

REPORT OF THE AUDITOR-GENERAL ON THE ELDORET NATIONAL POLYTECHNIC FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of The Eldoret National Polytechnic set out on pages 1 to 29, which comprise the statement of financial position as at 30 June 2018, and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of The Eldoret National Polytechnic as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Technical and Vocational Education and Training Act, 2013.

Basis for Qualified Opinion

1.0 Opening Cash and Cash Equivalents Balance

The statement of cash flow for the year ended 30 June 2018 reflects cash and cash equivalents at the beginning of the year of Kshs.88,701,197 which is at variance with the prior year certified figure of Kshs.88,681,197 resulting in unexplained variance of Kshs.20,000.

Consequently, the validity, accuracy and completeness of the cash and cash equivalents at the beginning of the year figure of Kshs.88,701,197 as at 30 June 2018 could not be confirmed.

2.0 Biological Assets

The statement of financial position as at 30 June 2018 reflects biological assets balance of Kshs.9,086,500 as disclosed under note 17 to the financial statements. However, no valuation report was provided for audit review in support of the figure on biological assets. Consequently, the accuracy, validity, existence and completeness of the biological assets balance of Kshs.9,086,500 as at 30 June 2018 could not be confirmed.

3.0 Depreciation and Amortization Expense

The statement of financial performance as at 30 June 2018 reflects depreciation and amortization expense of Kshs.25,328,442 which is at variance with the computed expense figure of Kshs.46,012,605 resulting in an unexplained difference of Kshs.20,684,163.

Under the circumstance, the validity, accuracy and completeness of the depreciation and amortization expense of Kshs.25,328,442 as at 30 June 2018 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of The Eldoret National Polytechnic in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Financial Performance - Deficit

During the year, the Polytechnic recorded a deficit of Kshs.2,431,345 which increased the accumulated deficit from Kshs.11,007,921 reported in the year 2016/2017 to accumulated deficit of Kshs.13,439,266 as at 30 June 2018. If strategies are not put in place to reverse the loss making trend, the institution's future operations are likely to face financial challenges leading to non-assurance on service sustainability by the institution.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter(s) described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources / qualified opinion section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Receivables from Exchange Transactions

1.1 Staff Production Unit Advances

Included in receivables from exchange transaction figure of Kshs.202,522,137 as at 30 June 2018 is an amount of Kshs.19,824,379 (Appendix 2) representing staff production unit advances which were due for recovery as at 30 June 2018. It was noted that some have been outstanding since the year 2013. Further, some officers with outstanding advances were transferred from the institution and cleared without recovering the outstanding amounts.

Consequently, the recoverability of the staff production unit advances debt amounting to Kshs.19,824,379.00 is in doubt.

1.2 Staff Salary Advances

Included in receivables from exchange transactions figure of Kshs.202,522,137 as at 30 June 2018 is an amount of Kshs.1,598,624 (Appendix 3) representing staff salary advances which were due for recovery as at 30 June 2018 with some remaining outstanding since the year 2016. Further, included in the staff salary advances is an amount totaling to Kshs.127,060 which was indicated as salary advance to National Bank - Eldoret Branch. It was not clear the circumstances under which the management advanced cash to the bank.

In consequence, the recoverability of the staff salary advances debt amounting to Kshs.1,598,624.00 is in doubt.

1.3 House Rent Debtors

Included in receivables from exchange transactions figure of Kshs.202,522,137 as at 30 June 2018 is an amount of Kshs.2,649,895 (Appendix 1) that represented house rent debtors that were due for collection as at 30 June 2018 while some remained unpaid since the year 2013.

Consequently, the recoverability of the staff house debt amounting to Kshs.2,649,895 is doubtful.

1.4 Long Outstanding Imprests

The statement of financial position as at 30 June 2018 reflected a figure of Kshs.202,522,137 under receivables from exchange transactions out of which an amount of Kshs.4,375,270 related to outstanding staff imprests which was due on or before 30 June 2018. Management has not explained why imprests were not recovered from staff salaries.

2.0 Officers Earning Less than a Third Basic Pay

During the year ended 30 June 2018, some officers of the Eldoret National Polytechnic earned net salaries of less than a third of their respective basic salaries in the months of July 2017, September 2017, December 2017, March 2018 and June 2018 (Appendix 4) contrary to Section 19(3) of the Employment Act, 2007 that provides that employees should not earn less than a third of their basic pay to avoid pecuniary embarrassment

3.0 Failure to Observe One Third Rule for Staff Establishment

An examination and analysis of the human resource records of the Eldoret National Polytechnic revealed that the institution recruited thirty-three (33) members of staff in the year ended 30 June 2018. However, it was observed that out of the total staff recruited 76% (Appendix 5) were from the same ethnic community contrary to sections 7 (1) and (2) of National Cohesion and Integration Act, 2008 that advocates for diversity in recruitment.

4.0 Property, Plant and Equipment

4.1 Work in Progress (WIP)

Included in Property, Plant and Equipment figure of Kshs.1,177,143,206 is a figure of Kshs.102,291,891 relating to Work in Progress which included Kshs.51,919,335.20 in relation to proposed completion works for Applied Science block. The Contract was awarded to Harmo Engineering & Building Contractors Ltd. Information made available indicate that the commencement date was August 2015 and expected completion date was July 2016. The last payment towards the project was made on 19 December 2016. The project appears to have stalled.

Consequently, the objective of the project has not been achieved and value for money was not obtained on the expenditure of Kshs.51,919,335 already sunk in the project.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter(s) described in the Basis for Qualified Opinion section of my report, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and Those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards-Accrual Basis and for maintaining effective internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, management is responsible for assessing the Eldoret National Polytechnic ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the going concern basis of accounting unless the management either intends to liquidate the Eldoret National Polytechnic or to cease operations, or have no realistic alternative but to do so.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Eldoret National Polytechnic financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected

within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Eldoret National Polytechnic policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Eldoret National Polytechnic ability to continue as a going concern or to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Eldoret National Polytechnic to cease to continue as a going concern or to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Eldoret National Polytechnic to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

I communicate with the management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and

other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

Nairobi

20 May 2019

APPENDICES

Appendix 1

Report of the Auditor-General on the Financial Statements of The Eldoret National Polytechnic for the year ended 30 June 2018

THE ELDORET NATIONAL POLYTECHNIC		
HOUSE RENT DEBTORS OUTSTANDING AS AT 30.06.2018		
Hse	Name	Bal C/d 30.06.2018
		Kshs.
C9	Immanuel Ayekha	240,500.00
B3	Jeremiah Changwony	231,660.00
D3	Susan Seron /David	224,987.80
D5	Samson Rono	218,724.18
C4	Andrew Ngeno	208,000.00
C1	Anne Kiplimo	198,250.00
D4	Kimani Yego	183,119.09
C5	Jacob Kotut	171,760.70
D3	Susan Seron	150,900.00
C8	Justus Koros	140,073.64
C6	Risper Ongaro	117,250.00
C8	Isaac Lagat	93,128.26
A1	Dr Cleophas Lagat	91,000.00
C1	Vivien Sambuli	71,158.70
B2	Daniel Mutai	64,622.76
C7	Michael Kures	58,240.00
C3	Edward Chelashaw	48,250.00
C6	Emmanuel Meres	42,250.00
B4	Benson Kioko	21,450.00
D8	Peter Chege	16,653.87
C4	Fredrick Keter	14,819.25
	Sally Bungei	13,020.00
NT-8	Kemboi Kimwetich	11,901.11
C9	David Kipngetich	9,750.00
D7	Jacob Kabutie	2,860.00
D6	David Allube	2,859.70
BI	David Onyimbo	2,706.10
	Total	2,649,895.16

Appendix 2

THE ELDORET NATIONAL POLYTECHNIC		
STAFF PRODUCTION UNIT ADVANCES		
AS AT 30TH JUNE 2018		
No.	Name	Balance 30.6.2018
		Kshs.
1	Daniel C.Mutai	2,884,221.00
2	Justus Koros	1,107,910.32
3	Anne Kiplimo	935,682.00
4	Prisca Choge	835,518.15
5	Jacob Kotut	735,901.43
6	Benson Kioko	717,313.56
7	Emily Murey	613,000.00
8	Samson Rono	570,331.45
9	Kimani Yego	483,001.30
10	Gerald Injendi	479,299.40
11	Isaac Kimeli	456,449.14
12	Eliud Wasike	443,178.00
13	John Kipkoech	434,943.73
14	Lucy Maingi	413,697.76
15	John Chumo	400,000.00
16	Kennedy Munyole	394,704.64
17	Cheruiyot Chirchir	347,876.30
18	Joseph Kebenei	340,917.92
19	Festus kelonye	304,378.99
20	Benjamin maiyo	298,954.01
21	Immanuel K. Sawe	280,354.76
22	Risper Ongaro	268,883.00
23	Peter Kihara Chege	239,036.25
24	Frankline Kiprono limo	232,921.70
25	Josphat sawe	229,733.80
26	Michael Kures	215,574.81
27	Jane Musimbi	203,663.72
28	Musa Hoanga	191,810.00
29	Mary J. Soi	160,400.00
30	Emmy Chepkwony Rotich	150,000.00
31	John Kiptum	150,000.00
32	Rosebella Chukwu	147,446.47
33	Josephat Kipkemboi	139,297.39
34	Jairus Koki	128,950.00
35	Isaac Kipleting Lagat	124,992.66
36	Rodah Murgor	123,601.65
37	Caroline Kitur	122,683.73

THE ELDORET NATIONAL POLYTECHNIC		
STAFF PRODUCTION UNIT ADVANCES		
AS AT 30TH JUNE 2018		
No.	Name	Balance 30.6.2018
		Kshs.
38	Nicholas Makau	120,913.20
39	Joshua Kibet	117,163.64
40	Teresa Buchunju	110,000.00
41	Clare Muhuha	106,950.00
42	David Allube	101,090.00
43	Shadrack Koech	100,901.80
44	Stephen Rono	100,000.00
45	Susan Seron	100,000.00
46	Norah Tallam	97,654.70
47	K.S Bitok	97,364.48
48	LeahJemeli Bor	96,380.90
49	Michael Kirui	91,174.03
50	Caroline Sitienei	90,557.00
51	Japhet Birgen	79,937.71
52	Martin Welinga	78,977.34
53	Anne Jemeli Busienei	75,805.44
54	Gabriel Kigen	75,040.00
55	kipkoech Kipkorir kilach	74,201.00
56	David Litala	70,000.00
57	Caroline Gacheri	60,076.00
58	Maurice Chemitei	57,481.40
59	Irene Sang	57,147.35
60	Francis Rotich	51,302.05
61	Andrew Ngeno	50,417.70
62	James Mwangi	50,000.00
63	Christine Butalanyi	48,246.17
64	Isack Kilach	45,798.71
65	Edward Chelashaw	45,071.75
66	Donald Omiso	44,751.70
67	Albert Bii	43,474.30
68	patrick Makokha	42,688.80
69	Cosmas Busienei	40,000.00
70	Julius Yego	40,000.00
71	Michael Kures chesikari	40,000.00
72	Richard Lelei	39,999.70
73	Charles Keton	35,359.07
74	Adome Albert	35,000.00

THE ELDORET NATIONAL POLYTECHNIC		
STAFF PRODUCTION UNIT ADVANCES		
AS AT 30TH JUNE 2018		
No.	Name	Balance 30.6.2018
		Kshs.
75	James kioko	33,905.00
76	Isaac kiu	33,060.00
77	Joseph Chepkwony	32,975.60
78	Daniel Langat	30,000.00
79	Dickson Odira	30,000.00
80	Dickson Wekesa	30,000.00
81	Henry Rotich	28,230.47
82	Joan Siele	27,300.00
83	Joseph okwaro	27,103.04
84	Agness munini	23,900.00
85	Koimur Kiplagat	22,266.20
86	Lucas Ongeru	20,746.50
87	Nancy Nkirote	20,519.00
88	Absolom Biwott	20,000.00
89	Isaac burgei	20,000.00
90	Veronicah Ngure	19,410.49
91	Gladys Oketch	19,355.90
92	Justus Lengoiboni	18,981.00
93	Daniel Wandera	18,597.00
97	Julius Kurgat	17,996.00
98	Salina Rono	17,869.20
99	Walter Asoka	17,588.64
100	Nehemiah Bett	17,301.40
101	Edna Chepngetich	16,987.00
102	Stephen Cheruiyot Tirop	16,900.25
103	Fathwel Chirchir	16,900.00
104	Tom Mboya	16,470.22
105	Jane Kiprono	15,689.00
106	Phelishian Kosgei	14,288.64
107	Sammy Yano	14,197.00
108	Immanuel Ayekha	13,717.15
109	Rose Rutto	13,546.20
110	Paul Lenkupae	13,357.00
111	Anne c.Korir	12,491.00
112	Fred Chesumbai	12,181.12
113	Kennedy Mutai	11,996.49
114	Dickson Kiptugen	11,416.00

THE ELDORET NATIONAL POLYTECHNIC		
STAFF PRODUCTION UNIT ADVANCES		
AS AT 30TH JUNE 2018		
No.	Name	Balance 30.6.2018
		Kshs.
115	Anne Owiso	11,278.17
116	Joseph K. Bii	11,216.00
117	Jairus Koki	11,050.00
118	Rosemary Kungu	10,700.10
119	Vincent Yegon	10,103.35
120	Ezekiel Tanui	10,000.00
121	Christopher Misire	9,997.11
122	samirah magut	9,772.00
123	Faustin N. Egesa	9,355.66
124	Grace Njambi	8,000.00
125	Joseph Odenyo	6,000.00
126	vincent Sabulei	5,734.48
127	Benard Kipkirui	5,000.00
128	Bernard Kipkirui Bett	5,000.00
129	Coory Kipkemboi Kogo	5,000.00
130	Jackson Lagat	4,750.00
131	Manaseh Galo	4,553.00
132	Alice Maigut	4,000.00
133	Thomas Bosire	3,990.21
134	Joseph Simiyu Wafula	3,707.34
136	Hellen Tallam	3,530.00
137	Rose Ayabei	2,703.00
138	Edwin Tanui	2,000.00
139	Philemon Kirwa	1,505.00
140	Justus longoibon	419.00
141	Ester Jemitei Rutto	183.45
	TOTAL	19,824,380.84

Appendix 3

THE ELDORET NATIONAL POLYTECHNIC		
STAFF SALARY ADVANCE		
LISTING AS AT 30.6.2018		
No.	Name	Balance C/d 30.6.2018
		Kshs.
1	Fred Chesumbai	367,000.00
2	Joseph Kipkiring Kibenei	224,000.00
3	National Bank - Eldoret Branch	127,060.00
4	Kennedy Mutai	100,000.00
5	Francis Ndege Rotich	64,000.00
6	Rose Namarome Wafula	52,613.00
7	Gregory Mutai	40,500.00
8	David Keter	40,000.00
9	Christopher Cheptinya	40,000.00
10	Nancy Sei	40,000.00
11	Grace Kinyanjui Njambi	37,700.00
12	Timothy Barno	37,000.00
13	Rebecca Cheruiyot	35,000.00
14	Benjamin k. Silu	30,000.00
15	Dorcas Sambu	30,000.00
16	Nancy Karuiki	30,000.00
17	Iris Sambili	28,338.00
18	Stanley Kiprop	23,500.00
19	Perpetua Jepchirchir	20,000.00
20	Faustin Ndubi	19,500.00
21	Naum Chepkemboi	16,000.00
22	Edna Chepngetich	16,000.00
23	Wesley Kipkoech	14,150.00
24	Shadrack Koech	12,000.00
25	Caroline Gacheri Mungatia	12,000.00
26	Julius Nyangau	11,000.00
27	Clement Rono	10,000.00
28	Pauline Kiprop	10,000.00
29	Susan Maiyo	10,000.00
30	Ruth Kemei	10,000.00
31	Lucy Rotich	7,000.00
32	Lucy Jepngetich	6,950.00
33	Jonah Langat	6,800.00
34	Beatrice Kaino	6,750.00
35	Rose c. Rutto	6,000.00

Report of the Auditor-General on the Financial Statements of The Eldoret National Polytechnic for the year ended 30 June 2018

THE ELDORET NATIONAL POLYTECHNIC		
STAFF SALARY ADVANCE		
LISTING AS AT 30.6.2018		
No.	Name	Balance C/d 30.6.2018
		Kshs.
36	Akoule Andrew	5,000.00
37	Gladys C. Rugut	5,000.00
38	Evans Ragira Ochoki	5,000.00
39	Leah Jemeli Bor	4,900.00
40	Emilly Murrey	4,800.00
41	Dominic k. Melly	4,000.00
42	Wally Cherotich Bungei	4,000.00
43	Nelson kiptarus Lagat	4,000.00
44	Jezred Makokha	4,000.00
45	Ezekiel Tanui	3,000.00
46	Emilly Sitienei	3,000.00
47	Rosemary wanjiru kungu	2,000.00
48	Teresa bunjuchu	2,000.00
49	Selma Minayo Mise	2,000.00
50	Aaron Muigei	1,413.00
51	Kizito Chemeli	1,000.00
52	Walter Asoka	1,000.00
53	Pius m.Mulee	900.00
54	Alice Mwaikot	750.00
	Total	1,598,624.00

Appendix 4									
THE ELDORET POLYTECHNIC									
Less than a Third Basic Pay									
Jul-17									
S.NO	EMP #	EMPLOYEE NAME	BASIC.PAY	T.ALLOW	GROSS PAY	T.DEDU.	NET.SAL	a Third Salary	Less than a Third
1	099N00002	Stanley Kibet Rere	16,692.00	8,995.00	25,687.00	22,076.70	3,610.31	5,564.00	-1,953.69
2	099N00003	Lily Bii Chebet	16,692.00	8,995.00	25,687.00	22,231.70	3,455.31	5,564.00	-2,108.69
3	109N00031	Emily Sitienei	14,520.00	7,225.00	21,745.00	17,128.70	4,616.27	4,840.00	-223.73
4	110N00007	Timon Keitany Cheruiyot	22,369.00	9,250.00	31,619.00	26,184.40	5,434.61	7,456.33	-2,021.72
Sep-17									
S.NO	EMP #	EMPLOYEE NAME	BASIC.PAY	T.ALLOW	GROSS PAY	T.DEDU.	NET.SAL	a Third Salary	Less than a Third
5	099N00003	Lily Bii Chebet	16,692.00	8,995.00	25,687.00	23,357.70	2,329.31	5,564.00	-3,234.69
6	099N00008	Samson Rono	43,660.00	29,500.00	73,160.00	62,044.90	11,115.10	14,553.33	- 3,438.23
7	099N00032	Jonah Kipkoech Langat	24,662.00	9,490.00	34,152.00	32,530.50	1,621.50	8,220.67	- 6,599.17
8	099N00058	Phillip Kipkemboi Misik	21,304.00	8,995.00	30,299.00	27,856.10	2,442.91	7,101.33	- 4,658.42
9	101N00004	Manasseh Ngeli Galo	16,692.00	9,250.00	25,942.00	20,967.70	4,974.31	5,564.00	- 589.69
10	103N00004	Stanley Kipkemoi Kiprop	18,403.00	9,250.00	27,653.00	25,157.90	2,495.11	6,134.33	-3,639.22
11	103N00005	Gladys Okech	20,289.00	9,250.00	29,539.00	24,692.10	4,846.91	6,763.00	-1,916.09
12	103N00016	Leah Jemeli Bor	23,489.00	9,250.00	32,739.00	29,395.10	3,343.91	7,829.67	- 4,485.76
13	104N00026	Fathwel Kimutai Chirchir	22,369.00	9,250.00	31,619.00	24,489.10	7,129.91	7,456.33	- 326.42
14	105N00001	Margaret Chepchumba Rotich	22,369.00	9,250.00	31,619.00	26,658.10	4,960.91	7,456.33	-2,495.42
15	108N00006	Caroline. Chelagat	16,692.00	9,250.00	25,942.00	20,941.70	5,000.31	5,564.00	- 563.69
16	108N00011	Nathaniel Kipchirchir Rutto	17,527.00	9,250.00	26,777.00	21,331.70	5,445.31	5,842.33	-397.02
17	108N00025	Juliana Makombe Chamwoma	20,289.00	9,250.00	29,539.00	23,858.40	5,680.61	6,763.00	- 1,082.39
18	109N00031	Emily Sitienei	14,520.00	7,225.00	21,745.00	18,928.70	2,816.27	4,840.00	- 2,023.73

19	109N00041	Naum. Chepkemboi	21,304.00	9,250.00	30,554.00	24,544.70	6,009.34	7,101.33	-1,091.99
20	110N00003	Gladys Jepkosgei	14,520.00	7,225.00	21,745.00	17,061.70	4,683.27	4,840.00	- 156.73
21	110N00007	Timon Keitany Cheruiyot	22,369.00	9,250.00	31,619.00	25,984.40	5,634.61	7,456.33	- 1,821.72
22	2012N00002	Everlyn Jelagat Sang	13,800.00	7,105.00	20,905.00	16,459.70	4,445.27	4,600.00	-154.73
23	2014N00016	Aaron C. Muigei	13,140.00	7,225.00	20,365.00	17,543.70	2,821.27	4,380.00	- 1,558.73
24	2014n00027	Job Luvaha Miriza	13,800.00	7,105.00	20,905.00	16,979.70	3,925.27	4,600.00	-674.73
Dec-17									
S.NO	EMP #	EMPLOYEE NAME	BASIC.PAY	T.ALLOW	GROSS PAY	T.DEDU.	NET.SAL	a Third Salary	Less than a Third
25	099N00020	Rose W. Namarome Wafula	27,180.00	12,490.00	39,670.00	31,603.40	8,066.59	9,060.00	- 993.41
26	099N00032	Jonah Kipkoech Langat	12,331.00	9,490.00	21,821.00	20,544.70	1,276.28	4,110.33	- 2,834.05
27	099N00058	Phillip Kipkemboi Misik	21,304.00	8,995.00	30,299.00	23,510.10	6,788.91	7,101.33	- 312.42
28	103N00004	Stanley Kipkemoi Kiprop	18,403.00	9,250.00	27,653.00	26,066.90	1,586.11	6,134.33	- 4,548.22
29	103N00005	Gladys Okech	20,289.00	9,250.00	29,539.00	23,808.10	5,730.91	6,763.00	- 1,032.09
30	103N00016	Leah Jemeli Bor	23,489.00	9,250.00	32,739.00	25,097.10	7,641.91	7,829.67	- 187.76
31	103N00030	Stephen Kiprono Tanui	14,520.00	7,225.00	21,745.00	17,030.70	4,714.27	4,840.00	- 125.73
32	103N00040	Lucy Jepwambok Rotich	17,527.00	9,250.00	26,777.00	21,708.70	5,068.31	5,842.33	- 774.02
33	104N00027	Wilson Kibiwott Lelei	13,800.00	7,225.00	21,025.00	20,514.70	510.27	4,600.00	- 4,089.73
34	105N00001	Margaret Chepchumba Rotich	22,369.00	9,250.00	31,619.00	25,498.10	6,120.91	7,456.33	- 1,335.42
35	107N00003	Justus Lengoiboni	16,080.00	7,225.00	23,305.00	18,807.60	4,497.41	5,360.00	- 862.59
36	107N00012	Joseph Wafula Simiyu	14,520.00	7,225.00	21,745.00	17,030.70	4,714.27	4,840.00	- 125.73
37	107N00013	Samwel Kimeli Serem	14,520.00	7,225.00	21,745.00	20,439.70	1,305.27	4,840.00	- 3,534.73
38	108N00006	Caroline. Chelagat	16,692.00	9,250.00	25,942.00	21,141.70	4,800.31	5,564.00	- 763.69
39	108N00011	Nathaniel Kipchirchir Rutto	17,527.00	9,250.00	26,777.00	21,531.70	5,245.31	5,842.33	- 597.02
40	108N00025	Juliana Makombe Chamwoma	20,289.00	9,250.00	29,539.00	24,058.40	5,480.61	6,763.00	- 1,282.39
41	109N00005	Stephen Kibungei Kilach	15,270.00	7,225.00	22,495.00	18,709.60	3,785.42	5,090.00	- 1,304.58

42	109N00019	Mungathia Caroline Gacheri	28,520.00	12,490.00	41,010.00	34,084.40	6,925.59	9,506.67	- 2,581.08
43	109N00023	Ursila. Chemutai	20,289.00	9,250.00	29,539.00	22,923.10	6,615.91	6,763.00	- 147.09
44	109N00031	Emily Sitienei	14,520.00	7,225.00	21,745.00	19,037.70	2,707.27	4,840.00	- 2,132.73
45	110N00003	Gladys Jepkosgei	14,520.00	7,225.00	21,745.00	17,061.70	4,683.27	4,840.00	- 156.73
46	110N00006	Millicent Chelagat Maiyo	16,080.00	7,225.00	23,305.00	19,104.30	4,200.71	5,360.00	- 1,159.29
47	110N00007	Timon Keitany Cheruiyot	22,369.00	9,250.00	31,619.00	26,184.40	5,434.61	7,456.33	-2,021.72
48	2012N00002	Everlyn Jelagat Sang	13,800.00	7,105.00	20,905.00	16,859.70	4,045.27	4,600.00	- 554.73
49	2012N00008	Victorine. Lagat	24,662.00	9,490.00	34,152.00	26,045.90	8,106.09	8,220.67	- 114.58
50	2014N00016	Aaron C. Muigei	13,140.00	7,225.00	20,365.00	17,899.70	2,465.27	4,380.00	- 1,914.73
51	2014n00027	Job Luvaha Miriza	13,800.00	7,105.00	20,905.00	17,679.70	3,225.27	4,600.00	- 1,374.73
Mar-18									
S.NO	EMP #	EMPLOYEE NAME	BASIC.PAY	T.ALLOW	GROSS PAY	T.DEDU.	NET.SAL	a Third Salary	Less than a Third
52	099N00002	Stanley Kibet Rere	17,527.00	8,995.00	26,522.00	21,891.30	4,630.75	5,842.33	- 1,211.58
53	099N00003	Lily Bii Chebet	17,527.00	8,995.00	26,522.00	21,371.30	5,150.75	5,842.33	- 691.58
54	099N00020	Rose W. Namarome Wafula	27,180.00	12,490.00	39,670.00	32,630.80	7,039.25	9,060.00	- 2,020.75
55	099N00042	James Kioko Kingola	35,910.00	19,045.00	54,955.00	43,770.70	11,184.30	11,970.00	-785.70
56	099N00095	Ruth Jerotich Kemei	19,323.00	9,250.00	28,573.00	22,329.10	6,243.94	6,441.00	- 197.06
57	099N00101	Jennifer Rono Chelangat	19,323.00	9,250.00	28,573.00	23,090.40	5,482.55	6,441.00	- 958.45
58	102N00017	Martin Simiyu Baraza	31,020.00	19,045.00	50,065.00	46,450.80	3,614.20	10,340.00	- 6,725.80
59	103N00004	Stanley Kipkemoi Kiprop	18,403.00	9,250.00	27,653.00	23,997.40	3,655.55	6,134.33	- 2,478.78
60	103N00005	Gladys Okech	20,289.00	9,250.00	29,539.00	23,515.70	6,023.35	6,763.00	- 739.65
61	103N00016	Leah Jemeli Bor	24,662.00	9,250.00	33,912.00	27,764.30	6,147.75	8,220.67	- 2,072.92
62	103N00029	Beatrice. Kaino	19,323.00	9,250.00	28,573.00	24,822.40	3,750.55	6,441.00	- 2,690.45
63	103N00030	Stephen Kiprono Tanui	14,520.00	7,225.00	21,745.00	18,041.80	3,703.15	4,840.00	- 1,136.85
64	103N00037	Mainda Evans Gisira	24,662.00	9,490.00	34,152.00	28,914.30	5,237.75	8,220.67	- 2,982.92
65	104N00002	Grace Njambi Mwangi	19,323.00	9,250.00	28,573.00	23,822.40	4,750.55	6,441.00	- 1,690.45
66	104N00026	Fathwel Kimutai Chirchir	22,369.00	9,250.00	31,619.00	24,331.70	7,287.35	7,456.33	- 168.98

67	104N00027	Wilson Kibiwott Lelei	13,800.00	7,225.00	21,025.00	17,480.80	3,544.15	4,600.00	-1,055.85
68	105N00001	Margaret Chepchumba Rotich	22,369.00	9,250.00	31,619.00	25,205.70	6,413.35	7,456.33	- 1,042.98
69	107N00003	Justus Lengoiboni	16,080.00	7,225.00	23,305.00	18,598.20	4,706.85	5,360.00	- 653.15
70	107N00012	Joseph Wafula Simiyu	14,520.00	7,225.00	21,745.00	17,346.80	4,398.15	4,840.00	- 441.85
71	107N00013	Samwel Kimeli Serem	14,520.00	7,225.00	21,745.00	18,346.80	3,398.15	4,840.00	- 1,441.85
72	108N00004	Janeth. Jepkoech	17,527.00	9,250.00	26,777.00	21,239.30	5,537.75	5,842.33	- 304.58
73	108N00006	Caroline. Chelagat	16,692.00	9,250.00	25,942.00	20,849.30	5,092.75	5,564.00	- 471.25
74	108N00011	Nathaniel Kipchirchir Rutto	17,527.00	9,250.00	26,777.00	21,239.30	5,537.75	5,842.33	- 304.58
75	108N00025	Juliana Makombe Chamwoma	20,289.00	9,250.00	29,539.00	25,344.00	4,195.00	6,763.00	- 2,568.00
76	108N00031	Julius Kibiego Some	17,527.00	9,250.00	26,777.00	21,516.30	5,260.75	5,842.33	- 581.58
77	109N00005	Stephen Kibungei Kilach	16,080.00	7,225.00	23,305.00	18,647.20	4,657.80	5,360.00	- 702.20
78	109N00016	Ezekiel Tanui	16,692.00	9,250.00	25,942.00	22,842.30	3,099.75	5,564.00	- 2,464.25
79	109N00031	Emily Sitienei	14,520.00	7,225.00	21,745.00	18,399.80	3,345.15	4,840.00	- 1,494.85
80	109N00033	David Kiplagat Choge	16,692.00	9,250.00	25,942.00	21,549.30	4,392.75	5,564.00	- 1,171.25
81	109N00038	Festus Kiptogoch Chemelil	12,331.00	9,490.00	21,821.00	19,828.10	1,992.90	4,110.33	- 2,117.43
82	110N00003	Gladys Jepkosgei	15,270.00	7,225.00	22,495.00	17,490.30	5,004.65	5,090.00	- 85.35
83	110N00006	Millicent Chelagat Maiyo	16,080.00	7,225.00	23,305.00	19,580.80	3,724.15	5,360.00	- 1,635.85
84	110N00007	Timon Keitany Cheruiyot	23,489.00	9,250.00	32,739.00	26,620.90	6,118.05	7,829.67	- 1,711.62
85	110N00008	Richard Kipngetich Rotich	35,910.00	19,045.00	54,955.00	45,448.80	9,506.20	11,970.00	- 2,463.80
86	2011N00001	Prudence Jepkemoi Chebii	18,403.00	9,250.00	27,653.00	22,341.40	5,311.55	6,134.33	- 822.78
87	2012N00002	Everlyn Jelagat Sang	13,800.00	7,105.00	20,905.00	16,475.80	4,429.15	4,600.00	-170.85
88	2012N00018	Abraham Kiprotich Kogo	21,304.00	9,490.00	30,794.00	24,845.70	5,948.35	7,101.33	- 1,152.98
89	2012N00022	Gladys Cherop Sawe	24,662.00	9,490.00	34,152.00	26,576.10	7,575.95	8,220.67	- 644.72
90	2013N00026	Ronoh Micah Cheruiyot	23,489.00	9,490.00	32,979.00	26,218.70	6,760.35	7,829.67	- 1,069.32
91	2014N00016	Aaron C. Muigei	13,140.00	7,225.00	20,365.00	16,991.80	3,373.15	4,380.00	- 1,006.85
92	2014n00027	Job Luvaha Miriza	14,520.00	7,105.00	21,625.00	17,603.80	4,021.15	4,840.00	- 818.85

93	2015N00016	Moses Kipngetch Kemboi	17,527.00	9,250.00	26,777.00	22,239.30	4,537.75	5,842.33	- 1,304.58
Jun-18									
S.NO	EMP #	EMPLOYEE NAME	BASIC.PAY	T.ALLOW	GROSS PAY	T.DEDU.	NET.SAL	a Third Salary	Less than a Third
94	099N00002	Stanley Kibet Rere	17,527.00	8,995.00	26,522.00	22,279.30	4,242.75	5,842.33	- 1,599.58
95	099N00003	Lily Bii Chebet	17,527.00	8,995.00	26,522.00	21,371.30	5,150.75	5,842.33	- 691.58
96	099N00020	Rose W. Namarome Wafula	27,180.00	12,490.00	39,670.00	33,630.80	6,039.25	9,060.00	- 3,020.75
97	099N00042	James Kioko Kingola	35,910.00	19,045.00	54,955.00	43,570.70	11,384.30	11,970.00	- 585.70
98	099N00095	Ruth Jerotich Kemei	19,323.00	9,250.00	28,573.00	22,329.10	6,243.94	6,441.00	- 197.06
99	099N00101	Jennifer Rono Chelangat	19,323.00	9,250.00	28,573.00	24,980.40	3,592.55	6,441.00	-2,848.45
100	102N00001	John Kosgei Sang	17,527.00	8,995.00	26,522.00	22,895.00	3,627.00	5,842.33	- 2,215.33
101	103N00004	Stanley Kipkemoi Kiprop	18,403.00	9,250.00	27,653.00	23,797.40	3,855.55	6,134.33	- 2,278.78
102	103N00005	Gladys Okech	20,289.00	9,250.00	29,539.00	23,515.70	6,023.35	6,763.00	- 739.65
103	103N00007	Buxton Aganyo Nyameino	19,323.00	9,490.00	28,813.00	22,455.40	6,357.55	6,441.00	- 83.45
104	103N00016	Leah Jemeli Bor	24,662.00	9,250.00	33,912.00	28,673.30	5,238.75	8,220.67	- 2,981.92
105	103N00022	Margaret. Jerono	16,080.00	7,225.00	23,305.00	17,999.80	5,305.15	5,360.00	- 54.85
106	103N00029	Beatrice. Kaino	19,323.00	9,250.00	28,573.00	24,822.40	3,750.55	6,441.00	- 2,690.45
107	103N00030	Stephen Kiprono Tanui	14,520.00	7,225.00	21,745.00	18,246.80	3,498.15	4,840.00	-1,341.85
108	103N00037	Mainda Evans Gisira	24,662.00	9,490.00	34,152.00	28,414.30	5,737.75	8,220.67	- 2,482.92
109	103N00040	Lucy Jepwambok Rotich	17,527.00	9,250.00	26,777.00	21,416.30	5,360.75	5,842.33	- 481.58
110	104N00002	Grace Njambi Mwangi	19,323.00	9,250.00	28,573.00	23,822.40	4,750.55	6,441.00	- 1,690.45
111	104N00026	Fathwel Kimutai Chirchir	22,369.00	9,250.00	31,619.00	24,331.70	7,287.35	7,456.33	- 168.98
112	104N00027	Wilson Kibiwott Lelei	13,800.00	7,225.00	21,025.00	16,665.80	4,359.15	4,600.00	- 240.85
113	105N00001	Margaret Chepchumba Rotich	22,369.00	9,250.00	31,619.00	26,297.70	5,321.35	7,456.33	- 2,134.98
114	107N00012	Joseph Wafula Simiyu	14,520.00	7,225.00	21,745.00	17,346.80	4,398.15	4,840.00	- 441.85
115	107N00013	Samwel Kimeli Serem	14,520.00	7,225.00	21,745.00	18,346.80	3,398.15	4,840.00	- 1,441.85
116	108N00004	Janeth. Jepkoech	17,527.00	9,250.00	26,777.00	21,239.30	5,537.75	5,842.33	-304.58

117	108N00006	Caroline. Chelagat	16,692.00	9,250.00	25,942.00	21,849.30	4,092.75	5,564.00	- 1,471.25
118	108N00011	Nathaniel Kipchirchir Rutto	17,527.00	9,250.00	26,777.00	21,239.30	5,537.75	5,842.33	- 304.58
119	108N00017	Chemeli Christine Kizito	23,489.00	9,490.00	32,979.00	26,787.40	6,191.60	7,829.67	- 1,638.07
120	108N00025	Juliana Makombe Chamwoma	20,289.00	9,250.00	29,539.00	25,344.00	4,195.00	6,763.00	-2,568.00
121	108N00031	Julius Kibiego Some	17,527.00	9,250.00	26,777.00	21,516.30	5,260.75	5,842.33	- 581.58
122	109N00005	Stephen Kibungei Kilach	16,080.00	7,225.00	23,305.00	19,147.20	4,157.80	5,360.00	- 1,202.20
123	109N00012	Elizabeth Jepkemboi Kurgat	19,323.00	9,250.00	28,573.00	24,014.40	4,558.55	6,441.00	- 1,882.45
124	109N00016	Ezekiel Tanui	16,692.00	9,250.00	25,942.00	22,842.30	3,099.75	5,564.00	- 2,464.25
125	109N00019	Mungathia Caroline Gacheri	28,520.00	12,490.00	41,010.00	32,039.80	8,970.25	9,506.67	- 536.42
126	109N00031	Emily Sitienei	14,520.00	7,225.00	21,745.00	18,399.80	3,345.15	4,840.00	-1,494.85
127	109N00033	David Kiplagat Choge	16,692.00	9,250.00	25,942.00	21,549.30	4,392.75	5,564.00	- 1,171.25
128	109N00038	Festus Kiptogoch Chemelil	12,331.00	7,490.00	19,821.00	18,231.10	1,589.90	4,110.33	- 2,520.43
129	109N00041	Naum. Chepkemboi	21,304.00	9,250.00	30,554.00	23,802.20	6,751.78	7,101.33	- 349.55
130	110N00003	Gladys Jepkosgei	15,270.00	7,225.00	22,495.00	17,915.30	4,579.65	5,090.00	- 510.35
131	110N00006	Millicent Chelagat Maiyo	16,080.00	7,225.00	23,305.00	19,489.80	3,815.15	5,360.00	- 1,544.85
132	110N00007	Timon Keitany Cheruiyot	23,489.00	9,250.00	32,739.00	27,122.90	5,616.05	7,829.67	- 2,213.62
133	110N00008	Richard Kipngetich Rotich	35,910.00	19,045.00	54,955.00	46,548.80	8,406.20	11,970.00	- 3,563.80
134	110N00011	Nehemiah Kimutai Maritim	16,692.00	7,225.00	23,917.00	19,365.70	4,551.35	5,564.00	- 1,012.65
135	2011N00001	Prudence Jepkemoi Chebii	18,403.00	9,250.00	27,653.00	22,341.40	5,311.55	6,134.33	- 822.78
136	2012N00002	Everlyn Jelagat Sang	13,800.00	7,105.00	20,905.00	16,475.80	4,429.15	4,600.00	- 170.85
137	2012N00018	Abraham Kiprotich Kogo	21,304.00	9,490.00	30,794.00	26,210.70	4,583.35	7,101.33	- 2,517.98
138	2012N00022	Gladys Cherop Sawe	24,662.00	9,490.00	34,152.00	26,576.10	7,575.95	8,220.67	- 644.72
139	2013N00026	Ronoh Micah Cheruiyot	23,489.00	9,490.00	32,979.00	26,218.70	6,760.35	7,829.67	- 1,069.32
140	2014N00016	Aaron C. Muigei	13,140.00	7,225.00	20,365.00	16,991.80	3,373.15	4,380.00	- 1,006.85
141	2014n00027	Job Luvaha Miriza	14,520.00	7,105.00	21,625.00	17,103.80	4,521.15	4,840.00	- 318.85

Appendix 5

THE ELDORET POLYTECHNIC

Ethnic Community	Number	Percentage (%)
Kalenjin	25	76
Kikuyu	3	9
Kisii	1	3
Luhya	4	12
	33	100