REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF TRANS NZOIA

FOR THE YEAR ENDED 30 JUNE 2016

KENYA NATIONAL AUDIT OFFICE
RIFT VALLEY PROVINCE
RECEIVED
30 SEP 2016
P. O. Box 2774 - 30100, ELDORET
TEL: 053 2031133.

COUNTY ASSEMBLY OF TRANS-NZOIA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2016

Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

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I. KEY COUNTY ASSEMBLY OF TRANS NZOIA INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker, who is responsible for the general policy and strategic direction of the County assembly.

(b) Key Management

The *County Assembly's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	County Assembly Speaker	David Sifuna Kinusu
2.	County Assembly Clerk	Ainea Obare Indakwa
3.	Principal Finance Officer	Moses Wanjala Lupao

(c) Fiduciary Management

The key management personnel who held office during the quarter ended 30th June, 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Clerk of the assembly	Ainea Obare Indakwa
2.	Principal Finance Officer	Moses Wanjala Lupao

(d) Fiduciary Oversight Arrangements

INTERNAL AUDIT

The internal audit office is generally to safeguard the assets and liabilities of the county Assembly by making the regulatory execution of the daily financial transactions vis vis Policy (budget/plan) of the county assembly.

FINANCE DEPARTMENT

The finance office ensures proper planning and financial management for the county Assembly.

BUDGET OFFICE

This office assists in budget preparation and analysis and ensures proper implementation of the County assembly budget.

(e) Trans Nzoia County Assembly

County Assembly Building/House/Plaza
County Assembly Road/Highway
P.O. Box 4221-30200
KITALE, KENYA

(f) Trans Nzoia County Assembly Contacts

Telephone: **054-31380/31617**
E-mail: transnzoiacountyassembly@gmail.com
Website: www.transnzoiaassembly.go.ke

(g) Trans Nzoia County Assembly Bankers

1. Central Bank of Kenya-County Revenue Fund
   Account No. 1000171596
   Haile Selassie Avenue
   P.O. Box 60000
   City Square 00200
   Nairobi, Kenya

2. Central Bank of Kenya-Recurrent
   Account No. **1000240695**
   Nairobi-Kenya

3. Kenya Commercial Bank
   Account No. 1179096592
   Kitale-Kenya

4. Family Bank-Imprest Account
   Account No. 093000034860
   Kitale-Kenya

5. Family Bank
   Account No. 093000030593
   Kitale – Kenya

6. Co-operative Bank
   Account No. 01141502494900
   Kitale - Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

II. FORWARD BY THE CLERK OF THE ASSEMBLY

The County assembly of Trans Nzoia had a total budget of Ksh. 585,385,303 for the financial year 2015/2016, which consisted of recurrent budget of Ksh.498, 398,759 and development budget of Ksh. 86,986,544.

The total exchequer release for the recurrent budget was Ksh 498,248,757 representing 100 %. of the approved recurrent budget estimates. Out of this amount Ksh. 199,988,067 was requisitioned by the county executive on behalf of county assembly from exchequer. Effective from February 2016 the assembly did request Ksh. 298,268,690 directly from Exchequer. There is also a transfer of Ksh. 10,099,455.65 from county treasury to county assembly for personnel emoluments.

However, the assembly development budget of Ksh. 86,986,544 was not utilized at all by end of financial year because the projects to be implemented were not captured in the county annual development plan. To ensure that there is value for money, the county assembly had to re-budget for the same projects in the current budget.

In the beginning, the county assembly had challenges on the use of IFMIS system, right now a good number of our staff has been trained on the use of IFMIS system and now the system is operational.

Sign

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

CLERK OF THE COUNTY ASSEMBLY

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30th June, 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30th June 2016, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 28th September, 2016.

AG/CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF TRANS NZOIA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Trans Nzoia set out on pages 1 to 23 which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Assembly internal control. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters discussed in the Basis for Disclaimer Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer Opinion

1.0 Presentation of Financial Statements

The financial statements submitted for audit revealed the following anomalies:

1.1 Numbering of Pages

The page numbers in the financial statements are not sequentially numbered.

1.2 Notes to the Financial Statements

Notes to the financial statements are not included in headers for pages 15, 18, 20 and 21 as required by the accounting standards.

1.3 Summary Statement of Appropriation

The Summary Statement of Appropriation does not include a column on budget utilization variances as prescribed by the Public Sector Accounting Standards Board.

Under the circumstances, the financial statements have not been presented in accordance with the International Public Sector Accounting Standards

2.0 Inaccuracies in the Financial Statements

2.1 Compensation of Employees

The statement of receipts and payments reflect a compensation of employees balance of Kshs.218,268,690 which differs from the total payroll balance of Kshs.117,874,950 resulting to a variance of Kshs.100,393,740 which however has not been explained. Under the circumstances, the accuracy and validity of compensation of employees balance of Kshs.218,268,690 could not be confirmed.

2.2 Failure to Provide Trial Balance

The financial statements presented for audit review were not supported with a trial balance contrary to accepted accounting principles. In the circumstance, it has not been possible to confirm the validity and accuracy of the balances contained in these financial statements.

2.3 Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.80,000,000 while supporting documents presented for audit reflect a balance of Kshs.156,057,393 thus resulting to a variance of Kshs.76,057,393 which however has not been explained. Under the circumstances, the accuracy and validity of the use of goods and services balance of Kshs.80,000,000 could not be confirmed.

3.0 Receipts

3.1 Transfers from County Treasury/Exchequer Releases

The statement of receipts and payments for the year ended 30 June 2016 reflects transfers from the County Treasury/exchequer releases totalling to Kshs.298,268,690 while the report of Controller of Budget for the same period indicate that a total of Kshs.498,250,000 was released to the County Assembly thus resulting to a variance of Kshs.199,981,310 which has not been explained. Further, the balance reflected in the statement of receipt and payments varies with the balance of Kshs.498,248,757 reflected in the forward to the financial statements by the Clerk of the Assembly thus resulting to a variance of Kshs.199,980,067 which has also not been reconciled or explained.

Under the circumstance, the validity, accuracy and completeness of transfers (exchequer releases) from the County Treasury totalling to Kshs.298,268,690 could not be confirmed.

3.2 Other Receipts

Note 3 to the financial statements reflects other receipts balance of Kshs.10,099,456 which include a balance of Kshs.9,999,456 described as personnel emoluments. Management has not explained why personnel emoluments are reflected as receipts in the financial statements. Under the circumstance, the existence and validity of the other receipts balance of Kshs.9,999,456 could not be confirmed.

4.0 Compensation of Employees

4.1 Irregular Recruitment of Employees

Records made available for audit indicated that forty (40) new employees were recruited during the year under review. However, the substantive posts for which they were appointed differ with the ones reflected in the payroll. Further, there was no evidence showing that five (5) of the recruited employees were interviewed for their posts. Section B6 of the County Public Service Human Resource Manual, 2013 stipulates that in recruitment, the county government will ensure that the staff appointed into the county public service have the necessary skills, knowledge and attitude to deliver efficient and effective services. No explanation has been provided

for the anomalies. Under the circumstance, the county government breached the law.

5.0 Use of Goods and Services

5.1 Foreign Travel and Subsistence

Note 5 to the financial statements reflects use of goods and services balance of Kshs.80,000,000 which include foreign travel and subsistence expenditure of Kshs.7,000,000. Records made available for audit review revealed that included in the Kshs.7,000,000 balance was expenditure of Kshs.3,193,321 incurred by honourable members and staff on a foreign trip to Kigali, Rwanda while attending the East Africa Authorities Sports and Cultural Association (ELASCA) games. However, the expenditure was not supported by copies of stamped passports, copies of air tickets/boarding passes and invitation letters. Under the circumstance, the propriety of the Kshs.3,193,321 expenditure incurred on foreign travel and subsistence could not be confirmed.

5.2 Unsupported Training Expenses

Included in the use of goods and services balance of Kshs.80,000,000 reflected in the statement of receipts and payments (as disclosed in Note 5 to the financial statements) are training expenses amounting to Kshs.7,500,000 out of which balance of Kshs.2,675,000 is not supported by a training needs assessment report and letters of offer for the training. Consequently, the propriety of Kshs.2,675,000 being expenditure on training could not be confirmed.

5.3 Gender Mainstreaming

Also included in the use of goods and services total expenditure of Kshs.80,000,000 are training expenses of Kshs.7,500,000 which include an expenditure of Kshs.5,458,232 relating to gender mainstreaming. However, records made available for audit indicated that the expenditure of Kshs.5,458,232 was incurred on subsistence allowances instead of gender mainstreaming. No explanation has been provided for charging the expenditure to a wrong item. Under the circumstances, the propriety of the expenditure totaling to Kshs.5,458,232 charged to gender mainstreaming could not be confirmed.

6.0 Acquisition Assets

The statement of receipts and payments reflects nil expenditure on acquisition of assets. However, a review of records made available for audit examination indicated that a total expenditure of Kshs.6,519,783 was incurred on acquisition of assets as shown below:

Date	PV Number	Payee	Description	Amount Kshs.
23.02.2016	std 2016	Cherangany Hiils	Payment for the supply & installation of Generator	700,000
23.02.2016	std 2016	Cherangany Hiils	Payment for the supply & installation of Generator	300,000
23.02.2016	std 2016	Cherangany Hiils	Payment for the supply & installation of Generator	479,000
21.03.2016	92	Nashotec Systems	Payment for the purchase of Computers	600,000
21.03.2016	96	React Branding Enterprises	Payment for supply of Computers	272,000
5.01.2016	166	MS Mogato General Contractors Ltd	Installation of County Assembly Chambers hansard microphones	4,168,783
Total				**6,519,783**

Further , scrutiny of the records revealed that payments totalling Kshs.2,351,000 in respect of procurement of a generator and computers for Kshs.1,479,000 and Kshs.872,000 respectively were not supported by quotations, local purchase orders (LPO), suppliers invoices, delivery notes and inspection and acceptance reports. Under the circumstance, the propriety, accuracy and validity of expenditure on acquisition of assets could not be confirmed.

7.0 Cash and Cash Equivalent

The statement of financial of assets reflects an aggregate bank accounts balance of Kshs.35,394. Records made available indicate that the County Assembly opened two bank accounts, namely Imprest Account at Family Bank, Kitale Branch and Salary account at Kenya Commercial Bank Kitale Branch. However, no documentary evidence was presented for audit to confirm that the opening of the bank accounts was approved by the County Treasury. Further, cash books for the two bank accounts were not closed and reviewed by a responsible/authorized officer at the end of the financial year. Under the circumstances, the management breached public financial management law. Further, the validity and accuracy of bank balance of Kshs.35,394 cannot be confirmed.

8.0 Accounts Receivables- Outstanding Imprests

8.1 Government Imprests

Included in the accounts receivables-outstanding imprest balance of Kshs.10,048,313 is a government imprests balance of Kshs.969,000. However, imprest records such as imprest warrants and imprest register were not presented

for audit review. Under, the circumstance, the accuracy, validity and regularity of the imprests balance of Kshs.969,000 cannot be confirmed.

8.2 Staff Advances

Included in the accounts receivables-outstanding imprest balance of Kshs.10,048,313 is a staff advances balance of Kshs.9,079,313. However, salary records such as applications for salary advance, salary advance approval, salary advance register and evidence of recovery of the salary advances were not presented for audit verification. Under the circumstance, the accuracy, validity and regularity of the staff advances balance of Kshs.9,079,313 could not be confirmed.

9.0 Governance Framework

9.1 Internal Audit

A review of the Internal Audit Department revealed that the County Assembly of Trans Nzoia has established an internal audit unit to oversee the governance mechanism and promote transparency and accountability in the management of resources of the County Assembly. However, the Internal Audit Unit lacks a sufficient number of competent, properly trained and experienced auditors with the minimum qualificatons set by the County Assembly. Further, it was found that the Internal Audit Unit was only staffed with one officer and that the internal audit charter was not prepared and approved as required. This is contrary to the provisions of Section 155(2) of the Public Financial Management (County Governments) Regulations, 2015 which stipulates that an accounting officer shall ensure that the internal audit unit was facilitated with sufficient authority to promote independence and ensure broad internal coverage, and adequate consideration of audit reports.

9.2 Audit Committee

The County Assembly of Trans Nzoia has not established an audit committee contrary to Section 167(1) of the Public Finance Management (County Governments) Regulations, 2015 which requires each county government entity to establish an audit committee. The County Assembly was therefore in breached the law.

10.0 Budget Control and Performance

During the year under review, the County Assembly's total budget amounted to Kshs.585,385,303 comprising the development budget of Kshs.86,986,544 and recurrent budget of Kshs.498,398,759. Further, the total budget reflected overall under-absorption of Kshs.287,100,864 or 49% as summarized below:

Item	Approved Budget for 2015/2016 (Kshs.)	Actual Expenditure for 2015/2016 (Kshs.)	Under Absorption (Kshs.)	Under Absorption (%)
Development Vote	86,986,544	0	86,986,544	100
Recurrent Vote	498,398,759	298,284,439	200,114,320	40.2
Total	**585,385,303**	**298,284,439**	**287,100,864**	**49**

The under-absorption of the approved budget indicates that activities and projects in the annual work plan were not implemented by the County Assembly. This is likely to have a negative effect on delivery of goods and service of the County Assembly. There is need for the management to re-look at its budgetary mechanism with a view to focus on priority areas that enhance service delivery to the residents of Trans Nzoia County.

10.1 Development Budget

During the year under review, the County Assembly of Trans Nzoia allocated Kshs.86,986,544 for development projects but did not incur any expenditure on the vote thus resulting in under-expenditure of Kshs.86,986,544 or 100% of the budget. The under-expenditure was mainly related to construction of the county administration block, construction of parking sheds and purchase of CCTV cameras as detailed below:

Development Item	Budget (Kshs)	Actual Expenditure (Kshs)	Under Absorption (Kshs)	% Under Absorption
Purchase of CCTV camera	8,000,000	0	8,000,000	100
Construction of perimeter wall	20,000,000	0	20,000,000	100
Construction of Administration Block	28,000,000	0	28,000,000	100
Construction of Parking Sheds	10,986,544	0	10,986,544	100
Pending Bills	20,000,000	0	20,000,000	100
Total	**86,986,544**	**0**	**86,986,544**	**100**

Therefore the County Assembly did not utilize **Kshs.86,986,544** (100%) of the funds allocated for development and hence the objectives of the budget were not achieved. This must have hampered service delivery to residents of Trans Nzoia County due to lack of infrastructure.

10.2 Recurrent Vote

The recurrent budget performance analysis of Trans Nzoia County Assembly budget totalling to Kshs.498,398,759 for 2015/2016 is tabulated below:

Recurrent Item	Approved Budget for 2015/2016 (Kshs.)	Actual Expenditure for 2015/2016 (Kshs.)	Under Absorption (Kshs.)	Over Absorption (Kshs)	Under Absorption (%)
Compensation of Employees	355,398,609	218,268,690	137,129,919		39
Use of Goods and Services	143,000,150	80,000,000	63,000,150		44
Finance Cost	0	15,749		15,749	
Total	**498,398,759**	**298,284,439**	**200,130,069**	**15,749**	**49**

From the above analysis, it is evident that the County Assembly under-spent on all the budget lines leading to unutilized allocation of Kshs.200,130,069. This indicates that budgeted funds were not put into use for service delivery. However, the management may have over-budgeted on recurrent expenditure and hence need for more realistic budget in future.

Disclaimer of Opinion

Because of the significance of matters discussed in the Basis for Disclaimer Opinion paragraph, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

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

Nairobi

15 August 2017

III. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	298,268,690.00	-
Proceeds from Sale of Assets	2	-	-
Other Receipts(Personnel Emoluments-advances & imprest)	3	10,099,455.65	-
		308,368,145.65	
TOTAL RECEIPTS		-	-
PAYMENTS			
Compensation of Employees	4	218,268,690.00	-
Use of goods and services	5	80,000,000.00	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Acquisition of Assets	10	-	-
Finance Costs	11	15,749.00	-
Other Payments	12	-	-
TOTAL PAYMENTS		**298,284,439.00**	-
SURPLUS/DEFICIT		**10,083,706.65**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2016 and signed by:

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the Assembly

PRINCIPAL FINANCE OFFICER
COUNTY ASSEMBLY OF TRANS-NZOIA
28 SEP 2016
Sign:
P.O. BOX
KITALE-KENYA

Principal Finance Officer – County Assembly

IV. STATEMENT OF FINANCIAL ASSETS

	Note	2015/16 Kshs	2014/15 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	35,393.65	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**35,393.65**	-
Accounts receivables – Outstanding Imprests	14	10,048,313.00	-
TOTAL FINANCIAL ASSETS		**10,083,706.65**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**10,083,706.65**	-
REPRESENTED BY			
Fund balance b/fwd	16		-
Surplus/Deficit for the year		10,083,706.65	-
NET FINANCIAL POSITION		**10,083,706.65**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2016 and signed by:

Clerk of the Assembly

COUNTY ASSEMBLY OF TRANS-NZOIA

PRINCIPAL FINANCE OFFICER
28 SEP 2016
COUNTY ASSEMBLY OF TRANS-NZOIA

Principal Finance Officer – County Assembly

V. STATEMENT OF CASHFLOW

	NOTE	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	298,268,690.00	-
Other Receipts	3	10,099,455.65	-
Payments for operating expenses			
Compensation of Employees	4	218,268,690.00	-
Use of goods and services	5	80,000,000.00	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	-	-
Finance Costs	11	15,749.00	-
Other Payments	12	-	-
Adjusted for:			
Adjustments during the year		-	-
Net cash flows from operating activities		**10,083,706.65**	-
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	-	-
Net cash flows from investing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**10,083,706.65**	-
Cash and cash equivalent at BEGINNING of the quarter		-	-
Cash and cash equivalent at END of the quarter		**10,083,706.65**	-
As per statement of assets		**10,083,706.65**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28th September 2016 and signed by:

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the Assembly

PRINCIPAL FINANCE OFFICE
28 SEP 2016
COUNTY ASSEMBLY OF TRANS-NZOIA

Principal Finance Officer – County Assembly

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	585,385,303.00	-	585,385,303.00	298,268,690.00	50.95
Proceeds from Sale of Assets	-	-	-		-
Other Receipts	-	-	-	10,099,455.65	-
TOTAL	585,385,303.00	-	585,385,303.00	**308,368,145.65**	**52.68**
PAYMENTS					
Compensation of Employees	355,398,609.00	-	355,398609.00	218,268,690.00	61.42
Use of goods and services	143,000,150.00	-	143,000,150.00	80,000,000.00	55.94
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	86,986,544.00	-	86,986,544.00	-	-
Finance Costs	-	-	-	15,749.00	-
Other Payments		-		-	-
TOTAL	585,385,303.00		585,385,303.00	**298,284,439.00** -	**50.96** -

The County assembly of Trans Nzoia financial statements were approved on 28th September, 2016 and signed by:

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the Assembly

PRINCIPAL FINANCE OFFICER
28 SEP 2016
COUNTY ASSEMBLY OF TRANS-NZOIA

Principal Finance Officer – County Assembly

VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	498,398,759.00	-	498,398,759.00	298,268,690.00	60
Proceeds from Sale of Assets		-	-	-	-
Other Receipts	-	-	-	10,099,455.65	-
TOTAL	498,398,759.00	-	498,398,759.00	**308,368,145.65**	**62**
PAYMENTS					
Compensation of Employees	355,398,609.00	-	355,398,609.00	218,268,690.00	61
Use of goods and services	143,000,150.00	-	143,000,150.00	80,000,000.00	56
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	15,749.00	-
Other Payments		-	-	-	-
TOTAL	**498,398,759.00**	-	**498,398,759.00**	**298,284,439.00**	**60**

					-

The County assembly of Trans Nzoia financial statements were approved on 28th September, 2016 and signed by:

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the Assembly

PRINCIPAL FINANCE OFFICER
28 SEP 2016
COUNTY ASSEMBLY OF TRANS-NZOIA

Principal Finance Officer – County Assembly

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	86,986,544.00	-	86,986,544.00	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	-	-
TOTAL	86,986,544.00	-	86,986,544.00	-	-
PAYMENTS					
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	86,986,544.00	-	86,986,544.00	-	-
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	86,986,544.00	-	86,986,544.00	-	-

The County assembly of Trans Nzoia financial statements were approved on 28th September 2016 and signed by:

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

Clerk of the Assembly

PRINCIPAL FINANCE OFFICER
28 SEP 2016
COUNTY ASSEMBLY OF TRANS-NZOIA

Principal Finance Officer - County Assembly

IX. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *county assembly*. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of receipts and payments**
The *County assembly* recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the *county assembly*. In addition, the *county assembly* recognises all payments when the event occurs and the related cash has actually been paid out by the *county assembly*.

3. **In-kind contributions**
In-kind contributions are donations that are made to the *county assembly* in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the *county assembly* includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. **Cash and cash equivalents**
Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

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5. **Accounts Receivable**
For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. **Non current assets**
Non current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. **Pending bills**
Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. **Budget**
The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. **Comparative figures**
This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

11. **Subsequent events**
Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

X. NOTES TO THE FINANCIAL STATEMENTS

1 Transfers from the County Treasury/Exchequer Releases

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1	-	-
Total Exchequer Releases for quarter 2	-	-
Total Exchequer Releases for quarter 3	132,824,966.00	-
Total Exchequer Releases for quarter 4	165,443,724.00	-
Cumulative Amount	**298,268,690.00**	-

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Other Receipts I-Sale of Tender Documents	100,000.00	-
Other Receipts II-Personnel emoluments	9,999,455.65	-
Other Receipts III	-	-
Other Receipts IV	-	-
Other Receipts	-	-
Total	**10,099,455.65**	**-**

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Basic salaries of permanent employees	104,518,894.00	-
Basic wages of temporary employees	763,200.00	-
Personal allowances paid as part of salary	90,500,216.00	-
Personal allowances paid as reimbursements	1,025,000.00	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	21,461,380.00	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**218,268,690.00**	**-**

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5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	800,000.00	-
Communication, supplies and services	500,000.00	-
Domestic travel and subsistence	18,772,468.00	-
Foreign travel and subsistence	7,000,000.00	-
Printing, advertising and information supplies & services	4,150,000.00	-
Rentals of produced assets	6,000,000.00	-
Training expenses	7,500,000.00	-
Hospitality supplies and services	4,535,762.00	-
Insurance costs	6,000,000.00	-
Specialized materials and services	10,300,000.00	-
Office and general supplies and services	2,091,770.00	-
Other operating expenses	10,350,000.00	-
Routine maintenance – vehicles and other transport equipment	1,000,000.00	-
Routine maintenance – other assets	1,000,000.00	-
Total	**80,000,000.00**	**-**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

7 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

9 ACQUISITION OF ASSETS

Non Financial Assets	2015/16	2014/15
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-

Non Financial Assets	2015/16	2014/15
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	
Rehabilitation of Civil Works	-	
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	-	
Acquisition of Intangible Assets	-	
Financial Assets	-	
Domestic Public Non-Financial Enterprises	-	
Domestic Public Financial Institutions	-	
Foreign financial Institutions operating Abroad	-	
Other Foreign Enterprises	-	
Foreign Payables - From Previous Years	-	
Total	-	

10 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	15,749.00	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	**15,749.00**	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
Family Bank, A/c no. 093000034860,Kes	Recurrent Account	19,877.00	
Kenya Commercial Bank, A/c no. 1179096592,Kes	Recurrent Account	5,845.50	
Central Bank of Kenya, A/c no. 1000240695,Kes	Recurrent Account	9,671.15	
Family Bank of Kenya A/c No.093000030593, Kes	Recurrent Account	Nil	
Co-operative Bank of Kenya A/c No. 01141502494900, Kes	Recurrent Account	Nil	
Total		**35,393.65**	

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	
Cash in Hand – Held in foreign currency	-	
Total	-	

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total	-	-

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	969,000.00	
Clearance Accounts	-	
Staff Advances	9,079,313.00	
Other Advances	-	
Total	**10,048,313.00**	**-**

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Q1	Q2	Q3	Q4
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

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ANNEX 5 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	*Kshs*	*Kshs*
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Name of Officer or Institution	dd/mm/yy	xxx	xxx	Xxx
Total				**Xxx**

See attached list

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

REPUBLIC OF KENYA

TEL: 054-31380;
054-31617
E-mail: transnzoiacountyassembly@gmail.com

P.O BOX 4221-30200
KITALE

COUNTY ASSEMBLY OF TRANS NZOIA

GOVERNMENT IMPREST HOLDERS

Name of officer	Date Imp rest Taken	Amount Taken Kshs	Amount Surrendered	Balance Kshs
1.HON. DAVID KABOLOMAN	25/02.2016	50,000		50,000
2. HILLARY ALUGONGO	23/02/2016	81,500		81,500
3. LUCY KEBONEI	23/02/2016	22,400		22,400
4. NICHOLAS NANDASABA	23/02/2016	22,400		22,400
5. NICHOLAS NANDASABA	23/02/2016	20,000		20,000
6. BEATRICE BUSINEI	23/02/20`6	22,400		22,400
7.KATAMA NGEYWA	1/03/2016	100,000		100,000
8. KEN SIMIYU	10/03/2016	10,000		10,000
9.IRENE SASAKA	30/03/2016	50,000		50,000
10.CHARLES MUSANDO	4/03/2016	91,000		91,000
11.JOHN BARASA	12/04/2016	15,000		15,000
12. AUDREY WAFUBWA	23/02/2016	22,400		22,400
13. CHARLES MUSANDO	23/02/2016	22,400		22,400
14.HON. DAVID KABOLOMAN	13/05/2016	50,000		50,000
15.JOHN BARASA	9/05/2016	17,000		17,000
16. MATHEWS WANYAMA	13/06/2016	40,000		40,000
17. JOAN NGETICH	13/06/2016	40,000		40,000
18. SHARON SISIMWO	21/062016	50,000		50,000
19. IBRAHIM TELEWA	05/05 2016	21,000		21,000
20.HON. ALFRED WESWA	18/04/2016	50,000		50,000
21.HON. HILLARY KEMEI	18/06/2016	50,000		50,000
22.HON. DAVID KABOLOMAN	13/05 2016	50,000		50,000
23.HEZRON KIPLAGAT	24/03/2016	30,000		30,000
TOTALS		**927,500**		**927,500**

CLERK
COUNTY ASSEMBLY OF TRANS NZOIA

GoK

V2.0041.16.0001(Build 0141110)

GOVERNMENT OF KENYA - CIVIL SERVICE

IPPD - Payroll by-product: Salary Advance Recovery for the month of June-2016

Employer (vote): 32602 Trans-Nzoia County - Assembly

	Payroll No.	Officer's Name	ID / PP No.	Amount(Ksh)	Balance (Ksh)	Remarks
1.	1991061714 Mrs	ANN WANGUI NJOGU	1057699	20,000.00	26,664.00	
2.	19830001020 Ms	Jennifer Maiyo	5317066	6,667.00	66,666.00	
3.	20080000228 Mr	Hillary Alugongo Khaimba	22155220	3,417.00	56,166.00	
4.	20080000513 Ms	Nancy Nafula Bifwoli	25116702	0.00	55,000.00	
5.	20090003197 Mr	Richard Ndege Masika	4730054	5,000.00	10,000.00	
6.	20130002014 Hon	John Ichenihi Likovele	3241551	50,000.00	250,000.00	
7.	20130003404 Hon	Patrick Ngeywa Kislero	8332625	33,333.00	100,003.00	
8.	20130003413 Hon	Victor Ibrahim Osiako	8333696	16,667.00	33,330.00	
9.	20130004223 Hon	George Mukhwana Masika	9765496	33,333.00	200,002.00	
10.	20130005551 Hon	Mathew Macira Nyarango	11364538	50,000.00	450,000.00	
11.	20130005668 Hon	Angeline Chemutai Too	11466084	46,000.00		
12.	20130006352 Hon	Joel Milimo Wekesa	12683495	53,334.00	266,662.00	
13.	20130007046 Hon	Gilbert Kitiyo Ndiema	13438519	66,667.00	599,998.00	
14.	20130007288 Hon	David Kipkorir Kaboloman	13768832	42,000.00	80,000.00	
15.	20130007546 Hon	Andrew Sichangi Kutitila	14554066	47,000.00	376,000.00	
16.	20130008025 Hon	Francis Obingo Were	20523037	8,340.00	16,600.00	
17.	20130008070 Hon	Samuel K. Yator	20594722	53,333.00	426,665.00	
18.	20130008338 Hon	Mukuha Munene	21142146	61,667.00	246,664.00	
19.	20130008427 Hon	Edward Kipyego Kitur	21356980	25,000.00	175,000.00	
20.	20130009746 Hon	Betty Chemtai Kipsongok	23611524	56,667.00	453,330.00	
21.	20130009951 Hon	Simon Nyongesa Makhanu	24208827	58,334.00	408,330.00	
22.	20130010098 Hon	Simon Kipchirchi Toroitich	24722303	34,333.00	240,331.00	
23.	20130010454 Hon	Hillary Kiplagat Kemei	26383194	53,333.00	426,665.00	
24.	20130019199 Hon	Bernadine Auma Omondi	8327286	45,185.00	361,479.00	
25.	20130019304 Hon	Margret Sabina Wanjala	0848545	46,667.00	233,330.00	
26.	20130019368 Hon	Teresa Nasambu Masibo	0137985	52,500.00	315,000.00	
27.	20130019475 Hon	Elizabeth Chepkoech Birlen	4639576	15,416.00	107,914.00	
28.	20130019564 Hon	Milcah Nangekhe Saidi	8636918	57,159.00	457,271.00	
29.	20130019582 Hon	Farid Mohammed Mohsen	8345396	12,470.00	74,820.00	
30.	20130019582 Hon	Farid Mohammed Mohsen	8345396	10,000.00	70,000.00	
31.	20130019706 Hon	Rose Chepaliat Maling'a	13145698	50,000.00	450,000.00	
32.	20130019724 Hon	Laban Wanyonyi Simiyu	12713757	42,861.00	385,751.00	
33.	20130019859 Hon	Jane Talam	5314537	16,984.00	152,860.00	
34.	20130020049 Hon	Julia Chepkoech Ego	21220828	57,749.00	461,987.00	
35.	20130020423 Hon	Magdalyne Chemutai Tuwei	27420458	47,917.00	191,664.00	
36.	20140006186 Ms	Lucy Chepkemoi Kibonei	27556175	25,000.00	75,000.00	
37.	20140006284 Miss	Donah Kadenge Osuka	24219233	2,500.00	15,000.00	
38.	20140006328 Ms	Colleta Nafuna Kisika	21341842	20,000.00	300,000.00	
39.	20140027416 Mr	Benette Simiyu Simali	10858058	16,667.00	33,330.00	
40.	20140027498 Mr	Richard Ima Eboma	21086915	2,000.00	34,000.00	
41.	20140039498 Ms	Lucy Atieno Onyango	28036009	4,167.00	29,165.00	
42.	20140061632 Ms	Joyce Wanasoro Mutenyo	8722747	2,500.00	25,000.00	
43.	20150000507 Hon	Philip Naibei Sakong	23493347	50,000.00	300,000.00	
44.	20150084361 Mr	David Musundi Sirengo	9515684	4,167.00	41,666.00	
44	*Vote Totals:*	*32602 Trans-Nzoia County - Assembly*		*1,406,334.00*	*9,079,313.00*	

CLERK
COUNTY ASSEMBLY OF TRANS-NZOIA

AUTHORIZED BY: ..... 26/09/16 CHECKED BY: .....