

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

OF

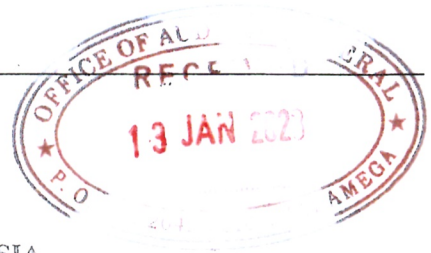
THE AUDITOR-GENERAL

ON

**COUNTY EXECUTIVE OF
BUSIA**

**FOR THE YEAR ENDED
30 JUNE, 2022**

**BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.**



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, 2022

BUSIA COUNTY EXECUTIVE
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1. Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya 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 Service and Administration
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 2022 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 Wang'a
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 Oduoy
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

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15	Office of the Deputy Governor	Mr. Patrice Lumumba
16	Office of The Governor - Public Administration	Mr. Ezekiel Otieno Okwach
17	Office of The Governor - ICT and Communication	Ms. Lydia Nabwire
18	Public Service Management	Ms. Clementina Oundo Omoto
19	Sports, Culture and Social Services	Mr. Joe Maurice Odundoh
20	Trade, Investment, Industry and Cooperatives	Mr. Nelson Kwamini
21	Water, Irrigation, Environment and Natural Resources - Water	Mr. George Ekisa
22	Water, Irrigation, Environment and Natural Resources - Environment and Natural Resources	Ms. Roselyne Baraza
23	Water, Irrigation, Environment and Natural Resources - Irrigation	Ms. Hellen Mukanda

d) Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the year ended 30th June, 2022 were:

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

e) County Executive Headquarters

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building Busia-

Kisumu Highway Busia,

Kenya

f) County Executive contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke

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g) County Executive bankers

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

2. Other Commercial banks

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

h) Independent Auditors

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

i) Principal Legal Adviser

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

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2. Forward by the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Busia financial statements for the year ended 30th June, 2022. The financial statements present the financial performance of the County Government for the financial year 2021/2022.

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 2022, the County had projected revenues of Kshs 10,230,377,635 consisting of Kshs 976,108,322 from other receipts, Kshs 7,867,470,077 from CARA and balance brought forward of Kshs 1,386,799,236.

A graphical representation of the revenue budget is as shown below:

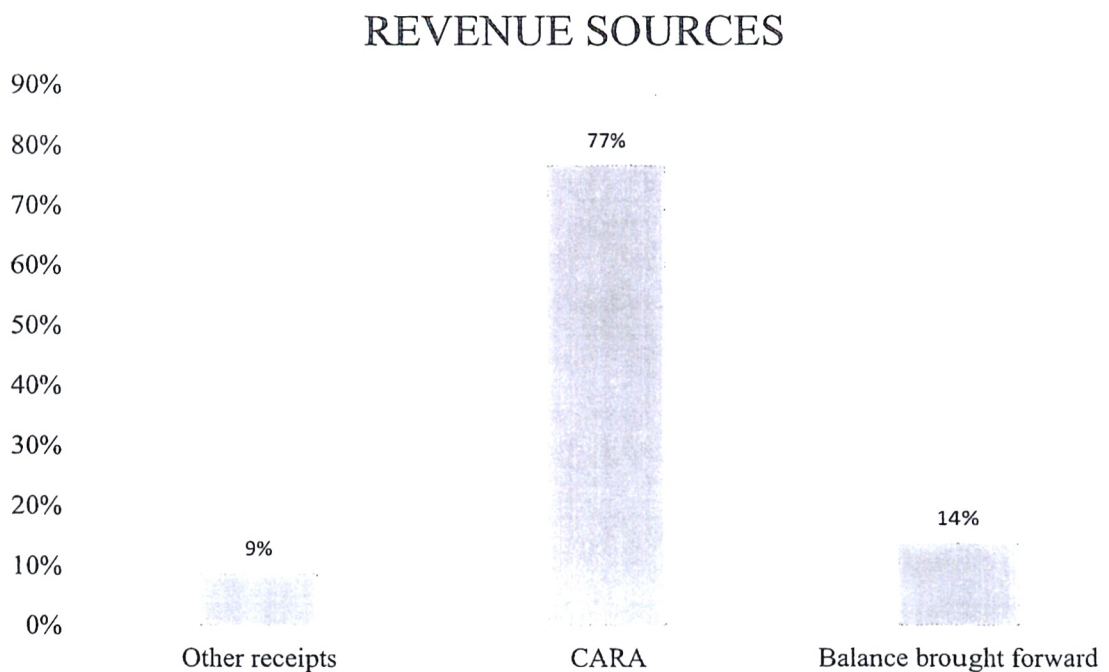


Figure 1: Busia County Revenue Sources in FY 2021/2022

(b) Actual Revenues.

In the year under review, the County was able to realize Kshs. 8,523,348,215 in actual revenues representing 83% performance. This includes actual revenue received from CARA of Kshs 6,843,285,237, Kshs 293,263,742 from other receipts and balance brought forward of Kshs 1,386,799,236.

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Table analysis of Revenue Performance

Receipt Items	Revised Budget FY 2021/2022 Kshs	Actual Revenue FY 2021/2022 Kshs	Budget utilization %
Exchequer releases	7,867,470,077	6,843,285,237	87
Other Receipts	976,108,322	293,263,742	30
Balance brought forward	1,386,799,236	1,386,799,236	100
TOTAL RECEIPTS	10,230,377,635	8,523,348,215	83

ANALYSIS OF REVENUE PERFORMANCE

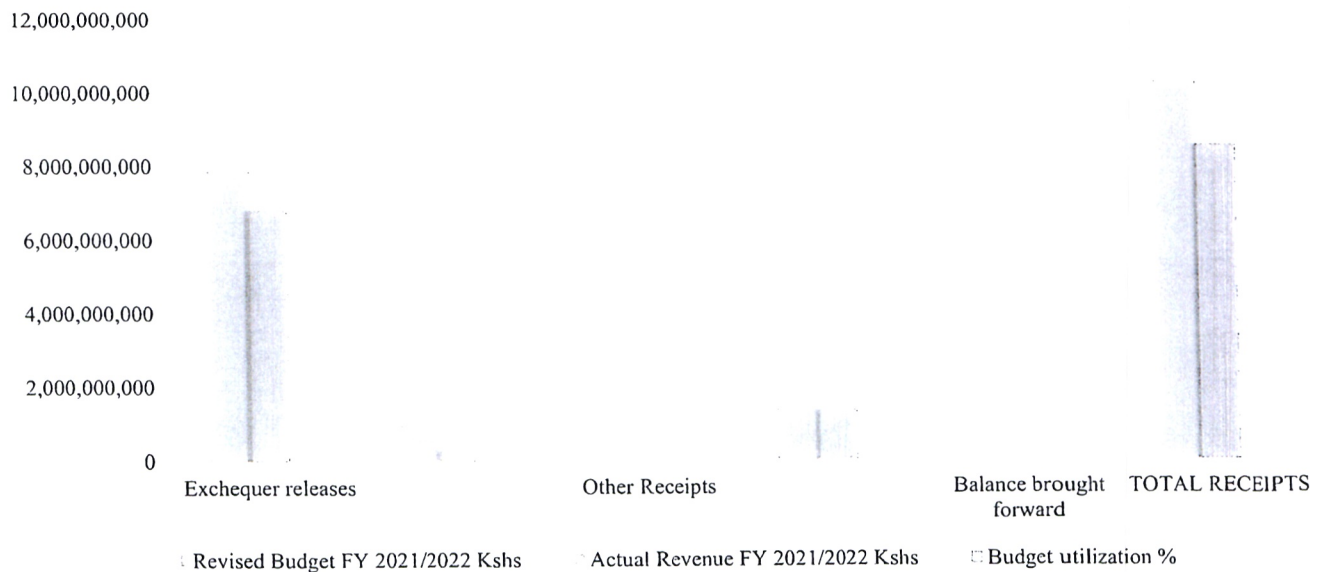


Figure 2. Graphical Presentation of actual revenue received by the County Government.

Payments

The total County budgeted expenditure for the year under review was Kshs. 10,230,377,636 this includes Kshs. 9,323,967,956 and Kshs. 906,409,680 for County Executive and County Assembly respectively. The actual county expenditure was Kshs. 7,329,947,028 which represents 72% of the overall budget utilization

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Table showing analysis of Payments

Expense Items	Revised Budget FY 2021/2022	Actual cumulative to Date	Budget utilization
	Kshs	Kshs	%
Compensation of Employees	2,878,652,027	2,878,476,753	100
Use of goods and services	1,794,033,852	1,793,955,718	100
Transfers to Other Government Units	906,409,680	901,409,680	99
Other grants and transfers	1,145,797,932	440,897,129	38
Social Security Benefits	177,131,705	177,131,705	100
Acquisition of Assets	1,371,573,633	363,381,172	26
Other Payments	1,956,778,807	774,694,873	40
TOTAL PAYMENTS	10,230,377,636	7,329,947,028	72

PAYMENT ANALYSIS

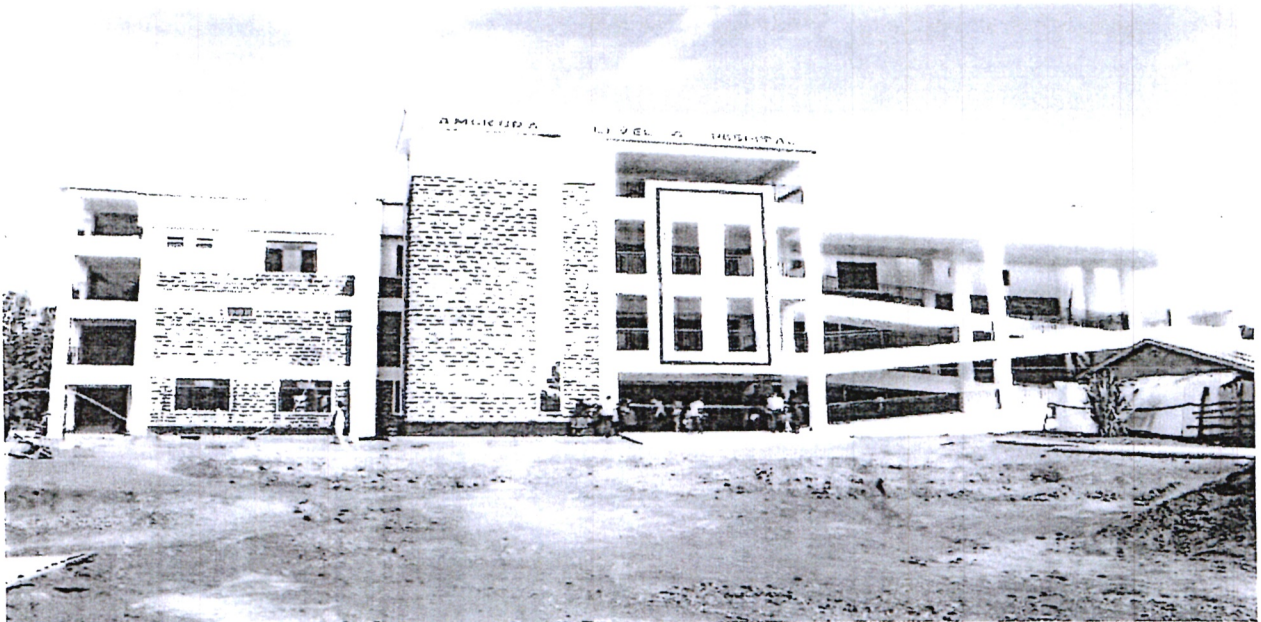


Figure 3. Graphical Presentation of budgeted expenditure verses actual spending by the County Government.

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County Government Flagship projects completed in FY 2021/2022

Some of the key development projects in FY 2021/2022 included the following:



Amukura level 4 hospital

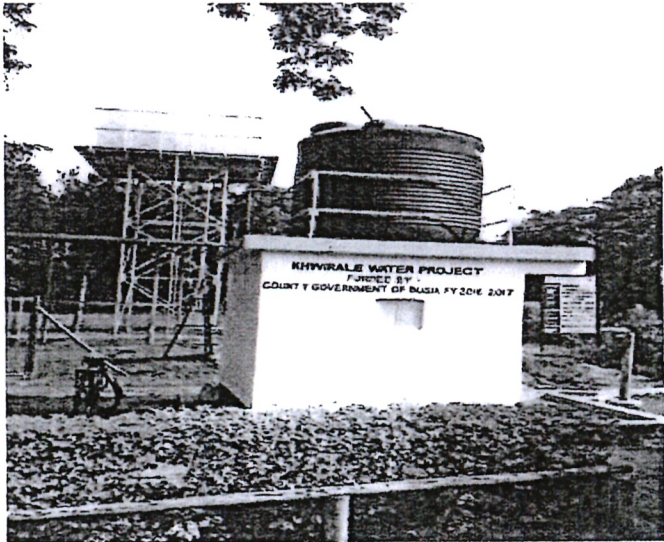


Toilet building at Bukhuya market

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Ablution block at Adungosi market

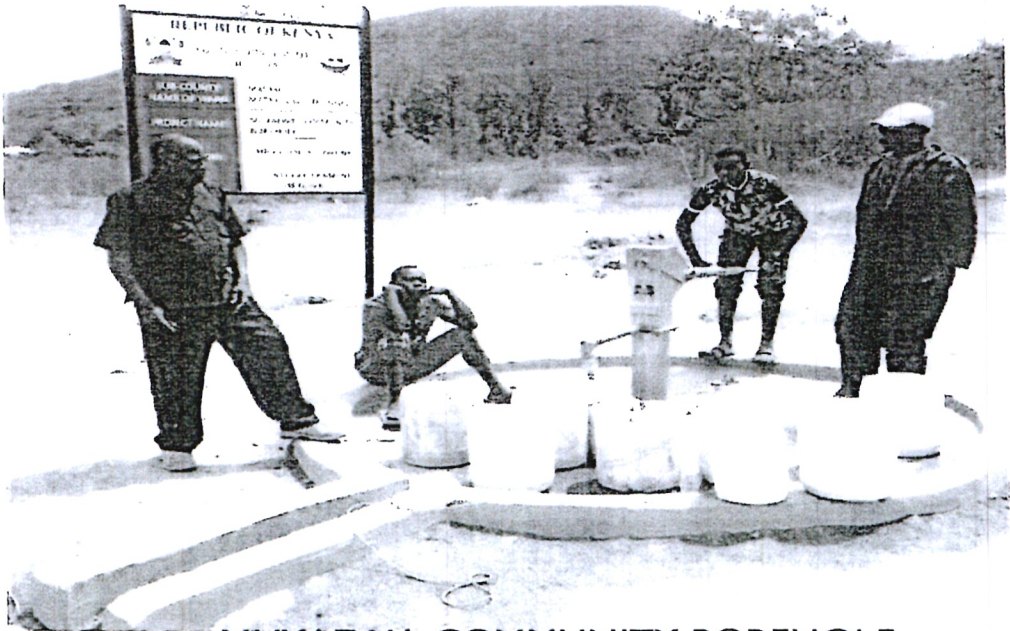


**KHWIRALE
WATER
PROJECT
UNDER
KDSP**

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EMASENO MSAFIRI BOREHOLE OPERATIONAL

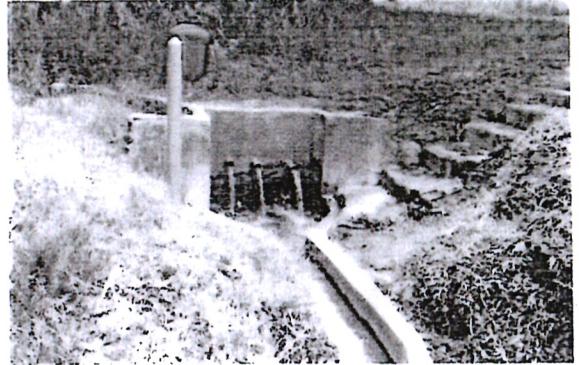


MUYAFWA COMMUNITY BOREHOLE

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BUDOKOMI COMMUNITY BOREHOLE



Akerebwa Spring in Teso south



OKATEKOK BOREHOLE IN OPERATION



NYALWANDA DISPENSARY BOREHOLE



MAKENGE BOREHOLE IN OPERATION.



**DEVELOPMENT OF ALTERNATIVE WATER SOURCES
 COMMISSIONING OF SPRING PROTECTION,
 WORLD WATER DAY BY ISRAEL AMBASSADOR (SIGAWATA
 COMMUNITY SPRING)**

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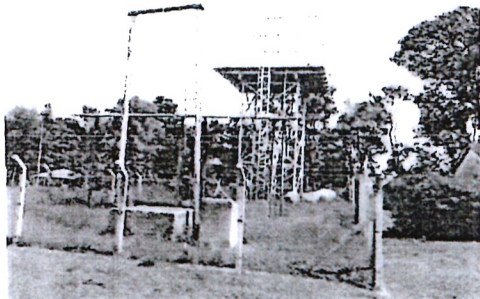
Alema Solar System



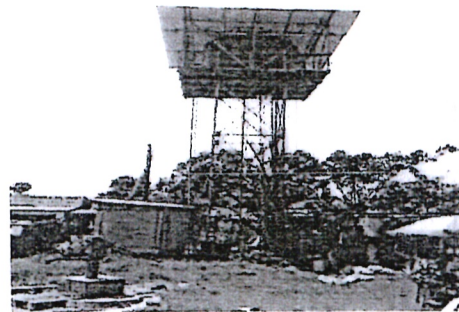
NZOIA IRRIGATION SCHEME



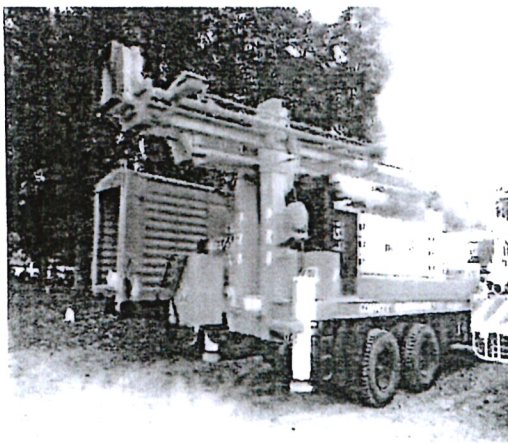
**BUMUTIRU WATER SUPPLY- DONOR
SUPPORTED BY LAKE VICTORIA NORTH**



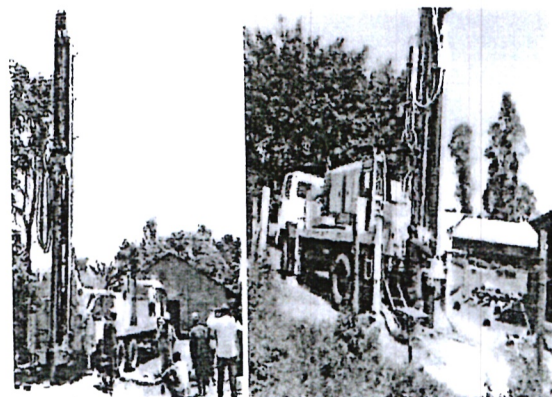
OGALO WATER SUPPLY SOLAR SYSTEM



Commissioning of County Rig



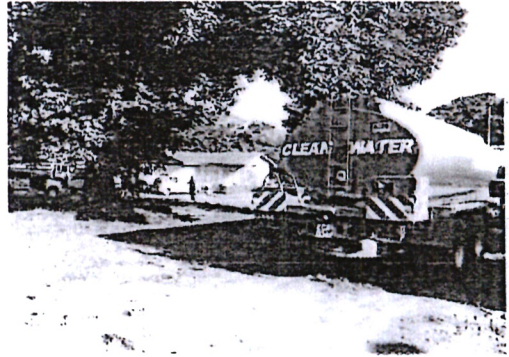
Drilling of boreholes at Nyambula church and Amoni Primary School



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Aderema / Kangeta Shallow well



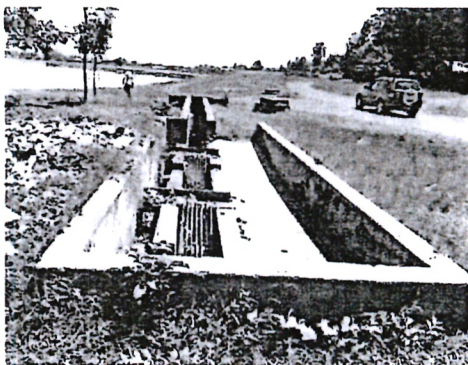
Water bowzers



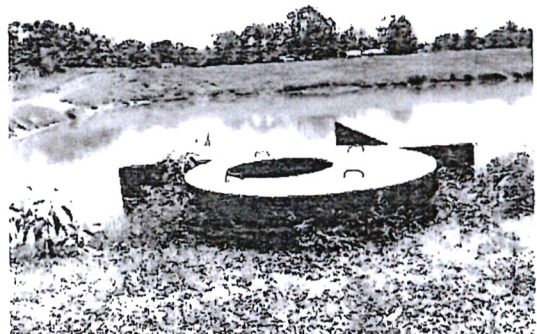
Keskedi spring, Chakol South ward



Busia Sewerage Treatment Plant



Busia Sewerage Treatment Plant



Busia Sewerage Treatment Plant

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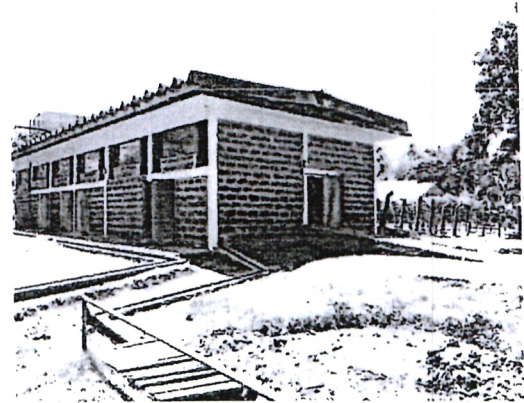
Busia slaughter House



Busia slaughter house chainlink fence



Refurbished interior of the slaughter house



Busia slaughter house

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Cleaning of Market Centers-Youth and Women groups
(Twafiq women group cleaning Busia zone 2)



100 No Metallic dust bins installed across the County
to improve on Solid Waste Management



SOLAR TIE GRID SYSTEM- MUNDIKA WATER WORKS



400 CUBIC STORAGE TANK- MUNDIKA WATER WORKS

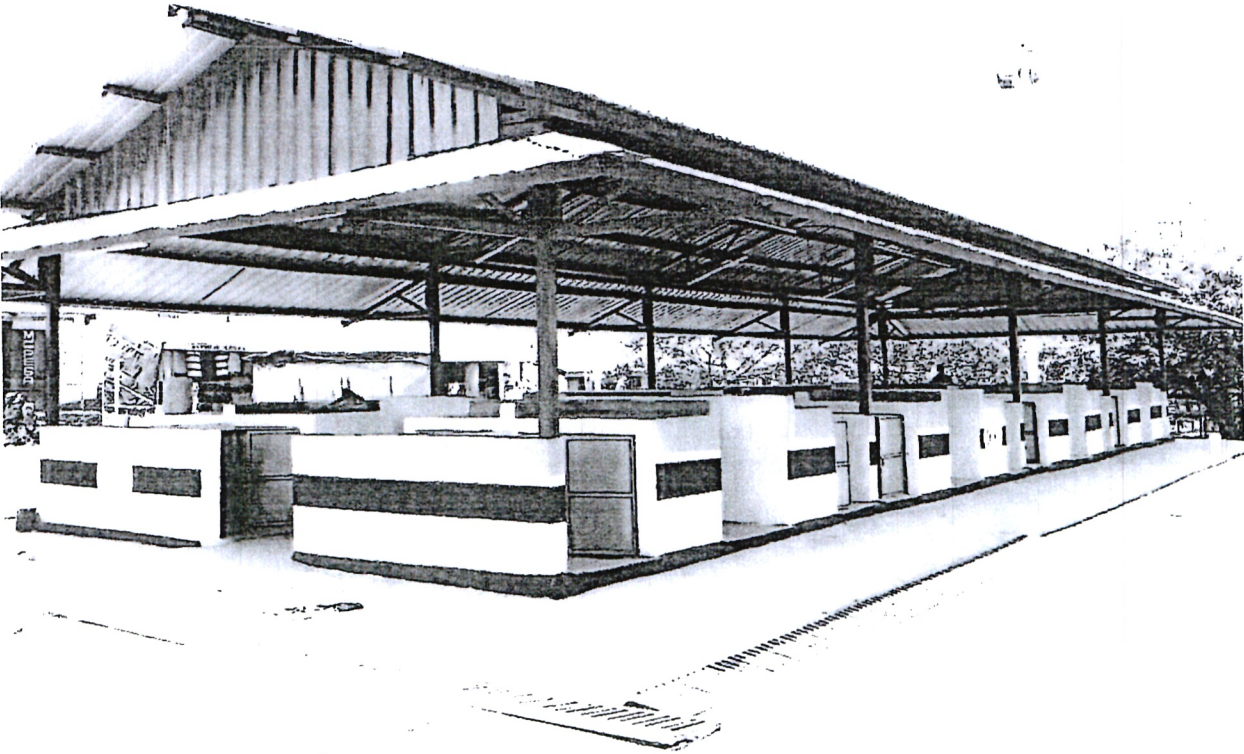
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HAND PUMP
INSTALLATION



REHABILITATION OF TREATMENT WORKS BY THE COUNTY



Adungosi Market Stalls

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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

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6. Infrastructure and Energy	<ol style="list-style-type: none"> 1. Routine Road maintenance to improve accessibility in the county. 2. Electricity extension programme to ensure accessibility of electricity in the County 3. Construction of standard footbridge to connect different places within the County. 4. Upgrading county roads to bitumenStandards. 5. Flood Lights, Street Solar Lighting, Rural electrification and mass Lighting to ensuresecurity within the County
7. Land, Housing and UrbanDevelopment	<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 ofdispensaries 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 ~~dis~~ 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 ~~fs~~ leading to under collection.
- 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).

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- 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. 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 F/Y 2022/2023

Programme	Sub-Programme	Project	Description of Activity	Amount 2022/2023 (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	10,100,000
Crop production and management	Input Access	Input Support services	Marginalized and vulnerable social protection through input access	5,400,000
	Crop Development	Soil fertility Improvement	Purchase of farm inputs	5,400,000

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Programme	Sub-Programme	Project	Description of Activity	Amount 2022/2023 (Ksh)
	Crop protection	Insect pests and disease management	Purchase of insecticides	5,200,000
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		5,000,000
	Agricultural training services	Farmer Training and Support project (DFF)		6,810,437
		Renovation and equipping of ATC		10,194,533
		Agricultural Sector Development Support Programme (ASDSP)		19,004,970
	Kenya Climate Smart Agriculture Programme (KCSAP)	Kenya Climates Smart Agriculture Programme (KCSAP)	Support to climate change mitigation activities	145,000,000
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	8,200,000
Fisheries and Aquaculture Resource Development	Aquaculture Development	county wide small holders fish farmers support project	Distribution of 10gms all male tilapia fingerlings	21,745,506

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Programme	Sub-Programme	Project	Description of Activity	Amount 2022/2023 (Ksh)
	Fisheries and aqua cultural processing and cottage industries development programme	Cluster Unit production support	Start-up raw material for fish feed formulation	10,000,000
		Training and fish breeding		-
		Purchase of fish feeds		-
Livestock Production Development	Livestock Production Improvement (cattle)	Dairy Promotion and Developments	Purchase of livestock inputs	5,000,000
		Construction of milk coolers holding facilities		55,123,685
	Livestock extension services	Livestock extension services		6,000,000
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	14,751,914
	AI services	Local Animal Improvement support project	AI support	4,100,000
	Meat inspection	Food safety and meet inspection support project	Meat inspection	16,799,886
		Renovation of county abattoir		5,000,000
Other Development Projects	Ward Projects	Various activities at ward level	Projects implementation	19,500,000
TOTALS				381,330,931

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Department of trade industry and co-operatives				
Programme	Sub-Programme	Project	Description of Activity	Amount 2022/2023 (Ksh)
Program	Sub program	Activity/ project	description	Amount(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	46,412,000
		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	27,900,000
TOTALS				95,312,000

3. Education and Vocational Training

Programme	Sub - Programme	Project/Activity Name	Activity Description	Amount (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 (Ksh)
			and completion of ongoing ECDE	25,000,000
Technical/ Vocational Training Development	Infrastructure Development	Construction and Refurbishment of workshops and administration blocks in VTCs	Construction works.	30,663,644
			Branding of VTCs	-
Education Support	Education Support scheme	Subsidized Vocational Training Centers support Grant	Various VTCs activities	51,218,895
Other Development Projects	Ward Projects	Various activities at ward level	Projects implementation	31,900,000
TOTALS				138,782,539

4. Department of Finance and Economic planning

Program	Sub Program	Project /Activity	Description	Amount (Ksh)
Financial Management, control and Development Services	Revenue Generation Services	IRA and management systems development.	System development	11,397,425
Infrastructure Development	Construction and Renovation		For Laying of Cabros, canopies and walkways at County HQ	12,700,000
Other Development Projects	Other projects	Ward development projects	Various activities	9,500,000
TOTALS				33,597,425
5. Department of Sports Culture, And Social Services				

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
Program	Sub Program	Project /Activity	Description	Amount (Ksh)
Social services	Social protection			3,700,000
Youth Development and empowerment Services	Youth empowerment services	Equipment and operationalization of youth Empowerment centre	Equipping and operationalization	4,700,000
Promotion and Development of sports.	Infrastructural Development	Stadium Renovations and purchase of sports equipment	Renovation works.	4,400,000
	Sports promotion			8,140,000
Child Care Protection	Rehabilitation and custody			8,000,000
Culture Promotion and Development	Cultural Infrastructural Development	Development of Community Empowerment Centre	Completion works	-
Promotion and development of local tourism in the county	Tourism development	Local Tourism Development		3,000,000
Alcoholic drinks and drugs control	Infrastructure development	Completion and equipping of ADA county centre		8,660,000
Other Development Projects	Other projects	Ward development projects	Various activities	34,300,000
TOTALS				74,900,000
6. Department of Infrastructure and Energy				
Programme	Sub-Programme	Description/ Activity	Activity description	Amount (Ksh)
Development and Maintenance of Roads	Routine Maintenance of Roads	Construction of Major drainage (Bridges and Box Culverts)	Civil works	122,484,000

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
	Development of Roads	Routine Maintenance of County roads	Civil works	434,637,184
		Upgrading County Roads to Bitumen Standard/Cabros and new technology	Civil works	9,900,000
		Routine maintenance of fuel Levy Funded roads projects	Civil works	-
		Maintenance of roads construction equipment	Civil works	-
Energy Development	Solar Energy Exploration	installation and maintenance of solar lights	Electrical works	18,700,000
		Street lighting and Rural Electrification enhancement programme		-
		Maintenance of Electrical installation		-
		Maintenance of machines		-
Alternative Road Safety campaign	Road safety campaign/ labor based road works			5,637,345
Other Development Projects	Other Projects	Various activities at ward level	Various activities	107,300,000
TOTALS				698,658,529
7. Department of Lands, Housing and Urban Development				
Programme	Sub - Programme	Project/Activity Name	Description	Amount (Ksh)

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
Land Use and management	Land use Planning	Titling of County Public Land	issue of titles	5,500,000
		Purchase of land for cemetery	Purchase	-
Housing Development and Management	Housing Development	Construction of government houses	Renovation of county HQ	50,764,500
County Urban Management and Development	Urban Management	Construction Trailer park	Construction works	49,800,889
	Urban Development		Construction works	72,088,327
		Solid waste management	Disposal	-
Urban Development (Busia and Malaba Municipalities)		Kenya Urban Support Programme		-
Urban Development (Busia and Malaba Municipalities)		Kenya Urban Support Programme		-
		Storm water management		-
		Solar Lights installation		-
Other Development Projects		Other Projects	Various activities at ward level	9,050,000
TOTALS				187,203,716

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

Programme	Sub-programme	Activity	Description	Amount (Ksh)
Water Supply Services	Water Supply	Community water supply (Maintenance and Works)	Repairs and maintenance of existing works	61,800,000

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
		Busia water and Sewerage Company (BUWASCO)	Repairs and maintenance of existing works	-
	Rural water supply		Water supply	18,052,103
		Liquid waste management	Construction and Unblocking of sewers	-
Programme: Small Holder Irrigation and Drainage	Irrigation Services	Irrigation Services	Construction works	11,000,000
Rehabilitation and restoration of degraded landscape.	Rehabilitation of Degraded Areas	Rehabilitation		5,187,603
		Operationalization of TIPS for Forestry sector		-
		Bamboo promotion		-
Environmental Management and protection	Environmental management	environmental rehabilitation and restoration of degraded landscapes		12,250,000
		Enforcement of environmental legislation		-
	Water tower and climate change mitigation		Water tower and climate change mitigation	55,000,000
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	70,200,000
TOTALS				233,489,706

9. Department of Health and Sanitation

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
Health Curative Services	Infrastructure Development		Completion works	129,488,069
	Hospital Equipment	Procurement and installation of X-ray at Nambale and Port Victoria SCH	Purchases	101,500,000
		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	-
		Purchase of Assorted Hospitals Equipment	Purchases	-
		Purchase of assorted Medical equipment for Alupe Mother and Child Hospital	Purchases	-
		Non Communicable disease control	Campaigns	-
		Establishment of 4 functional eye units at	procure	-

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
		Port, Khunyangu)		
		Procurement of assorted Medical equipment for lower health facilities	procure	-
	Blood Transfusion services	Procurement of Blood transfusion equipment and supplies	Procure	5,000,000
	Ambulance Services	Procurement of Advanced Life Support ambulance	Procure	-
Preventive and Health Services	Infrastructure Development	Incinerates Construction	Construction	62,500,000
		Renovation of lower level facilities	Civil works	10,000,000
		Health promotion unit	Construction	77,500,000
	Community Health Services	Strengthening of primary health Care (community health services)		-
		Immunization and EPI Equipment	Purchase	-
	HIV/AIDs Prevention and Control	HIV / AIDs Control	Campaigns	-
	Malaria Control and Reproductive Health	Malaria Control	Campaigns	-
		TB control and Leprosy	Campaigns	-
		procurement of sets of food testing kits	Purchase	-

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
	Health Promotion Unit	World Bank Loan for Transforming Universal Health Care System		-
		Nutrition services	Diagnosis and treatment	-
		Eye Care Services	Establish Eye care Clinics	-
		School Health programme	Campaigns	-
		DANIDA	Execution of various activities	-
		Fumigation and disinfection of premises for hygiene and vector control		-
		Upgrade 30,000 households with improved sanitation systems		-
		Reproductive Maternal New-born Care and Adolescent Health - RMNCAH		-
		Non Communicable Diseases		-
		Disease surveillance and control		-
Other Development Projects	Ward	Other Projects	Various	27,900,000
TOTALS				413,888,069
10. The Governorship				

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Programme	Sub-Programme	Project	Description of Activity	Amount (Ksh)
Disaster Risk Management	Disaster Preparedness	Development and equipping of Disaster Management Centre	Construction and equipping	82,000,000
		Purchase of fire Engine	Purchase of the Engine	-
		Installation of lightning arrestors	Purchase and Installation	-
Sub Counties				82,000,000
Information dissemination		Procure production of documentary	Procurement of the documentary	13,350,000
		Purchase of Communication equipment	Purchase of the Equipment	-
ICT Services		Installation and commissioning of structure network.		9,650,000
		Equipping and operationalization of ICT Centres		-
		Installation of CCTV Network		-
Other Development Projects	Ward	Other Projects	various	12,450,000
				35,450,000
TOTAL				117,450,000
11. The County Assembly				
Programme	Sub Programme	Project/activity	Description	Amount (Ksh)
Infrastructure Development	Infrastructure Development	Installation and Commissioning of E-Parliamen	Installation	15,500,000
		Infrastructure Development at the Speaker's	Construction	15,000,000

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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>Reasons for 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	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 Centres and Early Childhood Development Education.	Construction of ECDE classrooms, Employment of ECDE teachers, Equipping of youth polytechnics and Vocational training centres	
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 centres, Promotion of sports and Tourism activities	

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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 volumes	Increase in production as a result of intensive maintenance of water systems
		Volume of storage developed	1,150 volumes	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
			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 endeavour 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 behaviour and fair labour 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 Environmental Impact Assessment (EIA) are identified and with NEMA the assessments are done and licenses for the projects issued.

Each project implemented has an Environmental Management Plan (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

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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 centre and it has automated revenue collection alongside the adoption of E-procurement.

Following the National Treasury and the Controller of Budget circulars, the county has prioritized settling of pending bills.

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 Commission of Administrative Justice (CAJ). All county departments

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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.

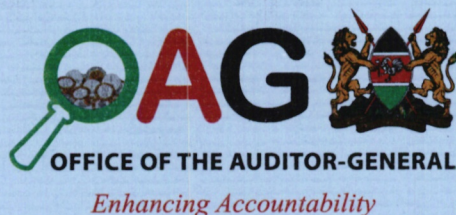
5. Community Engagements-

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. The County also plans to engage beyond the budget process through ward cultural activities across the county. Through the ward fund, sporting tournaments have been supported countywide which have promoted talent search and peace building efforts among the communities. PLWDs have also been incorporated through procurement and distribution of devices like wheel chairs and hearing aids. Select community groups have received cash grants to support women and youth groups in socio-economic empowerment.

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2022

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 52, which comprise of the statement of assets and liabilities as at

30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Accuracy of the Financial Statements

1.1. Variances Between Statement of Receipts and Payments and Supporting Schedules

The statement of receipts and payments reflects amounts under components which were at variance with the corresponding amounts shown in supporting schedules as shown below:

Component	Financial Statements Amount (Kshs)	Supporting Schedules Amount (Kshs)	Variances (Kshs)
Exchequer Releases	6,843,285,237	6,482,491,132	360,794,105
Other Receipts	293,263,742	292,736,453	527,289
Other Grants and Payments - Kenya Climate Smart Support - Note 8	159,943,544	62,245,960	97,697,584
Use of Goods and Services - Other Operating Expenses - Note 5	570,897,952	279,855,056	291,042,896
Other Payments	774,694,873	755,973,321	18,721,552
Total	8,642,085,348	7,873,301,922	768,783,426

1.2. Variance Between the Statement of Receipts and Payments and Statement of Comparison of Budget and Actual Amounts

The statement of receipts and payments reflects a deficit of Kshs.193,398,049 while the statement of comparison budget and actual amounts reflects a surplus of Kshs.1,193,401,187. The variance of Kshs.1,386,799,236 has not been explained or reconciled.

1.3. Variance Between the Statement of Assets and Liabilities and Statement of Cash Flows

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.559,254,055 while the statement of cash flows reflects a corresponding balance of Kshs.557,618,997. The variance of Kshs.1,635,058 has not been explained or reconciled.

In the circumstances, the accuracy and completeness of the respective balances could not be confirmed.

2. Unsupported Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.1,793,955,718 as disclosed in Note 5 to the financial statements. However, the following expenditure was not supported:

Component	Unsupported Amount (Kshs)	Missing Documents
Training Expenses	276,537,244	Payment vouchers, training needs assessment and annual training program
Medical Drugs	54,738,053	Payment vouchers and other supporting documents
Domestic Travel and Subsistence	2,126,595	Payment vouchers and other supporting documents
Operating Expenses	285,020,896	Approval from the County Treasury and County Assembly
Supply and delivery of foot and mouth disease vaccines (under specialized materials)	1,597,988	Stores ledgers, issue cards and distribution list
Total	620,020,776	

In the circumstances, accuracy and regularity of use of goods and services amounting to Kshs.620,020,776 could not be confirmed.

3. Unsupported Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amounting to Kshs.363,381,172 as disclosed in Note 10 to the financial statements. The expenditure includes construction of buildings amount of Kshs.3,769,825. However, payment vouchers and other supporting documents were not provided.

Further, the expenditure includes an amount of Kshs.4,500,000 relating to acquisition of land, out of which an amount of Kshs.4,000,000 was paid for acquisition of 0.2 hectares of land for Busia Municipality cemetery. However, a valuation report by the Ministry of Lands and Physical Planning indicated that the land comprised of four (4) plots while an

official search for the land indicated that the land measured 3.32 hectares. No explanation was provided for the contradictory information on the size of the land and Management did not provide a title deed for the land.

In the circumstances, the accuracy, ownership and valuation of the expenditure on land amounting to Kshs.4,000,000 and construction of buildings amount of Kshs.3,769,825 could not be confirmed.

4. Misclassification of Expenditure

The statement of receipts and payments reflects other payments amounting to Kshs.774,694,873 which, as disclosed in Note 13 to the financial statements, relates to development projects in various wards in the County. However, the amount includes payments totalling to Kshs.5,773,102 made on account of casual wages thereby overstating other payments by Kshs.5,773,102 and understating compensation of employees by the same amount.

In the circumstances, the accuracy and regularity of other payments amounting to Kshs.5,773,102 could not be confirmed.

5. Accounts Payable (Pending Bills)

Note 1 under Other Important Disclosures indicates that as at 30 June, 2022, the County Executive had pending accounts payable amounting to Kshs.1,770,154,174 comprising of brought forward amounts totalling to Kshs.740,655,335, additions during the year totalling to Kshs.1,224,410,107 and payments during the year totalling to Kshs.194,911,267.

However, review of Annex 2 to the financial statements indicates that the amounts brought forward of Kshs.740,655,335 were incurred between June, 2014 and June, 2021. No explanation was provided for the failure to clear the long outstanding bills.

Further review of Annex 2 indicates that out of the total pending bills of Kshs.1,770,154,174 as at 30 June, 2022, bills totalling to Kshs.70,045,337 were incurred in the 2022/2023 financial year. No explanation was provided on why expenditure incurred in 2022/2023 financial year were included as pending bills for the year ended 30 June, 2022.

In the circumstances, the accuracy and completeness of the pending accounts payable balance of Kshs.1,770,154,174 as at 30 June, 2022 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

The statement of comparison of budget and actual amounts combined reflects final receipts budget and actual on comparable basis of Kshs.10,230,377,635 and Kshs.8,523,348,215 respectively, resulting to under-funding of Kshs.1,707,029,420 or 17% of the budget. Similarly, the County Executive spent an amount of Kshs.7,329,947,028 against approved budget of Kshs.10,230,377,635 resulting to under-performance of Kshs.2,900,430,607 or about 28% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report for 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, Management has not resolved the issues or given any explanation for the delay in resolving them.

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. Irregular Non-collection of Parking Fees

The statement of receipts and payments reflects an amount of Kshs.293,263,742 in respect of other receipts which, as explained under Note 3 to the financial statements, relates to receipts from own source revenue and returned CRF.

Although revenue collection on some legislated revenue streams had been effected, parking fees collection within Busia town were not being collected or effected as provided for in the Busia County Finance Act, 2021. No explanation was provided on why parking fees remained uncollected from various classes of motor vehicles as set out in the Act.

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

2. Irregular Acquisition of Fire Fighting Engine

The statement of receipts and payments reflects an amount of Kshs.363,381,172 in respect to acquisition of assets which, as disclosed in Note 10 to the financial statements, includes an amount of Kshs.88,359,246 relating to purchase of specialized plant, equipment and machinery. Included in the amount of Kshs.88,359,246 is an amount of Kshs.52,000,000 paid to a local supplier for supply and delivery of one (1) fire fighting engine.

However, from the log book provided for audit verification, it is indicated that the County Executive of Busia is the second (2nd) owner of the vehicle and that there was a previous first (1st) owner. When the vehicle was purchased, it had registration KDD 078G before being transferred to the County Government under registration 40 CG 035A. This is contrary to Regulation 173(2) of the Public Procurement and Asset Disposal Regulations, 2020 which provides that motor vehicles, plant, equipment and related spare parts to be procured shall be new and meet the minimum standards set by the agency responsible for quality control and standardization.

In addition, an online search revealed that the cost of a new fire-fighting engine is between Kshs.15,000,000 and Kshs.20,000,000. Consequently, the cost of Kshs.52,000,000 paid for the second-hand unit is grossly exaggerated.

Physical verification of the fire fighting vehicle revealed that the vehicle has been parked at the Governor's office instead of Amagoro County offices, where it was supposed to be stationed. No explanation was provided for having the vehicle stay idle instead of offering the intended services.

In the circumstances, Management was in breach of the law and the residents of Busia County did not receive value for money from the fire fighting engine.

3. Irregular Construction of Mother and Child Specialized Hospital

Management awarded a contract to a local contractor in 2020 for construction of a mother and child specialized hospital at Alupe Sub-county at a contract sum of Kshs.109,545,885 and contract period of nine (9) months commencing 22 April, 2020 to 21 January, 2021. As at 30 June, 2022, the contractor had been paid a total of Kshs.109,503,079, representing 99.9% of the contract sum.

However, records indicated that the Management introduced additional new drawings, which increased the total slab area from 1,430 to 2,526 square metres and the project cost by Kshs.39,273,544 or about 36% of the initial contract sum. This is contrary to

Section 139(4)(e) of the Public Procurement and Asset Disposal Act, 2015 which states that any variation of a contract shall only be considered if the cumulative value of all contract variations do not result in an increment of total contract price by more than twenty-five (25) percent of the original contract price.

Further, the bill of quantities were not revised in line with the revised works and drawings and the variations were not approved in writing by the tender awarding authority as required by Section 139(1)(a) of the Public Procurement and Asset Disposal Act, 2015

Physical inspection of the project carried out on 20 July, 2022 revealed that the project was behind schedule by eighteen (18) months, with works such as roofing, windows, doors, external finishes, electrical works, plastering and plumbing costing Kshs.40,127,749 not yet done.

In the circumstances, Management was in breach of the law and the public did not receive value for money from the project.

4. Non-Compliance with the Law on Fiscal Responsibility – Wage Bill

The statement of receipts and payments reflects an amount of Kshs.2,878,476,753 in respect to compensation of employees, which represents 40% of the total receipts during the year of Kshs.7,136,548,979. This was 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) percentage of the County Government's total revenue.

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

5. Non-Compliance with the One-third Basis Salary Rule

Review of the Integrated Payroll and Personnel Database (IPPD) for the year under review revealed that an average of 167 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.

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

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

As reported in the 2020/2021 report, 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 (3) 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, review of the contract indicated that the ERP contract 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 and related contract had not been renewed.

In the circumstances, Management did not obtain value for money from the Kshs.27,999,320 invested in the project.

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, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

Weaknesses in Information and Communication Technology Control Environment

Review of Information and Communication Technology (ICT) governance documents and IT systems revealed that during the year under review, the County Government did not have an approved ICT Security Policy, Disaster Recovery Plan and IT Steering Committee. The County Government did not also have in place network controls such as firewalls and access controls.

In the circumstances, the ICT control environment was weak and there was a risk that the County Executive may not recover in a timely manner in the event of a disaster.

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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve 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 Management 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 overall 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 overall 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 the 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 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

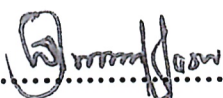
03 February, 2023

**BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.**

6. Statement of Receipts and Payments for the year ended 30th June 2022.

		2021-2022	2020-2021
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	6,843,285,237	6,583,276,192
Other receipts	2	293,263,742	322,558,227
Proceeds from Domestic and Foreign Grants		-	192,062,027
Returned CRF issues		-	408,621
TOTAL RECEIPTS		<u>7,136,548,979</u>	<u>7,098,305,067</u>
PAYMENTS			
Compensation of Employees	3	2,878,476,753	2,746,359,102
Use of goods and services	4	1,793,955,718	1,534,163,202
Transfers to Other Government Units	5	901,409,680	802,823,507
Other grants and transfers	6	440,897,129	894,787,835
Social Security Benefits	7	177,131,705	138,900,287
Acquisition of Assets	8	363,381,172	933,394,636
Other Payments	9	774,694,873	1,220,356,381
TOTAL PAYMENTS		<u>7,329,947,028</u>	<u>8,270,784,950</u>
SURPLUS/DEFICIT		<u>(193,398,049)</u>	<u>(1,172,479,883)</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 7th December, 2022 and signed by:



Name: Mr. Wafula Gypson Ojiambo
Ag. Chief Officer - Finance
ICPAK Member Number: 20335




Name: Ms. Roselin Lumbasi
Ag. Head of Accounting Services
ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

7. Statement of Assets and Liabilities as at 30th June 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Financial assets			
Cash and cash equivalents			
Bank balances	10A	558,605,994	764,484,616
Cash balances	10B	648,061	664,717
Total cash and cash equivalent		559,254,055	765,149,333
Outstanding imprests and advances	11	1,971,800	1,150,000
Total financial assets		561,225,855	766,299,333
Financial liabilities			
Deposits and retentions	12	(3,606,858)	(14,755,001)
Net financial assets		557,618,997	751,544,332
Represented by			
Fund balance b/fwd.	13	751,544,332	1,924,432,836
Prior year adjustments	14	527,287	408,621
Surplus/deficit for the year		(193,398,049)	(1,172,479,883)
Net financial position		557,618,997	751,544,332

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 7th December, 2022 and signed by:



Name: Mr. Wafula Gypson Ojiambo
 Ag. Chief Officer - Finance
 ICPAK Member Number: 20335



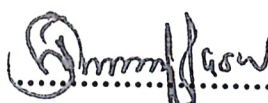
Name: Ms. Roselin Lumbasi
 Ag. Head of Accounting Services
 ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022.

8. Statement of Cash Flows for the period ended 30th June 2022.

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Receipts from operating income			
Exchequer releases (Transfers from the CRF)	1	6,843,285,237	6,583,276,192
Other receipts	2	293,263,742	322,558,227
Proceeds from domestic and foreign grants		-	192,062,027
Returned CRF issues		-	408,621
Payments for operating expenses			
Compensation of employees	3	(2,878,476,753)	(2,746,359,102)
Use of goods and services	4	(1,793,955,718)	(1,534,163,202)
Transfers to other government units	5	(901,409,680)	(802,823,507)
Other grants and transfers	6	(440,897,129)	(894,787,835)
Social security benefits	7	(177,131,705)	(138,900,287)
Other payments	9	(774,694,873)	(1,220,356,381)
Adjusted for:			
Other adjustments Prior year adjustments	14	527,287	408,621
Decrease/(increase) in outstanding imprests & advances	15	(821,800)	1,437,900
Increase/(decrease) in deposits and retentions	16	(11,148,143)	12,076,025
Net cash flow from operating activities		155,575,437	(225,162,702)
Cash flow from investing activities			
Acquisition of assets	8	(363,381,172)	(933,394,636)
Net cash flows from investing activities		(363,381,172)	(933,394,636)
Net increase in cash and cash equivalents		(193,925,335)	(1,172,888,504)
Cash and cash equivalents at beginning of the year		751,544,332	1,924,432,836
Cash and cash equivalents at end of the year		557,618,997	751,544,332

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 7th December, 2022 and signed by:



Name: Mr. Wafula Gypson Ojiambo
 Ag. Chief Officer - Finance
 ICPAK Member Number: 20335



Name: Ms. Roselin Lumbasi
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 ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022

9. Statement of Comparison of Budget & Actual Amounts: Combined

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilisation
	A	B	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Balances brought forward	-	1,386,799,236	1,386,799,236	1,386,799,236	-	100
Exchequer releases	7,927,295,121	(59,825,044)	7,867,470,077	6,843,285,237	1,024,184,840	87
Other receipts	499,797,154	476,311,168	976,108,322	293,263,742	682,844,580	30
TOTAL RECEIPTS	8,427,092,275	1,803,285,360	10,230,377,635	8,523,348,215	1,707,029,420	83
PAYMENTS						
Compensation of Employees	2,884,257,597	(5,605,570)	2,878,652,027	2,878,476,753	175,275	100
Use of goods and services	1,666,892,108	127,141,744	1,794,033,852	1,793,955,718	78,134	100
Transfers to Other Government Units	906,409,680	-	906,409,680	901,409,680	5,000,000	99
Other grants and transfers	769,396,623	376,401,309	1,145,797,932	440,897,129	704,900,803	38
Social Security Benefits	177,131,705	-	177,131,705	177,131,705	0	100
Acquisition of Assets	1,359,963,364	11,610,270	1,371,573,633	363,381,172	1,008,192,461	26
Other Payments	663,041,199	1,293,737,608	1,956,778,807	774,694,873	1,182,083,934	40
TOTAL PAYMENTS	8,427,092,275	1,803,285,360	10,230,377,636	7,329,947,028	2,900,430,608	72
SURPLUS/DEFICIT	-	-	-	1,193,401,187		

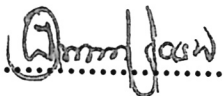
Other receipts includes the county own generated receipts and returned CRF issues. On the other hand exchequer releases includes equitable shares and all proceeds from foreign and domestic grants.

The difference between original budget and revised budget is as a result of the supplementary budget.

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022

- (a) Underutilization of other grants and transfers, acquisition of assets and other payments was occasioned by late disbursement of funds from the National Treasury.
- (b) Underutilization of other receipts such as county own generated revenues was due to political interference.

The County Executive's financial statements were approved on 7th December, 2022 and signed by:


.....

Name: Mr. Wafula Gypson Ojiambo

Ag. Chief Officer - Finance

ICPAK Member Number: 20335


.....

Name: Ms. Roselin Lumbasi

Ag. Head of Accounting Services

ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022

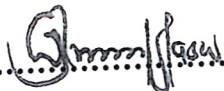
10. Statement of Comparison of Budget & Actual Amounts: Recurrent


Receipt/expe nse item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Balances brought forward	-	1,386,799,236	1,386,799,236	1,386,799,236	-	100
Exchequer releases	5,287,072,820	(1,283,477,639)	4,003,595,181	4,003,509,483	85,698	100
Other receipts	349,858,008	(28,621,953)	321,236,055	293,263,742	27,972,313	91
TOTAL RECEIPTS	<u>5,636,930,828</u>	<u>74,699,644</u>	<u>5,711,630,472</u>	<u>5,683,572,461</u>	<u>28,058,010</u>	100
PAYMENTS						
Compensation of Employees	2,884,257,597	(5,605,570)	2,878,652,027	2,878,476,753	175,275	100
Use of goods and services	1,610,426,249	102,917,318	1,713,343,567	1,713,314,891	28,676	100
Transfers to Other Government Units	801,409,680	-	801,409,680	801,409,680	-	100
Other grants and transfers	68,593,525	1,443,965	70,037,490	40,539,141	29,498,349	58
Social Security Benefits	177,131,705	-	177,131,705	177,131,705	0	-
Acquisition of Assets	88,294,838	(17,238,835)	71,056,003	64,100,002	6,956,001	90

BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
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Other Payments	6,817,234	(6,817,234)	-	-	-	-
TOTAL PAYMENTS	5,636,930,828	74,699,644	5,711,630,472	5,674,972,171	36,658,301	99
SURPLUS/ DEFICIT	=	=	=	8,600,291	(8,600,291)	=

Other receipts include the county own generated receipts and the balance brought forward for FY 2020/2021. On the other hand exchequer releases includes equitable shares and all proceeds from foreign and domestic grants. The difference between original budget and revised budget is as a result of the supplementary budget. The County Executive's financial statements were approved on 7th December, 2022 and signed by

.....

Name: Mr. Wafula Gypson Ojiambo
Ag. Chief Officer - Finance
ICPAK Member Number: 20335

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Name: Ms. Roselin Lumbasi
Ag. Head of Accounting Services
ICPAK Member Number: 12273

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022

11. Statement of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Of Utilisation
	A	B	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,640,222,301	1,223,652,595	3,863,874,896	2,839,775,754	1,024,099,142	73
Other receipts	149,939,146	504,933,121	654,872,267	-	654,872,267	-
TOTAL RECEIPTS	<u>2,790,161,447</u>	<u>1,728,585,716</u>	<u>4,518,747,164</u>	<u>2,839,775,754</u>	<u>1,678,971,410</u>	<u>63</u>
PAYMENTS						
Use of goods and services	56,465,859	24,224,426	80,690,285	80,640,827	49,458	100%
Transfers to Other Government Units	105,000,000	-	105,000,000	100,000,000	5,000,000	95%
Other grants and transfers	700,803,098	374,957,344	1,075,760,442	400,357,988	675,402,453	37%
Acquisition of Assets	1,271,668,526	28,849,105	1,300,517,631	299,281,170	1,001,236,461	23%
Other Payments	656,223,964	1,300,554,842	1,956,778,807	774,694,873	1,182,083,934	40%
TOTAL PAYMENTS	<u>2,790,161,447</u>	<u>1,728,585,717</u>	<u>4,518,747,164</u>	<u>1,654,974,857</u>	<u>2,863,772,306</u>	<u>37%</u>
SURPLUS/DEFICIT	=	=	=	<u>1,184,800,897</u>	<u>(1,184,800,897)</u>	-

Other receipts includes the county own generated receipts and the balance brought forward for FY 2020/2021. On the other hand exchequer releases includes equitable shares and all proceeds from foreign and domestic grants.


The difference between original budget and revised budget is as a result of the supplementary budget.

- (a) Underutilization of other grants and transfers, acquisition of assets and other payments was occasioned by late disbursement of funds from the National Treasury.

**BUSIA COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2022**

(b) Underutilization of other receipts such as county own generated revenues was due to political interference.

The County Executive's financial statements were approved on 7th December, 2022 and signed by:

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Name: Mr. Wafula Gypson Ojiambo
Ag. Chief Officer - Finance
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BUSIA COUNTY EXECUTIVE
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12. Budget Execution by Programmes and Sub-Programmes

			Final Budget	Indicators	Outcome	Actual Comparable Basis	Budget Utilization Difference
Department	Programme	Sub-programme	2021-2022		2021-2022	2020-2021	2021-2022
			KShs		KShs	KShs	KShs
AGRICULTURE	Crop Production and management	Input support services	238,051,956	99%	236,280,405	246,207,227	1,771,552
		Input support services	2,000,000	0%	-		2,000,000
	Crop Production and management	Crop development	3,000,000	0%	-	14,475,445	3,000,000
		Crop protection	2,000,000	0%	-		2,000,000
	Land Use and Management	Agricultural mechanization	2,000,000	0%	-		2,000,000
	Agricultural Training and Extension services	Agriculture extension services	2,000,000	0%	-	1,499,940	2,000,000
		Agricultural Training services	80,236,573	3%	2,431,632	23,187,426	77,804,941
	Agribusiness and agricultural value chain Development	Value addition	12,000,000	83%	9,997,698		2,002,302
	Agricultural financial support services	Agricultural credit support services	3,000,000	0%	-		3,000,000
	Kenya Climate Smart	Kenya Climate SMART	403,428,590	41%	167,281,012	278,371,815	236,147,578

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022

	Agriculture Programme						
	Fisheries and Aquaculture Resources Development	Aquaculture development	16,000,000	24%	3,868,025	4,498,000	12,131,975
		Fisheries training infrastructure development	5,000,000	0%	-	-	5,000,000
		Fish value addition and marketing	4,000,000	0%	-	-	4,000,000
		Lake based aquaculture parks	5,000,000	0%	-	-	5,000,000
	Veterinary Health Services	Veterinary Disease control	11,138,104	27%	2,965,030	2,449,865	8,173,074
		AI services	3,500,000	0%	-	-	3,500,000
		Meat inspection services	3,000,000	0%	-	-	3,000,000
		Veterinary Extension	6,000,000	0%	-	-	6,000,000
	Livestock production & Development	Livestock production improvement	14,650,000	0%	-	4,499,580	14,650,000
		Livestock Extension	3,428,986	0%	-	4,998,897	3,428,986
	Other Development Projects	Other Development projects	413,783,059	65%	267,644,464	276,921,567	146,138,595
	Total for Vote		1,233,217,268	56%	690,468,266	857,109,762	542,749,002
TRADE	General Administration and Support services	Administrative support service	71,728,843	87%	62,339,050	79,721,120	9,389,794

**BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022**

	Trade Developments and Investment	Busia county trade development fund	6,000,000	28%	1,700,000	358,943	4,300,000
		Market modernization and development	105,070,250	16%	16,394,857	17,423,400	88,675,393
	Fair Trade Practices	Weights and measures.	3,000,000	0%	-		3,000,000
	Cooperative development	Busia county cooperative enterprise development fund	-	-	-	2,000,000	-
		Revitalization of cotton ginneries	11,750,000	79%	9,283,406		2,466,594
		Value addition	-	-	-		-
	Other Development Projects	Other Development projects	121,394,516	35%	42,639,981	46,938,415	78,754,535
	Total for Vote		318,943,609	41%	132,357,294	146,441,878	186,586,315
FINANCE	General Administration and Support services	Administrative support service	918,537,365	99%	908,865,074	898,946,034	9,672,291
	Financial management, Control and Development services	Revenue generation services	2,000,000	0%	-	6,670,572	2,000,000
	Information and Communication Services	ICT support services	2,500,000	87%	2,178,632	5,000,000	321,368

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	Other Development Projects	Other Development projects	22,400,000	85%	19,144,138		3,255,862
	Total for Vote		945,437,365	98%	930,187,844	910,616,606	15,249,522
EDUCATION	General Administration and Support services	Administrative support service	425,919,138	99%	423,742,256	423,725,879	2,176,882
	Early Childhood Development Education (Basic Education)	Improvement of infrastructure in E.C.D.E Centres	51,502,000	0%	-		51,502,000
		E.C.D.E Capitation	-	-	-		-
		Child nutrition	-	-	-		-
	Tertiary/Vocational Training Development	Infrastructure development	23,582,126	1%	248,779	10,396,428	23,333,347
	Education support	Education support scheme	52,097,410	21%	11,010,391	97,202,343	41,087,019
	Other Development Projects	Other Development Projects	150,023,826	22%	32,595,869	46,790,723	117,427,957
	Total for Vote		703,124,500	67%	467,597,295	578,115,373	235,527,205
CULTURE	General Administration and Support services	Administrative support service	95,440,030	93%	89,234,663	84,765,464	6,205,368
	Social services	Infrastructural development	3,500,000	0%	-		3,500,000
		Community Support	15,400,000	0%	-		15,400,000

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	Youth and Empowerment Development	Equipping and Operationalization of youth empowerment	3,950,000	0%	-		3,950,000
	Promotion and development of sports	Infrastructural development	6,000,000	0%	-	3,794,967	6,000,000
		Sports promotion	-		-		-
	Child care and protection	Rehabilitation and custody	5,000,000	0%	-		5,000,000
	Culture Promotion and Development	Cultural infrastructural development	-	-	-	1,251,393	-
	Promotion and development of Local tourism in the county	Tourism development	-	-	-	802,312	-
	Alcoholic Drinks and Drugs control	Infrastructure development	-	-	-		-
	Other Development Projects	Other Development projects	87,939,982	32%	28,037,330	29,268,550	59,902,652
	Total for Vote		217,230,012	54%	117,271,993	119,882,686	99,958,019
PUBLIC WORKS	General Administration and support services	Administrative support service	128,583,786	99%	127,215,398	133,762,950	1,368,387
	Development and Maintenance of Roads	Routine maintenance of roads	385,000,000	10%	38,448,390	307,721,591	346,551,611
		Development of Roads	112,489,285	0%	-	186,805,333	112,489,285

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	Building Infrastructure Development	Infrastructure Development	2,923,010	0%	-	16,651,806	2,923,010
	Energy Development	Energy Services	9,200,000	0%	-		9,200,000
		Solar Energy Exploration	16,500,000	0%	-		16,500,000
		Renewable energy	-	-	-		-
	Alternative Transport infrastructure Development	Road safety campaign	1,000,000	0%	-		1,000,000
	Other Development Projects	Other Development Projects	569,619,323	57%	323,949,268	428,827,264	245,670,055
	Total for Vote		1,225,315,404	40%	489,613,055	1,073,768,944	735,702,348
PUBLIC SERVICE MANAGEMENT	General Administration and support services	Administrative support services	391,221,340	96%	376,027,080	447,284,003	15,194,260
	Total for Vote		391,221,340	96%	376,027,080	447,284,003	15,194,260
PUBLIC SERVICE BOARD	General Administration and support services	Administrative support services	100,036,203	98%	97,539,155	72,359,622	2,497,047
	Total for Vote		100,036,203	98%	97,539,155	72,359,622	2,497,047
LANDS	General Administration and support services	Administrative support services	130,911,619	90%	117,479,125	144,372,662	13,432,494

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	County Land Administration and planning	Land use planning	5,503,212	82%	4,500,000		1,003,212
	Housing development and management	Housing Development	46,770,752	14%	6,421,699	2,751,724	40,349,053
	County Urban management and Development	Urban management	56,298,859	4%	2,508,799	25,210,841	53,790,060
		Urban Development (Malaba Municipalities)	212,531,513	0%	-	15,648,394	212,531,513
		Urban Development (Busia Municipality)	15,000,000	5%	753,050		14,246,950
	Other Development Projects	Other Development Projects	19,049,760	72%	13,736,003	15,681,500	5,313,757
	Total for Vote		486,065,715	30%	145,398,677	203,665,121	340,667,038
WATER	General Administration and support services	Administrative support services	142,603,493	99%	140,740,355	114,966,005	1,863,138
	Water Supply Services	Urban water supply and sewerage	77,970,555	31%	23,799,752	14,119,468	54,170,803
		Rural water supply	100,920,218	69%	70,103,041		30,817,177
	Environment Management and Protection	Environmental management	17,500,000	34%	6,022,000	97,881,420	11,478,000

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	Small Holder Irrigation and Drainage	Irrigation infrastructure development	-	-	-	-	-
	Forest development and management	Rehabilitation and Restoration degraded landscape	10,000,000	13%	1,282,509	5,855,962	8,717,491
	Water Tower Protection and Climate Change Mitigation	Water Tower Protection and Climate Change Mitigation	-	-	-	-	-
	Other Development Projects	Other Development Projects	330,150,442	32%	106,464,766	286,955,285	223,685,676
	Total for Vote		<u>679,144,708</u>	<u>51%</u>	<u>348,412,422</u>	<u>519,778,140</u>	<u>330,732,286</u>
HEALTH	General Administration and support services		1,813,298,516	100%	1,813,270,361	1,861,927,948	28,155
	Curative Health Services	Infrastructure development	303,680,901	43%	132,020,695	105,080,658	171,660,206
		Hospital equipment	46,625,360	69%	32,299,989		14,325,371
		Infrastructure development	105,838,637	28%	30,059,867		75,778,770
		Lower level hospital equipment	1,345,360	0%	-		1,345,360
	Preventive and Promotive Health services	Preventive Services	12,000,000	12%	1,419,914	5,557,418	10,580,086
		Health promotion unit	129,133,623	6%	7,397,121	118,782,512	121,736,502

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	Other Development Projects	Other Development projects	92,970,932	27%	25,540,020	77,465,068	67,430,912
	Total for Vote		2,504,893,329	82%	2,042,007,968	2,168,813,604	462,885,361
GOVERNORSHIP	General Administration and support services	Administrative support service	423,788,504	125%	528,612,588	355,003,468	104,824,084
	Disaster Risk Management	Disaster preparedness	74,579,000	74%	55,230,594	7,339,538	19,348,406
	Information dissemination and knowledge management	Communication Services	18,471,000	42%	7,813,117	5,357,017	10,657,883
	Other Development Projects	Other Development projects	2,500,000	0%	-	2,425,682	2,500,000
	Total for Vote		519,338,504	114%	591,656,299	370,125,705	72,317,795
COUNTY ASSEMBLY	Transfers to County		801,409,679	100%	801,409,679	741,927,753	-
			105,000,000	95%	100,000,000	60,895,754	5,000,000
			906,409,679	99%	901,409,679	802,823,507	5,000,000
	GRAND TOTAL		10,230,377,636	72%	7,329,947,027	8,270,784,951	2,900,430,609

13. Significant Accounting Policies

The key 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 salary advances 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 recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Executive.

Significant Accounting Policies (Continued)

i) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

ii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

b) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

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) 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 is 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.

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Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the County Executives 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. A detail of payments by third parties on behalf of the county Executive is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

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 2022, this amounted to Kshs 3,606,858 compared to Kshs 14,755,001 in prior period as indicated on note 12.

There were no other restrictions on cash during the year

Significant Accounting Policies (Continued)

7. Imprests and Advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as 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.

8. Third Party Deposits and Retention

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 fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

9. 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

10. 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 County Executive at the end of the year. Pending bills 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.

Significant Accounting Policies (Continued)

11. 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, and 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. Annex 7 of this financial statement is a register of the contingent liabilities in the year.

12. 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.

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Significant Accounting Policies (Continued)

13. 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 on 29th June, 2021 for the period 1st July 2021 to 30th June 2022 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 annex to these financial statements.

14. Comparative figures

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

15. 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.

16. Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 18 explaining the nature and amounts.

17. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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14. Notes to the Financial Statements

1. Exchequer Releases (Transfer from the CRF)

	2021-2022	2020-2021
	Kshs	Kshs
Total exchequer releases for quarter 1	1,183,406,732	-
Total exchequer releases for quarter 2	1,793,040,503	1,637,494,326
Total exchequer releases for quarter 3	1,795,540,503	2,084,373,679
Total exchequer releases for quarter 4	2,071,297,499	2,861,408,187
Total	6,843,285,237	6,583,276,192

2. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Other receipts	293,263,742	322,558,227
TOTAL	<u>293,263,742</u>	<u>322,558,227</u>

Other receipts include own source revenue and returned CRF issues

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Notes to the Financial Statements (Continued)

3. Compensation of Employees

	2021 - 2022	2020 - 2021
	KShs	KShs
Basic salaries of permanent employees	1,768,495,807	1,618,281,679
Basic wages of temporary employees	69,872,349	73,394,146
Personal allowances paid as part of salary	802,631,044	908,412,992
Pension and other social security contributions	137,966,924	-
Compulsory national social security schemes	9,917,940	35,801,222
Compulsory national health insurance schemes	54,421,434	-
Social benefit schemes outside government	-	108,486,708
Other personnel payments (Gratuity)	35,171,254	1,982,356
Total	2,878,476,753	2,746,359,102

In the year under review there was increase in basic salaries and personal costs due to the employment of new employees

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

Description	2021 - 2022	2020 - 2021
	KShs	KShs
Utilities, supplies and services	57,685,637	47,973,251
Communication, supplies and services	22,264,230	17,664,654
Domestic travel and subsistence	185,153,033	177,042,383
Foreign travel and subsistence	29,390,215	-
Printing, advertising and information supplies & services	6,741,438	27,450,441
Rentals of produced assets	6,212,001	29,092,159
Training expenses	276,537,244	230,009,539
Hospitality supplies and services	127,987,563	91,887,874
Insurance costs	2,547,001	231,868,677
Specialized materials and services	143,644,932	78,459,196
Office and general supplies and services	163,978,667	60,846,375
Other operating expenses	570,897,952	308,916,490
Routine maintenance – vehicles and other transport equipment	8,305,639	21,573,024
Routine maintenance – other assets	73,037,427	61,212,656
Fuel Oil and Lubricants	64,834,685	76,087,668
Medical drugs	54,738,053	74,078,816
Total	1,793,955,718	1,534,163,202

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Notes to the Financial Statements (Continued)

5. Transfer to Other Government entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to county government entities		
Transfer to Busia County Assembly	901,409,680	802,823,507
Total	901,409,680	802,823,507

6. Other Grants and Payments

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Scholarships and other educational benefits	11,635,445.00	70,569,645
Education Revolving Scheme	-	10,950,301
Emergency relief and refugee assistance	40,539,140.55	72,007,512
Subsidies to small businesses, cooperatives, and self-employed (ADF, ASSAP and Cooperative Enterprise	-	
DANIDA	550,344.85	
Vocational training	11,010,390.65	52,336,567
Kenya Urban Support Programme	753,050.00	40,802,535
Kenya Devolution Support Programme	158,252,078.85	286,948,354
Kenya Climate Smart Support Programme	159,943,544.35	278,078,058
ASDSP	7,337,467.70	22,164,130
Special Purpose	33,449,644.60	60,930,733
Other Capital Grants and Transfers	17,426,022	-
Total	440,897,128.95	894,787,835

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Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022	2020-2021
	Kshs	Kshs
Employer Social Benefits	177,131,705	138,900,287
Total	177,131,705	138,900,287

Social security benefits include the employer contribution to social schemes i.e., Local Authority Pension Trust (LAP-Trust), Local Authority Provident Fund (LAP Fund) and National Social Security Fund (NSSF).

8. Acquisition of Assets

Non- Financial Assets	2021 - 2022	2020 - 2021
	KShs	KShs
Construction of Buildings	3,769,825	23,734,248
Refurbishment of Buildings	16,394,857	69,138,789
Construction and Civil Works	105,993,653	308,232,585
Overhaul and Refurbishment of Construction and Civil Works	77,807,249	-
Purchase of Motor Vehicles	-	65,489,124
Purchase of Household Furniture and Institutional Equipment	1,280,603	927,638
Purchase of Office Furniture and General Equipment	33,004,771	87,901,149
Purchase of ICT, Networking and Communication Equipment	24,237,939	6,670,572
Purchase of Specialised Plant, Equipment and Machinery	88,359,246	18,335,583
Purchase of Certified Seeds, Breeding Stock and Live Animals	8,033,029	21,436,533
Purchase of medical and dental equipment	-	3,639,620
Rehabilitation of Civil Works	-	327,888,795
Acquisition of Land	4,500,000	-
Total acquisition of non- financial assets	363,381,172	933,394,636
Total acquisition of assets	363,381,172	933,394,636

BUSIA COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

9. Other Payments

	2021-2022	2020-2021
	Kshs	Kshs
Other payments	774,694,873	1,220,356,381
Total	774,694,873	1,220,356,381

Other payments include other development projects which consists majorly of ward projects.

10. Cash and Bank Balances

10A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021-2022	2020-2021
			Kshs	Kshs
a) COUNTY EXECUTIVE CBK ACCOUNTS				
CBK Recurrent	1000171189	Recurrent	61,758	2,060
Busia County Village Polytechnics	1000370092	Development	839,336	9,547,410
Busia County Special Purpose Account	1000349239	Recurrent	9,360,874	29,267,227
CBK Road Maintenance Fuel Levy Fund	1000268336	Development	537,207	35,333,778
CBK Development	1000171138	Development	361,091	424,827
CBK Revenue Fund	1000171618	Receipts	184,265,868	509,642,056
Busia Climate Smart Agriculture Project	1000362189	Development	173,525,606	64,842,040
Busia County Deposit Account	1000239204	Development	3,606,858	14,755,001
Busia County Kenya Devolution Support Programme	1000412844	Development	46,409,820	20,561,569
Covid 19 Special Account	1000459662	Recurrent	23,139,540	45,920,540
Busia County Health NI (Nutrition International) Account Busia County	1000445308	Development	22,111	6,532,602
Busia County Health Facility Improvement Fund	1000535822	Recurrent	3,073,654	0
Agricultural Sector Development Support Program	1000369531	Development	2,606,538	426,083
(b) COMMERCIAL ACCOUNTS				

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Busia County Institutional Grant	1259557774	Development	-	-
Busia County Urban Support Grant	1071216190600	Development	-	-
Busia County health service account KCB	79000026361	Recurrent	-	-
Khunyangu Health Centre National Bank Of Kenya -Health (NHIF)	1001036736900	Recurrent	3,290,523	1,186,533
Busia County Referral Hospital National Bank Of Kenya - Health (NHIF)	136712400	Recurrent	11,463,154	133,036
Sio Port Victoria Health Centre KCB - Health (NHIF)	1183867425	Recurrent	2,599,621	212,491
Port Victoria Health Centre National Bank Of Kenya -Health (NHIF)	1001036646000	Recurrent	3,988,282	5,608,246
Nambale Sub County Hospital KCB -Health (NHIF)	11412238176000	Recurrent	99,709	172,757
Kocholia Sub County Hospital KCB -Health (NHIF)	1102098337	Recurrent	3,612,100	98,827
Alupe Sub County Hospital KCB -Health (NHIF)	1264497768	Recurrent	1,172,016	135
Busia County Car and Mortgage Account	11412238176000	Recurrent	-	8,452,049
National Bank Busia County ASDSP Account National Bank	1020205083700	Development	16	176
Co-Op Bank Standing Imprest A/C	1141236344200	Recurrent	999,400	600
Busia County KCSAP Account Coop Bank	1141238240600	Development	6,520	6,521
County Health Management Team	79000026361	Recurrent	2,892,736	8,011,060
KCB Revenue Collection	1140758017	Receipts	79,388,491	1,603,958
Co-Op Bank Education Imprest	1141236344204	Recurrent	1,283,167	1,743,037
Total			558,605,994	764,484,616

BUSIA COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

10 B Cash in Hand

	2021-2022	2020-2021
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	648,061	664,717
Total	648,061	664,717

Cash in hand should also be analysed as follows:

	2021-2022	2020-2021
	Kshs	Kshs
Hospital user fees	122,655	266,120
Bus parking fees	176,120	7,040
Market fees	57,430	36,470
kiosk rent	3,000	800
Plan approval	10,000	2,000
Fish cess	3,510	-
Land rates	22,396	-
ATC	4,670	-
Noise/NEMA	4,400	-
Public health	32,000	-
Produce cess	47,380	111,180
Trailer parking fees	8,800	25,300
Fish import fees	-	15,500
Fish traders licence	-	48,400
Fish movement permit	-	1,650
single business permit	128,500	133,402
Munana water supply	-	675
Veterinary (Nambale)	6,200	3,500
Stock sale	18,000	9,620
Plot rent	3,000	-
sand cess	-	3,060
Total	648,061	664,717

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Notes to the Financial Statements (Continued)

11. Outstanding imprests and advances

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	1,971,800	1,150,000
Total	1,971,800	1,150,000

The outstanding amount has since be surrendered

<i>Breakdown of Imprest and Salary Advance per Department</i>	2021-2022	2020-2021
<i>Imprest</i>	Kshs	Kshs
Education and Vocational Training	567,700	-
Governorship	1,000,500	250,000
Public Works	103,600	-
Finance	300,000	-
Lands, Housing and Urban Development	-	500,000
Sports, Culture and Social Services	-	400,000
Sub-Total	1,971,800	1,150,000
Grand Total	1,971,800	1,150,000

12. Deposits and Retention

	2021-2022	2020-2021
	Kshs	Kshs
Deposits	3,606,858	14,755,001
Total	3,606,858	14,755,001

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

**BUSIA COUNTY EXECUTIVE
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Notes to the Financial Statements (Continued)

13. Fund Balance Brought Forward

	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	764,484,616	1,924,152,842
Cash in Hand	664,717	371,070
Accounts Receivables	1,150,000	2,587,900
Accounts Payables	(14,755,001)	(2,678,976)
Total	751,544,332	1,924,432,836

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

14. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

Description Of The Error	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted **
	Kshs		Kshs
Bank Account Balances	1,924,152,842	-	1,924,152,842
Cash in Hand	371,070	-	371,070
Accounts Payables	2,587,900	-	2,587,900
Receivables	(2,678,976)	-	(2,678,976)
Returned CRF issues	-	527,287	-
Total	1,924,432,836	527,287	1,924,432,836

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Notes to the Financial Statements (Continued)

15. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Imprest and Advances as at 1 st July (A)	1,150,000	2,587,900
Imprest and Advances as at 30 th June (B)	1,971,800	1,150,000
Increase)/ Decrease in Imprest and Advances (C=(B-A))	(821,800)	1,437,900

16. Increase/ (Decrease) in Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposits and Retention s as at 1 st July (A)	14,755,001	2,678,976
Deposits and Retention as at 30 th June (B)	3,606,858	14,755,001
Increase/ (Decrease)in Deposits and Retentions C= B-A	(11,148,143)	12,076,025

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Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2020/2021			FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	22,781,730	124,224,522	5,897,363	141,108,888
Construction of civil works	345,129,136	181,140,988	54,151,564	472,118,560
Supply of goods	229,455,819	607,573,914	94,377,128	742,652,604
Supply of services	143,288,650	311,470,684	40,485,213	414,274,121
Total	740,655,335	1,224,410,107	194,911,267	1,770,154,174

2. Other Pending Payables (See Annex 3)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY			FY
	2020/2021			2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	740,655,335	1,224,410,107	194,911,267	1,770,154,174
Total	740,655,335	1,224,410,107	194,911,267	1,770,154,174

BUSIA COUNTY EXECUTIVE
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For the year ended June 30, 2022

Other Important Disclosures (Continued)

3. 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

	2021- 2022	2020- 2021
	Kshs	Kshs
<u>Transfers To Related Parties</u>		
Transfer to the County Assembly	901,409,679	802,823,507
Transfers to Development Projects	-	1,173,545,055
Transfers to County Water Service Providers	-	5,100,000
Total Transfers To Related Parties	901,409,679	1,981,468,562

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Other Important Disclosures (Continued)

4. 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	7 th May, 2014	County Headquarters	Mr. Oscar Odaba
Agricultural Development Fund	16 th May, 2014	County Headquarters	Mr. Benjamin Onyancha
Busia County Public Officers Revolving Fund	28 th Dec, 2018	County Headquarters	Mr Martin Sikolia
Busia Water and Sewerage Co.	14 th April, 2020	County Headquarters	Mr. Eric Nakitare
Busia Alcoholic Drinks Control Fund	02 nd July, 2014	County Headquarters	Mr. Willis Peter Echesa
Trade Revolving Fund	6 th October, 2016	County Headquarters	Mr. Fredrick Naku Odalo

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Other Important Disclosures (Continued)

5. Covid- 19 Funds


Covid -19 Funds	2021-2022	2020-2021
	Kshs	Kshs
Receipts		
Receipts From the National Government (Note 3)	-	106,464,000
Total Receipts	-	106,464,000
Payments		
Purchase of oxygen delivery regulators	-	1,162,500
Purchase of Oxygen Cylinders with Oxygen (Double crank beds) for isolation centres	-	285,000
Purchase of Bed side lockers for isolation centres	-	22,250,000
Purchase of Cellular Blankets for use in isolation centres and health facilities	-	6,000,000
Purchase of Patient gowns for isolation centres and health facilities	-	1,798,000
Purchase of Hospital bed Sheets (100% cotton) for Covid -19 isolation centre (Pairs)	-	750,000
Purchase of 3Ply Surgical masks	-	2,770,000
Purchase of Disposable Gloves (Latex) - boxes	-	6,000,000
Purchase of complete PPEs	-	5,287,560
Purchase of N95 3M Face Masks with valve	-	2,500,000
Purchase of KN95 Face masks	-	375,000
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	-	195,000
Purchase of Refined fuel for patient and specimen transportation and surveillance	-	2,600,000
Purchase of chemistry and haematology reagents	-	3,265,800
Purchase of IV fluid giving sets	-	127,100
Cotton wool 400grms	-	77,500
Gauze rolls (400g)	-	136,800
Purchase of Sodium Hypochlorite (JIK) - 5L Tins	-	503,200
Purchase of Bin liners (Black, Yellow, Red)	-	145,000
Purchase of Safety boxes	-	465,000
Servicing of ICU equipment	-	150,000
	-	3,000,000

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Purchase of Ripple mattresses for ICU beds	-	100,000
Contact Tracing and follow up (Enhanced Surveillance)	-	600,000
Total Payments	(-)	(60,543,460)
Balance In the Covid 19 Fund	-	45,920,540

15. Progress On Follow Up on Prior Year Auditor's Recommendations

The County Executive of Busia has not received the final external Audit report (Audit Certificate) for the financial year ended 30 June 2021.



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Hon. Topista Naiti Wanyama
CEC, Finance and Economic Planning
Date: 7th December 2022

BUSIA COUNTY EXECUTIVE
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16. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period (2021-2022)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	1,183,406,732	1,793,040,503	1,793,040,503	1,828,901,313	6,598,389,051
Level 5 Hospitals	-	-	-	6,661,875	6,661,875
Other transfers - Donor funds transferred through exchequer	-	-	-	238,234,311	238,234,311
Total	1,183,406,732	1,793,040,503	1,793,040,503	2,073,797,499	6,843,285,237

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Annex 2 – Analysis of Pending Accounts Payable

S/NO	SUPPLIER CONTRACT NAME	DATE OF LPO/LSO CONTRACT	OUTSTANDING PENDING BILL AMOUNT AS OF 30/6/2021	ADDITIONS DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING PENDING BILL AS AT 30/6/22	REMARKS
			a	b	c	d=a+b-c	
CONSTRUCTION OF BUILDING	GENIOUSIS LTD	04/07/2022	-	4,020,400	-	4,020,400	Verified
	MAGERO SS& GENERAL		2,231,131	-	1,931,065	300,066	Verified
	N/A	N/A	-	5,000,000	-	5,000,000	Verified
	DEBEARS CONSTRUCTION CO.LTD	12/03/2020	-	877,930		877,930	Verified
	NAMUSAL KABIERO	02/01/2022		6,991,050		6,991,050	Verified
	KAMORATA CONTRACTORS LTD	14/3/2017	249,992	-	-	249,992	Verified
	WAMBAYI & SONS BUILDING CONTRACTORS LTD	21/05/2020	-	1,646,040	-	1,646,040	Verified
	ROSSI HOLDINGS LTD	23/3/2017	120,000			120,000	Verified
	ROSEHILL MOMENTS COMPANY	26/06/2021		1,000,000		1,000,000	Verified
	ROSSI HOLDINGS LTD	23/3/2017	120,000			120,000	Verified
	NAMUSALI KABIERO LTD	17/2/2017	427,125			427,125	Verified

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WAMBAYI & SONS BUILDING CONTRACTORS LTD	21/6/2020	-	1,462,790		1,462,790	Verified
PASHEL HOLDINGS	25/06/2019		580,742		580,742	Verified
JOTORI & SONS INVESTMENT LIMITED	29/04/2020	-	3,914,140	2,062,090	1,852,050	Verified
PASHEL HOLDINGS	12/03/2020		1,984,500		1,984,500	Verified
FREDOPEN GENERAL ENG. WORKS LTD	17/2/2017	109,054			109,054	Verified
NAMENYA CONTRACTORS LTD		1,095,388			1,095,388	Verified
MERNANCY ENTERPRISES LTD	15/4/2020	1,800,000			1,800,000	Verified
ROMECA CONSTRUCTION LTD	24/05/2021		2,486,760		2,486,760	Verified
CYLINK CONSTRUCTION CO. LTD	18/06/2020	-	799,700	-	799,700	Verified
ABORI AGENCIES LTD	12/03/2020	1,143,080			1,143,080	Verified
NGOMUWA AGENCIES	21/06/2020		2,075,910		2,075,910	Verified
TAVANA HOLDINGS	24/05/2021	-	1,705,225	-	1,705,225	Verified
SSEZE LOGISTICS LTD	20/3/2015	100,000			100,000	Verified
MOSEJE LTD	21/06/2020		1,851,170		1,851,170	Verified

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NAMENYA CONTRACTORS LTD			199,801			199,801	Verified
LEOJO CONTRACTORS	25/5/2016		1,904,208	-	1,904,208	-	Verified
PATLIZA CONTRACTORS	21/06/2017		1,396,988	-	-	1,396,988	Verified
DIGITAL AFRICA SERVICES	30/09/2015		-	1,020,401	-	1,020,401	Verified
FIELDTECH CONSTRUCTION CO. LTD	15/4/2020		451,098	222,629		673,727	Verified
CHEC PLUS KENYA LTD	28/5/2020		366,860			366,860	Verified
ELINS DÉCOR LTD		-		197,843	-	197,843	Verified
FIELDTECH CONSTRUCTION CO. LTD	23/3/2017		393,571			393,571	Verified
BERODI COMPANY LIMITED	17/11/2020		993,000	-	-	993,000	Verified
WAJIBIKA ENTERPRISES	27/05/2020	-		2,996,970	-	2,996,970	Verified
OFUMBOLO CO.LTD	15/5/2019	-		2,350,380	-	2,350,380	Verified
SYDCAS CON. LTD	07/06/2016	-		46,000	-	46,000	Verified
SWAMISHAMI CO.LTD	14/6/2021	-		3,400,000	-	3,400,000	Verified
BOARDER GATE CONSTRUCTION SERVICES LTD	18/3/2021	-		2,429,626	-	2,429,626	Verified
PASHEL HOLDINGS LIMITED	17/12/2020	-		1,978,940	-	1,978,940	
BURTIK BUILDERS LTD	24/11/2020	-		4,940,890	-	4,940,890	

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OFUMBULO COMPANY LTD	15/3/2019	2,128,400	-	-	2,128,400	
MAJIMBO CONTRACTORS	21/12/2020	-	6,550,000	-	6,550,000	Verified
MERNANCY ENTERPRISES LTD	24/12/2020	1,876,465	-	-	1,876,465	Verified
INFINET TECHNICS LTD	16/6/2021	-	2,983,420	-	2,983,420	Verified
MERNANCY ENTERPRISES LTD	18/12/2020	-	5,000,000	-	5,000,000	Verified
MAJACAO CO.LTD	16/6/2021	-	5,883,680	-	5,883,680	Verified
BESTVIEW AGENCIES LTD	30/6/2021	-	5,211,530	-	5,211,530	Verified
BORDERGATE CONSTRUCTION SERVICES LTD	27/5/2020	-	2,364,416	-	2,364,416	Verified
PATRIMA BULDING CONTRACTORS	23/06/2016	496,050	-	-	496,050	Verified
JULENS MERCHANTS	05/03/2016	299,987	-	-	299,987	Verified
WANENGA ENTERPRISES LTD		7,040	-	-	7,040	Verified
MWAMBU CONSTRUCTION CO LTD	22/05/2014	2,206,186	-	-	2,206,186	Verified
SPELLION K LTD	02/06/2016	1,049,436	-	-	1,049,436	Verified
MUSARAT PALM ASCEND	27/01/2021	-	1,499,703	-	1,499,703	Verified
MEGALASER INTERNATIONAL	30/9/2015	-	1,494,590	-	1,494,590	Verified
MEGALASER INTERNATIONAL	30/9/2015	-	1,996,082	-	1,996,082	Verified

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	BEFEMU BUILDING AND CONSTRUCTION LIMITED	15/5/2019	-	3,496,181	-	3,496,181	Verified
	GEOKID GENRAL ENTERPRISES LTD	02/07/2022	-	1,950,000	-	1,950,000	Verified
	CLAMS INNOVATION SERVICES	14/06/2021	-	298,120	-	298,120	Verified
	ZACTINA LTD	04/06/2020	296,870	-	-	296,870	Verified
	RUDELWHITE ENTERPRISES LTD	17/12/2020	-	7,090,550	-	7,090,550	Verified
	MAJIMBO CONTRACTORS CO LTD	24/5/2021	-	15,400,000	-	15,400,000	Verified
	FREDOPEN GENERAL ENGINEERING WORKS LTD	24/5/2021	-	5,000,000	-	5,000,000	Verified
	FREDOPEN GENERAL ENGINEERING WORKS LTD	17/2/2022	-	700,325	-	700,325	Verified
	TOPESHI CO.LTD	16/6/2021	-	500,000	-	500,000	Verified
	PRIME CONTRACTORS KENYA LTD	15/4/2020	1,320,000	-	-	1,320,000	Verified
	JEMITASHNI LIMITED	21/6/2021	-	825,888	-	825,888	Verified
	Sub totals		22,781,730	124,224,522	5,897,363	141,108,888	
	KASEWE DEVELOPERS	06/02/2020	2,123,478	-	-	2,123,478	Verified

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CONSTRUCTI ON OF CIVIL WORKS	MERSHIL KENYA LTD		-	696,313	-	696,313	Verified
	SHABSAL COMPANY LTD	06/11/2021	-	13,941,334	-	13,941,334	Verified
	VIASCO COMPANY LTD	02/03/2021	-	401,569	-	401,569	Verified
	INFORCOM TECHNOLOGY SLNS	17/3/2021	-	5,302,080	-	5,302,080	
	HANAL INVESTMENT	17/3/2021	-	7,391,403	-	7,391,403	
	RUDELWHITE ENTERPRISES LTD	18/03/2021	-	3,582,980	-	3,582,980	Verified
	OPET ENTERPRISES LTD	04/06/2021	-	1,526,460	-	1,526,460	Verified
	BORDER GATE CONSTRUCTION SERVICES LTD	25/06/2019	696,232	-	696,232	-	Verified
	CADEODEB ENT. LTD	06/02/2020	4,329,150	-	-	4,329,150	Verified
	BOBS CIVIL ENGINEERS & GEN. CONTRACTORS	06/02/2020	3,876,652	-	-	3,876,652	Verified
	BRUNSTAR CONSTRUCTION & GENERAL SUPPLIES LIMITED	07/12/2020	4,781,175	-	-	4,781,175	Verified
	GRANTS	15/2/2022	-	2,500,000	-	2,500,000	Verified
	GRANTS		-	1,500,000	-	1,500,000	Verified
	IMOLIN FRIGHTERS LTD	19/06/2020	-	485,205	-	485,205	Verified

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BIMSTAR COMPANY LIMITED'	17/11/2020	377,790	-	-	377,790	Verified
VALLEY DRILLERS & GEN. CONTRACTORS LTD.	06/02/2020	2,099,160	-	-	2,099,160	Verified
BIMSTAR CO. LTD	24/04/2020	4,782,342	-	4,782,432	90	Verified
GRANTS	22/12/2021	340,000	1,600,000	200,000	1,740,000	Verified
Nalis Kam Company	03/04/2020	150,000	-	-	150,000	Verified
JABA SUUPLIES LTD	18/6/2020	294,920	-	-	294,920	Verified
JURECA INVESTMENT	26/6/2019	1,633,430	-	1,000,000	633,430	Verified
BUTULAH PLASSLINK	24/12/2020	-	2,699,670	1,541,790	1,157,880	Verified
YUMIL AGENCIES LTD	06/02/2020	1,951,191	-	-	1,951,191	Verified
Ms Talstar Suppliers	28/5/2021	3,593,040	-	-	3,593,040	Verified
CELFI ENTERPRISES	07/12/2020	1,496,250	-	-	1,496,250	Verified
JURECA INVESTMENT LIMITED	27/6/2019	3,147,900	-	-	3,147,900	Verified
SOWINA INVESTMENT LTD	06/02/2020	4,167,450	-	-	4,167,450	Verified
FOPA CONSTRUCTION CO. LTD	06/02/2020	1,382,250	-	-	1,382,250	Verified
VALLEY DRILLERS & GENERAL CONTRACTORS LIMITED'	17/11/2020	1,999,200	-	-	1,999,200	Verified

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VALLEY DRILLERS GENERAL CONTRACTORS 0	07/12/2020	2,990,400	-	-	2,990,400	Verified
EVANTON COMPANY LIMITED'	17/11/2020	2,394,525	-	-	2,394,525	Verified
BABEL CONTRACTORS LIMITED'	17/11/2020	-	1,749,562	-	1,749,562	Verified
JOSDEN AFRICA LTD	06/02/2020	4,949,700	-	-	4,949,700	Verified
VALLEY DRILLERS & GEN. CONTRACTORS LTD	06/02/2020	3,199,975	-	-	3,199,975	Verified
YUMIL AGENCIES	06/02/2020	6,483,750	-	-	6,483,750	Verified
JOSDEN AFRICA LTD	06/02/2020	3,817,832	-	-	3,817,832	Verified
VALLEY DRILLERS & GENERAL CONTRACTORS	06/02/2020	2,644,950	-	-	2,644,950	Verified
YUMIL AGENCIES LTD	06/02/2020	2,446,710	-	-	2,446,710	Verified
EVANTON CO. LTD.	06/02/2020	3,398,325	-	-	3,398,325	Verified
VALLEY DRILLERS GENERAL CONTRACTORS	07/12/2020	1,197,365	-	-	1,197,365	Verified
SHABSAL COMPANY LIMITED'	17/11/2020	4,120,200	-	-	4,120,200	Verified
EAST AFRICA AQUATECH	17/11/2020	2,768,300	-	-	2,768,300	Verified

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DRILLING LIMITED'						
AJIE INVESTMENT LTD	09/06/2021	-	2,271,150	-	2,271,150	Verified
VALLEY DRILLERS GENERAL CONTRACTORS	07/12/2020	3,945,900	-	-	3,945,900	Verified
WEBMAC GENERAL CONTRACTORS LTD'	17/11/2020	3,915,450	-	-	3,915,450	Verified
CHIVAS ENTERPRISES LTD'	17/11/2020	-	1,415,400	-	1,415,400	Verified
MAJIMBO CONTRACTORS LIMITED'	17/11/2020	-	2,200,000	-	2,200,000	Verified
YUMIL AGENCIES LTD'-	17/11/2020	3,565,800	-	-	3,565,800	Verified
VALLEY DRILLERS & GENERAL CONTRACTORS LTD'	17/11/2020	4,999,575	-	-	4,999,575	Verified
NAWA VENTURES	09/06/2021	5,959,350	-	-	5,959,350	Verified
WINKISS ENTERPRISES LIMITED	04/05/2022	-	1,575,000	-	1,575,000	Verified
SUPER STRUCT CO. LTD.	06/02/2020	-	3,876,652	-	3,876,652	Verified
Jalinsnado entrprises	25/06/2019	3,549,000	-	-	3,549,000	Verified
OPET ENTERPRISES LTD	07/12/2020	2,234,220	-	-	2,234,220	Verified

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SHABSAL COMPANY LIMITED	17/11/2020	3,454,500	-	-	3,454,500	Verified
FRECO BUSINESS SYSTEMS LIMITED'	17/11/2020	200,000	-	-	200,000	Verified
YUMIL AGENCIES LIMITED	07/12/2020	4,952,413	-	-	4,952,413	Verified
INFORCOM TECHNOLOGY SLNS	27/01/2021	-	1,436,712	-	1,436,712	Verified
AYOTI CONTRACTORS LTD	06/11/2021	-	2,400,000	-	2,400,000	Verified
THREE HUNDRED AND TWENTY TECHNOLOGIES LTD	06/02/2020	3,820,005	-	-	3,820,005	Verified
YARDFIELD K LTD	02/04/2021	-	2,100,000	-	2,100,000	Verified
Ms Meliako	17/12/2020	2,349,900	-	-	2,349,900	Verified
M/S AYOTI CONTRACTORS	04/06/2020	2,400,000	-	2,224,000	176,000	Verified
Go-Solar systems ltd	25/06/2019	4,142,135	-	-	4,142,135	Verified
VALLEY DRILLERS & GENERAL CONTRACTORS LTD-	17/11/2020	2,000,000	-	-	2,000,000	Verified
Shabsal Company Ltd	18/2/2022	11,993,520	-	-	11,993,520	Verified
GRANTS	10/01/2021	-	3,500,000	-	3,500,000	Verified
Ms Shabsal	04/03/2022	2,921,100	-	-	2,921,100	Verified

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YUMIL AGENCIES LTD	30/05/2017	1,597,500	-	1,597,500	-	Verified
BABEL CONTRACTORS LIMITED	07/12/2020	2,272,750	-	-	2,272,750	Verified
ASTROTEC ENGINEERING LTD	28/01/2021	-	2,451,600	-	2,451,600	Verified
AYOTI CONTRACTORS LTD	26/04/2021	21,000,000	7,960,878	21,000,000	7,960,878	Verified
WESTKORM LTD	19/06/2020	-	1,598,300	-	1,598,300	Verified
TAIZE INVESTMENT LTD	06/08/2020	-	2,000,000	-	2,000,000	Verified
CELFI ENTERPRISES	07/12/2020	2,968,260	-	-	2,968,260	Verified
JAIPANGY GROUP LIMITED	17/11/2020	-	1,415,925	-	1,415,925	Verified
Meliako Contractors Ltd.	25/6/2019	1,975,000	-	-	1,975,000	Verified
EVANTON COMPANY LIMITED	07/12/2020	9,937,200	-	-	9,937,200	Verified
RUDELWHITE INVESTMENTS LIMITED'-	17/11/2020	5,109,000	-	-	5,109,000	Verified
MERSHIL KENYA LIMITED'-	17/11/2020	1,197,315	-	-	1,197,315	Verified
JAIPANGY GROUP LTD'	17/11/2020	-	1,456,350	-	1,456,350	Verified
SOSA BUILDING AND CONSTRUCTION CO .LTD	09/06/2021	2,299,815	-	-	2,299,815	Verified
BUSIA LEAD LTD	09/06/2021	3,987,900	-	-	3,987,900	Verified

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MERNANCY ENT LTD 0726078045	09/06/2021		1,053,255	-	-	1,053,255	Verified
Meliako Contractors Ltd	25/06/2019		1,975,000	-	-	1,975,000	Verified
LOGISTICS AND MORE	01/12/2022		-	795,000	-	795,000	Verified
TASLIM GLOBAL VENTURES LTD	02/07/2022		-	5,755,800	-	5,755,800	Verified
MABAWA EAST AFRICA LTD	02/07/2022		-	3,000,000	-	3,000,000	Verified
PATLIZA CONTRACTORS	20/12/2016		2,341,692	-	-	2,341,692	Verified
QUEENO INVESTMENT LTD	26/4/2021		9,830,560	-	-	9,830,560	Verified
ROADNETWORK LTD	26/4/2021		-	3,800,000	-	3,800,000	Verified
TAVANA HOLDINGS	26/4/2021		3,990,000	-	-	3,990,000	Verified
PATSO ENTERPRISES LTD	16/4/2019		589,850	-	-	589,850	Verified
SAIWAN GENERAL AGENCIES	25/06/2019		4,651,228	-	2,335,310	2,315,918	Verified
JOSDEN AFRICA LTD	25/06/2020		4,234,000	-	1,555,200	2,678,800	Verified
BIZRATE LTD	24/06/2019		-	9,767,118	-	9,767,118	Verified
BIZRATE LTD	24/06/2019		-	3,400,455	-	3,400,455	Verified
TASLIM GLOBAL VENTURES LTD	02/07/2022		-	5,854,790	-	5,854,790	Verified
DENSIR ENTERPRISES LTD	04/07/2022		-	1,687,000	-	1,687,000	Verified
BOBS ENGINEERING	30/3/2020	701,279		-	-	701,279	Verified

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AND GENERAL CONTRACTORS							
MALAREVA GEN CONTRACTORS	04/02/2022	-	1,720,060	-	1,720,060		
CHIJUCO INTERNATIONAL	15/12/2020	-	1,482,398	-	1,482,398		
RIVTOC CONTRACTORS LTD	26/6/2021	3,893,970	-	-	3,893,970		
TASLIM GLOBAL VENTURES LTD	02/07/2022	-	3,902,000	-	3,902,000		
TASLIM GLOBAL VENTURES LTD	02/07/2022	-	2,925,000	-	2,925,000	Verified	
TASLIM GLOBAL VENTURES LTD	02/07/2022	-	3,906,000	-	3,906,000	Verified	
FINOTECH AGENCIES LIMITED	25/6/2019	-	2,284,327	-	2,284,327	Verified	
GEEKID GENERAL ENTERPRISES LTD	02/07/2022	-	7,308,751	-	7,308,751	Verified	
SAMCO BUILDERS LTD	02/03/2021	-	3,000,000	-	3,000,000	Verified	
ADVICO SERVICES LTD	08/04/2022	-	999,930	-	999,930	Verified	
CHIJUCO INTERNATIONAL	27/6/2019	1,789,880	-	1,789,880	-	Verified	
RIVTOC CONTRACTORS LTD	23/06/2021	-	3,728,950	-	3,728,950	Verified	
WAMBAYI AND SONS CO. LTD	04/07/2022	-	3,355,000	-	3,355,000	Verified	
VIASCO CONSTRUCTION COMPANY LTD	18/01/2021	4,009,308	-	3,801,120	208,188	Verified	
MOSEJE LTD	27/05/2020	1,394,000	-	-	1,394,000	Verified	

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SAFE CONSTRUCTION LTD	04/06/2020	3,817,700	-	3,167,700	650,000	Verified
FINOTECH AGENCIES LIMITED	04/06/2020	3,999,500	-	1,658,365	2,341,135	Verified
MAYOSOM CONSTRUCTION & ENG LTD	16/6/2020	-	2,992,440	-	2,992,440	Verified
INUKA LTD	15/4/2020	-	3,900,566	1,746,036	2,154,530	Verified
CELFI ENTERPRISES	18/6/2020	3,963,600	-	2,821,600	1,142,000	Verified
NORB AGENCIES LTD	14/05/2019	-	1,827,343	-	1,827,343	Verified
MOJAS CONTRACTORS CO. LTD	04/06/2020	1,000,000	-	-	1,000,000	Verified
FINOTECH AGENCIES LTD	04/06/2020	-	494,800	-	494,800	Verified
JAIPANGI GROUP LTD	15/4/2020	-	1,350,940	-	1,350,940	Verified
MUSARAT PALM ASCEND LTD	02/07/2022	-	1,490,030	-	1,490,030	Verified
BRACOM SYSTEM LTD	27/1/2021	-	445,770	-	445,770	Verified
KOBILA LTD	02/07/2022	-	2,488,280	-	2,488,280	Verified
BUILDING MASTERS GROUP LTD	25/05/2018	2,365,472	-	-	2,365,472	Verified
NAWA VENTURES LTD	06/04/2020	2,234,399	-	2,234,399	-	Verified
SEMA KWELI HOLDINGS	21/06/2017	3,548,210	-	-	3,548,210	Verified
BENBELLA ENT LTD	27/07/2021	-	4,937,354	-	4,937,354	Verified

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TASLIM GLOBAL VENTURES LTD	02/07/2022	-	2,000,000	-	2,000,000	Verified
WARONO BUILDERS LIMITED	20/2/2019	4,708,987	-	-	4,708,987	Verified
KOBILA LTD	16/6/2021	-	1,298,764	-	1,298,764	Verified
CEDANA CO.LTD	17/12/2020	-	1,459,840	-	1,459,840	
MOSEJE LTD	17/12/2020	-	993,080	-	993,080	
NALUM LTD	17/12/2020	-	1,426,470	-	1,426,470	
MUSARAT PALM ASCENT LTD	14/6/2021	-	400,000	-	400,000	
MAELU LTD	13/6/2019	-	759,290	-	759,290	
TECHLEN HOLDING LIMITED	25/6/2019	-	483,000	-	483,000	Verified
JENCO CONTRACTORS LTD	06/02/2020	6,484,113	-	-	6,484,113	Verified
ABURI MWAMKO MPYA YOUTH ENT.	12/09/2020	5,974,500	-	-	5,974,500	Verified
SHABSAL COMPANY LIMITED	07/12/2020	5,964,600	-	-	5,964,600	Verified
MERSHIL KENYA LIMITED'	17/11/2020	-	491,400	-	491,400	Verified
SHABSAL COMPANY LIMITED'	17/11/2020	2,214,345	-	-	2,214,345	
NAWA VENTURES	09/06/2021	1,654,611	-	-	1,654,611	
Karuok General Services Ltd	10/10/2016	2,300,000	-	-	2,300,000	Verified

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	Jafan Kenya Ltd	10/10/2016	2,600,000	-	-	2,600,000	Verified
	JACOD LTD	09/06/2021	-	2,194,500	-	2,194,500	Verified
	RURAL ELECTRIFICATIO N AUTHORITY		3,000,000	-	-	3,000,000	Verified
	RURAL ELECTRIFICATIO N AUTHORITY	01/10/2019	40,200,000	-	-	40,200,000	Verified
	EVANTON COMPANY LTD	06/02/2020	2,899,229	-	-	2,899,229	Verified
	YUMIL AGENCIES LIMITED-	17/11/2020	2,268,600	-	-	2,268,600	Verified
	SOSA BUILDING AND CONSTRUCTION COMPANY LIMITED	07/12/2020	1,096,000	-	-	1,096,000	Verified
	Sub totals	-	345,129,136	181,140,988	54,151,564	472,118,560	
SUPPLY OF GOODS	N/A	N/A	-	3,500,000	-	3,500,000	Verified
	WINKISS ENTERPRISES	23/04/2021		294,000		294,000	Verified
	NEW LINKS LTD	14/01/2020	-	699,852	699,852	-	Verified
	FLUFFY ENTERPRISE	12/07/2021	-	520,858	-	520,858	Verified
	ANGELA AND SONS LTD	12/09/2021	695,000	-	-	695,000	Verified
	Redseal solutions ltd	03/11/2021	-	2,296,000	2,296,000	-	Verified
	SOMAO LIMITED	07/12/2020	745,500	-	-	745,500	Verified
	N/A	N/A	-	2,000,000	-	2,000,000	Verified

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EMA WESTLINK LIMITED	04/05/2021	-	3,994,200	-	3,994,200	Verified
Go-Solar systems ltd	27/06/2019	2,285,798	-	-	2,285,798	Verified
OPET ENTERPRISES	30/3/2020	499,600			499,600	Verified
STACODE HOLDINGS LIMITED'	17/11/2020	-	5,884,986	-	5,884,986	Verified
KARUOK GENERAL SUPPLIES	31/1/2020	-	930,000		930,000	Verified
GINLAND ENTERPRISES	26/06/2021	-	4,806,048	-	4,806,048	Verified
TAVAN HOLDINGS	26/06/2021		1,999,200		1,999,200	Verified
JUBAINI GENERAL SUPPLIES LTD	24/03/2021	499,380	-	-	499,380	Verified
JUBAINI GENERAL SUPPLIES LTD	12/09/2021	-	998,760	-	998,760	Verified
KASPAL VENTURES LTD	24/03/2021	998,760	-	998,760	-	Verified
Dalmas Madala Buluma	14/5/2020	500,000	-	-	500,000	Verified
GENALD WECHULI	15/12/2015	1,200,000		900,000	300,000	Verified
TOTAL KENYA LIMITED	02/06/2021	-	600,000		600,000	Verified
GINLAND ENTERPRISES	26/06/2021	-	3,897,000	-	3,897,000	Verified
DALDA PETROL STATION LTD	14/12/2020	-	800,000		800,000	Verified
CMC MOTORS	02/10/2020	582,112	-	-	582,112	Verified
PALIN ENTERPRISE LTD	03/01/2021	-	2,350,000	-	2,350,000	Verified

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DOUBLE SHASHA LTD	01/05/2022	-	3,230,000	-	3,230,000	Verified
DOUBLE SHASHA LTD	04/01/2021	-	2,040,000	-	2,040,000	Verified
NGINO HOLDINGS CO. LTD	09/06/2021	399,950	-	-	399,950	Verified
T SHINE INVESTMENT	02/01/2022	-	1,079,037	-	1,079,037	
ARIWO SERVICES LTD	10/12/2020	-	263,580	263,580	-	
WINKISS ENTERPRISES	18/01/2022		2,394,000		2,394,000	
SHIBALINX COMPANY LTD	16/12/2021	-	1,999,805	-	1,999,805	
DADELI COMMUNICATIONS	20/6/2014	371,000	-	-	371,000	
SKYLAND PRINTERS & SOLUTIONS LIMITED	19/3/2021	1,000,000	-	-	1,000,000	Verified
ECOTREK ENTERPRISE	16/12/2021	-	3,350,000	-	3,350,000	Verified
WATCHTOWER SERVICES STATION	01/03/2021	1,700,000	-	1,700,000	-	Verified
DALDA PETROL STATION	28/1/2020	1,000,000	-	1,000,000	-	Verified
KASPAL VENTURES LTD	12/09/2021	-	1,552,500	-	1,552,500	Verified
ANGELA & SONS LTD	01/10/2022	-	1,539,134	-	1,539,134	Verified
JUBAINI GENERAL SUPPLIES LTD	01/10/2022	-	495,229	-	495,229	Verified
JUBAINI GENERAL SUPPLIES LTD	12/09/2021	-	1,997,600	-	1,997,600	Verified

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RETRO TECH AGENCIES	01/10/2022	-	1,498,968	-	1,498,968	Verified
RETRO TECH AGENCIES	01/10/2022	-	1,498,968	-	1,498,968	Verified
GOLDEN CREST AGENCIES	01/10/2022	-	1,498,968	-	1,498,968	Verified
GOLDEN CREST AGENCIES	01/10/2022	-	992,720	-	992,720	Verified
ANGELA & SONS LTD	12/07/2021	-	1,796,000	-	1,796,000	Verified
BIBO PHARMACEUTICALS	14/2/2019	-	370,500	-	370,500	Verified
OLUBELA SERVICES LTD	01/10/2022	-	2,400,000	-	2,400,000	Verified
JASPA PHARMACY LTD	30/04/2021	-	3,378,000	-	3,378,000	Verified
DEE AND MANOR	03/01/2021	1,495,675	-	1,495,675	-	Verified
NGINO HOLDINGS CO. LTD	09/06/2021	600,000	-	-	600,000	Verified
DEE AND MANOR	18/10/2020	699,625	-	699,625	-	Verified
TOYOTA KENYA LTD	22/3/2022	-	11,250,110	-	11,250,110	Verified
SWAMISHAMI CO LTD	16/5/2022	-	2,469,501	-	2,469,501	Verified
CROWN GARDEN SOLUTIONS	05/06/2021	-	1,998,966	-	1,998,966	Verified
BRUNSTAR CONSTRUCTION & GENERAL SUPPLIES LIMITED	01/05/2021	-	999,950	-	999,950	Verified
JOETASH CONSTRUCTION & GENERAL SUPPLIES LTD	01/05/2021	-	1,000,000	-	1,000,000	Verified

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JAFAN KENYA LIMITED	01/05/2021		3,000,000	-	-	3,000,000	Verified
GIANT SAHARA CONSTRUCTION LTD	01/05/2021		1,000,000	-	-	1,000,000	
ARSENE AGENCIES LTD	01/05/2021		2,500,000	-	-	2,500,000	
RICHNOVET GEN. CO. LTD	14/12/2021		2,600,000	-	-	2,600,000	Verified
SOWINA INVESTMENT LIMITED	01/05/2022		3,000,000	-	-	3,000,000	Verified
KARUOK GENERAL SERVICES LIMITED	01/05/2021		4,000,000	-	-	4,000,000	Verified
FINPHARM MEDICAL SUPPLIES	09/02/2018	-		440,000	-	440,000	Verified
NGINO HOLDINGS	03/05/2020		1,999,832	-	1,999,832	-	Verified
MEGALASER INTERNATIONL	03/06/2020		983,644			983,644	Verified
BLEMER SERVICE STATION	15/4/2021			600,000		600,000	Verified
NEW MALABA SERVICE STATION	09/01/2021	-		500,000	-	500,000	Verified
ABORI AGENCIES LTD	22/3/2022	-		300,000	-	300,000	Verified
BARASHO KENYA LTD		-		99,000	-	99,000	Verified
SOSA BUILDING AND CONSTRUCTION	12/08/2021	-		198,000	-	198,000	Verified
MOSEJE LTD	8/4/2021	-		150,000	-	150,000	Verified

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WABUSARA ENTERPRISES	14/12/2021	-	150,000	-	150,000	Verified
MURMO COMPANY LIMITED	19/4/2021	-	1,656,532	-	1,656,532	Verified
SBIBALINX CO LTD	04/08/2022	-	510,300	-	510,300	Verified
BARASHO LTD	21/4/2021	-	1,199,221	-	1,199,221	Verified
RED SEAL SOLUTIONS	12/10/2020	282,373	-	-	282,373	Verified
MOGITTO ENTERPRISES	21/11/2019	-	416,300	-	416,300	Verified
COMPSKILLS TECHNOLOGIES	03/11/2016	-	1,360,000	-	1,360,000	Verified
CAPECO CO LTD	28/4/2021	-	316,732	-	316,732	Verified
BARASHO KENYA LTD	2/4/2019	-	496,149	-	496,149	Verified
HOSHAMA ENTERPRISES LTD	28/3/2019	-	286,000	-	286,000	Verified
MOSEJE LIMITED	16/4/2021	-	1,398,330	-	1,398,330	Verified
EDUGAW	18/8/2020	-	1,755,200	-	1,755,200	Verified
KOBILA LTD	26/4/2021	-	299,040	-	299,040	Verified
OPET ENTERPRISES LTD	19/3/2021	6,587,400	-	-	6,587,400	Verified
KENYA LITERATURE BUREAU	22/1/2019	8,132,249	-	-	8,132,249	Verified
KARUOK GEBNERAL SERVICES	04/08/2022	-	2,499,000	-	2,499,000	Verified

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JAFAN KENYA LIMITED	04/08/2022	-	2,499,000	-	2,499,000	Verified
BUSIA LEAD LTD	22/3/2022	-	199,500	-	199,500	Verified
BARASHO KENYA LTD	14/12/2021	-	350,000	-	350,000	Verified
JAIPANGY GROUP LYD	15/3/2022	-	399,000	-	399,000	Verified
BARASHO KENYA LTD	15/12/2021	-	460,000	-	460,000	Verified
JUBAIN GENERAL SUPPLIES LTD	10/1/2022	-	1,999,925	-	1,999,925	Verified
ESTAM SERVICES LTD	14/10/2021	-	1,005,925	-	1,005,925	Verified
OLUBELA SERVICES LTD	20/12/2021	-	1,200,000	-	1,200,000	Verified
SOLEKID ENTERPRISES	24/2/2022	-	1,100,000	-	1,100,000	Verified
JAIPANGY GROUP LTD	12/3/2021	-	1,000,000	-	1,000,000	Verified
ABORI AGENCIES LTD	15/12/2021	-	1,000,000	-	1,000,000	Verified
SOLEKID ENTERPRISES	10/01/2022	-	1,500,000	-	1,500,000	Verified
MAJACAO CO. LTD	11/12/2021	-	1,000,000	-	1,000,000	Verified
PATSO ENTERPRISES	12/07/2021	-	1,000,000	-	1,000,000	Verified
JUBAIN GENERAL SUPPLIES LTD	17/2/2022	-	2,000,000	-	2,000,000	Verified
OLUBELA SERVICES LTD	20/12/2021	-	1,000,000	-	1,000,000	Verified
JUBAIN GENERAL SUPPLIES LIMITED	26/1/2022	-	2,900,000	-	2,900,000	Verified
T-SHINES INVESTMENTS LTD	24/8/2021	-	1,000,000	-	1,000,000	Verified

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CHRISTOPHER PEYWA	15/4/2021	-	700,000	-	700,000	Verified
JEAN JACQUES AGENCIES	12/11/2021	-	1,000,000	-	1,000,000	Verified
SOLEKID ENTERPRISES	01/10/2022	-	1,500,000	-	1,500,000	Verified
WESTERN DILUXE MAIZE CO.LTD	05/11/2020	-	700,000	-	700,000	Verified
T-SHINE INVESTMENT LTD	10/01/2021		1,000,000		1,000,000	Verified
JEAN JACQUES AGENCIES	19/4/2021	-	2,000,000	-	2,000,000	Verified
BIMSTAR COMPANY LTD	07/02/2020	-	500,000	-	500,000	Verified
MOGITTO ENTERPRISES	22/3/2021	-	1,500,000	-	1,500,000	Verified
KOBILA LTD	30/4/2021	-	1,000,000	-	1,000,000	Verified
BIMSTAR CO. LTD	02/11/2020	-	1,500,000	-	1,500,000	Verified
KOPERON ENT. LTD	18/11/2020	-	2,000,000	-	2,000,000	Verified
MAJACAOCO. LTD	12/09/2020	-	1,500,000	-	1,500,000	Verified
JUBAIN GEN. SUPPLIES	27/02/2020	-	2,000,000	-	2,000,000	Verified
JUBAIN GEN. SUPPLIES	12/11/2019	-	2,000,000	-	2,000,000	Verified
JUBAIN GEN. SUPPLIES	27/04/2021	-	466,000	-	466,000	Verified
KOBILA LTD	02/07/2020	-	1,500,000	-	1,500,000	Verified
MOSEJE LTD	17/5/2019	-	850,100	-	850,100	Verified
ANDRIEW OTIAKA	05/03/2015	-	133,200	-	133,200	Verified

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WATCHTOWER SERVICES STATION	28/08/2020	1,500,000	-	1,500,000	-	Verified
TURUKANA MIN FILLINF STATION	13/01/2020	-	2,000,000	-	2,000,000	Verified
NEW MALABA BORDER STATION	12/07/2021	-	5,000,000	-	5,000,000	Verified
NEW MALABA BORDER STATION	12/07/2021	-	5,000,000	-	5,000,000	Verified
NEW MALABA BORDER STATION	12/07/2021	-	4,700,000	-	4,700,000	Verified
DALDA PETRAL STATION	12/08/2021	-	700,000	-	700,000	Verified
NEW MALABA BORDER STATION	12/06/2021	-	1,200,000	-	1,200,000	Verified
DALDA PETRAL STATION	12/08/2021	-	850,000	-	850,000	Verified
ALEMA LTD	19/03/2021	1,800,000	-	1,800,000	-	Verified
BREEZ PETROL STATION	13/4/2021	-	1,000,000	-	1,000,000	Verified
Breeze Petroleum Station Ltd	06/07/2021	-	1,500,000	-	1,500,000	Verified
Breeze Petroleum Station Ltd	19/01/2022	-	1,850,000	-	1,850,000	Verified
DALDA PETROL STATION	13/01/2022	-	1,200,000	-	1,200,000	Verified
VIOLEMO COMPANY LIMITED	28/02/2022	-	498,024	-	498,024	Verified
MOSEJE LTD	24/2/2022	-	1,400,101	-	1,400,101	Verified
KASPAL VENTURES	3/6/2021	-	999,650	-	999,650	Verified
ADVANCED MEDICAL SOLUTIONS LTD	28/1/2020	5,168,000	-	-	5,168,000	Verified

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NGINO HOLDINGS CO. LTD	09/06/2021		829,500	-	-	829,500	Verified
PRIME HEALH PHARMACY	10/1/2022	-	3,000,000	-	-	3,000,000	Verified
PRIME HEALH PHARMACY	10/1/2022	-	4,688,097	-	-	4,688,097	Verified
PRIME HEALH PHARMACY	10/1/2022	-	3,000,000	-	-	3,000,000	Verified
KOREXATONY LTD	01/10/2022	-	3,000,000	-	-	3,000,000	Verified
KEMSA	11/05/2020	-	7,851,936	-	-	7,851,936	
FARAM EAST AFRICA CO.LTD	17/04/2018	-	6,648,004	4,600,000	-	2,048,004	
BIOSCAN DIAGNOTICS E.A LTD	04/02/2019	-	4,200,000	-	-	4,200,000	
HIGHRIDGE PHARMACEUTICA LS	20/8/2018	-	3,006,993	-	-	3,006,993	
MANA PHARMACY	05/11/2018	-	6,050,250	-	-	6,050,250	Verified
CADEODEB ENTERPRISES	10/09/2019	-	1,017,500	-	-	1,017,500	Verified
BIBO PHARMACUTICAL S LTD	01/08/2019	-	1,014,650	-	-	1,014,650	Verified
ABA HEALTHCARE LIMITED	20/4/2018	-	20,588,995	-	-	20,588,995	Verified
JESTA EAST AFRICA LTD	29/10/2021	-	3,152,300	-	-	3,152,300	Verified
KEMSA		-	2,304,810	-	-	2,304,810	Verified
KEMSA	25/1/2022	-	1,452,918	-	-	1,452,918	Verified

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ADVANCED MEDICAL SOLUTIONS	08/01/2019	-	1,900,000	-	1,900,000	Verified
KASPAL VENTURES	14/6/2021	-	1,000,000	-	1,000,000	Verified
KASPAL VENTURES	03/06/2021	-	999,650	-	999,650	Verified
MATECHA AGENCIES LTD	16/6/2021	-	3,597,000	-	3,597,000	Verified
ABA HEALTH CARE LTD	26/2/2019	-	494,000	-	494,000	Verified
SHIBALINX LTD	04/08/2021	-	999,950	-	999,950	Verified
GOMBE STATIONERS	19/5/2022	-	1,323,736	-	1,323,736	Verified
KEMSA	03/12/2021	-	4,989,932	-	4,989,932	Verified
KEMSA	12/03/2021	-	29,558	-	29,558	Verified
KEMSA	12/03/2021	-	2,704,065	-	2,704,065	Verified
KEMSA	12/03/2021	-	2,150	-	2,150	Verified
KEMSA	12/03/2021	-	407,320	-	407,320	Verified
KEMSA	12/03/2021	-	4,659,995	-	4,659,995	Verified
KEMSA	12/03/2021	-	3,493,831	-	3,493,831	Verified
KEMSA	12/03/2021	-	3,501,661	-	3,501,661	Verified
KEMSA	12/03/2021	-	3,667,130	-	3,667,130	Verified
SHIBALINX LIMITED	08/04/2021	-	1,500,000	-	1,500,000	Verified
SPELLION KENYA LTD	03/05/2021	1,992,370	-	-	1,992,370	Verified

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JAFAN KENYA LIMITED		-	1,500,000	-	1,500,000	Verified
HANAL INVESTMENT	02/03/2022	-	355,551	-	355,551	Verified
SHABSAL COMPANY LTD	15/12/2021	-	3,105,900	-	3,105,900	Verified
BIMSTAR COMPANY LTD	26/11/2020	-	1,999,260	-	1,999,260	Verified
KOBILA LTD	24/5/2021	-	999,630	-	999,630	Verified
HANAL INVESTMENT	01/03/2022		1,499,445	-	1,499,445	Verified
HANAL INVESTMENT	15/12/2021	-	3,349,935	-	3,349,935	Verified
ARSENE AGENCIES LTD	26/11/2020	-	1,999,260	-	1,999,260	Verified
MEGALASER INTERNATIONAL	03/03/2021	3,500,000	-	3,500,000	-	Verified
LABELLE ROLE ENTERPRISES LTD	03/09/2021	3,196,040	-	3,196,040	-	Verified
MILADERA ENT. LTD	03/03/2021	2,644,650	-	2,644,650	-	Verified
JABA SUPPLIES LTD	31/03/2021	895,375	-	895,375	-	Verified
HANAL INVESTMENT	21/5/2020	-	2,000,000	-	2,000,000	Verified
MAGERO SUPPLIES AND GEN CONTR	22/03/2021	-	495,900	-	495,900	Verified
MAGERO SUPPLIES AND GEN CONTR	29/03/2021	2,296,800	-	2,296,800	-	Verified
BUSIA LEAD LTD	25/2/2022	-	1,996,650	-	1,996,650	Verified
JUBAIN GENERAL SUPPLIES LTD	25/02/2022	-	1,996,650	-	1,996,650	Verified

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KOBILA LTD	25/05/2021	-	1,195,525	-	1,195,525	Verified
NGINO HOLDINGS	03/11/2021	2,492,550	-	2,492,550	-	Verified
MALUOK AGENCIES LTD	27/01/2022	-	2,492,550	-	2,492,550	Verified
SHABSAL COMPANY LTD	05/08/2021	-	1,996,650	-	1,996,650	Verified
SPELLION KENYA LTD	15/05/2021	2,897,100	-	2,897,100	-	
CLAPET LTD	07/06/2019	-	573,400	-	573,400	
HIGHRIDGE PHARMACY	20/8/2018	-	3,006,993	-	3,006,993	Verified
ARSENE AGENCIES		-	3,721,800	-	3,721,800	Verified
WILCOREG LTD	28/1/2022	-	2,000,000	-	2,000,000	Verified
MULUREBA GENERAL	27/5/2021	-	3,376,225	-	3,376,225	Verified
MELIAKO CONTRACTORS LTD	12/11/2019	-	1,000,800	-	1,000,800	Verified
KEMSA	25/1/2022	-	1,899,535	-	1,899,535	Verified
WILCOREG LTD	28/1/2022	-	1,000,000	-	1,000,000	Verified
ARSENE AGENCIES	11/01/2021	-	2,263,500	-	2,263,500	Verified
GOLDEN CREST AGENCIES	28/1/2022	-	2,000,000	-	2,000,000	Verified
GOLDEN CREST AGENCIES	28/1/2022	-	2,000,000	-	2,000,000	Verified
MURMO CO LTD	13/05/2021	-	638,600		638,600	Verified
YUMIL AGENCIES LTD	30/3/2020	-	762,360	-	762,360	Verified

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Barasho Kenya	23/2/2022		997,450	-	-	997,450	Verified
BARASHO KENYA LTD	10/12/2021		-	528,000	528,000	-	Verified
CORNER SIDE SUPPLIES LTD	02/11/2020		-	1,480,250	-	1,480,250	Verified
SKYLAND PRINTERS AND STATIONERS	03/08/2021		-	1,150,400	-	1,150,400	Verified
BIMSTAR COMPANY LTD	02/07/2020	-		350,080	-	350,080	Verified
KASPAL VENTURES	02/11/2022	-		2,272,000	-	2,272,000	Verified
KEMSA	25/1/2022	-		2,624,755	-	2,624,755	Verified
KEMSA	25/1/2022	-		6,281,440	-	6,281,440	Verified
BIBO PHARMACUTICALS LTD	14/02/2019	-		370,500	-	370,500	Verified
CISQO DEVELOPERS LTD	25/1/2022	-		1,500,000	-	1,500,000	Verified
DALDA PETROL STATION	06/03/2022	-		408,250	-	408,250	Verified
DALDA PETROL STATION	3/6/2022	-		565,031	-	565,031	Verified
NEW MALABA SERVICE STATION	04/08/2022	-		400,000	-	400,000	Verified
BLEMER SERVICE STATION	15/4/2022	-		300,000	-	300,000	Verified
FABI LTD	01/06/2020	-		1,000,000	-	1,000,000	Verified
MURMO COMPANY LIMITED	24/2/2022	-		1,500,025	-	1,500,025	Verified
HOME PARK MOTEL	10/12/2020		1,599,600	-	1,599,600	-	Verified

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RETRO TECH AGENCIES	23/02/2021	1,698,100	-	1,698,100	-	Verified
GOLDEN CREST AGENCIES	23/02/2021	1,796,000	-	1,796,000	-	Verified
CEIFI ENTERPRISES	04/08/2022	-	1,500,000	-	1,500,000	Verified
MATECHA AGENCIES LTD	10/01/2022	-	549,990	-	549,990	Verified
KOBILA LIMITED	16/12/2021	-	1,000,000	-	1,000,000	Verified
BREN ENTERPRISES LTD	16/1/2020	1,300,000			1,300,000	Verified
BREN ENTERPRISES LTD	03/06/2020	4,000,000			4,000,000	Verified
Redseal Solutions Ltd	22/03/2021	-	1,672,000		1,672,000	Verified
Ruwaza Africa Premier Solutions	23/2/2022	996,000	-	-	996,000	Verified
ESTAM LIMITED	04/05/2021	-	1,490,850		1,490,850	Verified
ADMION GENERAL SUPPLIES	24/3/2021	-	3,800,000	-	3,800,000	Verified
BREJAY LTD	02/11/2021	-	1,763,800	-	1,763,800	Verified
MOSEJE LTD	04/08/2021	-	296,300	-	296,300	Verified
MERNANCY ENT LTD	12/09/2021	402,500	-	-	402,500	Verified
HANAL INVESTMENT	03/11/2021	3,839,600	-	3,839,600	-	Verified
MEGALASER INTERNATIONAL LTD	04/06/2022	-	4,155,068	-	4,155,068	Verified
MERSHIL KENYA LTD LTD	03/03/2021	-	1,930,000	-	1,930,000	Verified

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ARSEN AGENCIES LTD	24/05/2018	-	1,210,000	-	1,210,000	Verified
Barasho kenya ltd	25/02/2021	-	294,000	-	294,000	Verified
JENGATU	25/7/2019	5,300,000	-	-	5,300,000	Verified
MURMO COMPANY LIMITED	19/4/2021	-	1,502,200	-	1,502,200	Verified
YUMIL AGENCIES LTD	03/09/2021	2,772,950	-	-	2,772,950	Verified
MEGALASER INTERNATIONAL	03/11/2021	1,404,900	-	1,404,900	-	Verified
NGINO HOLDINGS CO. LTD	09/06/2021	150,000	-	-	150,000	Verified
ADMION GENERAL SUPPLIES	02/02/2022	-	1,055,000	-	1,055,000	Verified
ADMION GENERAL SUPPLIES	02/01/2022	-	1,454,000	-	1,454,000	Verified
New Malaba Service Station	01/12/2021	-	130,384	-	130,384	Verified
DENCA CONTRACTORS LTD	22/12/2020	-	1,370,000	-	1,370,000	Verified
SHABSAL COMPANY	03/11/2021	-	3,197,250	-	3,197,250	Verified
FOPA CONSTRUCTION	14/9/2021	-	999,750	-	999,750	Verified
MUNAMI AGROLINE ENTERPRSES	01/10/2022	-	999,750	-	999,750	Verified
GLOWEN VENTURES & CONSULTANCY	02/08/2022	-	2,974,450	-	2,974,450	Verified
ANGELA AND SONS LTD	12/03/2021	-	3,999,000	-	3,999,000	Verified

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MUNAMI AGROLINE ENTERPRSES	01/10/2022	-	2,814,000	-	2,814,000	Verified
ADVICO SERVICES LTD	03/10/2021	-	1,499,625	-	1,499,625	Verified
FREMIMA ENTERPRISES	12/03/2021	-	1,698,025	-	1,698,025	Verified
BURNLY INVESTMENTS LTD	03/01/2022	-	999,440	-	999,440	Verified
CAPECO CO. LTD	12/06/2021	-	999,775	-	999,775	Verified
OPET ENTERPRISES LTD	16/12/2021	-	999,775	-	999,775	Verified
FELTERS INVESTMENT LTD	16/12/2021	-	1,999,500	-	1,999,500	Verified
MURMO COMPANY LTD	15/12/2021	-	1,999,500	-	1,999,500	Verified
BRRIDENN AGENCIES	14/01/2022	-	1,254,942	-	1,254,942	Verified
TWENTY FIRST CENTURY	20/01/2022	-	2,996,221	-	2,996,221	Verified
JEVANTEX ENTERPRISES	19/01/2022	-	1,189,580	-	1,189,580	Verified
SOWINA INVESTMENTS LTD	12/06/2021	-	1,499,684	-	1,499,684	Verified
RICNOVET GEN. CO.LTD	03/10/2021	2,499,375	-	-	2,499,375	Verified
REDSEAL SOLUTIONS LTD	16/12/2021	-	2,499,995	-	2,499,995	Verified
KARUOK GENERAL SERVICES LTD	01/03/2022	-	1,299,707	-	1,299,707	
FREMIMA ENTERPRISES	01/10/2022	-	2,994,600	-	2,994,600	

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MEGRASOW LOGISTICS	03/10/2021	2,799,300	-	-	2,799,300	
MERNANCY ENTERPRISES LTD	24/01/2022	-	2,094,050	-	2,094,050	
SKYLAND PRINTERS & STATINERS	16/12/2021	-	3,493,700	-	3,493,700	
KOBILA LIMITED	27/03/2020	999,900	-	-	999,900	Verified
WILCOREG LTD	14/12/2021	-	2,299,580	-	2,299,580	
FOPA CONSTRUCTION	24/01/2022	-	1,999,550	-	1,999,550	
PAM CONSTRUCTION LTD	19/01/2022	-	2,480,000	-	2,480,000	
TURKANA MINI FILLING STATION	12/06/2021	-	1,992,525	-	1,992,525	Verified
MELIAKO CONTRACTORS	20/1/2022	-	1,599,850	-	1,599,850	Verified
ANGELA AND SONS LTD	12/07/2021	-	2,898,500	-	2,898,500	Verified
PAM CONSTRUCTION LTD	01/10/2022	-	1,599,631	-	1,599,631	Verified
EMIRATES SOLUTIONS LTD	12/06/2021	-	2,999,560	-	2,999,560	
SPELLION KENYA LTD	22/02/2021	2,499,945	-	-	2,499,945	
ABORI AGENCIES	01/11/2022	-	1,500,000	-	1,500,000	
YUMIL AGENCIES LTD	27/08/2021	-	914,810	-	914,810	
SPELLION KENYA LTD	22/12/2020	2,699,900	-	-	2,699,900	Verified
ODUKERI ENTERPRISES	16/12/2021	-	1,999,965	-	1,999,965	Verified

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YUMIL AGENCIES LTD	27/8/2021	-	1,858,140	-	1,858,140	Verified
DEE & MANOR	01/11/2022	-	1,998,000	-	1,998,000	Verified
JEVANTEX ENTERPRISES	15/12/2021	-	3,399,742	-	3,399,742	Verified
MELIAKO CONTRACTORS	03/10/2021	2,058,555	-	-	2,058,555	Verified
JEVANTEX ENTERPRISES	14/04/2022	-	1,997,640	-	1,997,640	Verified
ODUKERI ENTERPRISES	14/01/2022	-	1,499,940	-	1,499,940	Verified
BERODI COMPANY LTD	12/06/2021	-	2,999,250	-	2,999,250	Verified
FAMIA GENERAL STORES LTD	21/06/2019	3,000,100	-	-	3,000,100	Verified
LOGISTICS AND MORE	01/12/2022	-	502,200	-	502,200	Verified
T- SHINE INVESTMENT LTD	12/06/2021	-	4,499,495	-	4,499,495	Verified
JUBAIN GENERAL	20/01/2022	-	2,499,871	-	2,499,871	Verified
RETRO- TECH AGENCIES	01/10/2022	-	3,189,900	-	3,189,900	Verified
DOUBLE SHASA LTD	25/01/2022	-	999,550	-	999,550	Verified
DOUBLE SHASA LTD	11/01/2021	-	1,999,500	-	1,999,500	Verified
DOUBLE SHASA LTD	12/09/2021	-	2,151,000	-	2,151,000	Verified
DOUBLE SHASA LTD	19/4/2021	-	1,285,000	-	1,285,000	Verified
WINKISS ENTERPRISES	18/01/2022	-	497,000	-	497,000	Verified
ARIWO SERVICES LIMITED	27/4/2022	-	2,399,750	-	2,399,750	Verified

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RAPOLA GENERAL CONTRACTORS	04/08/2020		699,750			699,750	Verified
SAMILU TRADING CO LTD	14/01/2022		-	1,723,600	-	1,723,600	Verified
WESTERN CONSTRUCTION & DRILLING	20/01/2022		-	2,995,375	-	2,995,375	Verified
SOSA BUILDING CONSTRUCTION			-	993,550	-	993,550	Verified
SHIBALINX COMPANY LTD	01/11/2022		-	2,995,375	-	2,995,375	Verified
WILCOREG LTD	01/10/2022		-	2,596,250	-	2,596,250	
EMA WEST LINK LTD	12/06/2021		-	993,550	-	993,550	Verified
SHIBALINX COMPANY LTD	03/10/2021		2,998,625	-	-	2,998,625	Verified
CELFI ENTERPRISES LTD	24/03/2021		998,250	-	-	998,250	Verified
MEGRASOW LOGISTICS	29/03/2022		-	999,750	-	999,750	Verified
WILCOREG LTD	14/01/2022		-	2,499,375	-	2,499,375	
BARASHO KENYA LIMITED	02/03/2022		-	899,500	-	899,500	Verified
ABORI AGENCIES	01/10/2022		-	2,423,210	-	2,423,210	Verified
ANTONY BARASA OGUTU	15/4/2019	-		250,000	-	250,000	Verified
BARASHO KENYA LIMITED	06/03/2020	-		270,000	-	270,000	Verified
JAFAN KENYA LIMITED	02/12/2021		6,800,000	-	-	6,800,000	Verified
KASPAL VENTURES	22/3/2022		-	274,073	-	274,073	Verified

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ARIWO SERVICES LTD	30/4/2021	-	259,942	-	259,942	Verified
SOSA BUILDING CONSTRUCTION LTD	25/5/2021	-	1,997,078	-	1,997,078	Verified
GESTERD PROFESSIONAL SERVICES LTD	15/12/2020	-	2,005,290	-	2,005,290	Verified
WALAG STATIONERS	21/2/2020	-	113,870	-	113,870	
MATECHA AGENCIES LTD	18/1/2022	-	1,814,400	-	1,814,400	Verified
DONILE VENTURES LTD	11/01/2021	-	5,757,821	-	5,757,821	Verified
T-SHINE INVESTMENT LTD	04/12/2021	-	1,683,000	-	1,683,000	Verified
MATECHA AGENCIES LTD	18/1/2022	-	1,837,404	-	1,837,404	
BIMSTAR CO. LTD	12/08/2020	-	719,551	-	719,551	
VENTURELINE ENTERPRISES	31/1/2019	9,000,000	-	-	9,000,000	Verified
BRRIDENN AGENCIES	19/1/2022	-	1,799,502	-	1,799,502	Verified
FEDNOL VENTURES LTD	03/03/2022	-	999,440	-	999,440	Verified
PAM CONSTRUCTION LTD	14/1/022	-	1,499,904	-	1,499,904	Verified
DALDA PETROL STATION	05/04/2020	-	446,400	-	446,400	Verified
KARUOK GENERAL SERVICES LTD	15/12/2021	-	5,999,895	-	5,999,895	Verified
KOBILA LTD	22/3/2022	-	2,500,000	-	2,500,000	Verified
KOBILA LTD	22/3/2022	-	2,000,000	-	2,000,000	Verified

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NEW MALABA PETROL STATION	12/03/2021	-	1,249,000	-	1,249,000	Verified
DALDA PETROL STATION	20/2/2021	-	2,000,000	-	2,000,000	Verified
NEW MALABA SERVICE STATION	01/05/2022	809,000	-	-	809,000	Verified
BLEMER SERVICE STATION	01/05/2022	1,965,000	-	-	1,965,000	Verified
WATCHTOWER WERVICE STATION	12/09/2021	2,500,000	-	-	2,500,000	Verified
BLEMER SERVICE STATION	16/12/2020	500,000	-	-	500,000	Verified
WATCHTOWER WERVICE STATION	14/12/2021	900,000	-	-	900,000	Verified
WATCHTOWER WERVICE STATION	19/01/2022	700,000	-	-	700,000	Verified
DALDA PETROL STATION	16/3/2020	500,000	-	500,000	-	Verified
DALDA PETROL STATION	01/03/2021	3,000,000	-	3,000,000	-	
NEW MALABA SERVICE STATION	01/03/2021	3,500,000	-	3,500,000	-	
NEW MALABA SERVICE STATION	01/03/2021	3,000,000	-	3,000,000	-	
ALEMA SERVICE STATION	01/03/2021	1,000,000	-	1,000,000	-	
WATCHTOWER SERVICES STATION	08/03/2021	2,700,000	-	2,700,000	-	
NEW MALABA SERVICE STATION	27/5/2020	3,000,000	-	3,000,000	-	

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DALDA PETROL STATION	03/03/2021	2,400,000	-	2,400,000	-	
WATCHTOWER SERVICES STATION	01/03/2021	2,000,000	-	2,000,000	-	Verified
ALEMA LTD	20/5/20202	4,100,000	-	4,100,000	-	Verified
DALDA PETROL STATION	01/06/2020	-	624,960	-	624,960	Verified
DALDA PETROL STATION	25/3/2021	-	739,200	-	739,200	Verified
DALDA PETROL STATION	25/3/2021	-	293,706	-	293,706	Verified
DALDA PETROL STATION	02/09/2021	2,700,000	-	-	2,700,000	Verified
WATCH TOWER SERVICE STATION	15/9/2019	500,000	-	-	500,000	Verified
CHESVE COMPANY	01/08/2020	600,000	-	-	600,000	Verified
BREEZ PETROLEUM STATION	31/1/2020	1,000,000	-	-	1,000,000	Verified
BREEZ PETROLEUM STATION	18/11/2020	-	1,998,000	-	1,998,000	Verified
NEW MALABA SERVICE STATION	19/03/2021	2,500,000	-	2,500,000	-	Verified
NEW MALABA SERVICE STATION	16/12/2020	800,000	-	-	800,000	Verified
NEW MALABA SERVICE STATION	06/08/2020	1,275,751	-	1,275,751	-	Verified
ALEMA LTD	21/05/2020	1,750,000	-	1,750,000	-	Verified

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ALEMA SERVICE STATION	24/01/2022	-	2,500,000	-	2,500,000	Verified
DALDA PETROL STATION	03/09/2021	500,000	-	-	500,000	Verified
BREEZ PETROLEUM STATION	19/3/2021	211,200	-	-	211,200	Verified
ALEMA SERVICE STATION	03/10/2021	800,000	-	-	800,000	Verified
DALDA PETROL STATION	03/10/2021	1,000,000	-	-	1,000,000	Verified
BREEZ PETROLEUM STATION	30/04/2021	500,000	-	-	500,000	Verified
WATCH TOWER SERVICE STATION	03/09/2021	500,000	-	-	500,000	Verified
ALEMA SERVICE STATION	01/01/2020	2,000,000	-	-	2,000,000	Verified
ALEMA SERVICE STATION	03/10/2021	1,500,000	-	-	1,500,000	
DALDA PETROL STATION	22/02/2021	1,000,000	-	-	1,000,000	
WATCH TOWER SERVICE STATION	16/12/2021	-	2,000,000	-	2,000,000	
WATCH TOWER SERVICE STATION	16/12/2021	-	1,000,000	-	1,000,000	Verified
DALDA PETROL STATION	10/12/2020	2,500,000	-	-	2,500,000	Verified
DALDA PETROL STATION	01/05/2022	1,000,000	-	-	1,000,000	Verified
DALDA PETROL STATION	02/09/2021	2,600,000	-	-	2,600,000	Verified
DALDA PETROL STATION	03/01/2021	2,000,000	-	-	2,000,000	Verified

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DALDA PETROL STATION	12/09/2021	800,000	-	-	800,000	Verified
DALDA PETROL STATION	26/10/2019	1,000,000	-	-	1,000,000	Verified
BREEZ PETROLEUM	09/12/2019	-	1,000,000	-	1,000,000	Verified
EDLEX COMPANY LTD	03/10/2021	-	750,015	-	750,015	Verified
ARSENE AGENCIES	03/05/2020	544,000	-	-	544,000	Verified
HANAL INVESTMENT	17/11/2021	-	5,999,085	2,999,085	3,000,000	Verified
BETCAN SUPPLIERS	06/04/2020	1,999,800	-	-	1,999,800	Verified
OPET ENTERPRISES LTD	03/09/2021	2,000,000	-	-	2,000,000	Verified
RETRO- TECH AGENCIES	22/02/2021	1,798,625	-	-	1,798,625	Verified
MURMO COMPANY LTD	12/03/2021	-	2,995,375	-	2,995,375	Verified
DEE & MANOR	01/10/2022	-	1,999,500	-	1,999,500	Verified
BURNLY INVESTMENTS LTD	14/01/2022	-	2,968,250	-	2,968,250	Verified
TOYOTA KENYA LIMITED	24/03/2021	-	4,040,000	-	4,040,000	Verified
MEGALASER INTERNATIONAL LTD	19/04/2022	-	4,599,600	-	4,599,600	Verified
KOOJ WORLD LTD	24/11/2020	495,900	-	495,900	-	Verified
DEE AND MANOR	03/01/2021	699,625	-	699,625	-	Verified
GREEN WOMAN LTD	03/05/2021	1,495,675	-	1,495,675	-	Verified

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JENCO CONSTRUCTION LTD	03/11/2021	595,225	-	595,225	-	Verified
FOPA CONSTRUCTION CO. LTD	01/03/2021	2,596,950	-	2,596,950	-	Verified
ANJELA AND SONS LTD	24/11/2020	495,900	-	495,900	-	Verified
HANAL INVESTMENT	04/06/2021	399,475	-	-	399,475	Verified
MAGERO SUPPLIES AND GEN CONTR	03/01/2021	-	1,592,100	-	1,592,100	Verified
JUBAIN GENERAL SUPPLIES LTD	24/01/2022	-	999,775	-	999,775	Verified
HANAL INVESTMENT	03/01/2021	1,996,650	-	1,996,650	-	Verified
JUBAIN GENERAL SUPPLIES LTD	24/1/2022	-	495,000	-	495,000	Verified
SUO AGENCIES	21/05/2020	450,000	-	450,000	-	Verified
MAGERO SUPPLIES AND GEN CONTR	17/03/2021	495,900	-	-	495,900	Verified
NGINO HOLDINGS LTD	24/01/2022	-	999,775	-	999,775	Verified
MALUOK AGENCIES LTD	27/01/2022	-	3,087,775	-	3,087,775	Verified
IKOKOISE INVESTMENT LTD	25/01/2022	-	581,700	-	581,700	Verified
KOBILA LTD	22/04/2021	-	2,467,271	-	2,467,271	Verified
MAGI GENERAL CONTRACTORS LTD	01/10/2022	-	1,497,600	-	1,497,600	Verified
GIANT SAHARA CONSTRUCTION LTD	12/09/2021	-	2,499,000	-	2,499,000	Verified

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DALDA PETROL STATION LTD	10/12/2020	-	280,000	280,000	-	Verified
BREEZE PETROL	16/10/2019	-	300,000	300,000	-	Verified
DALDA PETROL STATION LTD	17/12/2018	-	582,328	582,328	-	Verified
BUSIA LEAD	17/5/2018	-	1,000,000		1,000,000	Verified
GOLDEN CREST AGENCIES LTD	16/12/2021	-	2,199,756	-	2,199,756	Verified
GOMBE STATIONERS AND GENERAL SUPPLIERS	04/04/2022	-	1,999,952	-	1,999,952	Verified
JAFAN KENYA LTD	15/04/2021	-	1,350,000	-	1,350,000	Verified
Barasho Kenya	24/5/2021	242,460	-	-	242,460	Verified
ESTAM LIMITED	20/4/2021	-	1,199,520		1,199,520	Verified
SKYLAND PRINTERS	22/2/2022	-	61,760	-	61,760	Verified
TAVANA HOLDINGS	02/01/2022	-	802,610	-	802,610	Verified
BRIDGEN AGENCIES	02/01/2022	-	1,032,100	-	1,032,100	Verified
BLEMER SERVICE SATION		236,000	-	-	236,000	Verified
NEXIUM ENTERPRISES	23/10/2019	-	1,499,500	-	1,499,500	Verified
KATEK CONSTRUCTION	10/05/2019	-	360,912	-	360,912	Verified
VENTURELINE ENTERPRISES	01/09/2020	4,800,000	-	-	4,800,000	
FEDNOL VENTURES LTD	12/06/2021	-	2,999,560	-	2,999,560	
MABU COMPANY LTD	14/01/2022	-	496,293	-	496,293	

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	OPET ENTERPRISES	30/3/2020	1,699,600			1,699,600	Verified
	DALDA PETROL STATION	10/02/2022	-	1,046,522	-	1,046,522	Verified
	DALDA PETROL STATION	03/09/2021	1,000,000	-	-	1,000,000	Verified
	ABA HEALTHCARE LTD	18/2/2020	-	7,954,000	-	7,954,000	Verified
	SHIBALINX COMPANY LTD	21/2/2022	-	3,491,500	-	3,491,500	Verified
	DENCA CONTRACTORS LTD	18/1/2021	1,922,000	-	1,922,000	-	Verified
	Sub totals		229,455,819	607,573,914	94,377,128	742,652,604	
SUPPLY OF SERVICES	Standard Group	25/01/2022	-	1,522,636	-	1,522,636	Verified
	Star Publication	03/01/2022	-	133,400	-	133,400	Verified
	Nation media group	20/05/2019	-	431,520		431,520	Verified
	ROYAL MEDIA SERVICES LIMITED	03/02/2022	-	1,500,000	-	1,500,000	Verified
	STANDARD GROUP LIMITED	16/3/2020	-	240,126		240,126	Verified
	STANDARD GROUP LIMITED	26/3/2019	-	177,480		177,480	Verified
	STANDARD GROUP LIMITED	30/10/2020	-	262,200		262,200	Verified
	STANDARD GROUP LIMITED	01/03/2021	-	424,720		424,720	Verified
	DAILY NATION	09/12/2021		279,560		279,560	Verified
	DAILY NATION	28/3/2022		279,560		279,560	Verified

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Nation Media Group		-	832,880	-	832,880	
STANDARD GROUP	05/10/2022	-	175,000	-	175,000	
THE STAR PUBLICATIONS	18/6/2021	-	169,360	-	169,360	
GRANTS	25/11/2021	1,050,000	4,000,000	530,000	4,520,000	Verified
ALUSI TOURS AND TRAVELS LTD	25/10/2021	-	208,355	-	208,355	Verified
ALUSI TOURS AND TRAVELS LTD	02/10/2022	-	996,303	-	996,303	Verified
DESTINY WORLD TRAVEL	03/10/2022	-	1,559,560	-	1,559,560	Verified
Destiny World Travels		-	517,820	-	517,820	Verified
DESTINY WORLD TRAVELS	10/01/2019	-	643,279	-	643,279	Verified
Hotel Itoya	28/9/2022	-	172,000	-	172,000	Verified
FARMVIEW HOTEL	09/04/2020	-	47,000	-	47,000	Verified
FARMVIEW HOTEL	07/05/2019	-	125,000	-	125,000	Verified
FARMVIEW HOTEL		-	316,500	-	316,500	Verified
FARMVIEW HOTEL	09/04/2020	-	499,400	-	499,400	Verified
BUSIA TOWNSHIP YOUTH POLYTECHNIC	30/08/2021	-	525,000	-	525,000	Verified
BUSIA TOWNSHIP YOUTH POLYTECHNIC		-	508,900	-	508,900	Verified
VICTORIA COMFORT INN	21/11/2018	-	384,000	-	384,000	

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VICTORIA COMFORT INN		-	200,000	-	200,000	
BUSIA TOWNSHIP YOUTH POLYTECHNIC	19/01/2022	-	503,900	-	503,900	
VICTORIA COMFORT INN	19/01/2022	-	131,200	-	131,200	Verified
VICTORIA COMFORT INN	18/01/2022	-	543,550	-	543,550	Verified
Two Ems Associates	21/12/2016	9,100,000	-	-	9,100,000	Verified
NEOARTS AND HERALD	14/5/2015	-	1,490,000	-	1,490,000	Verified
BRIMARK CONSULTANCY SERVICES	12/09/2021	4,000,000	-	-	4,000,000	Verified
MNYONGE MUNUE SELF HELP GROUP		-	3,447,500	-	3,447,500	Verified
JAMII SELF HELP GROUP		-	2,100,000	-	2,100,000	Verified
FARMVIEW HOTEL	29/10/2020	-	264,000	264,000	-	Verified
HOME PARK MOTEL	12/03/2020	-	278,900	278,900	-	Verified
CUKAM CO LTD	12/11/2020	-	843,900	843,900	-	Verified
FARMVIEW HOTEL	16/10/2019	-	225,000	225,000	-	Verified
HOSHAMA ENTERPRISES LTD	19/03/2021	-	211,000	211,000	-	Verified
DEE & MANOR LTD	23/02/2021	-	527,600	527,600	-	Verified
BORDER PALACE HOTEL LTD	13/04/2021	-	392,000	392,000	-	Verified
HOTEL ITOYA	24/05/2021	-	175,000	175,000	-	Verified

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BORDER PALACE HOTEL LTD	25/05/2021	-	420,000	420,000	-	Verified
BORDER PALACE HOTEL LTD	25/05/2021	-	422,000	422,000	-	Verified
BORDER PALACE HOTEL LTD	25/05/2021	-	500,000	500,000	-	Verified
BORDER PALACE HOTEL LTD	25/05/2021	-	303,000	303,000	-	Verified
FARMVIEW HOTEL	16/10/2019	-	500,000	-	500,000	Verified
HOTEL ITOYA	7/2/2020	-	1,400,000	-	1,400,000	Verified
LIZEXECEL SERVICES LTD	16/12/2021	-	1,982,500	-	1,982,500	Verified
GOLDEN CREST AGENCIES	11/10/2020	-	1,100,000	-	1,100,000	Verified
BORDER PALACE HOTEL LTD	17/2/2022	-	441,500	-	441,500	Verified
BORDER PALACE HOTEL LTD	20/1/2022	-	510,000	-	510,000	Verified
BORDER PALACE HOTEL LTD	20/12/2021	-	1,242,500	-	1,242,500	Verified
LYMPO RESORT LTD	17/12/2021	-	2,935,000	-	2,935,000	Verified
HOTEL SUDDOX	13/4/2021	-	1,600,000	-	1,600,000	Verified
BORDER PALACE HOTEL LTD	06/02/2022	-	575,000	-	575,000	Verified
HOME PARK MOTEL	14/12/2021	-	497,500	-	497,500	Verified
DEE & MANOR LTD	12/07/2021	-	1,285,500	-	1,285,500	Verified
HOME PARK MOTEL	14/12/2021	-	2,935,000	-	2,935,000	Verified
HOTEL SUDDOX	12/07/2021	-	972,000	-	972,000	Verified
GOLDEN CREST AGENCIES	17/12/2021	-	1,992,000	-	1,992,000	Verified

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DEE & MANOR LTD	14/12/2021	-	999,000	-	999,000	Verified
HOTEL SUDEX	12/09/2021	-	688,500	-	688,500	Verified
HOTEL SUDEX	12/09/2021	-	972,000	-	972,000	Verified
GOLDEN CREST AGENCIES	12/07/2021	-	1,071,000	-	1,071,000	
GOLDEN CREST AGENCIES	12/07/2021	-	2,483,000	-	2,483,000	
HOME PARK MOTEL	12/07/2021	-	500,000	-	500,000	Verified
GOLDEN CREST AGENCIES	20/01/2022	-	287,000	-	287,000	Verified
BORDER PALACE HOTEL LTD	12/07/2021	-	1,200,000	-	1,200,000	Verified
GOLDEN CREST AGENCIES	20/01/2022	-	461,500	-	461,500	Verified
GOLDEN CREST AGENCIES	23/02/2021	2,999,600	-	2,999,600	-	Verified
DEE & MANOR LTD	23/02/2021	-	3,488,500	3,488,500	-	Verified
ECOTREK ENTERPRISE	23/02/2021	-	1,885,200	1,885,200	-	Verified
MULWANDA COTTON UNION SOCIETY LTD		-	3,000,000	-	3,000,000	Verified
SABU MULTIPURPOSE		-	3,914,417	-	3,914,417	Verified
TESO NORTH YOUTH SACCO		-	4,000,000	-	4,000,000	Verified
BURIDERS SACCO		-	3,000,000	-	3,000,000	Verified
BUSIA TEACHERS EDUCATION INVESTMENT COOPERATIVE		-	1,800,000	-	1,800,000	Verified

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WERINDE SACCO		-	3,500,000	-	3,500,000	Verified
NAMUSALI KABIERO CONTRACTORS	22/05/2020	1,815,850	-	1,815,850	-	Verified
SHABSAL COMPANY LTD	04/08/2022	-	2,900,100	-	2,900,100	Verified
SOWINA INVESTMENT LTD	04/08/2022	-	2,900,246	-	2,900,246	Verified
CEDANA COMPANY LTD	06/08/2020	2,000,000	-	-	2,000,000	Verified
TOUCH AND FINISH AFRICA LTD	06/08/2020	3,273,000	-	3,273,000	-	Verified
YASBA ENTERPRISE LTD	06/11/2021	-	1,945,300	-	1,945,300	Verified
SHIBALINX CO LTD	04/07/2022	-	2,210,000	-	2,210,000	Verified
MERSHIL KENYA LTD	04/08/2022	-	4,492,000	-	4,492,000	Verified
BERODI CO. LTD	20/5/2020	5,998,000	-	-	5,998,000	Verified
NAWA VENTURES LTD	01/09/2020	3,307,500	-	3,307,500	-	
HAKA INTERNATIONAL	06/04/2019	2,394,474	-	-	2,394,474	
CHIJUCO INTERNATIONAL	01/09/2020	1,955,600	-	1,955,600	-	Verified
CHIJUCO INTERNATIONAL	01/09/2020	3,920,700	-	-	3,920,700	Verified
NAWA VENTURES LTD	01/09/2020	3,999,963	-	3,999,963	-	Verified
EXPANSIVE PROPERTY CO LTD	04/08/2022	-	3,944,400	-	3,944,400	Verified
HANAL INVESTMENT	22/05/2020	2,698,482	-	2,698,482	-	Verified

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DEE AND MANOR	03/07/2022	-	4,803,610	-	4,803,610	Verified
KINGFISHERS GENERAL WORKS	13/05/2022	-	4,393,000	-	4,393,000	Verified
PATLIZA CONTRACTORS LTD	04/07/2022	-	3,978,277	-	3,978,277	Verified
CADEODEB ENTERPRISES LTD	04/07/2022	-	2,365,000	-	2,365,000	Verified
HANAL INVESTMENT	20/05/2020	-	2,000,000	-	2,000,000	Verified
MAESHI K LTD	06/07/2018	-	2,941,000	-	2,941,000	Verified
JOVENTURE HOTEL	19/4/2021	-	2,399,100	-	2,399,100	Verified
JEVANTEX ENTERPRISES	14/1/2022	-	945,400	-	945,400	Verified
FARM VIEW HOTEL	14/1/2022	-	82,500	-	82,500	Verified
FARM VIEW HOTEL	13/1/2020	-	139,500	-	139,500	Verified
JEVANTEX ENTERPRISES	20/5/2022	-	723,600	-	723,600	Verified
FARM VIEW HOTEL	20/2/2022	-	60,000	-	60,000	Verified
BORDER PALACE HOTEL	01/10/2022	-	910,000	-	910,000	Verified
LYMPO RESORT	15/2/2022	-	468,800	-	468,800	Verified
FARM VIEW HOTEL	14/1/2022	-	216,000	-	216,000	Verified
JEVANTEX ENTERPRISES	08/06/2022	-	903,000	-	903,000	Verified
RAASOPARK HOTEL	24/3/2022	-	468,800	-	468,800	Verified
KENYA SCHOOL OF GOVERNMENT		-	442,248	-	442,248	Verified

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Busia Highway Tires and Auto Centre	09/12/2021	-	135,204	-	135,204	Verified
NHIF		1,000,000	-	-	1,000,000	Verified
GRANTS		-	1,000,000	-	1,000,000	Verified
GRANTS		-	500,000	-	500,000	Verified
NHIF	28/4/2021	2,700,000	-	300,000	2,400,000	Verified
HANAL INVESTMENT	18/05/2021	-	200,000	-	200,000	Verified
GRANTS		2,000,000	-	1,800,000	200,000	Verified
Jenco Contractors Ltd		-	6,640,800	-	6,640,800	Verified
KENYA INDUSTRIAL ESTATES LTD	25/5/2021	-	606,489	-	606,489	Verified
destiney world travel		-	508,555	508,555	-	Verified
KATOKE CO LTD	05/03/2021	4,999,970	-	-	4,999,970	Verified
AYOTI CONTRACTORS LTD	04/07/2020	4,093,463	-	4,093,463	-	Verified
THE STAR PUBLICATIONS	02/07/2020	-	342,014	-	342,014	Verified
DIVINE HOMES RESORT	18/01/2022	-	1,200,000	-	1,200,000	Verified
SAHARA RADIO	26/8/2020	-	200,000	-	200,000	Verified
ROSELLAO. NJAYA		-	1,980,000	-	1,980,000	Verified
Madhur Towers	14/5/2020	-	3,945,000	-	3,945,000	Verified
DESTINY WORLD TRAVEL		-	1,500,000	-	1,500,000	Verified

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FIRM VIEW HOTEL LIMITED	13/01/2022		700,000	-	-	700,000	Verified
FIRM VIEW HOTEL LIMITED	01/08/2021		1,482,600	-	-	1,482,600	Verified
GARDEN PARK TOURIST HOTEL	28/04/2021		1,898,000	-	-	1,898,000	Verified
GARDEN PARK TOURIST HOTEL	13/01/2022		209,800	-	-	209,800	Verified
TRIWEST KENYA LTD			1,973,412	-	-	1,973,412	Verified
TRIWEST KENYA LTD			287,570	-	-	287,570	Verified
RASTOPARK HOTEL	02/02/2022		-	562,500	-	562,500	Verified
MEDIAMAX NETWORK LTD	28/2/2019		-	550,000	-	550,000	
DESTINY WORLD TRAVEL			-	1,685,916	-	1,685,916	
DESTINY WORLD TRAVEL	20/1/2022		-	2,080,800	-	2,080,800	Verified
NATIONAL MEDIA GROUP	18/2/2020	-		279,500	-	279,500	Verified
DIVINE HOMES RESORT	21/2/2022		-	418,000	-	418,000	Verified
FARMVIEW HOTEL LTD	14/12/2021		-	498,000	-	498,000	Verified
DIVINE HOMES RESORT	14/12/2021		-	682,000	-	682,000	Verified
FARM VIEW LIMITED	28/1/2022		-	350,000	-	350,000	Verified
LIZEXCEL SERVICES LTD	25/3/2021		999,800	-	-	999,800	Verified
ECOTREK ENTERPRISE	23/02/2021		597,600	-	597,600	-	Verified
HOSHAMA ENT. LTD	12/05/2021	240,000	-	-	-	240,000	Verified

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MOTOR GARAGE & SPACE CORNER LTD	16/12/2021		-	929,280	-	929,280	Verified
MALABA SECURITY SERVICE	24/02/2021		-	2,052,500	2,052,500	-	Verified
FARMVIEW HOTEL	10/04/2020		-	462,000	-	462,000	Verified
VICTORIA COMFORT INN	13/3/2020		-	325,785	-	325,785	Verified
CHEFWEST HOTEL	18/01/2022		-	3,199,530	-	3,199,530	Verified
JOVENTURE HOTEL LTD	31/5/2021		-	875,000	-	875,000	Verified
THE STANDARD	18/1/2022	-		497,640	-	497,640	Verified
NATION MEDIA GROUP	26/3/2019	-		279,560	-	279,560	Verified
NATION MEDIA	13/6/2019	260,130	-	-	-	260,130	Verified
STANDARD GROUP PLC		-		150,000	-	150,000	Verified
STANDARD GROUP PLC	13/6/2019	-		250,000	-	250,000	Verified
STANDSRD GROUP PLC	26/4/2021	-		250,000	-	250,000	Verified
NATION MEDIA	24/7/2018	-		120,640	-	120,640	Verified
DESTINY WORLD	27/5/2022		-	2,338,023	-	2,338,023	Verified
DESTINY WORLD TRAVEL			657,775	-	-	657,775	Verified
ALUSI TOURS AND TRAVELS			-	505,100		505,100	Verified
The standard group	20/12/2019		-	180,000		180,000	Verified
FARMVIEW HOTEL	06/04/2020		-	242,920	-	242,920	Verified

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CIRCLE MEDIA GROUP LTD	18/3/2020	-	848,000	-	848,000	Verified
HOTEL RASTOPARK	18/01/2022	-	285,000	-	285,000	Verified
HOTEL SUDEX	20/5/2021	-	499,000	-	499,000	Verified
FARMVIEW HOTEL	13/10/2020	-	2,291,600	-	2,291,600	Verified
CHEFWEST HOTEL	14/5/2019	-	50,000	-	50,000	Verified
LIZEXCEL SERVICES LTD	15/4/2021	-	164,400	-	164,400	Verified
VICTORIA COMFORT INN	03/08/2021	-	672,000	-	672,000	Verified
FARMVIEW HOTEL LTD	02/05/2019	-	285,859	-	285,859	Verified
FARMVIEW HOTEL	15/06/2022	-	510,000	-	510,000	Verified
EMONG'OLE & COMPANY LTD	20/1/2022	-	4,500,000	-	4,500,000	Verified
BRIMAK TRAINING CONSULTANCY	03/01/2022	-	4,000,000	-	4,000,000	Verified
BRIMATON BUSINESS CONSTRUCTION LTD	03/01/2022	-	5,150,000	-	5,150,000	Verified
BQ ways Consultant Limited	02/04/2020	6,492,255	-	-	6,492,255	Verified
XEROX VENTURES LIMITED	02/04/2020	5,995,550	-	-	5,995,550	Verified
SONARA VENTURES LIMITED	02/04/2020	6,467,000	-	-	6,467,000	
Viopa Consultancy services	28/03/2018	3,984,500	-	-	3,984,500	

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HOTEL ITOYA	03/12/2021	-	569,500	-	569,500	
VICTORIA COMFORT	09/06/2022	-	184,000	-	184,000	Verified
BORDER PALACE HOTEL	21/10/2022	-	495,000	-	495,000	Verified
HOTEL RASTOPARK	21/3/2022	-	576,000	-	576,000	Verified
VICTORIA COMFORT	04/05/2022	-	1,812,000	-	1,812,000	Verified
BORDER PALACE HOTEL	08/10/2021	-	1,290,000	-	1,290,000	Verified
JOVENTURE HOTEL	06/10/2021	-	945,000	-	945,000	
HOTEL ITOYA	17/12/2021	-	1,762,500	-	1,762,500	
KIKA HOTEL LTD	27/10/2021	-	940,000	-	940,000	
KIKA HOTEL LTD	01/10/2021	-	947,500	-	947,500	
JOVENTURE HOTEL	17/8/2021	-	870,000	-	870,000	
VICTORIA COMFORT	10/06/2021	-	630,000	-	630,000	Verified
JOVENTURE HOTEL	10/06/2021	-	940,000	-	940,000	Verified
BUSIA AGRICULTURAL TRAINING CENTRE	14/9/2021	-	103,000	-	103,000	Verified
FARMVIEW HOTEL	28/1/2020	-	52,500	-	52,500	Verified
Liz Excel services	19/05/2021	-	367,000	367,000	-	Verified
CHEFWEST HOTEL	03/11/2021	-	195,400	-	195,400	Verified
CHEFWEST HOTEL	25/5/2021	-	4,000,000	-	4,000,000	Verified

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HOTEL ITOYA	20/1/2022	-	508,800	-	508,800	Verified
AFRIQUE HOTEL LTD	10/01/2022	-	4,450,000	-	4,450,000	Verified
DEVINE HOMES RESORT LIMITED	03/12/2021	-	365,000	-	365,000	Verified
FARMVIEW HOTEL	27/6/2022	-	176,000	-	176,000	-
VICTORIA COMFORT INN	27/7/2021	-	1,905,000	-	1,905,000	
BREEZ HOTEL	10/07/2021	-	127,250	-	127,250	Verified
BREEZ HOTEL	24/03/2022	-	73,000	-	73,000	Verified
VICTORIA COMFORT INN	02/09/2022	-	188,500	-	188,500	Verified
AGRICULTURAL TRAINING CENTRE	24/03/2022	-	99,900	-	99,900	Verified
CHEFWEST HOTEL	24/5/2022	-	320,000	-	320,000	Verified
BORDER PALACE HOTEL	24/5/2022	-	136,500	-	136,500	Verified
FARMVIEW HOTEL	18/5/2022	-	367,500	-	367,500	Verified
CHEFWEST HOTEL	11/12/2021	-	150,000	-	150,000	Verified
CHEFWEST HOTEL	27/1/2022	-	420,000	-	420,000	Verified
LAUDROPS HOTEL LTD	18/2/2022	-	298,800	-	298,800	Verified
FARMVIEW HOTEL LTD	11/06/2019	-	495,000	-	495,000	Verified
FARMVIEW HOTEL LTD	14/5/2019	-	264,000	-	264,000	Verified
FARMVIEW HOTEL LTD	01/03/2019	-	241,250	-	241,250	Verified

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FARMVIEW HOTEL LTD	23/12/2020	-	330,000	-	330,000	Verified
FARMVIEW HOTEL LTD	3/11/2020	-	594,000	-	594,000	Verified
HOTEL ITOYA	14/10/2020	-	115,000	-	115,000	Verified
CHEFWEST HOTEL	20/01/2022	-	1,680,000	-	1,680,000	Verified
BOARDER PALACE HOTEL	20/1/2022	-	535,000	-	535,000	Verified
FARMVIEW HOTEL LTD	20/1/2022	-	1,375,000	-	1,375,000	Verified
CHEFWEST HOTEL	14/05/2019	-	59,000	-	59,000	Verified
BORDER PALACE HOTEL	25/5/2021	-	649,000	-	649,000	Verified
AFRIQUE HOTEL LTD	01/10/2022	-	1,000,000	-	1,000,000	Verified
AFRIQUE HOTEL LTD	01/10/2022	-	2,725,000	-	2,725,000	Verified
AFRIQUE HOTEL LTD	01/10/2022	-	2,725,000	-	2,725,000	Verified
CHEFWEST HOTEL	15/4/2021	-	1,300,000	-	1,300,000	Verified
CHEFWEST HOTEL	14/5/2019	-	59,000	-	59,000	Verified
MADISON GENERAL INSURANCE	03/01/2022	-	7,248,068	-	7,248,068	Verified
Hashim & Lesaigor Associates Advocates		-	1,360,000		1,360,000	Verified
MELIAKO CO. LTD	21/01/2021	-	1,492,122	-	1,492,122	Verified
MELIAKO CO. LTD	24/01/2022	-	1,298,955	-	1,298,955	Verified

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BUSIA HIGHWAY TYRE AND AUTOCENTRE	18/01/2022	-	258,042	-	258,042	Verified
BERGOY COMPANY LTD	14/04/2021	2,898,750	-	-	2,898,750	Verified
OLUBALA SERVICES LIMITED	03/08/2021	1,995,000	-	-	1,995,000	Verified
JOCKENS SUPPLIERS	06/04/2020	2,000,000	-	-	2,000,000	Verified
MURMO COMPANY LTD	21/2/2022	-	3,498,000	-	3,498,000	Verified
DOUBLE SHASA	03/03/2022	-	2,500,005	-	2,500,005	Verified
DOUBLE SHASA	18/1/2022	-	3,799,995	-	3,799,995	Verified
DOUBLE SHASA	24/2/2022	-	700,005	-	700,005	Verified
THUNDERBOLT	05/01/2021	-	2,442,000	-	2,442,000	Verified
JAKENYA SOLUTIONS	29/12/2021	-	2,994,500	-	2,994,500	Verified
JAKENYA SOLUTIONS	24/2/2022	-	447,850	-	447,850	Verified
JOO MOTORS		1,513,150	-	-	1,513,150	Verified
Toyota kenya	05/05/2021	-	273,166	-	273,166	Verified
JOO MOTORS	21/06/2021	-	167,344	-	167,344	Verified
THUNDERBOLD PRIVATE INVESTIGATORS LIMITED	12/02/2021	2,960,000	-	-	2,960,000	Verified
CORNERSTONE SERVICES BUSIA LTD	22/3/2022	-	3,654,500	-	3,654,500	Verified

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MALABA SECURITY			-	1,998,000	-	1,998,000	Verified
MALABA SECURITY	20/04/2022		-	3,108,000	-	3,108,000	Verified
MEDISEIVE HEALTH CARE LTD	31/1/2019	-		290,029	-	290,029	Verified
ICPAK	20/4/2022		-	960,000	-	960,000	Verified
EKITAI GENERAL SUPPLIERS AND COMPANY	25/05/2021		-	900,000	-	900,000	Verified
SAHARA	06/07/2018		-	150,000	-	150,000	Verified
Faridi Housing	01/10/2018		-	838,422	-	838,422	Verified
Da Vince Network Ltd	03/10/2020		3,500,000	-	-	3,500,000	Verified
MEDISERVE HEALTHCARE LTD	31/1/2019	-		290,029	-	290,029	Verified
ARSENE AGENCIES LTD	19/03/2020		-	211,200	-	211,200	Verified
ARSENE AGENCIES LTD	19/03/2021		-	316,800	-	316,800	Verified
MOBIKEY TRUCK AND BUS LTD	16/12/2021		-	227,615	-	227,615	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	30/5/2022		-	47,038	-	47,038	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	13/04/2022		-	81,966	-	81,966	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	30/5/2022		-	20,300	-	20,300	Verified

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BUSIA HIGHWAY TYRE AND AUTOCENTRE	28/10/2022	-	104,748	-	104,748	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	18/1/2022	-	182,410	-	182,410	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	30/5/2022	-	153,700	-	153,700	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	30/5/2022	-	67,686	-	67,686	Verified
BUSIA HIGHWAY TYRE AND AUTOCENTRE	30/5/2022	-	165,648	-	165,648	Verified
SOSA BUILDING AND CONSTRUCTION COMPANY LIMITED	31/01/2022	4,893,315	-	-	4,893,315	Verified
Da Vince Network Ltd	26/05/2020	1,800,000	-	-	1,800,000	Verified
KASPAL VENTURES LTD	18/01/2022	-	1,850,000	-	1,850,000	Verified
MOSEJE LIMITED	15/12/2021	799,575	-	-	799,575	Verified
MALUOK AGENCIES LIMITED	04/07/2021	-	1,199,000	-	1,199,000	Verified
HANAL INVESTMENT	26/06/2020	250,000	-	250,000	-	Verified
Busia Highway Tyre and Auto Centre	12/04/2022	-	77,616	-	77,616	Verified
Busia Highway Tyre and Auto Centre	09/03/2022	-	44,051	-	44,051	Verified
Busia Highway Tyre and Auto Centre	16/3/2022	-	153,920	-	153,920	Verified

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Busia Highway Tyre and Auto Centre	06/04/2022	-	156,571	-	156,571	Verified
BERODI COMPANY LIMITED	17/11/2020	1,801,250	-	-	1,801,250	Verified
CFAO MOTORS	08/06/2022	-	159,737	-	159,737	Verified
SANION NIQEL LTD	06/08/2021	-	4,063,886	-	4,063,886	Verified
Malaba Security Service	20/4/2022	-	1,998,000	-	1,998,000	Verified
Malaba Security Services	17/3/2022	-	2,664,000	-	2,664,000	Verified
TOYOTA KENYA LIMITED	13/10/2021	-	138,565	-	138,565	Verified
Chakol Women Enterprise	17/3/2022	1,260,000	-	-	1,260,000	Verified
Fatimoyas Company Ltd	17/3/2022	873,600	-	-	873,600	Verified
Oak Palm General	17/3/2022	1,393,656	-	-	1,393,656	Verified
Ekirididi Women	17/3/2022	999,996	-	-	999,996	Verified
Geokanga Invest	05/04/2022	795,000	-	-	795,000	Verified
Aburi Mwamko Mpya Youth	17/3/2022	2,280,000	-	-	2,280,000	Verified
Otibocare Enterprise	17/3/2022	2,556,000	-	-	2,556,000	Verified
Takataka Harvesters	17/3/2022	1,020,000	-	-	1,020,000	Verified
Edlex Company Ltd	17/3/2022	600,000	-	-	600,000	Verified
County Youth Network	17/3/2022	950,556	-	-	950,556	Verified
Natrecol Invest Company	05/04/2022	699,996	-	-	699,996	Verified

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Natrecol Invest	05/04/2022	1,250,000	-	-	1,250,000	Verified
Aburi Mwamko Mpya	17/3/2022	900,000	-	-	900,000	Verified
Barasho Kenya Ltd	05/04/2022	799,000	-	-	799,000	Verified
Ema Westlinki Ltd	17/3/2022	1,380,000	-	-	1,380,000	Verified
Tuone Mbele Women	17/3/2022	700,000	-	-	700,000	Verified
Curium Smartmind Invest	05/04/2022	500,000	-	-	500,000	Verified
Busia Amka Young Group	05/04/2022	1,392,000	-	-	1,392,000	Verified
Edlex Company Ltd	17/3/2022	1,050,000	-	-	1,050,000	Verified
Cukam Company Ltd	17/3/2022	498,200	-	-	498,200	Verified
IFUMIS K. LTD.	06/02/2020	1,427,013	-	-	1,427,013	Verified
N/A		-	6,000,000	-	6,000,000	Verified
HAM INTERNATIONAL	10/01/2019	-	207,640		207,640	Verified
Information Technology Solutions	17/12/2020	-	1,450,856	-	1,450,856	Verified
BUSIA COUNTY TRADE DEVELOPMENT FUND		-	6,000,000	-	6,000,000	Verified
BUSIA COUNTY TRADE DEVELOPMENT FUND		-	4,000,000	-	4,000,000	Verified
The monarch insurance service		-	10,000,000	-	10,000,000	

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	TOYOTA KENYA		-	128,741	-	128,741	Verified
	KEMSA		-	378,835	-	378,835	Verified
	GEINEOSIS LTD		-	600,000	-	600,000	Verified
	Sub totals		143,288,650	311,470,684	40,485,213	414,274,121	-
	Grand Total		740,655,335	1,224,410,107	194,911,267	1,770,154,174	

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Annex 3 – Analysis of Other Pending Payables

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY			FY
	2021/2022			2021/2022
	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	740,655,335	1,224,410,117	194,911,267	1,770,154,184
Total	740,655,335	1,224,410,117	194,911,267	1,770,154,184

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Annex 4 – Analysis of Imprests and Advances
(a) Government Imprest

Name of Officer	Department	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
			Kshs	Kshs	Kshs
Emillian Inya	Education	13/04/2022	283,850	-	283,850
Jenipher Akisi	Education	13/04/2022	283,850	-	283,850
Dickson Otswola	Deputy governor	07/09/2021	500,000	-	500,000
Lumumba Patrice	Deputy governor	12/08/2021	500,500	-	500,500
PriscaOmoit	Public works	22/02/2022	103,600	-	103,600
Wilberforce Asebe	Finance	27/09/2021	300,000	-	300,000
TOTAL			<u>1,971,800</u>	-	<u>1,971,800</u>

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Annex 5 – Summary of Non-Current Asset Register

Asset class (Assets Owned by the County)	Historical Cost B/F (Kshs) 2020-2021	Acquisitions during the FY- 2021-2022	Disposal during the FY 2021- 2022	Historical Cost (Kshs) 2021-2022	
	LAND	236,377,239	4,500,000	-	240,877,239
	BUILDINGS AND STRUCTURES	1,335,249,559	3,769,825	-	1,339,019,384
TRANSPORT EQUIPMENT	350,998,462	-	-	350,998,462	
OFFICE EQUIPMENT, FURNITURE AND FITTINGS	407,983,482	33,004,770	-	440,988,252	
ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	331,799,884	24,237,939	-	356,037,823	
OTHER MACHINERY AND EQUIPMENT	554,079,330	88,359,246	-	642,438,576	
SUB-TOTAL	3,216,487,956	153,871,780	-	3,370,359,736	
Assets acquired and transferred to the community (Community Assets).	5,684,007,970	209,509,392	-	5,893,517,362	
TOTAL ASSETS ACQUIRED	8,900,495,926	363,381,172	-	9,263,877,097	

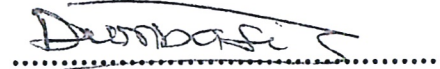
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Annex 6 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	150,000,000	273,123,288	229,143,290	249,143,102	901,409,680	901,409,680	-	All received
	Total	150,000,000	273,123,288	229,143,290	249,143,102	901,409,680	901,409,680	-	



**Director of Finance
County Executive**



**Director of Finance
County Assembly/fund/project**

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Annex 7: – Bank Reconciliation/FO 30 Reports

STATEMENT OF RECEIPTS

	Note	Current Period	Previous Period
RECEIPTS			
Exchequer releases	1	-	6,013,500,000
Proceeds from Domestic and Foreign Grants	2	-	761,838,221
County Own Generated Receipts	9	-	322,558,227
Returned CRF issues	10	-	408,621
TOTAL RECEIPTS		-	7,098,305,068
PAYMENTS			
TOTAL PAYMENTS		-	-
SURPLUS/ (DEFICIT)		-	7,098,305,068

STATEMENT OF PAYMENTS

	Note	Current Period	Previous Period
RECEIPTS			
TOTAL RECEIPTS		-	-
PAYMENTS			
Compensation of Employees	11	-	2,746,359,102
Use of goods and Services	12	-	1,534,163,202
Transfers to Other Government Units	14	-	802,823,507
Other Grants and Transfers	15	-	894,787,835
Social Security Benefits	16	-	138,900,287
Acquisition of Assets	17	-	933,394,636
Other payments	20	-	1,220,356,381
TOTAL PAYMENTS		-	8,270,784,949
SURPLUS/ (DEFICIT)		-	8,270,784,949