

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL OPERATIONS OF
NAKURU COUNTY EXECUTIVE

FOR THE PERIOD
1 JULY 2013 TO 31 MARCH 2014

TABLE OF CONTENTS

EXECUTIVE SUMMARY.....	1
Introduction	1
Terms of Reference.....	1
SUMMARY OF KEY FINDINGS.....	1
1.0 Budgetary Control and Performance	1
1.1Funding	1
1.3 Employee Costs	2
1.4 Car Grant to Members of the County Assembly.....	2
2.0 Recurrent and Development Expenditure	2
2.1 Irregular Allowances to Public Service Board Members.....	2
2.3 Payments to Casuals in Sub-Counties.....	2
2.4 Irregular Salary Payment to a former County Executive Member	2
2.5 Unaccounted for Bursaries to County Wards	3
2.6 County Ministry of Education Bursaries.....	3
2.7 Income Tax Penalty.....	3
3.0 Cash and Bank Balances	3
3.1 Outstanding Imprests	3
4.0 Current Debtors and Current Liabilities	3
4.1 Settlement of Inherited Debts.....	3
4.2 Pending Bills	3
5.0 Motor Vehicles.....	4
6.0 Procurement.....	4
6.1 Procurement of Tippers, Dozers and shovels	4
7.0 Conditional Grant for Level Five Hospitals	4
1.0 Budgetary Control and Performance	5
1.1 Funding	5
1.2 Under- Collection of Revenue	5
1.3 Inadequate Allocation of Development Expenditure.....	5
1.4 Employee Costs	5

1.5 Car Grant to Members of the County Assembly	6
2.0 Recurrent and Development Expenditure	6
2.1 Irregular Allowances to Public Service Board Members	6
2.2 Payments to Casuals in Sub-Counties	7
2.3 Irregular Salary Payment to a former County Executive Member	7
2.4 Unaccounted for Bursaries to County Wards	7
2.5 County Ministry of Education Bursaries.....	7
2.6 Income Tax Penalty.....	8
3.0 Cash and Bank Balances	8
3.1 Outstanding Imprests	8
4.0 Current Debtors and Current Liabilities	8
4.1 Settlement of Inherited Debts	8
4.2 Pending Bills	9
5.0 Motor Vehicles.....	9
6.0 Procurement.....	9
6.1 Procurement of Tippers, Dozers and shovels	9
7.0 Conditional Grant for Level Five Hospitals	10
8.0 Conclusion	11
9.0 Appendix.....	12

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF NAKURU COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

Introduction

The financial transactions of the County Executive of Nakuru are subject to audit by the Auditor-General in accordance with Article 229 (5) of the Constitution of Kenya and Section 36 of the Public Audit Act, 2003.

Terms of Reference

The audit covered the County Executive of Nakuru for the period 1 July 2013 to 30 June 2014. The terms of reference set for the audit included verifications and confirmations of transactions in respect but not limited to the following areas:

- Budgetary control and performance
- Recurrent and development expenditure
- Revenue collections
- Cash and bank balances
- Current debtors and current liabilities
- Human resource records
- Procurement and procurement procedures

SUMMARY OF KEY FINDINGS

1.0 Budgetary Control and Performance

1.1 Funding

The County Executive received exchequer receipts of Kshs.8,218,639,773 against a budgeted amount of Kshs.9,538,050,803 reflecting a shortfall of Kshs.1,320,011,029 of the budgeted amount. The budget shortfall has a negative impact on service delivery.

In addition, the County Executive budgeted to collect revenue of Kshs.2,576,738,273 but managed to collect only Kshs.1,806,373,074 representing an under collection of revenue by Kshs.770,365,226 or 30% of the budgeted amount. Failure to collect revenue affects the budget and results in the County Executive inability to fund programmes.

1.2 Inadequate Allocation of Development Expenditure

Only Kshs.841,392,948, representing 10% of the total revenue received of Kshs.8,218,039,773 was allocated for development expenditure which is 20% below the threshold set by the Public Finance Management Act, 2012. Failure to allocate adequate funds for development may lead to slow economic growth.

1.3 Employee Costs

The County spent Kshs.4,461,083,140 on salaries or 54% of the total receipts of Kshs. 8,218,039,773 which is an indication of a high wage bill.

Further, the County Executive inherited all the employees from the defunct local authorities and also employed more to cater for the new management structure without carrying out staff capacity assessment and rationalization.

1.4 Car Grant to Members of the County Assembly

The County Executive transferred Kshs.150 million to the County Assembly to cater for Members of the County Assembly car grant. However, the funds were not budgeted for and approved by the Controller of Budget. Failure to follow the budget leads to poor financial management and consequently poor service delivery.

2.0 Recurrent and Development Expenditure

2.1 Irregular Allowances to Public Service Board Members

The County Executive paid Kshs.1,300,000 to the County Public Service Board members for accommodation in hotels while on duty in the County. However, the days in respect of which the amounts were paid were not indicated. It was, therefore, not possible to confirm the genuineness of the expenditure.

2.3 Payments to Casuals in Sub-Counties

The County Executive transferred Kshs.16,069,956 to the Sub-Counties for payment of casual wages. However, there were no records to show how the casuals were hired or their terms of engagement. Further, no returns including signed master rolls were provided for audit verification to confirm the existence of the casual workers. In the absence of the above records, the propriety of money spent on casual wages could not be confirmed.

2.4 Irregular Salary Payment to a former County Executive Member

Documents available indicate that the County Executive Member in charge of Trade, Industrialization, Tourism and Wildlife Management used fake academic certificates to secure the job. It was not clear how the member's resume was scrutinized or why reference from the former employer was not sought. He resigned in May 2014 after earning salary totaling Kshs.2,632,500.

2.5 Unaccounted for Bursaries to County Wards

The County Executive disbursed Kshs.1,375,000 to all the wards for payment of bursaries for needy students. However, no returns were provided to indicate how the funds were utilized, who the beneficiaries were and confirmation that the funds were used for the intended purpose. There is a risk of the funds not reaching the intended beneficiaries thus leading to loss of public funds.

2.6 County Ministry of Education Bursaries

Kshs.61,640,679 was spent on bursaries to secondary, tertiary and other institutions of higher learning even though the education function has not been devolved. There were no acknowledgement letters from the institutions to confirm receipt of funds. It was therefore not possible to authenticate the expenditure.

2.7 Income Tax Penalty

The County Executive failed to remit tax deducted for the months of July and August 2013 of Kshs.32,316,831 resulting into a penalty charge of Kshs.9,023,934 arising from poor cash flow management. This resulted in penalties of Kshs. 4,131,944 and Kshs.4,447,263 for the month of July 2013 and August respectively. The nugatory payment could have been avoided had the Executive followed prudent financial management systems.

3.0 Cash and Bank Balances

3.1 Outstanding Imprests

Imprests totalling Kshs. 20,121,707 were outstanding as at 30 June, 2014. Some officers were advanced more than one imprest while some had remained outstanding for over seven months. Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to loss of public funds.

4.0 Current Debtors and Current Liabilities

4.1 Settlement of Inherited Debts

The County Executive paid Kshs.261,463,606 to some creditors inherited from the Defunct Local Authorities before the creditors had been verified and legally transferred to the County Government by the Transitional Authority. The County Executive risks paying non-existent debts and this may lead to loss of public funds.

4.2 Pending Bills

Pending bills totalling Kshs.1,284,757,334 were not settled during the year but were instead carried forward to 2014/2015 financial year. Failure to pay bills in the year which they relate to has a negative impact in the year in which they are settled.

5.0 Motor Vehicles

The County Government procured twenty seven (27) vehicles at a cost Kshs.161,851,596 but log books for twenty six (26) vehicles had not been received by the time of the audit. There is a risk of loss of assets.

6.0 Procurement

6.1 Procurement of Tippers, Dozers and shovels

During the period under review, the County Executive purchased motor graders, dozer with Ripper 200-21HP and wheel loaders for Kshs.55,680,200.00. However, the tender documents did not have clear specifications of the machines to be supplied as required by Section 52 of the Public Procurement and Disposal Act, 2005 leading to huge variations between the highest and lowest bidders. Non adherence to procurement procedures may lead to loss of public funds.

7.0 Conditional Grant for Level Five Hospitals

The County Executive received a Conditional Grant of Kshs.390,283,988 from the National Government in respect of the Rift Valley General Hospital. However, the funds were not used for the Hospital only but some was used to finance other hospitals in the County. The services offered by level 5 hospitals were, therefore, negatively affected due to inadequate funding.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

1 July 2015

DETAILED REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF THE NAKURU COUNTY EXECUTIVE FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

1.0 Budgetary Control and Performance

1.1 Funding

During the year under review, the County Executive of Nakuru received exchequer receipts of Kshs. 8,218,039,773 against a budgeted amount of Kshs.9,538,050,803 for the financial year 2013/2014. This reflected a shortfall of Kshs.1,320,011,029 or 16% between the budgeted and actual amounts received. The budget shortfall has a negative impact on service delivery.

Recommendation

The County Executive should improve on the budgeting process and prepare more realistic budgets.

1.2 Under- Collection of Revenue

The County Executive had budgeted to collect revenue of Kshs. 2,576,738,723 during the 2013/2014 financial year. However, the County collected Kshs. 1,806,373,047 representing an under collection of revenue by Kshs. 770,365,226 or 30% of the budgeted amount. Failure to collect revenue affects the budget and results in the County Executive inability to fund programmes.

Recommendation

The County Executive should put in place measures to enhance revenue collection. The County Executive should develop strong internal controls to prevent revenue leakages.

1.3 Inadequate Allocation of Development Expenditure

Section 107(2) (b) of the Public Finance Management Act, 2012 requires County Governments to allocate a minimum of 30% of their budget to development expenditure over the medium term. However, during the year under review, only Kshs.841,392,948 representing 10% of the total revenue received of Kshs.8,218,039,773.20 was allocated for development expenditure. The County may not meet its development agenda and this may lead to slow economic growth.

Recommendation

The County Executive should increase the budgetary provisions for development expenditure in order to adhere to provisions of Section 107(2) (a) of the Public Finance Management Act, of 2012 and enhance development in the County.

1.4 Employee Costs

Section 107(2)(c) of the Public Finance Management Act, 2012 states that the County Government expenditure on wages and employee benefits should not exceed a percentage of

the County Government total revenue as prescribed by the County Executive Member for Finance in regulation and approved by the County Assembly.

However, during the period under review, no specific percentage was set by the County Executive Member for Finance and approved by the County Assembly as required by the law. Further, during the period, Kshs.4,461,083,140 was spent in paying salaries while the revenue collected for the same period was Kshs.1,806,373,047. The expenditure on salaries exceeded the total revenue collected by the County Executive by Kshs.2,654,710,093. In addition, analysis of expenditure on salaries revealed that the Kshs.4,461,083,140 spent on salaries was 54 % of the total funding of Kshs.8,218,039,773 which is an indication of a high wage bill.

Further, the County Executive inherited all the employees from the defunct local authorities and also employed more to cater for the new management structure without carrying out staff capacity assessment and rationalization. There is a risk of paying dormant workers due to lack of defined needs.

Recommendation

The County Executive should come up with ways to reduce the wage bill in order to free more funds for development.

The County Executive should carry out a need analysis so as to establish the optimal staff requirement.

1.5 Car Grant to Members of the County Assembly

The County Executive transferred Kshs.150 million from the County Treasury to the County Assembly to enable the Assembly give Members of the County Assembly car grants. However, the funds had not been budgeted for and approved as required by Section 154 (1) of the Public Finance Management Act, 2012. Failure to follow the budget leads to poor financial management and consequently poor service delivery.

Recommendations

The County Executive should not spend outside the approved budget.

2.0 Recurrent and Development Expenditure

2.1 Irregular Allowances to Public Service Board Members

The County Executive paid Kshs. 1,300,000 to the Public Service Board members for accommodation in hotels while on duty in the County. However, the days in respect of which the amounts were paid were not indicated and it was therefore not possible to confirm the propriety of the expenditure.

Recommendation

The County Executive should only pay accommodation allowances on the specific days when members of the Board work outside their duty station.

2.2 Payments to Casuals in Sub-Counties

The County Executive transferred Kshs.16,069,956 to the Sub-Counties for payment of casual wages. However, there were no records to show how the casuals were hired or their terms of engagement. Further, no returns including signed master rolls were provided for audit verification to confirm the existence of the casual workers. In the absence of the above records, the propriety of money spent on casual wages could not be confirmed.

Recommendation

In order to enhance accountability, the County Executive should maintain records of all casuals at the sub county level and returns be submitted to the County Executive Headquarters.

2.3 Irregular Salary Payment to a former County Executive Member

Mr. Samuel Ndungu Gitau was appointed as the County Executive Committee (CEC) Member in charge of Trade, Industrialization, Tourism and Wildlife Management at a monthly salary of Kshs.225,000. Documents available indicate that the CEC member had forged his academic certificates to secure the job and resigned in May 2014. Between July 2013 and June 2014 when payment for his salary was stopped, he had earned salary totalling Kshs.2,632,500.

Recommendation

The County Executive should seek redress from the former CEC member and have the salary recovered.

2.4 Unaccounted for Bursaries to County Wards

The County Executive disbursed Kshs.1,375,000 to all the wards for payment of bursaries for needy students. Each of the fifty five wards received Kshs.25,000. However, no returns were availed showing who the beneficiaries were. Further, there were no acknowledgment letters from the recipient institutions. We could therefore not confirm that the funds were used for the intended purpose. There is a risk of the funds not reaching the intended beneficiaries thus leading to loss of public funds.

Recommendation

The County Executive should formulate clear guidelines on the administration of bursary funds to ensure that the bursaries reach the intended beneficiaries and are adequately accounted for.

2.5 County Ministry of Education Bursaries

During the period under review, the County Executive spent Kshs.61,640,679 on bursaries to secondary, tertiary and other institutions of higher learning. However, the expenditure could not

be confirmed as proper charge to the County expenditure since there were no acknowledgement letters from the institutions to confirm receipt of funds totaling Kshs.2,626,320. It was therefore not possible to authenticate the expenditure.

Recommendation

The County Executive should ensure bursaries issued are acknowledged by the beneficiaries so as to confirm that funds were used for the intended purpose.

2.6 Income Tax Penalty

Section 37 of the Income Tax Act, Cap 470 of the Laws of Kenya provides that employers should deduct tax from their employees before the 10 day following the end of month and remit the same to the revenue authority or risk being penalized.

The County Executive failed to remit tax deducted for the month of July 2013 and August 2013 of Kshs.16,527,778 and Kshs.17,789,053 respectively. This resulted in penalties of Kshs.4,131,944 for the month of July 2013 and Kshs. 4,447,263 for the month of August. The late payment for the month of August 2013 further attracted a penalty of 2% as per Section 94(1) of the Income Tax Act, Cap 470. The County Executive hence incurred a total of Kshs. 9,023,934 to pay for penalty due to late remittance of Income Tax.

Recommendation

The County Executive should manage cash flow more efficiently and ensure that adequate funds are maintained to pay statutory deductions as required by relevant laws.

3.0 Cash and Bank Balances

3.1 Outstanding Imprests

Imprests totalling Kshs.20,121,707 were outstanding as at 30 June, 2014. Some officers were advanced more than one imprest while some had remained outstanding for over seven months contrary to the provisions of Section 152 of the Public Financial Management Act, 2012. Failure to surrender imprests when they fall due is a pointer to weak financial control which may lead to loss of public funds.

Recommendation

All outstanding imprests should be recovered from the respective employees' salaries.

4.0 Current Debtors and Current Liabilities

4.1 Settlement of Inherited Debts

During the period under review, the County Executive paid Kshs.261,463,606 to creditors who had been inherited from the Defunct Local Authorities. The payments were made after a debt management committee formed by the County Executive indicated that debts totaling Kshs.1,028,143,054 had been inherited from the defunct Local Authorities. However, the

creditors were not supported with creditors' ledgers. Further, the payment was made before the creditors had been verified and legally transferred to the County Government by the Transitional Authority. The County Executive risks paying nonexistent debts and this may lead to loss of public funds.

Recommendations

The County Executive should expedite the takeover of assets and liabilities held by the defunct local authorities and adhere to provisions of the Transition to Devolved Government Act, 2012 and Legal Notices issued by the Transition Authority on the handling of assets and liabilities from the defunct local authorities.

4.2 Pending Bills

Records available indicate that bills totaling Kshs. 1,284,757,334 for the year 2013/2014 were not settled during the year but were instead carried forward to the 2014/2015 financial year. No explanation has been provided for not settling the bills during the year.

Recommendations

Bills should be paid in the period to which they relate as carrying them over to subsequent years adversely affects the budget for year in which they are paid.

5.0 Motor Vehicles

The County Executive procured twenty seven (27) vehicles at a cost of Kshs. 161,851,596. Although, the vehicles were delivered, log books for twenty six (26) vehicles had not been received except for one Toyota Prado registration GVN O32 A. Consequently, the ownership could not be confirmed.

Recommendations

The County Executive should adhere to the provisions of the Public Procurement and Disposal Act, 2005 and related 2006 regulations.

6.0 Procurement

6.1 Procurement of Tippers, Dozers and shovels

The County Government advertised a tender for the supply of three (3) motor graders 180-200HP, Tracked Dozer with Ripper 200-21HP and wheel loader 165-175HP. Nine companies responded and the contract was awarded to the lowest bidder. However, scrutiny of tender documents revealed that detailed specifications of the machines to be supplied were not clear as required by Section 52 of the Public Procurement and Disposal Act, 2005. An evaluation carried out by the Tender Board Committee on 21 March 2014 revealed huge variations between the highest and lowest bidders as shown below:

Machine Type	Highest	Lowest	Variance	%
Wheel Loader	18,630,000.00	7,656,000.00	10,954,000.00	143%
Motor Grader	85,869,000.00	31,320,200.00	54,548,800.00	174%
Dozer 200-21Hp	41,862,619.55	16,704,000.00	25,158,619.00	151%
	146,361,619.55	55,680,200.00	90,661,419	

Non adherence to procurement procedures may eventually lead to loss of public funds.

Recommendation

The County Executive should ensure tender documents have proper and clear specifications as required by the Public Procurement and Disposal Act, 2005.

7.0 Conditional Grant for Level Five Hospitals

During the period under review, the County Executive received a Conditional Grant of Kshs.390,283,988 from the National Government in respect of the Rift Valley General Hospital. Conditional grants are given to all Level 5 Hospitals as a national government policy to ensure that basic health services are maintained in those hospitals and for infrastructure improvement.

Scrutiny of expenditure in respect of the conditional grants revealed the following anomalies;

- (i) The Medical Superintendent of Health at the General Hospital requested for Conditional Grant of Kshs.102, 074,274 of which Kshs.22,074,274 was to cater for recurrent expenditure and Kshs.80,000,000.00 as capital expenditure for the construction of a maternity wing within the hospital. The funds were transferred from the County Treasury to the County Ministry of Health Operational Account in Cooperative Bank A/c No.0114150646666666100 on 26 November 2013. However, out of this amount of Kshs.102,074,274, only the recurrent portion of Kshs.22,274, 000.00 was released for use by the Rift Valley General Hospital while the balance of Kshs.80,000,000.00 meant for the construction of a maternity wing was subsequently used to fund other medical facilities within the County of Nakuru.
- (ii) A further, Kshs.168,126,335.00 was utilized by the County Ministry of Health to fund recurrent expenditure in both the Rift Valley General Hospital and other County Health Facilities.
- (iii) In addition, Kshs.120,087,379 was utilized by the County Treasury to pay Salaries for County employees. This was contrary to the intended purpose of funding level five hospitals.

The services offered by level 5 hospitals were, therefore, negatively affected due to inadequate funding.

Recommendations

The County government should ensure it adheres to the relevant policies on conditional grants.

8.0 Conclusion

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

A handwritten signature in black ink, appearing to read 'E. R. O. Ouko', with three dots below the name.

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

1 July 2015

APPENDIX 1
UNSURRENDERED IMPRESTS

DATE	G-PAY NO.	PAYEE	REASON	AMOUNT
10.12.13	1277	Bahati Sub County	Repair of slaughter house	267,083.00
09.12.13	1107	Bahati Sub County	Casuals	60,000.00
05.05.14	7196	Bahati Sub County	Casuals	411,000.00
06.03.14	5818	Bahati Sub County	Casuals	123,300.00
28.04.14	7065	Charles Mburu Wathiongo	Imprest	200,000.00
07.03.14	5897	Chelal Charles	Nightouts	24,000.00
07.03.14	5896	Damaris Wanjiru Nganga	Maintenance of Governor's office	264,000.00
26.11.13.	0676	David Kiplangat Rono	Office use - Supplies	500,000.00
20.11.13	0618	Erick Ogada	Clean ups	274,010.00
10.12.13	1101	Gilgil Sub County	Casuals	138,096.00
28.04.14	6968	Gladys Pkimei	Security Officers	642,500.00
28.04.14	7122	Gladys Pkimei	Office use	122,000.00
08.11.13	362	Gladys Pkimei	Casuals	150,000.00
10.12.13	1322	Humprey Kangea	Travel Allowance	835,610.00
29.11.13	0793	James Kinaiyo Arap Tanui	Drainage & Bush Clearing	600,000.00
06.03.14	5777	John Kiara	Security Officers	982,500.00
28.04.14	7056	John Mahu Macharia	Allowances	40,000.00
28.04.14	7057	Joseph Ndungu	Allowances	

		Macharia		12,500.00
28.04.14	7058	Joseph Thaa Njoroge	Allowances	5,500.00
28.04.14	7055	Kipkirui Rutto Evans	Allowances	56,000.00
10.12.13	1099	Kuresoi North Sub County	Casuals	164,400.00
05.05.14	7195	Kuresoi North Sub County	Casuals	308,250.00
18.04.14	6702	Kuresoi North Sub County	Casuals	293,620.00
22.01.14	3693	Kuresoi South Sub County	Casuals	106,860.00
29.04.14	7150	Lucy Wanjiku Gachara	Court Refunds	160,000.00
12.05.14	7322	Mary Njoki Mbugua	Office use - Women Rep Nakuru County	200,000.00
29.11.13	0847	Molo Sub County	Casuals	39,600.00
12.11.13	0549	Molo Sub County	Casuals	308,568.00
05.05.14	7197	Molo Sub County	Casuals	75,000.00
07.03.14	5901	Molo Sub County	Casuals	1,035,720.00
29.04.14	7181	Musili Paul	Allowances	48,000.00
16.04.14	6696	Naivasha Sub County	Casuals	679,258.00
10.12.13	1112	Nakuru East Sub County	Casuals	205,500.00
16.04.14	6691	Nakuru West Sub County	Casuals	360,858.00
10.12.13	1100	Njoro Sub County	Casuals	523,313.00
06.04.14	6490	Njoro Sub County	Casuals	392,094.00
27.02.14	5213	Nyangweta Ronald Sagero	Allowances	757,500.00
28.04.14	7116	Odundo Dan Odhiambo	Allowances	665,000.00
29.04.14	7137	Opondo Lawrence Oduol	Allowances	215,000.00
29.09.13	0010	Oscar Muraguri	Office Materials	289,780.00

31.10.13	0314	Oscar Mwangi Muraguri	Toilet Construction	200,000.00
06.12.13	0886	Phonesy Sagala	Allowances	1,440,000.00
10.12.13	1098	Rongai Sub County	Casuals	105,096.00
05.05.14	7194	Rongai Sub County	Casuals	263,040.00
28.02.14	5674	Salome Nganga	Training	900,000.00
11.03.14	6019	Salome Nganga	Allowances	565,390.00
12.03.14	6033	Salome Nganga	Training	500,000.00
12.03.14	6034	Salome Nganga	Office use	250,000.00
18.02.14	5160	Salome Nganga	Office use	250,000.00
29.04.14	7180	Salome Nganga	Allowances	51,990.00
29.04.14	7169	Stanley Mwaura	Allowances	19,500.00
12.03.14	6032	Stella Bosibori Otebo	Office use	206,941.00
24.04.14	6723	Stella Bosibori Otebo	Office use	120,000.00
20.11.13	0626	Stephen Kimani Njoroge	Imprest	109,580.00
07.12.13	1063	Subukia Sub County	Road Routine maintenance	768,000.00
11.03.14	6026	Vincent Kipchirchir	Travel Allowance	245,000.00
29.04.14	7170	Vincent Kipchirchir	Allowances	72,000.00
29.04.14	7171	Vincent Kipchirchir	Allowances	12,000.00
07.03.14	5990	Zipporah Muthoni Kimani	Research	1,144,075.00
28.04.14	7061	Zipporah Muthoni Kimani	Imprest	362,675.00
TOTAL				20,121,707.00

APPENDIX II

INHERITED DEBTS PAID 2013/2014				
DATE	Gpay No.	Payee	Description	Amount
	4528	Jupiter Logistics	Inherited Debt	703,206.00
19/02/2014	5145	Dakuki Construction Company	Inherited Debt	4,171,000.00
16/4/2014	6686	Lomolo Pry Sch	Tree Planting-Inherited Debts	27,500.00
25/04/2014	6898	John Thuo	Tree Planting-Inherited Debts	27,500.00
29/04/2014	7151	Dakuki Construction Company	Nakuru County Council	2,575,200.00
18/4/2014	6705	Mid World Communication Centre	Nakuru County Council	542,036.00
18/4/2014	6706	Barco Build Venture 2010 Ltd	Road Grading-Nkr County Council	698,400.00
18/4/2014	6707	Texxen Construction Co	Road Grading-Nkr County Council	410,016.00
19/02/2014	5171	Income Tax Main Collection Ac	Wht	206,871.00
19/02/2014	5172	Sec And M Co.Ltd	Valuation-Nakuru County Council	6,688,846.00
25/02/2014	5439	Josmak General Supplies	Nakuru County Council	1,164,000.00
20/03/2014	6087	Momanyi and Associates	Legal	7,457,500.00
	2218	Family Bank	Loan Repayment	4,096,742.00
	3636	Family Bank Limited	Interest On Outstanding Loan	113,184.00
7/3/2014	5842	Tupendane Sacco Society Ltd	Deduction Jan 2012-May 2013	18,890,991.00
	2872	Appex Valuers Ltd	Valuation	2,000,000.00
16/4/2014	6687	Orina & Co Advocates	Legal Fee	1,000,000.00
29/04/2014	7164	Alternative Consultants	Training-Municipal Council	482,000.00

29/04/2014	7165	Tracoed Consultants	Training-Municipal Council	492,000.00
8/5/2014	7258	Saikabe Construction Co Ltd	Classrooms Dams Primary Sch	2,838,068.00
8/5/2014	4359	Macharia Construction Ltd	LASDAP-NCC	887,403.00
		TOTAL		55,472,463.00

APPENDIX III

FOREIGN TRAVEL				
Date	Ref. No.	Payee	Purpose	Amount
	2665	Akarim Agencies Company Ltd	AIR TICKET	2,255,200.00
	0021	Victor Ndereba Kanyaura	CHINA TOUR	558,124.00
	0992	British Airways - USA	Air tickets	3,110,920.00
22/10/2013	1290	China Info Culture	Foreign Tra.	1,985,000.00
22.10.2013	1290	China Information	Foreign Travel	1,985,000.00
				9,894,244.00

APPENDIX IV

DOMESTIC TRAVEL				
Date	Cheque No	Payee	Details	Amount
	0375	SAMUEL GITAU	MILLAGE ALLOWANCE	196,980.00
	0406	ERICK KIPROTICH KIPKERRIO	TRAVEL ALLOWANCES	12,000.00
	0407	ESTHER W W KAMAU	TRAVEL ALLOWANCES	12,000.00
	0451	MICHAEL REUBEN WACHIRA	TRAVEL ALLOWANCES	33,000.00
	0477	LEORNARD OCHIENG NYAMBUYA	TRAVEL ALLOWANCES	28,500.00
	0541	JACINTA NJOKI MWANGI	TRAVEL ALLOWANCES	20,000.00
	11	VINCENT RONO	TRAVEL ALLOWANCES	74,000.00
	0916	MINISTRY OF TRADE INDUSTRIALIZATION	MILLAGE ALLOWANCE	358,315.00
	0733	DR. CLEOPHAS KOGO	TRAVEL ALLOWANCES	36,000.00
	0810	ESTHER NASIMIYU WANJALA	TRAVEL ALLOWANCES	24,000.00
	6000	MARGRET NYAGA	TRAVEL ALLOWANCES	72,000.00
	0833	STELLA BOSIBORI OTEBO	TRAVEL ALLOWANCES	24,000.00
	0904	GEOFFREY MUTISYA KIOKO	TRAVEL ALLOWANCES	187,050.00
	1680	MARITIM STEPHEN KIPLANGAT	MILLAGE ALLOWANCE	20,000.00
	2086	MBALWA MR PHILIP NAFTALI	SUSISTENCE ALLOWANCE	68,550.00
	3121	MAINA RACHAEL WANJIKU	MILAGE	263,514.00
	4310	FRANCIS GATIMU MATHEA	MILAGE ALLOWANCE	97,960.00
	0908	JOSEPHAT WANJOHI MWANGI	TRAVEL ALLOWANCES	160,935.00
	0920	ALLAN MUNGUYA	TRAVEL ALLOWANCES	160,935.00
6/3/2014	5764	RAYMOND K KOMEN	MILLAGE ALLOWANCE	228,464.00
	0922	JOSEPH MUGAMBI	TRAVEL	

		KIMANI	ALLOWANCES	160,935.00
	0931	JOSEPH O NYAMORA	TRAVEL ALLOWANCES	195,750.00
	1122	CATHERINE WAWASI KITETU	TRAVEL ALLOWANCES	195,750.00
	0419		TRAVEL ALLOWANCES	5,500.00
	1123	JOSEPH KIPKOSGEI TONU	TRAVEL ALLOWANCES	18,000.00
	1281	AGNES ONDECHE OKATSO	TRAVEL ALLOWANCES	160,935.00
	1458	MERCY MUCHIKU KARIBA	TRAVEL ALLOWANCES	14,000.00
	2299	KARANJA MRS.JANE WAKANYI	TRAVEL ALLOWANCES	31,000.00
	3689	NGARI MARGARET WANJIRU	TRAVEL EXPENSES	25,600.00
19/02/2014	5117	FRANCIS GATIMU MATHEA	TRAVEL ALLOWANCE	39,760.00
25/02/2014	5372	DAMARIS NGANGA	TRAVEL & TRAINING	470,400.00
25/02/2014	5381	JOHNSON KAMAU NJOROGE	TRAVEL ALLOWANCE	182,000.00
11/3/2014	6026	VINCENT KIPCHIRCHIR	TRAVEL ALLOWANCES	245,000.00
12/3/2014	6027	HOPE	TRAVEL ALLOWANCES	16,000.00
	1466	JOHANA KAMAU MBUGUA	NIGHTOUT	5,500.00
	1467	OMONDI MR.JAMES JUMA	NIGHTOUT	5,500.00
	2292	JOSEPH MBUTHIA	NIGHTOUT	5,500.00
	2302	MONGARE MR ALFAYO ONCHIRI	NIGHTOUT	11,000.00
	2304	SIPELENGE MR DAVID TOILI	NIGHTOUT	5,500.00
	3112	DAVID TOILI	NIGHTOUT	11,000.00
	3126	JOHN KAMAU NJOROGE	NIGHTOUT	11,000.00
	3127	PISPFA HANIEL MWANGI	NIGHTOUT	5,500.00
	3240	LAWRENCE ODUOL OPONDO	NIGHTOUT	24,000.00
	3241	WANJALA ESTHER	NIGHTOUT	

		NASIMIYU		30,000.00
	3399	NJOROGE JOHN KAMAU	NIGHTOUT	13,475.00
	3400	HANIEL MWANGI PISPAH	NIGHTOUT	5,500.00
	3401	JAMES JUMA OMONDI	NIGHTOUT	5,500.00
	3416	MUTHE JOSEPH MBUTHIA	NIGHTOUT	5,500.00
	3422	ANTON OWUOR	NIGHTOUT	24,000.00
	3436	LEONARD OMONDI ONYANGO	NIGHTOUT	7,150.00
	3442	JOHN MACHARIA	NIGHTOUT	40,000.00
	3458	PHILIP RONO KIPLANGAT	NIGHTOUT	20,000.00
	3462	CHELAL CHARLES	NIGHTOUT	64,000.00
	3463	JULIUS S. MUTUTUA	NIGHTOUT	24,000.00
	3464	ROBERT SYMON KOIMA	NIGHTOUT	32,000.00
	3467	STELLA BOSIBORI	NIGHTOUT	30,000.00
	3593	HANIEL MWANGI HISPAH	NIGHTOUT	16,500.00
	3598	JOSEPHINE ESTHER MUNYAO	NIGHTOUT	24,000.00
	3606	SIPELENGE DAVID TOILI	NIGHTOUT	5,500.00
	3618	STANLEY KIMAIWA CHEPKWONY	NIGHTOUT	24,000.00
	3622	ONYANGO LEONARD OMONDI	NIGHTOUT	11,000.00
	3623	JOHN MACHU MACHARIA	NIGHTOUT	18,000.00
	3625	JULIUS KIPNGETICH KOSKEI	NIGHTOUT	5,500.00
	3626	ANTONY MUSOBA WANATOYA	NIGHTOUT	11,000.00
	3627	KEFA NICKSON KOMBO	NIGHTOUT	5,500.00
	3629	MWANGI PATRICK NDIRANGU	NIGHTOUT	6,000.00
	3631	JOSEPH MUGAMBI	NIGHTOUT	

		KMANI		1,200.00
	3632	PHILIP RONOH KIPLANGAT	NIGHTOUT	20,000.00
	3638	PAUL MUSILI	NIGHTOUT	5,500.00
	3639	PAUL MUSILI	NIGHTOUT	5,500.00
	3649	KIBE DAVID KAMAU	NIGHTOUT	5,500.00
	3651	NJOROGE JOHN KAMAU	NIGHTOUT	11,000.00
	3687	JAMES JUMA OMONDI	NIGHTOUT	16,500.00
	3690	WILLIAM LEMISO OLE SARUNI	NIGHTOUT	12,000.00
	0403	JOAN MWAURA	NIGHTOUT ALLOWANCE	23,800.00
	0445	JEREMIAH OTIENO AYIRO	NIGHTOUT ALLOWANCE	12,000.00
	0646	LYDIAH WANJIKU NGIGI	NIGHTOUTS	16,000.00
	0674	DAVID KAMAU KIBE	NIGHTOUTS	16,500.00
	0705	DOROTHY LAVUSA MFWOGO	NIGHTOUTS	16,500.00
	0743	CHARLES CHELAL	NIGHTOUTS	16,000.00
	0764	ROBERT MWAMBA MACHOKA	NIGHTOUTS	8,000.00
	0766	JOHANA KAMAU MBUGUA	NIGHTOUTS	16,500.00
	0768	LYDIA WANJIKU NGIGI	NIGHTOUTS	18,000.00
	0770	WILSON WAWERU KINYUA	NIGHTOUTS	8,000.00
	0774	WILLIAM LEMISO OLE SARUNI	NIGHTOUTS	12,000.00
	0781	ANTON OWUOR	NIGHTOUTS	8,000.00
	0786	WAQO S DUBA	NIGHTOUTS	12,000.00
	0787	MICHAEL KORIR KIMTAI	NIGHTOUTS	12,000.00
	0788	STEPHEN MATHENGE	NIGHTOUTS	12,000.00
	3744	JULIUS S. MUTUTUA	NIGHTOUTS	

				40,000.00
	3792	MARWA PATRICK MARWA	NIGHTOUTS	40,000.00
	3793	JOSEPH MUGAMBI KIMANI	NIGHTOUTS	40,000.00
	4219	VINCENT KIPCHIRCHIR	NIGHTOUTS	12,000.00
	4230	GATHOGA JOSEPH NJOROGE	NIGHTOUTS	11,000.00
	4309	KIPKIRUI RUTTO EVANS	NIGHTOUTS	12,000.00
	4323	GEOFFREY BUNGEI KIPROTICH	NIGHTOUTS	24,000.00
	4430	KASE ALI BONAYA	NIGHTOUTS	16,000.00
	4456	CHELAL CHARLES	NIGHTOUTS	40,000.00
	4506	JOSEPH THAA NJOROGE	NIGHTOUTS	11,000.00
	4527	WANJOHI FREDRICK N	NIGHTOUTS	22,000.00
	4531	MOTARI JOSEPH	NIGHTOUTS	50,000.00
	4549	MARWA PATRICK MARWA	NIGHTOUTS	30,000.00
	4550	JOSEPH MUGAMBI KIMANI	NIGHTOUTS	40,000.00
	4591	NDIMBARU ESTHER WANJERI	NIGHTOUTS	12,000.00
	4592	OMONDI CHARLES LWANGA	NIGHTOUTS	15,000.00
	4593	JOSEPH KIPKEMOI MARITIM	NIGHTOUTS	12,000.00
	4803	OMONDI JAMES JUMA	NIGHTOUTS	44,000.00
	4822	JOSEPH MUGAMBI KIMANI	NIGHTOUTS	24,000.00
	4825	CHELAL CHARLES	NIGHTOUTS	24,000.00
	4831	KASE ALI BONAYA	NIGHTOUTS	32,000.00
	4832	KASE ALI BONAYA	NIGHTOUTS	24,000.00
	4833	KASE ALI BONAYA	NIGHTOUTS	24,000.00
19/02/2014	5060	SIPELENGE DAVID TOILI	NIGHTOUTS	

				11,000.00
25/02/2014	5220	SIPELENGE DAVID TOILI	NIGHTOUTS	5,500.00
25/02/2014	5342	JOSEPH MUGAMBI KIMANI	NIGHTOUTS	32,000.00
7/3/2014	5858	KASE BONAYA	NIGHTOUTS	40,000.00
7/3/2014	5859	KASE BONAYA	NIGHTOUTS	24,000.00
7/3/2014	5868	PISCAH HANIEL MWANGI	NIGHTOUTS	5,500.00
7/3/2014	5890	WILLIAM LEMISO OLESALUNI	NIGHTOUTS	18,000.00
7/3/2014	5897	CHELAL CHARLES	NIGHTOUTS	24,000.00
7/3/2014	5910	JULIUS KIPNGETICH KOSKEI	NIGHTOUTS	5,500.00
7/3/2014	5911	RICHARD TUTAH	NIGHTOUTS	20,000.00
12/3/2014	6053	JOHNSON KAMAU NJUGUNA	NIGHTOUTS	96,000.00
	3033	MONICAH NAMUNYAK CHERUTICH	COMMUTER ALLOWANCE	20,000.00
	3394	JAMES MBUGUA KURIA	COMMUTER ALLOWANCE	20,000.00
	3435	FRANCIS GATIMU MATHEA	COMMUTER ALLOWANCE	60,000.00
	3769	FRANCISCAR KAMUREN	COMMUTER ALLOWANCE	20,000.00
	3770	PETER KIBE MBAE	COMMUTER ALLOWANCE	20,000.00
16/4/2014	6695	NAIVASHA SUB COUNTY	SUBSISTENCE ALLOWANCE	98,300.00
	2219	SALOME NGANGA		126,000.00
	2220	SALOME NGANGA	SUBSISTENCE ALLOWANCE	350,000.00
	4185	MUGWE NAOMI NYOKABI	SUBSISTENCE ALLOWANCE	12,000.00
7/3/2014	5867		SUBSISTENCE ALLOWANCE	88,600.00
7/3/2014	5870	NGIGI LYDIAH WANJIKU	SUBSISTENCE ALLOWANCE	30,000.00
7/3/2014	5903	MUGWE NAOMI NYOKABI	SUBSISTENCE ALLOWANCE	12,000.00
	0803	GILBERT MBUGUA	SUBSISTENCE	

		NJIHIA	ALLOWANCE	121,900.00
				6,495,258.00

APPENDIX V

CASUAL WORKERS

Date	Gpay No.	Payee	Purpose	Amount
	0425	HUMPHREY KANGEA	CASUALS	32,880.00
	0428	NAIVASHA SUB COUNTY	CASUALS	511,742.00
	0469	SUBUKIA SUB COUNTY	CASUALS	522,111.00
	0470	NJORO SUB COUNTY	CASUALS	75,000.00
	0471	GILGIL SUB COUNTY	CASUALS	118,399.00
	0473	KURESOI SOUTH SUB COUNTY	CASUALS	162,500.00
	0549	MOLO SUB COUNTY	CASUALS	308,568.00
	0678	ESTHER NJERI MUNDIA	CASUALS	138,000.00
	0847	MOLO SUB COUNTY	CASUALS	39,600.00
	1506	MOLO SUB COUNTY	CASUALS	362,502.00
	2093	NAKURU EAST SUB COUNTY	CASUALS	164,400.00
	3691	BAHATI SUB COUNTY	CASUALS	60,000.00
	3692	VITALIS O ODIPO	CASUALS	210,000.00
	3693	KURESOI SOUTH SUB COUNTY	CASUALS	106,860.00
	4201	NAKURU EAST SUB COUNTY	CASUALS	258,930.00
	4471	KANGEA HUMPHREY	CASUALS	125,000.00
	4790	NAIVASHA SUB COUNTY	CASUALS	644,864.00
25/02/2014	5358	SUBUKIA SUBCOUNTY	CASUALS	103,592.00
25/02/2014	5359	RONGAI SUB COUNTY	CASUALS	144,672.00
6/3/2014	5816	RONGAI SUB COUNTY	CASUALS	86,310.00
6/3/2014	5817	NJORO SUB COUNTY	CASUALS	

				133,164.00
6/3/2014	5818	BAHATI SUBCOUNTY	CASUALS	123,300.00
7/3/2014	5887	GILGIL SUB COUNTY	CASUALS	348,528.00
7/3/2014	5892	KURESOI SOUTH SUB COUNTY	CASUALS	53,430.00
7/3/2014	5901	MOLO SUB COUNTY	CASUALS	1,035,720.00
9/3/2014	5998	JOSEPHINE ESTHER MUNYAO	CASUALS	150,000.00
9/3/2014	5999	KURESOI SOUTH SUB COUNTY	CASUALS	53,430.00
25/03/2014	6133	SUBUKIA SUB COUNTY	CASUALS	86,310.00
26/03/2014	6189	KURESOI SOUTH SUB COUNTY	CASUALS	49,320.00
6/4/2014	6490	NJORO SUB COUNTY	CASUALS	392,094.00
11/4/2014	6518	KURESOI NORTH SUB COUNTY	CASUALS	164,400.00
11/4/2014	6527	KURESOI SOUTH SUB COUNTY	CASUALS	157,824.00
11/4/2014	6550	NAKURU EAST SUB COUNTY	CASUALS	358,245.00
11/4/2014	6566	RONGAI SUB COUNTY	CASUALS	241,668.00
11/4/2014	6567	MOLO SUB COUNTY	CASUALS	345,240.00
16/4/2014	6691	NAKURU WEST SUB COUNTY	CASUALS	360,858.00
16/4/2014	6696	NAIVASHA SUB COUNTY	CASUALS	679,258.00
16/4/2014	6698	BAHATI SUB COUNTY	CASUALS	123,300.00
	0145	BAHATI SUBCOUNTY	CASUALS	30,000.00
	0303	ERICK OGADA	CASUALS & ELECTRICAL INSTALLATION	535,140.00
	1098	RONGAI SUB COUNTY	CASUALS NOV 2013	105,096.00
	1099	KURESOI NORTH SUB COUNTY	CASUALS NOV 2013	164,400.00
	1101	GILGIL SUB COUNTY	CASUALS NOV 2013	138,096.00
	1112	NAKURU EAST SUB COUNTY	CASUALS NOV 2013	205,500.00

	3404	RONGAI SUBCOUNTY	CASUALS-DEC 2013	118,368.00
	3405	KURESOI NORTH SUBCOUNTY	CASUALS-DEC 2013	164,400.00
	3406	GILGIL SUBCOUNTY	CASUALS-DEC 2013	125,355.00
	3465	NAIVASHA SUBCOUNTY	CASUALS-DEC 2013	644,864.00
	0362	GLADYS AMUNDA PKEMEI	CASUALS-NAKURU EAST	150,000.00
	0338	AMUKUJE PAMELA BARASA	CASUALS-RONGAI	72,000.00
	0460	LEORNARD KIPROTICH MUTAI	WAGES	86,117.00
	0221	CLEMENT NGANGA	WAGES AUG,SEPT &OCT 2013	86,117.00
	0222	JOSEPH ANGWEKWE	WAGES AUG,SEPT &OCT 2013	86,117.00
	0223	JOACHIM NJUIGACHIGWA	WAGES AUG,SEPT &OCT 2013	86,117.00
	0224	LEONARD KIPROTICH MUTAI	WAGES AUG,SEPT &OCT 2013	86,117.00
	0225	JOHN M WANJOHI	WAGES AUG,SEPT &OCT 2013	86,117.00
	0226	BOAZ MITICH	WAGES AUG,SEPT &OCT 2013	86,117.00
	0227	LIVINGSTONE N KARANJA	WAGES AUG,SEPT &OCT 2013	86,117.00
	0228	JOSEPH KINYANJUI	WAGES AUG,SEPT &OCT 2013	86,117.00
	0229	JOSEPH KIPKEMOI MARTIM	WAGES AUG,SEPT &OCT 2013	86,117.00
	0230	SCHOLASTICA GESERE BASWETI	WAGES AUG,SEPT &OCT 2013	86,117.00
	0231	RUTH M MUASYA	WAGES AUG,SEPT &OCT 2013	86,117.00
	0244	ABEL MUNGAI CHEGE	WAGES AUG,SEPT &OCT 2013	86,267.00
	0274	EDWIN NJENGA MUNIU	WAGES AUG,SEPT &OCT 2013	86,117.00
	0074	RACHEALMUGURE MWATHA	WAGES AUGUST 2013	28,246.00
	0075	PIUS MASANA KERARIO	WAGES AUGUST 2013	28,246.00
	0076	MAUREENCHEPKEMOI SAIBALA	WAGES AUGUST 2013	28,246.00
	0077	ERICK KIPROTICH	WAGES AUGUST	

		KIPKERIO	2013	28,246.00
	0079	STEPHEN NDUNGU NDUMIA	WAGES AUGUST 2013	54,106.00
	0089	WILLIAM LEMISO OLE SARUNI	WAGES AUGUST 2013	28,246.00
	0096	JAMES NJUGUNA GITONE	WAGES AUGUST 2013	28,395.00
	0097	ESTHER WANJIKU KAMAU	WAGES AUGUST 2013	28,245.00
	0098	ALICE NYAMISIA KAMAU	WAGES AUGUST 2013	28,246.00
	0162	WILLIAM LEMISO OLE SARUNI	WAGES AUGUST 2013	28,245.00
	0163	JAMES NJUGUNA GITONE	WAGES AUGUST 2013	28,395.00
	0164	ALICE NYAMISIA KAMAU	WAGES AUGUST 2013	28,245.00
	0165	RACHAEL MUGURE MWATHA	WAGES AUGUST 2013	28,245.00
	0166	PIUS MASANA KERARIO	WAGES AUGUST 2013	28,245.00
	0167	SAIBALA CHEPKEMOI MAUREEN	WAGES AUGUST 2013	28,425.00
	0168	ERICK KIPROTICH KIPKERIO	WAGES AUGUST 2013	28,245.90
	0170	SIMON NDUNGU NDUMIA	WAGES AUGUST 2013	27,053.00
	0099	EVLYNE MBAIKA	WAGES AUGUST 2013 & ALLOWANCES	113,253.00
	1114	JOSEPH KIPKEMOI MARTIM	WAGES DEC 2013	28,245.00
	1482	WILLIAM OLE SARUNI	WAGES DEC 2013	50,246.00
	1489	JAMES NJUGUNA GITONE	WAGES DEC 2013	28,245.00
	1490	ESTHER WANJIKU KAMAU	WAGES DEC 2013	28,246.00
	1491	ALICE NYAMASIA KAAU	WAGES DEC 2013	28,245.00
	1492	RACHEL MUGURE MWATHA	WAGES DEC 2013	28,246.00
	1493	PIUS MASANA KERARIO	WAGES DEC 2013	28,246.00
	1494	SAIBALA CHEPKEMOI MAUREEN	WAGES DEC 2013	28,246.00

	1495	EVELYN MBAIKA	WAGES DEC 2013	35,753.00
	1496	ERIC KIPPROTICH KIPERIO	WAGES DEC 2013	28,246.00
	1513	CLEMENT NGANGA	WAGES DEC 2013	28,246.00
	1514	JOSEPH ANGWEKWE	WAGES DEC 2013	28,246.00
	1515	JOACHIM NJUIGACHIGWA	WAGES DEC 2013	28,246.00
	1516	JOHN M WANJOHI	WAGES DEC 2013	28,246.00
	1643	JOSEPH KIPNGETICH BII	WAGES DEC 2013	16,680.00
	1644	EDWIN NJENGAMUNIU	WAGES DEC 2013	28,246.00
	1797	LEONARD KIPPROTICH MUTAI	WAGES DEC 2013	28,246.00
	4242	WILLIAM LEMISO OLE SARUNI	WAGES JAN 2014	28,246.00
	4247	JAMES NJUGUNA GITONE	WAGES JAN 2014	63,246.00
	4248	ALICE NYAMASIA KAMAU	WAGES JAN 2014	28,246.00
	4249	RACHEL MUGURE MWATHA	WAGES JAN 2014	28,246.00
	4250	PIUS MASANA KERARIO	WAGES JAN 2014	28,246.00
	4251	SAIBALA CHEPKEMOI MAUREEN	WAGES JAN 2014	28,246.00
	4252	EVELYN MBAIKA	WAGES JAN 2014	67,753.00
	4253	ERIC KIPROTICH KIPKERIO	WAGES JAN 2014	28,246.00
	4258	CLEMENT NGANGA	WAGES JAN 2014	28,246.00
	4259	JOSEPH ANGWEKE	WAGES JAN 2014	28,246.00
	4260	JOACHIM NJUIGACHIGWA	WAGES JAN 2014	28,246.00
	4261	JOHN M WANJOHI	WAGES JAN 2014	28,246.00
	4262	BOAZ MITICH	WAGES JAN 2014	28,246.00
	4263	JOSEPH KINYANJUI	WAGES JAN 2014	45,446.00

	4264	JOSEPH KIPKEMOI MARTIM	WAGES JAN 2014	28,246.00
	4265	SCHOLASTICA GESERE BASWETI	WAGES JAN 2014	28,246.00
	4266	RUTH M MUASYA	WAGES JAN 2014	28,246.00
	4268	MAINGI MUNGOLA	WAGES JAN 2014	17,870.00
	4269	PRISCILLA CHEBET	WAGES JAN 2014	17,870.00
	4272	JOSEPH KIPNGETICH BII	WAGES JAN 2014	16,680.00
	4273	EDWIN NJENGA MUNIU	WAGES JAN 2014	28,246.00
	4280	JOSEPH MUKWATE MAUNDU	WAGES JAN 2014	16,680.00
	0169	NELLY NYAMBURA GITAU	WAGES JULY & AUGUST 2013	98,148.00
	0100	NELLY NYAMBURA GITAU	WAGES JULY &AUGUST	196,296.00
	0656	SCHOLASTICA GESERE BASWETI	WAGES NOV 2013	28,245.00
	0657	RUTH M MUASYA	WAGES NOV 2013	28,245.00
	0659	MAINGI MUNGOLA	WAGES NOV 2013	17,870.00
	0660	PRISCILLAH CHEBET	WAGES NOV 2013	17,870.00
	0661	ABEL MUNGAI CHEGE	WAGES NOV 2013	28,245.00
	0662	JOSEPH KIPNGETICH BII	WAGES NOV 2013	16,680.00
	0663	EDWIN NJENGA MUNIU	WAGES NOV 2013	28,245.00
	0689	WILLIAM LEMISO OLESARUNI	WAGES NOV 2013	28,245.00
	0695	JAMES NJUGUNA GITONE	WAGES NOV 2013	39,245.00
	0696	ALICE NYAMASIA KAMAU	WAGES NOV 2013	28,245.00
	0697	RACHEAL MUGURE MWATHA	WAGES NOV 2013	28,245.0
	0698	PIUS MASANA KERARIO	WAGES NOV 2013	28,245.00
	0699	MAUREEN CHEPKEMOI SAIBALA	WAGES NOV 2013	28,245.00

	0700	EVELYN MBAIKA	WAGES NOV 2013	35,753.00
	0701	ERICK KIPROTICH KIPKERIO	WAGES NOV 2013	28,245.00
	0712	CLEMENT NGANGA	WAGES NOV 2013	28,245.00
	0713	JOSEPH ANGEKWE	WAGES NOV 2013	28,245.00
	0714	JOACHIM NJUGACHIGWA	WAGES NOV 2013	28,245.00
	0715	JOHN WANJOHI	WAGES NOV 2013	28,245.00
	0716	BOAZ MITICH	WAGES NOV 2013	28,245.00
	0717	LIVINGSTONE N KARANJA	WAGES NOV 2013	28,245.00
	0718	JOSEPH KINYANJUI	WAGES NOV 2013	28,245.00
	0719	JOSEPH KIPKEMOI MARTIM	WAGES NOV 2013	28,245.00
	0746	LEONARD KIPROTICH MUTAI	WAGES NOV 2013	28,245.00
	0204	WILLIAM LEMISO OLE SARUNI	WAGES OCT 2013	28,246.00
	0206	ALFAYO ONCHIRI MONGARE	WAGES OCT 2013	38,500.00
	0207	JAMES GITONE	WAGES OCT 2013	28,396.00
	0208	ALICE NYAMISA KAMAU	WAGES OCT 2013	28,246.00
	0209	RACHAEL MUGURE MWATHA	WAGES OCT 2013	28,246.00
	0210	PIUS MASANA KERARIO	WAGES OCT 2013	28,246.00
	0211	MAUREEN CHEPKEMOI SAIBALA	WAGES OCT 2013	28,246.00
	0212	EVELYN MBAIKA	WAGES OCT 2013	35,753.00
	0213	ERICK KIPROTICH KIPKERIO	WAGES OCT 2013	28,246.00
	0214	NELLY NYAMBURA GITAU	WAGES OCT 2013	98,148.00
	0215	SIMON NDUNGU NDUMIA	WAGES OCT 2013	27,053.00
	0232	MAINGI MUNGOLA	WAGES OCT 2013	17,870.00
	0233	PRISCILLA CHEBET	WAGES OCT 2013	

				17,870.00
	0273	JOSEPH KIPNGETICH BII	WAGES OCT 2013	16,680.00
	0367	ESTHER W K KAAMAU	WAGES OCTOBER 2013	84,738.00
28/04/2014	6976	ANN WANJIKU KARIUKI	Wages	18,644.00
28/04/2014	7011	ANN GATHONI NDUNGU	Wages	18,644.00
12/5/2014	7256	EQUITY BANK	Wages	11,689.00
				16,018,932.90

APPENDIX VI
BURSARIES

Date	PV No.	Payee	Cheque No./ Mode of Payment	Amount
19.12.13	368	Wajimmy Driving School	G-Pay/Electronic Transfer	210,000.00
25.01.14	035	Budget Driving School	G-Pay/Electronic Transfer	200,000.00
06.12.13	136	Lanet Secondary School	G-Pay/Electronic Transfer	24,000.00
19.12.13	239	Menengai High School	G-Pay/Electronic Transfer	25,000.00
14.01.14	001	Njoro Central Secondary School	G-Pay/Electronic Transfer	70,500.00
04.01.14	011	Piave Secondary School	G-Pay/Electronic Transfer	42,500.00
19.12.13	332	Egerton University	G-Pay/Electronic Transfer	56,000.00
		Miti Mingi	G-Pay/Electronic Transfer	36,000.00
25.01.14	036	Laikipia University	G-Pay/Electronic Transfer	20,000.00
06.12.13		Molo Secondary School	G-Pay/Electronic Transfer	72,000.00
06.12.13	0112	Kenya Medical Training College	G-Pay/Electronic Transfer	26,000.00
06.12.13	149	Egerton University	G-Pay/Electronic Transfer	36,000.00
14.01.14	001	Njoro Central Secondary School	G-Pay/Electronic Transfer	70,500.00
02.01.14	332	Egerton University	G-Pay/Electronic Transfer	44,500.00
02.01.14	041	Mount Kenya University	G-Pay/Electronic Transfer	33,000.00
06.12.13	332	Egerton University	G-Pay/Electronic Transfer	26,500.00
10.01.14	81	Kampi ya Moto Sec. School	G-Pay/Electronic Transfer	27,000.00
25.01.14	206	Kabimoi Boys High School	G-Pay/Electronic Transfer	20,000.00
10.01.14	080	Kahuho Secondary School	G-Pay/Electronic Transfer	24,000.00
10.01.14	079	Echariria Secondary School	G-Pay/Electronic Transfer	41,000.00

10.01.14	077	Kongasis Secondary School	G-Pay/Electronic Transfer	87,500.00
10.01.14	701	Lady Ann Delamere Sec. School	G-Pay/Electronic Transfer	30,500.00
10.01.14	076	Lake Elementaita Sec. School	G-Pay/Electronic Transfer	35,000.00
13.02.14	454	Arutani Secondary School	G-Pay/Electronic Transfer	30,000.00
06.12.14	155	Technical University of Kenya	G-Pay/Electronic Transfer	20,000.00
06.12.14	117	Laikipia University	G-Pay/Electronic Transfer	20,000.00
06.12.14	332	Egerton University	G-Pay/Electronic Transfer	20,000.00
06.12.14	031	Naivasha Day Secondary	G-Pay/Electronic Transfer	57,750.00
06.12.14	028	Milimani High School	G-Pay/Electronic Transfer	57,500.00
06.12.14	022	Lake Naivasha Girls Secondary	G-Pay/Electronic Transfer	27,000.00
19.12.13	369	Naivasha Day Secondary	G-Pay/Electronic Transfer	83,370.00
19.12.13	370	Milimani High School	G-Pay/Electronic Transfer	56,200.00
02.01.14	500	Nairobi Road Secondary	G-Pay/Electronic Transfer	130,000.00
02.01.14	609	Ebburu Secondary School	G-Pay/Electronic Transfer	147,500.00
10.01.14	081	Arthur Magugu Sec. School	G-Pay/Electronic Transfer	107,500.00
02.01.14	612	Nairobi Road Secondary	G-Pay/Electronic Transfer	35,500.00
10.01.14	085	Menengai High School	G-Pay/Electronic Transfer	28,000.00
02.01.14	625	Kenyatta University	G-Pay/Electronic Transfer	27,000.00
13.01.14	061	Bishop Edward Donovan	G-Pay/Electronic Transfer	20,000.00
02.01.14	004	Baruni Secondary School	G-Pay/Electronic Transfer	24,000.00
02.01.14	009	Lanet Secondary School	G-Pay/Electronic Transfer	26,500.00
02.01.14	012	Murungu High School	G-Pay/Electronic Transfer	28,500.00
25.01.14	213	Majani Mingi Secondary School	G-Pay/Electronic Transfer	22,000.00

13.01.14	96	Kisanana Secondary School	G-Pay/Electronic Transfer	20,000.00
22.01.14	035	Kampi ya Moto	G-Pay/Electronic Transfer	32,000.00
13.01.14	91	Athinai Secondary School	G-Pay/Electronic Transfer	47,500.00
22.01.14	026	Athinai Secondary School	G-Pay/Electronic Transfer	159,000.00
10.01.14	82	Banita Secondary School	G-Pay/Electronic Transfer	24,000.00
25.01.14	206	Kabimoi Boys High School	G-Pay/Electronic Transfer	20,000.00
22.01.14	027	Barina Secondary School	G-Pay/Electronic Transfer	41,500.00
17.03.14	025	Timboroa Boys High School	G-Pay/Electronic Transfer	21,000.00
06.12.13	128	St. Joseph Secondary School	G-Pay/Electronic Transfer	35,500.00
Total				2,626,320.00