loan recoveries were behind schedule resulting to loan arrears totalling to Kshs.6,512,523.41.00
- d) There was material difference between amounts recovered and disclosed in the Funds account (Kshs.91,731,805.33) and the cash balance of Kshs.26,045,000 thus resulting in an un-reconciled variance of Kshs.65,469,863.96.00.
- e) A sum of Kshs.26,381,100.00 was irregularly transferred from the loans account to the County Assembly Board Account to fund operations (Recurrent Expenditure) but the funds were not returned.

- f) The financial statement for the Car Loan and Mortgage Scheme for the year 2014/2015 was submitted for audit after 30 September 2015.

Recommendations

The management of the County Assembly should:

- a) Adhere to the car and mortgage fund regulations, policies and procedures.
- b) Return funds borrowed from the fund to finance operations and seek requisite authority before making such re-allocations in future.
- c) Comply with the County Government Financial Management Act 2012 in submitting financial statements for audit.
- d) Account for the unreconciled difference of Kshs.65,469,863.96 in the loan recoveries balance.

5.0 Use of Personal Accounts for Operations Through Standing Imprest

A series of transfers totaling Kshs.55,769,920.00 and Kshs.36,976,706.00 were made into the personal accounts of Lilian Namukhasi and Antony Mulati respectively ostensibly for use in financing the operations of the County Assembly. However, it was noted that the County Assembly operated bank accounts at the Co-operative Bank, and at the Kenya Commercial Bank, both located in Bungoma Town.

Therefore, it was not clear why the Assembly used personal accounts of staff members to transact office imprests. Further, surrender vouchers offset through the accounts were very large, and included a sum of Kshs.11,149,712 which would ideally have been paid by cheque rather than cash.

Further, payment vouchers used to surrender the imprests were not examined or approved.

Recommendations

The management of the County Assembly should:

- a) Adhere to guidelines on standing imprest published in county government financial regulations, 2015.
- b) Hold respective staff liable for losses that result from improper use of standing imprests.
- c) Maintain an office standing imprest for fund operations.

6.0 Payments for Public Participation

The Assembly made irregular payments totaling to Kshs.1,877,600 (as shown in **Appendix III** of this report) being allowances to participants during public participation forums.

Recommendation

The County Assembly management should adhere to SRC circulars on payment of allowances.

7.0 Irregular End of Year Party Payments

The Assembly irregularly paid a total of Kshs.3,208,500.00 (as shown in **Appendix IV** of this report) being allowances to MCA's and members of staff incurred at the end-of-year party.

Further, Kshs.500,000.00 was spent on procurement of gift vouchers for members of staff and Kshs.300,000 on purchase 300 guest tags. These expenditures were not in the budget and/or procurement plan.

Recommendations

The management of the County Assembly should:

- a) Ensure that all allowances paid to staff are guided by circulars issued by the Salary and Remuneration Commission.
- b) Recover the irregular payments from the respective beneficiaries.

8.0 Pending Bills

Bills totaling Kshs.45,260,687.60 (shown in **Appendix V**) comprising of Recurrent Vote expenditure totalling to Kshs.37,435,755.00 and Development Vote expenditure totaling Kshs.7,831,932.00 were not paid but were instead carried forward into the 2015/2016 financial year. It is not clear how the Assembly will clear the pending bills without affecting activities planned for in the year's budget.

Recommendation

The management of the County Assembly should ensure that the budget is implemented as presented in the Assembly. Any diversion from the budget should be approved by the Assembly and further, all commitments should be subject to availability of funds.

9.0 Stores Records

The County Assembly did not maintain proper stores records and as a result, it was not possible to ascertain the nature and value of stores received, issued and balances, at any given time.

Recommendation

The stores officer should ensure that proper store records are maintained and all receipts and issues are recorded.

10.0 Failure to Comply with Tax Regulations

The Assembly did not comply with tax regulations as the payments made, to suppliers of goods and professional services were not subjected to withholding tax.

Recommendation

The County Assembly management should deduct withholding tax from all payments subject to tax.

11.0 Human Resource Management

The Assembly Service Board was set up in the year under review. However, the following operating manuals had not been published by the end of the financial year on 30 June 2015:

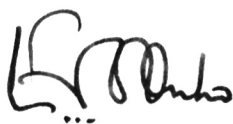
- (i) Approved human resource policies and procedures manual;
- (ii) Approved staff establishment, job descriptions and organizational chart outlining the operational structure and staff reporting lines
- (iii) Approved scheme of service for all grades and salary scales and entitlements.

Recommendations

- (i) The Assembly Service Board should institute appropriate human resource policies and governance structure and put in place clear policies and guidelines on engagement of casual and temporary staff.
- (ii) The Board should develop and implement an approved scheme of service for all cadres of staff.

Conclusion

The County Assembly has managed to set up key organizational and staffing structures and systems of governance even though this has taken a long time to accomplish. The County Assembly management should ensure full control of operational functions including enhanced expenditure control, capacity building of staff and strengthening internal control systems for proper and effective use of resources and service delivery to the public.



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

NAIROBI

03 November 2016

Appendix I Irregular Re-Allocation of Funds					
	P.V. No	Payee	Details	Account Charged to	Amount (Kshs)
1		Kericho Toyota Kenya	Vehicle maintenance	Printing & Advertising	1,053,670.00
2	2603	Pride Kings Security service	Security services	Training	204,800.00
3	2602	Pride Kings Security service	Security services	Training	230,400.00
4	434	Rudolf Management	Consultancy on legal reforms	Training	1,665,400.00
5	631	Johncelle Insurance Brokers	Insurance	Hospitality	17,500,000.00
6	1169	Kika Hotel	Conferences	Foreign Travel	230,400.00
7	1163	Hotel Perch	Conferences	Foreign Travel	269,500.00
8	3876	Hotel Joventure	Conferences	Emergency	5,666,600.00
9	3877	Hotel Joventure	Conferences	Emergency	4,135,400.00
10	3875	Hotel Joventure	Conferences	Emergency	2,594,340.00
11		Hotel Joventure	Conferences	Emergency	1,488,628.00
12	70	Lynsons Enterprises	Supply Of Furniture	Acquisition of land	5,000,000.00
					40,039,138.00

Appendix II-Overpayment of MCAs Allowance

	Name	Committee	Rank	Total Sittings to Jan 2015	Paid sittings to Feb as Members	Variance as Member	Over-payment as Member	Variance as Chair /Vice	Over-payment as Chair /Vice	Total overpayment
1		Budget	Chair	19						-
	Ali Machani Mutoka	Health	Member	17						-
		Liason	member	20						-
	Ali Machani Mutoka	Education	Member	15						-
	Ali Machani Mutoka	Public admin	Member	19						-
				71	84	13	50,700.00	9	58500	109,200.00
2	Andrew Nalianya Simiyu	Agriculture	Chair	16						-
	Andrew Nalianya Simiyu	Health	Member	17						-
	Andrew Nalianya Simiyu	Gender	Member	9						-
		Budget	Member	18						-
		Housing and Sanitation	Member	13						-
		Liason	member	11						-
				68	84	16	62,400.00	12	78000	140,400.00
3	Margaret Nekesa Barasa	Trade	Member	13						-
		House Business	Member	18						-
		Tourim	Member	12						-
	Margret N Barasa	PIA Comm	Member	16						-
	Margret N Barasa	Implementation	Member	8						-
				67	112	45	175,500.00			175,500.00
4		House business	Member	15						-
		Housing and sanitation	Member	12						-
		Powers and priviledges	Member	16						-
	Beatrice Wekesa Nekesa	Trade	Member	7						-
	Beatrice Wekesa Nekesa	Land	Member	16						-
	Beatrice Wekesa Nekesa	Implementation	Member	12						-
										-

				78	112	34	132,600.00			132,600.00
	Ben Mamaswa Wafula	Implementation	Chair	19						-
		Tourism	Member	17						-
	Ben Namaswa Wafula	Land	Member	16						-
				0						-
5	Ben Namaswa Wafula	Planning	Member	11						-
				44	84	40	156,000.00	9	58500	214,500.00
	Ben kipkut	Delegated	Chair	16						-
		Liason	Member	14						-
		Welfare	Member	14						-
	Ben Kipkut	Trade	Member	17						-
6	Ben kipkut	Education	Member	11						-
				56	84	28	109,200.00	12	78000	187,200.00
	Benson S Mukenda	Roads	Chair	19						-
		House Business	Member	15						-
		Liason	Member	13						-
	Benson S Mukenda	Agriculture	Member	20						-
7	Benson S Mukenda	Public admin	Member	14						-
				62	84	22	85,800.00	9	58500	144,300.00
	Bethwell Mwambu Fwamba	Trade	V. Chair	12						-
	Bethwell Mwambu Fwamba	PIA Comm House Business	V. Chair	14						-
			Member	13						-
	Bethwell Mwambu Fwamba	Land	Member	14						-
8	Bethwell Mwambu Fwamba	Roads	Member	17						-
				44	84	40	156,000.00	2	10400	166,400.00
	Caroline Wachu	Housing	Member	13						-
		Trade	Member	17						-
	Caroline Wachu	Land	Member	14						-
	Caroline Wachu	Delegated	Member	11						-
9	Caroline Wachu	Gender	Member	16						-
				71	112	41	159,900.00			159,900.00
	Charles B Muramara	Public admin	V. Chair	16						-
	Charles B Muramara	Trade	Member	15						-

	Charles B Muramara	Delegated	Member	11							-
	Charles B Muramara	Implementation	Member	11							-
	Charles B Muramara	Agriculture	Member	17							-
				54	84	30	117,000.00	12	62400	179,400.00	
	Charles K Wamukota	Gender	V. Chair	15							-
		Welfare	Member	11							-
		Tourism	Member	12							-
11	Charles K Wamukota	Education	Member	14							-
	Charles K Wamukota	Implementation	Member	14							-
				51	84	33	128,700.00	13	67600	196,300.00	
12	Chrisamtis Wachuli	Health	V. Chair	17							-
		House Business	Member	14							-
		Tourism	Member	11							-
	Chrisamtis Wachuli	Delegated	Member	13							-
	Chrisamtis Wachuli	Planning	Member	15							-
				53	84	31	120,900.00	11	57200	178,100.00	
13	Christopher Mulati Wabwile	Land	Chair	15							-
		Liason	Member	13							-
		Housing	Member	12							-
	Christopher Mulati Wabwile	Trade	Member	13							-
	Christopher Mulati Wabwile	Education	Member	14							-
	Christopher Mulati Wabwile	Delegated	Member	8							-
				60	84	24	93,600.00	13	84500	178,100.00	
14	David Fwaro Wekesa	Land	V. Chair	18							-
	David Fwaro Wekesa	Trade	Member	14							-
	David Fwaro Wekesa	Education	Member	15							-
	David Fwaro Wekesa	PIA Comm	Member	18							-
				47	84	37	144,300.00	10	52000	196,300.00	
		Tourism	Member	13							-
15	David M Barasa	Gender	Member	18							-
	David M Barasa	Implementation	Member	15							-

	Gentrix Maindi Naliaka	Agriculture	Member	14						-
	Gentrix Maindi Naliaka	Delegated	Member	16						-
	Gentrix Maindi Naliaka	PIA Comm	Member	13						-
				80	112	32	124,800.00			124,800.00
27	Gerishom Namasake	Education	V. Chair	17						-
	Gerishom Namasake	Land	Member	12						-
	Gerishom Namasake	Implementation	Member	11						-
	Gerishom Namasake	Planning	Member	13						-
	Gerishom Namasake	PIA Comm	Member	16						-
				52	84	32	124,800.00	11	57200	182,000.00
		Public Adm	Member	16						-
28	Godwin Kwemoi Ndege	Health	Member	15						-
	Godwin Kwemoi Ndege	Gender	Member	13						-
	Godwin Kwemoi Ndege	Implementation	Member	17						-
				61	112	51	198,900.00			198,900.00
29	Henry Majimbo Okumu	County Ass board Powers and priviledges House Business	V. Chair	19						-
			Member	17						-
			Member	8						-
	Henry Majimbo Okumu	Gender	Member	15						-
	Henry Majimbo Okumu	Land	Member	14						-
	Henry Majimbo Okumu	Public admin	Member	19						-
				73	84	11	42,900.00	9	46800	89,700.00
	Hentry Nyongesa Khaemba	Planning	V. Chair	19						-
		House Business	Member	17						-
30	Hentry Nyongesa Khaemba	Agriculture	Member	18						-
	Hentry Nyongesa Khaemba	Health	Member	19						-
	Hentry Nyongesa Khaemba	Implementation	Member	15						-
										-

				69	84	15	58,500.00	9	46800	105,300.00
		Housing	Member	12						-
31	Jack Zakayo Kawa	Gender	Member	18						-
	Jack Zakayo Kawa	Agriculture	Member	14						-
	Jack Zakayo Kawa	Delegated	Member	12						-
	Jack Zakayo Kawa	Land	Member	10						-
					66	112	46	179,400.00		
		Delegated Powers and priviledges House Business	Member	16						-
			Member	11						-
			Member	10						-
32	James B Mukhongo	Planning	Member	12						-
	James Barasa Mukgo	Roads	Member	18						-
	James mukchongo	Education	Member	15						-
				82	112	30	117,000.00			117,000.00
33	James Wafula Nyongesa	Implementation	V. Chair	18						-
		Welfare	Member	15						-
		Tourism	Member	15						-
	James Wafula Nyongesa	Health	Member	18						-
	James Wafula Nyongesa	Planning	Member	10						-
				58	84	26	101,400.00	10	52000	153,400.00
34	Jane Chebet Kamwanja	Rules	V. Chair	0						-
		Liason	Chair	19						-
		Public Adm House Business	Member	12						-
			Member	11						-
	Jane Chebet Kamwanja	Trade	Member	14						-
	Jane Chebet Kamwanja	Land	Member	16						-
				53	84	31	120,900.00	9	58500	179,400.00
35				0						-
	Jane Chepkorom Cheperenge	Land	Member	0						-
				0	0	0	-			-
		Housing	Member	12						-

41	Joseph Juma Nyongesa	Roads	Member	18						-
	Joseph Juma Nyongesa	Education	Member	17						-
	Joseph Juma Nyongesa	Planning	Member	9						-
				82	112	30	117,000.00			117,000.00
	Joseph Magudah Okhaba	PIA Comm	Chair	16						-
		Liason	Member	18						-
	Joseph Magudah Okhaba	Trade	Member	13						-
	Joseph Magudah Okhaba	Health	Member	15						-
42	Joseph Magudah Okhaba	Roads	Member	19						-
				65	84	19	74,100.00	12	78000	152,100.00
		Welfare	Member	13						-
	Julius Wafula Barasa	Delegated	Member	16						-
	Julius Wafula Barasa	Agriculture	Member	16						-
43	Julius Wafula Barasa	Education	Member	17						-
				62	112	50	195,000.00			195,000.00
		Tourism	Member	16						-
		Public Adm	Member	13						-
	Julius Juma Wanjala	Gender	Member	19						-
44	Julius Juma Wanjala	Delegated	Member	13						-
				61	112	51	198,900.00			198,900.00
		House Business	Member	17						-
		Finance	Member	16						-
		Housing	Member	16						-
45	justus kibaba	Education	Member	12						-
				61	112	51	198,900.00			198,900.00
		Budget	Member	16						-
		Tourism	Member	13						-
	Martin pepela	Education	Member	15						-
46	Martin pepela	Roads	Member	18						-

				62	112	50	195,000.00			195,000.00
		Welfare	Member	11						-
		Tourism	Member	13						-
47	Martin W wawire	Agriculture	Member	16						-
	Martin W wawire	Implementation	Member	10						-
	Martin W wawire	Health	Member	20						-
				70	112	42	163,800.00			163,800.00
		Housing	Member	14						-
		Tourism	Member	11						-
48	Mary N Namaswa	Implementation	Member	19						-
	Mary N Namaswa	Gender	Member	20						-
				64	112	48	187,200.00			187,200.00
		Tourism	Member	10						-
		House Business	Member	15						-
49	Moses Nyongesa Wabwile	Health	Member	16						-
	Moses Nyongesa Wabwile	Implementation	Member	17						-
	Moses Nyongesa Wabwile	Gender	Member	17						-
				75	112	37	144,300.00			144,300.00
		Liason	Member	13						-
50	Moses Dismas Wakala	Trade	Member	12						-
	Moses Dismas Wakala	Rules	Member	16						-
	Moses Dismas Wakala	Roads	Member	13						-
	Moses Dismas Wakala	Planning	Member	12						-
	Moses Dismas Wakala	Health	Member	16						-
				82	112	30	117,000.00			117,000.00
	Moses W opicho	Agriculture	V. Chair	17						-
		House Business	Member	14						-
		Finance	Member	15						-
51		Housing	Member	14						-
	Moses W opicho	Land	Member	19						-
				62	84	22	85,800.00	11	57200	143,000.00
		House Business	Member	16						-
										-

		Tourism	Member	14						
52	Nancy Kibaba	Education	Member	14						-
	Nancy Kibaba	Gender	Member	17						-
				61	112	51	198,900.00			198,900.00
	Nathan Obwana	Trade	Chair	14						-
		House Business	Member	17						-
		Housing	Member	15						-
53		Liason	Member	7						-
	Nathan Obwana	Roads	Member	18						-
	Nathan Obwana	Planning	Member	15						-
				72	84	12	46,800.00	14	91000	137,800.00
		Budget	Member	18						-
		Welfare	Member	19						-
		Housing	Member	15						-
54	Paul Wanyonyi Wamalwa	Health	Member	19						-
	Paul Wanyonyi Wamalwa	Roads	Member	21						-
				92	112	20	78,000.00			78,000.00
		House Business	Member	13						-
		Public Adm	Member	15						-
		Tourism	Member	14						-
		Liaosn	Member	15						-
55	Peter Cherui	Gender	Member	12						-
				69	112	43	167,700.00			167,700.00
		Housing	Chair	11						-
	Protus Wafula Waswa	Delegated	V. Chair	15						-
56		Liason	Member	3						-
	Protus Wafula Waswa	Roads	Member	21						-
	Protus Wafula Waswa	Agriculture	Member	12						-
	Protus Wafula Waswa	PIA Comm	Member	10						-
				46	84	38	148,200.00	2	13000	161,200.00
		Housing	Member	13						-
		House Business	Member	15						-
	Reginalda Wanyonyi	Delegated	Member	10						-
57	Reginalda	Health	Member	20						-

	Wanyonyi									
	Reginalda Wanyonyi	Land	Member	13						-
				71	112	41	159,900.00			159,900.00
		House business	Member	17						-
		Tourism	Member	14						-
		Planning	Member	15						-
58	Robert Mwembe	Rules	Member	15						-
				61	112	51	198,900.00			198,900.00
		House Business	Member	15						-
		Housing	Member	14						-
	Rose Watimah Mukhwana	Land	Member	10						-
	Rose Watimah Mukhwana	Agriculture	Member	18						-
59	Rose Watimah Mukhwana	Implementation	Member	16						-
				73	112	39	152,100.00			152,100.00
	Rosemary Nafula Khisa	Gender	Chair	18						-
		Liason	Member	15						-
		Budget	Member	14						-
	Rosemary Nafula Khisa	Public admin	Member	16						-
60	Rosemary Nafula Khisa	Health	Member	17						-
				62	84	22	85,800.00	10	65000	150,800.00
		Tourism	Member	11						-
		Housing	Member	12						-
	Ruth Mwenya	Roads	Member	18						-
	Ruth Mwenya	Education	Member	20						-
61	Ruth Mwenya	Delegated	Member	10						-
				71	112	41	159,900.00			159,900.00
		House Business	Member	11						-
		Liason	Member	11						-
	Sammy Naibei Chemwey	Trade	Member	13						-
	Sammy Naibey Chemwey	Land	Member	17						-
62	Sammy Naibey Chemwey	Rules	Member	11						-

	Sammy Naibey Chemwey	Delegated	Member	13						-
				76	112	36	140,400.00			140,400.00
		House Business	Member	12						-
		Housing	Member	10						-
		Tourism	Member	14						-
	Violet N Makhanu	Trade	Member	15						-
	Violet M Makhanu	Implementation	Member	9						-
	Violet M Makhanu	Education	Member	10						-
				70	112	42	163,800.00			163,800.00
				0						-
	Zaina Kassim Watako	Planning	Member	16						-
	Zaina Kassim Watako	Implementation	Member	12						-
	Zaina Kassim Watako	PIA Comm	Member	16						-
64	Zaina Kassim Watako	Gender	Member	18						-
				62	112	50	195,000.00			195,000.00
							Total Overpayment	8,576,100.00	1,600,300.00	10,176,400.00

Appendix III: Public Participation Payments

Date	Warrant	Paying Officer	Payee	Reason	Amount
7.1.2015	1983261	Antony W.Mulati	Bokoli Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bokoli Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bukembe East Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bukembe East Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bukembe Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bukembe West Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bumula Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bumula Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Bwake/Luuya Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	bwake/Luuya Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Cheptais Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Cheptais Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Chebyuk Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Cheskaki Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Cheskaki Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	East Sang'alo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	East Sang'alo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Elgon Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Elgon Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kabuchai/Chwele Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kabuchai/Chwele Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kabula Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kabula Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kamukuywa Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kamukuywa Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kapkateny Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kapkateny Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kaptama Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kaptama Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kaptama Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Khalaba Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Khalaba Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Khasoko Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Khasoko Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kibingei Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kimaeti Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Kimaeti Ward	Participants allowance	10,000

7.1.2015	1983261	Antony W.Mulati	Kimilili Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	kimilili Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Iwandanyi Ward	Participants allowance	15,000
7.1.2015	1983261	Antony W.Mulati	Iwandanyi Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Iwandanyi Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Iwandanyi Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Maeni Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Malakisi/Kulisiru Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Malakisi/Kulisiru Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Maraka Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Maraka Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Marakaru/Tuuti Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Marakaru/Tuuti Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Matulo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Matulo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Mbakalo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Mihuu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Mihuu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Milima Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Misikhu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Misikhu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Mukuyuni Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Mukuyuni Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Musikoma Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Musikoma Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Naitiri/Kabuyefwe Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Namwela Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Namwela Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Namwela Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Ndalu/Tabani Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Ndivisi Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Ndivisi Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Protus Wangila	hire of public address	49,000
7.1.2015	1983261	Antony W.Mulati	Siboti Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Siboti Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Sitikho Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Sitikho Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	South Bukusu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	South Bukusu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Soysambu/Mitua Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Tongaren Ward	Participants allowance	10,000

7.1.2015	1983261	Antony W.Mulati	Township Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	Township Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Bukusu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Bukusu Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Nalondo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Nalondo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Sang'alo Ward	Participants allowance	10,000
7.1.2015	1983261	Antony W.Mulati	West Sang'alo Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Cheptais Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Chebyuk Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Chesikaki Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Lwandanyi Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Malakisi/Kulisiru Ward	Participants allowance	10,000
23.1.2015	1983264	Julia Naliaka	Namwela Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Bokoli Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Bukembe East Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Bukembe West Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Bumula Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Bwake/Luuya Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	East Sang'alo Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Elgon Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kabuchai/Chwele Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kabula Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kamukuywa Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kapkateny Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kaptama Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Khalaba Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Khasoko Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kibingei Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Kimaeti Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian	Kimilili Ward	Participants allowance	10,000

		Namukhasi			
28.1.2015	1983266	Lilian Namukhasi	Maeni Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Maraka Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Marakaru/Tuuti Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Matatu Owners	Participants allowance	50,000
28.1.2015	1983266	Lilian Namukhasi	Matulo Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Mbakalo Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Mihuu Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Milima Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Misikhu Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Mukuyuni Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Naitiri/Kabuyefwe Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Ndalu/Tabani Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Ndivisi Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Siboti Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Sitikho Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	South Bukusu Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Soysambu/Mitua Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Tongaren Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	Township Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	West Bukusu Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	West Nalondo Ward	Participants allowance	10,000
28.1.2015	1983266	Lilian Namukhasi	West Sang'alo Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Bokoli Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Bukembe East Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Bukembe Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Bumula Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Bwake/Luuya	Participants allowance	10,000

			Ward		
12.6.2015	2313376	Antony W.Mulati	Chebyuk Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Cheptais Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Cheskaki Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	East Sang'alo Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Elgon Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Eric Wambasi	allowance to Civil society	3,000
12.6.2015	2313376	Antony W.Mulati	Kabuchai/Chwele Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kabula Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kamukuywa Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kapkateny Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Kaptama Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Khalaba Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Khasoko Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kibingei Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kimaeti Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Kimilili Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Lwandanyi Ward	Participants allowance	10,200
12.6.2015	2313376	Antony W.Mulati	Maeni Ward	participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Malakisi/Kulisiru Ward	Participants allowance	10,200
12.6.2015	2313376	Antony W.Mulati	Maraka Ward	Facilitation fee during	10,000

				public participation budget estimates	
12.6.2015	2313376	Antony W.Mulati	Marakaru/Tuuti Ward	facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Matulo Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Mbakalo Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Mihuu Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Milima Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Misikhu Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Mukuyuni Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Musikoma Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Naitiri/Kabuyefwe Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Namwela Ward	Participants allowance	10,200
12.6.2015	2313376	Antony W.Mulati	Ndalu/Tabani Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Ndivisi Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Siboti Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Sitikho Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	South Bukusu Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	Soysambu/Mitua Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Tongaren Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	Township Ward	Facilitation fee during public participation budget estimates	10,000
12.6.2015	2313376	Antony W.Mulati	West Bukusu Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	West Nalondo Ward	Participants allowance	10,000
12.6.2015	2313376	Antony W.Mulati	West Sang'alo Ward	Facilitation fee during public participation budget estimates	10,000
					1,877,600

APPENDIX IV: End Of Year Party Allowances And Payments

Warrant No	Payee	Amount
1983259	Absolom Muyeya	9,000
1983259	Aggrey Makokha	12,000
1983259	Alfred Masika Makokha	5,000
1983259	Alfred Masika Makokha	12,000
1983259	Alfred Masika Makokha	2,000
1983259	Ali Kutoka	28,800
1983259	Andrew Simiyu	15,000
1983259	Angline Nguthu	9,000
1983259	Anne nagoni wekesa	12,000
1983259	Anne Njenga	50,000
1983259	Antony Mulati	12,000
1983259	Antony Mulati	2,000
1983259	Ariel Wekesa	5,000
1983259	Ariel Wekesa	24,000
1983259	Ariel Wekesa	2,000
1983259	Beatrice Mainya	12,000
1983259	Beatrice Mainya	10,000
1983259	Beatric Wekesa	28,800
1983259	Ben Joshua Kipkut	28,800
1983259	Ben Wafula	28,800
1983259	Benedict Kimwei	9,000
1983259	Benedict Kimwei	30,000
1983259	Benedict Kimwei	2,000
1983259	Benson Mukenda	28,800
1983259	Bethwell Mwambu	24,600
1983259	Boaz Oiche	25,000
1983259	Bonventure Omusolo	12,000
1983259	Bonventure Omusolo	10,000
1983259	Calistus Ndiyera	12,000
1983259	Caroylne wamalwa	28,800
1983259	Caroylne wamalwa	12,000
1983259	catherine wambete	9,000
1983259	Celestine Moshong	12,000
1983259	Charity Kibaba	28,800
1983259	Charity Nekesa	70,000
1983259	Charles Mwasame	12,000
1983259	Charles Wamukota	15,000
1983259	Chrisantus Wechuli Simiyu	15,000
1983259	Christopher Wabwire	28,800

1983259	Cornelia Nafula	12,000
1983259	Cyrus Masika	9,000
1983259	David Barasa	28,800
1983259	David Fwaro	28,800
1983259	Denis Mululu	9,000
1983259	Dennis Wanjala	15,000
1983259	Dorice Nanyokha	15,000
1983259	Dustan Namusonge	15,000
1983259	Edith Shitandi	28,800
1983259	Edward Elima	28,800
1983259	Edward Simiyu	28,800
1983259	Elijah Odera Emojong	12,000
1983259	Elly Manaseh Tindi	28,800
1983259	Elvis Werunga	15,000
1983259	Enock Ndiema	28,800
1983259	Eric Mathias	9,000
1983259	Eric Ngobilo	20,000
1983259	Eric Ngobilo	12,000
1983259	Eric Ngobilo	60,000
1983259	Erick Ngobilo	10,000
1983259	Erick Wasilwa	12,000
1983259	Euventure Kisaka	28,800
1983259	Florence Fulano Wekesa	28,800
1983259	Francis Tome	15,000
1983259	Fredrick Wanyonyi	28,800
1983259	Gentrix Naliaka	28,800
1983259	Gerishom Wamachali	15,000
1983259	Godwin Ndege	15,000
1983259	Henry Nyongesa Khaemba	28,800
1983259	Henry Okumu	20,000
1983259	Henry Okumu	28,800
1983259	Hussein Walela Wandabwa	9,000
1983259	Jack Kawa	15,000
1983259	Jacline Otuki	9,000
1983259	James Mukhongo	28,800
1983259	James Nyongesa	28,800
1983259	Jane Chebet	28,800
1983259	Jane Cheperenger Ingo	28,800
1983259	Janerose Tuki	10,000
1983259	Janerose Tuki	53,800
1983259	Janet Wamalwa	28,800
1983259	Joan Lutakai	28,800

1983259	John Makali	20,000
1983259	John Makali	15,500
1983259	John Mosongo	20,000
1983259	John Mosongo	18,000
1983259	John Musakali	20,000
1983259	John Musakali	28,800
1983259	John Nanyakha	28,800
1983259	Joseph Juma	28,800
1983259	Joseph Juma Barasa	12,000
1983259	Joseph Okhaba	28,800
1983259	Joshua Mwasame	1,000
1983259	Josyline Situma	15,000
1983259	Julia Lunani	5,000
1983259	Julia Lunani	15,000
1983259	Julia Lunani	10,000
1983259	Julius Barasa	28,800
1983259	Julius J Wanjala	15,000
1983259	Justus Makokha	28,800
1983259	Kellum Chanday	12,000
1983259	Kellum Chanday	9,000
1983259	Leonard Juma	15,000
1983259	Levis Wanjala	12,000
1983259	Lylia Namukhasi	12,000
1983259	Mangara Wabwoba	9,000
1983259	Margaret Barasa	28,800
1983259	Margaret Nangila Mukenda	6,000
1983259	Mark Sikolia	9,000
1983259	Martha Alouch Alaka	12,000
1983259	Martha Sirengo	9,000
1983259	Martin Situma	12,000
1983259	Martin Situma	2,000
1983259	Martin Wanyonyi	28,800
1983259	Martin Wawire	28,800
1983259	Mary Mwavua	50,000
1983259	Mary Namaswa	28,800
1983259	Mary Sifuna	9,000
1983259	Mary Sifuna	10,000
1983259	Mary Sifuna	50,000
1983259	Marystella Wanyonyi	10,500
1983259	Marystella Wanyonyi	6,000
1983259	Mbito Peter	15,000
1983259	Mercyline Motum	9,000

1983259	Michael Kimwele	18,000
1983259	Mickey Makokha	26,000
1983259	Mildred Wasari	9,000
1983259	Moreen Allem	50,000
1983259	Moses Opicho	28,800
1983259	Moses Opicho	15,000
1983259	Moses Wakala	28,800
1983259	Mwuita Wambura	28,800
1983259	Naboleo Everlyne	28,800
1983259	Namusasi Sifuna	12,000
1983259	Nathan Obwana	28,800
1983259	Nicholas Maghas	12,000
1983259	Odikori Martin Omusee	9,000
1983259	Paul Wamalwa	28,800
1983259	Pauline Wakoili	6,000
1983259	Penina Maina	25,000
1983259	Penina Maina	50,000
1983259	Peter Ndiema	28,800
1983259	Protus Simiyu	12,000
1983259	Protus Wafula	28,800
1983259	Prudencia Barasa	12,000
1983259	Purity Mwasame	9,000
1983259	Purity Mwasame	10,000
1983259	Rachel Khisa	20,000
1983259	Reginalda Wanyinyi	15,000
1983259	Robert Mumbwani	9,000
1983259	Robert Wekesa Mwembe	28,800
1983259	Rose Watimah	28,800
1983259	Rosemary Khisa	28,800
1983259	Ruth Kubebea	9,000
1983259	Ruth Mwenya	28,800
1983259	Sammy Chemwey	28,800
1983259	Shalakra Flora	9,000
1983259	Sinoya Philip	12,000
1983259	Stephen Nyongesa	9,000
1983259	Symon Wanjala Walukana	12,000
1983259	Taphrose Muyundo	12,000
1983259	Upset Simbuku	9,000
1983259	Violet Makhanu	28,800
1983259	Violet Wakoli	10,500
1983259	Violet Wakoli	6,000
1983259	Wekesa Winny	9,000
1983259	Zaina Watuko	28,800
Total		3,208,500

APPENDIX V- Pending Bills as at 30 June 2015

SUB -HEAD ITEM	AMOUNT
Recurrent Vote	
Catering Services	2,189,375.00
Committee, Boards and Conference	7,801,356.00
Contracted Guards and Cleaning Services	2,297,436.00
Travel Cost (Airline, Bus, Railways)	1,652,185.00
Office and General Supplies and Services	6,684,225.00
Advertising Awareness	2,465,898.80
Maintenance Expense- Motor Vehicle	1,255,008.00
Maintenance of buildings- non residential	948,652.80
Subscription to newspapers	14,941.00
Publishing and Printing Service	85,260.00
Tuition/Training Fee	110,000.00
Water and Sewerage	29,232.00
Ward Office Expenses	9,000,000.00
Refined Fuels and Lubricants	213,186.00
Contracted Professional and Technical Service	842,000.00
Purchase of Office Furniture	1,840,000.00
	37,428,755.60
Development Vote	
Mahadi Investment	5,103,151.00
Lecandx Ltd	1,242,418.00
Misikhu Electrical Works	542,000.00
Tybyatec Systems Ltd	460,378.00
M/S Saharry Logistics	483,985.00
	7,831,932.00
Grand Total	45,260,687.60

