

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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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 Opata	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 Otiti
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 Baraza
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.busiacounty.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)



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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:

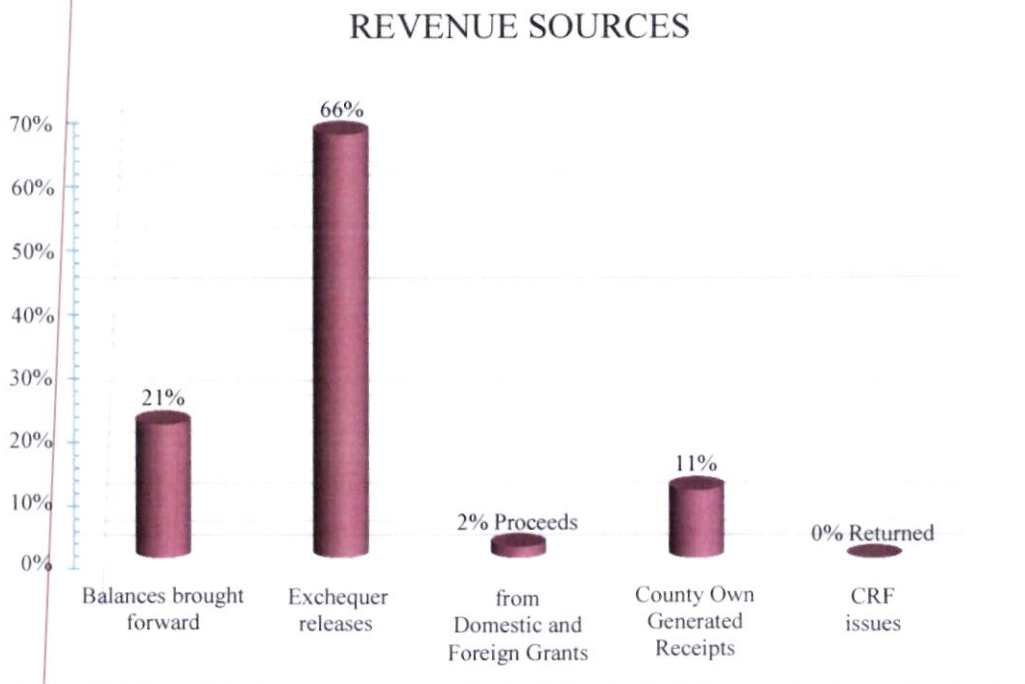


Figure 1: Busia County Revenue Sources in FY 2020/2021

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.



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(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

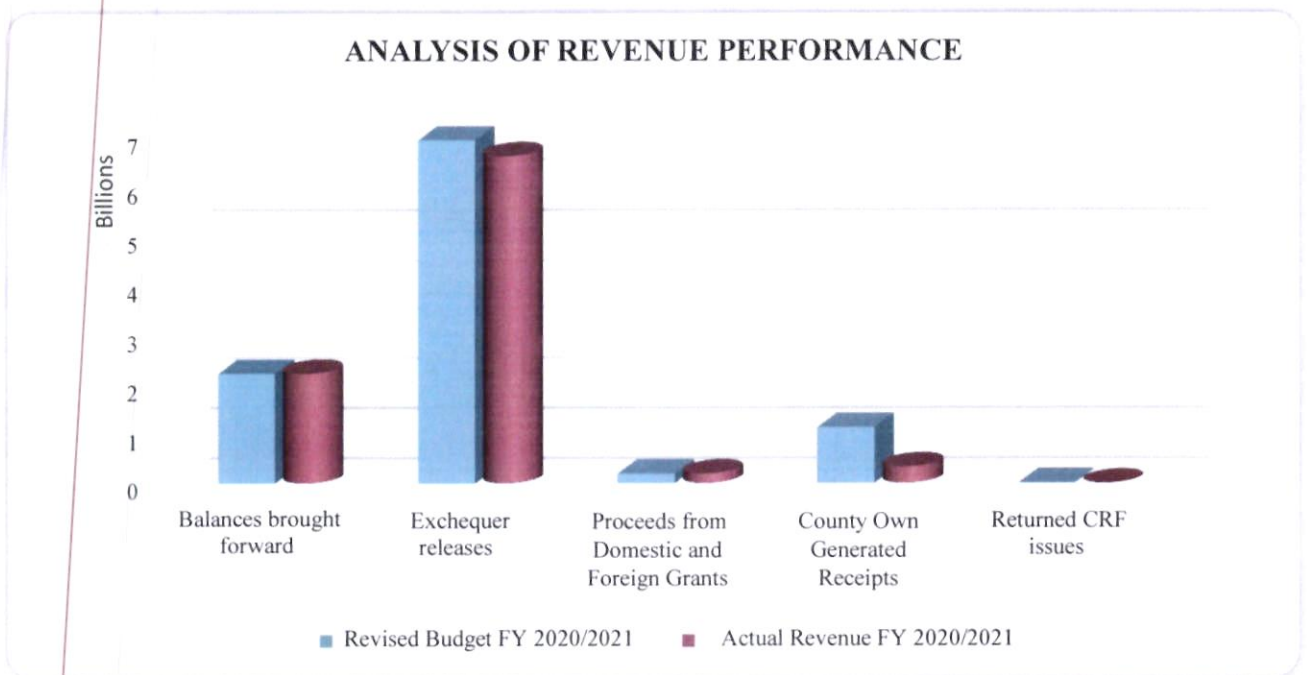


Figure 2. Graphical Presentation of actual revenue received by the County Government.



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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

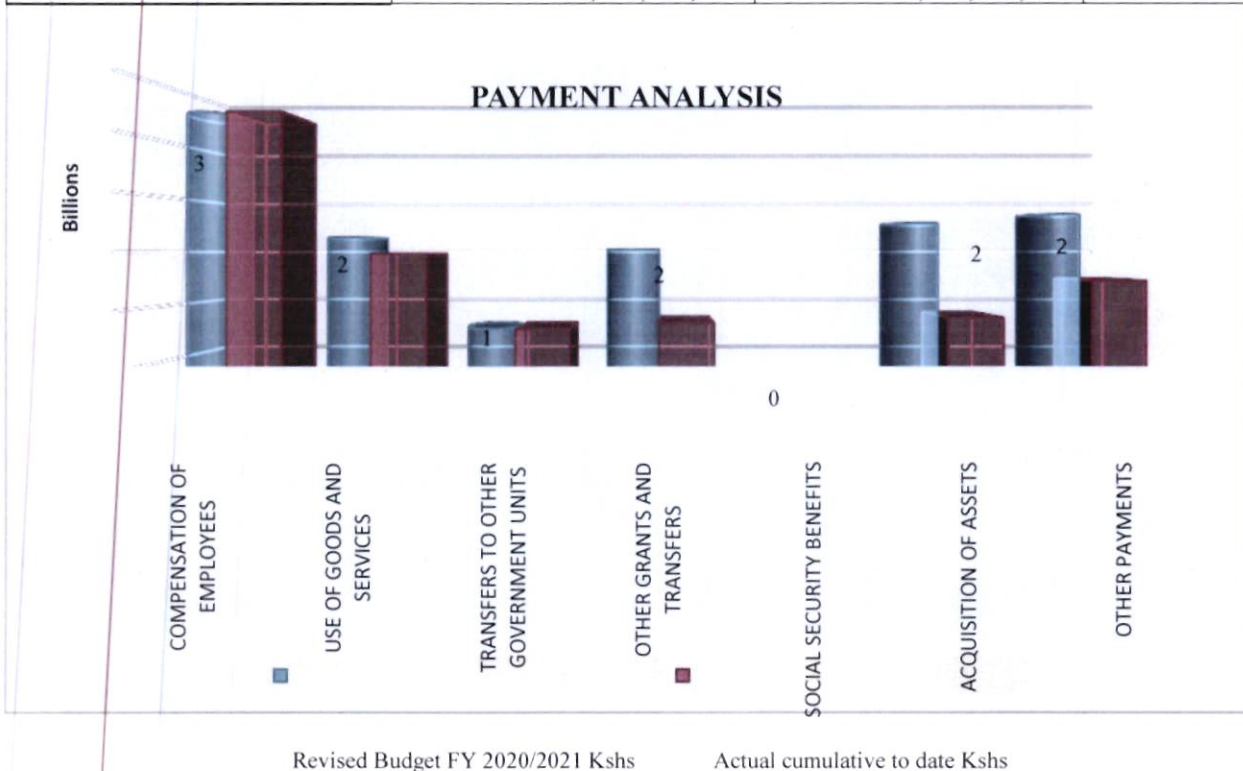


Figure 3. Graphical Presentation of budgeted expenditure versus actual spending by the County Government.

(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



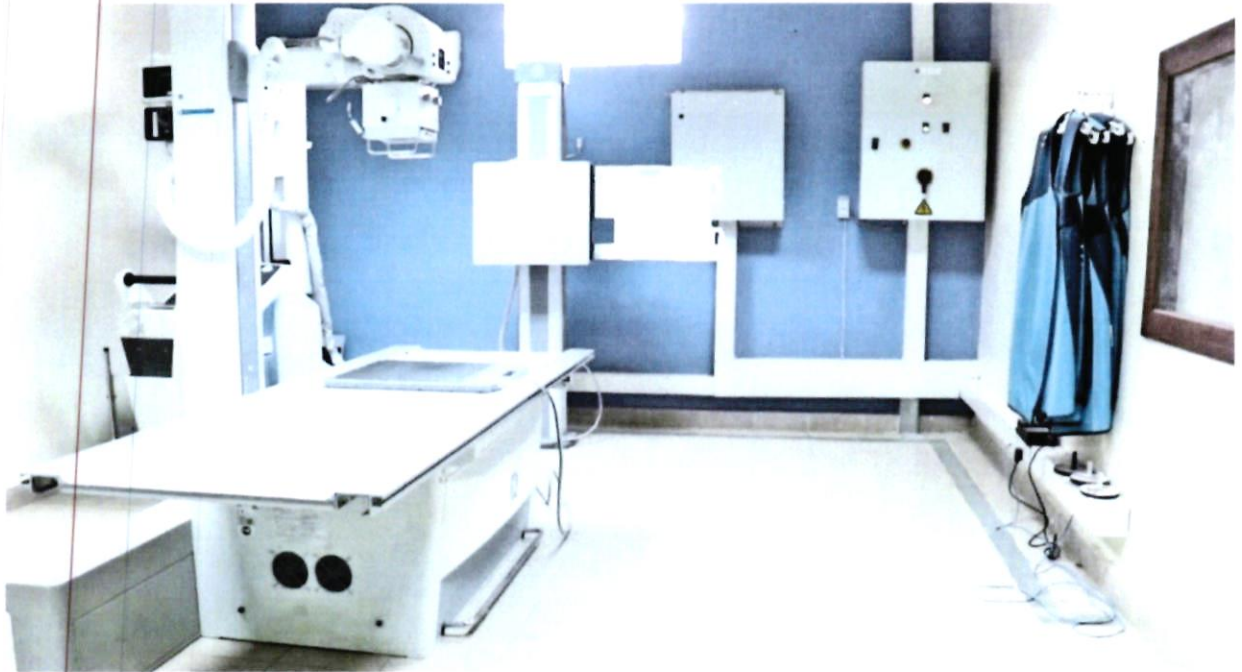
Port-Victoria Market



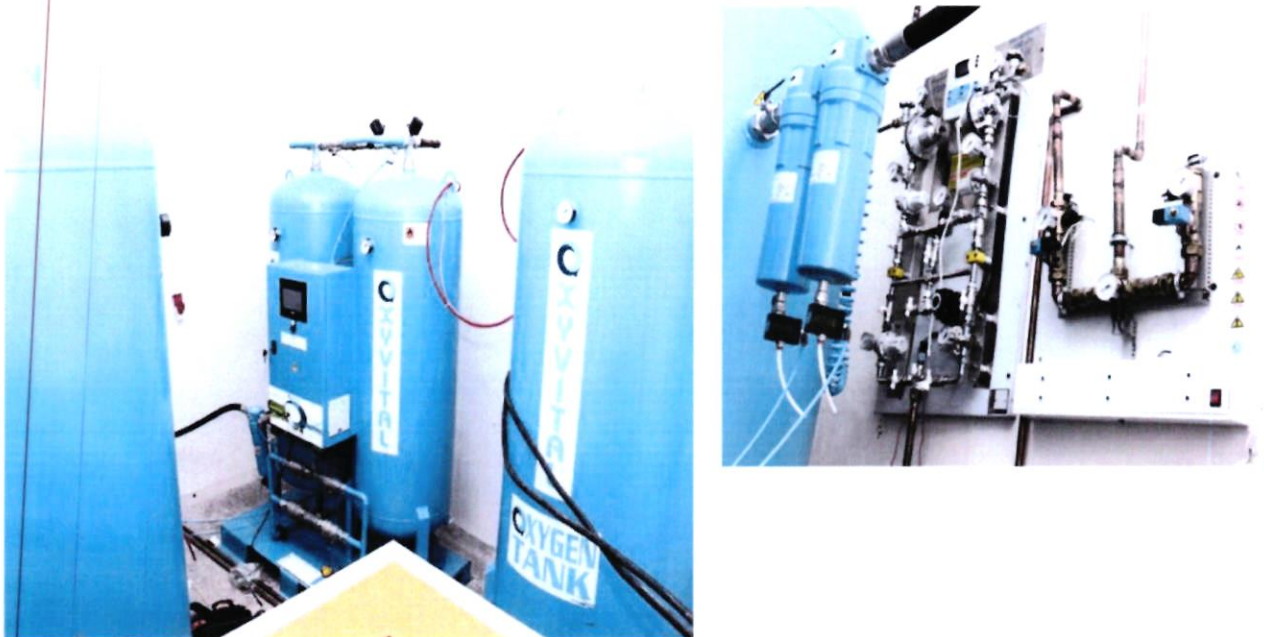
Soko-Posta Market Busia



Incinerator at Busia County Referral Hospital



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
	<p>accessibility in the county</p> <ol style="list-style-type: none"> 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	<ol style="list-style-type: none"> 1. Solid waste management 2. Urban/ town management 3. Housing development and management 4. County land administration and planning
8. Health and Sanitation	<ol style="list-style-type: none"> 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

<i>Ref</i>	<i>Objective as per CIDP</i>	<i>Performance/Progress made up since 2018 up to date</i>	<i>Remarks (Explain the Reasons underperformance/ Over performance)</i>
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.

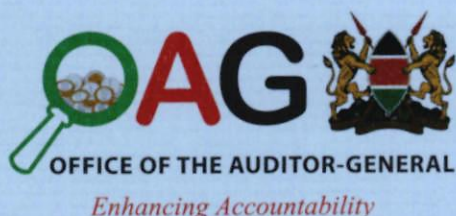


Hon. Phaustine A. Barasa.

County Executive Committee Member – Finance and Economic Planning

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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

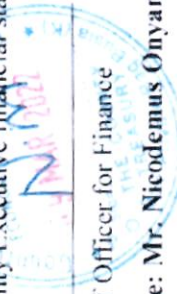
BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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**

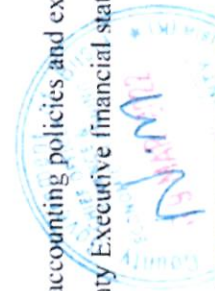
ICPAK Member Number: 12273

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.	24	1,924,432,836	1,852,330,916
Surplus/Deficit for the year		(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
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For the year ended June 30, 2021.

		2020-2021	2019 - 2020
	Notes	Kshs	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. Roselin Lumbasi

ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
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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:


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


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



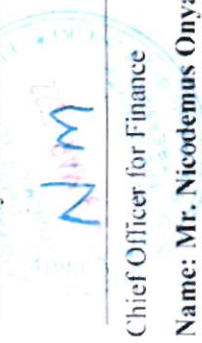
7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

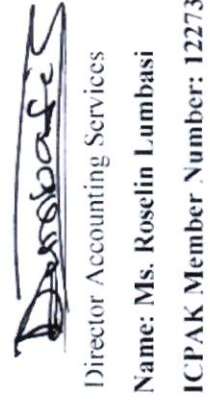
Receipt/Expense Item	Approved Budget FY 2020/2021	Adjustments	Revised Budget FY 2020/2021	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Balances brought forward	-	1,639,291,149	1,639,291,149	1,639,288,687	2,462	100
Exchequer releases	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)	-

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2021.

- 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	-	-	-	-	-
CP 10: Livestock production & Development	CSP 9.4 Veterinary Extension	4,000,000.00	(2,000,000)	2,000,000.00	-	2,000,000.00
	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					
	CP 13: Trade Developments and Investment	52,301,463.00	28,961,506.00	81,262,969.00	79,721,119.92	1,541,849.08
		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

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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	194,249,887.00	589,999,887.00	428,827,264.00	161,172,623.00			
	Total for Vote		544,298,616.00	1,492,442,603.00	1,073,768,944.10	418,673,658.90			
PUBLIC SERVICE MANAGE MENT	CP 41: General Administration and support services	CSP 41.1: Administrative support services	171,479,283.00	452,477,488.00	447,284,002.65	5,193,485.35			
	Total for Vote		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	9,739,397.00	74,955,241.00	72,359,621.80	2,595,619.20			
	Total for Vote		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	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	(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	225,300,242.00	246,800,242.00	25,210,841.00	221,589,401.00			

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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

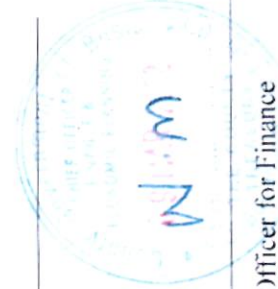
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HEALTH	CP 54: General Administration and support services	CSP 54.1: Administrative support service	1,795,972,001.00	74,733,825.00	1,870,705,826.00	1,861,927,947.95	8,777,878.05
	CP 55: Curative Health Services	CSP 55.1: Infrastructure development	52,600,000.00	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
GOVERNO RS	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

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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
COUNTY ASSEMBLY	Total for Vote	406,627,445.00	21,942,686.00	428,570,131.00	370,125,704.95	58,444,426.05
	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

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

Director Accounting Services

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.

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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	-	-

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
Wakhungu fish farm	-	-
Water Boozer	330,900	-
Weights and Measures	184,170	-
TOTAL	322,558,227	284,876,853

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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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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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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	-	-
Khuyangu 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

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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)
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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	-	1,637,494,326	2,185,404,693	2,952,439,200	6,775,338,220

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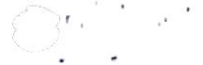
Valley Drillers and General contractors	27/06/2019	-	1,904,208	-	-	5,599,500.00	5,599,500.00	Verified
Pam Construction co. Ltd	24/8/2018	-	1,287,000	-	-	1,287,000.00	1,287,000.00	Verified
SIRIKHANYA HOLDING LTD	30/06/2016	-	1,474,012	-	-	1,474,012.00	1,474,012.00	Verified
Grauma Enterprises	28/5/2020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



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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	40,420,168	205,699,345	34,700,043	211,419,471.15	
CONSTRUCTION OF CIVIL WORKS	PEJMA CONTRACTORS	20/05/2020	2,883,750	2,883,750	-	2,883,750	-	Verified
	CHISNA CONTRACTORS	14/05/2020	590,120	590,120	-	590,120	-	Verified
	REA	20/05/2020	2,000,000	2,000,000	-	2,000,000	-	Verified
	JALISNADO ENT. LTD	04/06/2020	393,200	393,200	-	393,200	-	Verified
	WAJIBIKA ENTERPRISES LTD	08/04/2020	1,999,650	1,999,650	-	1,999,650	-	Verified
	AYOTI CONTRACTORS	18/04/2020	38,011,200	10,908,032	-	10,908,032	-	Verified
	ANJELA AND SONS	30/01/2020	1,500,000	1,500,000	-	1,500,000	-	Verified
	BOBS CIVIL ENGINNERING	15/05/2019	477,860	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	-	2,365,475	-	Verified
	BUILDING MASTERS GROUP	29/05/2018	3,598,320	359,832	-	359,832	-	Verified
	BUILDING MASTERS GROUP	19/06/2017	2,400,000	240,000	-	240,000	-	Verified
BUILDING MASTERS GROUP	25/02/2018	1,166,032	114,283	-	114,283	-	Verified	

CADEDEB ENTERPRISES LTD	21/05/2019	689,000	689,000	-	689,000	-	Verified
CADEDEB ENTERPRISES LTD	07/02/2019	1,200,000	1,200,000	-	1,200,000	-	Verified
CADEDEB ENTERPRISES LTD	04/11/2019	744,000	744,000	-	744,000	-	Verified
GEDANA COMPANY LTD	25/06/2019	1,147,000	1,147,000	-	1,147,000	-	Verified
CHIUCO INTERNATIONAL	09/01/2020	2,025,600	2,025,600	-	2,025,600	-	Verified
CHIUCO 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 KWEI 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	-	Verified
M/S STEPHEN MALINGU	13/06/2019	-	4,000,000	-	4,000,000	-	Verified
Patliza Contractors Ltd	20/12/2016	-	3,569,351	-	3,569,351	-	Verified
Ayoti Contractors LTD	26/04/2021	-	82,192,570	-	82,192,570	-	Verified
Chiuco International	15/11/2018	-	1,790,000	-	1,790,000	-	Verified
BIMSTAR COMPANY LTD	15/01/2020	-	4,786,274	-	4,786,274	-	Verified
VIASCO CONSTRUCTION COMPANY LIMITED	08/10/2020	-	4,410,877	-	4,410,877	-	Verified

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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>	
SUPPLY OF GOODS	CEDNA COMPANY LTD	16/06/2020	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	-	Verified
	New Malaba Petrol Station	08/06/2020	1,275,751	1,275,751	-	1,275,751	-	Verified
	MEGALASER INTERNATIONAL	11/06/2020	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	-	Verified
	Tripple G Holding	03/06/2020	398,000	398,000	-	398,000	-	Verified
	Retro Tech Agencies	11/06/2020	1,998,000	1,998,000	-	1,998,000	-	Verified
	JEAN JACQUES	22/06/2020	1,000,000	1,000,000	-	1,000,000	-	Verified
	JEAN JACQUES	22/06/2020	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	-	Verified
	DALDA PETROLEUM STATION	17/12/2020	400,000	400,000	-	400,000	-	Verified
	Bertli enterprises	18/06/2020	1,970,000	1,970,000	-	1,970,000	-	Verified
	Breeze Petroleum Station	27/05/2020	900,000	900,000	-	900,000	-	Verified
	Watch Tower Service Station	21/05/2020	900,000	900,000	-	900,000	-	Verified
	WATCHTOWER SERVICE STATION	21/05/2020	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	-	Verified
	Dalda Petrol Station	21/05/2020	150,000	150,000	-	150,000	-	Verified
	NEW MALABA PETROL STATION	27/05/2020	3,000,000	3,000,000	-	3,000,000	-	Verified
	Dalda Petrol Station	27/05/2020	400,000	400,000	-	400,000	-	Verified
	Dalda Petrol Station	21/05/2020	1,000,000	1,000,000	-	1,000,000	-	Verified
CEDNA CO. LTD	19/05/2020	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
Joeken 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 PETRL 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	699,750.00	Verified
T-SHINE INVESTMENT LTD	08/04/2020	399,750	399,750	-	399,750	399,750.00	Verified
Rienovet 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
Moseje 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	-	2,499,840	-	Verified

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Nasewa Building contractors	05/04/2020	1,976,865	1,976,865	-	2,499,840	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	1,050,730	-	Verified
Megrasow Logistics Company	29/04/2020	399,966	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	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	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	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	3,276,911	-	Verified
OLUBELA SERVICES	27/03/2020	1,969,000	1,969,000	-	1,969,000	1,969,000	-	1,969,000	1,969,000	-	Verified
RUDEL WHITE ENTERPRISES	11/03/2020	8,656,360	8,656,360	-	8,656,360	8,656,360	-	8,656,360	8,656,360	-	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	499,600	-	Verified
CEDANAH CO. LTD	30/03/2020	1,199,240	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	472,250	-	Verified
MOGITO ENTERPRISES	06/03/2020	656,380	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	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	4,000,000	-	Verified
ARSENE AGENCIES	05/03/2020	544,000	544,000	-	544,000	544,000	-	544,000	544,000	-	Verified
OPET ENTERPRISES	30/03/2020	1,699,600	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	1,999,937	-	Verified
Gesterd Professional Services	27/3/2020	999,900	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	1,998,000	-	Verified
Walag Stationers	19/2/2020	-	76,500	-	-	76,500	-	-	-	-	Verified

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Betcan suppliers	06/02/2020	999,900	999,900	-	1,500,000	999,900	-	1,500,000	Verified
Moseje Ltd	06/02/2020	3,000,000	3,000,000	-	3,000,000	3,000,000	-	3,000,000	Verified
Watch Tower Services	06/02/2020	400,000	400,000	-	400,000	400,000	-	400,000.00	Verified
CMC Motors	10/02/2020	502,600	502,600	-	502,600	502,600	-	502,600	Verified
Meliako Contractors Ltd	06/02/2020	1,359,900	1,359,900	-	1,359,900	1,359,900	-	1,359,900	Verified
Cadeodeb Enterprises Ltd	06/02/2020	239,400	239,400	-	239,400	239,400	-	239,400	Verified
CMC Motors	10/02/2020	3,555,200	3,555,200	-	3,555,200	3,555,200	-	3,555,200	Verified
CMC Motors	10/02/2020	502,600	502,600	-	502,600	502,600	-	502,600	Verified
CMC Motors	10/02/2020	502,600	502,600	-	502,600	502,600	-	502,600	Verified
Munzogo Enterprises	10/02/2020	999,000	999,000	-	999,000	999,000	-	999,000	Verified
CMC Motors	10/02/2020	3,605,200	3,605,200	-	3,605,200	3,605,200	-	3,605,200	Verified
CMC Motors	10/02/2020	3,555,200	3,555,200	-	3,555,200	3,555,200	-	3,555,200	Verified
king fishers General works	06/02/2020	2,000,000	2,000,000	-	2,000,000	2,000,000	-	2,000,000	Verified
TOYOTA KENYA	14/2/2020	2,986,000	2,986,000	-	2,986,000	2,986,000	-	2,986,000	Verified
KOBILA LIMITED	07/02/2020	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000	Verified
OLUBELA SERVICES LTD	24/02/2020	1,500,000	1,500,000	-	1,500,000	1,500,000	-	1,500,000	Verified
BIMSTAR CO LTD	07/02/2020	500,000	500,000	-	500,000	500,000	-	500,000	Verified
ROWA CONSTRUCTION CO. LTD	07/02/2020	1,100,000	1,100,000	-	1,100,000	1,100,000	-	1,100,000	Verified
BIMSTAR CO LTD	07/02/2020	500,000	500,000	-	500,000	500,000	-	500,000	Verified
BIMSTAR CO LTD	07/02/2020	350,080	350,080	-	350,080	350,080	-	350,080	Verified
CARE AAA HOLDINGS	07/02/2020	329,000	329,000	-	329,000	329,000	-	329,000	Verified
YUMIL AGENCIES LIMITED	07/02/2020	761,600	761,600	-	761,600	761,600	-	761,600	Verified
BREEZ PETROLEUM	20/02/2019		189,300	-	189,300		-		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	-	-	548,000.00	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

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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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ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED	23/08/2018	193,175	794,240	45,000	193,175	45,000	193,175	45,000	Verified
GOMBE STATIONERS AND GENERAL SUPPLIES	22/05/2018	297,000	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	700,000	Verified
King Fisher General works	20/01/2020	497,752	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	279,000	Verified
JUEMMAS AFRICA LTD	06/02/2019	260,000	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	1,000,000	Verified
DALDA PETROL STATION	06/01/2020	624,960	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	1,499,500	Verified
BIMSTAR LTD	10/11/2019	499,500	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	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	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	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	2,400,000	Verified
QUEMAR INVESTMENT LTD	22/01/2020	452,464	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	2,400,000	Verified
WEDAYA ENTERPRISES	10/11/2019	469,912	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	2,200,000	Verified
QUEMAR INVESTMENT LTD	28/11/2018	265,350	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	300,000	Verified

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karuok general services	25/03/2019	392,188	392,188	-	392,188	-	392,188	-	Verified
SOSA	25/11/2019	998,899	998,899	-	998,899	-	998,899	-	Verified
NEWLINK SUPPLIES LTD	14/01/2020	699,852	699,852	-	699,852	-	699,852	-	Verified
Anjela and Son Limited	17/01/2020	736,000	736,000	-	736,000	-	736,000	-	Verified
Anjela and Son Limited	10/04/2019	220,780	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	-	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
Goldenerest 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
Rienovet 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			<u>553,111,918</u>	<u>526,309,612</u>	<u>299,594,535</u>	<u>487,732,952</u>	<u>338,171,194.50</u>
SUPPLY OF SERVICES	JOO MOTORS	02/06/2020	29,060	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	-	58,800	-	Verified
	LIZEXCEL SERVICES LIMITED	24/06/2020	354,000	354,000	-	354,000	-	Verified
	GARDEN PARK	17/06/2020	250,100	250,100	-	250,100	-	Verified
	OLUBELA SERVICES LTD	19/05/2020	4,000,000	4,000,000	-	4,000,000	-	Verified
	DESTINY WORLD TRAVEL	03/05/2020	508,335	508,335	-	508,335	-	Verified

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

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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
OPETENT. LTD	19/03/2021	-	3,500,000	-	3,500,000.00	Verified
KCB	01/04/2021	-	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
Chijuko 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
Angrom 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
GEEKONGA 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		134,577,109	73,013,355	89,910,786	86,846,345.00	
GRAND TOTAL		947,349,898	744,244,482	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		-	-	-

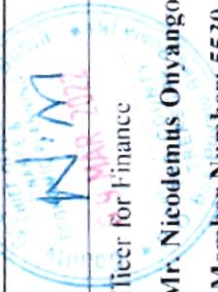
ANNEX 6- SUMMARY OF NON-CURRENT ASSET REGISTER

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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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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	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

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