

REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
NAKURU COUNTY ASSEMBLY**

**FOR THE PERIOD
1 JULY 2013 TO 30 JUNE 2014**

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

EXECUTIVE SUMMARY

Introduction

The financial transactions of the County Assembly of Nakuru for the financial year 2013/2014 are subject to audit by the Auditor-General in accordance with Article 229 (5) of the Constitution of Kenya and the Public Audit Act, 2003.

Audit Objectives

The objective of the audit was to ascertain whether the systems formulated and applied by the County Assembly were reliable for the management of the County Assembly's finances in the delivery of services to the local residents.

Terms of Reference

The terms of reference set for the audit included verification and confirmation of transactions in respect to but not limited to the following areas:

- Budgetary controls
- Annual operational / Activity plans
- Procurement of goods, works and services
- Allowances including travelling and accommodation expenses for local and foreign trips
- Motor vehicle running expenses and fuel
- Human Resource records
- Non-Current Assets

Key Audit Findings

1.0 Shortfall in Budgetary Allocation

The County Assembly of Nakuru received from the Nakuru County Executive funding of Kshs.601,442,573 during the period ended 30 June 2014. The amount included Kshs.451,442,573 for recurrent and development expenditure and Kshs.150,000,000 for car loans to Members of the County Assembly (MCAs). However, the Assembly budget excluding the car loan was Kshs.724,730,723 for the financial year 2013/2014. This showed a shortfall of Kshs.273,288,151 (or 37 %) between the budgeted and actual amounts. The Assembly may not be able to fulfil its mandate.

1.1 Car Grant to Members of County Assembly

The County Assembly received Kshs.150 million car grants for the Members of the County Assembly (MCAs). However, the funds had not been budgeted for both at the County Executive and County Assembly and approved by the Controller of Budget as required by Section 154 (1) of the Public Finance Management Act, 2012.

Further, the loan repayment was pegged on allowances and not the salaries hence repayment of the loans could not be guaranteed since allowances may not be consistent. In addition, the logbooks were not surrendered to the Clerk of the County Assembly as required by the loan regulations. Failure to follow the regulations may lead to loss of funds.

2.0 Recurrent and Development Expenditure

2.1 Integrated Payroll and Personnel Data (IPPD)

The County Assembly has not implemented IPPD for payroll and human resource data processing and instead depend on the County Executive system. Therefore, they are not independent and there is no segregation of duties to control the system users.

Further, salaries for the County Assembly were paid by the County Executive Government.

2.2 Rent, Salaries and Administration Expenses for Ward Offices

The County Assembly spent Kshs.36,505,080 in paying for rent, salaries and other administrative expenses for ward offices. Returns on the expenditure availed for audit revealed that there were no lease agreements, employment engagement records or a budget on other recurrent expenditure. Further, there were disparities in the salaries paid to office workers in the different wards as there were no standard rates provided by the County Assembly Services Board. There were also no guidelines to regulate the expenditure.

3.0 Travelling and Accommodation

3.1 Foreign Travel

The County Assembly spent Kshs.40,406,391 on foreign trips. Although invitation letters, list of participants, passports and visas were availed to support the expenditure, no reports or recommendations were availed to show the benefits that accrued from the trips or how they would favourably impact on the running of the County Assembly. It was, therefore, difficult to justify the propriety of the expenditure.

There were also instances of unsupported payments and overpayments above the days authorized.

3.2 Domestic Travel Allowances

The County Assembly incurred expenditure totaling Kshs.39,063,580 paid to various officers as travel and accommodation allowances while on duty within the country. However, the expenditure were not supported by relevant documentation like motor vehicle work tickets, bus tickets and workshop invitation letters and activity programmes for authentication.

3.3 Payment of per diem to MCAs within Nakuru Town

The County Assembly incurred expenditure totaling Kshs.8,648,740 in paying night outs for Members of the County Assembly while within Nakuru town after holding what was termed as 'Kamukunji' meetings. The payments were irregular since the MCAs were within their work stations.

4.0 Conferences and Capacity Building

The County Assembly spent Kshs.39,808,859 on conferences and capacity building. The payments were supported with invitation letters, programs for the conferences, Local Service Orders (LSOs) and invoices. However, there were no signed lists of participants who were in attendance, making it difficult to confirm whether the workshops or conferences took place and the respective cost of each conference.

5.0 Legal Fees

An amount of Kshs.9,885,200 was spent in payment for legal services offered to the County Assembly. Although the payment vouchers were supported by fee notes, they did not have the break down on how the charges were arrived at as stipulated in the Advocates Act Cap 16 of the Laws of Kenya. Hence the basis of the fees charged could not be confirmed.

6.0 Non Maintenance of Asset Register

The County Assembly did not maintain an asset register showing details such as description of each asset, serial number, date of purchase and cost of acquisition as required by Section 149(2) (0) of the Public Finance Management, Act 2012. Under the circumstances, the existence, completeness and safety of the County assets could be confirmed.

7.0 Procurement of Motor Vehicles

The County Assembly spent Kshs.37,203,807 to procure several vehicles. However, the minutes of the Tender Committee were not availed for audit to confirm that the choice of the vehicles and the costs were guided by the Ministry of Public Works circular Ref. No SB/P/4/5/VOL.XXVIII/105 dated 29 November 2011.

8.0 Insurance Costs

The County Assembly incurred an expenditure of Kshs.21,043,886 on insurance services which was procured through insurance brokers. However, the basis of computing premiums was not clarified. The insurance policy documents were also not availed for audit verification. It was also not clear why the County Assembly used insurance brokers instead of dealing directly with the underwriters in order to save on agency fees.

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

Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

01 July 2015

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

DETAILED AUDIT FINDING

1.0 Shortfall in Budgetary Allocation

The County Assembly of Nakuru had received total funding of Kshs.601,442,573 from the County Executive as at 30th June 2014. This included Kshs.451,442,572 for recurrent and Development expenditure and Kshs.150,000,000 for car loans to Members of the County Assembly (MCAs). The budgeted expenditure excluding the car loan amount and expenditure on personnel expenses was Kshs.724,730,723 for the financial year 2013/2014. Therefore, there was a shortfall of Kshs.273,288,151 (or 37%) between the budgeted and actual amounts. Failure to receive funding affected operation of the Assembly. The funds were received as follows:

Bank Transfer Date	Amount (Kshs)
05.09.2013	5,000,000.00
13.09.2013	3,000,000.00
20.09.2013	32,532,835.00
03.10.2013	10,000,000.0
12.10.2013	10,833,334.00
18.10.2013	68,402,269.00
19.11.2013	13,221,122.00
19.11.2013	95,290,183.00
27.01.2014	11,252,605.00
20.02.2014	30,255,104.00
10.04.2014	58,277,928.00
06.05.2014	37,883,334.00
29.05.2014	48,824,999.00
30.06.2014	26,668,859.00
Sub -Total	451,442,572.00
Car Loan	150,000,000.00
Grand Total	601,442,572.00

Recommendation

The County Assembly should liaise with the County Executive to ensure that they receive all the funding as budgeted.

1.1 Car Grant for Members of County Assembly

The County Assembly received Kshs.150 million for car loans which was voted through a supplementary budget and gazetted under the County Assembly Public Finance Management (Nakuru County Assembly Mortgage Scheme Fund Regulations, 2014) & the Public Finance Management (Nakuru County Assembly

Car Loan Scheme Fund Regulations, 2014 Legal notice No.1 & 2 dated 28 March 2014) respectively.

Each of the 71 Members of the County Assembly received Kshs.2 million as a car loan. However, the loan repayment was pegged on allowances instead of the Members' salaries as there were no clear guidelines on which source of income the loan would be charged. Repayment of the loans could not be guaranteed since allowances may not be consistent. Further, logbooks were not surrendered to the Clerk of the County Assembly as required by Paragraph 9(2) of the legal notice.

Recommendation

The County Assembly should reverse the decision of charging the loan to allowances and instead charge it to salaries. Further, log books should be surrendered as stipulated in the legal notice.

2.0 Recurrent and Development Expenditure

2.1 Integrated Payroll and Personnel Data (IPPD)

The County Assembly has not implemented IPPD for payroll and human resource data processing and instead depend on the County Executive system. Further, salaries for the County Assembly were paid by the County Executive. Therefore, the Assembly is not independent and there is no segregation of duties to control the system users. The lack of independence from the Executive may hinder the Assembly's operations and effectiveness.

Recommendations

- i) The County Assembly should manage its own payroll
- ii) The IPPD system should be implemented

2.2 Ward Rent and Office Administration Expenses

The County Assembly spent Kshs.36,505,080 **Appendix 1** in paying for rent for ward offices, salaries and other administrative expenses. Each ward received an average of Kshs.55,000.

The following anomalies were noted

- i) Returns on the expenditure availed for audit revealed that there were no rent agreements. It was, therefore, not possible to establish how rent for the premises was arrived at.
- ii) Returns on the expenditure availed for audit revealed that there were no employment engagement records. It was, therefore, not possible to establish how the staff being paid were employed.

- iii) The Wards did not have budgets. It was, therefore, not possible to confirm how the amounts spent were arrived at.
- iv) The supporting documents revealed disparities in the salaries paid to office workers in the different wards as there were no standard rates provided by the County Public Service Board. Without clear guidelines on rents and salaries payable for the Ward offices, the propriety of the expenditure could not be confirmed.

Recommendation

Clear guidelines and standards should be provided for ease of accountability

3.0 Travelling and Accommodation

A Transition Authority circular Ref TA/7/3/ (43) dated 14th May, 2013 stipulated that for payment of accommodation and subsistence allowance (night out), state officers of County Governments will be guided by circular Ref: MSPS/18/2A/(89) which had been issued on 12th November 2009 by the Ministry of State for Public Service. The allowance is paid to facilitate accommodation and subsistence for officers when they travel on duty within and outside Kenya. Further, Article 201(d) of the Constitution requires that public money must be used in a prudent and responsible way. Government Financial Regulations and Procedures require that all the expenditure have supporting documentation for accountability purposes, give value for money and must be within the approved budget limit.

3.1 Budget

The County Assembly's 2012/2013 budget did not specifically budget for foreign travel and subsistence allowances. All the expenditure was budgeted on local travel and subsistence allowance. It was, therefore, not possible to confirm how much should have been spent on each category.

Recommendations

The County Assembly should prepare detailed budget segregating local and foreign travel expenditure.

3.2 Foreign Travel

The County Assembly spent Kshs.40,406,391 on foreign trips. Although invitation letters, list of participants and visas were availed to support the expenditure, no reports or recommendations were availed to show the benefits that accrued from the trips or how they would favorably impact on the running of the County Assembly.

A summary of the expenditure incurred for the trips is shown below:

Dates	Destination	Delegation size	Number of Days	Cost (Kshs.)
01.02.14-11.02.14	New York	13	11	7,080,400.00
14.05.14 - 22.05.14	California	11	9	6,449,975.00
29.04.14-03.05.14	Rwanda	9	5	1,430,186.00
14.07.14	Uganda	3	1	89,500.00
06.10.14-17.10.13	Chicago USA	16	12	11,789,507.00
15.12.13-20.12.13	Burundi	26	6	6,490,538.00
14.05.14-23.05.14	Dallas USA	2	10	1,608,839.00
20.04.14	Philadelphia USA	1	1	710,782.00
28.04.14	Newcastle USA	1		304,445.00
02.04.14-12.04.14	New Jersey	1	11	369,402.00
11.07.14-16.07.14	Washington DC USA	1	6	554,400.00
	Visa Processing			200,000
18.04.14	Local travel		1	766,130.00
	Missing Payment Voucher			2,562,287.00
	Total			40,406,391.00

3.3 Issues Raised For the Specific Trips

3.3.1 Trip to New York

The County Assembly organized a trip to New York for the New York Counties Conference in February, 2014. The County Assembly spent Kshs.7,080,400 **Appendix 2** for the trip which had a delegation of 13 persons. It is not clear what benefits the trip had since no reports have been availed for audit review.

3.3.2 Trip to California

The County Assembly organized a trip to Sacramento, California to attend the California State Association of Counties Annual Legislative Conference in May, 2014. An amount of Kshs.6,449,975 **Appendix 3** was spent for the trip which had a delegation of 11 persons. However, the following anomalies were noted:

- i) It is not clear what benefits the trip had since no reports have been availed for audit review.
- ii) The invitation letter by the California State Association of Counties dated 30 April 2014 indicated that the Conference was to take place between 14 and 15 May 2015 in Sacramento, California. However, the International rates night outs were processed for 13 to 21 May 2014 totaling to Kshs.3,535,240. Therefore, between 16 to 21 May 2014 there was no conference. The delegation received an extra 5 days international night outs translating to Kshs.1,511,190.

- iii) Kshs.50,000 was paid to Simon Ngigi Wanyoike through payment voucher Number 1579 (chq no.885) for facilitating the MCAs while in California USA. These funds were issued through warrant 1696143 which has not been surrendered.
- iv) Kshs.526,350 was paid through Payment Voucher No. 1051 for conference package in USA Sacramento California for 14-15 May 2014. However, there was no payment details apart from the programme of the conference. The propriety of the expenditure could not be confirmed.

3.3.3 Trip to Chicago

The County Assembly organized a trip to Chicago in September, 2013 for a delegation of sixteen (16) persons to attend a Trade Conference and spent Kshs.11,789,507.00 **Appendix 4** on the trip. It is not clear what criteria was used to select the persons who travelled and the benefits of the trip since no reports have been availed for audit review.

3.3.4 Trip to Dallas, Philadelphia, Newcastle, New Jersey and Washington USA

The County Assembly organized a trip to the above destinations for three (3) members of the County Assembly on diverse dates to attend conferences. A total amount of Kshs.3,747,868.00 was spent on those trips. However it was not clear what criteria was used to select the persons who travelled and the benefits of the trip since no reports have been availed for audit review.

3.3.5 Trip to Burundi

The County Assembly organized a trip to Burundi for a delegation of twenty five (25) persons at a cost of Kshs.6,490,538 **Appendix 6**. The purpose of the trip was to attend a games festival organized by the East African Legislative Assemblies Sports and Cultural Association (EALASCA).

Documents available indicate that Kshs.5,633,685 was paid vide cheque number 465 of 11 December 2013 to twenty one (21) Members of the County Assembly and four (4) staff to participate in the EALASCA games in Burundi. The games were scheduled to take 6 days from 15 to 20 December 2013. However, the payment schedule indicated that the MCAs were paid for 11 night outs, translating to an overpayment of Kshs.105,270.00 per MCA. The total overpayment for MCAs was Kshs.2,210,670.00 and Kshs.518,955.00 for staff. Therefore, the overpaid total of Kshs.2,729,625.00 was not utilized for official purpose.

Further, Kshs.336,528 was paid vide payment voucher number 489 and Cheque No. 472, out of which Kshs.126,000 was in respect of hire of a 21 seater bus from the National Youth Service and Kshs.105,264 as allowances for two persons, Joel Kosgey and Elisha Owino. The work ticket number L540990 for GK A 694Y belonging to NYS indicated that the bus left Nakuru on 15th December to Burundi

and arrived back in Nakuru on 21st December 2013. The attached fuel cash sales did not indicate conversion rates and therefore it was not possible to determine the authenticity of the expenditure.

3.3.6 Trip to Rwanda

The County Assembly organized a trip to Kigali, Rwanda in May, 2014 to learn about Public Health Education. An amount of Kshs.1,430,186.00 **Appendix 7** was spent for the trip which had a delegation of nine (9) persons. It is not clear what benefits arose from the trip since no reports have been availed for audit review.

3.3.7 Missing Payment Voucher

The cash book revealed a payment voucher of Kshs.2,562,287.00 classified under foreign travel vote which was not availed for audit. Therefore, the purpose for which the payment was made could not be confirmed.

Recommendation

- i) Any overpaid amount paid should be recovered from officers and Members of the County Assembly.
- ii) The county Assembly should ensure that all expenditure on foreign travel is properly accounted for.
- iii) Imprests issued for the foreign should be surrendered or the amounts recovered from the imprest holders.
- iv) Clear guidelines should be put in place regarding foreign trips so as to avoid loss of public funds.
- v) Also clearance should be sought from the Ministry of Devolution and Foreign Affairs before embarking on the trips.
- vi) There should also be reports and recommendations to show the gains achieved after the foreign trips.

3.4 Domestic Travel Allowances

3.4.1 Inadequate Supporting Documents

An amount of Kshs.39,063,580 **Appendix 8** was spent as travel and accommodation allowances by various officers while on duty. However, the expenditure was not supported by relevant documentation like motor vehicle work tickets, bus tickets and workshop invitation letters and it was therefore not possible to confirm the propriety of the expenditure.

Recommendation

The County Assembly should ensure that any expenditure is supported with the relevant documentation.

3.4.2 Payment of per diem to MCAs within Nakuru Town

The County Assembly spent an amount of Kshs.8,648,740 **Appendix 9** in respect of night outs (per Diem) for Members of the County Assembly while within Nakuru town and after attending what was termed as 'Kamukunji' meetings. The purposes of the meetings were not clear. The payments were irregular since the meetings were not held outside their work station.

Recommendation

The amounts should be recovered since it was irregularly paid.

4.0 Conferences and Capacity Building

The County Assembly spent Kshs.39,808,859 **Appendix 10** on conferences and capacity building. The payment vouchers were supported with invitation letters, programs for the conferences, Local Service Orders (LSO) and invoices. However, the payments were not supported with signed attendance lists of participants thus making it difficult to confirm whether the participants attended the workshops. The propriety of the expenditure could not be confirmed.

Recommendation

The attendance list to conferences and workshops should be signed for accountability purposes.

5.0 Legal Fees

Kshs.9,885,200 was spent in paying for legal services offered to the County Assembly. The firms that were paid are listed below:

Date	G –Pay No	Payee	Amount (Kshs)
30.04.2014	850	Jacob Ngwele &Co Advocates	7,000,000.00
11.06.2014	943	Mirugi Karuiki	123,000.00
02.10.2-13	315	Jacob Ngwele &Co Advocates	150,000.00
11.12.2013	466	Mirugi Karuiki	837,200.00
27.11.2013	435	Jacob Ngwele &Co Advocates,	325,000.00
29.11.2013	430	Jacob Ngwele &Co Advocates,	812,000.00
29.11.2012	448	Jacob Ngwele &Co Advocates	638,000.00
TOTAL			9,885,200.00

Although the payment vouchers were supported by fee notes, they did not have the break down on how the charges were arrived as stipulated in the Advocates Act Cap 416 of the Laws of Kenya. Hence the basis of the fees charged could not be confirmed.

Recommendations

The expenditure on legal fees should be well supported as required by the Advocates Act Cap 416 of the Laws of Kenya.

6.0 Non Maintenance of Asset Register

Section 149 (2) (o) the Public Finance Management Act require County Assembly to have adequate systems and processes in place to plan for, procure, account for, maintain, store and dispose of assets, including an asset register that is current and accurate. During the period under review, the County Assembly did not have an asset register **Appendix 11** contrary to the provisions of the PFM, Act 2012.

Recommendation

The County Assembly should maintain an assets register.

7.0 Procurement of Motor Vehicles

The County Assembly spent Kshs.37,203,807 **Appendix 12** to procure several vehicles of various makes. The procurement was done through Ministry of Public Works circular Ref. No SB/P/4/5/VOLXXVIII/105 dated 29 November 2011. However, there was no evidence that the procurement was approved by the tender committee.

Recommendation

The County Assembly should adhere to the provisions of the Public Procurement and Disposal Act, 2005.

8.0 Insurance Costs

The County Assembly incurred an expenditure of Kshs.21,043,886 for the provision of insurances services. The services were procured through brokerage firms, and payment done as follows:

Date	Chq No.	Payee	Amount (Kshs.)
08.11.2013	280	Sakaka Insurance Brokers	624,563.00
21.11.2013	358	Vike Insurance Brokers	8,551,416.00
30.11.2013	359	Sakaka Insurance Brokers	583,624.00
24.02.2014	657	Vikes Insurance Brokers	849,982.00
28.04.2014	715	Vikes Insurance Brokers	380,000.00
11.04.2014	785	Vikes Insurance Brokers	1,967,680.00
11.04.2014		Vikes Insurance Brokers	8,086,621.00
			21,053,886.00

The following issues were noted

- i) The basis of computing premiums was not stated.
- ii) It was also not clear why the County Assembly used insurance brokers instead of dealing directly with insurance companies so as to save on agency commissions.
- iii) The insurance policy documents were not availed for audit.

Under the circumstances, it is not possible to confirm if the County Assembly got value for the amount spent on insurance services.

Recommendations

- i) The Assembly should explain the basis for computing the premiums paid.
- ii) The policy documents should also be availed for audit.

Conclusion

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



Edward R. Ouko, CBS
AUDITOR-GENERAL

Nairobi

01 July 2015

Appendix 1-Ward Rent and Office Administration Expenses

WARD	July '2013	August	September	October	November	December	January '2014	February	March	April	May	June '2014	TOTAL
Viwandani	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	59,200	710,400
Amolo	58,202	58,202	58,202	58,202	58,202	58,202	57,862	57,862	58,202	58,202	58,202	58,202	697,744
Njoro	57,592	57,592	57,592	57,592	57,592	57,592	57,592	57,592	57,592	57,592	57,592	57,592	691,104
Mau Narok	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	695,664
Menengai	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	691,824
Kiamaina	58,940	58,940	58,940	58,940	58,940	58,940	58,940	58,940	58,940	58,940	58,940	58,940	707,280
Kiptororo	58,620	58,620	58,620	58,620	58,620	58,620	58,620	58,620	58,620	58,620	58,620	58,620	703,440
Nakuru east	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	686,664
Elementaita	57,044	57,044	57,044	57,044	57,044	57,044	57,044	57,044	57,044	57,044	57,044	57,044	684,528
Tinet	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	699,840
Mburuk	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	706,080
Soin	58,820	58,820	58,820	58,820	58,820	58,820	58,820	58,820	58,820	58,820	58,820	58,820	705,840
Hells gate	56,034	56,034	56,034	56,034	56,034	56,034	56,034	56,034	56,034	56,034	56,034	56,034	672,408
Lake veiw	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	57,222	686,664
Sirikwa	58,740	58,741	58,742	58,743	58,744	58,745	58,746	58,747	58,748	58,749	58,750	58,751	704,946
Visoi	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	706,080
Biashara	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262	663,144
Mai Mahiu			58,466		58,466	58,466		58,466					701,592

	58,466	58,466		58,466			58,466		58,466	58,466	58,466	58,466	
Solai	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	706,080
Nakuru West	57,832	57,832	57,832	57,832	57,832	57,832	57,832	57,832	57,832	57,832	57,832	57,832	693,984
kivumbini	57,552	57,552	57,552	57,552	57,552	57,552	57,552	57,552	57,552	57,552	57,552	57,552	690,624
molo	55,776	55,776	55,776	55,776	55,776	55,776	55,776	55,776	55,776	55,776	55,776	55,776	669,312
Flamingo	57,444	57,444	57,444	57,444	57,444	57,444	57,444	57,444	57,444	57,444	57,444	57,444	689,328
Naivasha East	58,480	58,480	58,480	58,480	58,480	58,480	58,480	58,480	58,480	58,480	58,480	58,480	701,760
Lanet	56,404	56,404	56,404	56,404	56,404	56,404	56,404	56,404	56,404	56,404	56,404	56,404	676,848
Bahat	58,920	58,920	-	58,920	58,920	29,460	58,920	58,920	58,920	58,920	58,920	58,920	618,660
Baruti	58,920	58,920	58,920	58,920	58,920	58,920	58,920	58,920	58,920	58,920	58,920	58,920	707,040
Olkaria	55,236	55,236	55,236	55,236	55,236	55,236	55,236	55,236	55,236	55,236	55,236	55,236	662,832
Menengai West	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	58,320	699,840
Kaptembwa	58,762	58,762	58,762	58,762	58,762	58,762	58,762	58,762	58,762	58,762	58,762	58,762	705,144
Kabazi	56,784	56,784	56,784	56,784	56,784	56,784	56,784	56,784	56,784	56,784	56,784	56,784	681,408
Nyota	56,934	56,934	56,934	56,934	56,934	56,934	56,934	56,934	56,934	56,934	56,934	56,934	683,208
Dondori	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	57,337	688,044
Kabatini	58,780	58,780	58,780	58,780	58,780	58,780	58,780	58,780	58,780	58,780	58,780	58,780	705,360
Kamara	57,760	57,760	57,760	57,760	57,760	57,760	57,760	57,760	57,760	57,760	57,760	57,760	693,120
Gilgil	55,554	55,554	55,554	55,554	55,554	55,554	57,542	57,542	55,554	55,554	55,554	55,554	670,624
Mosop	58,360	58,360	58,360	58,360	58,360	58,360	58,360	58,360	58,360	58,360	58,360	58,360	700,320
London	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	55,242	662,904
Waseges	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	57,972	695,664

Lare	56,364	56,364	56,364	56,364	56,364	56,364	56,364	56,364	56,364	56,364	56,364	56,364	676,368
Biashara	55,262	55,262	55,262	55,262	55,262	55,262	55,262	55,262		55,262		55,262	552,620
Kiptagich	58,102	58,102	58,102	58,102	58,102	58,102	58,102	58,102	58,102	58,102	58,102	58,102	697,224
Kihingo	57,522	57,522	57,522	57,522	57,522	57,522	57,522	57,522	57,522	57,522	57,522	57,522	690,264
Kapkrus	58,060	58,061	58,062	58,063	58,064	58,065	58,066	58,067	58,068	58,069	58,070	58,071	696,786
Murindati	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	58,840	706,080
Rhoda	56,482	56,482	56,482	56,482	56,482	56,482	56,482	56,482	56,482	56,482	56,482	56,482	677,784
Nossuit	58,520	58,520	58,520	58,520	58,520	58,520	58,520	58,520	58,520	58,520	58,520	58,520	702,240
Marioshoni	58,776	58,776	58,776	58,776	58,776	58,776	58,776	58,776	58,776	58,776	58,776	58,776	705,312
Keringet	58,871	58,871	58,871	58,871	58,871	58,871	58,871	58,871	58,871	58,871	58,871	58,871	706,452
Mauche	56,084	56,084	56,084	56,084	56,084	56,084	56,084	56,084	56,084	56,084	56,084	56,084	673,008
Elbugon	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	57,652	691,824
ShABAB	59,160	59,160	59,160	59,160	59,160	59,160	59,160	59,160	59,160	59,160	59,160	59,160	709,920
Ngesha	58,486	58,486	58,486	58,486	58,486	58,486	58,486	58,486	58,486	58,486	58,486	58,486	701,832
													36,505,060

Appendix 2 -Trip to New York

DATE	CASH PV NO.	CHH NO.	AMT	Payee	Details	Destination	Dates of Travel	Amount per person	Details
26.03.14		660	1,592,310.00	Klacciqua International	John Gachiri	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Michael Macharia	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Peter Macharia	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Jonathan Warothe	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Stephenwa Kihara	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Mujinga Kariuki	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Benjamin Gitonga	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Edward Kamau	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					John Gichamu	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Stephen Kiarie	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Joseph Waithaka	Newyork	1st to 11th Feb 2014	138,110.00	Air Ticket
					Resa Change		1st to 11th Feb 2014	73,100.00	
31.01.14	1730	598	106,500.00	Edward Gitau	Edward Gitau	Newyork	1st to 11th Feb 2014	106,500.00	Subsistence Allowances
28/01/2014	681	579-583	4,086,775.00	PFO	Joseph Waithaka	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Stephen Kiarie	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Stephen Kihara	Newyork	1st to 11th Feb 2014	371,525.00	Allowances

					John Gachiri	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					John Gichamu	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Micheal Macharia	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Benjamin Gitonga	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Peter Macharia	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Edward Gitau	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Munjinga Kariuki	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
					Jonathan Warothe	Newyork	1st to 11th Feb 2014	371,525.00	Allowances
29.01.14	1103	584	404,250.00	Susan Kihika	Susan Kihika	Newyork	1st to 11th Feb 2014	404,250.00	
30.04.14	1117	848	376,065.00	George Njenga	George Njenga	Newyork	1st to 11th Feb 2014	376,065.00	Subsistence Allowances
02.02.14	696	602	514,500.00	Susan Kihika	Susan Kihika	Newyork	12th to 25th Feb 2014	514,500.00	Subsistence Allowances
								7,080,400.00	

Appendix 3 -TRIP TO CALIFONIA

DATE	CASH PV NO.	CHH NO.	AMT	Payee	Details	Destination	Dates of Travel	Amount per person	Details
09.05.14	1063	867	3,535,240.00	PFO	Iren Njeri Paul	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Rosemary Okemwa	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Simon Wanyoike Ngige	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Hillary Kibet Korir	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Joel Karuri Maina	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Peter Njenga Kangethe	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Francis Njogu	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Lucy Nyambura Kihumba	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Newton Kabuu Wauthi	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Susan Kihika	California	14.05.14 to 22.05.14	328,860.00	Subsistence Allowances
					Mwangi Muturi	California	14.05.14 to 22.05.14	302,238.00	Subsistence Allowances
					Mwangi Muturi	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Susan Kihika	california	13.05.14 & 23.5.2014	24,000.00	Nairobi on Way to California
					Iren Njeri Paul	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Rosemary Okemwa	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Simon Wanyoike Ngige	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Hillary Kibet Korir	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California

					Joel Karuri Maina	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Peter Njenga Kangethe	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Francis Njogu	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Lucy Nyambura Kihumba	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
					Newton Kabuu Wauthi	california	13.05.14 & 23.5.2014	16,000.00	Nairobi on Way to California
13.05.14	1579	885	50,000.00	Simon Wanyoike Ngige	Simon Wanyoike Ngige	California	W/no 1696143	50,000.00	Not Surrendered
13.05.14	1051	885	526,350.00	Conference Package	Conference Package	California	May 14-21	526,350.00	Not Payment Details
06.06.14	1628	996	2,895,915.00	Klacciqua International	Mwangi Muturi	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
''	''				Rosemary Okemwa	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Simon Wanyoike Ngige	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Hillary Kibet Korir	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Joel Karuri Maina	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Peter Njenga Kangethe	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Francis Njogu	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Lucy Nyambura Kihumba	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Newton Kabuu Wauthi	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Iren Njeri Paul	NRB -SMF- NRB	14.05.14 to 23.05.14	231,960.00	Air Ticket
					Lucy Nyambura Kihumba	NRB -SMF- NRB	Resa Change	10,785.00	
					George Njenga	NRB-SMF- NRB	03.05.14	8,000.00	Air Ticket
								6,449,975.00	

Appendix 4 -Trips to Chicago

DATE	PV .No	CHH NO.	AMT	Payee	Details	Destination	Dates of Travel	Amount per person	Details
02.10.13	175	305 to 311	5,906,824.00	PFO	Susan Kihika	Chicago USA	6th to 16th October 2013	397,320.00	Allowances
					Joseph Malinda	Chicago USA	6th to 16th October 2013	397,320.00	Allowances
					George Njenga	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Daniel Ambale Odindo	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					James Tuei	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Vitalis Otieno Okello	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Eunice Wambui Murithi	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Ezekiel Kungu Kariuki	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Florence Wambui Njoroge	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Jane Simita Munka	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					RuthCheptarus Sang	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Samwel Waithuki	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Moses Ndungu Kamau	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Peter Njoroje Muchiri	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Peter Nderitu Mwangi	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
					Leah Chepkoech Serem	Chicago USA	6th to 16th October 2013	365,156.00	Allowances
03.10.13	163	320	762,468.00	PFO	Joseph Malinda	Chicago USA	17th to 20th October 2013	146,160.00	Allowances

					George Njenga	Chicago USA	17th October 2013	33,582.00	Allowances
					Daniel Ambale Odindo	Chicago USA	17th October 2013	33,582.00	Allowances
					James Tuei	Chicago USA	17th October 2013	33,582.00	Allowances
					Vitalis Otieno Okello	Chicago USA	17th October 2013	33,582.00	Allowances
					Eunice Wambui Murithi	Chicago USA	17th October 2013	33,582.00	Allowances
					Ezekiel Kungu Kariuki	Chicago USA	17th October 2013	33,582.00	Allowances
					Florence Wambui Njoroge	Chicago USA	17th October 2013	33,582.00	Allowances
					Jane Simita Munka	Chicago USA	17th October 2013	33,582.00	Allowances
					RuthCheptarus Sang	Chicago USA	17th October 2013	33,582.00	Allowances
					Samwel Waithuki	Chicago USA	17th October 2013	33,582.00	Allowances
					Moses Ndungu Kamau	Chicago USA	17th October 2013	33,582.00	Allowances
					Peter Njoroje Muchiri	Chicago USA	17th October 2013	33,582.00	Allowances
					Peter Nderitu Mwangi	Chicago USA	17th October 2013	33,582.00	Allowances
					Leah Chepkoech Serem	Chicago USA	17th October 2013	33,582.00	Allowances
					Susan Kihika	Chicago USA	17th to 20th October 2013	146,160.00	Allowances
01.11.13	267	379	1,292,984.00	Joseph Malinda	Joseph Malinda	Chicago USA	Conference Package	1,292,984.00	Conference Expenses
01.11.13	265	375	147,576.00	Ezekiel Kungu Kariuki	Ezekiel Kungu Kariuki	Chicago USA	6th to 17th October 2013	147,576.00	Travel expenses in USA
07.11.14	222	382	2,537,600.00	PFO	Daniel Ambale Odindo	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Vitalis Otieno	Chicago	6th to 17th		Air Ticket

					Okello	USA	October 2013	195,200.00	
					Peter Nderitu Mwangi	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Leah Chepkoech Serem	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					James Kipkoros Tuei	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Ezekiel Kungu Kariuki	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Florence Wambui Njoroge	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Jane Simita Munka	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Peter Njoroje Muchiri	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					RuthCheptarus Sang	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Moses Ndungu Kamau	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Eunice Wambui Murithi	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
					Samuel Waithuki Njane	Chicago USA	6th to 17th October 2013	195,200.00	Air Ticket
07.11.13	224	382	581,630.00	Susan Kihika	Susan Kihika	Chicago USA	6th to 17th October 2013	581,630.00	Air Ticket
07.11.13	225	382	560,425.00	Klacciqua International	George Njenga	Chicago USA	6th to 17th October 2013	560,425.00	Air Ticket
Sub total								11,789,507.00	

Appendix 5 - Other Foreign Trips and Expenses

DATE	CASH PV NO.	CHH NO.	AMT	Payee	Details	Destination	Dates of Travel	Amount per person	Details
02.4.14	859	754	366,854.00	Mwangi Muturi	Mwangi Muturi	Dallas USA	21st to 28th Feb 2014	366,854.00	Subsistence Allowances
25.09.13	135	295	287,000.00	Klacciqua International	Susan Kihika	Dallas USA	26.08.13	197,500.00	Air Ticket
					Susan Kihika	Dallas USA	23.02.14	498,455.00	Air Ticket
					Susan Kihika	Dallas USA	14.05.14 to 23.05.14	546,030.00	Air Ticket
								1,608,839.00	
12.05.14		873	239,260.00	George Njenga	George Njenga	NBO-PHL NBO-USA	02.04.14	239,260.00	Air Ticket
26.02.14	742	772	969,977.00	Klacciqua International	George Njenga	NBO-PHL NBO-USA	22.02.14	471,522.00	Air Ticket
								710,782.00	
02.04.14	858	758	304,445.00	George Njenga	George Njenga	New Castle USA	28.04.14	304,445.00	Subsistence Allowances
11.06.14	1431	914	369,402.00	George Njenga	George Njenga	New Jersey USA	2nd to 12th April 14	369,402.00	Subsistence Allowances
30.06.14	1626	1132	554,400.00	Susan Kihika	Susan Kihika	Washington DC	11.07.14 to 16.07 14	554,400.00	Subsistence Allowances
22.01.14	687	568	200,000.00	Daniel Nduati	Daniel Nduati	Visa Processing		200,000.00	Vias Preperation
								1,428,247.00	
		C180	2,562,287.00	Missing Payment Vouchers-payment in cash book				2,562,287.00	
Sub total								6,310,155.00	

Appendix 6 - Trip to Burundi

DATE	CAS H PV NO.	CHH NO.	AMT	Payee	Details	Destinati on	Dates of Travel	Amount per person	Details	Over Payment
11.12.1 3	491	473	215,325.00	Peter Gichohi	Peter Gichohi	Burundi	15th to 21st DEC 13	215,325.00	Subsistence Allowances	97,875.00
11.12.1 3	487	465	5,633,685.0 0	PFO	Newton Kabuu Wauthi	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Joseph Korir	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Joseph Ngware	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Paul Thuo	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Samwuel Kamau	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Leonard Korir	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Moses Gichangi	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Stephen Ngethe	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					James Mwaniki	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Samwel Tirop	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Emmah Wambui	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					John Chege	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Wilson Mureithi	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00

					Beatrice Nyawir	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Gilian Rotich	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Janet Wamaitha	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Virginia Wamaitha	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Catherine Njeri	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Hassan Hawa	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					Iren Njeri Paul	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					John Burugu	Burundi	15th to 21st DEC 13	231,594.00	Subsistence Allowances	105,270.00
					David Njihia	Burundi	15th to 21st DEC 13	261,261.00	Subsistence Allowances	105,270.00
					Solomon Mutai	Burundi	15th to 21st DEC 13	215,325.00	Subsistence Allowances	105,270.00
					Eric Kiprotich	Burundi	15th to 21st DEC 13	215,325.00	Subsistence Allowances	105,270.00
					Jacob Kesindany	Burundi	15th to 21st DEC 13	78,300.00	Subsistence Allowances	105,270.00
11.12.13	489	472	336,528.00	National Youth Service	National Youth Service	Burundi	15th to 22nd December 13	336,528.00	Hire of Transport to Burundi	
11.12.13	455	472	305,000.00	David Njihia	David Njihia	Burundi	15th to 22nd December 13	305,000.00	Fuel of Hired Transport	
Sub total								6,490,538.00		2,729,625.00

Appendix 7 - Trip to Rwanda

DATE	CASH PV NO.	CHH NO.	AMT	Payee	Details	Destination	Dates of Travel	Amount per person	Details
23.05.14	1099	935	8,005.00	Samuel Kiprono Ngeno	Samuel Kiprono Ngeno	Kigali	29.04.14 to 03.05.14	8,005.00	Refund of Flight Ticket
12.05.14	1044	873	229,500.00	Klacciqa International	Shaban/Bahazaro	Kigali	29.04.14	34,200.00	Air Ticket
					Peter Palanga	Kigali	29.04.14	34,200.00	Air Ticket
					Joseph Miangari	Kigali	29.04.14	34,200.00	Air Ticket
					Samuel Kiprono Ngeno	Kigali	29.04.14	34,200.00	Air Ticket
					George Njenga	Kigali	29.04.14	34,200.00	Air Ticket
07.05.14	1079	862	8,005.00	Khadija Shabani	Khadija Shabani	Kigali	29.04.14	8,005.00	Refund of Flight Ticket
07.05.14	1080	862	8,005.00	Joseph Miangari	Joseph Miangari	Kigali	29.04.14	8,005.00	Refund of Flight Ticket
30.04.14	1157	841	10,000.00	Peter Gitahi	Peter Gitahi	Kigali	29.04.14	10,000.00	Road Transport
28.04.14	1155	840	60,000.00	Peter Gitahi	Peter Gitahi	Kigali	29.04.14	60,000.00	Road Transport
28.04.14	1629	840	40,000.00	Joseph Waitthaka	Joseph Waitthaka	Kigali	27th to 3rd May 14	40,000.00	Subsistence Allowances
25.04.14	1439	838	1,125,171.00	PFO	Shaban/Bahazaro	Kigali	27th to 3rd May 14	109,620.00	Subsistence Allowances
					Peter Palanga	Kigali	27th to 3rd May 14	109,620.00	Subsistence Allowances

					Joseph Miangari	Kigali	27th to 3rd May 14	109,620.00	Subsistence Allowances
					Samuel Ngeno	Kigali	27th to 3rd May 14	109,620.00	Subsistence Allowances
					George Njenga	Kigali	27th to 3rd May 14	109,620.00	Subsistence Allowances
					Peter Nderitu Mwangi	Kigali	27th to 5th May 14	197,316.00	Subsistence Allowances
					Joseph Waithaka	Kigali	27th to 5th May 14	197,316.00	Subsistence Allowances
					Peter Gitahi	Kigali	27th to 5th May 14	182,439.00	Subsistence Allowances
								1,430,186.00	

Appendix 8 - Travel and Accommodation

Date	Votebook No.	Che No.	Payee	Amount
27/8/2013		238	Patrick Gichohi	173,500
24.10.2013		246	PFO	122,500
10/9/2013		254	Daniel Nduati	97,000
13/9/2013		262	Daniel Nduati	93,500
17/9/2013		265	Daniel Nduati	246,850
07.11.2013		272	Beatrice Nyawira	64,000
07.11.2013		273	PFO	208,000
26.09.2013		302	PFO	154,000
26.09.2013		303	KLACCIQAL INTERNATIONAL	55,000
26.09.2013		304	Daniel Nduati	44,000
30.09.2013		304	MCA Allowance	596,000
02.10.2014		315	Daniel Nduati	130,000
4/11/2013		363	john njuguna	130,000
14/11/2013	429	402	PFO	83,400
14/11/2013	431	402	PFO	120,000
14/11/2013	430	402	PFO	156,500
15/11/2013	351	413	PFO	167,850
19/11/2013	333	420	PFO	110,550
19/11/2013		420	George m. njenga	40,000
19/11/2013	327	420	John Burugu	40,000
21/11/2013	329	425	PFO	127,000
27/11/2013	393	431	PFO	143,350
27/11/2013	387	434	Team Building	4,172,000

28/11/2013	382	445	Jane Waweru	120,000
19/11/2013	185	420	Agricultural committee	288,000
11/12/2013		465	PFO	5,633,685
11/12/2013		472	PFO	151,000
11/12/2013	4/8/1901	472	PFO	210,000
11/12/2013	4/12/1901	490	PFO	784,000
17/12/2013		497	PFO	192,500
03.01.2014		528	Daniel Thuku	200,000
06.01.2014		531		200,000
13.01.2014		536	PFO	105,500
06.01.2014		564	PFO	110,000
21/01/2014		566	PFO	178,500
18.02.2014		632	PFO	310,200
05.02.2014		689	Top Cliff Lodge	30,000
18.02.2014		723	PFO	504,000
14.05.2014		730	PFO	151,000
20.03.2014		734	PFO	39,500
21.03.2014		738	PFO	120,000
09.05.2014		763	PFO	106,200
03.04.2014		766	County Assembly Service Board	80,000
03.04.2014		766	Ezekiel Kungu	40,000
03.04.2014		766	PFO	31,000
10.04.2014		778	PFO	148,550
10.04.2014		778	PFO	149,150
10.04.2014		788	Florence Wakaba	112,000
11.04.2014		788	PFO	34,500
11.04.2014		788	PFO	18,000

10.04.2014		788	PFO	48,000
14.04.2014		790	Simon Mwangi	27,000
16.05.2014		790	Stephen Mwangi	16,500
14.04.2014		790	Susan Kihika	36,000
15.04.2014		797	Jacob Kesidany	19,500
15/5/2014		826	Night Outs	123,375
29.05.2014		952	Allowances	74,250
18.03.2014		1151	Jane Wakanyi	48,000
30.04.2014		1153	Joseph Malinda	60,000
17.03.2014		1154	PFO	55,000
20.03.2014		1176	PFO	70,000
12.02.2014		629632	PFO	468,000
2/1/2014	665	522	Kiwa Services	95,000
27/11/2013	399	431	Upesi Break down	30,000
14/6/2014	1554	1047	Creek tours & Travel	20,000
5/6/2014	1249	997	PFO	288,000
13/06/2014	1460	1023	PFO	315,000
11/6/2014	1461	1019	Tax cab Services	8,000
11/6/2014	1457	1019	Creek tours & Travel	30,000
11/6/2014	1468	1019	PFO	34,000
11/6/2014	1469	1019	PFO	20,550
11/6/2014	1453	1019	PFO	48,000
11/6/2014	1463	1019	PFO	45,850
11/6/2014		1019	PFO	630,000
12/6/2014	1482	1019	PFO	57,000
5/6/2014	1254	997	Jane Wakanyi	27,000
5/6/2014	1250	997	Jane Wakanyi	100,000
4/6/2014	1234	997	Solomom Mutai	

				18,150
5/6/2014	1237	997	Elizabeth, Maingi	25,500
23/6/2014	1577	998	John Burugu	32,000
5/6/2014	1252	997	PFO	252,000
5/6/2014	1233	997	PFO	534,000
5/6/2014	1238	997	PFO	58,000
5/6/2014	1259	994	Chege, gitau & Gitahi	45,500
3/6/2014	1212	953	John Burugu	200,000
29/6/2014	1226	952	PFO	70,500
5/6/2014	1223	951	Lilian Mwathi	19,500
5/6/2014	1442	1442	Govt Printers	80,910
5/6/2014	1097	935	Annemrie	33,000
5/6/2014	1096	934	PFO	724,000
5/6/2014	1048	934	PFO	618,000
23/5/2014	1093	934	Joseph Malinda	70,000
20/5/2014	1192	924	PFO	170,000
5/6/2014	979	912	Center for parliamentary Training	113,760
16/5/2014	985	911	House Rules Com	128,000
24/5/2014	1141	910	PFO	112,500
24/5/2014	1143	909	PFO	178,500
24/5/2014	1144	909	PFO	176,000
24/5/2014	1145	909	PFO	576,000
24/5/2014	1142	909	PFO	348,000
9/5/2014	1047	868	PFO	59,500
8/5/2014	1067	866	PFO	71,000
8/5/2014	1068	866	PFO	118,775
8/5/2014	1064	866	PFO	240,000
22/5/2014	1075	862	PFO	

				74,000
22/5/2014	1078	862	PFO	512,000
22/5/2014	1089	859	PFO	126,000
22/5/2014	1087	860	PFO	200,000
22/5/2014	1091	859	PFO	888,000
22/5/2014	1092	856	PFO	112,000
18/6/2014	1526	857	Susan Kihika	250,000
8/6/2014	1411	856	Daniel Nduati	100,000
24/5/2014	1115	851	PFO	303,000
24/5/2014	1123	841	PFO	2,080,000
24/5/2014	1126	841	Susan Kihika	48,000
24/5/2014	1128	841	PFO	430,000
15/5/2014	895	738	PFO	322,000
24/5/2014	1135	838	Jane Wakanyi	42,000
24/4/2014	943	826	Environ Committee	796,000
15/5/2014	944	826	PFO	123,375
23/4/2014	956	814	PFO	98,000
14/12/2014	452	496	PFO	453,000
17/12/2013	448	497	PFO	38,500
17/12/2013	460	497	Simon Ndungu	30,000
11/12/2013	466	473	PFO	75,875
11/12/2013	465	472	Budget committee	39,500
11/12/2013	467	473	PFO	324,300
29/11/2013	376	449	PFO	96,000
11/12/2013	1105	465	PFO	3,108,000
29/11/2013	371	449	Kevin Gitau	40,000
29/11/2013	372	449	PFO	45,000

29/11/2013	373	449	PFO	36,000
28/11/2013	378	446	PFO	225,500
29/11/2013	377	447	Creek tours & Travel	300,000
28/11/2013	383	445	Public Investment Committee	72,000
28/11/2013	380	445	PFO	123,000
27/11/2013	389	433	Staff Training	528,500
27/11/2013	392	433	PFO	54,000
27/11/2013	401	431	Agriculture Committee	54,150
19/11/2013	420	420	PAC Conference	34,000
24/10/2013	243	368	PFO	72,000
10/9/2014	65	254	Daniel Nduati	100,000
25/10/2013	240	369	Health Committee	67,500
1/11/2013	255	375	PFO	122,500
28/10/2013	254	375	PFO	200,000
14/11/2013	426	402	Joseph Malinda	50,000
18/11/2013		417	Agriculture Committee	61,025
18/11/2013	339	417	PFO	184,000
23/10/2013	238	353	PFO	108,000
15/11/2014	342	413	Solomom Mutai	66,000
15/11/2013	423	413	Honorarium	320,000
7/11/2013	277	384	Hse B/ss Committee	208,000
7/11/2013		384	PFO	133,450
				39,063,580

Appendix 9 - Payment of per diem to MCAs within Nakuru Town

Date	CHQ	Payee	Description	Purpose	Amount
02.05.2014	851	MCAs Allowances	Night outs while working long hours		303,000
31/01/2014	598	PFO	MCAs Nightouts	Attending kamukunji Meeting	422,000
31/01/2014	598	PFO	MCAs Nightouts	Attending kamukunji Meeting	422,000
31/01/2014	598	PFO	MCAs night outs when travelling to USA		232,000
18/01/2014	560	PFO	MCAs nightouts		1,596,000
11/12/2013	490	PFO	Night outs MCAs	Nakuru	453,000
17/12/2013	497	PFO	Night outs to MCAs	At hill court hotel	453,000
11/12/2013	473	PFO	MCAS night outs	Team building	1,120,000
12/9/2013	259	Daniel Nduati	Nightouts for MCAs Training at Water buck hotel	Policy on Night outs (40Kms)not adhered to	1,428,000
12.03.2014	709	Night outs to MCAs	Governors Forum	7th March	552,000
09.05.2014	761	PFO	Allowances	Night out to MCAs for working until 8.00pm	354,000
28/11/2013	445	PFO	Nightouts	susan kihika	411,740
27/2/2014	663	PFO night outs	Nightouts for MCAs	destination not Indicated, No invitation letter	96,000
3/4/2014	759	MCAs Nightout	devolution celebrations at Nakuru	not entitled	210,000
25/9/2013	298	MCAs Nightout	Attending Speakers Forum	destination and dates not indicated	596,000
Total					8,648,740

Appendix 10 – Conference and Capacity Building

Date	Chq no.	Payee	Description	Amount
19/8/2013	233	capacity Building Training	night outs	138,000
19/8/2013	233	capacity Building Training	KPC Ltd	150,000
19/8/2013	233	capacity Building Training	Morendat Training Centre	588,000
19/8/2013	234	Heritage Hotel	Conference	156,000
24/09/2013	287	Water Buck Hotel	No quotations	605,550
29/9/2013	297	Heritage Hotel	Training nominated MCAs	60,120
16.10.2013	341	Hotel Waterbuck	Cocktail	601,200
19/11/2013	420	Chester hotel	Full board conference	325,000
27/11/2013	432	Gray's oak Hotel	Conference Package	308,000
28/11/2013	445	Hotel Water Buck	lunches	132,000
29/11/2013	455	Gray's oak Hotel	Conference Package	308,000
13.01.2014	538	Grays Oak Hotel	Conference	280,000
22/05/2014	689	Hotel Water Buck	21st Feb 2014	950,000
02.05.2014	852	Hotel WaterBuck	Entertainment	228,600
13.05.2014	878	Grays Oak Hotel	Conference	385,000
05.06.2014	955	Hotel WaterBuck	Conference	320,000
18.03.2014	1158	Flamingo Beach Hotel	Conference	693,000
29/11/2013	452-453	Gray's oak Hotel	Conference Facilities	2,210,000
11/12/2013	475&474	Gray's oak Hotel	MCAs Six days Training	1,870,000
13/9/2013	260	Hotel WaterBuck	days conference	160,000
25/9/2013	291	Hotel WaterBuck	Cocktail Nominated members	375,000
28/11/2013	442	Hotel WaterBuck	Cocktail Lunch	225,000

29/9/2013	297	Heritage Hotel	Capacity Building	60,120
19/09/2013	270	Computer Society of Kenya	Training	75,400
25/09/2013	297	Budget Committee	Training	306,000
26.09.2013	302	Harsard	Training	123,000
04.10.2013	321	UNICORP CAPITAL VENTURES	Training	971,250
15.11.2013	394	Eston College	Training County Assembly Members in Naivasha	1,113,600
29/11/2013	449	KISM	training	87,000
17/01/2014	555	Joseph Ndirangu	Trainers Allowance & transport mileage claim	169,760
21/01/2014	564	Global Leadership Institute	Training fees	292,320
7/3/2014	687	PFO night outs	training	117,000
28.04.2014	720	Joseph Malinda	Training	46,500
28.04.2014	725	ABIB Consultants	Training	390,000
10.04.2014	788	PFO	Training	100,000
15/05/2014	826	Environment 7 Natural Resources	Training At Ngong hills hotel Nairobi	796,000
24/4/2014	831	Jeremiah Walusala	Training	110,136
24/4/2014	833	Samuel Kalama	Training	80,000
02.05.2014	856	Allowances	Training	272,000
06.05.2014	859	Allowances	Training	200,000
06.05.2014	859	David Tambo	Training	159,000
06.05.2014	859	Allowances	Training	888,000
22.05.2014	860	Allowances	Training	200,000
07.05.2014	862	Allowances	Training	512,000
12.05.2014	870	John Mutega	Training	150,000
15.05.2014	912	Center For Parliamentary Studies	Training	113,760

15.05.2014	913	Beatrice Migwi	Training	26,000
15.05.2014	913	Elizabeth Mwathi	Training	39,000
20.05.2014	924	Allowances	Training	170,000
23.05.2014	931	JeremiaH Kioni	Training	150,000
29.05.2014	938	Caroline Kinyua	Training	75,000
11.06.2014	939	Mahat Shalle	Training	75,000
11.06.2014	940	Samwel N Njunguna	Training	75,000
17.03.2014	1150	John Burugu	Training	24,000
3/12/2013	461	Jacob Ngwele	Training fees	325,000
20/8/2013	236	lakeside tourist Lodge Ltd	Conference Package	415,800
5/9/2013	240	Jane Waweru	conference	40,000
5/9/2013	240	Malinda,Njihia,Kesindany & mercy	Conference	64,000
10/9/2013	254	Jane waweru	Conference Package	84,000
10/9/2013	254	Top cliff Hotel	Conference	152,000
13/9/2014	262	Jane Waweru	Conference Package	100,000
30.09.2013	304	Joseph Malinda	Conference	30,000
04.10.2013	322	Lake Nakuru Flamingo Lodge	Conference	490,000
23.10.2013	346	Lake Nakuru Flamingo Lodge	Conference	507,500
25.01.2014	370	Lake Nakuru Flamingo Lodge	Conference	350,000
02.01.2014	522	Top Cliff Lodge	Conference	53,200
03.01.2014	524	Lake Nakuru Flamingo Lodge	Conference	300,000
06.01.2014	531	Midland Hotel	Conference	105,000
20/01/2014	561	George m. njenga	Conference	250,000
28/5/2014	676	PFO night outs	Conference	128,000
12.03.2014	713	Daniel Ambale	Conference	100,000
13.03.2014	714	Night outs	Conference	54,000
13.03.2014	714	Night outs	Conference	1,332,000

15.03.2014	720	Night outs	Conference	1,000,000
28.04.2014	720	Patrick Gichohi	Conference	40,000
28.04.2014	724	Lake Nakuru Flamingo Lodge	Conference	455,000
17.03.2014	727	MCA Allowance	Conference	816,000
17.03.2014	727	MCA Allowance	Conference	2,900,000
17.03.2014	728	Jane Wakanyi	Conference	150,000
10.04.2014	780	TAIDYS Restaurant	Conference	320,000
11.04.2014	788	PFO	Conference	35,000
11.04.2014	788	PFO	Conference	35,685
08.05.2014	866	Allowances	Conference	240,000
13.05.2014	879	Bontana Hotel	Conference	309,088
20.05.2014	921	Top Cliff Lodge	Conference	34,500
23.06.2014	936	Ngong Hills Hotel	Conference	265,000
05.06.2014	980	Lake Elementaita Lodge LTD	Conference	139,200
05.06.2014	982	Lake Nakuru Flamingo Lodge	Conference	294,000
06.06.2014	997	Allowances	Conference	534,000
17.03.2014	1152	Susan Kihika	Conference	140,000
03.01.2014	530/549	Enashpai Resort	Conference	1,368,000
24/5/2014	841	Night Outs	2 days conference	2,080,000
24/05/2012	841	Night Outs	2 days conference	430,000
12/12/2013	492	MK Cosult Ltd	team Building consultancy	348,000
29/11/2013	456	MK Cosult Ltd	team Building Consultancy	348,000
8/11/2013	391	Kiambu County Assembly	Joint County Workshop	337,670
24/09/2013	286	Lake Nakuru Flamingo Lodge	15 Pax Day Conference	375,000
29/11/2013	449	Kevin gitau	Kism Conference	40,000
31/01/2014	598	Edward gitau Kamau	Seminar Costs in New York	106,500
25/4/2014	837	Ngong Hills hotel	Seminar Package	86,400

28/11/2013	443	Naivasha Peppercorn Holiday Resort	full board 25 pax	875,000
24/09/2013	286	Lake Nakuru Flamingo Lodge	quotations attached	375,000
14/11/2014	409	Bontana Hotel	One day conference	240,000
27/11/2013	433	PFO	implementation committee	54,000
11/12/2013	473	Kenlands Relax Inn	50 pax Accommodation	476,000
16/01/2014	551	Stem hotel	Dinner or 150pax	216,000
21/01/2014	562	The Stem Hotel	Cocktail Party	430,000
				39,808,859

Appendix 11 - Non Maintenance of Assets Register

Date	Cheque No.	Payee	Details	Amount
21/11/2014	357	Unicore Projects	Sony digital recorder	625,000
30/11/2013	463	Unicore Projects	Sony digital recorder	1,264,516
21/01/2014	565	Unicore Projects	Sony digital recorder	100,000
14.05.2014	886	VWAX ENTERPRISES LTD	Office Equipment	8,262,900
7/3/2014	690	Wondergate Suppliers	Purchase of 55 Metallic Cabinet	1,567,500
27/2/2014	664	Jomikoka Construction A ltd	furniture	522,000
16.05.2014	776	OPRAH class Supplies	Photocopying Equipment	3,940,000
14.05.2014	887	MAKARATASI LTD	Furniture	6,319,500
7/3/2015	685	Fair deal Super stores Ltd	furniture	368,650
10.04.2014	774	Fair Deal Superstores	Furniture	108,000
5/6/2014	983	Wonder gate Suppliers	Ten Metallic Cabinets	285,000
06.06.2014	995	OPRAH class Supplies	Equipment Photocopies	2,060,000
				25,423,066

Appendix 12 - Purchase of Motor Vehicle

DATE	CHQ No.	PAYEE	DETAILS	AMOUNT
8/11/2013	356	Bhogals AutoWorld	Purchase of Vehicles	4,855,003
21/11/2013	364	DT DOBIE	Purchase of Vehicles	3,600,724
24/10/2013	372	Bhogals AutoWorld	Purchase of Vehicles	4,855,004
24/10/2014	373	DT DOBIE	Purchase of Vehicles	3,600,724
21/11/2013	437	CMC Motors	Ford Everest	5,600,000
23/01/2014	571	CMC Motors	Service to County Vehicles	110,204
17/03/2014	721	DT DOBIE	Purchase of Vehicles	232,000
28/04/2014	721	DT DOBIE	Purchase of Vehicles	603,200
17/4/2014	808	CMC Motors	Purchase of Vehicles	2,505,000
25/4/2014	835	CMC Motors	Purchase of Vehicles	2,505,000
8/6/2014	845	CMC Motors	GK KBW 345 V	155,618
16/01/2014		DT DOBIE	Purchase of Vehicles	8,581,330
TOTAL				37,203,807