

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF
BUSIA

FOR THE YEAR ENDED
30 JUNE, 2021

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.



COUNTY GOVERNMENT OF BUSIA
OFFICE OF THE GOVERNOR
P.O. BOX PRIVATE BAG –
50400 BUSIA, KENYA



COUNTY EXECUTIVE OF BUSIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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



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BUSIA COUNTY EXECUTIVE
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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the county.

b) Key Management

The county Executive's day-to-day management is under the following key organs;

| No. | Name | Designation |
|-----|----------------------------------|---|
| 1 | H.E Hon. Sospeter Odeke Ojamong' | The Governor |
| 2 | H.E Hon. Moses Mulomi | The Deputy Governor/ CECM Health and Sanitation |
| 3 | Mr. Nicodemus Onyango Mulaku | The County Secretary |
| 4 | Justice Mathew Anyara Emukule | The County Attorney |
| 5 | Hon. Phaustine Barasa | CECM Finance and Economic planning |
| 6 | Hon. Dr. Osia Mwanje | CECM Agriculture, Livestock and Fisheries |
| 7 | Hon. Okwara George Ekirapa | CECM Infrastructure and Energy |
| 8 | Hon. Prof. Grephas Oyata | CECM Education and Vocational training |
| 9 | Hon. John Mwami Bwire | CECM Lands, Housing and Urban Development/CECM Public |
| 10 | Hon. Judith Awino Maketso | CECM Trade, Investment, Industries and Cooperatives |
| 11 | Hon. Dr. Isaac Alukwe | CECM Water, Environment and Animal Resources |
| 12 | Hon. Dr. Janet Manyasi | CECM Sports, Culture and Social Services |

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

| No. | Designation | Name |
|-----|--|------------------------------|
| 1 | CECM -Finance and Economic Planning | Hon. Phaustine A. Barasa |
| | ACCOUNTING OFFICERS | |
| 2 | Accounting Officer – Finance Department | Mr. Nicodemus Onyango Mulaku |
| 3 | Accounting Officer – Economic Planning | Ms. Joy Wanga |
| 4 | Agriculture, Livestock and Fisheries-Fisheries | Mr. Moses Weunda |
| 5 | Agriculture, Livestock and Fisheries-Agriculture | Eng. Richard Achiambo |
| 6 | Agriculture, Livestock and Fisheries-Livestock | Ms. Ruth Mukhongo |
| 7 | Education and Vocational Training | Mr. Daniel Eliud Nyongesa |
| 8 | Health Services – Preventive Department | Mr. Jonathan Inoh |
| 9 | Health Services – Curative Department | Dr. Isaac Omeri |
| 10 | Infrastructure And Energy-Transport and Energy | Eng. Gilbert Oduory |
| 11 | Infrastructure And Energy-Infrastructure | Mr. Stephen Nasiagi Onyango |
| 12 | Infrastructure And Energy-Infrastructure | Ms. Priscah Omoit |
| 13 | Lands, Housing and Urban Development-Urban Development | Mr. Andrew Namunyu Otit |
| 14 | Lands, Housing and Urban Development-Land and Housing | Ms. Teresia Mbingi |
| 15 | Office of The Governor- Public Administration | Mr. Ezekiel Otieno Okwach |
| 16 | Office of The Governor-ICT and Communication | Ms. Lydia Nabwire |
| 17 | Public Service and Administration | Ms. Clementina Oundo Omoto |
| 18 | Sports ,Culture and Social Services | Mr. Joe Maurice Odundoh |
| 19 | Trade, Investment, Industry and Cooperatives | Mr. Nelson Kwamini |
| 20 | Water, Irrigation, Environment and Natural Resources-Water | Mr. .George Ekisa |
| 21 | Water, Irrigation, Environment and Natural Resources- Environment and Natural Resources | Ms .Roselyne Barasa |
| 22 | Water, Irrigation, Environment and Natural Resources-Irrigation | Ms .Hellen Mukanda |



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d) Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the year ended 30th June 2021 were:

1. County Assembly of Busia - Legislation and Oversight
2. The National Treasury-Designing, prescribing an efficient financial management system for national and county government to ensure transparent financial management and standard reporting.
3. The Senate-Legislation and Oversight
4. Office of the Controller of Budget - Monitoring budget execution
5. Public Sector Accounting Standards Board-Setting of generally accepted accounting and financial system standards.
6. Commission on Revenue Allocation-Division of Revenue
7. The Office of the Auditor General - Auditing of county government Accounts
8. Salaries and Remuneration Commission - Advisory on salaries and remuneration of public officers
9. World Bank - Provides technical and financial assistance to county governments.
10. Audit Committee - Provides oversight on financial reporting system, audit process, system of internal controls and compliance with laws and regulations.

e) County Executive Headquarters

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building

Busia-Kisumu Highway

Busia, Kenya

f) County Executive contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke



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g) County Executive bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya.

2. Other Commercial banks

- i. Kenya Commercial Bank
Busia Branch
- ii. Cooperative Bank of Kenya
Busia Branch.
- iii. National Bank of Kenya
Busia Branch.
- iv. Family Bank of Kenya
Busia Branch.
- v. Equity Bank of Kenya
Busia Branch.

h) Independent Auditors

Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084 – GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

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



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2. FORWARD BY THE CECM - FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Busia financial statements for the year ended 30th June 2021. The financial statements present the financial performance of the County Government for the financial year 2020/2021.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution of Kenya 2010.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Busia County included business permits, land rates, business plan approvals, advertising fees, Cess and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

- 1) Automation of revenue collection system – the County is currently using County Pro Revenue system as the revenue collection system;
- 2) Continuous revenue mapping and putting in place proper revenue collection enforcement measures.
- 3) Allocation of service delivery vehicles to enhance local revenue collection.
- 4) Employment of county revenue clerks and enforcement officers to enhance revenue collection.
- 5) Approval of Valuation Roll Bill by the County Assembly which has increased county Revenue streams (e.g. Land Rates)

Financial Performance

Revenue

(a) Projected Revenues.

In the year ended 30th June 2021, the County had projected revenues of Kshs 10,418,909,789 consisting of Kshs 1,119,555,805 from own sources, Kshs. 6,905,969,327 from County Allocation of Revenue Act (CARA), Kshs 408,621 as return from CRF issues, 192,062,027 Proceeds from domestic and foreign grants and Kshs 2,200,914,009 as balance brought forward from 2019/2020 financial year. A graphical representation of the revenue budget is as shown below:

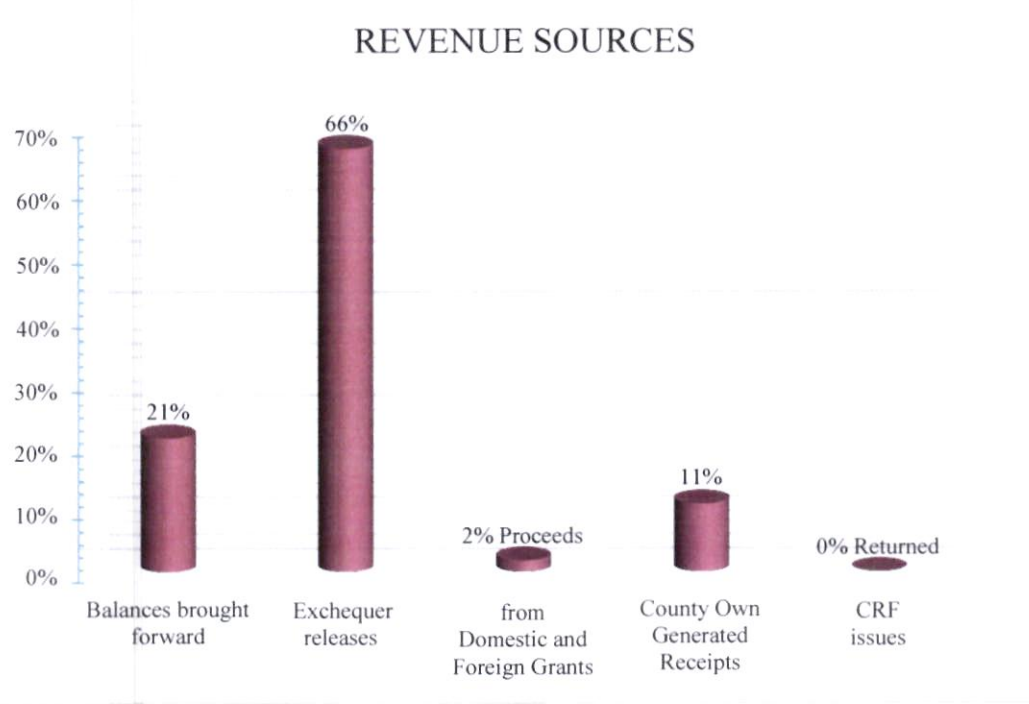


Figure 1: Busia County Revenue Sources in FY 2020/2021

CARA revenues continue to form the largest part of our revenue budget, contributing 66% towards our budget. Our own generated revenues formed 11% of our budget while Returned CRF issues and balances brought forward formed 23% of our total projected revenues.



(b) Actual Revenues.

In the year under review, the County was able to realize Kshs. 7,098,305,067 in actual revenues representing 86% performance. This includes actual revenue received from County Allocation of Revenue Act (CARA) of Kshs 6,775,338,219, Kshs 322,558,227 from local sources, and Kshs 408,621 returned CRF issues with respect to financial year 2019/2020. There was also a balance brought forward of Kshs 2,200,895,344 from the financial year 2019/2020.

Table analysis of Revenue Performance

| Receipt Items | Revised Budget FY 2020/2021 | Actual Revenue FY 2020/2021 | Budget utilization |
|---|-----------------------------|-----------------------------|--------------------|
| | Kshs | Kshs | % |
| Balances brought forward | 2,200,914,009 | 2,200,486,723 | 100 |
| Exchequer releases | 6,905,969,327 | 6,583,276,192 | 95 |
| Proceeds from Domestic and Foreign Grants | 192,062,027 | 192,062,027 | 100 |
| County Own Generated Receipts | 1,119,555,805 | 322,558,227 | 29 |
| Returned CRF issues | 408,621 | 408,621 | 100 |
| TOTAL RECEIPTS | 10,418,909,789 | 9,298,791,790 | 89 |

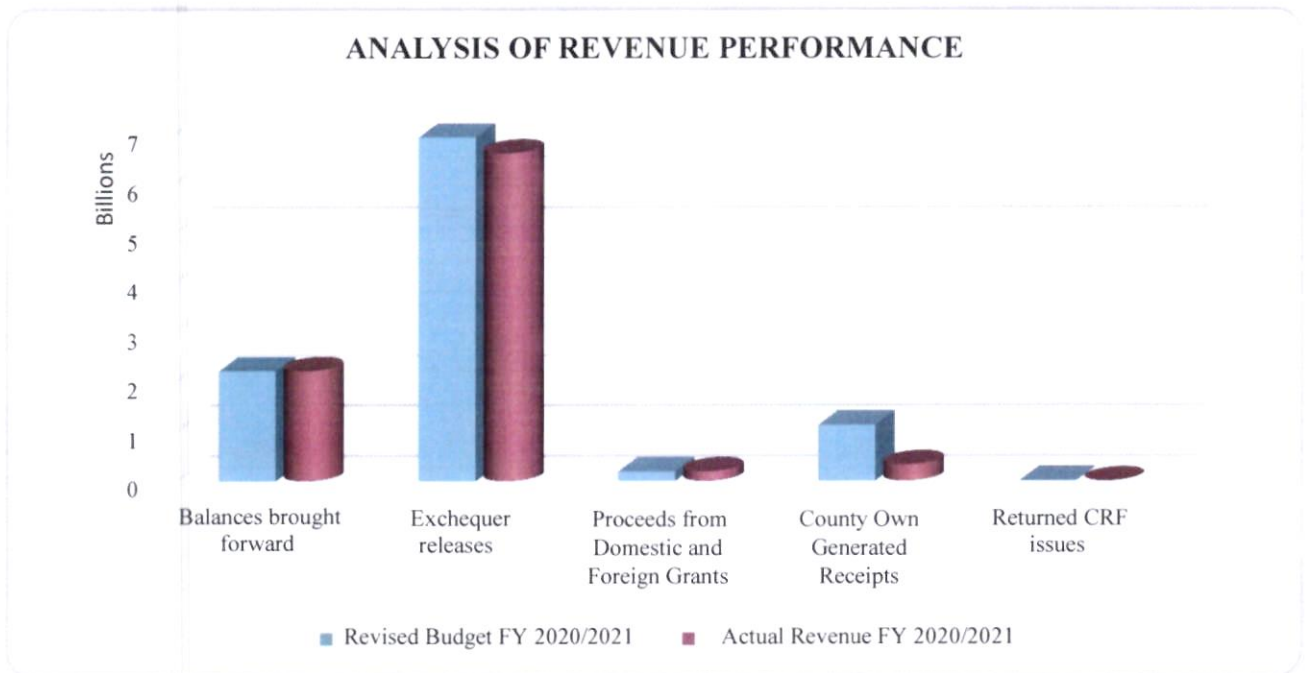


Figure 2. Graphical Presentation of actual revenue received by the County Government.



**BUSIA COUNTY EXECUTIVE
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a) Payments

The total County budgeted expenditure for the year under review was Kshs. 10,418,909,789, this includes Kshs. 9,613,937,130 and Kshs. 804,972,659 for County Executive and County Assembly respectively.

The actual county expenditure was Kshs. 8,270,784,950 which represents 79% of the overall budget utilization.

Table showing analysis of Payments

| Expense Items | Revised Budget FY 2020/2021 Kshs | Actual cumulative to date Kshs | Budget utilization % |
|-------------------------------------|-------------------------------------|-----------------------------------|-------------------------|
| Compensation of Employees | 2,746,625,689 | 2,746,359,103 | 100 |
| Use of goods and services | 1,627,915,426 | 1,534,163,202 | 94 |
| Transfers to Other Government Units | 804,972,659 | 802,823,507 | 100 |
| Other grants and transfers | 1,517,496,951 | 894,787,835 | 59 |
| Social Security Benefits | 138,900,287 | 138,900,287 | 100 |
| Acquisition of Assets | 1,751,868,622 | 933,394,636 | 53 |
| Other Payments | 1,831,130,154 | 1,220,356,381 | 67 |
| TOTAL PAYMENTS | 10,418,909,789 | 8,270,784,950 | 79 |

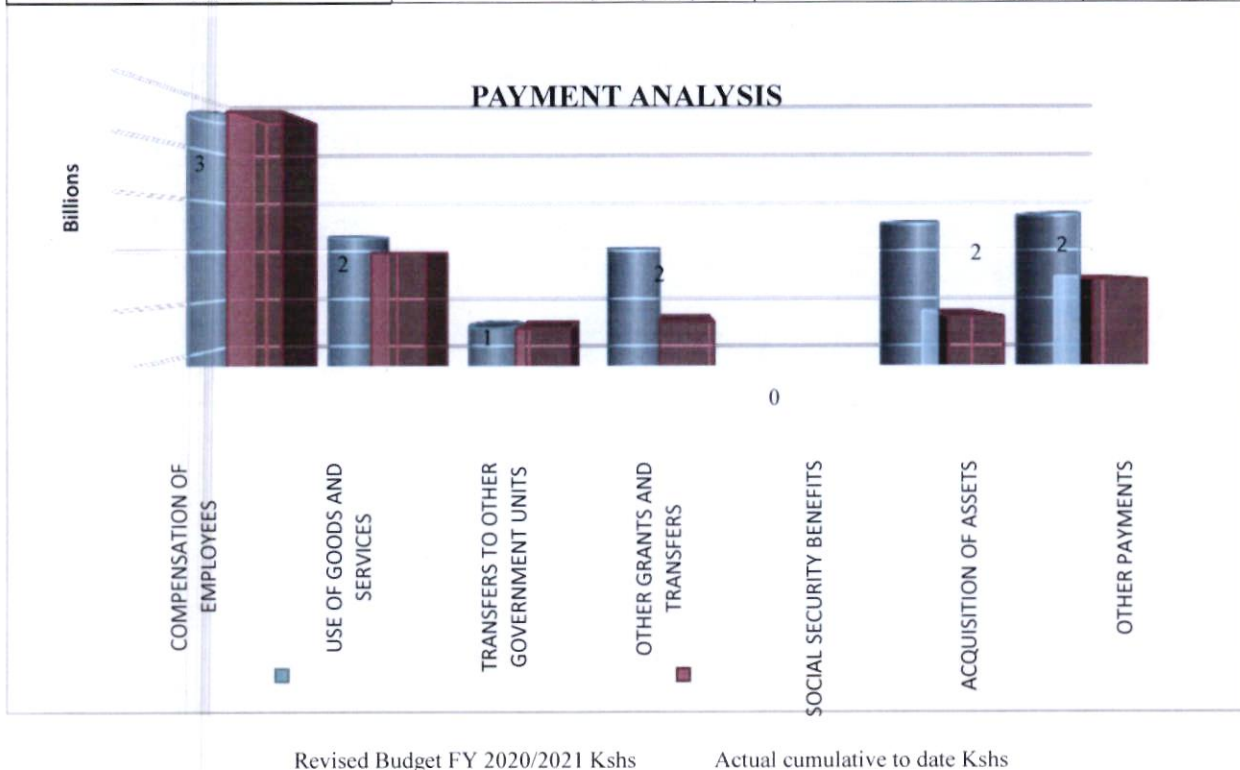


Figure 3. Graphical Presentation of budgeted expenditure versus actual spending by the County Government.

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(c) Cash flows

In the FY 2020/2021, we had many liquidity disruptions. This was as a result of late disbursements of funds by the National Treasury since some funds were disbursed as late as 12th July 2021 after the year end.

The cash flows have also been affected with a backdrop of a contracting global economy occasioned by the outbreak and the rapid spread of the Covid-19 Pandemic.

(d) Accounts receivables

Imprest management is a critical area of focus in Busia County. We have aimed at adhering to the PFM regulations of 2015 on Imprest management.

(e) Pending bills

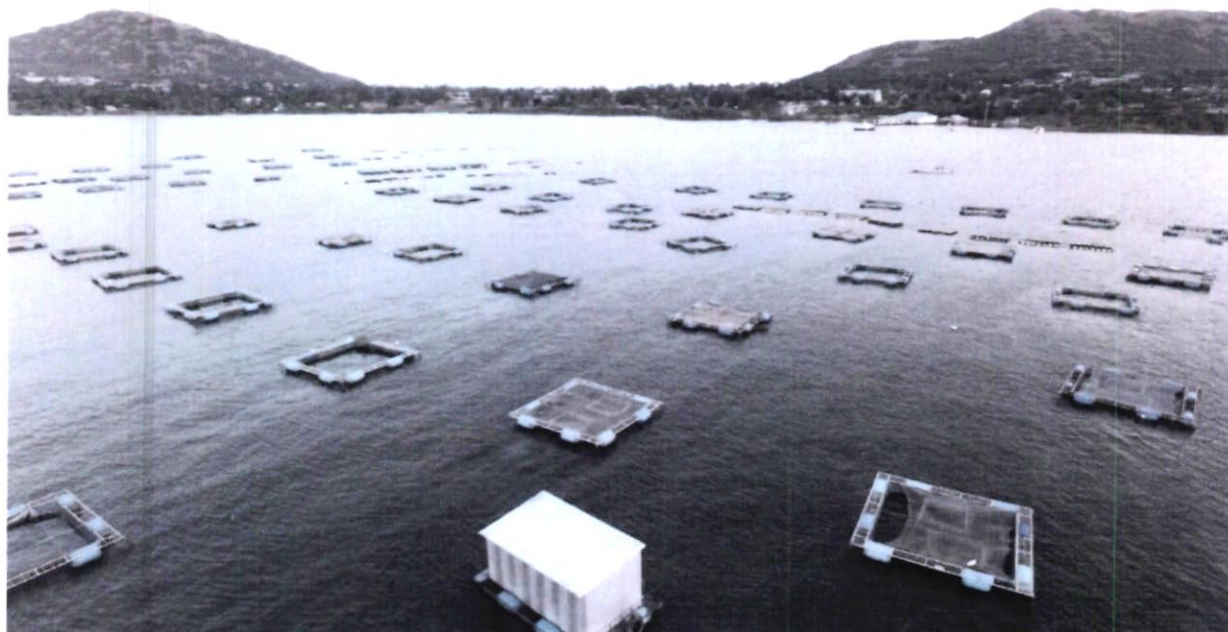
The pending bills reduced from Kshs 744,244,483 in the FY 2019/2020 to Kshs 740,655,254 in FY 2020/2021.

(f) Fixed assets

Busia County has made significant investments in fixed assets since coming into office in 2013. Additionally; we inherited some assets from the defunct local authorities and devolved units from National Government.

County Government Flagship projects completed in FY 2020/2021

Some of the key development projects in FY 2020/2021 included the following:



Fish Cages in Lake Victoria



Port-Victoria Market



Soko-Posta Market Busia

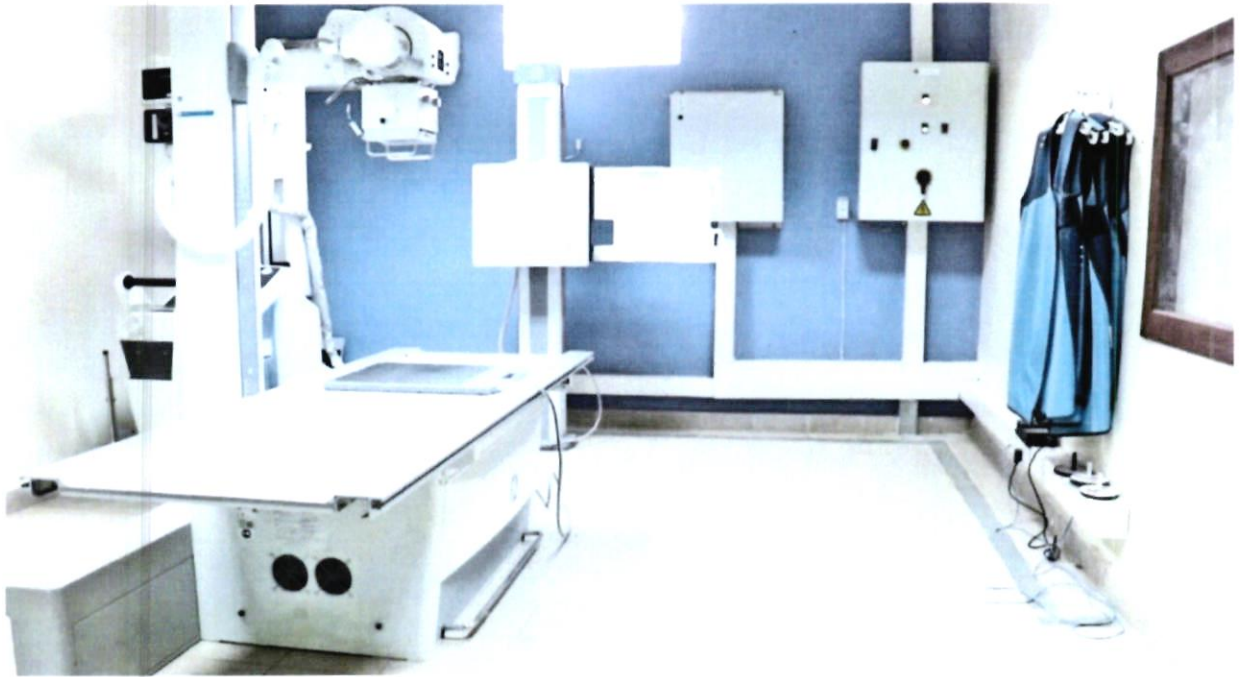


Incinerator at Busia County Referral Hospital

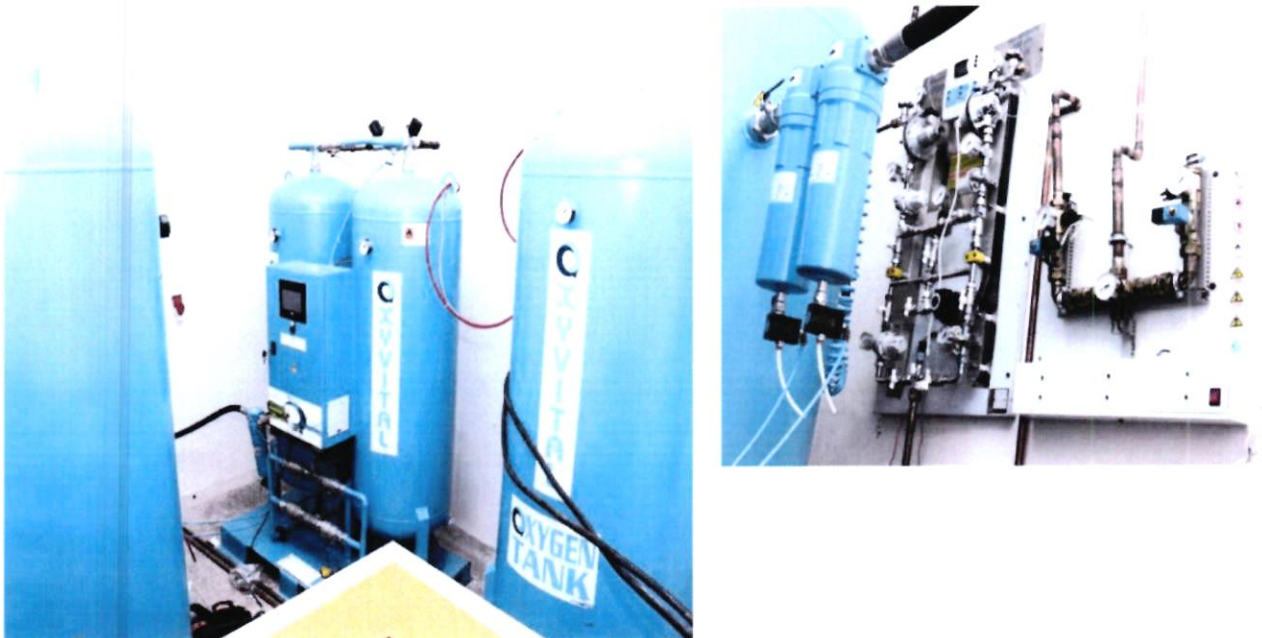
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X-Ray at Kocholia Hospital



Oxygen-Plant at Busia County Referral Hospital



Malaba Bus park





Tractors for Garbage Collection



Hatcheries in Wakhungu



Port-Victoria Maternity Launch

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize.

Summary of key activities carried out by each Department

| Department | Key activities |
|---|---|
| 1. Water, Irrigation, Environment and Natural Resources | <ol style="list-style-type: none"> 1. Construction of water pans 2. Drilling, Development, Test pumping and water quality analysis and solar installation 3. Pipe extension and associated waterworks 4. Pump installation and associated works Countywide 5. Management of environment and Natural Resources. 6. Development of small scale irrigation infrastructures |
| 2. Agriculture ,Livestock and Fisheries | <ol style="list-style-type: none"> 1. Supply of subsidized fertilizer to farmers 2. Breed improvement artificial insemination to improve breeding. 3. Value chain addition |
| 3. Education and Vocational Training | <ol style="list-style-type: none"> 1. Construction of ECD Classrooms to improve learning in the lower classes 2. Vocational training and skills improvement |
| 4. Sports ,Culture and Social Services | <ol style="list-style-type: none"> 1. Refurbishment of social hall 2. Operationalization of the child protection centre 3. Construction of community cultural centre 4. Sports promotion 5. Development and Promotion of Tourism |
| 5. Office of the Governor | <ol style="list-style-type: none"> 1. Management and coordination of disasters 2. Public administration 3. Communication services 4. Ict Services |
| 6. Infrastructure And Energy | <ol style="list-style-type: none"> 1. Routine Road maintenance to improve |

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| Department | Key activities |
|--|---|
| | accessibility in the county 2. Electricity extension programme to ensure accessibility of electricity in the County 3. Construction of standard footbridge to connect different places within the County 4. Upgrading county roads to bitumen Standards. 5. Flood Lights, Street Solar Lighting ,Rural electrification and mass Lighting to ensure security within the County |
| 7. Land, Housing and Urban Development | 1. Solid waste management 2. Urban/ town management 3. Housing development and management 4. County land administration and planning |
| 8. Health and Sanitation | 1. Development and improvement of dispensaries 2. Purchase of medical equipment to health facilities in the county 3. Management of County and Sub County Hospitals 4. Curative Health Services 5. Preventive Health Services |

IMPLEMENTATION CHALLENGES

Despite the notable achievements, we experienced some challenges during the year. These include:

- i. Late disbursement of funds by National Treasury to county governments that led to delays in implementation of projects and occurrence of huge pending bills.
- ii. Changes in National Government policies that brought about one stop border post in Malaba and Busia which affected collection of local revenue from trailer parking fees leading to under collection.

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- iii. Financial Management system is still undergoing re-engineering process and therefore all the modules are not able to be fully implemented.
- iv. Delays in implementation of county projects due to long procurement procedures caused by shifting from manual to e-procurement (e-tendering).
- v. The increase in compensation to employees caused by new Collective Bargaining Agreements (CBAs) and new employments put pressure on the operation and maintenance vote.
- vi. Some capital projects envisaged could not be implemented due to policy directives from the Office of the Controller of Budget which meant that capital projects with massive cash outlays could only be implemented on annuity basis.
- vii. Impact of COVID -19 pandemic that has affected negatively on issues on monitoring and evaluation of development activities and low collection in local revenue due to contingent legal framework put up by the government to curb the spread of this pandemic.
- viii. Hostile climatic conditions such as drought that led to famine and heavy rains that led to floods which displaced a lot of people and destroyed the road infrastructures hence affecting the economic activities and living standards of citizens in the County.

BUSIA COUNTY FUTURE BUDGET OUTLOOK FY 2021/2022

| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|--|----------------------------|----------------------------|--|-------------------------------|
| 1. Department Of Agriculture, Livestock and Fisheries | | | | |
| Land use and management | Agricultural mechanization | Maintenance of tractors | Repairs and maintenance of Sub-County and AMS Tractors | 6,000,000 |
| Crop production and management | Input Access | Input Support services | Marginalized and vulnerable Social protection through input access | 4,000,000 |
| | Crop Development | Soil fertility Improvement | Purchase of farm inputs | 4,000,000 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|--|---|---|---|-------------------------------|
| | Crop protection | Insect pests and disease management | Purchase of insecticides | 2,000,000 |
| Agricultural Training and extension services | Agricultural extension services | Support to farmer visit (Crops extension) and farmer associations, public participation, exhibitions and trade fairs and policy and legislation development | | 2,000,000 |
| | Agricultural training services | Farmer Training and Support project (DFF) | | 4,000,000 |
| | | Renovation and equipping of ATC | | 1,995,030 |
| | | Agricultural Sector Development Support Programme (ASDSP) | | 14,004,970 |
| | Kenya Climate Smart Agriculture Programme(KCSP) | Kenya Climates Smart Agriculture Programme(KCSP) | Support to climate change mitigation activities | 295,795,506 |
| Agricultural Financial and Investment services | Agricultural credit Support Services | Agriculture Development Fund | Extending loans to farmers | 3,000,000 |
| Agribusiness and agricultural value chain Development | Value Addition | Operationalization of Cassava ADC / poultry and dairy parks | Operationalization of Cassava ADC / poultry and dairy parks | 6,000,000 |
| Fisheries and Aquaculture Resource Development | Aquaculture Development | county wide small holders fish farmers support project | Distribution of 10gms all male tilapia fingerlings | 3,000,000 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|--|---|--|--|-------------------------------|
| | Fisheries and aqua cultural processing and cottage industries development programme | Cluster Unit production support | Start-up raw material for fish feed formulation | 3,000,000 |
| | | Training and fish breeding | | 5,500,000 |
| | | Purchase of fish feeds | | 4,000,000 |
| Livestock Production Development | Livestock Production Improvement(cattle) | Dairy Promotion and Developments | Purchase of livestock inputs | 1,138,000 |
| | | Construction of milk coolers holding facilities | | 3,000,000 |
| | Livestock extension services | Livestock extension services | | 3,428,986 |
| Programme: Veterinary Health Services | Veterinary Disease Control | Animal disease control (Foot and Mouth, Lumpy skin disease control and Rabies Control) | Vaccination, disease control and meat inspection | 16,138,104 |
| | AI services | Local Animal Improvement support project | AI support | 1,000,000 |
| | Meat inspection | Food safety and meet inspection support project | Meat inspection | 1,000,000 |
| | | Renovation of county abattoir | | 2,000,000 |
| Other Development Projects | Ward Projects | Various activities at ward level | Projects implementation | 119,650,000 |
| TOTALS | | | | 505,650,596 |



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| Department of trade industry and co-operatives | | | | |
|---|-------------------------------------|---|--|-------------------------------|
| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
| Trade Development | Busia County Trade Development Fund | Trade Revolving Fund | Extending loans to traders | 8,000,000 |
| Market Modernization and Development | | Construction of ablutions, perimeter wall and completion of markets; Rehabilitation and construction of new markets | Construction and Renovations | 56,820,000 |
| | | Renovation and construction of markets | Construction/renovation works | - |
| Fair Trade Practices | Weight and Measures | Equipping of Weight and Measures Workshops | Procurement of weigh bridge test weights | 3,000,000 |
| Cooperative Development | Revitalization of cotton ginneries | Cotton ginnery plant rehabilitation | | |
| | Cooperative Enterprise Development | Loans to Small Scale Business Traders | | 10,000,000 |
| | Value Addition | completion of Marenga fish filleting plant | completion of Marenga fish filleting plant | - |
| Other Development Projects | Ward Projects | Various activities at ward level | Projects implementation | 27,100,000 |
| TOTALS | | | | 104,920,000 |

3. Education And Vocational Training

| Programme | Sub - Programme | Project/Activity Name | Activity Description | Amount 2021/2022 (Ksh) |
|------------------------------------|----------------------------------|------------------------------|-----------------------------|-------------------------------|
| Early Childhood Development | Improvement of Infrastructure in | Construction and completion | Construction of ECDE | |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|---|----------------------------|---|--------------------------------|-------------------------------|
| | | | and completion of ongoing ECDE | |
| Technical/ Vocational Training Development | Infrastructure Development | Construction and Refurbishment of workshops and administration blocks in VTCs | Construction works. | 5,582,126 |
| | | | Branding of VTCs | - |
| Education Support | Education Support scheme | Subsidized Vocational Training Centers support Grant | Various VTCs activities | 67,000,000 |
| Other Development Projects | Ward Projects | Various activities at ward level | Projects implementation | 4,900,000 |
| TOTALS | | | | 128,984,126 |

4. Department of Finance and Economic planning

| Program | Sub Program | Project /Activity | Description | Amount 2021/2022 (Ksh) |
|--|---|---|--|-------------------------------|
| Financial Management , control and Development Services | Revenue Generation Services | IRA and management systems development. | System development | - |
| Infrastructure Development | Laying of cabros, canopies and walkways | | For Laying of Cabros, canopies and walkways at County HQ | 7,000,000 |
| Other Development Projects | Other projects | Ward development projects | Various activities | 14,906,750 |
| TOTALS | | | | 21,906,750 |

5. Department Of Sports Culture, And Social Services

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|---|--------------------------------------|--|----------------------------------|-------------------------------|
| Social services | Social protection | | | 15,500,000 |
| Youth Development and empowerment Services | Youth empowerment services | Equipment and operationalization of youth Empowerment centre | Equipping and operationalization | 2,000,000 |
| Promotion and Development of sports. | Infrastructural Development | Stadium Renovations and purchase of sports equipment | Renovation works. | 6,000,000 |
| | Sports promotion | | | 3,400,000 |
| Child Care Protection | Rehabilitation and custody | | | 5,000,000 |
| Culture Promotion and Development | Cultural Infrastructural Development | Development of Community Empowerment Centre | Completion works | 6,000,000 |
| Promotion and development of local tourism in the county | Tourism development | Local Tourism Development | | 2,000,000 |
| Alcoholic drinks and drugs control | Infrastructure development | Completion and equipping of ADA county centre | | - |
| Other Development Projects | Other projects | Ward development projects | Various activities | 37,200,000 |
| TOTALS | | | | 77,100,000 |
| 6. Department of Infrastructure and Energy | | | | |
| Programme | Sub-Programme | Description/Activity | Activity description | Amount 2021/2022 (Ksh) |
| Development and Maintenance of Roads | Routine Maintenance of Roads | Construction of Major drainage (Bridges and Box Culverts) | Civil works | 158,700,000 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|---|--|--|--------------------------------|-------------------------------|
| | Development of Roads | Routine Maintenance of County roads | Civil works | 21,145,100 |
| | | Upgrading County Roads to Bitumen Standard/Cabros and new technology | Civil works | 250,000,000 |
| | | Routine maintenance of fuel Levy Funded roads projects | Civil works | 20,000,000 |
| | | Maintenance of roads construction equipment | Civil works | 11,440,000 |
| Energy Development | Solar Energy Exploration | installation and maintenance of solar lights | Electrical works | 9,000,000 |
| | | Street lighting and Rural Electrification enhancement programme | | 8,500,000 |
| | | Maintenance of Electrical installation | | 11,500,000 |
| | | Maintenance of machines | | 9,000,000 |
| Alternative Road Safety campaign | Road safety campaign/ labor based road works | | | 5,124,859 |
| Other Development Projects | Other Projects | Various activities at ward level | Various activities | 233,643,250 |
| TOTALS | | | | 738,053,209 |

7. Department of Lands, Housing and Urban Development

| Programme | Sub - Programme | Project/Activity Name | Description | Amount 2021/2022 (Ksh) |
|------------------|------------------------|------------------------------|--------------------|-------------------------------|
|------------------|------------------------|------------------------------|--------------------|-------------------------------|

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|--|----------------------|------------------------------------|----------------------------------|-------------------------------|
| Land Use and management | Land use Planning | Titling of County Public Land | issue of titles | 503,212 |
| | | Purchase of land for cemetery | Purchase | 5,000,000 |
| Housing Development and Management | Housing Development | Construction of government houses | Renovation of county HQ | 36,875,752 |
| County Urban Management and Development | Urban Management | Construction Trailer park | Construction works | 7,000,000 |
| | | Construction of Bus park at Malaba | Construction works | |
| | | Solid waste management | Disposal | 25,374,752 |
| Urban Development (Busia and Malaba Municipalities) | | Kenya Urban Support Programme | | 202,000,000 |
| Urban Development (Busia and Malaba Municipalities) | | Kenya Urban Support Programme | | 30,000,000 |
| | | Storm water management | | - |
| | | Solar Lights installation | | - |
| Other Development Projects | | Other Projects | Various activities at ward level | 1,400,000 |
| TOTALS | | | | 308,153,716 |

8. Department of Water, Irrigation, Environment and Natural Resources

| Programme | Sub-programme | Activity | Description | Amount 2021/2022 (Ksh) |
|------------------------------|----------------------|--|---|-------------------------------|
| Water Supply Services | Water Supply | Community water supply (Maintenance and Works) | Repairs and maintenance of existing works | 90,207,603 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|--|---|---|--|-------------------------------|
| | | Busia water and Sewerage Company (BUWASCO) | Repairs and maintenance of existing works | - |
| | | Emergency water supply program | Water supply | - |
| | | Liquid waste management | Construction and Unblocking of sewers | - |
| Programme: Small Holder Irrigation and Drainage | Irrigation Services | Irrigation Services | Construction works | 10,000,000 |
| Rehabilitation and restoration of degraded landscape. | Rehabilitation of Degraded Areas | Rehabilitation | | 4,000,000 |
| | | Operationalization of TIPS for Forestry sector | | - |
| | | Bamboo promotion | | 4,000,000 |
| Environmental Management and protection | Environmental management | environmental rehabilitation and restoration of degraded landscapes | | 10,000,000 |
| | | Enforcement of environmental legislation | | 9,500,000 |
| | Water tower and climate change mitigation | | Water tower and climate change mitigation | 106,000,000 |
| Forestry | | Rehabilitation of degraded areas and afforestation | Planting of various tree species in degraded areas | - |
| Other Development Projects | Other Projects | Other Projects | Various activities at the ward level | 48,200,000 |
| TOTALS | | | | 281,907,603 |
| 9. Department of Health and Sanitation | | | | |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|---------------------------------|-----------------------------------|---|--------------------------------|-------------------------------|
| Health Curative Services | Infrastructure Development | | Completion works | 161,900,000 |
| | Hospital Equipment | Procurement and installation of X-ray at Nambale and Port Victoria SCH | Purchases | 10,000,000 |
| | | Purchase of Hospital laundry machines for Sub-county Hospitals | Purchases | |
| | | Establishment of functional radiology unit(CT Scan, X ray and construction MRI | Construction | - |
| | | Procurement of 2 Diesel Standby generators | Purchases | 8,000,000 |
| | | Purchase of Assorted Hospitals Equipment | Purchases | 4,168,000 |
| | | Purchase of assorted Medical equipment for Alupe Mother and Child Hospital | Purchases | 22,607,934 |
| | | Non Communicable disease control | Campaigns | - |
| | | Establishment of 4 functional eye units at level 4 (Alupe, | procure | 4,000,000 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|---------------------------------------|--|---|--------------------------------|-------------------------------|
| | | Port, Khunyangu) | | |
| | | Procurement of assorted Medical equipment for lower health facilities | procure | 10,625,360 |
| | Blood Transfusion services | Procurement of Blood transfusion equipment and supplies | Procure | 5,000,000 |
| | Ambulance Services | Procurement of Advanced Life Support ambulance | Procure | 12,000,000 |
| Preventive and Health Services | Infrastructure Development | Incinerates Construction | Construction | 1,500,000 |
| | | Renovation of lower level facilities | Civil works | 5,500,000 |
| | | Lower facilities projects completion | Construction | 51,573,636 |
| | Community Health Services | Strengthening of primary health Care(communit y health services) | | - |
| | | Immunization and EPI Equipment | Purchase | - |
| | HIV/AIDs Prevention and Control | HIV / AIDs Control | Campaigns | 4,000,000 |
| | Malaria Control and Reproductive Health | Malaria Control | Campaigns | 4,000,000 |
| | | TB control and Leprosy | Campaigns | 3,000,000 |
| | | procurement of sets of food testing kits | Purchase | - |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|-----------------------------------|------------------------------|--|---------------------------------|-------------------------------|
| | Health Promotion Unit | World Bank Loan for Transforming Universal Health Care System | | 42,178,872 |
| | | Nutrition services | Diagnosis and treatment | 22,000,000 |
| | | Eye Care Services | Establish Eye care Clinics | 4,500,000 |
| | | School Health programme | Campaigns | - |
| | | DANIDA | Execution of various activities | 13,323,750 |
| | | Fumigation and disinfection of premises for hygiene and vector control | | 3,000,000 |
| | | Upgrade 30,000 households with improved sanitation systems | | 1,500,000 |
| | | Reproductive Maternal New-born Care and Adolescent Health - RMNCAH | | 5,000,000 |
| | | Non Communicable Diseases | | 5,000,000 |
| | | Disease surveillance and control | | 4,207,896 |
| Other Development Projects | Ward | Other Projects | Various | 14,900,000 |
| TOTALS | | | | 423,485,447 |
| 10. The Governorship | | | | |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|-----------------------------------|----------------------------|---|--------------------------------|-------------------------------|
| Disaster Risk Management | Disaster Preparedness | Development and equipping of Disaster Management Centre | Construction and equipping | 15,000,000 |
| | | Purchase of fire Engine | Purchase of the Engine | 55,000,000 |
| | | Installation of lightning arrestors | Purchase and Installation | 7,029,000 |
| Sub Counties | | | | 77,029,000 |
| Information dissemination | | Procure production of documentary | Procurement of the documentary | 5,841,000 |
| | | Purchase of Communication equipment | Purchase of the Equipment | 4,235,000 |
| ICT Services | | Installation and commissioning of structure network. | | 3,500,000 |
| | | Equipping and operationalization of ICT Centres | | 3,295,000 |
| | | Installation of CCTV Network | | 1,100,000 |
| Other Development Projects | Ward | Other Projects | various | - |
| | | | | 17,971,000 |
| TOTAL | | | | 95,000,000 |
| 11. The County Assembly | | | | |
| Programme | Sub Programme | Project/activity | Description | Amount 2021/2022 (Ksh) |
| Infrastructure Development | Infrastructure Development | Installation of Multimedia digital congress system in the Plenary | Installation | 50,000,000 |
| | | Construction and Equipping | Construction | 23,000,000 |

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| Programme | Sub-Programme | Project | Description of Activity | Amount 2021/2022 (Ksh) |
|------------------|----------------------|--|--------------------------------|-------------------------------|
| | | office block Final phase | | |
| | | Installation of Electric Fence | Installation | 3,000,000 |
| | | Installation of air conditioning system in the Plenary Hall | Installation | 8,500,000 |
| | | Renovation of buildings | Renovation | 20,500,000 |
| TOTALS | | | | 105,000,000 |
| | | | | 2,790,161,447 |

Conclusion

F/Y2020/2021 was a good year in general. Good progress was made and the momentum has been created to enable Busia County continue focus into prosperity. We have identified gaps and areas to improve on in the sub sequent years.

I take this opportunity to thank H.E. the Governor and H.E. the Deputy Governor for their support. I want to thank my colleagues, the County Executive Committee Members and the Accounting Officers in departments together with all other county staffs who have worked tirelessly to ensure that Busia County achieves its strategic objectives.

Hon. Phaustine A. Barasa
CECM-Finance & Economic Planning
COUNTY GOVERNMENT OF BUSIA

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

Strategic development objectives for Busia County

The County’s 2018-2022 CIDP has identified 7 key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor’s Manifesto, the National Government’s “Big Four”, SDGs and the MTP III.

The strategic objectives are a synthesized product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Busia County’s 2018-2022 CIDP are;

Progress on attainment of Strategic development objectives for Busia County

| Ref | Objective as per CIDP | Performance/Progress made up since 2018 up to date | Remarks (Explain the Reasons underperformance/ Over performance) |
|------------|--|--|--|
| 1. | Infrastructure development (Including roads, water and Electricity supply) | Upgrading of roads to bitumen standards ,opening of new roads and maintenance Rural electrification ,Solar lights installation and maintenance | 1. Effects of COVID 19 pandemic. 2. Delayed disbursement of funds by the National Treasury. |
| 2. | Promote trade and industrial development | Rehabilitation and construction of new markets, Cooperative development | |
| 3. | Investing in quality, affordable and accessible health care services | Rehabilitation and construction of Health facilities infrastructure | |

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| | | | |
|----|--|--|--|
| 4. | Investing in Education, focusing on the rehabilitation and equipping of Vocational Training Centers and Early Childhood Development Education. | Construction of ECDE classrooms, Employment of ECDE teachers , Equipping of youth polytechnics and Vocational training centers | |
| 5. | Investing in Agriculture and food security. | Supply of farm inputs to farmers ,Fisheries ,Livestock, Veterinary and Aquaculture development | |
| 6. | Enhancing governance, transparency and accountability in the delivery of public service | Improved accountability and efficient service delivery ³ | |
| 7. | Establishing a socially self-driven empowered community through social protection, talent nurturing, and creating equal opportunities for marginalized groups. | Rehabilitation and establishment of youth empowerment centers ,Promotion of sports and Tourism activities | |

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For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Performance indicators were identified for reasons of tracking progress and performance measurement:

Progress on attaining the stated objectives

| Department | Objective | Outcome | Indicator | Performance |
|----------------------------------|---|---|------------------------------|--|
| Infrastructure and Energy | Maintenance of Roads under fuel levy Fund | Reliable road network | 200 km of road maintained | Routine road maintenance and spot improvement of roads (200km) within all the 7 sub counties |
| | Maintenance of roads under Machine hire programme | Reliable road network | 150km of road maintained | 150km of road maintained in all the county wards |
| | Opening of new roads | Reliable rural road network | 100 km of New roads opened | 100 km of new roads opened |
| | Rural Electrification | Improved lighting and Increased public safety and security in Rural areas | 1500households connected | 1500households connected to electricity under Rural electrification programme |
| | Installation and Maintenance of Solar Mass Lights | Improved lighting and Increased public safety and security in Rural areas | 10Installed 48 Maintained | 10 no of solar mass lights installed and 48 maintained across the county |
| | Upgrading of county roads to bitumen standards | Improved road network | 10 km tarmac ked | 10 km of road network across the county upgraded to bitumen standards |
| | Installation of footbridges | Improved road network | 2 No. | 2 No. of footbridges installed across the county |

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| Department | Objective | Outcome | Indicator | Performance |
|--|---|---|---|---|
| | Installation of culverts | Improved road network | 7 No. | 7 No. of culverts installed across the county |
| | Construction of bridges | Improved road network | 2 No. | 2 No. construction of bridge and major drainage works at Machakus |
| Health And Sanitation | Curative Health Services | A society free from disease and disability | 2 No. infrastructure projects developed | , 1.No. laboratory completed. 1. No. Mortuary Equipped |
| | Purchase of Hospital Equipment | A society free from disease and disability | Facilities equipped | Various equipment purchased and facilities equipped |
| | Preventive and promotion of health services | Reduced morbidity and mortality due to preventable diseases | Infrastructure developed, equipped | Refurbishment and equipping of lower-level health facilities done,89% of clients counseled and tested, malaria prevalence reduced by 25%,167 No. of outreach services conducted |
| Water , Irrigation ,Environment and Natural Resources | Water supply services(Urban) | Pipe network development | 70 km of pipe network | Ward based pipe extension across the county |
| | | Establishment of Hybrid water system | 1 system | Busia mundika hybrid water system constructed |
| | | Increased storage facilities | 1,300 storage facilities | Ward based storage facilities constructed across the county |

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| Department | Objective | Outcome | Indicator | Performance |
|------------|---|----------------------------------|-------------------|--|
| | | Increased rural water | 100 water sources | Drilling of boreholes ,spring protection ,Rehabilitation of boreholes |
| | Water supply services (Rural) | Clean water | 6,500 volume | Increase in production as a result of intensive maintenance of water systems |
| | | Volume of storage developed | 1,150 volume | Major urban storage tanks developed |
| | | Pipe network | 65 km | Rural pipe network constructed |
| | | Water system maintained | 800 units | 800 No. Water systems maintained |
| | Environmental management and protection | Conductive environment | 22 No | No. of patrols increased |
| | | Environment policies development | 1 No | environmental policy developed |
| | Irrigation infrastructure development | No. of trees planted | 10,000 No. | Trees planted |
| | Water tower protection and | Improved and high quality | 20% | Climate change mitigation |

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| Department | Objective | Outcome | Indicator | Performance |
|---|--|---|---|---|
| | climate change mitigation | services | | |
| Education And Vocational Training | Improvement of Infrastructure in E.C.D.E centers | Safe child and friendly learning Environment | 78.. No. of classrooms completed | No. of ECDE classrooms constructed across the county |
| | | ECDE centers equipped with furniture and outdoor facilities | 14. No. | No. of ECDE centers provided with teaching and learning materials |
| | Education Support scheme | Access to quality Vocational Training | 4,100 No. | No. of trainees supported by subsidized vocational training centers support grant |
| Agriculture, Livestock and Fisheries | Agricultural land use and management | Increased land acreage under agricultural use | 4000 acres | No, of farms acres ploughed across the county |
| | Crop production and management | Increased agricultural productivity | 2,000 No. of marginalized farmers receiving | No. of marginalized farmers receiving support services across the county |
| | | | 8,000 No. of acres planted with certified seeds | No. of acres of land planted with certified seeds across the county |
| | | | 2,000 No. of acres planted with inorganic | No. of acres planted with inorganic |

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| Department | Objective | Outcome | Indicator | Performance |
|------------|--|---|--|--|
| | | | 5,100 No. acres sprayed with pesticide | No. of acres of land sprayed with pesticides |
| | Agricultural training and extension services | Enhanced adoption of new farming technologies | 40 .No .of farmers trained | No. of farmers trained on new farming technologies |
| | Livestock production development | Improved livestock production and income | 15,249 metric liters of milk produced | Improved milk production |
| | Veterinary health services | Increased access to quality reliable and sustainable veterinary health services | 1,000 vaccines procured | No. of livestock vaccinated against diseases |
| | | | 200 no. of acaricides | No. of liters of acaricides to reduce incidences of vector |
| | | | 10. no. of foot pump purchased | No .of foot pump purchased to reduce incidences of vector |

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile

The county's vision is to be a transformative and progressive county for sustainable and equitable development encapsulates a systemic visionary strategy of sustainability. In this strategy we lay emphasis on prudent use and exploitation of our limited resources to meet the needs of our stakeholders today without compromising the ability of future generations to meet their own needs. The county has incorporated economic social and environmental factors into its strategy. In terms of economy we endeavor to consistently deliver value for money to our stakeholders through efficient use of resources and taking advantage of our positioning as the gateway to east and central Africa to drive investment. In the social sphere we take into account the individual interests of various stakeholders. Respect for human rights, provision of equal opportunities for all in all county processes and upholding ethical behavior and fair labor practices. In the environmental arena we protect biodiversity, reduce pollution and mitigate the impacts of climate change. Currently the county is implementing Kenya climate smart agriculture and the water tower protection and climate change mitigation Programs aimed at promoting sustainable use of natural resources.

2. Environmental performance

The county has put in place an environmental safety management framework that is used to screen all investments against environmental safety and social safeguards. The county has gazette environmental committees which meet regularly to review the environmental impacts of investments.

Investments that require EIA are identified and with NEMA the assessments are done and licenses for the projects issued.

Each project implemented has an EMP alongside social safeguards plans that are strictly adhered to.

At project sites complaints handling mechanisms and personnel are available to address the day to day environmental and social issues

3. Employee welfare

Selection and recruitment policy of the County gives equal opportunity for all and also equal pay for equal work done regardless of gender. Gender balance is at 54% females compared to 46% males. This has been driven by mainly the ECD teachers and nurses who are predominantly female. PLWDs are in all cadres of the county public service. Ethnic balance, minorities and the

marginalized are considered during and given priority in recruitment. County departments carry out staff training needs assessments and are required to induct all new employees within three months of their employment.

The County through the department of Public service management has developed a skills and competence framework for its employees who all have job descriptions. In addition to that it has also put in place a performance management system with performance contracting as a tool. CECMs sign PCs with the Governor, Chief Officers with CECMs and Directors with CCOs. All other employees are put on a performance appraisal system (PAS). This system has inbuilt rewards and sanctions framework.

County employees have been sensitized on OSHA Act 2007.

4. Market place practices-

a) Responsible competition practice.

The County has embraced the leadership and integrity act of 2012 and where there is a conflict of interest employees are mandated to declare. The county advertises for its bids in public and posts them in the county website which is accessible to all freely.

b) Responsible Supply chain and supplier relations-

The county promotes fair trade practices and focuses on improving its ease of doing business by enforcing contracts, paying contractors timely and connecting business premises with utilities like water roads sewerage promptly, county services are available at Huduma center and it has automated revenue collection alongside the adoption of E-procurement.

A pending bills committee has been put in place to review pending bills and recommend their clearance forthwith. For complex projects the county pays immediately certificates of completion are raised.

c) Responsible marketing and advertisement-

The services we offer our customers are as espoused in article 232 of the constitution of Kenya 2010. In the provision of these services we don't deceive our clients and manipulate the costs. We also respect their privacy while focusing on social and environmental benefits.

d) Product stewardship-

The county embraces article 46 of the constitution on consumer rights. This guarantees consumers with services of high quality. In case of dissatisfaction we have a complaints mechanism in place with designated officers to offer remedies. Where we are unable to resolve the complaint amicably we escalate the complaints to CAJ. All county departments

have developed Citizen's Service Delivery Charters which are displayed prominently at the points of service delivery. Regular follow up is carried out to check on the conformance with the commitments in the charter.

5. Community Engagements-

The county government focuses on Socially Inclusive Development (SID) where we engage with our communities from inception, planning, design, implementation, closure and monitoring and evaluation of the projects impacts.

The county has a robust public participation/civic education strategy with a Public participation and civic education Act and plan to engage beyond the budget process

Through ward activities cultural activities across the county have been supported. Through the ward fund sporting tournaments have been supported countywide. These have promoted talent search and peace building efforts among the communities. PLWDs have also been incorporated. Assistive devices like wheel chairs; hearing aids etc. have been procured and distributed among them. Select community groups have received cash grants to support women and youth groups in socio-economic empowerment.

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163, 164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. 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 Executive; (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 Executive; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive'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 CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Executive'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 Executive's financial statements were approved and signed by the CEC Member for Finance and Economic Planning on 15th February 2022.



Hon. Phaustine A. Barasa.

County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Busia set out on pages 1 to 51, which comprise the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and

summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Busia as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Utilities, Supplies and Services - Nugatory Expenditure

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,534,163,202 in respect to use of goods and services which includes Kshs.47,973,251 in respect to utilities, supplies and services. The latter balance includes electricity bills totalling Kshs.15,569,015 incurred by Lake Victoria North Water Services and Western Water Services Company but paid for by the County Government of Busia. However, explanation as to why the County Government settled bills relating to other entities and for which no budget had been provided for in the annual budget of the County Government was not provided.

Consequently, the propriety of the expenditure of Kshs.15,569,015 relating to utilities, supplies and services for the year ended 30 June, 2021 could not be ascertained.

2. Office and General Supplies and Services

Note 12 to the financial statements reflects Kshs.1,534,163,202 in respect to use of goods and services which includes Kshs.60,846,375 in respect to office and general supplies and services which in turn includes expenditure totalling Kshs.33,846,765 for which payment vouchers and related supporting documents were not provided for audit review.

Consequently, the propriety of the expenditure of Kshs.33,846,765 incurred on office and general supplies and services could not be confirmed.

3. Other Grants and Transfers

As disclosed under Note 15 to the financial statements, the statement of receipts and payments reflects Kshs.894,787,835 in respect to other grants and transfers of which Kshs.72,007,512 relate to emergency relief and refugee assistance. However, the latter balance includes expenditure amounting to Kshs.2,794,086 for which payment vouchers and related supporting documents were not provided for audit review.

Consequently, the propriety of the other capital grants and transfers expenditure of Kshs.2,794,086 for the year ended 30 June, 2021 could not be confirmed.

4. Accounts Payable (Pending Bills)

Note 1 on other important disclosures and Annex 2 to the financial statements indicate that the County Executive of Busia had accounts payable (pending bills) amounting to Kshs.740,655,335 as at 30 June, 2021. Had these bills been paid and accounted for in the financial statements for the year ended 30 June, 2021, the statement of receipts and payments could have reflected an enhanced deficit for the year of Kshs.1,913,135,217 instead of the deficit of Kshs.1,172,479,882 now reflected.

Failure to settle bills in the year to which they relate distorts the financial statements for that year and adversely affects the budgetary provisions of the subsequent financial year.

5. Insurance Costs

Note 12 to the financial statements reflects Kshs.1,534,163,202 in respect to use of goods and services which includes Kshs.231,868,677 in respect to insurance costs. However, the insurance costs balance includes Kshs.22,485,126 paid to seven (7) insurance service providers for insurance of motor vehicles for which the respective insurance policies were not provided for audit review.

Consequently, the propriety of the Kshs.22,485,126 incurred on insurance of motor vehicles for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Busia Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

1.1 Budgetary Performance

The summary statement of appropriation - recurrent and development combined reflects final receipts budget and actual on comparable basis of Kshs.10,418,909,789 and Kshs.9,298,791,790 respectively resulting to an under-funding of Kshs.1,120,117,999 or

11% of the budget. Similarly, the County Executive expended Kshs.8,270,784,950 against an approved budget of Kshs.10,418,909,789 resulting to an under - expenditure of Kshs.2,148,124,838 or 21% of the budget.

However, scrutiny of records for Exchequer releases during the year under review, revealed that Exchequer receipts amounting to Kshs.1,776,684,662.50 were receipted in the months of June and July, 2021. Late Exchequer release by The National Treasury amount to underfunding the County Executive and impacts negatively on planned activities and service delivery to the public.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

1.2 Revenue Performance

The summary statement of appropriation - recurrent and development combined reflects County own generated final revenue budget and actual on comparable basis of Kshs.1,119,555,805 and Kshs.322,558,227 respectively resulting to under-collection of Kshs.796,997,578 or 71% of the budget.

Consequently, there is need for the County Government of Busia Management to come up with strategies for formulating a realistic budget.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: AG.4/16/2 Vol.3(72) dated 30 June, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Compensation of Employees and Human Resource Management

1.1 Excess Wage Bill

The statement of receipts and payments for the year ended 30 June, 2021 reflects Kshs.2,746,359,102 in respect to compensation of employees which represents about 39% of the total receipts in the year of Kshs.7,098,305,067. This is contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which states that total expenditure on the wage bill for County Governments should not exceed thirty-five (35) percent of the County Government's total revenue.

In the circumstances, the Management was in breach of the law.

1.2 Failure to Adhere to the One Third Rule on Salaries

Review of Integrated Payroll and Personnel Data (IPPD) for the year under review revealed that 248 employees were earning less than a third of their basic salaries per month. This is contrary to Section 19(3) of the Employment Act, 2007 which requires that deductions made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

Consequently, the Management was in breach of the law.

2. Insurance Costs

As disclosed under Note 12 to the financial statements, the statement of receipts and payments reflects Kshs.1,534,163,202 in respect to use of goods and services which includes Kshs.231,868,677 in respect to insurance costs which in turn includes Kshs.207,943,228 paid to an insurance company for provision of staff medical cover.

However, examination of the medical cover policy revealed that Paragraph 6.7.2 of the policy stipulates that a member can be covered up to the age of 66 years. This is contrary to Section D.21 of the Human Resource Policies and Procedures Manual for the Public Service, 2016, which stipulates that all officers shall retire from the Service on attaining the mandatory retirement age of 60 years and 65 years for persons with disabilities.

As a result, the medical insurance cover was not in line with the prevailing Government policy.

3. ERP Project Business Process, System Study and Gap Analysis Study

The County Government engaged a research consultant at a cost of Kshs.27,999,320 on 17 November, 2015 for a contract period of three years ending 17 November, 2018. The consultant was to implement a complete Revenue Management System capable of providing visibility to Management across all revenue streams as well as provide real-time information to the County Government and citizens at large.

The purpose of the contract was to create a high-level gap analysis on the business processes giving priority to revenue collection for the County Government, so as to capture all aspects of revenue streams and to propose strategies to optimize collection, minimize and ultimately close revenue leakages through automation.

However, a review of the contract indicated that the ERP expired on 17 November, 2018 after the consultant had been paid the full contract amount of Kshs.27,999,320 and up to the date of audit, the ERP had not been renewed casting doubt on the prudent management of revenue by the County Government of Busia.

Consequently, the Management did not obtained value for money from the Kshs.27,999,320 investment in the project.

4. Emergency Relief and Refugee Assistance

As disclosed under Note 15 to the financial statements, the statement of receipts and payments for the year ended 30 June, 2021 reflects Kshs.894,787,835 in respect to other grants and payments expenditure which includes Kshs.72,007,512 relating to emergency relief and refugee assistance.

However, the County Government incurred the expenditure without establishing an Emergency Fund as required by Section 110 of the Public Finance Management Act, 2012 which stipulates that a County Executive Committee may, with the approval of the County Assembly, establish an Emergency Fund which shall consist of money appropriated by the County Assembly from time to time to enable payments to be made when an urgent and unforeseen need for expenditure arises for which there is no legislative authority.

Similarly, the County Government did not establish County Public Service Board as a separate entity and Malaba Municipality Board that qualifies to be established as a Board in accordance with the Urban Areas and Cities Act, 2011 (Amended 2019) was not established.

Consequently, the Management was in breach of the law.

5. Accounts Receivable

The statement of assets and liabilities as at 30 June, 2021 reflects Kshs.1,150,000 in respect to accounts receivable which, as disclosed under Note 22 to the financial statements, relates to outstanding imprests as at that date. Although the outstanding imprests relate to the months of October, 2020, March, 2021 and April, 2021, no explanation was provided for the failure to have the imprests accounted for as required by Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015. The regulation provides that a holder of a temporary imprest shall account for or surrender the imprest within 7 working days after returning to duty station.

Consequently, the Management was in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the County Government is aware of the intention to terminate the County Executive or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 May, 2022

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7. FINANCIAL STATEMENTS

7.1 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

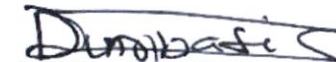
| | Notes | 2020-2021 Kshs | 2019-2020 Kshs |
|--|-------|------------------------|----------------------|
| RECEIPTS | | | |
| Exchequer releases | 1 | 6,583,276,192 | 6,599,235,482 |
| Proceeds from Domestic and Foreign Grants | 2 | 192,062,027 | 170,697,188 |
| County Own Generated Receipts | 9 | 322,558,227 | 284,876,853 |
| Returned CRF issues | 10 | 408,621 | 11,654,769 |
| TOTAL RECEIPTS | | 7,098,305,067 | 7,066,464,292 |
| PAYMENTS | | | |
| Compensation of Employees | 11 | 2,746,359,102 | 2,609,549,843 |
| Use of goods and services | 12 | 1,534,163,202 | 1,438,991,632 |
| Transfers to Other Government Units | 14 | 802,823,507 | 841,328,583 |
| Other grants and transfers | 15 | 894,787,835 | 868,289,552 |
| Social Security Benefits | 16 | 138,900,287 | 104,504,217 |
| Acquisition of Assets | 17 | 933,394,636 | 390,083,958 |
| Finance Costs, including Loan Interest | 18 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| Subsidies | 13 | - | - |
| Other Payments | 20 | 1,220,356,381 | 729,959,818 |
| TOTAL PAYMENTS | | 8,270,784,950 | 6,982,707,603 |
| SURPLUS/DEFICIT | | (1,172,479,882) | 83,756,689 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 15th February 2022 and signed by:

Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530



Director Accounting Services

Name: Ms. Roselin Lumbasi

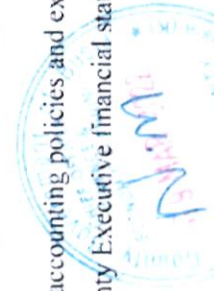
ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.2 STATEMENT OF ASSETS AND LIABILITIES AS AT 30th JUNE 2021

| | Notes | 2020-2021 Kshs | 2019 – 2020 Kshs |
|---|-------|--------------------|----------------------|
| FINANCIAL ASSETS | | | |
| CASH AND CASH EQUIVALENTS | | | |
| Cash and Bank Balances | | | |
| Bank Balances | 21A | 764,484,616 | 1,924,152,842 |
| Cash Balances | 21B | 664,717 | 371,070 |
| Total Cash And Bank balances | | 765,149,333 | 1,924,523,912 |
| Accounts Receivables - Outstanding Imprest and Clearance Accounts | 22 | 1,150,000 | 2,587,900 |
| LESS: FINANCIAL LIABILITIES | | | |
| Accounts Payables – Deposits | 23 | (14,755,001) | (2,678,976) |
| NET FINANCIAL ASSETS/ CASH & CASH EQUIVALENTS | | 751,544,332 | 1,924,432,836 |
| REPRESENTED BY | | | |
| Fund balance b/fwd. | | 1,924,432,836 | 1,852,330,916 |
| Surplus/Deficit for the year | 24 | (1,172,479,882) | 83,756,689 |
| Prior year adjustments | 25 | 408,621 | 11,654,769 |
| NET FINANCIAL POSITION | | 751,544,332 | 1,924,432,836 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 15th February 2022 and signed by:



Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530

Director Accounting Services

Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

7.3 STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 30TH JUNE 2021.

| | | 2020-2021 | 2019 – 2020 |
|--|-------|------------------------|------------------------|
| | Notes | Kshs | Kshs |
| Receipts from operating income | | | |
| Exchequer Releases | 1 | 6,583,276,192 | 6,599,235,482 |
| Proceeds from Domestic and Foreign Grants | 2 | 192,062,027 | 170,697,188 |
| County Own Generated Receipts | 9 | 322,558,227 | 284,876,853 |
| Returned CRF issues | 10 | 408,621 | 11,654,769 |
| Total Receipts from operating income | | 7,098,305,067 | 7,066,464,292 |
| Payments for operating expenses | | - | - |
| Compensation of Employees | 11 | (2,746,359,102) | (2,609,549,843) |
| Use of goods and services | 12 | (1,534,163,202) | (1,438,991,632) |
| Transfers to Other Government Units | 14 | (802,823,507) | (841,328,583) |
| Other grants and transfers | 15 | (894,787,835) | (868,289,552) |
| Finance Costs, including Loan Interest | 18 | - | - |
| Subsidies | 13 | - | - |
| Social Security Benefits | 16 | (138,900,287) | (104,504,217) |
| Other Payments | 20 | (1,220,356,381) | (729,959,818) |
| Total Payments for operating expenses | | (7,337,390,314) | (6,592,623,645) |
| Adjusted for: | | | |
| Adjustments during the year | 25 | 408,621 | 11,654,769 |
| Increase)/ Decrease in Receivables | 26 | 1,437,900 | 4,915,226 |
| Increase/ (Decrease) in payables | 27 | 12,076,025 | (23,163,248) |
| Net cash flow from operating activities | | (225,162,702) | 467,247,394 |
| CASHFLOW FROM INVESTING ACTIVITIES | | - | - |
| Acquisition of Assets | 17 | (933,394,636) | (390,083,958) |
| Proceeds from Sale of Assets | 6 | - | - |
| Net cash flows from Investing Activities | | (933,394,636) | (390,083,958) |
| CASHFLOW FROM BORROWING ACTIVITIES | | - | - |
| Proceeds from Domestic Borrowings | 4 | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - |
| Net cash flow from financing activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENTS | | (1,172,888,503) | 77,163,436 |

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | Notes | 2020-2021 Kshs | 2019 - 2020 Kshs |
|---|-------|-------------------|---------------------|
| Cash and cash equivalents at BEGINNING of the year | 24 | 1,924,432,836 | 1,852,330,916 |
| Cash and cash equivalents at END of the year | 21 | 751,544,332 | 1,924,432,836 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive financial statements were approved on 15th February 2022 and signed by


 Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku
ICPAK Member Number: 5530



Director Accounting Services
Name: Ms. Rosclin Lumbasi
ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

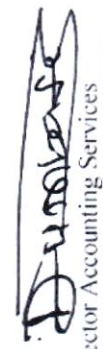
| Receipt/Expense Item | Approved Budget FY 2020/2021 Kshs | Adjustments Kshs | Revised Budget FY 2020/2021 Kshs | Actual cumulative to date Kshs | Budget utilization difference Kshs | Budget utilization % |
|--|---|----------------------|--|--------------------------------------|--|----------------------------|
| RECEIPTS | | | | | | |
| Balances brought forward | - | 2,200,914,009 | 2,200,914,009 | 2,200,486,723 | 427,286 | 100 |
| Exchequer releases | 6,825,535,462 | 80,433,865 | 6,905,969,327 | 6,583,276,192 | 322,693,135 | 95 |
| Proceeds from Domestic and Foreign Grants | 182,062,027 | 10,000,000 | 192,062,027 | 192,062,027 | (0) | 100 |
| County Own Generated Receipts | 350,000,004 | 769,555,801 | 1,119,555,805 | 322,558,227 | 796,997,578 | 29 |
| Returned CRF issues | - | 408,621 | 408,621 | 408,621 | - | 100 |
| TOTAL RECEIPTS | 7,357,597,493 | 3,061,312,296 | 10,418,909,789 | 9,298,791,790 | 1,120,117,999 | 89 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 2,755,616,465 | (8,990,776) | 2,746,625,689 | 2,746,359,103 | 266,587 | 100 |
| Use of goods and services | 925,080,627 | 702,834,799 | 1,627,915,426 | 1,534,163,202 | 93,752,223 | 94 |
| Transfers to Other Government Units | 804,972,659 | - | 804,972,659 | 802,823,507 | 2,149,152 | 100 |
| Other grants and transfers | 747,788,048 | 769,708,903 | 1,517,496,951 | 894,787,835 | 622,709,116 | 59 |
| Social Security Benefits | 138,900,287 | - | 138,900,287 | 138,900,287 | - | 100 |
| Acquisition of Assets | 1,106,229,407 | 645,639,215 | 1,751,868,622 | 933,394,636 | 822,173,987 | 53 |
| Other Payments | 879,010,000 | 952,120,154 | 1,831,130,154 | 1,220,356,381 | 607,073,773 | 67 |
| TOTAL PAYMENTS | 7,357,597,493 | 3,061,312,296 | 10,418,909,789 | 8,270,784,950 | 2,148,124,838 | 79 |
| SURPLUS/(DEFICIT) | | | | 1,028,006,840 | | |

- a) Underutilization of use of goods, other grants and transfer, acquisition of assets and other payments was occasioned by late disbursement of funds from National treasury.
- b) Overutilization of exchequer release, proceeds from domestic and foreign grants, returned CRF issues, compensation of employees was occasioned by full disbursement of funds from National Treasury

The County Executive financial statements were approved on 15th February 2022 and signed by


Chief Officer for Finance

Name: **Mr. Nicodemus Onyango Mulaku**
ICPAK Member Number: **5530**


Director Accounting Services

Name: **Ms. Roselin Lumbasi**
ICPAK Member Number: **12273**

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

| Receipt/Expense Item | Approved Budget FY 2020/2021 Kshs | Adjustments Kshs | Revised Budget FY 2020/2021 Kshs | Actual cumulative to date Kshs | Budget utilization difference Kshs | Budget utilization % |
|---|---|---------------------|--|--------------------------------------|--|----------------------------|
| RECEIPTS | | | | | | |
| Balances brought forward | - | 561,622,860 | 561,622,860 | 561,198,036 | 424,824 | 100 |
| Exchequer releases | 4,727,115,939 | (405,255,545) | 4,321,860,394 | 4,206,514,894 | 115,345,500 | 97 |
| Proceeds from Domestic and Foreign Grants | - | - | - | - | - | - |
| County Own Generated Receipts | 241,500,003 | 530,993,503 | 772,493,506 | 222,565,176 | 549,928,330 | 29 |
| Returned CRF issues | - | 376,882 | 376,882 | 376,882 | - | - |
| TOTAL RECEIPTS | 4,968,615,942 | 687,737,701 | 5,656,353,643 | 4,990,654,989 | 665,698,654 | 88 |
| Compensation of Employees | 2,755,616,465 | (8,990,776) | 2,746,625,689 | 2,746,359,103 | 266,587 | 100 |
| Use of goods and services | 919,770,627 | 699,278,476 | 1,619,049,103 | 1,534,163,202 | 93,752,223 | 95 |
| Transfers to Other Government Units | 738,972,659 | - | 738,972,659 | 741,927,753 | 2,149,152 | 100 |
| Other grants and transfers | 265,774,275 | (2,550,000) | 263,224,275 | 253,701,824 | 622,709,116 | 96 |
| Social Security Benefits | 138,900,287 | - | 138,900,287 | 138,900,287 | - | - |
| Acquisition of Assets | 149,581,629 | - | 149,581,629 | 121,200,392 | 822,173,987 | 81 |
| Other Payments | - | - | - | - | - | - |
| TOTAL PAYMENTS | 4,968,615,942 | 687,737,701 | 5,656,353,643 | 5,536,252,560 | 1,541,051,064 | 98 |
| SURPLUS/(DEFICIT) | | | | 138,889,556 | (1,559,839,539) | - |

- a) Overutilization of exchequer release. Returned CRF issues, social security benefits was occasioned by full disbursement of funds from National Treasury
- b) Underutilization of use of goods and services, other grants and transfers and acquisition of assets was occasioned by late disbursement of funds from National treasury
- c) Under collection of Own Sources Revenues was occasioned by Covid-19 pandemic

The County Executive financial statements were approved on 15th February 2022 and signed by:



Director Accounting Services
Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530



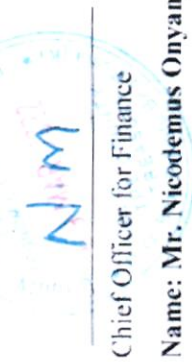
7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

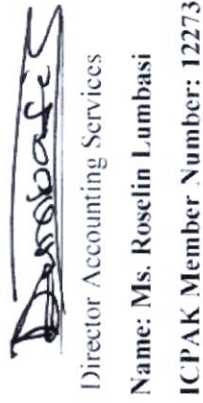
| Receipt/Expense Item | Approved Budget FY 2020/2021 | Adjustments | Revised Budget FY 2020/2021 | Actual cumulative to date | Budget utilization difference | Budget utilization |
|---|---|----------------------|--|--------------------------------------|--|-------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | % |
| RECEIPTS | | | | | | |
| Balances brought forward | - | 1,639,291,149 | 1,639,291,149 | 1,639,288,687 | 2,462 | 100 |
| Exchequer releases | 2,098,419,523 | 485,689,410 | 2,584,108,933 | 2,376,761,298 | 207,347,635 | 92 |
| Proceeds from Domestic and Foreign Grants | 182,062,027 | 10,000,000 | 192,062,027 | 192,062,027 | - | 100 |
| County Own Generated Receipts | 108,500,001 | 238,562,297 | 347,062,299 | 99,993,050 | 247,069,248 | 29 |
| Returned CRF issues | - | 31,738 | 31,738 | 31,738 | - | 100 |
| TOTAL RECEIPTS | 2,388,981,551 | 2,373,574,595 | 4,762,556,146 | 4,308,136,801 | 454,419,345 | 90 |
| PAYMENTS | | | | | | |
| Compensation of Employees | - | - | - | - | - | 0% |
| Use of goods and services | 5,310,000 | 3,556,323 | 8,866,323 | - | 8,866,323 | 0% |
| Transfers to Other Government Units | 66,000,000 | - | 66,000,000 | 60,895,754 | 5,104,246 | 92% |
| Other grants and transfers | 482,013,773 | 772,258,903 | 1,254,272,676 | 641,086,011 | 613,186,665 | 51% |
| Social Security Benefits | - | - | - | - | - | 0% |
| Acquisition of Assets | 956,647,778 | 645,639,215 | 1,602,286,993 | 812,194,244 | 793,792,749 | 51% |
| Other Payments | 879,010,000 | 952,120,154 | 1,831,130,154 | 1,220,356,381 | 607,073,773 | 67% |
| TOTAL PAYMENTS | 2,388,981,551 | 2,373,574,595 | 4,762,556,146 | 2,734,532,390 | 2,028,023,756 | 57% |
| SURPLUS/(DEFICIT) | - | - | - | 889,117,284 | (889,117,284) | - |

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- a. Underutilization of exchequer releases, other grants and transfers, acquisition of assets and other payments was occasioned by late disbursement
- b. Under collection of Own Sources Revenues was occasioned by Covid-19 pandemic
- c. Over utilization of use of goods and services, transfers to other government unit was occasioned by full disbursement of funds from National Treasury.

The County Executive financial statements were approved on 15th February 2022 and signed by:


Chief Officer for Finance
Name: Mr. Nicodemus Onyango Mulaku
ICPAK Member Number: 5530


Director Accounting Services
Name: Ms. Roselin Lumbasi
ICPAK Member Number: 12273

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

| Department | Programme | Sub-programme | Original Budget | Adjustments | Final Budget | Actual on comparable basis | Budget utilization difference |
|--------------------|--|--|-----------------|----------------|----------------|----------------------------|-------------------------------|
| | | | FY 2020/2021 | | FY 2020/2021 | FY 2020/2021 | |
| | | | Kshs | Kshs | Kshs | Kshs | Kshs |
| AGRICULTURE | CP 1: General Administration and support services | Administrative support service | 224,770,358.00 | 27,300,000.00 | 252,070,358.00 | 246,207,226.95 | 5,863,131.05 |
| | CP 2: Crop Production and management | CSP 2.1 Input support services | | | - | | - |
| | | CSP 2.2: Crop development | 15,400,000.00 | 2,106,464.00 | 17,506,464.00 | 14,475,445.00 | 3,031,019.00 |
| | | CSP 2.3: Crop protection | | - | - | | - |
| | CP 3: Land Use and Management | CSP 3.1: Agricultural mechanization | 3,300,000.00 | 556,323.00 | 3,856,323.00 | - | 3,856,323.00 |
| | CP 4: Agricultural Training and Extension services | CSP 4.1: Agriculture extension services | - | 4,560,000.00 | 4,560,000.00 | 1,499,940.00 | 3,060,060.00 |
| | | CSP 4.2: Agricultural Training services | 6,704,970.00 | 34,241,222.00 | 40,946,192.00 | 23,187,426.00 | 17,758,766.00 |
| | CP 5: Agribusiness and agricultural value chain Development | CSP 5.1: Value addition | | - | - | | - |
| | CP 6: Agricultural financial support services | CSP 6.1: Agricultural credit support services | 7,700,000.00 | (7,700,000) | - | | - |
| | CP 7: Kenya Climate Smart Agriculture Programme | CSP 7.1: Kenya Climate SMART | 320,226,100.00 | 133,237,982.00 | 453,464,082.00 | 278,371,815.00 | 175,092,267.00 |

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| | CP 8: Fisheries and Aquaculture Resources Development | CSP 8.1: Aquaculture development | 15,000,000.00 | (9,000,000) | 6,000,000.00 | 4,498,000.00 | 1,502,000.00 |
| | | CSP 8.2: Fisheries training infrastructure development | | - | - | | - |
| | | CSP 8.3: Fish value addition and marketing | - | 4,000,000.00 | 4,000,000.00 | - | 4,000,000.00 |
| | | CSP 8.4: Lake based aquaculture parks | | - | - | | - |
| | CP 9: Veterinary Health Services | CSP 9.1: Veterinary Disease control | 4,201,841.00 | (646,381) | 3,555,460.00 | 2,449,865.00 | 1,105,595.00 |
| | | CSP 9.2: AI services | | - | - | | - |
| | | CSP 9.3: Meat inspection services | | - | - | | - |
| | | CSP 9.4: Veterinary Extension | 4,000,000.00 | (2,000,000) | 2,000,000.00 | | 2,000,000.00 |
| | CP 10: Livestock production & Development | CSP 10.1: Livestock production improvement | - | 6,310,692.00 | 6,310,692.00 | 4,499,580.00 | 1,811,112.00 |
| | | CSP 10.2: Livestock Extension | - | 5,700,000 | 5,700,000.00 | 4,998,897.00 | 701,103.00 |
| | CP 11: Other Development Projects | CSP 11.1: Other Development projects | 126,350,000.00 | 183,215,650.00 | 309,565,650.00 | 276,921,567.00 | 32,644,083.00 |
| | Total for Vote | | 727,653,269.00 | 381,881,952.00 | 1,109,535,221.00 | 857,109,761.95 | 252,425,459.05 |
| TRADE | CP 12: General Administration and Support services | CSP 12.1: Administrative support service | 52,301,463.00 | 28,961,506.00 | 81,262,969.00 | 79,721,119.92 | 1,541,849.08 |
| | CP 13: Trade Developments and Investment | CSP 13.1: Busia county trade development fund | 10,400,000.00 | (5,400,000) | 5,000,000.00 | 358,943.00 | 4,641,057.00 |

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| | | CSP 13.2: Market modernization and development | 38,900,000.00 | 44,920,000.00 | 83,820,000.00 | 17,423,400.00 | 66,396,600.00 |
| | CP 14: Fair Trade Practices | CSP 14.1: Weights and measures. | 3,500,000.00 | (3,500,000) | - | - | - |
| | CP 15: Cooperative development | CSP 15.1 Busia county cooperative enterprise development fund | - | 2,000,000.00 | 2,000,000.00 | 2,000,000.00 | - |
| | | CSP 15.2: Revitalization of cotton ginneries | 5,000,000.00 | - | 5,000,000.00 | | 5,000,000.00 |
| | | CSP 15.3: Value addition | 7,700,000.00 | (7,700,000) | - | - | - |
| | CP 16: Other Development Projects | CSP 16.1. Other Development projects | 26,400,000.00 | 102,034,030.00 | 128,434,030.00 | 46,938,415.00 | 81,495,615.00 |
| | Total for Vote | | 144,201,463.00 | 161,315,536.00 | 305,516,999.00 | 146,441,877.92 | 159,075,121.08 |
| FINANCE | CP 22:General Administration and Support services | CSP 22.1: Administrative support service | 737,097,388.00 | 168,594,093.00 | 905,691,481.00 | 898,946,033.92 | 6,745,447.08 |
| | CP 23: Financial management, Control and Development services | CSP 23.1: Revenue generation services | 5,000,000.00 | 3,000,000.00 | 8,000,000.00 | 6,670,572.00 | 1,329,428.00 |
| | CP 24: Information and Communication Services | CSP 24.1: ICT support services | 6,000,000.00 | (1,000,000) | 5,000,000.00 | 5,000,000.00 | - |
| | CP 25: Other Development Projects | CSP 25.1: Other Development projects | 3,400,000.00 | (3,400,000) | - | - | - |
| | Total for Vote | | 751,497,388.00 | 167,194,093.00 | 918,691,481.00 | 910,616,605.92 | 8,074,875.08 |

BUSIA COUNTY EXECUTIVE
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|------------------|---|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| EDUCATION | CP 17: General Administration and Support services | CSP 17.1: Administrative support service | 390,986,154.00 | 58,392,434.00 | 449,378,588.00 | 423,725,879.25 | 25,652,708.75 |
| | CP 18: Early Childhood Development Education (Basic Education) | CSP 18.1: Improvement of infrastructure in E.C.D.E Centres | | | - | - | - |
| | | CSP 18.2 E.C.D.E Capitation | | | - | - | - |
| | | CSP 18.3: Child nutrition | | | - | - | - |
| | CP 19: Tertiary/Vocational Training Development | CSP 19.1: Infrastructure development | 24,500,000.00 | 8,557,600.00 | 33,057,600.00 | 10,396,428.00 | 22,661,172.00 |
| | CP 20: Education support | CSP 20.1: Education support scheme | 114,399,788.00 | 30,466,746.00 | 144,866,534.00 | 97,202,343.00 | 47,664,191.00 |
| | CP 21: Other Development Projects | CSP 21.1 Other Development Projects | 33,000,000.00 | 89,142,008.00 | 122,142,008.00 | 46,790,723.00 | 75,351,285.00 |
| | Total for Vote | | 562,885,942.00 | 186,558,788.00 | 749,444,730.00 | 578,115,373.25 | 171,329,356.75 |
| CULTURE | CP 26: General Administration and Support services | CSP 26.1: Administrative support service | 60,522,480.00 | 24,658,880.00 | 85,181,360.00 | 84,765,464.25 | 415,895.75 |
| | CP 27: Social services | CSP 27.1: Infrastructural development | | | - | - | - |
| | | CSP 27.2: Community Support | | | - | - | - |
| | CP 28: Youth and Empowerment Development | CSP 28.1 Equipping and Operationalization of youth empowerment | 6,400,000.00 | (1,400,000) | 5,000,000.00 | - | 5,000,000.00 |

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| | CP 29:Promotion and development of sports | CSP 29.1: Infrastructural development | 5,000,000.00 | - | 5,000,000.00 | 3,794,967.00 | 1,205,033.00 |
| | | CSP 29.2: Sports promotion | - | - | - | - | - |
| | CP 30: Child care and protection | CSP 30.1: Rehabilitation and custody | - | 5,000,000.00 | 5,000,000.00 | - | 5,000,000.00 |
| | CP 31: Culture Promotion and Development | CSP 31.1: Cultural infrastructural development | 21,400,000.00 | - | 21,400,000.00 | 1,251,393.00 | 20,148,607.00 |
| | CP 32: Promotion and development of Local tourism in the county | CSP 32.1: Tourism development | - | 3,000,000.00 | 3,000,000.00 | 802,312.00 | 2,197,688.00 |
| | CP 33: Alcoholic Drinks and Drugs control | CSP 33.1: Infrastructure development | | - | - | - | - |
| | CP 34: Other Development Projects | CSP 34.1: Other Development projects | 31,550,000.00 | 29,289,200.00 | 60,839,200.00 | 29,268,550.00 | 31,570,650.00 |
| | Total for Vote | | 124,872,480.00 | 60,548,080.00 | 185,420,560.00 | 119,882,686.25 | 65,537,873.75 |
| PUBLIC WORKS | CP 35: General Administration and support services | CSP 35.1: Administrative support service | 114,221,960.00 | 23,598,635.00 | 137,820,595.00 | 133,762,950.10 | 4,057,644.90 |
| | CP 36:Development and Maintenance of Roads | CSP 36.1: Routine maintenance of roads | 182,062,027.00 | 199,732,472.00 | 381,794,499.00 | 307,721,591.00 | 74,072,908.00 |
| | | CSP 36.2: Development of Roads | 212,400,000.00 | 121,517,622.00 | 333,917,622.00 | 186,805,333.00 | 147,112,289.00 |
| | CP 37:Building Infrastructure Development | CSP 37.1: Infrastructure Development | 35,000,000.00 | (3,000,000) | 32,000,000.00 | 16,651,806.00 | 15,348,194.00 |
| | CP 38: Energy Development | CSP 38.1 Energy Services | 8,710,000.00 | 8,200,000.00 | 16,910,000.00 | - | 16,910,000.00 |

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| | | CSP 38.2: Solar Energy Exploration | | | - | - | - | - |
| | | CSP 38.3: Renewable energy | | | - | - | - | - |
| | CP 39: Alternative Transport infrastructure Development | CSP 39.1: Road safety campaign | | | - | - | - | - |
| | CP 40: Other Development Projects | CSP 40.1: Other Development Projects | 395,750,000.00 | 194,249,887.00 | 589,999,887.00 | 428,827,264.00 | 161,172,623.00 | |
| | Total for Vote | | 948,143,987.00 | 544,298,616.00 | 1,492,442,603.00 | 1,073,768,944.10 | 418,673,658.90 | |
| PUBLIC SERVICE MANAGEMENT | CP 41: General Administration and support services | CSP 41.1: Administrative support services | 280,998,205.00 | 171,479,283.00 | 452,477,488.00 | 447,284,002.65 | 5,193,485.35 | |
| | Total for Vote | | 280,998,205.00 | 171,479,283.00 | 452,477,488.00 | 447,284,002.65 | 5,193,485.35 | |
| PUBLIC SERVICE BOARD | CP 41: General Administration and support services | CSP 41.1: Administrative support services | 65,215,844.00 | 9,739,397.00 | 74,955,241.00 | 72,359,621.80 | 2,595,619.20 | |
| | Total for Vote | | 65,215,844.00 | 9,739,397.00 | 74,955,241.00 | 72,359,621.80 | 2,595,619.20 | |
| LANDS | CP 42: General Administration and support services | CSP 42.1: Administrative support services | 65,943,621.00 | 79,388,137.00 | 145,331,758.00 | 144,372,661.89 | 959,096.11 | |
| | CP 43: County Land Administration and planning | CSP 43.1: Land use planning | 6,540,000.00 | (1,540,000) | 5,000,000.00 | - | 5,000,000.00 | |
| | CP 44: Housing development and management | CSP 44.1: Housing Development | - | 5,000,000.00 | 5,000,000.00 | 2,751,724.37 | 2,248,275.63 | |
| | CP 45: County Urban | CSP 45.1: Urban management | 21,500,000.00 | 225,300,242.00 | 246,800,242.00 | 25,210,841.00 | 221,589,401.00 | |

BUSIA COUNTY EXECUTIVE
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| | management and Development | CSP 45.2: Urban Development | 28,420,006.00 | 10,004,000.00 | 38,424,006.00 | 15,648,394.00 | 22,775,612.00 |
| | CP 46: Other Development Projects | CSP 46.1: Other Development Projects | 16,300,000.00 | 30,950,000.00 | 47,250,000.00 | 15,681,500.00 | 31,568,500.00 |
| | Total for Vote | | 138,703,627.00 | 349,102,379.00 | 487,806,006.00 | 203,665,121.26 | 284,140,884.74 |
| WATER | CP 47: General Administration and support services | CSP 47.1: Administrative support services | 112,082,727.00 | 11,952,461.00 | 124,035,188.00 | 114,966,004.85 | 9,069,183.15 |
| | CP 48: Water Supply Services | CSP 48.1: Urban water supply and sewerage | 20,000,000.00 | 33,165,425.00 | 53,165,425.00 | 14,119,468.45 | 39,045,956.55 |
| | | CSP 48.2: Rural water supply | 53,100,000.00 | 9,300,000.00 | 62,400,000.00 | - | 62,400,000.00 |
| | CP 49: Environment Management and Protection | CSP 49.1 Environmental management | 30,127,734.00 | 173,000,000.00 | 203,127,734.00 | 97,881,420.00 | 105,246,314.00 |
| | CP 50: Small Holder Irrigation and Drainage | CSP 50.1: Irrigation infrastructure development | 2,310,000.00 | - | 2,310,000.00 | - | 2,310,000.00 |
| | CP 51: Forest development and management | CSP 51.1: Rehabilitation and Restoration degraded landscape | 6,770,000.00 | 7,000,000.00 | 13,770,000.00 | 5,855,962.00 | 7,914,038.00 |
| | CP 52: Water Tower Protection and Climate Change Mitigation | CSP 52.1: Water Tower Protection and Climate Change Mitigation | - | - | - | - | - |
| | CP53: Other Development Projects | CSP 53.1 Other Development Projects | 140,450,000.00 | 218,215,556.00 | 358,665,556.00 | 286,955,285.00 | 71,710,271.00 |
| | Total for Vote | | 364,840,461.00 | 452,633,442.00 | 817,473,903.00 | 519,778,140.30 | 297,695,762.70 |

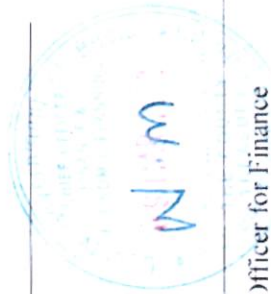
BUSIA COUNTY EXECUTIVE
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| HEALTH | CP 54: General Administration and support services | CSP 54.1: Administrative support service | 1,795,972,001.00 | 74,733,825.00 | 1,870,705,826.00 | 1,861,927,947.95 | 8,777,878.05 |
| | CP 55: Curative Health Services | CSP 55.1: Infrastructure development | 52,600,000.00 | 28,450,000.00 | 81,050,000.00 | - | 81,050,000.00 |
| | | CSP 55.2: Hospital equipment | 32,775,000.00 | (9,500,000) | 23,275,000.00 | - | 23,275,000.00 |
| | CP 56: Preventive and Promotive Health services | CSP 56.1: Infrastructure development | 14,000,000.00 | 314,955,854.00 | 328,955,854.00 | 105,080,658.00 | 223,875,196.00 |
| | | CSP 56.2: Lower level hospital equipment | 1,000,000.00 | - | 1,000,000.00 | - | 1,000,000.00 |
| | | CSP 56.3: Preventive Services | 5,700,000.00 | 20,500,000.00 | 26,200,000.00 | 5,557,418.00 | 20,642,582.00 |
| | | CSP 56.4: Health promotion unit | 75,734,085.00 | 54,834,179.00 | 130,568,264.00 | 118,782,512.00 | 11,785,752.00 |
| | CP 57: Other Development Projects | CSP 57.1: Other Development projects | 50,200,000.00 | 79,647,823.00 | 129,847,823.00 | 77,465,068.00 | 52,382,755.00 |
| | Total for Vote | | 2,027,981,086.00 | 563,621,681.00 | 2,591,602,767.00 | 2,168,813,603.95 | 422,789,163.05 |
| GOVERNORS | CP 59: General Administration and support services | CSP 59.1: Administrative support service | 320,527,445.00 | 17,942,686.00 | 338,470,131.00 | 355,003,468.00 | 16,533,337.00 |
| | CP 60: Disaster Risk Management | CSP 60.1: Disaster preparedness | 67,940,000.00 | 4,000,000.00 | 71,940,000.00 | 7,339,538.00 | 64,600,462.00 |
| | CP 61: Information dissemination and knowledge management | CSP 61.1: Communication Services | 12,160,000.00 | (500,000) | 11,660,000.00 | 5,357,017.00 | 6,302,983.00 |

BUSIA COUNTY EXECUTIVE
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| | CP 62: Other Development Projects | CSP 62.1: Other Development projects | 500,000.00 | 6,500,000.00 | 2,425,681.95 | 4,074,318.05 |
|-----------------|-----------------------------------|--------------------------------------|-------------------------|--------------------------|-------------------------|-------------------------|
| | Total for Vote | 406,627,445.00 | 21,942,686.00 | 428,570,131.00 | 370,125,704.95 | 58,444,426.05 |
| COUNTY ASSEMBLY | Transfer to County | 66,000,000.00 | - | 66,000,000.00 | 60,895,754.00 | 5,104,246.00 |
| | | 738,972,659.00 | - | 738,972,659.00 | 741,927,753.05 | (2,955,094.05) |
| | Total for Vote | 804,972,659.00 | - | 804,972,659.00 | 802,823,507.05 | 2,149,151.95 |
| | GRAND TOTAL | 7,348,593,856.00 | 3,070,315,933.00 | 10,418,909,789.00 | 8,270,784,951.35 | 2,148,124,837.65 |

(NB: This statement is a disclosure statement indicating the utilization in the same format at the County budgets which are programmatic)
 The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 15th February 2022 and signed by:


 Chief Officer for Finance


 Director Accounting Services

Name: **Mr. Nicodemus Onyango Mulaku**
 ICPAK Member Number: **5530**

Name: **Ms. Roselin Lumbasi**
 ICPAK Member Number: **12273**

7.8 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 Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Busia County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act, 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Executive recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the County Executive.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

ii) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered received when payment instruction is issued to the bank and notified to the receiving Executive

iii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2021 there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv. County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licenses, Cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements at the time associated cash is received.

v. Returns to CRF Issues

These relate to unspent balances in Busia County bank accounts at the end of the financial year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognized once appropriated through a supplementary budget process.

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i. Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii. Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

iii. Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

iv. Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

v. Acquisition of fixed assets

The payment on acquisition of property, plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to the Busia County 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 Busia County includes such value in the statement of receipts and payments both as receipts and expenses in equal and opposite amounts; otherwise, the contribution is not recorded.

a) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive's such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

5. Cash and cash equivalents

Cash and cash equivalents comprise cash in 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021, this amounted to Kshs 14,755,001 compared to Kshs 2,678,976 in prior period as indicated on note 21A.

There were no other restrictions on cash during the year

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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 payments 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.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. 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's fixed asset register, a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. 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 financial 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.

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Other Important disclosures (10) of this financial statement is a register of the contingent liabilities in the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

12. 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 County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2020 to 30 June 2021 as required by law. There was one supplementary budget passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annexure to these financial statements.

13. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

14. 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by:

- i. Restating the comparative amounts for prior period(s) presented in which the error occurred.
- ii. If the error occurred before the earlier prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure note.

7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

| | 2020 - 2021 | 2019 - 2020 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Total Exchequer Releases for quarter 1 | - | 1,046,349,000 |
| Total Exchequer Releases for quarter 2 | 1,637,494,326 | 1,154,971,473 |
| Total Exchequer Releases for quarter 3 | 2,084,373,679 | 1,259,879,838 |
| Total Exchequer Releases for quarter 4 | 2,861,408,187 | 3,138,035,171 |
| Total | 6,583,276,192 | 6,599,235,482 |

The above comprises transfers from the Exchequer, comprising of equitable share and Level 5 Hospital.

1A. Equitable Share

| Description | 2020-2021 | 2019/2020 |
|-------------------------------------|-------------------------|-------------------------|
| | Kshs | Kshs |
| Total Equitable Share for quarter 1 | - | 1,046,349,000 |
| Total Equitable Share for quarter 2 | 1,503,375,000 | 1,082,430,000.00 |
| Total Equitable Share for quarter 3 | 1,984,455,000 | 1,172,632,500.00 |
| Total Equitable Share for quarter 4 | 2,525,670,000 | 2,712,088,500.00 |
| Total | 6,013,500,000.00 | 6,013,500,000.00 |

1B: Level 5 Hospitals Allocation

| Description | 2020-2021 | 2019-2020 |
|---------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Transfers for level 5 hospitals | - | - |
| Total | - | - |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Description | 2020/2021 | 2019/2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Proceeds from Domestic and Foreign Grants received through Exchequer | | |
| DANIDA - Universal Healthcare in Devolved Units Programme | 17,100,000 | 24,462,500 |
| Compensation for User fee foregone | 16,934,085 | 16,934,085 |
| World Bank – THUSCP | - | 78,863,352 |
| Kenya Devolution Support Programme | 114,825,044 | 30,000,000 |
| Youth Polytechnic support grant | 57,199,894 | 63,333,298 |
| Kenya Urban Institutional Grant | 40,802,535 | 8,800,000 |
| Kenya Urban Support Programme | 14,926,443 | 72,290,258 |
| Kenya Agriculture Sector Development Support Project (ASDSP) | 11,505,863 | 17,631,213 |
| Transforming Health System for Universal Health Care | 29,752,242 | - |
| COVID -19 Funds | - | 151,734,000 |
| Kenya Climate Smart Agriculture Project (KCSAP) | 266,730,087 | 121,686,777 |
| Sub total | 569,776,193 | 585,735,482 |
| Grants Received from other levels of government | | |
| Grant for Nutritional International | 10,000,000 | |
| Busia County Road Maintenance Levy Fund | 182,062,027 | 170,697,188 |
| Sub total | 192,062,027 | 170,697,188 |
| Total | 761,838,220 | 756,432,670 |

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

| Description | 2020-2021 | 2019-2020 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Transfers from Central Government entities | - | - |
| Road maintenance levy fund | - | - |
| Covid-19 Fund | - | - |
| Transfers from Counties | - | - |
| | - | - |
| TOTAL | - | - |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

4. PROCEEDS FROM DOMESTIC BORROWINGS

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Borrowing within General Government | - | - |
| Borrowing from Monetary Authorities (Central Bank) | - | - |
| Other Domestic Depository Corporations (Commercial Banks) | - | - |
| Borrowing from Other Domestic Financial Institutions | - | - |
| Borrowing from Other Domestic Creditors | - | - |
| Domestic Currency and Domestic Deposits | - | - |
| Total | - | - |

5. PROCEEDS FROM FOREIGN BORROWINGS

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Foreign Borrowing – Drawdowns Through Exchequer | - | - |
| Foreign Borrowing - Direct Payments | - | - |
| Foreign Currency and Foreign Deposits | - | - |
| Total | - | - |

6. PROCEEDS FROM SALE OF ASSETS

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Receipts from the Sale of Buildings | - | - |
| Receipts from Sale of Vehicles and Transport Equipment | - | - |
| Receipts from Sale of Plant Machinery and Equipment | - | - |
| Receipts from Sale of Certified Seeds and Breeding Stock | - | - |
| Receipts from Sale of Strategic Reserves Stocks | - | - |
| Receipts from Sale of Inventories, Stocks and Commodities | - | - |
| Disposal and Sales of Non-Produced Assets | - | - |
| Total | - | - |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7. REIMBURSEMENTS AND REFUNDS

| | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Refund from World Food Programme (WFP) | - | - |
| Reimbursement of Audit Fees | - | - |
| Reimbursement on Messing Charges (UNICEF) | - | - |
| Reimbursement from World Bank – ECD | - | - |
| Reimbursement from Individuals & Private organizations | - | - |
| Reimbursement from Local Government Authorities | - | - |
| Reimbursement from Statutory Organizations | - | - |
| Reimbursement within Central Government | - | - |
| Reimbursement Using Bonds | - | - |
| Total | - | - |

8. RETURN OF EQUITY HOLDINGS

| | 2020-2021 | 2019-2020 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Returns of Equity Holdings in Domestic Organisations | - | - |
| Returns of Equity Holdings in International Organisations | - | - |
| Total | - | - |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

9. COUNTY OWN GENERATED RECEIPTS

| | 2020-2021 | 2019 - 2020 |
|--|------------------|--------------------|
| | Kshs | Kshs |
| Administration Charges | - | - |
| Advertisement | 8,782,087 | 3,270,190 |
| Agricultural Machinery Services (AMS) Bumala | - | - |
| Agricultural Training College (ATC) Busia | 6,500,400 | 1,038,865 |
| Application of plans | 307,000 | - |
| Application/Tender/Transfer fees | - | - |
| Building Plans Approvals | 8,427,500 | 5,264,300 |
| Bus parking fees | 24,072,259 | 24,984,976 |
| Busia Hills Water Supply | 962,531 | 665,189 |
| Busijo Water Supply | 413,635 | 267,149 |
| Butula water supply | 763,271 | 417,291 |
| Collection of land rates/arrears | - | - |
| Charcoal Cess | - | 1,320,730 |
| Contribution in lieu of Rates (CILOR) | - | - |
| Cooperative Audit fees | 9,800 | 24,220 |
| Fingerlings sale | 3,800 | 35,000 |
| Fish Cess | 707,450 | 2,363,680 |
| Fish import permit | 87,940 | 246,900 |
| Fish movement Permit | 89,560 | 12,700 |
| Fish traders license | 223,570 | 322,150 |
| Fisherman's license | 272,300 | 118,250 |
| Fire safety | 839,100 | 559,000 |
| Group Registration | 100,700 | 2,500 |
| Health sector fund | - | - |
| Hire of Hall/Social/Office | 70,500 | 51,000 |
| Hospital users fees | 112,287,836 | 114,997,839 |
| Impounding/Clamping fees | 334,260 | 206,700 |
| Land Rates | 3,418,644 | 369,401 |
| Land Rates (arrears) | - | 45,664 |
| Land Sub-division | - | - |
| Liquor license | 200,000 | 1,950,000 |
| Market Fees | 15,853,910 | 12,957,050 |
| Markets stalls/kiosk Income | 691,110 | 629,080 |
| Mortuary Fees | 5,571,162 | 5,528,780 |
| Motor Cycle Fees | - | - |
| Munana Water Supply | 526,936 | 51,031 |
| Noise | 204,600 | 154,600 |
| Nursery | - | - |

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| | 2020-2021 | 2019 - 2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Machine Hire Services | 790,500 | 15,044,257 |
| Plot Rent | 1,045,423 | 1,649,514 |
| Port Victoria Water Supply | 1,412,722 | 518,940 |
| Private Rental Commercial | - | - |
| Private Rental Domestic | - | 1,328,206 |
| Public Health | 2,726,910 | 1,842,235 |
| Quarry Cess | - | - |
| Rent/ Government Houses | 2,847,410 | - |
| Recovery of interest and principal from revolving fund | - | - |
| Registration of boats license | 96,450 | 12,600 |
| Registration of ECD | - | 8,000 |
| Sand Cess | 1,409,200 | 463,840 |
| Single Business Permits | 61,662,677 | 36,186,400 |
| Slaughter fees | 511,510 | 613,675 |
| Stock Sale | 3,262,370 | 2,291,150 |
| Solid Waste | 1,906,118 | |
| Sub-division of land | - | - |
| Sugar cane Cess | 6,983,644 | 5,501,248 |
| Timber Cess | - | - |
| Title Deeds, Registration of Documents, Search charges, Attestation, Inspection | - | - |
| Tobacco Cess | 1,659,668 | 1,586,053 |
| Tourism | - | - |
| Tractor Hire Services | 98,500 | - |
| Trailer Parking fees | 6,244,320 | 8,673,050 |
| Transit Produce Cess | 35,635,870 | 29,359,020 |
| Verification of stamping, weighing & measuring equipment | - | 226,630 |
| Veterinary Services | 2,028,005 | 1,717,800 |
| Wahungu fish farm | - | - |
| Water Boozer | 330,900 | - |
| Weights and Measures | 184,170 | - |
| TOTAL | 322,558,227 | 284,876,853 |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

10. RETURNED CRF ISSUES

| | 2020 - 2021 | 2019 - 2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Recurrent account | 23,570 | 146,136 |
| Development account | 4,031 | 6,685,545 |
| Busia County Standing Imprest Account | - | 101,538 |
| CBK revenue fund A/C 1000171618 | - | 30,000 |
| CBK Road Maintenance Levy Fund account no. 1000268336 | - | - |
| Busia County Deposit A/C NO. 1000239204 | - | - |
| County Assembly- CBK recurrent | 353,312 | 2,072,415 |
| County Assembly- CBK development | 27,707 | 2,619,135 |
| Total | 408,621 | 11,654,769 |

The refund amount mentioned above refers to the recurrent account and development account of the County Executive and County Assembly respectively.

11. COMPENSATION OF EMPLOYEES

| | 2020- 2021 | 2019- 2020 |
|---|----------------------|----------------------|
| | Kshs | Kshs |
| Basic salaries of permanent employees | 1,618,281,679 | 1,633,837,736 |
| Basic wages of temporary employees | 73,394,146 | 46,042,978 |
| Personal allowances paid as part of salary | 908,412,992 | 914,113,292 |
| Personal allowances paid as reimbursements | - | - |
| Personal allowances provided in kind | - | - |
| Pension and other social security contributions | - | - |
| Employer Contribution to compulsory National Social Schemes | 35,801,222 | - |
| Employer Contribution to Compulsory National health Insurance Schemes | - | - |
| Social benefit schemes outside government | 108,486,708 | - |
| Other personnel payments (Gratuity) | 1,982,356 | 15,555,837 |
| Total | 2,746,359,102 | 2,609,549,843 |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

12. USE OF GOODS AND SERVICES

| | 2020 - 2021 | 2019 - 2020 |
|--|----------------------|----------------------|
| | Kshs | Kshs |
| Utilities, supplies and services | 47,973,251 | 41,701,432 |
| Communication, supplies and services | 17,664,654 | 4,412,620 |
| Domestic travel and subsistence | 177,042,383 | 76,007,163 |
| Foreign travel and subsistence | - | 39,447,396 |
| Printing, advertising and information supplies & services | 27,450,441 | 31,345,517 |
| Rentals of produced assets | 29,092,159 | 12,106,297 |
| Training expenses | 230,009,539 | 40,140,710 |
| Hospitality supplies and services | 91,887,874 | 52,221,580 |
| Insurance costs | 231,868,677 | 99,909,500 |
| Specialized materials and services | 78,459,196 | 181,642,366 |
| Office and general supplies and services | 60,846,375 | 25,036,929 |
| Other operating expenses | 308,916,490 | 579,320,196 |
| Routine maintenance – vehicles and other transport equipment | 21,573,024 | 9,572,582 |
| Routine maintenance – other assets | 61,212,656 | 10,221,139 |
| Fuel Oil and Lubricants | 76,087,668 | 42,671,679 |
| Medical drugs | 74,078,816 | 193,234,526 |
| Total | 1,534,163,202 | 1,438,991,632 |

13. SUBSIDIES

| Description | 2020 - 2021 | 2019 - 2020 |
|----------------------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Subsidies to Public Corporations | - | - |
| Subsidies to Private Enterprises | - | - |
| Totals | - | - |

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14. TRANSFER TO OTHER GOVERNMENT ENTITIES

| Description | 2020 – 2021 | 2019 – 2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Transfers to County Government entities | | |
| Transfer to Busia County Assembly | 802,823,507 | 841,328,583 |
| | | |
| Transfers to National Government entities | - | - |
| Transfer to the Council of Governors | - | - |
| TOTAL | 802,823,507 | 841,328,583 |

| DATE | NATURE / PURPOSE | AMOUNT |
|--------------|-----------------------|------------------------------|
| 19/08/2020 | RECURRENT EXPENDITURE | 33,152,551.40 |
| 19/08/2020 | RECURRENT EXPENDITURE | 1,179,626.00 |
| 19/08/2020 | RECURRENT EXPENDITURE | 32,557,908.70 |
| 19/08/2020 | RECURRENT EXPENDITURE | 2,388,676.00 |
| 19/08/2020 | RECURRENT EXPENDITURE | 27,258,877.60 |
| 19/08/2020 | RECURRENT EXPENDITURE | 26,634,470.30 |
| 30/09/2020 | RECURRENT EXPENDITURE | 3,044,084.20 |
| 30/09/2020 | RECURRENT EXPENDITURE | 41,955,915.85 |
| TOTAL | | <u>168,172,110.05</u> |
| 23/10/2020 | RECURRENT EXPENDITURE | 36,030,482.25 |
| 23/10/2020 | RECURRENT EXPENDITURE | 15,624,211.75 |
| 23/10/2020 | RECURRENT EXPENDITURE | 9,926,361.00 |
| 18/11/2020 | RECURRENT EXPENDITURE | 46,050,459.00 |
| 18/11/2020 | RECURRENT EXPENDITURE | 1,438,376.00 |
| 18/11/2020 | RECURRENT EXPENDITURE | 13,511,165.00 |
| 12/08/2020 | RECURRENT EXPENDITURE | 32,561,624.00 |
| 12/08/2020 | RECURRENT EXPENDITURE | 1,438,376.00 |
| 12/08/2020 | RECURRENT EXPENDITURE | 36,000,000.00 |
| TOTAL | | <u>192,581,055.00</u> |
| 20/01/2021 | RECURRENT EXPENDITURE | 1,889,618.00 |
| 20/01/2021 | RECURRENT EXPENDITURE | 3,000,000.00 |
| 20/01/2021 | RECURRENT EXPENDITURE | 27,773,415.00 |
| 20/01/2021 | RECURRENT EXPENDITURE | 33,373,549.00 |
| 18/02/2021 | RECURRENT EXPENDITURE | 32,903,228.00 |
| 18/02/2021 | RECURRENT EXPENDITURE | 1,793,542.00 |
| 18/02/2021 | RECURRENT EXPENDITURE | 26,303,230.00 |
| 30/03/2021 | RECURRENT EXPENDITURE | 34,285,613.00 |

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| | | |
|--------------------|-------------------------|------------------------------|
| 30/03/2021 | RECURRENT EXPENDITURE | 1,813,372.00 |
| 30/03/2021 | RECURRENT EXPENDITURE | 33,901,015.00 |
| TOTAL | | <u>197,036,582.00</u> |
| 15/04/2021 | DEVELOPMENT EXPENDITURE | 3,210,361.00 |
| 28/04/2021 | RECURRENT EXPENDITURE | 34,633,147.00 |
| 28/04/2021 | RECURRENT EXPENDITURE | 24,515,087.00 |
| 28/04/2021 | RECURRENT EXPENDITURE | 1,851,772.00 |
| 27/05/2021 | RECURRENT EXPENDITURE | 33,887,804.00 |
| 27/05/2021 | RECURRENT EXPENDITURE | 1,827,372.00 |
| 27/05/2021 | RECURRENT EXPENDITURE | 25,284,824.00 |
| 25/06/2021 | RECURRENT EXPENDITURE | 1,866,572.00 |
| 25/06/2021 | RECURRENT EXPENDITURE | 35,533,250.00 |
| 25/06/2021 | RECURRENT EXPENDITURE | 24,738,178.00 |
| 30/06/2021 | DEVELOPMENT EXPENDITURE | 57,685,393.00 |
| | | |
| TOTAL | | <u>245,033,760.00</u> |
| | | |
| GRAND TOTAL | | <u>802,823,507.05</u> |
| | | |

15. OTHER GRANTS AND PAYMENTS

| | 2020 – 2021 | 2019 – 2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Scholarships and other educational benefits | 70,569,645 | 34,236,320 |
| Education Revolving Scheme | 10,950,301 | 25,669,535 |
| Donations | - | - |
| Emergency relief and refugee assistance | 72,007,512 | 15,435,362 |
| Subsidies to small businesses, cooperatives, and self-employed (ADF, ASSAP and Cooperative Enterprise Fund). | - | - |
| Vocational training | 52,336,567 | - |
| Kenya Urban Support Programme | 40,802,535 | 8,800,000 |
| Kenya Devolution Support Programme | 286,948,354 | 124,869,066 |
| Kenya Climate Smart Support Programme | 278,078,058 | - |
| ASSAP | 22,164,130 | 26,837,813 |
| Special Purpose | 60,930,733 | 110,007,218 |
| Other Capital Grants and Transfers | - | 522,434,238 |
| Total | 894,787,835 | 868,289,552 |

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

| | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Government pension and retirement benefits | - | - |
| Social security benefits in cash and in kind | - | - |
| Employer Social Benefits in cash and in kind | 138,900,287 | 104,504,217 |
| Total | 138,900,287 | 104,504,217 |

Social Security benefits include both the employer and employees contributions to Social Schemes i.e. Local Authority Pension Trust (LAP Trust), Local Authority Provident Fund (LAP Fund) and National Social Security Fund (NSSF)

17. ACQUISITION OF ASSETS

| Non- Financial Assets | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Purchase of Buildings | - | - |
| Construction of Buildings | 23,734,248 | 25,668,947 |
| Refurbishment of Buildings | 69,138,789 | 34,211,985 |
| Construction of Roads | - | - |
| Construction and Civil Works | 308,232,585 | 102,799,124 |
| Overhaul and Refurbishment of Construction and Civil Works | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - |
| Hire of Equipment plant and machinery | - | - |
| Purchase of Motor Vehicles | 65,489,124 | 5,123,121 |
| Overhaul of Vehicles and Other Transport Equipment | - | - |
| Purchase of Household Furniture and Institutional Equipment | 927,638 | 90,000 |
| Purchase of Office Furniture and General Equipment | 87,901,149 | 35,278,590 |
| Purchase of ICT, Networking and Communication Equipment | 6,670,572 | 2,542,387 |
| Purchase of Specialised Plant, Equipment and Machinery | 18,335,583 | 2,409,387 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | - | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 21,436,533 | 70,596,586 |
| Research, Studies, Project Preparation, Design & Supervision | - | 39,104,968 |
| Purchase of medical and dental equipment | 3,639,620 | 7,665,805 |
| Purchase of laboratory services | - | - |
| Rehabilitation of Civil Works | 327,888,795 | 64,593,058 |
| Acquisition of Strategic Stocks and commodities | - | - |
| Acquisition of Land | - | - |
| Acquisition of Intangible Assets | - | - |

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| Non- Financial Assets | 2020 - 2021 | 2019 - 2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Total acquisition of non- financial assets | 933,394,636 | 390,083,958 |
| | - | - |
| Financial Assets | - | - |
| Domestic Public Non-Financial Enterprises | - | - |
| Domestic Public Financial Institutions | - | - |
| Total acquisition of financial assets | - | - |
| Total acquisition of assets | 933,394,636 | 390,083,958 |

The approved budget for the County Government of Busia indicates that several activities spent on pre-feasibility, feasibility and appraisal studies was from ward projects with different narration compared to vote book status report from IFMIS. This was classified as other payments due to the complexity of this development projects that cannot be customized in IFMIS.

18. FINANCE COSTS, INCLUDING LOAN INTEREST

| | 2020 - 2021 | 2019 - 2020 |
|---|--------------------|--------------------|
| | Kshs | Kshs |
| Bank Charges | - | - |
| Interest Payments on Foreign Borrowings | - | - |
| Interest Payments on Guaranteed Debt Taken over by Government | - | - |
| Interest on Domestic Borrowings (Non-Government) | - | - |
| Interest on Borrowings from Other Government Units | - | - |
| Total | - | - |

The county Executive did not incur financial cost in the prior period and the period under review

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

| | 2020 - 2021 | 2019 - 2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Repayments on Borrowings from Domestic | - | - |
| Principal Repayments on Guaranteed Debt Taken over by Government | - | - |
| Repayments on Borrowings from Other Domestic Creditors | - | - |
| Repayment of Principal from Foreign Lending & On – Lending | - | - |
| Total | - | - |

The County Executive did not borrow from domestic and foreign lenders in the prior period and the period under review

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

20. OTHER PAYMENTS

| | 2020 – 2021 | 2019 – 2020 |
|----------------------------|----------------------|--------------------|
| | Kshs | Kshs |
| Budget Reserves | - | - |
| Civil Contingency Reserves | - | - |
| Other payments | 1,220,356,381 | 729,959,818 |
| | 1,220,356,381 | 729,959,818 |

Other payments include other development projects which consist majorly of ward projects

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21. CASH AND BANK BALANCES

21A. BANK BALANCES

| Name of Bank, Account No. & currency | Bank account No. | Amount in bank account | Indicate whether recurrent, Development, deposit, receipts etc. | Ex. rate (if in foreign currency) | 2020 – 2021 | 2019 – 2020 |
|--|-------------------------|-------------------------------|--|--|--------------------|--------------------|
| | | | | | Kshs | Kshs |
| a) COUNTY EXECUTIVE CBK ACCOUNTS | | | | | | |
| CBK Recurrent | 1000171189 | | Recurrent | N/A | 2,060 | 23,570 |
| Busia County Village Polytechnics | 1000370092 | | Development | N/A | 9,547,410 | 30,466,746 |
| Busia County Special Purpose Account | 1000349239 | | Recurrent | N/A | 29,267,227 | 52,591,459 |
| CBK Road Maintenance Fuel Levy Fund | 1000268336 | | Development | N/A | 35,333,778 | 113,339,178 |
| CBK Development | 1000171138 | | Development | N/A | 424,827 | 4,031 |
| CBK Revenue Fund | 1000171618 | | Receipts | N/A | 509,642,056 | 1,142,072,507 |
| Busia Climate Smart Agriculture Project | 1000362189 | | Development | N/A | 64,842,040 | 76,869,417 |
| Busia County Deposit | 1000239204 | | Development | N/A | 14,755,001 | 2,678,976 |
| Busia County Kenya Devolution Support Programme | 1000412844 | | Development | N/A | 20,561,569 | 168,685,326 |
| Covid 19 Special Account | 1000459662 | | Recurrent | N/A | 45,920,540 | - |
| Busia County Health NI (Nutrition International) Account | 1000445308 | | Development | N/A | 6,532,602 | - |
| Busia County Agricultural Sector Development Support Program | 1000369531 | | Development | N/A | 426,083 | - |
| (b) COMMERCIAL ACCOUNTS | | | | | | |

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| | | | | | | |
|---|----------------|--|-------------|-----|--------------------|----------------------|
| Busia County Institutional Grant | 1259557774 | | Development | N/A | | 14,418,239 |
| Busia County Urban Support Grant | 1071216190600 | | Development | N/A | - | 103,484,169 |
| Busia County health service account KCB | 79000026361 | | Recurrent | N/A | - | - |
| Khunyangu Health Centre National Bank Of Kenya -Health (NHIF) | 1001036736900 | | Recurrent | N/A | 1,186,533 | 9,801,793 |
| Busia County Referral Hospital National Bank Of Kenya - Health (NHIF) | 136712400 | | Recurrent | N/A | 133,036 | 20,726,645 |
| Sio Port Victoria Health Centre KCB - Health (NHIF) | 1183867425 | | Recurrent | N/A | 212,491 | 4,586,593 |
| Port Victoria Health Centre National Bank Of Kenya -Health (NHIF) | 1001036646000 | | Recurrent | N/A | 5,608,246 | 5,215,427 |
| Nambale Sub County Hospital KCB -Health (NHIF) | 1255604875 | | Recurrent | N/A | 172,757 | 5,992,020 |
| Kocholia Sub County Hospital KCB -Health (NHIF) | 1102098337 | | Recurrent | N/A | 98,827 | 7,002,000 |
| Alupe Sub County Hospital KCB -Health (NHIF) | 1264497768 | | Recurrent | N/A | 135 | 1,826 |
| Busia County Car and Mortgage Account National Bank | 11412238176000 | | Recurrent | N/A | 8,452,049 | 21,781,572 |
| Busia County ASDSP Account National Bank | 1020205083700 | | Development | N/A | 176 | 15,829,533 |
| Co-Op Bank Standing Imprest A/C | 1141236344200 | | Recurrent | N/A | 600 | 600 |
| Busia County KCSAP Account Coop Bank | 1141238240600 | | Development | N/A | 6,521 | 6,521 |
| County Health Management Team | 79000026361 | | Recurrent | N/A | 8,011,060 | 113,152,415 |
| KCB Revenue Collection | 1140758017 | | Receipts | N/A | 1,603,958 | 13,720,209 |
| Co-Op Bank Education Imprest | 1141236344204 | | Recurrent | N/A | 1,743,037 | 1,702,071 |
| Total | | | | | 764,484,616 | 1,924,152,842 |

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21B. CASH IN HAND

| | 2020 – 2021 | 2019 – 2020 |
|--|--------------------|--------------------|
| | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | 664,717 | 371,070 |
| Total | 664,717 | 371,070 |
| Cash in hand should also be analysed as follows: | | |
| | 2020 - 2021 | 2019 - 2020 |
| | Kshs | Kshs |
| Hospital user fees | 266,120 | - |
| Bus parking fees | 7,040 | - |
| Market fees | 36,470 | - |
| kiosk rent | 800 | - |
| Plan approval | 2,000 | - |
| Produce Cess | 111,180 | - |
| Trailer parking fees | 25,300 | - |
| Fish import fees | 15,500 | - |
| Fish traders license | 48,400 | - |
| Fish movement permit | 1,650 | - |
| single business permit | 133,402 | - |
| Munana water supply | 675 | - |
| Veterinary (Nambale) | 3,500 | - |
| Stock sale | 9,620 | - |
| sand Cess | 3,060 | - |
| Totals | 664,717 | - |

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

| Description | 2020 – 2021 | 2019 – 2020 |
|---------------------|--------------------|--------------------|
| | KShs | KShs |
| Government Imprests | 1,150,000 | 2,587,900 |
| Clearance accounts | - | - |
| Total | 1,150,000 | 2,587,900 |

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OUTSTANDING IMPRESTS

| Name of Officer | Department | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|------------------------|--------------------------------------|---------------------------|---------------------|---------------------------|------------------|
| | | | Kshs | Kshs | Kshs |
| Robert | Governors | 10/28/2020 | 250,000 | - | 250,000 |
| Everlyne Mbingi | Lands, housing and urban development | 3/23/2021 | 500,000 | - | 500,000 |
| Evans Ojwang | sports, culture and social services | 4/20/2021 | 400,000 | - | 400,000 |
| TOTAL | | | 1,150,000 | | 1,150,000 |

23. ACCOUNTS PAYABLE

| | 2020 – 2021 | 2019 – 2020 |
|------------------|--------------------|--------------------|
| | Kshs | Kshs |
| Deposits | - | 2,678,976 |
| Retention monies | 14,755,001 | - |
| Total | 14,755,001 | 2,678,976 |

The accounts payable amounting to the figure stated above is the retention money from the development projects

24. FUND BALANCE BROUGHT FORWARD

| | 2020 – 2021 | 2019 – 2020 |
|----------------------|----------------------|----------------------|
| | Kshs | Kshs |
| Bank accounts | 1,924,152,842 | 1,870,118,148 |
| Cash in hand | 371,070 | 460,790 |
| Accounts Receivables | 2,587,900 | 7,503,126 |
| Accounts Payables | (2,678,976) | (25,751,148) |
| Total | 1,924,432,836 | 1,852,330,916 |

Fund balance brought forward for the year under review includes opening balance of the bank balance, Cash in hand, accounts receivables and accounts payables

25. PRIOR YEAR ADJUSTMENTS

| Description of the error | 2020 – 2021 | 2019-2020 |
|--------------------------------------|--------------------|-------------------|
| | Kshs | Kshs |
| Adjustments on bank account balances | 408,621 | 11,654,769 |
| | 408,621 | 11,654,769 |

The amount mentioned above is the total recurrent and development balance for both the County Executive and County Assembly that was returned to the County Revenue Fund account at the end of the financial year as required by law

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26. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

| Description | 2020-2021 | 2019-2020 |
|---|------------------|------------------|
| | Kshs | Kshs |
| Receivables as at 1 st July (a) | 2,587,900 | 7,503,126 |
| Receivables as at 30 th June (b) | 1,150,000 | 2,587,900 |
| Increase)/ Decrease in Receivables (c=(b-a)) | 1,437,900 | 4,915,226 |

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

27. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

| Description | 2020-2021 | 2019-2020 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Deposit and retention as at 1 st July (a) | 2,678,976 | 25,751,148 |
| Deposit and retention as at 30 th June(b) | 14,755,001 | 2,587,900 |
| Increase/ (Decrease) in payables c=b-a | 12,076,025 | 23,163,248 |

7.10 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 2)

| Description | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|-----------------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Construction of buildings | 40,420,168 | 205,699,345 | 34,700,042 | 211,419,471 |
| Construction of civil works | 73,770,926 | 101,249,072 | 70,801,674 | 104,218,324 |
| Supply of goods | 526,309,612 | 299,594,535 | 487,732,952 | 338,171,195 |
| Supply of services | 103,743,776 | 73,013,355 | 89,910,786 | 86,846,345 |
| Total | 744,244,482 | 679,556,307 | 683,145,454 | 740,655,335 |

2. PENDING STAFF PAYABLES (See Annex 3)

| Description | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|-----------------------|---------------------------------|---------------------------------|-----------------------------|---------------------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Senior management | - | - | - | - |
| Middle management | - | - | - | - |
| Unionisable employees | 1,737,626 | - | - | - |
| Others | - | - | - | - |
| Total | 1,737,626 | - | - | - |

3. OTHER PENDING PAYABLES

| Description | Balance b/f FY 2019/2020 | Additions for the period | Paid during the year | Balance c/f FY 2020/2021 |
|---|---------------------------------|---------------------------------|-----------------------------|---------------------------------|
| | Kshs | Kshs | Kshs | Kshs |
| Amounts due to National Government entities | - | - | - | - |
| Amounts due to County Government entities | - | - | - | - |
| Amounts due to third parties | 744,244,482 | 679,556,307 | 683,145,454 | 740,655,335 |
| Total | 744,244,482 | 679,556,307 | 683,145,454 | 740,655,335 |

OTHER IMPORTANT DISCLOSURES (Continued)

4. External Assistance

| | FY 2020/2021 | FY 2019/2020 |
|---|---------------------|---------------------|
| Description | Kshs | Kshs |
| External assistance received in cash | - | - |
| External assistance received as loans and grants | - | - |
| External assistance received in kind- as payment by third parties | - | - |
| Total | - | - |

a) External assistance relating to loans and grants

| | FY 2020/2021 | FY 2019/2020 |
|--|---------------------|---------------------|
| Description | Kshs | Kshs |
| External assistance received as loans | - | - |
| External assistance received as grants | - | - |
| Total | - | - |

b) Undrawn external assistance

| Description | Purpose for which the undrawn external assistance may be used | FY 2020/2021 | FY 2019/2020 |
|--------------------------------------|--|---------------------|---------------------|
| | | Kshs | Kshs |
| Undrawn external assistance - loans | | - | - |
| Undrawn external assistance – grants | | - | - |
| Total | | - | - |

c). Classes of providers of external assistance

| | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| Multilateral donors | - | - |
| Bilateral donors | - | - |
| International assistance organization | - | - |
| NGOs | - | - |
| National Assistance Organization | - | - |
| Total | - | - |

d. Non-monetary external assistance

| | FY 2020/2021 | FY 2019/2020 |
|--------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| Goods | - | - |
| Services | - | - |
| Total | - | - |

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e. Purpose and use of external assistance.

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|--|---------------------|---------------------|
| Compensation of Employees | - | - |
| Use of goods and services | - | - |
| Subsidies | - | - |
| Transfers to Other Government Units | - | - |
| Other grants and transfers | - | - |
| Social Security Benefits | - | - |
| Acquisition of Assets | - | - |
| Finance Costs, including Loan Interest | - | - |
| Repayment of principal on Domestic and Foreign borrowing | - | - |
| Other Payments | - | - |
| TOTAL | - | - |

f. External Assistance paid by Third Parties on behalf of the County Executive by Source

| | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| National government | - | - |
| Multilateral donors | - | - |
| Bilateral donors | - | - |
| International assistance organization | - | - |
| NGOs | - | - |
| National Assistance Organization | - | - |
| Total | - | - |

5. Payments by Third Party on Behalf of the County Executive

5.1. Classification by Source

| | FY 2020/2021 | FY 2019/2020 |
|---------------------------------------|---------------------|---------------------|
| Description | Kshs | Kshs |
| National government | - | - |
| Multilateral donors | - | - |
| Bilateral donors | - | - |
| International assistance organization | - | - |
| NGOs | - | - |
| National Assistance Organization | - | - |
| Total | - | - |

There were no payments by third party on behalf of the County Executive during the year under review

OTHER IMPORTANT DISCLOSURES (Continued)

5.2 Classification of payments made by Third Parties by Nature of expenses

| PAYMENTS MADE BY THIRD PARTIES | FY 2020/2021 | FY 2019/2020 |
|--|---------------------|---------------------|
| Compensation of Employees | - | - |
| Use of goods and services | - | - |
| Subsidies | - | - |
| Transfers to Other Government Units | - | - |
| Other grants and transfers | - | - |
| Social Security Benefits | - | - |
| Acquisition of Assets | - | - |
| Finance Costs, including Loan Interest | - | - |
| Repayment of principal on Domestic and Foreign borrowing | - | - |
| Other Payments | - | - |
| TOTAL | - | - |

6. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor, Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

| | 2020/2021 | 2019/2020 |
|--|------------------|-------------------|
| | Kshs | Kshs |
| Key Management Compensation (Governor, CEC Members and COs) | - | 88,402,836 |
| Total Key Management Compensation | - | 88,402,836 |
| Transfers to related parties | | |
| Transfer to the County Assembly | 802,823,507 | 843,360,776 |
| Transfers to other County Government Entities | - | - |
| Transfers to Development Projects | - | - |
| Transfers to non reporting entities e.g. schools and welfare | - | - |
| Transfers to County Water Service Providers | - | - |

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| | 2020/2021 | 2019/2020 |
|---|--------------------|----------------------|
| | Kshs | Kshs |
| Expenses paid on behalf of County Water Service Providers | - | - |
| Total Transfers to related parties | 802,823,507 | 843,360,776 |
| Transfers from related parties | | |
| Transfers from the Exchequer | - | 6,618,363,323 |
| Transfers from Ministry departments and Agencies | - | 95,727,262 |
| Transfers from SCs and SAGAs- National Government | - | - |
| Transfers from - National Government | - | 17,100,000 |
| Total Transfers from related parties | - | 6,731,190,585 |

7. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

| Entity | Date Established/Date taken over | Location | Accounting Officer responsible |
|---|---|---------------------|---------------------------------------|
| Cooperative Enterprise Fund | 7th May 2014 | County Headquarter | Mr. Oscar Odaba |
| Agricultural Development Fund | 16th May 2014 | County Headquarter | Mr. Benjamin Onyanja |
| Busia County Public officers (Revolving Fund) | 28th Dec, 2018 | County Headquarter | Mr. Martin Sikolia |
| Busia Water and Sewerage Co. | 14th April 2020 | County Headquarter | Mr. Eric Nakitare |
| Busia County Alcoholic Control Fund | | County Headquarters | Mr. Willis Ekesa |

OTHER IMPORTANT DISCLOSURES (Continued)

8. Disclosure of Balances in Revenue Collection Accounts

County Government Own source revenue is recognized in the financial statements when it has been swiped to CRF. Revenue collection account balances need to be disclosed at the end of the reporting period as below. Revenue collection accounts should be swept to CRF on reporting dates.

| Name of Bank, Account No. & currency | Amount in bank account currency* | Ex. rate (if in foreign currency) | 2020 - 2021 | 2019 - 2020 |
|---|---|--|--------------------|--------------------|
| | | | Kshs | Kshs |
| Name of Bank, Account No. & currency | - | - | - | - |
| Name of Bank, Account No. & currency | - | - | - | - |
| Name of Bank, Account No. & currency | - | - | - | - |
| Name of Bank, Account No. & currency | - | - | - | - |
| Total | | | - | - |

9. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments. In the year 2020/21 amounts relating to leased medical equipment.

10. Contingent Liabilities

| Contingent liabilities | 2020-2021 | 2019-2020 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Court cases against the entity | - | - |
| Bank guarantees in favour of subsidiary | - | - |
| contingent liabilities arising from PPPs | - | - |
| Total | - | - |

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OTHER IMPORTANT DISCLOSURES (Continued)

11. Covid- 19 Funds

| COVID-19 FUNDS | FY 2020/2021 | FY 2019/2020 |
|--|-----------------------|-----------------------|
| RECEIPTS | Kshs | Kshs |
| Receipts from the National Government to fight(Note 3) | 106,464,000.00 | |
| Other donations for covid-19 received directly (Note 2) | - | 6,650,000.00 |
| BUSIA COUNTY- Own source | - | 103,000,000.00 |
| TOTAL RECEIPTS | 106,464,000.00 | 109,650,000.00 |
| PAYMENTS | | |
| Purchase of Covid-19 materials-mask, sanitizers etc. | | |
| Purchase of beds and ICU units | | |
| Subsidies to the community | | |
| Payment of hospital bills | | |
| lower health facilities covid-19 mitigation operation costs | | 6,650,000.00 |
| Donation to school and other institutions | | |
| Purchase of oxygen delivery regulators | 1,162,500.00 | |
| Purchase of Oxygen Cylinders with Oxygen | 285,000.00 | |
| Purchase of Hospital Beds with Macintosh mattresses (Double crank beds) for isolation centres | 22,250,000.00 | |
| Purchase of Bed side lockers for isolation centres | 6,000,000.00 | |
| Purchase of Cellular Blankets for use in isolation centres and health facilities | 1,798,000.00 | |
| Purchase of Patient gowns for isolation centres and health facilities | 750,000.00 | |
| Purchase of Hospital bed Sheets (100% cotton) for Covid -19 isolation centre(Pairs) | 2,770,000.00 | |
| Purchase of 3Ply Surgical masks | 6,000,000.00 | |
| Purchase of Disposable Gloves(Latex)-boxes | 5,287,560.00 | |
| Purchase of complete PPEs | 2,500,000.00 | |
| Purchase of N95 3M Face Masks with valve | 375,000.00 | |
| Purchase of KN95 Face masks | 195,000.00 | |
| Maintenance of building, plant and machinery - renovation of MCH, CCC, Fencing of Alupe, partitioning of wards at Alupe Isolation Centres , signage at Alupe and renovation of Mortuary at Alupe | 2,600,000.00 | |
| Purchase of Refined fuel for patient and specimen transportation and surveillance | 3,265,800.00 | |
| Purchase of chemistry and hematology reagents | 127,100.00 | |
| Purchase of IV fluid giving sets | 77,500.00 | |
| Cotton wool 400grms | 136,800.00 | |
| Gauze rolls (400g) | 503,200.00 | |
| Purchase of Sodium Hypochlorite(JIK)-5L Tins | 145,000.00 | |
| Purchase of Bin liners (Black, Yellow, Red) | 465,000.00 | |
| Purchase of Safety boxes | 150,000.00 | |
| Servicing of ICU equipment | 3,000,000.00 | |
| Purchase of Ripple mattresses for ICU beds | 100,000.00 | |
| Contact Tracing and follow up(Enhanced Surveillance) | 600,000.00 | |
| A. GENERAL BUDGET | | |

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| COVID-19 FUNDS | FY 2020/2021 | FY 2019/2020 |
|--|----------------------|-----------------------|
| Purchase of Foldable stretchers for use at isolation centres. | | 225,000.00 |
| Purchase of Pulse oximeter to monitor Covid patients at isolation centres and health facilities. | | 250,000.00 |
| Purchase of Hospital Beds with Macintosh mattresses (Double crank beds) for isolation centres. | | 4,000,000.00 |
| Purchase of Bed side lockers for isolation centres. | | 1,250,000.00 |
| Purchase of Cellular Blankets for use in isolation centres and health facilities. | | 600,000.00 |
| Purchase of Hospital bed Sheets (100% cotton) for Covid -19 isolation centre. | | 300,000.00 |
| Purchase of Scrubs for HCWs working in Covid -19 isolation centres. | | 100,000.00 |
| Purchase of Pillows (covered with mackintosh | | 100,000.00 |
| Purchase of Disposable Aprons. | | 100,000.00 |
| Purchase of complete Corona PPEs (Apron, shoes, Goggles etc.). | | 2,400,000.00 |
| Purchase of Re-usable heavy duty gloves | | 50,000.00 |
| Purchase of Examinations gloves (boxes). | | 11,280,000.00 |
| Purchase Surgical Face masks | | 750,000.00 |
| Purchase of Surgical masks (pieces). | | 15,000,000.00 |
| Purchase of locally made face masks for the vulnerable groups in each ward | | 2,000,000.00 |
| Purchase of N95 Masks. | | 2,850,000.00 |
| Gumboots | | 150,000.00 |
| Purchase of sanitizers (500ml bottles) | | 500,000.00 |
| Purchase of transparent FACE SHIELDS for frontline workers. | | 700,000.00 |
| Purchase of Food and Ration for covid-19 patients. | | 5,500,000.00 |
| Accommodation for frontline health workers | | 3,500,000.00 |
| Purchase of household utensils for Covid 19 isolation centre | | 170,000.00 |
| Supply of charcoal to Alupe Isolation center | | 330,000.00 |
| Subsistence allowances for frontline health workers | | 2,000,000.00 |
| Renovation of isolation sites at Busia county Referral Hospital, Alupe, Port Victoria, Sio Port, Khunyangu, Nambale, and Teso North Sub county Hospitals | | 3,500,000.00 |
| Ambulance fuel/Transport fuel for and specimen collection vehicles for Covid 19 support | | 2,010,065.00 |
| Ambulance /motor vehicle Maintenance repairs supplies and operations for Covid 19 | | 1,500,000.00 |
| B. laboratory supplies and reagents | | 5,145,760.00 |
| C. Medical drugs and supplies | | 2,135,040.00 |
| D. Risk communication and advocacy on Covid-19 mitigation | | 3,400,000.00 |
| E. Water Department(water treatment chemicals and repair of water reservoir) | | 31,204,135.00 |
| | | |
| Total payment | 60,543,460.00 | 109,650,000.00 |
| Balance in the Covid-19 Fund | 45,920,540.00 | - |

7.11 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|---|--|----------------------------|--|---|
|---|--|----------------------------|--|---|

The County Executive of Busia has not received the final external audit report (Audit certificate) for the financial year ended 30th June 2020.



Hon. Phaustine A. Barasa

CECM- Finance & Economic Planning

COUNTY GOVERNMENT OF BUSIA

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUE

| Details | Exchequer Releases for quarter 1 | Exchequer Releases for quarter 2 | Exchequer Releases for quarter 3 | Exchequer Releases for quarter 4 | Totals |
|--|----------------------------------|----------------------------------|----------------------------------|----------------------------------|----------------------|
| Equitable Share | - | 150,3375,000 | 1,984,455,000 | 2525,670,000 | 6,013,500,000 |
| DANIDA | - | 8,550,000 | | 8,550,000 | 17,100,000 |
| Level 5 hospitals allocation | - | - | - | - | - |
| Other transfers- Donor funds transferred through exchequer | - | 125,569,326 | 200,949,693.00 | 418,219,201 | 744,738,220 |
| Total Transfers from the National Treasury/ Exchequer | - | <u>1,637,494,326</u> | <u>2,185,404,693</u> | <u>2,952,439,200</u> | <u>6,775,338,220</u> |

ANNEX 2. ANALYSIS OF PENDING ACCOUNTS PAYABLES

PENDING BILLS AS AT 30TH JUNE 2021

| CLASSIFICATION | SUPPLIER OF GOODS OR SERVICES | DATE CONTRACTED | ORIGINAL AMOUNT | BALANCE AT THE BEGINNING OF THE YEAR | ADDITION DURING THE YEAR | AMOUNT PAID DURING FY 2020/2021 | OUTSTANDING AMOUNT AS AT 30/06/2021 | COMMENTS |
|---------------------------|--|-----------------|-----------------|--------------------------------------|--------------------------|---------------------------------|-------------------------------------|----------|
| CONSTRUCTION OF BUILDINGS | BEFRA VENTURES LTD | 24/06/2020 | 588,217 | 588,217 | - | 588,217 | - | Verified |
| | BIRESA ENTRPRISES | 26/04/2020 | 3,308,645 | 1,820,330 | - | 1,820,330 | - | Verified |
| | ifumis ltd | 02/04/2020 | 1,199,580 | 687,290 | - | 687,290 | - | Verified |
| | BEFEMU CONTRACTORS | 16/05/2019 | 2,998,820 | 1,716,960 | - | 1,716,960 | - | Verified |
| | BEFRA VENTURES LTD | 24/06/2019 | 572,350 | 572,350 | - | 572,350 | - | Verified |
| | BEMUI CONTRACTORS CO.LTD | 14/04/2015 | 799,990 | 239,997 | - | 239,997 | - | Verified |
| | BEMUI CONTRACTORS CO.LTD | 14/04/2015 | 799,990 | 79,999 | - | 79,999 | - | Verified |
| | Bobs civil engineering & general contractors limited | 24/11/2014 | 1,104,946 | 220,989 | - | 220,989 | - | Verified |
| | CEDANA COMPANY LTD | 16/05/2019 | 1,297,000 | 1,297,000 | - | 1,297,000 | - | Verified |
| | CHIJUCO INTERNATIONAL | 21/05/2019 | 830,000 | 830,000 | - | 830,000 | - | Verified |
| | CUKAM COMPANY LIMITED | 26/06/2019 | 284,390 | 284,390 | - | 284,390 | - | Verified |
| | DERBY LOGISTICS | 10/06/2016 | 1,958,030 | 235,916 | - | 235,916 | - | Verified |
| | Exquisite construction Ltd | 26/05/2014 | 26,630,607 | 1,622,515 | - | - | 1,622,515.20 | Verified |
| | FINOTECH AGENCIES LTD | 17/02/2017 | 231,420 | 11,571 | - | 11,571 | - | Verified |
| | Hide Out properties | 19/10/2016 | 106,464 | 106,464 | - | 106,464 | - | Verified |
| | IFUMIS LIMITED | 29/11/2016 | 1,499,915 | 1,499,915 | - | 1,499,915 | - | Verified |

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| JOSDEN AFRICA LTD | 25/06/2019 | 4,434,000 | 1,555,219 | - | 1,555,219 | - | Verified |
| JULENS MERCHANTS LIMITED | 24/11/2014 | 299,987 | 299,987 | - | - | 299,987.00 | Verified |
| KAMORATA CONTRACTORS LTD | 14/03/2017 | 249,992 | 249,992 | - | 249,992 | - | Verified |
| MEGALASER INTERNATIONAL | 14/04/2015 | 1,494,590 | 373,647 | - | 373,647 | - | Verified |
| MEGALASER INTERNATIONAL | 14/04/2015 | 1,996,083 | 1,996,083 | - | 1,996,083 | - | Verified |
| MWAMBU CONSTRUCTION LTD | 22/05/2014 | 32,672,651 | 2,206,186 | - | - | 2,206,185.50 | Verified |
| NAMENYA CONTRACTORS LTD | 17/06/2016 | 1,095,388 | 1,095,388 | - | - | 1,095,388.00 | Verified |
| NGOMUWA AGENCIES LTD | 24/06/2019 | 1,400,000 | 140,000 | - | 140,000 | - | Verified |
| OFUMBULO COMPANY LIMITED | 15/05/2019 | 2,350,380 | 2,128,400 | - | 2,128,400 | - | Verified |
| PAM CONSTRUCTION LTD | 17/02/2017 | 1,287,000 | 466,910 | - | 466,910 | - | Verified |
| PAM CONSTRUCTION LTD | 17/02/2017 | 1,027,359 | 554,272 | - | 554,272 | - | Verified |
| PAM CONSTRUCTION LTD | 17/02/2017 | 1,027,360 | 554,272 | - | 554,272 | - | Verified |
| PAM CONSTRUCTION LTD | 17/02/2017 | 1,027,360 | 554,272 | - | 554,272 | - | Verified |
| PASHEL HHOLDINGS LIMITED | 25/06/2019 | 540,000 | 540,000 | - | 540,000 | - | Verified |
| PASHEL HOLDINGS LTD | 25/06/2019 | 580,742 | 580,742 | - | 580,742 | - | Verified |
| PATLIZA CONTRACTORS | 26/06/2017 | 1,396,988 | 1,246,988 | - | 1,246,988 | - | Verified |
| PATRIMA BUILDING CONTRACTORS | 23/06/2016 | 496,050 | 496,050 | - | - | 496,050.00 | Verified |
| PRIME WORKS LTD | 17/02/2017 | 1,009,800 | 1,009,800 | - | 1,009,800 | - | Verified |
| SAFE CONSTRUCTION LTD | 09/01/2017 | 399,796 | 399,796 | - | 399,796 | - | Verified |
| SEMA KWELI HOLDINGS | 21/11/2015 | 4,438,280 | 4,438,280 | - | 4,438,280 | - | Verified |
| SEMA KWELI HOLDINGS CONTRACTORS | 14/05/2015 | 899,594 | 179,919 | - | 179,919 | - | Verified |

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| SEMA KWELI HOLDINGS CONTRACTORS | 14/05/2015 | 899,594 | 89,959 | - | 89,959 | - | Verified |
| SEPHIL CONSTRUCTION CO. LTD | 28/04/2015 | 998,694 | 429,290 | - | 429,290 | - | Verified |
| Sirikhaya holdings limited | 30/06/2016 | 1,474,012 | 147,401 | - | 147,401 | - | Verified |
| SUSTAN AGENCIES | 23/03/2017 | 1,200,000 | 1,200,000 | - | 1,200,000 | - | Verified |
| TOBIA ENTERPRISES LIMITED | 23/03/2017 | 1,200,000 | 1,200,000 | - | 1,200,000 | - | Verified |
| TRANS-MILLENEUM BUILDERS LIMITED | 18/06/2014 | 34,229,814 | 2,500,000 | - | 2,500,000 | - | Verified |
| TRIWEST KENYA LIMITED | 29/12/2016 | 1,973,412 | 1,973,412 | - | 1,973,412 | - | Verified |
| DALDA PETROL STATION | 03/11/2021 | 44,503 | - | 1,000,000 | - | 1,000,000.00 | Verified |
| Queeno Investment ltd | 26/04/2021 | 26/04/2021 | - | 9,870,250 | - | 9,870,250.00 | Verified |
| Jubeca Investment Ltd | 26/06/2019 | 26/06/2019 | - | 532,430 | - | 532,430.00 | Verified |
| OFUMBULO COMPANY LTD | 15/5/2019 | 15/5/2019 | - | 2,350,380 | - | 2,350,380.00 | Verified |
| OFUMBULO CO. LT | 06/01/2016 | | - | 3,580,500 | - | 3,580,500.00 | Verified |
| NOTABLE VENTURE LTD | 17/12/2020 | | - | 695,000 | - | 695,000.00 | Verified |
| Ayoti contractors ltd | 13/06/2019 | | - | 1,499,880 | - | 1,499,880.00 | Verified |
| NALISKAM CO. LTD | 21/12/2016 | | - | 150,000 | - | 150,000.00 | Verified |
| MOSEJE LTD | 03/11/2021 | | - | 1,198,750 | - | 1,198,750.00 | Verified |
| CHERANGANI SUPPLIERS LTD | 21/06/2020 | | - | 1,199,410 | - | 1,199,410.00 | Verified |
| FIELDTECH CONSTRUCTION | 23/3/2017 | | - | 1,200,000 | - | 1,200,000.00 | Verified |
| ABORI AGENCIES LTD | 12/03/2020 | | - | 2,437,710 | - | 2,437,710.00 | Verified |
| ABORI CONSTRUCTION LTD | 12/03/2020 | | - | 800,000 | - | 800,000.00 | Verified |
| WAMBAL AND SONS | 21/06/2020 | | - | 1,489,190 | - | 1,489,190.00 | Verified |
| CHECK PLUS COMPANY LIMITED | 28/05/2020 | | - | 379,360 | - | 379,360.00 | Verified |

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| NAMUSALI KABIERO CONTRACTORS LTD | 17/02/2017 | - | 1,003,000 | - | 1,003,000.00 | Verified |
| Ayoti contractors ltd | 21/12/2020 | - | 1,499,880 | - | 1,499,880.00 | Verified |
| Transmelemium Builders | 18/06/2014 | - | 2,500,000 | - | 2,499,999.99 | Verified |
| MS SPELLION KENYA LTD | 06/02/2016 | - | 2,998,391 | - | 2,998,391.00 | Verified |
| Bob's Civil Engineers and General Contractors | 30/03/2020 | - | 701,279 | - | 701,279.00 | Verified |
| Moseje Ltd | 27/05/2020 | - | 1,394,000 | - | 1,394,000.00 | Verified |
| Ifumis Ltd | 29/11/2016 | - | 1,419,914 | - | 1,419,914.00 | Verified |
| Bob's Civil Engineers and General Contractors | 20/05/1905 | - | 480,290 | - | 480,290.00 | Verified |
| Tavana Holdings Ltd | 17/12/2020 | - | 2,997,855 | - | 2,997,855.00 | Verified |
| Moseje Ltd | 27/05/2020 | - | 1,394,000 | - | 1,394,000.00 | Verified |
| Derby Logistics | 10/06/2016 | - | 1,958,030 | - | 1,958,030.00 | Verified |
| MS BESTVIEW AGENCIES LTD | 17/12/2020 | - | 3,426,150 | - | 3,426,150.00 | Verified |
| Viasco Construction Co. Ltd | 17/12/2020 | - | 1,997,130 | - | 1,997,130.00 | Verified |
| WAJIBIKA ENT. LTD | 14/04/2020 | - | 2,598,950 | - | 2,598,950.00 | Verified |
| Meliako Contractors Ltd | 11/12/2019 | - | 1,000,800 | - | 1,000,800.00 | Verified |
| Bordergate Construction Services Ltd | 25/7/19 | - | 1,223,210 | - | 1,223,210.00 | Verified |
| Maelu Ltd | 27/05/2020 | - | 984,810 | - | 984,810.00 | Verified |
| MS WANENGA ENTERPRISES LTD | 25/11/2015 | - | 1,999,998 | - | 1,999,998.00 | Verified |
| NAWA VENTURES LTD | 04/06/2021 | - | 2,234,399 | - | 2,234,398.96 | Verified |
| Rural Electrification Authority | 17/03/2021 | - | 3,000,000 | - | 3,000,000.00 | Verified |
| Meliako Contractors Ltd | 25/06/2019 | - | 1,975,000 | - | 1,975,000.00 | Verified |
| Davince Network Ltd | 25/06/2019 | - | 2,383,920 | - | 2,383,920.00 | Verified |
| Leojo Ltd | 25/05/2016 | - | - | - | 1,904,208.00 | Verified |

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| | | | 1,904,208 | | | |
| Valley Drillers and General contractors | 27/06/2019 | 5,599,500 | 5,599,500 | - | - | 5,599,500.00 |
| Pam Construction co. Ltd | 24/8/2018 | 1,287,000 | 1,287,000 | - | - | 1,287,000.00 |
| SIRIKHANYA HOLDING LTD | 30/06/2016 | 1,474,012 | 1,474,012 | - | - | 1,474,012.00 |
| Grauma Enterprises | 28/5/2020 | 700,000 | 700,000 | - | - | 700,000.00 |
| Jenco Contractors Limited | 05/08/2018 | 1,700,000 | 1,700,000 | - | - | 1,700,000.00 |
| SHABSAL CO. LTD | 12/12/2020 | 7,530,500 | 7,530,500 | - | - | 7,530,500.00 |
| Rural Energy and Renewable Energy Corporation | 15/02/2021 | 42,200,000 | 42,200,000 | - | - | 42,200,000.00 |
| Nawa ventures ltd | | 4,100,000 | 4,100,000 | - | - | 4,100,000.00 |
| Finotech Agencies | 18/11/2020 | 2,391,000 | 2,391,000 | - | - | 2,391,000.00 |
| SOWINA INVEST. LTD | 22/04/2020 | 4,167,450 | 4,167,450 | - | - | 4,167,450.00 |
| RIKNOVET GEN. CONST. LTD | 28/5/2020 | 2,963,478 | 2,963,478 | - | - | 2,963,478.00 |
| VALLEY DRILLERS | 21/04/2020 | 4,767,000 | 4,767,000 | - | - | 4,767,000.00 |
| Jomasa Construction Agency Ltd | 21/04/2020 | 2,644,950 | 2,644,950 | - | - | 2,644,950.00 |
| RAINBOW CONST. and GENERAL SUPPLIES | 21/04/2020 | 4,504,920 | 4,504,920 | - | - | 4,504,920.00 |
| Shabsal Co. Ltd | 20/02/2020 | 2,852,850 | 2,852,850 | - | - | 2,852,850.00 |
| Mojas Contractors Co Ltd | 27/06/2019 | 3,950,000 | 3,950,000 | - | - | 3,950,000.00 |
| COMBIC KENYA | | 2,888,340 | 2,888,340 | - | - | 2,888,340.00 |
| Go- Solar Systems Ltd | 27/06/2019 | 2,285,797 | 2,285,797 | - | - | 2,285,797.00 |
| Three Hundred and Twenty Technologies Ltd | 21/04/2020 | 3,650,005 | 3,650,005 | - | - | 3,650,005.00 |
| Evanton Company Ltd | 20/02/2020 | 3,398,325 | 3,398,325 | - | - | 3,398,325.00 |
| Jalinsado Enterprises | 25/06/2019 | 3,549,000 | 3,549,000 | - | - | 3,549,000.00 |
| Ayoti Contractors | 24/01/2020 | 2,400,000 | 2,400,000 | - | - | 2,400,000.00 |



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| MEGALASER INTERNATIONAL | 15/05/2021 | - | 3,800,000 | - | - | 3,800,000.00 | Verified |
| ESERY ROSE LTD | 18/11/2020 | - | 1,499,900 | - | - | 1,499,900.00 | Verified |
| VALLEY DRILLERS | 20/02/2020 | - | 2,099,160 | - | - | 2,099,160.00 | Verified |
| Rokani Enterprise Ltd | 18/11/2020 | - | 2,515,800 | - | - | 2,515,800.00 | Verified |
| Evanton Company Ltd | 21/04/2020 | - | 2,899,229 | - | - | 2,899,228.50 | Verified |
| Webmac General Contractor Ltd | 18/11/2020 | - | 3,915,450 | - | - | 3,915,450.00 | Verified |
| Go- Solar Systems Ltd | 25/06/2019 | - | 4,142,134 | - | - | 4,142,134.00 | Verified |
| Building masters Group Ltd | 09/03/2018 | - | 2,365,472 | - | - | 2,365,472.00 | Verified |
| SUB-TOTAL | | 146,309,291 | 205,699,345 | 40,420,168 | 34,700,043 | 211,419,471.15 | |
| CONSTRUCTION OF CIVIL WORKS | | | | | | | |
| PEJMA CONTRACTORS | 20/05/2020 | 2,883,750 | - | 2,883,750 | - | - | Verified |
| CHISNA CONTRACTORS | 14/05/2020 | 590,120 | - | 590,120 | - | - | Verified |
| REA | 20/05/2020 | 2,000,000 | - | 2,000,000 | - | - | Verified |
| JALISNADO ENT. LTD | 04/06/2020 | 393,200 | - | 393,200 | - | - | Verified |
| WAJIBIKA ENTERPRISES LTD | 08/04/2020 | 1,999,650 | - | 1,999,650 | - | - | Verified |
| AYOTI CONTRACTORS | 18/04/2020 | 38,011,200 | - | 10,908,032 | - | - | Verified |
| ANJELA AND SONS | 30/01/2020 | 1,500,000 | - | 1,500,000 | - | - | Verified |
| BOBS CIVIL ENGINEERING | 15/05/2019 | 477,860 | - | 477,860 | - | - | Verified |
| BORDERGATE CONSTRUCTION SERVICES LTD | 25/06/2019 | 2,969,252 | - | 2,969,252 | - | 2,969,252.00 | Verified |
| BUILDING MASTERS GROUP | 07/02/2019 | 2,365,475 | - | 2,365,475 | - | - | Verified |
| BUILDING MASTERS GROUP | 29/05/2018 | 3,598,320 | - | 359,832 | - | - | Verified |
| BUILDING MASTERS GROUP | 19/06/2017 | 2,400,000 | - | 240,000 | - | - | Verified |
| BUILDING MASTERS GROUP | 25/02/2018 | 1,166,032 | - | 114,283 | - | - | Verified |

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| CADEODEB ENTERPRISES LTD | 21/05/2019 | 689,000 | 689,000 | - | 689,000 | - | Verified |
| CADEODEB ENTERPRISES LTD | 07/02/2019 | 1,200,000 | 1,200,000 | - | 1,200,000 | - | Verified |
| CADEODEB ENTERPRISES LTD | 04/11/2019 | 744,000 | 744,000 | - | 744,000 | - | Verified |
| CEDANA COMPANY LTD | 25/06/2019 | 1,147,000 | 1,147,000 | - | 1,147,000 | - | Verified |
| CHIJUCO INTERNATIONAL | 09/01/2020 | 2,025,600 | 2,025,600 | - | 2,025,600 | - | Verified |
| CHIJUCO INTERNATIONAL | 10/01/2020 | 3,974,400 | 3,974,400 | - | 3,974,400 | - | Verified |
| HANAL INVESTMENT LIMITED | 12/11/2019 | 27,324,250 | 27,324,250 | - | 27,324,250 | - | Verified |
| Kobila limited | 25/05/2018 | 3,000,000 | 30,000 | - | 30,000 | - | Verified |
| MOJAS CONTRACTORS LTD | 17/01/2020 | 2,998,400 | 2,998,400 | - | 2,998,400 | - | Verified |
| NORTH WEST TECHNICAL SERVICES | 27/06/2019 | 1,199,730 | 1,199,730 | - | 1,199,730 | - | Verified |
| PATLIZA ENTERPRISES LTD | 20/12/2016 | 3,569,352 | 3,569,352 | - | 3,569,352 | - | Verified |
| SEMA KWELI HOLDINGS CO.LTD | 25/05/2016 | 3,950,000 | 892,750 | - | 892,750 | - | Verified |
| SUO AGENCIES LTD | 24/02/2020 | 500,000 | 500,000 | - | 500,000 | - | Verified |
| ZACTINA LIMITED | 26/06/2019 | 674,990 | 674,990 | - | 674,990 | - | Verified |
| ALOIS ORAMISI OTIENG | 13/06/2019 | - | - | 500,000 | - | 500,000.00 | Verified |
| M/S STEPHEN MALINGU | 13/06/2019 | - | - | 4,000,000 | - | 4,000,000.00 | Verified |
| Patliza Contractors Ltd | 20/12/2016 | - | - | 3,569,351 | - | 3,569,351.00 | Verified |
| Ayoti Contractors LTD | 26/04/2021 | - | - | 82,192,570 | - | 82,192,570.00 | Verified |
| Chijuco International | 15/11/2018 | - | - | 1,790,000 | - | 1,790,000.00 | Verified |
| BIMSTAR COMPANY LTD | 15/01/2020 | - | - | 4,786,274 | - | 4,786,274.00 | Verified |
| VIASCO CONSTRUCTION COMPANY LIMITED | 08/10/2020 | - | - | 4,410,877 | - | 4,410,877.00 | Verified |

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| SUPPLY OF GOODS | SUB-TOTAL | | <u>113,351,581</u> | <u>73,770,926</u> | <u>101,249,072</u> | <u>70,801,674</u> | <u>104,218,324.00</u> | | | | | |
|------------------------|-----------------------------|------------|--------------------|-------------------|--------------------|-------------------|-----------------------|-----------|-----------|-----------|----------|----------|
| | CEDANA COMPANY LTD | 16/06/2020 | 1,188,000 | 1,188,000 | - | 1,188,000 | - | 1,188,000 | - | 1,188,000 | - | Verified |
| | Alema service LTD | 09/06/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified |
| | New Malaba Petrol Station | 08/06/2020 | 1,275,751 | 1,275,751 | - | 1,275,751 | - | 1,275,751 | - | 1,275,751 | - | Verified |
| | MEGALASER INTERNATIONAL | 11/06/2020 | 2,182,374 | 2,182,374 | - | 2,182,374 | - | 2,182,374 | - | 2,182,374 | - | Verified |
| | Retro - Tech Agencies Ltd | 22/5/2020 | 3,997,500 | 3,997,500 | - | 3,997,500 | - | 3,997,500 | - | 3,997,500 | - | Verified |
| | Tripple G Holding | 03/06/2020 | 398,000 | 398,000 | - | 398,000 | - | 398,000 | - | 398,000 | - | Verified |
| | Retro Tech Agencies | 11/06/2020 | 1,998,000 | 1,998,000 | - | 1,998,000 | - | 1,998,000 | - | 1,998,000 | - | Verified |
| | JEAN JACQUES | 22/06/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified |
| | JEAN JACQUES | 22/06/2020 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - | 2,000,000 | - | Verified |
| | AMAGORO FILLING STATION | 03/06/2020 | 3,498,000 | 3,498,000 | - | 3,498,000 | - | 3,498,000 | - | 3,498,000 | - | Verified |
| | DALDA PETROLEUM STATION | 17/12/2020 | 400,000 | 400,000 | - | 400,000 | - | 400,000 | - | 400,000 | - | Verified |
| | Bertli enterprises | 18/06/2020 | 1,970,000 | 1,970,000 | - | 1,970,000 | - | 1,970,000 | - | 1,970,000 | - | Verified |
| | Breeze Petroleum Station | 27/05/2020 | 900,000 | 900,000 | - | 900,000 | - | 900,000 | - | 900,000 | - | Verified |
| | Watch Tower Service Station | 21/05/2020 | 900,000 | 900,000 | - | 900,000 | - | 900,000 | - | 900,000 | - | Verified |
| | WATCHTOWER SERVICE STATION | 21/05/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified |
| | ALEMA PETROL STATION | 21/05/2020 | 1,500,000 | 1,500,000 | - | 1,500,000 | - | 1,500,000 | - | 1,500,000 | - | Verified |
| | Dalda Petrol Station | 21/05/2020 | 150,000 | 150,000 | - | 150,000 | - | 150,000 | - | 150,000 | - | Verified |
| | NEW MALABA PETROL STATION | 27/05/2020 | 3,000,000 | 3,000,000 | - | 3,000,000 | - | 3,000,000 | - | 3,000,000 | - | Verified |
| | Dalda Petrol Station | 27/05/2020 | 400,000 | 400,000 | - | 400,000 | - | 400,000 | - | 400,000 | - | Verified |
| Dalda Petrol Station | 21/05/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified | |
| CEDANA CO. LTD | 19/05/2020 | 989,000 | 989,000 | - | 989,000 | - | 989,000 | - | 989,000 | - | Verified | |

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|--------------------------------|------------|-----------|-----------|---|-----------|---|----------|
| ALEMA PETROL STATION LTD | 20/05/2020 | 4,100,000 | 4,100,000 | - | 4,100,000 | - | Verified |
| Alema service LTD | 21/05/2020 | 1,750,000 | 1,750,000 | - | 1,750,000 | - | Verified |
| NEW MALABA PETROL STATION | 22/05/2020 | 4,100,000 | 4,100,000 | - | 4,100,000 | - | Verified |
| WATCHTOWER SERVICE STATION | 25/05/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | Verified |
| Breeze Petroleum Station | 27/05/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | Verified |
| Watchtower Service Station | 21/05/2020 | 700,000 | 700,000 | - | 700,000 | - | Verified |
| Briden Agencies | 06/05/2020 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| Rock Africa Ventures | 06/05/2020 | 3,000,000 | 3,000,000 | - | 3,000,000 | - | Verified |
| Golden Crest Agencies | 27/5/2020 | 2,103,500 | 2,103,500 | - | 2,103,500 | - | Verified |
| Jocken Suppliers | 29/5/2020 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| Megrasow Logistics | 02/05/2020 | 299,880 | 299,880 | - | 299,880 | - | Verified |
| Turkana Mini Filling Station | 06/05/2020 | 2,800,000 | 2,800,000 | - | 2,800,000 | - | Verified |
| Kamorata Constructors Ltd | 05/05/2020 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | Verified |
| Olimex Enterprises | 06/05/2020 | 599,880 | 599,880 | - | 599,880 | - | Verified |
| Western Delux Maize Co Ltd | 20/5/2020 | 2,999,750 | 2,999,750 | - | 2,999,750 | - | Verified |
| Western Delux Maize Co Ltd | 21/5/2020 | 1,498,250 | 1,498,250 | - | 1,498,250 | - | Verified |
| DALDA PETROL STATION | 20/05/2020 | 480,000 | 480,000 | - | 480,000 | - | Verified |
| NEW MALABA PETROL STATION | 20/05/2020 | 480,000 | 480,000 | - | 480,000 | - | Verified |
| ALEMA FUEL STATION | 20/05/2020 | 480,000 | 480,000 | - | 480,000 | - | Verified |
| MOSEJE LTD | 19/05/2020 | 850,100 | 850,100 | - | 850,100 | - | Verified |
| sosa Building construction ltd | 12/05/2020 | 450,000 | 450,000 | - | 450,000 | - | Verified |
| DALDA PETROL STATION | 04/05/2020 | 446,400 | 446,400 | - | 446,400 | - | Verified |

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|--|------------|-----------|-----------|---|-----------|------------|----------|
| REDSEAL SOLUTIONS LTD | 15/05/2020 | 2,700,350 | 2,700,350 | - | 2,700,350 | - | Verified |
| HANAL INVESTMENTS LTD | 13/05/2020 | 2,825,400 | 2,825,400 | - | 2,825,400 | - | Verified |
| Olivemex | 29/05/2020 | 1,081,232 | 1,081,232 | - | 1,081,232 | - | Verified |
| Wedaya enterprises | 29/05/2020 | 1,470,000 | 1,470,000 | - | 1,470,000 | - | Verified |
| pascha enterprises | 19/05/2020 | 399,000 | 399,000 | - | 399,000 | - | Verified |
| top hics art and designs | 19/05/2020 | 470,439 | 470,439 | - | 470,439 | - | Verified |
| Opet Enterprises | 19/05/2020 | 379,535 | 379,535 | - | 379,535 | - | Verified |
| Katek co ltd | 29/05/2020 | 1,149,400 | 1,149,400 | - | 1,149,400 | - | Verified |
| HANAL INVESTMENT | 09/04/2020 | 2,900,000 | 2,900,000 | - | 2,900,000 | - | Verified |
| RAPOLA GENERAL CONTRACTORS | 08/04/2020 | 699,750 | 699,750 | - | - | 699,750.00 | Verified |
| T-SHINE INVESTMENT LTD | 08/04/2020 | 399,750 | 399,750 | - | - | 399,750.00 | Verified |
| Ricnovet General Construction Co. | 29/4/2020 | 2,410,000 | 2,410,000 | - | 2,410,000 | - | Verified |
| Magero Suppliers & General Contractors | 06/04/2020 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| Mosejic Limited | 06/04/2020 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| Mabu Company Ltd | 06/04/2020 | 1,999,800 | 1,999,800 | - | 1,999,800 | - | Verified |
| Glown Ventures | 06/04/2020 | 1,949,990 | 1,949,990 | - | 1,949,990 | - | Verified |
| Betcan suppliers | 02/04/2020 | 999,968 | 999,968 | - | 999,968 | - | Verified |
| Betcan Suppliers | 06/04/2020 | 1,499,940 | 1,499,940 | - | 1,499,940 | - | Verified |
| Famia General Stores Ltd | 06/04/2020 | 2,049,492 | 2,049,492 | - | 2,049,492 | - | Verified |
| Twenty First Century | 02/04/2020 | 999,968 | 999,968 | - | 999,968 | - | Verified |
| Cadeodeb Enterprises Ltd | 29/4/2020 | 640,000 | 640,000 | - | 640,000 | - | Verified |
| Anjela & sons | 06/04/2020 | 1,000,050 | 1,000,050 | - | 1,000,050 | - | Verified |
| Betcan suppliers | 06/04/2020 | 2,499,840 | 2,499,840 | - | - | - | Verified |

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|---------------------------------|------------|-----------|-----------|-----------|---|-----------|-----------|--------------|----------|
| Nasewa Building contractors | 05/04/2020 | 2,499,840 | 1,976,865 | 1,976,865 | - | 2,499,840 | 1,976,865 | - | Verified |
| Triwest Kenya Limited | 02/04/2020 | 1,050,730 | 1,050,730 | 1,050,730 | - | 1,050,730 | 1,050,730 | - | Verified |
| Megrasow Logistics Company | 29/04/2020 | 399,966 | 399,966 | 399,966 | - | 399,966 | 399,966 | - | Verified |
| JUBAIN GENERAL SUPPLIES LIMITED | 27/04/2020 | 2,000,000 | 2,000,000 | 2,000,000 | - | 2,000,000 | 2,000,000 | - | Verified |
| REDSEAL SOLUTIONS LTD | 12/05/2020 | 1,545,636 | 1,545,636 | 1,545,636 | - | 1,545,636 | 1,545,636 | - | Verified |
| MEGALASER INTERNATIONAL LTD | 08/04/2020 | 2,992,500 | 2,992,500 | 2,992,500 | - | 2,992,500 | 2,992,500 | - | Verified |
| TURUKANA MIN FILLING STATION | 06/04/2020 | 3,276,911 | 3,276,911 | 3,276,911 | - | 3,276,911 | 3,276,911 | - | Verified |
| OLUBELA SERVICES | 27/03/2020 | 1,969,000 | 1,969,000 | 1,969,000 | - | 1,969,000 | 1,969,000 | - | Verified |
| RUDELWHITE ENTERPRISES | 11/03/2020 | 8,656,360 | 8,656,360 | 8,656,360 | - | 8,656,360 | 8,656,360 | 8,656,360.00 | Verified |
| MEGALASER INTERNATIONAL | 06/03/2020 | 983,644 | 983,644 | - | - | - | - | - | Verified |
| OPET ENTERPRISES | 30/03/2020 | 499,600 | 499,600 | 499,600 | - | 499,600 | 499,600 | - | Verified |
| CEDANAH CO. LTD | 30/03/2020 | 1,199,240 | 1,199,240 | 1,199,240 | - | 1,199,240 | 1,199,240 | - | Verified |
| MEGALASER INTERNATIONAL | 06/03/2020 | 472,250 | 472,250 | 472,250 | - | 472,250 | 472,250 | - | Verified |
| MOGITO ENTERPRISES | 06/03/2020 | 656,380 | 656,380 | 656,380 | - | 656,380 | 656,380 | - | Verified |
| MEGALASER INTERNATIONAL | 30/03/2020 | 1,282,880 | 1,282,880 | 1,282,880 | - | 1,282,880 | 1,282,880 | - | Verified |
| BREN ENTERPRISES LTD | 06/03/2020 | 4,000,000 | 4,000,000 | 4,000,000 | - | 4,000,000 | 4,000,000 | - | Verified |
| ARSENE AGENCIES | 05/03/2020 | 544,000 | 544,000 | 544,000 | - | 544,000 | 544,000 | 544,000.00 | Verified |
| OPET ENTERPRISES | 30/03/2020 | 1,699,600 | 1,699,600 | 1,699,600 | - | 1,699,600 | 1,699,600 | - | Verified |
| Olimex Enterprises | 02/04/2020 | 1,999,937 | 1,999,937 | 1,999,937 | - | 1,999,937 | 1,999,937 | - | Verified |
| Gesterd Professional Services | 27/3/2020 | 999,900 | 999,900 | 999,900 | - | 999,900 | 999,900 | - | Verified |
| Megrasow Logistics Company | 12/03/2020 | 1,998,000 | 1,998,000 | 1,998,000 | - | 1,998,000 | 1,998,000 | - | Verified |
| Walag Stationers | 19/2/2020 | 76,500 | 76,500 | 76,500 | - | 76,500 | 76,500 | - | Verified |

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| | | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 | 76,500 |
|--|------------|-----------|-----------|-----------|-----------|--------|--------|-----------|--------|--------|--------|--------|----------|
| Globe Tech Ltd | 16/3/2020 | 3,000,000 | 3,000,000 | 3,000,000 | 3,000,000 | - | - | 3,000,000 | - | - | - | - | Verified |
| Gesterd Professional Services | 16/3/2020 | 1,998,000 | 1,998,000 | 1,998,000 | 1,998,000 | - | - | 1,998,000 | - | - | - | - | Verified |
| Olimex Enterprises | 02/03/2020 | 100,000 | 100,000 | 100,000 | 100,000 | - | - | 100,000 | - | - | - | - | Verified |
| QUERMAR INVESTMENT | 17/03/2020 | 223,000 | 223,000 | 223,000 | 223,000 | - | - | 223,000 | - | - | - | - | Verified |
| CEDANA COMPANY LTD | 27/03/2020 | 699,600 | 699,600 | 699,600 | 699,600 | - | - | 699,600 | - | - | - | - | Verified |
| ZACTINA LTD | 06/03/2020 | 405,000 | 405,000 | 405,000 | 405,000 | - | - | 405,000 | - | - | - | - | Verified |
| LANCY INTERNATIONAL | 06/03/2020 | 270,000 | 270,000 | 270,000 | 270,000 | - | - | 270,000 | - | - | - | - | Verified |
| APIRIANUS KAGWERO SUPPLIES | 06/03/2020 | 540,000 | 540,000 | 540,000 | 540,000 | - | - | 540,000 | - | - | - | - | Verified |
| BARASHO LTD | 06/03/2020 | 270,000 | 270,000 | 270,000 | 270,000 | - | - | 270,000 | - | - | - | - | Verified |
| ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED | 06/03/2020 | 455,000 | 455,000 | 455,000 | 455,000 | - | - | 455,000 | - | - | - | - | Verified |
| YUMIL AGENCIES LIMITED | 30/03/2020 | 762,360 | 762,360 | 762,360 | 762,360 | - | - | 762,360 | - | - | - | - | Verified |
| HOSHAMA ENTERPRISES LTD | 30/03/2020 | 286,000 | 286,000 | 286,000 | 286,000 | - | - | 286,000 | - | - | - | - | Verified |
| SOWINA INVESTMENT(K)LIMITED | 19/03/2020 | 1,189,000 | 1,189,000 | 1,189,000 | 1,189,000 | - | - | 1,189,000 | - | - | - | - | Verified |
| SHABSAL COMPANY LTD | 18/03/2020 | 2,978,900 | 2,978,900 | 2,978,900 | 2,978,900 | - | - | 2,978,900 | - | - | - | - | Verified |
| Tajcom limited | 04/03/2020 | 446,160 | 446,160 | 446,160 | 446,160 | - | - | 446,160 | - | - | - | - | Verified |
| MOGITO ENTERPRISE | 12/02/2020 | 1,000,000 | 1,000,000 | 1,000,000 | 1,000,000 | - | - | 1,000,000 | - | - | - | - | Verified |
| DUKE CYBER CAFÉ | 12/02/2020 | 1,200,000 | 1,200,000 | 1,200,000 | 1,200,000 | - | - | 1,200,000 | - | - | - | - | Verified |
| POWA ENTERPRISES LTD | 07/02/2020 | 7,000,000 | 7,000,000 | 7,000,000 | 7,000,000 | - | - | 3,500,000 | - | - | - | - | Verified |
| DALDA PETROL STATION | 07/02/2020 | 446,400 | 446,400 | 446,400 | 446,400 | - | - | 446,400 | - | - | - | - | Verified |
| Ricnovet General Construction Co. | 06/02/2020 | 1,999,940 | 1,999,940 | 1,999,940 | 1,999,940 | - | - | 1,999,940 | - | - | - | - | Verified |
| Laxity Enterprises | 28/2/2020 | | | | 1,500,000 | - | - | 1,500,000 | - | - | - | - | Verified |

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|------------------------------------|------------|-----------|-----------|---|--------------|---|----------|
| ISUZU EAST AFRICA LIMITED | 19/01/2020 | 3,583,400 | 3,583,400 | - | 3,583,400 | - | Verified |
| ISUZU EAST AFRICA LIMITED | 20/01/2020 | 3,583,400 | 3,583,400 | - | 3,583,400 | - | Verified |
| ISUZU EAST AFRICA LIMITED | 21/01/2020 | 3,583,400 | 3,583,400 | - | 3,583,400 | - | Verified |
| SOSA Building Construction Company | 24/12/2019 | 987,000 | 987,000 | - | 987,000 | - | Verified |
| Twenty First Century | 13/1/2020 | 1,900,000 | 1,900,000 | - | 1,900,000 | - | Verified |
| Spellion Kenya Ltd | 23/12/2019 | 5,010,000 | 5,010,000 | - | 5,010,000 | - | Verified |
| Cadeodeb Enterprises Ltd | 31/1/2020 | 500,000 | 500,000 | - | 500,000.00 | - | Verified |
| Kobila Limited | 23/12/2019 | 1,999,200 | 1,999,200 | - | 1,999,200 | - | Verified |
| Gesterd Professional Services | 19/12/2019 | 2,450,000 | 2,450,000 | - | 2,450,000.00 | - | Verified |
| Bren Enterprises | 23/12/2019 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | Verified |
| Busia Lead Limited | 24/12/2019 | 1,800,000 | 1,800,000 | - | 1,800,000 | - | Verified |
| Wedaya Enterprises | 22/1/2020 | 3,207,523 | 3,207,523 | - | 3,207,523 | - | Verified |
| Jocken Suppliers | 13/1/2020 | 1,999,800 | 1,999,800 | - | 1,999,800 | - | Verified |
| Dalda Petrol Station | 29/10/2019 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | Verified |
| Opet Enterprises | 13/1/2020 | 3,350,000 | 3,350,000 | - | 3,350,000 | - | Verified |
| Yumil Agencies Ltd | 22/1/2020 | 208,409 | 208,409 | - | 208,409 | - | Verified |
| Meliako Contractors Ltd | 13/1/2020 | 438,750 | 438,750 | - | 438,750 | - | Verified |
| Wasp Enterprises | 17/01/2020 | 868,800 | 868,800 | - | 868,800 | - | Verified |
| Stirling Construction Co. Ltd | 13/1/2020 | 1,999,200 | 1,999,200 | - | 1,999,200 | - | Verified |
| Bren Enterprises Ltd | 24/12/2019 | 997,500 | 997,500 | - | 997,500.00 | - | Verified |
| Rofe General Const. Company | 09/01/2020 | 1,999,200 | 1,999,200 | - | 1,999,200.00 | - | Verified |
| Yumil Agencies Ltd | 22/1/2020 | 480,200 | 480,200 | - | 480,200 | - | Verified |
| Fabi Limited | 22/1/2020 | 548,000 | 548,000 | - | 548,000.00 | - | Verified |

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|-------------------------------|------------|-----------|-----------|---|-----------|---|-----------|---|---|---|--------------|-----------|----------|
| Fabi Limited | 22/1/2020 | 4,252,000 | 4,252,000 | - | 4,252,000 | - | 4,252,000 | - | - | - | - | 4,252,000 | Verified |
| Westkorm Limited | 30/1/2020 | 1,998,000 | 1,998,000 | - | 1,998,000 | - | 1,998,000 | - | - | - | - | 1,998,000 | Verified |
| Yumil Agencies Limited | 07/01/2020 | 1,994,996 | 1,994,996 | - | 1,994,996 | - | 1,994,996 | - | - | - | - | 1,994,996 | Verified |
| Gesterd Profesional Services | 17/01/2020 | 1,998,000 | 1,998,000 | - | 1,998,000 | - | 1,998,000 | - | - | - | - | 1,998,000 | Verified |
| Opet Enterprises | 23/12/2019 | 1,200,000 | 1,200,000 | - | 1,200,000 | - | 1,200,000 | - | - | - | - | 1,200,000 | Verified |
| Bioscan Diagnostistics | 16/12/2019 | 3,588,000 | 3,588,000 | - | 3,588,000 | - | 3,588,000 | - | - | - | 3,588,000.00 | - | Verified |
| Gesterd Profesional Services | 23/12/2019 | 996,800 | 996,800 | - | 996,800 | - | 996,800 | - | - | - | - | 996,800 | Verified |
| Giant Sahara Construction Ltd | 01/09/2020 | 1,500,000 | 1,500,000 | - | 1,500,000 | - | 1,500,000 | - | - | - | - | 1,500,000 | Verified |
| Chesve Company | 08/01/2020 | 600,000 | 600,000 | - | 600,000 | - | 600,000 | - | - | - | 600,000.00 | - | Verified |
| Ventureline Enterprises | 31/01/2019 | 9,000,000 | 9,000,000 | - | 9,000,000 | - | 9,000,000 | - | - | - | 9,000,000.00 | - | Verified |
| Katoke Company Limited | 16/10/2019 | 2,000,025 | 2,000,025 | - | 2,000,025 | - | 2,000,025 | - | - | - | - | 2,000,025 | Verified |
| Bren Enterprises Ltd | 23/12/2019 | 1,800,000 | 1,800,000 | - | 1,800,000 | - | 1,800,000 | - | - | - | - | 1,800,000 | Verified |
| Abori Agencies Ltd | 15/11/2020 | 948,740 | 948,740 | - | 948,740 | - | 948,740 | - | - | - | 948,740.00 | - | Verified |
| Kobila Limited | 23/12/2019 | 800,000 | 800,000 | - | 800,000 | - | 800,000 | - | - | - | - | 800,000 | Verified |
| Watch Tower Services | 17/09/2019 | 497,400 | 497,400 | - | 497,400 | - | 497,400 | - | - | - | - | 497,400 | Verified |
| Ventureline Enterprises | 13/12/2019 | 1,998,000 | 1,998,000 | - | 1,998,000 | - | 1,998,000 | - | - | - | - | 1,998,000 | Verified |
| Watch Tower Services | 15/9/2019 | 500,000 | 500,000 | - | 500,000 | - | 500,000 | - | - | - | 500,000.00 | - | Verified |
| Mabu Company Ltd | 14/01/2020 | 499,590 | 499,590 | - | 499,590 | - | 499,590 | - | - | - | - | 499,590 | Verified |
| Magero Suppliers | 29/12/2019 | 1,500,000 | 1,500,000 | - | 1,500,000 | - | 1,500,000 | - | - | - | - | 1,500,000 | Verified |
| Ventureline Enterprises | 13/12/2019 | 3,000,000 | 3,000,000 | - | 3,000,000 | - | 3,000,000 | - | - | - | - | 3,000,000 | Verified |
| Ventureline Enterprises | 13/12/2019 | 3,498,000 | 3,498,000 | - | 3,498,000 | - | 3,498,000 | - | - | - | - | 3,498,000 | Verified |
| DUKE CYBER CAFÉ | 28/10/2019 | 262,860 | 262,860 | - | 262,860 | - | 262,860 | - | - | - | - | 262,860 | Verified |

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|------------------------------|------------|-----------|-----------|---|-----------|---|-----------|---|----------|
| T - SHINE INVESTMENT LIMITED | 18/01/2019 | 118,800 | 118,800 | - | 118,800 | - | 118,800 | - | Verified |
| BIMSTAR | 12/08/2020 | 719,551 | 719,551 | - | 719,551 | - | 719,551 | - | Verified |
| ARSENE AGENCIES | 31/01/2020 | 1,283,280 | 1,283,280 | - | 1,283,280 | - | 1,283,280 | - | Verified |
| BREEZ PETROLEUM | 04/01/2020 | 400,000 | 400,000 | - | 400,000 | - | 400,000 | - | Verified |
| Katek construction | 16/1/2019 | 360,912 | 360,912 | - | 360,912 | - | 360,912 | - | Verified |
| DALDA PETROL STATION | 28/10/2019 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified |
| KARUOK GENERAL SUPPLIES | 31/01/2020 | 930,000 | 930,000 | - | 930,000 | - | 930,000 | - | Verified |
| BUSIA LEAD | 18/03/2019 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | Verified |
| CADEODEB ENTERPRISES | 09/10/2019 | 4,517,000 | 4,517,000 | - | 4,517,000 | - | 4,517,000 | - | Verified |
| FARAM E. A LTD | 17/04/2018 | 8,324,504 | 6,648,004 | - | 6,648,004 | - | 6,648,004 | - | Verified |
| HIGHRIDGE PHARMACEUTICALS | 20/08/2018 | 3,006,993 | 3,006,993 | - | 3,006,993 | - | 3,006,993 | - | Verified |
| BIBO PHARMACEUTICALS | 08/01/2019 | 3,014,650 | 3,014,650 | - | 3,014,650 | - | 3,014,650 | - | Verified |
| COMPSKILLS TECHNOLOGIES | 03/11/2016 | 1,360,000 | 1,360,000 | - | 1,360,000 | - | 1,360,000 | - | Verified |
| MOGITO ENTERPRISES | 21/11/2019 | 416,300 | 416,300 | - | 416,300 | - | 416,300 | - | Verified |
| OLIMEX ENTERPRISES | 21/11/2019 | 427,500 | 427,500 | - | 427,500 | - | 427,500 | - | Verified |
| OLIMEX ENTERPRISES | 17/12/2018 | 316,000 | 316,000 | - | 316,000 | - | 316,000 | - | Verified |
| BARASHO LTD | 24/10/2019 | 303,500 | 303,500 | - | 303,500 | - | 303,500 | - | Verified |
| ROCK AFRICA | 04/06/2019 | 200,000 | 200,000 | - | 200,000 | - | 200,000 | - | Verified |
| APIRIANUS KAGWERO SUPPLIES | 04/06/2019 | 800,000 | 275,000 | - | 275,000 | - | 275,000 | - | Verified |
| ANTONY BARASA OGUTU | 15/04/2019 | 250,000 | 250,000 | - | 250,000 | - | 250,000 | - | Verified |
| FIN PHARM MEDICAL SUPPLIES | 09/02/2018 | 440,000 | 440,000 | - | 440,000 | - | 440,000 | - | Verified |
| ONI KERE | 25/01/2019 | 210,100 | 210,100 | - | 210,100 | - | 210,100 | - | Verified |

BUSIA COUNTY EXECUTIVE
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| | | | | | | | |
|------------------------------------|------------|------------|------------|---|------------|---|----------|
| KOPERON ENTERPRISES | 25/01/2019 | 800,000 | 800,000 | - | 800,000 | - | Verified |
| JUBAIN GENERAL SUPPLIES LIMITED | 11/12/2019 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| BEWANGA GENERAL MERCHANTS | 14/01/2020 | 400,000 | 400,000 | - | 400,000 | - | Verified |
| MOSEJE LTD | 12/02/2019 | 1,182,500 | 422,450 | - | 422,450 | - | Verified |
| BURAQ PETROLEUM INTERNATIONAL | 11/12/2019 | 499,800 | 1,500,600 | - | 1,500,600 | - | Verified |
| ARSENE AGENCIES LIMITED | 24/05/2018 | 1,210,000 | 1,210,000 | - | 1,210,000 | - | Verified |
| ADVANCED MEDICAL SOLUTIONS LIMITED | 08/01/2019 | 1,900,000 | 1,900,000 | - | 1,900,000 | - | Verified |
| BIOSCAN DIAGNOSTICS | 21/01/2019 | 4,200,000 | 4,200,000 | - | 4,200,000 | - | Verified |
| ABA HEALTHCARE LIMITED | 20/04/2018 | 20,588,995 | 20,588,995 | - | 20,588,995 | - | Verified |
| MANA PHARMACY LIMITED | 02/02/2018 | 15,349,320 | 7,888,400 | - | 7,888,400 | - | Verified |
| BIBO PHARMACEUTICALS | 14/02/2019 | 370,500 | 370,500 | - | 370,500 | - | Verified |
| MANA PHARMACY LIMITED | 05/11/2018 | 6,050,250 | 6,050,250 | - | 6,050,250 | - | Verified |
| KENYA MEDICAL SUPPLIES AUTHORITY | 07/05/2019 | 54,000,000 | 44,000,000 | - | 44,000,000 | - | Verified |
| KENYA MEDICAL SUPPLIES AUTHORITY | 17/09/2019 | 53,501,517 | 53,501,517 | - | 53,501,517 | - | Verified |
| ALEMA SERVICE STATION | 04/06/2019 | 300,000 | 300,000 | - | 300,000 | - | Verified |
| DALDA PETROL | 12/09/2018 | 667,810 | 667,810 | - | 667,810 | - | Verified |
| DALDA PETROL | 12/09/2018 | 300,000 | 300,000 | - | 300,000 | - | Verified |
| DALDA PETROL | 12/09/2018 | 200,000 | 200,000 | - | 200,000 | - | Verified |
| DALDA PETROL | 05/03/2019 | 2,000,000 | 2,000,000 | - | 2,000,000 | - | Verified |
| NEW MALABA BORDER SERVICE STATION | 04/06/2019 | 400,000 | 400,000 | - | 400,000 | - | Verified |
| NEW MALABA BORDER SERVICE STATION | 18/09/2019 | 400,000 | 400,000 | - | 400,000 | - | Verified |
| KATEK CONSTRUCTION | 14/05/2019 | | 193,175 | - | | - | Verified |

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| | | 193,175 | | 193,175 | | 193,175 | | 193,175 | | 193,175 | |
|--|------------|-----------|-----------|-----------|---|-----------|---|-----------|---|-----------|----------|
| ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED | 23/08/2018 | 794,240 | 45,000 | 45,000 | - | 45,000 | - | 45,000 | - | 45,000 | Verified |
| GOMBE STATIONERS AND GENERAL SUPPLIES | 22/05/2018 | 297,000 | 297,000 | 297,000 | - | 297,000 | - | 297,000 | - | 297,000 | Verified |
| ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED | 22/01/2019 | 700,000 | 700,000 | 700,000 | - | 700,000 | - | 700,000 | - | 700,000 | Verified |
| King Fisher General works | 20/01/2020 | 497,752 | 497,752 | 497,752 | - | 497,752 | - | 497,752 | - | 497,752 | Verified |
| FABI LTD | 16/01/2020 | 279,000 | 279,000 | 279,000 | - | 279,000 | - | 279,000 | - | 279,000 | Verified |
| JUVEMMAS AFRICA LTD | 06/02/2019 | 260,000 | 260,000 | 260,000 | - | 260,000 | - | 260,000 | - | 260,000 | Verified |
| FABI LTD | 06/01/2020 | 1,000,000 | 1,000,000 | 1,000,000 | - | 1,000,000 | - | 1,000,000 | - | 1,000,000 | Verified |
| DALDA PETROL STATION | 06/01/2020 | 624,960 | 624,960 | 624,960 | - | 624,960 | - | 624,960 | - | 624,960 | Verified |
| NEXIUM ENTERPRISES | 23/10/2019 | 1,499,500 | 1,499,500 | 1,499,500 | - | 1,499,500 | - | 1,499,500 | - | 1,499,500 | Verified |
| BIMSTAR LTD | 10/11/2019 | 499,500 | 499,500 | 499,500 | - | 499,500 | - | 499,500 | - | 499,500 | Verified |
| DOUBLE SHASA LIMITED | 22/01/2020 | 499,980 | 499,980 | 499,980 | - | 499,980 | - | 499,980 | - | 499,980 | Verified |
| DOUBLE SHASA LIMITED | 17/01/2020 | 1,800,000 | 1,800,000 | 1,800,000 | - | 1,800,000 | - | 1,800,000 | - | 1,800,000 | Verified |
| T-SHINE INVESTMENT LTD | 23/10/2019 | 1,200,000 | 1,200,000 | 1,200,000 | - | 1,200,000 | - | 1,200,000 | - | 1,200,000 | Verified |
| DOLMER ENTERPRISES LIMITED | 20/05/2019 | 2,400,000 | 2,400,000 | 2,400,000 | - | 2,400,000 | - | 2,400,000 | - | 2,400,000 | Verified |
| QUEMAR INVESTMENT LTD | 22/01/2020 | 452,464 | 452,464 | 452,464 | - | 452,464 | - | 452,464 | - | 452,464 | Verified |
| BREN ENTERPRISES LTD | 24/05/2019 | 2,400,000 | 2,400,000 | 2,400,000 | - | 2,400,000 | - | 2,400,000 | - | 2,400,000 | Verified |
| WEDAYA ENTERPRISES | 10/11/2019 | 469,912 | 469,912 | 469,912 | - | 469,912 | - | 469,912 | - | 469,912 | Verified |
| MAGI GENERAL CONTRACTORS LTD | 22/01/2020 | 2,200,000 | 2,200,000 | 2,200,000 | - | 2,200,000 | - | 2,200,000 | - | 2,200,000 | Verified |
| QUEMAR INVESTMENT LTD | 28/11/2018 | 265,350 | 265,350 | 265,350 | - | 265,350 | - | 265,350 | - | 265,350 | Verified |
| THE BREEZE | 16/10/2019 | 300,000 | 300,000 | 300,000 | - | 300,000 | - | 300,000 | - | 300,000 | Verified |

BUSIA COUNTY EXECUTIVE
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|-----------------------------|------------|-----------|-----------|-----------|-----------|--------------|----------|
| karuok general services | 25/03/2019 | 392,188 | 392,188 | - | 392,188 | - | Verified |
| SOSA | 25/11/2019 | 998,899 | 998,899 | - | 998,899 | - | Verified |
| NEWLINK SUPPLIES LTD | 14/01/2020 | 699,852 | 699,852 | - | 699,852 | - | Verified |
| Anjela and Son Limited | 17/01/2020 | 736,000 | 736,000 | - | 736,000 | - | Verified |
| Anjela and Son Limited | 10/04/2019 | 220,780 | 220,780 | - | 220,780 | - | Verified |
| Ventureline Enterprises | 09/01/2020 | 4,800,000 | 4,800,000 | - | 4,800,000 | 4,800,000.00 | Verified |
| MOGITO | 18/08/2020 | 368,137 | 368,137 | - | 368,137 | - | Verified |
| SOSA LTD | 09/03/2021 | | | 999,978 | | 999,978.00 | Verified |
| RICNOVET LTD | 06/05/2020 | | | 1,000,000 | | 1,000,000.00 | Verified |
| Betcan suppliers | 04/06/2020 | | | 1,999,800 | | 1,999,800.00 | Verified |
| Turkana Min Filling Station | 06/05/2020 | | | 1,000,000 | | 1,000,000.00 | Verified |
| NANJAYA ENTERPRISE LTD | 03/08/2021 | | | 2,350,000 | | 2,350,000.00 | Verified |
| Olubela services ltd | 03/05/2020 | | | 2,100,000 | | 2,100,000.00 | Verified |
| KENYA LITERATURE BUREAU | 22/01/2019 | | | 8,280,000 | | 8,280,000.00 | Verified |
| OPET ENTERPRISES | 05/05/6553 | | | 1,699,600 | | 1,699,600.00 | Verified |
| CEDANA HOLDINGS LTD | 30/03/2020 | | | 1,199,240 | | 1,199,240.00 | Verified |
| MEGALASER INT LTD | 03/06/2020 | | | 983,644 | | 983,644.00 | Verified |
| Bren Enterprises Ltd | 06/05/2020 | | | 1,000,000 | | 1,000,000.00 | Verified |
| DALDA PETROL STATION | 29/10/2020 | | | 1,000,000 | | 1,000,000.00 | Verified |
| Sosa Building Contractors | 06/05/2020 | | | 1,999,200 | | 1,999,200.00 | Verified |
| Fabi Ltd | 27/2/2020 | | | 104,000 | | 104,000.00 | Verified |
| JENCO CONSTRUCTION LTD | 08/10/2020 | | | 595,225 | | 595,225.00 | Verified |

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|---|------------|---|-----------|---|---|--------------|----------|
| ALEMA SERVICE STATION | 22/02/2021 | - | 1,000,000 | - | - | 1,000,000.00 | Verified |
| Dalda Petrol station | 16/03/2020 | - | 500,000 | - | - | 500,000.00 | Verified |
| Glowen ventures | 10/03/2021 | - | 2,201,000 | - | - | 2,201,000.00 | Verified |
| Burnly | 10/02/2021 | - | 2,048,456 | - | - | 2,048,456.00 | Verified |
| skyland | 09/03/2021 | - | 1,054,620 | - | - | 1,054,620.00 | Verified |
| Sosa Building Contractors | 24/12/2019 | - | 987,000 | - | - | 987,000.00 | Verified |
| Violemo co ltd | 09/03/2021 | - | 2,999,833 | - | - | 2,999,832.50 | Verified |
| Moseje Ltd | 03/09/2021 | - | 2,998,625 | - | - | 2,998,625.00 | Verified |
| Rochale Gen Ent Ltd | 03/09/2021 | - | 2,499,945 | - | - | 2,499,945.00 | Verified |
| FREMMIMA LTD | 09/11/2020 | - | 2,398,625 | - | - | 2,398,625.00 | Verified |
| Jubain Gen Supplies Ltd | 03/10/2021 | - | 1,998,996 | - | - | 1,998,996.00 | Verified |
| Skyland Printers and Stationers | 03/10/2021 | - | 399,900 | - | - | 399,900.00 | Verified |
| Megrasow Logistics co. Ltd | 03/08/2021 | - | 197,625 | - | - | 197,625.00 | Verified |
| Akitolot Ent Ltd | 03/10/2021 | - | 999,750 | - | - | 999,750.00 | Verified |
| Brunstar Construction and Drilling Co Ltd | 03/10/2021 | - | 3,049,749 | - | - | 3,049,749.00 | Verified |
| Megrasow Logistics co. Ltd | 03/10/2021 | - | 2,799,300 | - | - | 2,799,300.00 | Verified |
| Dalda Petroleum Station Ltd | 03/09/2021 | - | 500,000 | - | - | 500,000.00 | Verified |
| Sowina Investment Ltd | 04/09/2021 | - | 1,999,903 | - | - | 1,999,903.00 | Verified |
| Yumil Agencies Ltd | 03/09/2021 | - | 2,772,950 | - | - | 2,772,950.00 | Verified |
| Opet Ent Ltd | 03/09/2021 | - | 4,999,997 | - | - | 4,999,997.00 | Verified |
| Yumil Agencies Ltd | 03/09/2021 | - | 1,325,967 | - | - | 1,325,967.00 | Verified |
| Celfi Ent Ltd | 03/09/2021 | - | 4,326,870 | - | - | 4,326,870.00 | Verified |
| Yumil Agencies Ltd | 03/09/2021 | - | 2,173,875 | - | - | 2,173,875.00 | Verified |

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|---------------------------------|------------|---|-----------|---|--------------|----------|
| Emirates Solutions K Ltd | 13/5/2021 | - | 4,598,850 | - | 4,598,850.00 | Verified |
| Sowina Investment Ltd | 22/2/2021 | - | 2,399,400 | - | 2,399,400.00 | Verified |
| Alema Ltd | 10/01/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| Retro tech | 16/9/2020 | - | 3,499,125 | - | 3,499,125.00 | Verified |
| ANTAM LOGISTICS | 03/11/2021 | - | 2,399,865 | - | 2,399,865.00 | Verified |
| Alema Ltd | 10/01/2020 | - | 2,500,000 | - | 2,500,000.00 | Verified |
| MELIAKO LTD | 03/10/2021 | - | 2,399,865 | - | 2,399,865.00 | Verified |
| Jubain Gen. Supplies Ltd | 03/09/2021 | - | 999,978 | - | 999,978.00 | Verified |
| Bridden | 03/10/2021 | - | 1,799,550 | - | 1,799,550.00 | Verified |
| Red seal investments ltd | 17/3/2021 | - | 499,875 | - | 499,875.00 | Verified |
| pam Construction | 17/12/2020 | - | 3,797,500 | - | 3,797,500.00 | Verified |
| Rochale Gen Ent Ltd | 17/3/2021 | - | 999,775 | - | 999,775.00 | Verified |
| Breeze Petroleum Station Ltd | 19/3/2021 | - | 1,600,000 | - | 1,600,000.00 | Verified |
| Skyland Printers and Stationers | 22/3/2021 | - | 1,299,675 | - | 1,299,675.00 | Verified |
| Jubain General Supplies Ltd | 15/3/2021 | - | 1,098,050 | - | 1,098,050.00 | Verified |
| Kobila Ltd | 03/10/2021 | - | 2,599,350 | - | 2,599,350.00 | Verified |
| Bridden | 03/10/2021 | - | 1,899,957 | - | 1,899,957.00 | Verified |
| JAFAN | 03/09/2021 | - | 2,998,625 | - | 2,998,625.00 | Verified |
| BUSIA LEAD | 03/09/2021 | - | 2,099,528 | - | 2,099,527.50 | Verified |
| Rochale Gen Ent Ltd | 15/3/2021 | - | 2,999,250 | - | 2,999,250.00 | Verified |
| ALEMA SERVICE STATION | 18/05/2020 | - | 4,100,000 | - | 4,100,000.00 | Verified |
| ANJELA AND SONS LTD | 08/10/2020 | - | 495,900 | - | 495,900.00 | Verified |
| ALEMA SERVICE STATION | 21/05/2020 | - | 1,750,000 | - | 1,750,000.00 | Verified |

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|---|------------|---|-----------|---|---|--------------|----------|
| DEE and Manor Ltd | 08/10/2020 | - | 700,000 | - | - | 700,000.00 | Verified |
| Dalda Petrol Station | 10/02/2021 | - | 3,000,000 | - | - | 3,000,000.00 | Verified |
| FOPA CONSTRUCTION COMPANY LIMITED | 10/02/2021 | - | 2,596,950 | - | - | 2,596,950.00 | Verified |
| NEW MALABA SERVICE STATION | 10/02/2021 | - | 3,500,000 | - | - | 3,500,000.00 | Verified |
| Green Women Ltd | 10/12/2020 | - | 1,495,675 | - | - | 1,495,675.00 | Verified |
| Hanal Investments | 08/10/2020 | - | 1,996,650 | - | - | 1,996,650.00 | Verified |
| NEW MALABA SERVICE STATION | 10/02/2021 | - | 3,000,000 | - | - | 3,000,000.00 | Verified |
| NGINO HOLDINGS | 3/1/121 | - | 2,492,550 | - | - | 2,492,550.00 | Verified |
| Magero Supplies and General Contractors Ltd | 15/03/2021 | - | 2,296,800 | - | - | 2,296,800.00 | Verified |
| DENCA CONSTRUCTION COMPANY | 08/10/2020 | - | 1,922,000 | - | - | 1,922,000.00 | Verified |
| NEW MALABA SERVICE STATION | 11/02/2021 | - | 2,500,000 | - | - | 2,500,000.00 | Verified |
| Karuok General Service Ltd | 29/3/2021 | - | 999,775 | - | - | 999,775.00 | Verified |
| Mernancy Ent Ltd | 03/09/2021 | - | 1,998,105 | - | - | 1,998,105.00 | Verified |
| Watchtower Service Station | 17/9/2019 | - | 497,400 | - | - | 497,400.00 | Verified |
| Red seal investments ltd | 04/07/2021 | - | 2,499,995 | - | - | 2,499,995.00 | Verified |
| Pam Construction Ltd | 16/9/2020 | - | 1,999,500 | - | - | 1,999,500.00 | Verified |
| Alema Ltd | 03/10/2021 | - | 800,000 | - | - | 800,000.00 | Verified |
| Alema Ltd | 03/10/2021 | - | 1,500,000 | - | - | 1,500,000.00 | Verified |
| Spellion, | 17/9/2020 | - | 1,499,967 | - | - | 1,499,967.00 | Verified |
| Needalah Ltd | 04/07/2021 | - | 2,998,718 | - | - | 2,998,718.00 | Verified |
| Dalda Petroleum Station Ltd | 20/3/2021 | - | 1,000,000 | - | - | 1,000,000.00 | Verified |
| Needalah Ltd | 03/09/2021 | - | 2,097,875 | - | - | 2,097,875.00 | Verified |
| Megalaser International Ltd | 03/10/2021 | - | - | - | - | 2,499,500.00 | Verified |

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| Shabsal Co. Ltd | 03/10/2021 | - | 2,499,500 | - | 999,775.00 | Verified |
| Goldencrest Agencies Ltd | 03/10/2021 | - | 2,096,200 | - | 2,096,200.00 | Verified |
| Dalda Petroleum Station Ltd | 22/02/2021 | - | 1,000,000 | - | 1,000,000.00 | Verified |
| Ventureline enterprises Ltd | 13/12/2019 | - | 999,000 | - | 999,000.00 | Verified |
| Jenco Contractors | 03/09/2021 | - | 999,775 | - | 999,775.00 | Verified |
| Jenco Contractors | 03/09/2021 | - | 600,880 | - | 600,880.00 | Verified |
| Logistics and More Ltd | 03/10/2021 | - | 492,900 | - | 492,900.00 | Verified |
| Talstar Supplies Ltd | 06/05/2020 | - | 243,880 | - | 243,880.00 | Verified |
| Rock Africa | 06/05/2020 | - | 3,000,000 | - | 3,000,000.00 | Verified |
| Spellion, | 22/2/2021 | - | 3,499,125 | - | 3,499,125.00 | Verified |
| Megalaser International Ltd, Shabsal Co. Ltd | 22/2/2021 | - | 3,700,000 | - | 3,700,000.00 | Verified |
| NEW MALABA SERVICE STATION | 18/05/2020 | - | 3,000,000 | - | 3,000,000.00 | Verified |
| SUO AGENCIES LTD | 18/05/2020 | - | 450,000 | - | 450,000.00 | Verified |
| Magero Supplies and General Contractors Ltd | 2/10/2021,3/9/21 | - | 495,900 | - | 495,900.00 | Verified |
| Watchtower services Ltd | 04/03/2021 | - | 2,700,000 | - | 2,700,000.00 | Verified |
| Shabsal Company LTD | 03/03/2021 | - | 3,197,200 | - | 3,197,200.00 | Verified |
| Dalda Petrol station | 22/02/2021 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| Ricnovet Gen Co. Ltd | 03/10/2021 | - | 2,499,375 | - | 2,499,375.00 | Verified |
| Spellion, | 22/2/2021 | - | 2,499,945 | - | 2,499,945.00 | Verified |
| FREMMIMA | 22/12/2020 | - | 1,999,500 | - | 1,999,500.00 | Verified |
| Dalda Petroleum Station Ltd | 12/09/2020 | - | 2,700,000 | - | 2,700,000.00 | Verified |
| JUBAIN | 03/09/2021 | - | 2,523,856 | - | 2,523,856.00 | Verified |
| Bioscan diagnostics | 03/05/2020 | - | - | - | 1,578,000.00 | Verified |

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| Megalaser International Ltd. | 03/10/2021 | - | 1,578,000 | - | 1,599,785.00 | Verified |
| Dec & Manor Ltd | 03/09/2021 | - | 4,499,495 | - | 4,499,495.00 | Verified |
| BERGOY Company Ltd | 14/4/2021 | - | 2,898,750 | - | 2,898,750.00 | Verified |
| famia General Stores | 21/6/2019 | - | 3,000,100 | - | 3,000,100.00 | Verified |
| Hawaiki Systems Ltd | 17/12/2020 | - | 971,360 | - | 971,360.00 | Verified |
| DEE AND MANOR LTD | 08/04/2021 | - | 3,000,000 | - | 3,000,000.00 | Verified |
| JABA SUPPLIES LTD | 3/18/2021, 2/22/21 | - | 895,375 | - | 895,375.00 | Verified |
| DEE and Manor Ltd | 10/02/2021 | - | 1,495,675 | - | 1,495,675.00 | Verified |
| Watchtower services Ltd | 10/02/2021 | - | 1,700,000 | - | 1,700,000.00 | Verified |
| Watchtower services Ltd | 12/08/2020 | - | 1,500,000 | - | 1,500,000.00 | Verified |
| ALEMA SERVICE STATION | 16/03/2021 | - | 1,800,000 | - | 1,800,000.00 | Verified |
| JASPA PHARMACY LTD | 30/04/2021 | - | 3,378,000 | - | 3,378,000.00 | Verified |
| MELIAKO CONTR. LTD | 21/01/2020 | - | 2,200,000 | - | 2,200,000.00 | Verified |
| NEW MALABA SERVICE STATION | 18/05/2020 | - | 1,275,751 | - | 1,275,751.00 | Verified |
| Jotash Construction and General Supplies | 27/04/2020 | - | 2,999,940 | - | 2,999,940.00 | Verified |
| Hanal Investment Ltd | 23/01/2020 | - | 399,475 | - | 399,475.00 | Verified |
| KOOJ WORLD LIMITED | 08/10/2020 | - | 495,900 | - | 495,900.00 | Verified |
| SOSA BUILDING AND CONSTRUCTION | 04/08/2021 | - | 5,999,000 | - | 5,999,000.00 | Verified |
| Korexatony Ltd | 21/01/2021 | - | 1,000,000 | - | 1,000,000.00 | Verified |
| Hanal Investment LTD | 11/03/2021 | - | 3,839,600 | - | 3,839,600.00 | Verified |
| Golden Crest Agencies | 23/02/2021 | - | 1,796,000 | - | 1,796,000.00 | Verified |
| Opet Ltd | 19/03/2021 | - | 13,174,900 | - | 13,174,900.00 | Verified |

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| Labelle Role ENT, Ltd | 09/03/2021 | - | 3,196,040 | - | 3,196,040.00 | Verified |
| Megalaser International | 03/03/2021 | - | 3,500,000 | - | 3,500,000.00 | Verified |
| Megalaser International | 11/03/2021 | - | 1,404,900 | - | 1,404,900.00 | Verified |
| Dalda Petrol station | 10/02/2021 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| Miladera Enterprises Ltd | 03/03/2021 | - | 2,644,650 | - | 2,644,650.00 | Verified |
| Watchtower services Ltd | 22/02/2021 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| Wilcoreg Ltd | 11/03/2021 | - | 1,396,350 | - | 1,396,350.00 | Verified |
| Dalda Petrol station | 01/03/2021 | - | 2,400,000 | - | 2,400,000.00 | Verified |
| NGINO HOLDINGS | 01/03/2021 | - | 1,999,833 | - | 1,999,832.50 | Verified |
| SPELLION (K) LTD | 10/02/2021 | - | 1,992,370 | - | 1,992,370.00 | Verified |
| SPELLION (K) LTD | 01/03/2021 | - | 2,897,100 | - | 2,897,100.00 | Verified |
| Dalda Petrol Station | 26/10/2020 | - | 1,000,000 | - | 1,000,000.00 | Verified |
| DEE and Manor Ltd | 16/10/2020 | - | 699,625 | - | 699,625.00 | Verified |
| SUB-TOTAL | | 553,111,918 | 299,594,535 | 487,732,952 | 338,171,194.50 | |
| SUPPLY OF SERVICES | | | | | | |
| JOO MOTORS | 02/06/2020 | 29,060 | | 29,060 | | Verified |
| SAIWAN GENERAL AGENCIES | 25/06/2019 | 4,651,228 | | 2,335,310 | 2,335,310.00 | Verified |
| HAKA INTERNATIONAL | 04/06/2020 | 2,394,473 | | 2,394,473 | 2,394,473.00 | Verified |
| JOO MOTORS | 02/06/2020 | 58,800 | | 58,800 | - | Verified |
| LIZEXCEL SERVICES LIMITED | 24/06/2020 | 354,000 | | 354,000 | - | Verified |
| GARDEN PARK | 17/06/2020 | 250,100 | | 250,100 | - | Verified |
| OLUBELA SERVICES LTD | 19/05/2020 | 4,000,000 | | 4,000,000 | - | Verified |
| DESTINY WORLD TRAVEL | 03/05/2020 | 508,335 | | 508,335 | - | Verified |

BUSIA COUNTY EXECUTIVE
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|--|------------|-----------|-----------|---|-----------|---|----------|
| KENYA UNION OF SAVINGS AND COOPERATIVE LIMITED | 03/05/2020 | 330,000 | 330,000 | - | 330,000 | - | Verified |
| NATION MEDIA | 24/07/2020 | 120,640 | 120,640 | - | 120,640 | - | Verified |
| LIZ EXCEL SERVICES LTD | 21/05/2020 | 345,000 | 345,000 | - | 345,000 | - | Verified |
| CHEFWEST HOTEL | 14/05/2020 | 50,000 | 50,000 | - | 50,000 | - | Verified |
| HANAL INVESTMENTS LTD | 19/05/2020 | 3,467,990 | 3,467,990 | - | 3,467,990 | - | Verified |
| SOWINA INVESTMENT(K)LIMITED | 28/03/2020 | 3,596,000 | 3,596,000 | - | 3,596,000 | - | Verified |
| OLUBELA SERVICES LTD | 20/04/2020 | 136,340 | 136,340 | - | 136,340 | - | Verified |
| NASEWA BUILDING CONTRACTORS | 20/04/2020 | 1,492,500 | 1,492,500 | - | 1,492,500 | - | Verified |
| SAMIA RESORT | 20/04/2020 | 183,000 | 183,000 | - | 183,000 | - | Verified |
| FARM VIEW HOTEL | 14/04/2020 | 213,000 | 213,000 | - | 213,000 | - | Verified |
| NATION MEDIA GROUP PLC | 23/04/2020 | 366,380 | 366,380 | - | 366,380 | - | Verified |
| FARM VIEW HOTEL | 10/03/2020 | 285,000 | 285,000 | - | 285,000 | - | Verified |
| STANDARD GROUP LIMITED | 16/03/2020 | 240,126 | 240,126 | - | 240,126 | - | Verified |
| FARM VIEW HOTEL | 04/03/2020 | 462,000 | 462,000 | - | 462,000 | - | Verified |
| FARM VIEW HOTEL | 11/03/2020 | 242,920 | 242,920 | - | 242,920 | - | Verified |
| HOTEL JOVENTURE | 11/03/2020 | 630,000 | 630,000 | - | 630,000 | - | Verified |
| Victoria comfort | 13/03/2020 | 331,500 | 331,500 | - | 331,500 | - | Verified |
| MBALE Uganda MUNICIPALITY UGANDA | 10/03/2020 | 650,000 | 650,000 | - | 650,000 | - | Verified |
| Tesco | 17/12/2018 | 400,000 | 400,000 | - | 400,000 | - | Verified |
| MEGALASER INTERNATIONAL | 21/01/2020 | 3,000,000 | 3,000,000 | - | 3,000,000 | - | Verified |

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|--------------------------------|------------|------------|-----------|---|-----------|--------------|----------|
| NASEWA BUILDING CONTRACTORS | 09/01/2020 | 3,985,732 | 3,985,732 | - | 3,985,732 | - | Verified |
| NASEWA BUILDING CONTRACTORS | 09/01/2020 | 4,005,268 | 4,005,268 | - | 4,005,268 | - | Verified |
| CEDANA COMPANY LTD | 21/05/2019 | 2,799,780 | 2,799,780 | - | 2,799,780 | - | Verified |
| MILLYFRED ENTERPRISE LTD | 09/01/2020 | 4,000,000 | 4,000,000 | - | 4,000,000 | - | Verified |
| MILLYFRED ENTERPRISE LTD | 14/01/2020 | 3,000,000 | 3,000,000 | - | 3,000,000 | - | Verified |
| TALSTAR SERVICES LTD | 17/01/2020 | 998,000 | 998,000 | - | 998,000 | - | Verified |
| PATLIZA CON. LTD | 26/06/2017 | 1,866,250 | 1,866,250 | - | 1,866,250 | - | Verified |
| HANAL INVESTMENT | 16/01/2017 | 2,903,200 | 2,903,200 | - | 2,903,200 | - | Verified |
| JALISNADO ENT. LTD | 09/01/2020 | 2,599,872 | 2,599,872 | - | 2,599,872 | - | Verified |
| Forever thirty one Enterprises | 21/01/2020 | 1,720,000 | 1,720,000 | - | 1,720,000 | - | Verified |
| TWO EMS associates ltd | 05/01/2017 | 30,344,022 | 9,103,207 | - | - | 9,103,207.00 | Verified |
| Interlink investment Ltd | 20/01/2020 | 656,000 | 656,000 | - | 656,000 | - | Verified |
| Jocken Suppliers | 09/01/2020 | 1,500,000 | 1,500,000 | - | 1,500,000 | - | Verified |
| NATION MEDIA GROUP | 20/05/2019 | 547,520 | 431,520 | - | 431,520 | - | Verified |
| HOTEL SWITWOTAS | 20/11/2019 | 500,000 | 500,000 | - | 500,000 | - | Verified |
| FARMVIEW HOTEL | 09/04/2019 | 47,000 | 47,000 | - | 47,000 | - | Verified |
| FARMVIEW HOTEL | 14/03/2019 | 171,200 | 171,200 | - | 171,200 | - | Verified |
| FARMVIEW HOTEL | 07/05/2019 | 125,000 | 125,000 | - | 125,000 | - | Verified |
| FARMVIEW HOTEL | 20/06/2019 | 200,900 | 200,900 | - | 200,900 | - | Verified |
| FARMVIEW HOTEL | 08/12/2019 | 316,500 | 316,500 | - | 316,500 | - | Verified |
| FARMVIEW HOTEL | 21/02/2020 | 250,500 | 250,500 | - | 250,500 | - | Verified |
| STANDARD GROUP LIMITED | 18/06/2019 | 177,480 | 177,480 | - | 177,480 | - | Verified |

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|-----------------------------|------------|-----------|-----------|---|-----------|---|-----------|---|----------|
| STANDARD GROUP LIMITED | 26/03/2019 | 262,200 | 262,200 | - | 262,200 | - | 262,200 | - | Verified |
| THE STAR NEWS PAPER | 10/12/2019 | 430,000 | 430,000 | - | 430,000 | - | 430,000 | - | Verified |
| FARMVIEW HOTEL | 05/02/2019 | 285,859 | 285,859 | - | 285,859 | - | 285,859 | - | Verified |
| FARMVIEW HOTEL | 14/05/2019 | 264,000 | 264,000 | - | 264,000 | - | 264,000 | - | Verified |
| KIDEE INVESTMENTS LTD | 11/06/2019 | 150,000 | 150,000 | - | 150,000 | - | 150,000 | - | Verified |
| KIDEE INVESTMENTS LTD | 05/09/2018 | 420,000 | 420,000 | - | 420,000 | - | 420,000 | - | Verified |
| BORDER PALACE HOTEL | 31/05/2019 | 175,000 | 175,000 | - | 175,000 | - | 175,000 | - | Verified |
| HOTEL PEARLAND | 04/11/2019 | 500,000 | 500,000 | - | 500,000 | - | 500,000 | - | Verified |
| FARMVIEW HOTEL | 11/06/2019 | 495,000 | 495,000 | - | 495,000 | - | 495,000 | - | Verified |
| FARMVIEW HOTEL | 01/03/2019 | 241,250 | 241,250 | - | 241,250 | - | 241,250 | - | Verified |
| MEDISERVE HEALTHCARE | 31/10/2019 | 290,029 | 290,029 | - | 290,029 | - | 290,029 | - | Verified |
| BUSIA MOTORS SERVICE GARAGE | 28/01/2020 | 805,000 | 805,000 | - | 805,000 | - | 805,000 | - | Verified |
| RELIANCE SECURITY | 05/04/2018 | 1,872,000 | 1,286,400 | - | 1,286,400 | - | 1,286,400 | - | Verified |
| RELIANCE SECURITY | 05/04/2018 | 1,092,000 | 441,000 | - | 441,000 | - | 441,000 | - | Verified |
| Kifaru auto works | 12/04/2019 | 655,336 | 655,336 | - | 655,336 | - | 655,336 | - | Verified |
| Border palace hotel | 08/04/2019 | 324,000 | 324,000 | - | 324,000 | - | 324,000 | - | Verified |
| Border palace hotel | 02/04/2019 | 110,000 | 110,000 | - | 110,000 | - | 110,000 | - | Verified |
| Border palace hotel | 05/11/2018 | 112,500 | 112,500 | - | 112,500 | - | 112,500 | - | Verified |
| Standard group PLC | 01/03/2019 | 586,856 | 586,856 | - | 586,856 | - | 586,856 | - | Verified |
| Farmview hotel | 22/05/2019 | 370,000 | 370,000 | - | 370,000 | - | 370,000 | - | Verified |
| Nation media group plc | 18/04/2019 | 741,600 | 741,600 | - | 741,600 | - | 741,600 | - | Verified |
| the star publications ltd | 19/01/2019 | 342,014 | 342,014 | - | 342,014 | - | 342,014 | - | Verified |
| Hotel Pearland | 08/04/2019 | | 500,000 | - | 500,000 | - | | - | Verified |

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|--|------------|------------|------------|------------|---|------------|-----------|------------|--------------|----------|
| Postal corporation of kenya | 18/04/2019 | 500,000 | 990 | 990 | - | 500,000 | - | 990 | - | Verified |
| Sceptre tours and travel | 05/07/2016 | 395,000 | 395,000 | 395,000 | - | 395,000 | - | 395,000 | - | Verified |
| Joventure Hotel | 29/01/2018 | 205,320 | 205,320 | 205,320 | - | 205,320 | - | 205,320 | - | Verified |
| Crown Garden solutions | 01/09/2017 | 600,000 | 600,000 | 600,000 | - | 600,000 | - | 600,000 | - | Verified |
| Jenco Contractors ltd | 23/10/2018 | 5,340,000 | 5,340,000 | 5,340,000 | - | 5,340,000 | - | 5,340,000 | - | Verified |
| Faridi Housing Cooperative society ltd | 12/06/2014 | 1,676,844 | 1,676,844 | 1,676,844 | - | 1,676,844 | - | 1,676,844 | - | Verified |
| Busia Motors | 09/01/2020 | 301,000 | 301,000 | 301,000 | - | 301,000 | - | 301,000 | - | Verified |
| THE STAR PUBLICATIONS LTD | 07/02/2020 | 342,014 | 342,014 | 342,014 | - | 342,014 | - | 342,014 | - | Verified |
| HOTEL JOVENTURE | 17/12/2019 | 418,000 | 418,000 | 418,000 | - | 418,000 | - | 418,000 | - | Verified |
| HOTEL JOVENTURE | 15/01/2020 | 484,000 | 484,000 | 484,000 | - | 484,000 | - | 484,000 | - | Verified |
| HOTEL JOVENTURE | 13/01/2020 | 634,500 | 634,500 | 634,500 | - | 634,500 | - | 634,500 | - | Verified |
| HOME PARK MOTEL | 12/02/2020 | 336,000 | 336,000 | 336,000 | - | 336,000 | - | 336,000 | - | Verified |
| FARMVIEW HOTEL | 16/10/2019 | 500,000 | 500,000 | 500,000 | - | 500,000 | - | 500,000 | - | Verified |
| FARMVIEW HOTEL | 16/10/2019 | 225,000 | 225,000 | 225,000 | - | 225,000 | - | 225,000 | - | Verified |
| DESTINY WORLD TRAVEL | 18/12/2019 | 153,530 | 153,530 | 153,530 | - | 153,530 | - | 153,530 | - | Verified |
| the standard | 27/02/2020 | 300,000 | 300,000 | 300,000 | - | 300,000 | - | 300,000 | - | Verified |
| CC General insurance limited | 25/02/2020 | 470,888 | 470,888 | 470,888 | - | 470,888 | - | 470,888 | - | Verified |
| nita | 25/02/2020 | 17,562,762 | 17,562,762 | 11,662,762 | - | 11,662,762 | - | 11,662,762 | - | Verified |
| sahara fm Ireb summit in Busis, west fm and Eumia fm | 07/06/2018 | 590,000 | 590,000 | 590,000 | - | 590,000 | - | 590,000 | - | Verified |
| Neo Arts and Herald | 14/05/2015 | 1,490,000 | 1,490,000 | 1,490,000 | - | 1,490,000 | - | 1,490,000 | - | Verified |
| Touch and Finish Africa Ltd | 22/05/2020 | | | | - | | 3,328,220 | | 3,328,220.00 | Verified |
| Yumil Agency Ltd | 13/12/2019 | | | | - | | 1,597,500 | | 1,597,500.00 | Verified |
| Chijoco International | 20/12/2019 | | | | - | | 3,974,400 | | 3,974,400.00 | Verified |

BUSIA COUNTY EXECUTIVE
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|--|------------|---|-----------|---|--------------|----------|
| Namusali Kabiero Ltd | 18/05/2020 | - | 1,900,000 | - | 1,900,000.00 | Verified |
| Sowina investment ltd | 27/11/2020 | - | 3,500,000 | - | 3,500,000.00 | Verified |
| OPEMENT. LTD | 19/03/2021 | - | 3,500,000 | - | 3,500,000.00 | Verified |
| KCB | 01/04/2011 | - | 1,500,000 | - | 1,500,000.00 | Verified |
| COOP BANK | 04/01/2021 | - | 200,000 | - | 200,000.00 | Verified |
| COOP BANK | 23/03/2021 | - | 300,000 | - | 300,000.00 | Verified |
| DAVINCE NETWORKS LTD | 10/03/2021 | - | 3,500,000 | - | 3,500,000.00 | Verified |
| HANAL INVESTMENT LTD | 09/06/2020 | - | 250,000 | - | 250,000.00 | Verified |
| Chijuo International | 20/12/2019 | - | 2,025,600 | - | 2,025,600.00 | Verified |
| Taize Investments Ltd | 27/05/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| THE STANDARD GROUP | 03/06/2021 | - | 23,101 | - | 23,101.40 | Verified |
| Hideout properties Ltd | 19/10/2016 | - | 2,473,630 | - | 2,473,630.00 | Verified |
| Olubela services ltd | 03/08/2021 | - | 1,995,000 | - | 1,995,000.00 | Verified |
| Jocken Supplies | 06/04/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| NAWA VENTURES LTD | 20/12/2019 | - | 3,999,964 | - | 3,999,963.60 | Verified |
| Angorom Peoples savings and credit cooperative society ltd | 31/03/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| Safe construction ltd | 04/08/2020 | - | 3,167,700 | - | 3,167,700.00 | Verified |
| Khalabana savings and credit cooperative society ltd | 17/02/2020 | - | 600,000 | - | 600,000.00 | Verified |
| Cedana Company Ltd | 27/05/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| TECHLENN HOLDING LTD | 22/04/2020 | - | 1,146,700 | - | 1,146,700.00 | Verified |
| NBK | 03/03/2021 | - | 40,000 | - | 40,000.00 | Verified |
| KCB | 03/03/2021 | - | 1,500,000 | - | 1,500,000.00 | Verified |

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|--|------------|--------------------|--------------------|--------------------|-----------------------|----------|
| FAULU BANK | 03/03/2021 | - | 120,000 | - | 120,000.00 | Verified |
| EQUITY BANK | 03/03/2021 | - | 640,000 | - | 640,000.00 | Verified |
| COOP BANK | 03/04/2021 | - | 181,000 | - | 181,000.00 | Verified |
| POST BANK | 03/04/2021 | - | 50,000 | - | 50,000.00 | Verified |
| Berodi Company Ltd | 18/05/2020 | - | 5,998,000 | - | 5,998,000.00 | Verified |
| HANAL INVESTMENT LTD | 22/05/2020 | - | 2,700,000 | - | 2,700,000.00 | Verified |
| NAWA VENTURES LTD | 20/12/2019 | - | 3,307,500 | - | 3,307,500.00 | Verified |
| Bospac savings and cooperative society | 15/04/2020 | - | 2,000,000 | - | 2,000,000.00 | Verified |
| T-shine investment ltd | 12/11/2020 | - | 740,400 | - | 740,400.00 | Verified |
| JOBESA designers ltd | 12/11/2020 | - | 1,902,000 | - | 1,902,000.00 | Verified |
| FOREVER THIRTY ONE ENT. | 12/11/2020 | - | 990,000 | - | 990,000.00 | Verified |
| GEOKONGA INVESTMENT | 04/03/2020 | - | 600,000 | - | 600,000.00 | Verified |
| Ayoti Contractors | 07/04/2020 | - | 5,262,640 | - | 5,262,640.00 | Verified |
| SUB-TOTAL | | 103,743,776 | 73,013,355 | 89,910,786 | 86,846,345.00 | |
| GRAND TOTAL | | 744,244,482 | 679,556,307 | 683,145,454 | 740,655,334.65 | |

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ANNEX 3- ANALYSIS OF PENDING STAFF PAYABLES

| Name of Staff | Job Group | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance 2020/2021 | Outstanding Balance 2019/2020 | Comments |
|-----------------------|-----------|-----------------|-----------------|---------------------|-------------------------------|-------------------------------|----------|
| | | | a | b | c=a-b | | |
| Senior Management | | | | | | | |
| Sub-Total | | | | | | | |
| Middle Management | | | | | | | |
| Sub-Total | | | | | | | |
| Unionisable Employees | | | | | | | |
| Sub-Total | | | - | | | | |
| Others (specify) | | | | | | | |
| Sub-Total | | | - | - | | | |
| Grand Total | | | | | | | |

ANNEX 4- ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Date Contracted | Original Amount | Amount Paid To-Date | Outstanding Balance 2020/2021 | Outstanding Balance 2019/2020 | Comments |
|---|-------------------------------|-----------------|-----------------|---------------------|-------------------------------|-------------------------------|----------|
| | | | a | B | c=a-b | | |
| Amounts due to National Government Entities | | | - | - | - | - | |
| Sub-Total | | | - | - | - | - | |
| Amounts due to County Government Entities | | | - | - | - | - | |
| Sub-Total | | | - | - | - | - | |
| Amounts due to Third Parties | | | - | - | - | - | |
| Sub-Total | | | - | - | - | - | |
| Others (specify) | | | - | - | - | - | |
| Sub-Total | | | - | - | - | - | |
| Grand Total | | | - | - | - | - | |

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ANNEX 5- ANALYSIS OF ACCOUNTS RECEIVABLES

(a) Government Imprest

| Name of Officer | Date Imprest Taken | Amount Taken | Amount Surrendered | Balance |
|------------------------|---------------------------|---------------------|---------------------------|------------------|
| | | Kshs | Kshs | Kshs |
| Robert Ijaka | 10/28/2020 | 250,000 | - | 250,000 |
| Everlyne Mbingi | 3/23/2021 | 500,000 | - | 500,000 |
| Evans Ojwang | 4/20/2021 | 400,000 | - | 400,000 |
| | | | - | - |
| TOTAL | | 1,150,000 | | 1,150,000 |

(b) Salary Advance

| Name of Officer | Date Advanced | Amount Advanced | Amount Recovered | Balance |
|------------------------|----------------------|------------------------|-------------------------|----------------|
| | | Kshs | Kshs | Kshs |
| | | - | - | - |
| Total | | - | - | - |

ANNEX 6- SUMMARY OF NON-CURRENT ASSET REGISTER

| Asset class (Assets Owned by the County) | Historical Cost B/F (Kshs) 2019-2020 | Acquisitions during the FY- 2020-2021 | Disposal during the FY 2020-2021 | Historical Cost |
|--|---|--|---|-------------------------|
| | | | | (Kshs) 2020-2021 |
| Land | 236,377,239 | - | - | 236,377,239 |
| Buildings And Structures | 1,003,282,726 | 728,994,417 | - | 1,732,277,143 |
| Transport Equipment | 325,635,458 | 65,489,124 | - | 391,124,582 |
| Office Equipment, Furniture And Fittings | 284,231,055 | 2,083,489 | - | 286,314,544 |
| Ict Equipment, Software And Other Ict Assets | 325,129,312 | 6,670,572 | - | 331,799,884 |
| Other Machinery And Equipment | 535,743,747 | 43,411,736 | - | 579,155,483 |
| Heritage And Cultural Assets | - | 927,639 | - | 927,639 |
| Intangible Assets | - | - | - | - |
| SUB-TOTAL | 2,710,399,537 | 847,576,977 | - | 3,557,976,514 |
| Assets acquired and transferred to the community (Community Assets). | 5,677,058,525 | 85,817,659 | - | 5,762,876,184 |
| TOTAL ASSETS ACQUIRED | 8,387,458,062 | 933,394,636 | - | 9,320,852,698 |

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ANNEX 7: INTER-ENTITY TRANSFERS

| Ref | Entity | Quarter 1 | Quarter 2 | Quarter 3 | Quarter 4 | Amount transferred Kshs | Amount confirmed as received Kshs | difference | explanation |
|-----|-------------------------------|--------------------|-----------------------|--------------------|--------------------|-------------------------|-----------------------------------|------------|--------------|
| 1 | County Assembly | 168,172,110 | 192,581,055.00 | 197,036,582 | 245,033,760 | 802,823,507.05 | 802,823,507 | - | All received |
| 2 | Cooperative Enterprise Fund | - | - | 156,000 | - | 156,000.00 | 156,000 | - | All received |
| 3 | Kenya Urban Support Programme | 126,702,409 | - | - | 14,926,444 | - | - | - | - |
| 4 | Agricultural Development Fund | - | - | - | 4,500,000 | 4,500,000.00 | 4,500,000 | - | All received |
| 5 | Car Loan and Mortgage | - | - | - | - | - | - | - | All received |
| 6 | Alcoholic Drinks Control Fund | 844,800 | - | - | - | 844,800.00 | 844,800 | - | All received |
| 9 | Total | 295,719,319 | 192,581,055.00 | 197,192,582 | 264,460,204 | 808,324,307.05 | 808,324,307 | - | - |



Chief Officer for Finance

Name: **Mr. Nicodemus Onyango Mulaku**
ICPAK Member Number: **5530**

Director Accounting Services

Name: **Ms. Roselin Lumbasi**
ICPAK Member Number: **12273**



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BUSIA COUNTY EXECUTIVE
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ANNEX 8: CONTINGENT LIABILITIES REGISTER

| | Nature of contingent liability | Payable to | Currency | Estimated Amount Kshs | Expected date of payment | Remarks |
|---|--------------------------------|------------|----------|-----------------------|--------------------------|---------|
| 1 | | | | | | |

ANNEX 9: BANK RECONCILIATION/FO 30 REPORT

| | Note | Current Period | Previous Period |
|--|------|-------------------------|-------------------------|
| RECEIPTS | | | |
| Exchequer releases | 1 | 6,013,500,000.00 | 7,155,572,507.30 |
| Proceeds from Domestic and Foreign Grants | 2 | 761,838,220.95 | 585,735,482.20 |
| Transfers from Other Government Entities | 3 | 0.00 | 170,697,188.00 |
| Proceeds from Domestic Borrowings | 4 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 5 | 0.00 | 0.00 |
| Proceeds from Sale of Assets | 6 | 0.00 | 0.00 |
| Reimbursements and Refunds | 7 | 0.00 | 0.00 |
| Returns of Equity Holdings | 8 | 0.00 | 0.00 |
| County Own Generated Receipts | 9 | 322,558,226.50 | 284,876,852.85 |
| Returned CRF issues | 10 | 408,621.00 | 11,654,769.25 |
| TOTAL RECEIPTS | | 7,098,305,068.45 | 8,208,536,799.60 |
| PAYMENTS | | | |
| Compensation of Employees | 11 | 0.00 | 0.00 |
| Use of goods and Services | 12 | 0.00 | 0.00 |
| Subsidies | 13 | 0.00 | 0.00 |
| Transfers to Other Government Units | 14 | 0.00 | 0.00 |
| Other Grants and Transfers | 15 | 0.00 | 0.00 |
| Social Security Benefits | 16 | 0.00 | 0.00 |
| Acquisition of Assets | 17 | 0.00 | 0.00 |
| Finance Costs, including Loan Interest | 18 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 19 | 0.00 | 0.00 |
| Other payments | 20 | 0.00 | 0.00 |
| Prior year adjustments | 25 | 0.00 | 0.00 |
| TOTAL PAYMENTS | | 0.00 | 0.00 |
| SURPLUS/ (DEFICIT) | | 7,098,305,068.45 | 8,208,536,799.60 |

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BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

| | Note | Current Period | Previous Period |
|--|------|-------------------------|--------------------------|
| RECEIPTS | | | |
| Exchequer releases | 1 | 7,397,729,299.90 | 34,748,752,377.95 |
| Proceeds from Domestic and Foreign Grants | 2 | 0.00 | 0.00 |
| Transfers from Other Government Entities | 3 | 0.00 | 0.00 |
| Proceeds from Domestic Borrowings | 4 | 0.00 | 0.00 |
| Proceeds from Foreign Borrowings | 5 | 0.00 | 0.00 |
| Proceeds from Sale of Assets | 6 | 0.00 | 0.00 |
| Reimbursements and Refunds | 7 | 0.00 | 0.00 |
| Returns of Equity Holdings | 8 | 0.00 | 0.00 |
| County Own Generated Receipts | 9 | 0.00 | 0.00 |
| Returned CRF issues | 10 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 7,397,729,299.90 | 34,748,752,377.95 |
| PAYMENTS | | | |
| Compensation of Employees | 11 | 2,746,359,102.05 | 2,831,095,418.10 |
| Use of goods and Services | 12 | 1,534,163,202.25 | 1,443,060,130.20 |
| Subsidies | 13 | 0.00 | 0.00 |
| Transfers to Other Government Units | 14 | 802,823,507.00 | 845,843,942.00 |
| Other Grants and Transfers | 15 | 894,787,834.60 | 867,489,552.00 |
| Social Security Benefits | 16 | 138,900,287.00 | 104,504,217.00 |
| Acquisition of Assets | 17 | 933,394,635.55 | 394,124,790.00 |
| Finance Costs, including Loan Interest | 18 | 0.00 | 0.00 |
| Repayment of Principal on Domestic and Foreign Borrowing | 19 | 0.00 | 0.00 |
| Other payments | 20 | 1,220,356,380.70 | 729,959,818.45 |
| TOTAL PAYMENTS | | 8,270,784,949.15 | 7,216,077,867.75 |
| SURPLUS/ (DEFICIT) | | (873,055,649.25) | 27,532,674,510.20 |

