

REPUBLIC OF KENYA



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on County Public Account
and Investments -
22/09/15.*

KENYA NATIONAL AUDIT OFFICE



REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
KIRINYAGA 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 KIRINYAGA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2013 TO 30 JUNE 2014

EXECUTIVE SUMMARY

Introduction

The Office of the Auditor-General has the mandate to audit and report on the accounts of the National and County Governments under Article 229 of the Constitution and Public Audit Act, 2003. Further, the County Government Act, 2012 repealed the Local Government Act Cap 265, thus effectively dissolving all the 175 local Authorities and creating 47 County Governments.

Audit Objectives

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

Terms of Reference

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

- ✓ Budgetary controls and performance
- ✓ 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 – Fuel
- ✓ Consultancy service
- ✓ Imprests and advances
- ✓ Cash and bank balances
- ✓ Human Resource Records
- ✓ IT Environment
- ✓ Non-current assets
- ✓ Debtors
- ✓ Creditors

Key Audit Findings

1.0 Unaccounted for Stores

The County Assembly purchased goods worth Kshs.1,518,137 in the financial period under review, which were not taken on charge in the stores and were therefore irregularly issued out. The existence and propriety of the payments on them could therefore not be confirmed. There also appears to be laxity in proper book keeping related to stores and supplies.

1.1 Irregular Payments of Training and Capacity Building

1.2 Irregular Procurement of Conference and Facilitation Services

The County Assembly irregularly procured the services of conferences and facilitation services for a total of Kshs.4,728,500 during the financial period under review. However, the suppliers contracted were not in the list of the prequalified suppliers of goods and services in that financial year.

Further, it was noted that the County Assembly had spacious facilities which could have been used instead of outsourcing these activities at exorbitant costs. The propriety of the payments made could not be confirmed without proper supporting documents. The County Assembly was therefore in breach of Public Procurement and Disposal Regulations, 2006.

1.3 Unconfirmed Conference Services and Facilitation Fees

During the financial period under review, a total of Kshs.7,545,292 was paid to various firms in respect of conference services and facilitation fees without signed lists of daily attendance, programme of activities and/or timetable of seminars/workshops being produced. It was therefore not possible to confirm the occurrence of the meetings and the participation of the County Assembly staff on the indicated days, facilitation and that the learning process was performed as planned.

2.0 Irregular Procurement of iPads

The County Assembly of Kirinyaga procured thirty five (35) iPads, worth Kshs.3,857,000 for the Members of County Assembly and senior staff in the Assembly through the use of quotations. However, the threshold for use of quotation was exceeded and the management should have used open national tender process to procure these iPads. Further, there was no Inspection and Acceptance Committee report confirming that quantity and quality of iPads received conformed fully to specifications set in the Local Purchase Order (LPO).

3.0 Over Expenditure on Sitting Allowances

The County incurred Kshs.25,449,958 on MCAS annual sitting allowances which however, exceeded the annual budgetary allocation of Kshs.8,000,000 by Kshs.17,449,958.

Further, there were no annual plans for the sittings and therefore it was not possible to justify the meetings attended by the Members of County Assembly.

It appears therefore that funds allocated for other activities were irregularly diverted to pay sitting allowances contrary to section 135 (7) of the Public Finance Management Act, 2012.

4.0 Unsupported Expenditure on Foreign Trips

During the financial year under review, the County Assembly paid travel and subsistence allowances of Kshs.25,937,623 facilitating the Members of County Assembly and some County Assembly staff on foreign travel. However out of the total payments made, expenditure totaling Kshs.23,280,432.00 was not supported by any travel documents i.e. visa and air tickets, no evidence was produced to confirm that the travelling members of County Assembly attended the scheduled events and meetings. The reports compiled by the Members of the County Assembly after these trips have also not been implemented and there was no evidence that the executive would implement them. In some cases, the relevance of the trips was not indicated and deliberated on beforehand.

In the circumstances, these trips appear irregular and the public may have gotten no value for money from the expenditure.

5.0 Speakers House Refurbishment

In 2013/2014, the County Assembly undertook the refurbishment of the Speaker's house at a cost of Kshs.6,253,135.40. The house was previously under the management of the County Executive before it was allocated to the County Assembly Speaker.

It was however observed that the County Assembly irregularly used restricted tendering method of procurement to source for the contractor for this project despite the contract sum exceeding the limit for open national tendering method for class A categories. Besides, the restricted tendering method requires that at least ten (10) quotations be raised from prequalified contractors. However, in this case only six out of ten contractors were prequalified and it was not clear how the other four (4) were sourced.

At the date of audit, 14 July 2014, the house was not ready for occupation despite the County Assembly having spent Kshs.6,253,135.40. Given that the house is a three bedroomed bungalow with a lounge, dining and kitchen, in our view, that money should have been sufficient to construct a new unit. During audit verification, it was observed that bushes are creeping into the newly refurbished house which has remained unoccupied for about six months since completion.

Further, the tender documents for five bidders were not provided for audit verification. The transparency and fairness of the method used could not, therefore be, verified.

6.0 Irregular Establishment of Ward Offices

During the financial year under review, the Members of County Assembly opened offices and hired staff in their respective wards. Each elected Member of the County Assembly was allocated six staff namely; Personal Assistant, a Secretary, a Driver, two Watchmen and one Office Assistant. Further, the County Assembly rented one ward office at a cost of Kshs.10,000 for every ward. In total, the County Assembly is paying Kshs.4,085,000 every month which totalled to Kshs.40,850,000, since September 2013 when the ward offices were established. Every member of the County Assembly receives Kshs.164,000

to meet these expenses whereas every nominated member receives Kshs.30,000 to hire a Personal Assistant.

In the circumstances, the propriety of this expenditure could not be confirmed.

7.0 Doubtful Expenditure in KIKOSCA Sports

The County Assembly paid Kshs.2,366,000 to 46 members of the County Assembly and staff for (7) seven days to participate in KIKOSCA sports in Nairobi. However, the roles of each of the 46 participants were not specified. Further, it was not confirmed if all the 46 staff actually travelled to the destination as no work ticket or bus ticket was produced to support the journey.

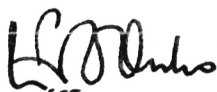
8.0 Wasteful Expenditure on Domestic Travel

The County Assembly paid Kshs.9,896,040 to Members of the County Assembly and staff as subsistence allowances and travel expenses while attending seminars and workshops in various destinations within the country during the period under review. However, the payment vouchers were not supported by travel documents including bus tickets, air tickets or work tickets. Instead, the County Assembly paid flat rates of transport allowances and there was no other proof to confirm whether the journeys actually took place.

It was also observed that the participants of these seminars and workshops did not sign any attendance registers. There were also no certificates of participation issued and neither was there a timetable that could confirm that the seminars actually took place. Further, Kirinyaga County has the facilities to hold these seminars and it would have been more cost effective to hold these seminars within the County.

9.0 Conclusion

From the foregoing audit findings, it is clear that internal control procedures for both financial and management checks are yet to be properly instituted.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

19 August 2015

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

Detailed Audit Findings

1.0 Unaccounted for Stores

The County Assembly purchased goods worth Kshs.1,518,137.00 which were either not taken on charge in the stores or were irregularly issued out; They included;

- (i) Medical smart cards worth Kshs.204,972.00 - Receipt and issuance of the cards in the stores was not confirmed. Holders and security of the cards in-case of loss was not established.
- (ii) Sports items worth Kshs.1,313,165.00 – The items were received in the stores and recorded in the stores ledger and were issued out to one person. The issuance to individual users, the purpose i.e. games participated in and status of the items was not established.

The existence of the store items and propriety of the payments could not be confirmed. Further, laxity in proper book keeping related to stores and supplies appeared prevalent. **(Appendix I).**

Recommendations

The County Assembly should initiate proper bookkeeping on stores. Further, a signed list of the users of the sports items should be produced for audit purposes together with explanation of the games participated in by each participant.

2.0 Irregular Payments of Training and Capacity Building

2.1 Irregular Procurement of Conference and Facilitation Services

The County Assembly paid the above services for a total of Kshs.4,728,500 to various suppliers without quotations as required by Section 88 of Public Procurement and Disposal Act, 2005. Tender evaluation minute, vide Tender no. KCA SS/042/2013/2014 dated 14/9/2013 indicated a list of prequalified suppliers. However, the paid suppliers were not included in the prequalified list. **(Appendix II).**

2.2 Unaccounted for Payments

The County Assembly made payments totalling Kshs.2,685,120 for conference and facilitation services to various firms without supporting documents. **(Appendix III).**

2.3 Unconfirmed Conference Services and Facilitation Fees

A total of Kshs.7,545,292.00 was paid to various firms in respect of conference services and facilitation fees. However the following observations were made:

- (a) A signed list of daily attendance by the participants was not attached to the Payment Vouchers to confirm participation and commitment on the indicated days.

- (b) The programme of activities and/or timetable of seminars/workshops was not attached to confirm facilitation and that the learning process was in order and performed as planned.
- (c) It was not ascertained why in some cases conference facilities were outsourced since the County has spacious conference facilities to discuss in-house issues.

Failure by the County Assembly to follow up on the various enacted legislations could therefore lead to misuse/loss of public funds. **(Appendix IV).**

Recommendations

The County Assembly should ensure goods and services are sourced competitively and proper supporting documents are attached to the payment vouchers.

3.0 Irregular Procurement of iPads

The County Assembly procured thirty five (35) iPads, worth Kshs.3,857,000 for the members of the County Assembly and senior staff in the Assembly. The County Assembly management invited quotations from three suppliers namely; Multiplier Business system, Fast World Computers and Jewels Enterprises. The contract was awarded to Multiplier Business system. The following anomalies were, however, noted about this process;

- (i) There was no circular indicating that the Members of County Assembly were entitled to iPads. The threshold for use of quotation was exceeded and the management should have used open national tendering process to procure the iPads.
- (ii) S13 form and S11 forms were not provided for audit to show delivery of iPads to the Assembly stores and distribution of the iPads to the respective recipients.
- (iii) There was no Inspection and Acceptance Committee report confirming the quantity/number of iPads received. It was therefore not possible to establish if these iPads were received as ordered.

Due to non-compliance with the Public Procurement and Disposal, Act, 2005 it was therefore not possible to confirm whether the County Assembly got value for their money when purchasing the iPads. Further, without any regulatory backing for MCA's entitlement to iPads, the propriety of the expenditure could not be confirmed. **(Appendix VI).**

Recommendations

Public Procurement and Disposal Act 2005 provides that public officials involved in transactions in which standard goods, services and works are procured at unreasonably inflated prices shall, in addition to any other sanctions prescribed in the Act or the Regulations, be required to pay the procuring entity for the loss resulting from their action. The concerned officers should therefore be surcharged for any loss resulting from the purchase of the iPads. Further, the County Assembly management should produce stores records and original quotations for audit verification.

4.0 Over Expenditure on Sitting Allowances

Expenditure analysis made available for audit examination revealed that the MCAs' annual sitting allowance was Kshs.25,525,560, exceeding the annual budgetary allocation of Kshs.8,000,000.

This implied that the County Assembly spent 219% more than the allocated amount contrary to the 10% deviation recommended by Section 135(7) Public Finance Management Act, 2012.

It therefore appears that money allocated for other activities was diverted to meet the sitting allowances of the Members of the County Assembly.

Recommendation

Preparation of supplementary budget in support of the additional expenditure should be approved by the Controller of Budget after being passed by the County Assembly.

5.0 Wasteful and Unsupported Expenditure on Foreign Trips for Kirinyaga Members of the County Assembly

Foreign travel and subsistence and other transportation costs were allocated Kshs.26,310,917 in financial year 2013/2014. Records made available showed that the actual expenditure on these items amounted to Kshs.25,937,623 during the year under review.

The Members of the County Assembly and some staff spent Kshs.23,280,432 in respect of subsistence allowances while on foreign travel which could be regarded as excessive. These subsistence allowances were processed through the normal payment voucher system and amounts credited to various personal bank accounts for Members of County Assembly and the assembly staff travelling to various destinations. Airline costs were paid directly to the relevant airline companies. The following observations were further made in respect of these payments;

- i. The journeys could not be authenticated by way of air tickets or a copy of visas, which were made available for verification.
- ii. From the documents attached to the payment vouchers, there was no evidence to confirm whether the MCA's managed to visit and meet diplomats as listed in the schedule of events attached to the payment vouchers.
- iii. Further, a team of MCA's visited Malaysia and Singapore from 4 to 13 March 2014 vide Dept. UR NO 667 of 25/2/2014 for Kshs.4,118,400 paid to Kenfan International Limited. The team was to meet with Malaysia External Trade Development Corporation on 6 March 2014. However, no reports from these tours were made available for audit verification.

The propriety of these payments could not be ascertained and the public may not have gotten value for money spent on these tours made by MCAs. (Appendix VII).

Recommendation

The County Assembly should explain how Kshs.23,280,432.00 incurred on foreign travels benefited the community of Kirinyaga County, failure to which the amounts should be recovered from the MCAs and other staff.

6.0 Speakers House Refurbishment

The County Assembly undertook the refurbishment of the Speaker's house at a cost of Kshs.6,253,135.40 in the financial year 2013/2014. The house was previously under the management of the County Executive before it was allocated to the County Assembly speaker. The following anomalies were however noted about this project;

- (i) The County Assembly used restricted tendering method of procurement to source the contractor despite the contract sum exceeding the limit allowed for restricted tendering method for class A categories. The reasons for use of this method were not clear. Further, restricted tendering method requires that at least ten (10) quotations be raised from prequalified contractors. However, in this case only six out of ten contractors were prequalified. It was not clear how the other contractors were sourced.
- (ii) At the date of audit i.e 14 July 2014, the house was not ready for occupation despite the County Assembly having spent Kshs.6,253,135.40. Given that the house is a three bedroomed bungalow with a lounge, dining and kitchen as other rooms, in our view, that money should have been sufficient to construct a new unit.
- (iii) There were no correspondences provided from the executive indicating the allocation of the house to the County Assembly and the duration of occupancy. The house could be repossessed or changed once a different administration replaces the current one. Therefore the money used may be lost.
- (iv) The tender documents for five bidders were not provided for audit verification. Therefore, the fairness of the system could not be confirmed.

The propriety of the refurbishment expenditure of the Speaker's house could not be confirmed.

Recommendations

- (i) Reasons to be provided for failing to use open tendering method of procurement and how the other contractors, who were not in the list of prequalified, were sourced.

- (ii) The contractors work plan should be produced for audit review to confirm that indeed, they were in a position to complete the task identified in the payment certificate within thirteen days.
- (iii) The County Assembly should explain why despite using so much money the speaker's house is still not ready for occupation. In fact, during audit verification, it was observed that bushes are creeping into the newly refurbished house which has remained unoccupied for about six months since completion.
- (iv) The tender bids which were missing should be produced for audit verification.

7.0 Engagement of Ward Staff

During the financial year under review, the Members of the County Assembly passed laws that allowed them to open offices and hire staff in their wards. Each elected Member of the County Assembly allocated himself/herself at least six staff namely; Personal Assistant, a Secretary, a Driver, two Watchmen and one Office Assistant. Further, the County Assembly rented ward offices at a cost of Kshs.10,000 for each ward. In total, every ward is receiving Kshs.164,000, to run the County offices whereas every nominated member is assigned Personal Assistant at a cost of Kshs.30,000 per month. In total Kshs.15,539,474 had been paid up-to April 2014 for Ward staff salaries.

The staff were hired by the County Assembly against the advice of the Salaries and Remuneration Commission. Consequently, the propriety of this expenditure could not therefore be confirmed.

Recommendation

The County Assembly should provide the regulatory backing on recruiting of ward staff as well as providing them with offices.

8.0 Wasteful Expenditure on Domestic Travel

During the period under review, the County Assembly of Kirinyaga paid Kshs.9,896,040 to Members of the County Assembly and staff as subsistence allowances and travel expenses while attending seminars and workshops in various destinations within the country. However, the payment vouchers were not supported by travel evidence documents including bus tickets, air travel tickets or work tickets to the shown destinations. Instead, the County Assembly paid flat transport allowance rates and there was no other proof to confirm whether the journeys were undertaken.

It was also observed that participants to these seminars and workshops did not sign any attendance registers. There were also no certificates of participation issued and neither were timetables that could confirm that the seminars actually took place as claimed.

Further, Kirinyaga County has the facilities to hold these seminars and it would have been more cost effective to hold these seminars within the County.

Recommendation

The County Assembly should avoid wasteful use of public funds by making use of the local facilities available where it is convenient and economical.

9.0 Doubtful Expenditure on KIKOSCA Sports

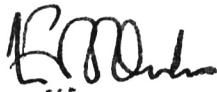
The County Assembly of Kirinyaga paid Kshs.2,366,000 to 46 members of the County Assembly and staff for (7) seven days to participate in KIKOSCA sports in Nairobi. However it was not clear why large number needed to participate in sporting activities and the roles of each of the 46 participants were not clarified. Further, it was not confirmed if they actually travelled to the destination as no work-ticket or bus ticket were produced to support the journey.

Recommendation

The County Assembly should explain the roles of these participants to justify spending of the cash on the sporting activities.

10.0 Conclusion

From the audit findings, it is clear that internal control procedures for both managerial and financial checks are yet to be properly instituted. The County Assembly should address all issues in this report in order to enhance service delivery to the people of Kirinyaga and ensure public funds are utilized for the purpose for which they were appropriated.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

19 August 2015

Appendix I

Unaccounted for Stores

Date	Cheque No	Amnt. (Kshs)	Details
20/3/14	457	765,000.00	45pcs Imported Track Suits 45pcs Adidas Sports Shoes 45pcs T/Shirts
11/9/13	36	548,165.00	47 Track Suits 47 polo shirts-printed 100 pairs sports socks 50 pairs sports shoes
24/10/13	131	204,972.00	Smart medical Cards
Total		<u>1,518,137.00</u>	

Appendix II

Appendix II

Flawed Procurement Procedures			
Name of Supplier	Cheque No	Amt(shs)	Remarks
Kipkemoi Arap Kirui	256	530 000.00	Services were sought from CPST but paid to an individual
Kipkemoi Arap Kirui	267	325 000.00	Services were sought from CPST but paid to an individual
Positive Partner Network	136	49 200.00	The selection of the supplier was not established
Sync Tronic	Cash	25 000.00	The selection of the supplier was not established
KCA University	202	1 211 040.00	The selection of the supplier was not established
Epic Global Consultant	Cash	60 000.00	The selection of the supplier was not established
Sportman Arms	347	159 600.00	The selection of the supplier was not established
Finest Investments	405	1 559 120.00	The selection of the supplier was not established
Sportman Arms	364	59 400.00	The selection of the supplier was not established
Onwoods Lodge Annex	367	216 940.00	The selection of the supplier was not established
Flamingo Beach Hotel	437	198 000.00	The selection of the supplier was not established
Institutional Consultants Ltd	439	70 000.00	The selection of the supplier was not established
Leisure Lodge Resort	Counter Chq	265 200.00	The selection of the supplier was not established
Total		4 728 500.00	

Appendix III

Unaccounted for Payments				
Date	Cheque No	Payee	Amt(Kshs)	Remarks
24/10/13	136	Positive Partner Network	49 200.00	No invoice
31/10/13	142	ICPSK	225 000.00	No invoice nor acknowledgement of receipt
14/11/13	Cash	Sync Tronic computer Systems	25 000.00	Dates attended and participants not known
2014/10/02	322		200 000.00	No invoice
27/2/14	405	Finest Investments	1 559 120.00	No invoice
18/3/14	437	Flamingo Beach Hotel	198 000.00	No invoice
2013/11/02	183		28 800.00	No invoice
2013/11/12	Cash	20,000 per ward	400 000.00	Purpose and supporting documents not attached
			2 685 120.00	

Appendix IV

Unconfirmed conference services and facilitation fees

Date	Cheque No.)	Details of Expenditure	Amt(Shs)
2014/10/01	256	Facilitating fees	530 000.00
21/1/14	267	Facilitating fees	325 000.00
2013/01/10	98	Participation fees	3 036 000.00
25/10/13	139	Conference Services	69 600.00
31/10/13	142	Conference Services	225 000.00
18/12/13	202	Facilitating fees	1 211 040.00
18/2/14	347	Conference Services	159 600.00
25/2/14	364	Conference Services	59 400.00
28/2/14	367	Conference Services	216 940.00
2014/01/04	Counter Chq	Conference Services	265 200.00
28/1/14	299	Conference Services	591 600.00
21/3/14	452	Conference Services	515 504.00
27/3/14	484	Conference Services	68 208.00
24/10/13	136	Facilitating fees	49 200.00
2013/04/11	Cash	Induction on IPAD use	25 000.00
18/3/14	437	Conference Services	198 000.00
Total			<u>7 545 292.00</u>

Appendix V

Month	Period	Actual paid	Recommended SRC limit (Kshs)	Difference (Kshs)
Sept	2013	Kshs.32,000.00	20,000 .00	12,000.00
Oct	2013	Kshs.32,000.00	20,000.00	12,000.00
Mar	2014	Kshs.32,000.00	20,000.00	12,000.00
April	2014	Kshs.32,000.00	20,000.00	12,000.00
May	2014	Kshs.32,000.00	20,000.00	12,000.00
June	2014	Kshs.32,000.00	20,000.00	12,000.00
Total difference				Kshs. <u>72,000.00</u>

Appendix VI

Date	PV NO.	Cheque	Amount (Kshs)	Payee	Details
27/9/2013	184	00085	964,250.00	Fast World Computers	IPADS payments
27/9/2013	185	00087	964,250.00	Fast World Computers	IPADS payments
27/9/2013	187	00088	964,250.00	Fast World Computers	IPADS payments
27/9/2013	186	00089	964,250.00	Fast World Computers	IPADS payments
Total			<u>3,857,000.00</u>		

Appendix VII- Foreign Travel

Country	Airline Used	No. of MCA's	No. of County Assembly Officers	Total Subsistence Costs	Airline	Total
New-York	-	8	-	2,740,140.00	-	2,740,140.00
China	Stars Travel and tours Ltd. 14 pax	11	2	-	2,212,798.00	
Malaysia	-			6,883,861.00	4,118,400.00	13,215,059.00
Rwanda	East Africa European Chambers 23 Pax	21	2	2,503,097.00	796,835.00	3,299,932.00
Morocco	Sunrise Tours Safari 12 Pax	9	3	2,116,173.00	1,306,440.00	3,422,613.00
Israel	Kenfam International 1 Person	Non	Speaker of County Assembly	488,808.00	113,880.00	602,688.00
Total				14,732,079.00	8,548,353.00	23,280,432.00

Appendix VII- Analysis by Individuals

				Foreign Travel Analysis		
Payee	Dept VR NO.	Cheque no.	Country visited	Persons travelling	Amount	Total
co-op bank	161	72	Rwanda	Catherine Njeri Maina	89,161.00	
	27/09/013	27/09/013	6th -9th oct 013	Jane Nyaguthii Mwai	89,161.00	
				Hon. Jane Wangeci Githunji	99,706.00	
				Hon. Joel wagura Ndungu	89,161.00	
				Hon. Samuel Maina	89,161.00	
				Eric Mureithi	89,161.00	
						545,511.00
Co-op bank	162	71	Rwanda	Hon.David Kinyua Wangui	166,301.00	
	27/09/013	27/09/013	6th -9th Oct 013	Hon. Geoffrey Murimi Gakuru	166,301.00	
				Hon. John Gitari Milika	89,161.00	
				Hon. John Nyaga Waruri	166,301.00	
				Hon. Rahab Karienyee	89,161.00	
						677,225.00
Bngwa sacco	166	76	Rwanda	Hon. Njui Ndambiri	89,161.00	89,161.00
	27/09/013	27/09/013	13th-15th nov 013			
Family bank	163					
	27/09/013	74				
		27/09/013	Rwanda	Kaburu Penina Waithera	89,161.00	
			13th-15th nov 013	Irene M.Gathuku	89,161.00	
				Samuel Kago M.	82,514.00	260,836.00
KCB	165	73	Rwanda			
	27/09/013	27/09/013	13th-15th nov 013	David Munyi Mathenge	89,161.00	
				Jeniffer Wanjiru Nyaga	89,161.00	
				George Karimi Kagori	89,161.00	
				Lucy Margret Matheri	89,161.00	

						356,644.00
Ann w Githiji	434	217	Israel			
	3/1/014	3/1/014	10th-19th jan 014	speaker county assembly		
				Ann Wangechi Githinji	488,808.00	488,808.00
Co-op Bank	316	161	Rwanda	Hon David Kinyua Wangui	95,184.00	
	30/11/013	12/10/013	13th-15th nov 013	Hon.Rahab Karienye	95,184.00	
				Hon. John Nyaga Waruri	95,184.00	285,552.00
KCB	311	160	Rwanda	George Karimi Kagori	95,184.00	
	30/11/013	12/11/013	13th-15th nov 013	James Ombasa Omweno	110,470.00	205,654.00
Kicowo Sacco	488	77	Rwanda	Michael Nyaga Muriithi	82,514.00	82,514.00
	27/09/013		13th-15th nov 013			
Equity Bank	168	70	Morocco	Jinaro Njaruumo	166,301.00	
	27/09/013		1st -4th Oct 013	Joseph Mungai	89,161.00	
				Josiah Munene	166,301.00	
				Catherine Njeri M aina	166,301.00	
				Mary Wanjiru Nyaga	89,161.00	
				Michael m.Njogu	146,623.00	823,848.00
Equity Bank	167	69	Morocco	David Mwangi Mwaniki	166,301.00	
	27/09/013		1st -4th Oct 013	Gudson Philip Wachira	166,301.00	
				Jackson Wairimu	89,161.00	
				Jackson Kibanya	89,161.00	
				James Kinyua Mutugi	166,301.00	
				Jamleck Kariuki	89,161.00	
				Evaline M. Ndirangu	166,301.00	932,687.00
KCB	198	104				
	31/10/013	31/10/013	Morocco	James Ombasa Omweno	80,639.00	80,639.00
			1st -4th Oct 013			
Bingwa sacco	671	386	China,Malysia\$	Hon.Njui Ndambiri	275,310.00	275,310.00

	27/2/014		Singapore			
			4th-13th Mar 014			
Co-op Bank	197	107	Morocco	David Kiyua Wangui	66,120.00	
	31/10/013	16/10/013	1st -4th Oct 013	Geofrey Gakuru	66,120.00	
				John Nyaga	66,120.00	198,360.00
Co-op Bank	670	788	China	Eric Mureithi	240,510.00	
	28/02/014	25/02/014	4th -13th Mar 014	David Kiyua Wangui	240,510.00	
				Geofrey Gakuru	275,310.00	
				John Gitari Milika	245,310.00	
				John Nyaga	240,510.00	
				Rahab Karienye	275,310.00	
				Joel Wagura Ndungu	240,510.00	
				Samuel Maina	240,510.00	1,998,480.00
Co-op Bank	710	412	China \$ Malysia	Dr.Joseph Muthike	310,590.00	310,590.00
	28/02/014	28/2/014	4th -13th Mar 014			
KCB	681	397	China\$ Malysia	Hon.Dr David Mathenge	240,510.00	
	27/02/014	27/02/014	4th -13th Mar 014	Hon.Jeniffer Nyaga	240,510.00	
				Hon.George K.Kagori	275,310.00	
				Jopsey R. Weru	275,310.00	1,031,640.00
Family Bank	672	390	China \$ Malysia	Hon.Inene Muthoni Gathuku	275,310.00	
	27/2/014	27/02/014	4th -13th Mar 014	Hon.Samuel Mwangi	253,560.00	528,870.00
Equity Bank	673	393				
	27/2/014	27/2/014	China \$ Malysia	Hon.James Kinyua Mutugi	275,310.00	
			4th -13th Mar 014	Hon.Jackson Kibaiya	275,310.00	
				Hon. David Mwangi Mwaniki	240,510.00	
				Hon. Jackson m Wairimu	240,510.00	
				Hon.Joseph Mungai Ruru	240,510.00	
				Hon.Josiah Munene	275,310.00	

				Hon.Jinaro Njamamo	275,310.00	
Equity Bank	673	393	China	Jamleck Kariuki	275,310.00	
	27/2/014	27/2/014	4th -13th Mar 014	Hon.Philip Wacira	240,510.00	
				Wachira Mwai	240,510.00	
				Michael m.Njogu	240,510.00	2,819,610.00
Equity Bank	705	425	Newyork	Hon Cathrene N Maribe	338,820.00	
	6/03/014	6/03/014	(USA)	Hon.Evaline Muthoni Ndirangu	338,820.00	667,640.00
			7th-21th Mar 014			
KCB	706	424	Newyork	Lucy Margret Matheri	338,820.00	338,820.00
	6/3/014	6/3/014	7th-21th Mar 014			
co-op bank	707	423	Newyork	Hon. Catherine Njeri Maina	338,820.00	
	6/3/014		7th-21th Mar 014	Hon.Jane Nyaguthii Mwai	338.820.00	
				Hon.Anne Wangeci Githinji	368,400.00	
				Hon.Mary Wanjiru Muchiri	338,820.00	1,384,860.00
Family Bank	704	422	Newyork			
	6/3/014	6/3/014	7th-21th Mar 014	Hon.Kaburu Waithera	338,820.00	338,820.00
TOTALS						<u>14,722,079.00</u>

Appendix VIII- Airline Cost Analysis

Dept VR NO	Cheque no.	Invoice	Payee	Destination	Rate	Amount
691	410	4988	Star travel tours 14 pass	China	Ksh.158,057	2,212,798.00
6/3/2014	6th March 2014	27/2/014				
25/2/014	29/02/014	07/02/014	Kenfan international 13 pass	Singapore/Malaysia	ksh316,800	4,118,400.00
121	600079	294	Sunrise tours 12 pass	Morocco	ksh.108870	1,306,440.00
170	98	1040	East Africa European chamber	Rwanda	ksh.166,645.00	796,835.00
1/10/013	29/09/013	19/09/013	23 pass			
436	218	297	Kenfam International 1 pass	Israel(speaker)	ksh.113,880	113,880.00
TOTAL					Total	<u>8,548,353.00</u>