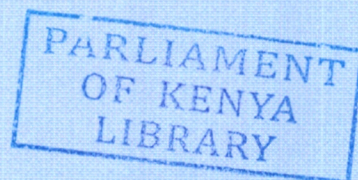


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT



OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF TRANS NZOIA**

**FOR THE PERIOD
1 JULY 2014 TO 30 JUNE 2015**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

Ref: ELD/TZCA/2014/2015

19 October 2016

Mr. Ainea Indakwa
Clerk to the Transzoia County Assembly
P.O. Box 4221 - 30200
KITALE

Dear Mr. Indakwa

REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS OF TRANSZOIA COUNTY ASSEMBLY FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

I transmit the report on the examination of the financial operations of Transzoia County Assembly for the period 1 July 2014 to 30 June 2015.

The report is submitted in accordance with the provisions of Article 229(7) of the Constitution for the necessary action as required by Article 229(8) of the Constitution.

Yours sincerely

Sylvester N. Kiini
Deputy Auditor General
For: **AUDITOR-GENERAL**

Copy to: ✓ **Mr. Jeremiah Nyegenye**
Clerk to the Senate
P.O. Box 41842-00100
NAIROBI

H.E. Patrick S. Khaemba,
The Governor
Transzoia County Government
P.O. Box 4211-30200,
KITALE

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REPORT OF THE AUDITOR-GENERAL ON THE FINANCIAL OPERATIONS COUNTY ASSEMBLY OF TRANS NZOIA FOR THE PERIOD 1 JULY 2014 TO 30 JUNE 2015

EXECUTIVE SUMMARY

Background Information

The Constitution of Kenya, 2010 under Article 176, created County Governments which consist of the County Assembly and the County Executive. The County Assembly which is the legislative arm of the County Government consists of the Speaker and Members of County Assembly.

Introduction

This management and financial operations audit report covers the period 1 July 2014 to 30 June 2015. The audit was undertaken to assess the adequacy and reliability of the systems of management and financial controls instituted by the management of the County Assembly in running its affairs with emphasis on the utilization of public resources.

Terms of Reference

The Office of the Auditor-General is an independent office mandated by the Constitution under Article 229 to audit the accounts of the National and County Governments. In this regard, the office planned a management and financial operations audit of the County Assembly of Trans Nzoia for the period 1 July 2014 to 30 June 2015 with the following audit objectives:-

- To assess controls over management of cash and bank accounts.
- To assess controls over management of assets of the County Assembly.
- To assess compliance with the procurement laws in acquisition of goods or services
- To assess compliance with the Public Finance Management Act, 2012 in the use of public funds.
- To assess compliance with other relevant laws and regulations
- To ascertain the integrity and reliability of financial and other information used by management in the utilization of public funds.
- To confirm that all necessary supporting documents, records, and accounts have been kept in respect of all transactions.

Methodology

The methods used in carrying out the audit included the following:

- Interviews with key officers at the County Assembly offices.

- Review of applicable legislation and regulations.
- Examination of payment vouchers and support documents, cashbooks, vote books, bank statements, bank slips, miscellaneous receipt books, procurement documents, stores records, asset registers and other related records.
- Review of minutes of various meetings in which resolutions were made regarding use of public funds.
- Physical inspections and verifications
- Observation of processes and activities.
- Review of documents used by management to monitor use of funds.

Scope and Determination of Responsibilities

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). These standards require that the audit is planned and performed so as to obtain reasonable evidence that, in all material respects, expenditure incurred is fairly stated and all financial transactions are recorded.

The matters mentioned in this report are therefore those that were identified through tests considered necessary for the purpose of achieving the audit objectives and it is possible that there might be other matters and/or weaknesses that were not identified.

The formulation and maintenance of effective control measures and compliance with laws and regulations is the responsibility of the management. It is the responsibility of the Auditor-General to report on the weaknesses and non-compliance with laws and regulations identified in the course of the audit.

The sections below highlight key audit findings noted during the audit of the financial operations of the County Assembly of Trans Nzoia for the year ended 30 June 2015:-

Key Audit Findings

1.0 Budgetary Controls and Performance

1.1 Recurrent - Over Expenditure

A review of the County Assembly records revealed that expenditure on rent and rates – non-residential totaling to Kshs.18,000,000 exceeded the budgeted sum of Kshs.13,000,000 by Kshs.5,000,00 or 38.46%. Similarly, expenditure on accommodation allowance totaling Kshs.31,583,633 exceeded the budgeted sum of Kshs.23,699,998 by Kshs.7,883,635 or 33.26% contrary to Section 15.12 of Government Financial Regulation and Procedures.

The propriety of the aggregate over-expenditure balance of Kshs.12, 883,635 could not therefore be confirmed.

1.2 Development Under-Expenditure

Examination of the County Assembly's revised budget for the period 2014/2015 revealed low absorption of the budget in some votes. For example, a sum of Kshs.74,200,000 was budgeted for under five vote-on-account items but only Kshs.29,500,000 was utilized. This was equivalent to a weighted average absorption rate of 39%. Low absorption of budgeted amounts impacts negatively on service delivery to the community.

2.0 Irregular Payments to Ward Office Bank Account

Records made available for audit review indicated that the County Assembly of Trans Nzoia opened and operated twenty five (25) bank accounts for the Members of the County Assembly (MCA's) to run Ward offices contrary to Treasury Circular Ref.No.AG.CON.1/022/VOL.14/12 dated 9 September, 2015. Between November 2014 and May 2015, a total of Kshs.10,000,000 was paid to the bank's local branch in Kitale and thereafter divided equally and credited to the respective Ward bank accounts. However, documents to support the operations of the bank accounts such as bank statements, cash books, bank reconciliation statements, payment vouchers and ledgers were not presented for audit verification. Further, there was no budgetary provision for the operation of Ward offices. Consequently, it was not possible to confirm the propriety of the Ward office expenditure amounting to Kshs.10,000,000.

3.0 Mortgage and Car Loans for MCAs

3.1 Unexplained Loan Remittances

Examination of records revealed that the County Assembly hired a commercial bank to manage its car and mortgage loan fund. The records further indicated that fund transfers totaling to Kshs.219,500,000 were made to a local bank between 26 March 2014 to 26 March 2015. However, the bank loan schedule reflected total payments amounting to Kshs.196,500,000 only. The difference amounting to Kshs.23,000,000 between the management and bank records has not been explained. Under the circumstances, it has not been possible to confirm the propriety of the unaccounted for disbursements totaling to Kshs.23,000,000.

3.2 Unconfirmed Loan Recoveries

Records examined indicated that loan recoveries from the beneficiaries totaling to Kshs.72,987,552 as at 30 June 2015 had been recovered from the members. However, it was not possible to verify whether the recoveries were indeed

remitted to the loan fund account since bank deposit slips, bank statements and cash books were not provided for audit review. Under the circumstances, it was not possible to confirm the accuracy of the loan recoveries balance totaling to Kshs.72,987,552.

3.3 Non-submission of Mortgage and Car Loan Fund Financial Statements

The County Assembly did not submit for audit financial statements for the mortgage and car loan fund for the year ended 30 June 2015 contrary to Section 164 (1) (4) of Public Finance Management Act 2012 which requires the Accounting Officer for a County Government entity to prepare and submit financial statements in respect of the entity to the Auditor-General.

No explanation has been provided for the omission.

3.4 Non Submission of Mortgage and Car Loan Securities

Expenditure records on the Fund presented for audit indicated that during the year under review, members of the County Assembly were granted mortgage and car loans totaling to Kshs.196,500,000. The repayment period was to run until May 2017. The loans were to be recovered from their salaries but the members were to provide guarantees in form of property titles to be charged on mortgages, and logbooks on car loans. However, there was no evidence to show that the titles and logbooks were surrendered and charged to the loans as required in the loan agreement.

As a result, it has not been possible to establish if the loans were adequately secured.

4.0 Irregular Payment of Sitting Allowances to MCAs

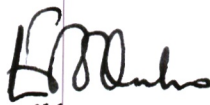
Payroll records presented for audit indicated that all MCAs were paid sitting allowances for both committee and plenary sessions at flat rates of either Kshs.208,000 or Kshs.164,400 per month. A member of a County Assembly (MCA) is entitled to sitting allowance(s) when participating in the plenary and (or) in select committee sessions. Part B of Salaries and Remuneration Commission Circular Reference SRC/TS/CGOVT/3/16 of 27 November, 2013 stipulates that members of the County Assembly Committees are entitled to a sitting allowance for up to a maximum of eight sittings per week subject to a monthly maximum of Kshs.208,000.00 for the chairman, Kshs.166,400.00 for the vice-chairman and Kshs.124,800.00 for each member. However, in the Trans Nzoia Assembly, payments were made for the whole year including the period when the Assembly was in recess in August 2014 and January 2015 thus resulting in an overpayment of Kshs.20,173,400 whose propriety could not be confirmed.

5.0 Books of Account and Records

The audit team noted that the County Assembly did not keep the prescribed books of account and records including payment vouchers movement register and ledgers as stipulated in the Public Finance Management Act 2012 and Part 3 of County Financial Accounting and Reporting Manual. The omission contravened the relevant Government Financial Regulations and Procedures.

6.0 Non-Preparation of Bank Reconciliation Statements

Records maintained by the County Assembly indicated that, the Assembly maintained two (2) bank accounts in two separate banks. However, the management did not present for audit review the respective bank reconciliation statements to reconcile the bank balances and the cash book for the period under review and as a result it was not possible to confirm the accuracy of the cashbook balances.



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

Nairobi

30 August 2016

**DETAILED AUDIT REPORT ON THE FINANCIAL OPERATIONS OF
COUNTY ASSEMBLY OF TRANS NZOIA FOR THE PERIOD 1 JULY 2014 TO
30 JUNE 2015**

Detailed Audit Findings

1.0 Budgetary Controls and Performance

1.1 Over Expenditure – Recurrent

A review of the County Assembly records revealed that expenditure on Rent and Rates–Non-residential totaling to Kshs.18,000,000 exceeded the budgeted amount of Kshs.13,000,000 by Kshs.5,000,000 or 38.46%. Similarly, accommodation allowances expense balance totaling Kshs.31,583,633 exceeded the budgeted sum amounting to Kshs.23,699,998 by Kshs.7,883,635 or 33.26%. Section 15.12 of Government Financial Regulations and Procedures require expenditures on voted services to be limited to the respective estimates and that only expenditure provided for in the estimates may be incurred. Accounting officers are expected to ensure that requirements of services are planned in such a scale that the existing provision for expenditure shall not be exceeded. The propriety of the over-expenditures totaling to Kshs.12,883,633 analyzed below could not be confirmed:-

No.	Item	Code	Approved Budget (Kshs)	Total Payments (Kshs)	Variance (Kshs)	Variance %
1	Rent and Rates Non residential	2210603	13,000,000	18,000,000	5,000,000	38.46
2.1	Accommodation Allowance	2210710	13,199,998	18,200,000	5,000,000	37.87
2.2	Accommodation Allowance	2210710	10,500,000	13,383,633	2,883,633	27.46
			23,699,998	31,583,633	7,883,635	33.26
	Total		36,699,998	49,583,633	12,883,633	

Recommendation

The management should adhere to Government Financial Regulations and Procedures and avoid over-expenditure on budgetary provisions. Further, the management should present for audit review approvals for the excess

expenditures failure to which the accounting officer should be surcharged for flouting Section 5.2.1 of Government Financial Regulations and Procedures.

1.2 Under Expenditure- Development

Examination of the County Assembly's revised budget for the period under review revealed low absorption of the budgeted expenditure votes. A sum of Kshs.74,200,000 was budgeted for under five vote-on account items but only Kshs.29,500,000 representing a lowly weighted average absorption rate of 39.7% was spent as analyzed below:-

No.	Code	Item	Approved Budget	Total Payment	Variance	Absorption Rate %	% Weight Absorption Rate
1	311029	Construction of Administration Block	18,000,000	3,000,000	15,000,000	16%	4.04%
2	311029	Construction of Speaker's Official Residence	15,000,000	10,000,000	5,000,000	66%	13.34%
3	311029	Construction of Parking Shade	12,000,000	3,500,000	8,500,000	29%	4.72%
4	311108	Purchase of Police and Security Equipment	9,200,000	-	9,200,000	0%	0%
5	311029	Assembly Ground Perimeter Wall Fencing	20,000,000	13,000,000	7,000,000	65%	17.5%
		Total	74,200,000	29,500,000	44,700,000	39.76%	

Low budget absorption rates impact negatively on service delivery to the community.

Recommendation

For budgeted projects to realize the benefits they are intended to provide to the community, management should ensure that the projects are completed within the set timelines. Further, officers who fail to implement the budget as voted for should be held accountable.

2.0 Irregular Payments to Ward Office Bank Accounts

Records made available for audit review indicated that the County Assembly management opened and operated twenty five (25) bank accounts to enable Members of the County Assembly (MCA's) operate Ward offices. This was

contrary to Treasury Circular Ref.No.AG.CON.1/022/VOL.14/12 dated 9 September, 2015 which provides that, only Accounting Officers of County Government entities shall open and operate bank accounts for the running of offices, collecting revenues and operating established County public funds. Further, there were no budgetary provisions made for the operation of the Ward offices. Between November 2014 and May 2015, a sum of Kshs.10, 000,000 was paid to the local manager of a commercial bank in Kitale and credited to the individual ward bank accounts. However, key records on the operations of the bank accounts such as bank statements, cash books, bank reconciliation statements, payment vouchers and ledgers were not made available for audit. As a result, it was not possible to confirm the propriety of the ward expenditures totaling Kshs.10,000,000 as detailed in **Appendix I** of this report.

Recommendations

- i) Management should adhere to the Treasury Circulars when carrying out its operations.
- ii) Management should submit for audit review supporting documents on expenditure totaling to Kshs.10,000,000 incurred on Ward offices and failure to which the Accounting Officer should be surcharged.

3.0 Mortgage and Car Loans for MCAs

3.1 Unexplained loan remittances

Examination of records revealed that the County Assembly hired the services of a commercial bank to manage the Car and Mortgage Loan Fund. Fund transfers totaling to Kshs.219,500,000 were made to the bank account from 26 March 2014 to 26 March 2015 as detailed in **Appendix II** of this report. However, the bank loan schedule showing the total amount received by each beneficiary reflected disbursements totaling to Kshs.196,500,000 as shown in **Appendix III**. The difference between the two balances totaling Kshs.23, 000,000 has not been explained. Under the circumstances, it has not been possible to confirm the propriety of the unaccounted for balance totaling to Kshs.23,000,000.

Recommendation

The management should make available documentary evidence showing how the balance of Kshs.23,000,000 was utilized.

3.2 Unconfirmed Loan Recoveries

Records examined indicated that loan recoveries totaling to Kshs.72,987,552 as at 30 June 2015 had been recovered from the Members of the Assembly. However, it was not possible to verify whether they were remitted to the loan fund account since the bank deposits, bank statements and cash books were

not submitted for audit review. Under the circumstances, it was not possible to confirm the accuracy and validity of the loan recoveries balance of Kshs.72,987,552 detailed in **Appendix IV** of this report.

Recommendation

The management should submit the bank deposit slips, bank statements and cash books on loan recoveries for audit review failure to which the Accounting Officer should be held liable and accountable.

3.3 Submission of Mortgage and Car Loan Fund Financial Statements

The County Assembly did not submit for audit the financial statements of mortgage and car loan fund for the year ended 30 June 2015 contrary to Section 164 (1) (4) of Public Finance Management Act 2012 which requires that the Accounting Officer for a County Government entity to prepare and submit financial statements in respect of the entity to the Auditor-General for audit. No explanation has been provided for the omission.

Recommendation

The management should adhere to Public Finance Management Act 2012 by preparing and submitting financial statements of the fund to the Auditor - General for audit failure to which the Accounting Officer should be held liable for the missing documents.

3.4 Non-submission of Mortgage and Car Loan Securities

Other records presented for audit indicated that the Assembly advanced house mortgage and car loans totaling to Kshs.196,500,000 to its members during the year under review. The repayment period was to run until May 2017. The loans were to be recovered from the borrowers' salaries who were also required to provide guarantees in form of property titles to be charged against the mortgages and logbooks for the car loans. However, no evidence was presented for audit showing that land titles and logbooks were surrendered and charged to the loans as required under the lending agreement.

As a result, it has not been possible to establish if the loan repayments are secured in the event of default in repayment.

Recommendation

The Accounting officer should secure all loans issued to the County Assembly.

4.0 Irregular Payment of Sitting Allowances to MCAs

Information submitted for audit review indicated that all County Assembly MCAs were paid sitting allowances for both committee and plenary sessions at arbitrary pre-determined flat rates of either Kshs.208,000 or Kshs.164,400 per month as indicated in the payrolls for the period under review as detailed on **Annexure VI**. Part B of Salaries and Remuneration Commission Circular Reference SRC/TS/CGOVT/3/16 of 27 November, 2013 stipulates that members of the County Assembly shall be entitled to sitting allowance up to a maximum of eight sittings per week subject to a monthly maximum allowance of Kshs.208,000.00 for chairman, Kshs.166,400.00 for vice chairman and Kshs.124,800.00 for each member. However, payments were effected for the whole year including when the Assembly was in recess in August 2014 and January 2015. This resulted in an overpayment of Kshs.20,173,400 as detailed in **Appendix V**. As a result, the propriety of the expenditure of Kshs.20,173,400 could not be confirmed.

Recommendation

The management should recover the overpayments totaling to Kshs.20,173,400 from the respective members.

5.0 Books of Accounts and Records

The audit revealed that the County Assembly did not maintain the books of accounts and records including payment vouchers, movement register and ledgers set out in Part X1 Section 132 (1) of the Public Finance Management Act 2012 and Part 3 of County Financial Accounting and Reporting Manual. The omission contravened Government financial regulations and procedures.

Recommendation

The management should introduce a payment voucher register and ledgers and update them regularly failure to which they should be held liable for failure to implement government financial regulations.

6.0 Failure to Prepare Bank Reconciliation Statements

Section 5.9 of the Government Financial Regulations and Procedures which require Government entities to write, balance and verify cashbooks daily. In addition, the entities are required to prepare bank reconciliation statements once every month to reconcile the balances shown on the bank statement with that appearing in the cash book. Audit review of the County Assembly records indicated that the Assembly maintained two (2) Bank accounts at two local banks. However, the management did not submit the respective bank

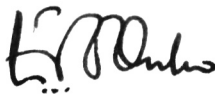
reconciliation statements for audit and as a result, it has not been possible to confirm the accuracy of the cash book balances. Further, risk of loss of public funds remains high in the absence of regular reconciliation of bank and cash records.

Recommendation

- (i) The management should prepare and submit for audit review bank reconciliation statements for the period under review.
- (ii) Management should prepare the bank reconciliation statements on a monthly basis as stipulated in Government Financial Regulations and Procedures failure to which the respective officer should be held liable for the omission.

Conclusion

The management should address the issues highlighted in this report to ensure that public resources are used for the intended purposes and delivery of effective services to the people of Trans Nzoia County is enhanced.



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

Nairobi

30 August 2016

County Assembly of Trans Nzoia 2014/2015 Financial Period

**Appendix I- Schedule of Payments made to Ward Office Bank Accounts
Kshs10, 000,000**

No	Chq No	Date	Payee	Amount Kshs
1	1276	19.12.14	Manager Co-op bank	2,000,000
2	47	17.3.15	Manager Co-op bank	4,000,000
3	1194	4.11.14	Hillary Alugongo	2,000,000
4	14,15,16	26.2.15	Manager Co-op bank	2,000,000
			Total	10,000,000

Schedule of Ward Bank Accounts at Co-op Bank Ltd

No.	County Ward	Bank Account No.
1	Sirende	0114-1599-1569-00
2	Sikhendu	0114-1599-1570-00
3	Chepsiro/Kiptoror	0114-1599-157-100
4	Matisi	0114-1599-157-200
5	Sabot	0114-1599-157-300
6	Kiminini	0114-1599-157-400
7	Kapomboi	0114-1599-157-500
8	Keiyo	0114-1599-157-600
9	Tuwani	0114-1599-157-700
10	Chepchoina	0114-1599-157-800
11	Kinyoro	0114-1599-157-900
12	Motosiet	0114-1599-158-200
13	Nabiswa	0114-1599-158-300
14	Kwanza	0114-1599-158-400
15	Bidii	0114-1599-158-500
16	Sitatunga	0114-1599-158-600
17	Endebes	0114-1599-159-400
18	Matumbei	0114-1599-158-800
19	Kaplamai	0114-1599-158-900
20	Cherangani	0114-1599-159-000
21	Hospital	0114-1599-159-100
22	Wataluk	0114-1599-159-200
23	Makutano	0114-1599-159-300
25	Machewa	0114-1599-158-100

County Assembly of Trans Nzoia 2014/2015 Financial Period

**Appendix II - County Assembly Car and Mortgage Loan Bank Deposits
Schedule – Kshs.219,500,000**

No	Date	Details	Amount Kshs
1	26.3.14	Transfer	35,000,000
2	8.5.14	Transfer	37,000,000
3	4.6.14	Transfer	70,000,000
4	29.9.14	Transfer	30,000,000
5	3.12.14	Transfer	2,500,000
6	15.12.14	Transfer	2,500,000
7	6.3.15	Transfer	15,000,000
8	17.3.15	Transfer	7,500,000
9	26.3.15	Transfer	20,000,000
		Total	219,500,000

County Assembly of Trans Nzoia 2014/2015 Financial Period

Appendix III- MCAs Mortgage and Car Loan Advanced

S/No.	Name	ID/PP No.	Mortgage	Car Loan	Total
1	Alfred Wafula Weswa	10091008	3,000,000	2,000,000	5,000,000
2	Andrew Sichangi Kutitila	14554066	3,000,000	2,000,000	5,000,000
3	Angeline Chemutai Too	11466084	3,000,000	2,000,000	5,000,000
4	Bernadine Auma Omondi	8327286	3,000,000	2,000,000	5,000,000
5	Betty Chemtai Kipsongok	23611524	3,000,000	2,000,000	5,000,000
6	Buyera Sam Mutuli	6323598	3,000,000	2,000,000	5,000,000
7	David Kinisu Sifuna	10091278	3,000,000	2,000,000	5,000,000
8	David Kipkorir Kaboloman	13768832	3,000,000	2,000,000	5,000,000
9	David Wangila Kisaka	21578974	3,000,000	2,000,000	5,000,000
10	Dorcas Cheptoo Sikowo	13259514	3,000,000	2,000,000	5,000,000
11	Edward Kipyego Kitur	21356980	3,000,000	2,000,000	5,000,000
12	Elizabeth Chepkoech Birgen	4639576	3,000,000	2,000,000	5,000,000
13	Emmanuel Waswa Simiyu	22309953	3,000,000	2,000,000	5,000,000
14	Everlyne Nelima Wafula	9686684	3,000,000	2,000,000	5,000,000
15	Farid Mohammed Mohsen	8345396	3,000,000	2,000,000	5,000,000
16	Francis Obingo Were	20523037	3,000,000	2,000,000	5,000,000
17	George Mukhwana Masika	9765496	3,000,000	2,000,000	5,000,000
18	Gilbert Kitiyo Ndiema	13438519	3,000,000	2,000,000	5,000,000
19	Hillary Kiplagat Kemei	26383194	3,000,000	2,000,000	5,000,000
20	Jane Talam	5314537	3,000,000	2,000,000	5,000,000
21	Japheth Wamukota Wambalaba	11564280	3,000,000	2,000,000	5,000,000
22	Joel Milimo Wekesa	12683495	3,000,000	2,000,000	5,000,000
23	John Ichenihi Likovele	3241551	3,000,000	-	3,000,000
24	Julia Chepkoech Ego	21220828	3,000,000	2,000,000	5,000,000

S/No.	Name	ID/PP No.	Mortgage	Car Loan	Total
25	Laban Wanyonyi Simiyu	12713757	3,000,000	2,000,000	5,000,000
26	Magdalyne Chemutai Tuwei	27420458	3,000,000	2,000,000	5,000,000
27	Margret Sabina Wanjala	848545	3,000,000	2,000,000	5,000,000
28	Mathew Maciira Nyarango	11364538	3,000,000	2,000,000	5,000,000
29	Milcah Nangekhe Saidi	8636918	3,000,000	2,000,000	5,000,000
30	Mukuha Munene	21142146	3,000,000	2,000,000	5,000,000
31	Naomi Kemunto Okul	847879	3,000,000	2,000,000	5,000,000
32	Patrick Ngeywa Kisiero	8332625	3,000,000	2,000,000	5,000,000
33	Philip Naibei Sakong	23493347	3,000,000	500,000	3,500,000
34	Rose Chepaliat Maling'a	13145698	3,000,000	2,000,000	5,000,000
35	Samuel K. Yator	20594722	3,000,000	2,000,000	5,000,000
36	Simon Kipchirchir Toroitich	24722303	3,000,000	2,000,000	5,000,000
37	Simon Nyongesa Makhanu	24208827	3,000,000	2,000,000	5,000,000
38	Stephen Njoroge Kuru	264272	3,000,000	2,000,000	5,000,000
39	Teresa Nasambu Masibo	137985	3,000,000	2,000,000	5,000,000
40	Victor Ibrahim Osiako	8333696	3,000,000	2,000,000	5,000,000
	Total				196,500,000

**County Assembly of Trans Nzoia
2014/2015 Financial Period**

**Appendix IV- Schedule of Car and Mortgage Loan Recoveries -
Kshs.72,987,552**

No	Month	Details	Amount 'Kshs'
1	July 2014	Payroll recoveries	6,199,712
2	Aug. 2014	" "	6,199,712
3	Sep.2014	" "	6,043,152
4	Oct.2014	" "	6,043,152
5	Nov.2014	" "	6,043,152
6	Dec.2014	" "	6,043,152
7	Jan.2015	" "	6,043,152
8	Feb.2015	" "	6,043,152
9	March 2015	" "	5,886,593
10	April 2015	" "	6,043,152
11	May 2015	" "	6,199,732
12	June 2015	" "	6,199,732
		Total	72,987,552

Appendix V - Schedule of Overpayments for MCA's in the Months of January, May 2015 and August 2014

No	Names of MCA	Payroll No.	Jan-15	May-15	Aug-14	Total Overpayment to be Recovered
1	Hon Kuru Stephen Njoroge	20130000930	201,500	149,500	208,000	559,000
2	Hon Likovele John Ichenihi	20130002014	208,000	195,000	208,000	611,000
3	Hon Buyera Sam Mutuli	20130002783	201,500	156,000	208,000	565,500
4	Hon Kisiero Patrick Ngeywa	20130003404	201,500	156,000	208,000	565,500
5	Hon Osiako Victor Ibrahim	20130003413	201,500	156,000	208,000	565,500
6	Hon Masika George Mukhwana	20130004223	161,200	114,400	166,400	442,000
7	Hon Weswa Alfred Wafula	20130004483	201,500	149,500	208,000	559,000
8	Hon Nyarango Mathew Maciira	20130005551	201,500	175,500	208,000	585,000
9	Hon Too Angeline Chemutai	20130005668	201,500	156,000	208,000	565,500
10	Hon Wambalaba Japheth Wamukota	20130005784	201,500	143,000	208,000	552,500
11	Hon Wekesa Joel Milimo	20130006352	201,500	149,500	208,000	559,000
12	Hon Ndiema Gilbert Kitiyo	20130007046	201,500	149,500	208,000	559,000
13	Hon Kaboloman David Kipkorir	20130007288	201,500	156,000	208,000	565,500
14	Hon Kutitila Andrew Sichangi	20130007546	201,500	149,500	-	351,000
15	Hon Were Francis Obingo	20130008025	201,500	156,000	208,000	565,500
16	Hon Yator Samuel K.	20130008070	201,500	162,500	208,000	572,000
17	Hon Munene Mukuha	20130008338	201,500	143,000	208,000	552,500
18	Hon Kitur Edward Kipyego	20130008427	201,500	201,500	208,000	611,000
19	Hon Kisaka David Wangila	20130008543	201,500	162,500	208,000	572,000
20	Hon Simiyu Emmanuel Waswa	20130008936	161,200	119,600	166,400	447,200
21	Hon Kipsongok Betty Chemtai	20130009746	201,500	130,000	208,000	539,500
22	Hon Makhanu Simon Nyongesa	20130009951	166,400	119,600	166,400	452,400
23	Hon Toroitich Simon Kipchirchi	20130010098	201,500	156,000	166,400	523,900
24	Hon Kemei Hillary Kiplagat	20130010454	161,200	156,000	166,400	483,600
25	Hon Sifuna David Kinisu	20130010847	208,000	-	208,000	416,000
26	Hon Omondi Bernadine Auma	20130019199	161,200	119,600	166,400	447,200
27	Hon Wanjala Margret Sabina	20130019304	161,200	130,000	166,400	457,600
28	Hon Masibo Teresa Nasambu	20130019368	161,200	119,600	166,400	447,200
29	Hon Okul Naomi Kemunto	20130019420	161,200	135,200	166,400	462,800
30	Hon Birten Elizabeth Chepkoech	20130019475	161,200	119,600	166,400	447,200
31	Hon Saidi Milcah Nangekhe	20130019564	161,200	130,000	166,400	457,600
32	Hon Mohsen Farid Mohammed	20130019582	161,200	119,600	166,400	447,200
33	Hon Wafula Everlyne Nelima	20130019608	161,200	119,600	166,400	447,200
34	Hon Maling'a Rose Chepalat	20130019706	161,200	119,600	166,400	447,200

No	Names of MCA	Payroll No.	Jan-15	May-15	Aug-14	Total Overpayment to be Recovered
35	Hon Simiyu Laban Wanyonyi	20130019724	161,200	130,000	166,400	457,600
36	Hon Talam Jane	20130019859	161,200	119,600	166,400	447,200
37	Hon Sikowo Dorcas Cheptoo	20130019948	161,200	119,600	166,400	447,200
38	Hon Ego Julia Chepkoech	20130020049	161,200	145,600	166,400	473,200
39	Hon Tuwei MagdalayneChemutai	20130020423	166,400	130,000	166,400	462,800
40	Hon Sakong Naibei	20130020423	161,200	114,400	-	275,600
41	Hon. Matongolo Ronald Wanjala	20130004401	-	-	208,000	208,000
Total			7,317,700	5,534,100	7,321,600	20,173,400

APPENDIX VI SCHEDULE OF OVERPAYMENTS FOR MCAs IN THE MONTH OF AUGUST 2014

No	Names of MCA	Payroll No.	Date of Sitting	Total No. of Sitzings	Rate	Amount Paid	Amount Payable	(To Recover Variance)
					Kshs	Kshs	Kshs	Kshs
1	Hon Kuru Stephen Njoroge	20130000930	-	0	6,500	208,000	0	208,000
2	Hon Likovele John Ichenihi	20130002014	-	0	6,500	208,000	0	208,000
3	Hon Buyera Sam Mutuli	20130002783	-	0	6,500	208,000	0	208,000
4	Hon Kisiero Patrick Ngeywa	20130003404	-	0	6,500	208,000	0	208,000
5	Hon Osiako Victor Ibrahim	20130003413	-	0	6,500	208,000	0	208,000
6	Hon Masika George Mukhwana	20130004223	-	0	5,200	166,400	0	166,400
7	Hon Matongolo Ronald Wanjala	20130004401	-	0	6,500	208,000	0	208,000
8	Hon Weswa Alfred Wafula	20130004483	-	0	6,500	208,000	0	208,000
9	Hon Nyarango Mathew Maciira	20130005551	-	0	6,500	208,000	0	208,000
10	Hon Too Angeline Chemutai	20130005668	-	0	6,500	208,000	0	208,000
11	Hon Wambalaba Japheth Wamukota	20130005784	-	0	6,500	208,000	0	208,000
12	Hon Wekesa Joel Milimo	20130006352	-	0	6,500	208,000	0	208,000
13	Hon Ndiema GilbertKitiyo	20130007046	-	0	6,500	208,000	0	208,000
14	Hon Kaboloman David Kipkorir	20130007288	-	0	6,500	208,000	0	208,000
15	Hon Were Francis Obingo	20130008025	-	0	6,500	208,000	0	208,000
16	Hon Yator Samuel K.	20130008070	-	0	6,500	208,000	0	208,000
17	Hon Munene Mukuha	20130008338	-	0	6,500	208,000	0	208,000
18	Hon Kitur Edward Kipyego	20130008427	-	0	6,500	208,000	0	208,000
19	Hon Kisaka David Wangila	20130008543	-	0	6,500	208,000	0	208,000
20	Hon Simiyu Emmanuel Waswa	20130008936	-	0	5,200	166,400	0	166,400
21	Hon Kipsongok Betty Chemtai	20130009746	-	0	6,500	208,000	0	208,000
22	Hon Makhanu Simon Nyongesa	20130009951	-	0	5,200	166,400	0	166,400
23	Hon Toroitich Simon Kipchirchi	20130010098	-	0	5,200	166,400	0	166,400
24	Hon Kemei Hillary Kiplagat	20130010454	-	0	5,200	166,400	0	166,400
25	Hon Sifuna David Kinisu	20130010847	-	0	6,500	208,000	0	208,000
26	Hon OmondiBernadine Auma	20130019199	-	0	5,200	166,400	0	166,400
27	Hon Wanjala Margret Sabina	20130019304	-	0	5,200	166,400	0	166,400
28	Hon Masibo Teresa Nasambu	20130019368	-	0	5,200	166,400	0	166,400
29	Hon Okul Naomi Kemunto	20130019420	-	0	5,200	166,400	0	166,400
30	Hon Birten Elizabeth Chepkoech	20130019475	-	0	5,200	166,400	0	166,400
31	Hon Saidi Milcah Nangekhe	20130019564	-	0	5,200	166,400	0	166,400
32	Hon Mohsen Farid Mohammed	20130019582	-	0	5,200	166,400	0	166,400
33	Hon Wafula Everlyne Nelima	20130019608	-	0	5,200	166,400	0	166,400
34	Hon Maling'a Rose Chepalit	20130019706	-	0	5,200	166,400	0	166,400
35	Hon Simiyu Laban Wanyonyi	20130019724	-	0	5,200	166,400	0	166,400

NO	Names of MCA	Payroll No.	Date of Sitting	Total No. of Sitzings	Rate Kshs	Amount Paid Kshs	Amount Payable Kshs	(To Recover Variance) Kshs
36	Hon Talam Jane	20130019859	-	0	5,200	166,400	0	166,400
37	Hon Sikowo Dorcas Cheptoo	20130019948	-	0	5,200	166,400	0	166,400
38	Hon Ego Julia Chepkoech	20130020049	-	0	5,200	166,400	0	166,400
39	Hon Tuwei Magdalayne Chemutai	20130020423	-	0	5,200	166,400	0	166,400
	TOTAL			0		7,321,600	0	7,321,600