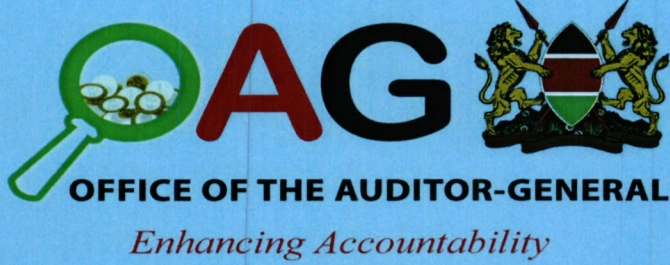


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THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BUSIA

**FOR THE YEAR ENDED
30 JUNE, 2020**



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



COUNTY EXECUTIVE OF BUSIA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2020.



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



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COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(a) Key Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	Mr. Nicodemus Onyango Mulaku	County Secretary
2	Mr. Charles Andima	Director, Revenue Management Services
3	Ms. Roselin Lumbasi	Director, Accounting Services

a) Fiduciary Management

The fiduciary management personnel who held office during the financial year ended 30th June, 2020 and who had direct fiduciary responsibility were:

CHIEF OFFICERS.

1	Mr. Nicodemus Onyango Mulaku	Chief Officer Finance
2	Mr. Moses Weunda	Youths, Sports, Tourism, Culture, & Social Services Water Environment & Natural Resources
3	Eng. Gilbert Oduory	Public Works, Transport, Roads and Energy
4	Dr. Ezekiel Otieno Okwach	Office of The Governor
5	Eng. Richard Achiambo	Agriculture And Animal Resources
6	Mr. Daniel Eliud Nyongesa	Education & Vocational Training
7	Ms. Ruth Mukhongo	Agriculture And Animal Resources
8	Mr. Andrew Namunyu Oti	Office of The Deputy Governor
9	Dr. Isaac Omeri	Health and Sanitation
10	Ms. Clementina Oundo Omoto	Public Service Management
11	Ms. Lidya Nabwire	Education & Vocational Training

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

12	Ms. Joy Wanga	Youths, Sports, Tourism, Culture, Youth & Social Services
13	Mr. Nelson Kwamini	Trade, Cooperatives & Industrialization
14	Mr. Joe Maurice Odundoh	Lands, Housing & Urban Development
15	Mr. Stephen Nasiagi Onyango	Public Works, Transport, Roads and Energy.
COUNTY EXECUTIVE COMMITTEE MEMBERS		
1	H.E. Moses Mulomi	Health and Sanitation
2	Hon. Phaustine A. Barasa	Finance, Economic Planning & ICT
3	Hon. Dr. Osia Mwanje	Agriculture And Animal Resources
4	Hon. Dr. Isaac Alukwe	Water Environment & Natural Resources
5	Hon. John Bwire Mwami	Educational & Vocational Training
6	Hon. Prof. Pancras Grephas Opata	Lands, Housing & Urban Development
7	Hon. Dr. Janet Manyasi	Public Service Management
8	Hon. George Ekirapa	Public Works, Transport, Roads and Energy.
9	Hon. Judith Awino Maketso	Trade, Cooperatives & Industrialization

a) Fiduciary Oversight Arrangements

The key fiduciary organs who played oversight roles at the County for the year ended 30th June 2020 were:

1. County Assembly of Busia.
2. The National Treasury
3. The Senate
4. Office of the Controller of Budget.
5. Public Sector Accounting Standards Board
6. Commission on Revenue Allocation
7. The Office of the Auditor General.
8. Salaries and Remuneration Commission.
9. World Bank.

Entity headquarters

P.O. Box Private Bag 50400
 Busia (K)
 Town Hall Building
 Busia-Kisumu Highway
Busia, Kenya

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Entity contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke

Entity bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya.
2. Kenya Commercial Bank
Busia Branch
3. Cooperative Bank of Kenya
Busia Branch.
4. National Bank of Kenya
Busia Branch.
5. Family Bank of Kenya
Busia Branch.

Independent Auditors

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

Principal Legal Adviser

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

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 30 June 20th 2020. The financial statements present the financial performance of the County Government for the financial year 2019/2020.

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.

Financial Performance

(a) Revenue.

In the year ended 30th June 2020, the County had projected revenues of Kshs 9,275,982,340 consisting of Kshs 504,500,651 from own sources, Kshs. 6,558,187,143 from CARA, Ksh 11,654,769 as return from CRF issues, 170,697,188 Proceeds from domestic and foreign grants and Kshs 2,030,942,589 as balance brought forward from 2018/2019 financial year.

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



Figure 1: Busia County Revenue Sources in FY 2019/2020

CARA revenues continue to form the largest part of our revenue budget, contributing 70.7% towards our budget. Our own generated revenues formed 5.4% of our budget, Returned CRF issues 0.13% used to finance the deficits.

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

Out of the projected revenue, the County was able to realize Ksh. 7,066,464,292 in actual revenues representing 75% performance. This includes actual revenue received from CARA of Ksh 6,769,932,670, Ksh 284,876,852 from local sources, and Kshs 11,654,769 returned CRF issues with respect to financial year 2019/2020. There was also a balance brought forward of Ksh 2,030,942,590 from the financial year 2018/2019.

Table analysis of Revenue Performance

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realizations (%)
CARA	6,728,884,331	6,769,932,670	104%
Balance brought forward	2,030,942,589	2,030,942,589	100%
Own generated revenue	504,500,651	284,876,853	45%
Returned CRF Issues	11,654,769	11,654,769	100%
<u>Total</u>	<u>9,275,982,340</u>	<u>9,097,436,882</u>	<u>97%</u>

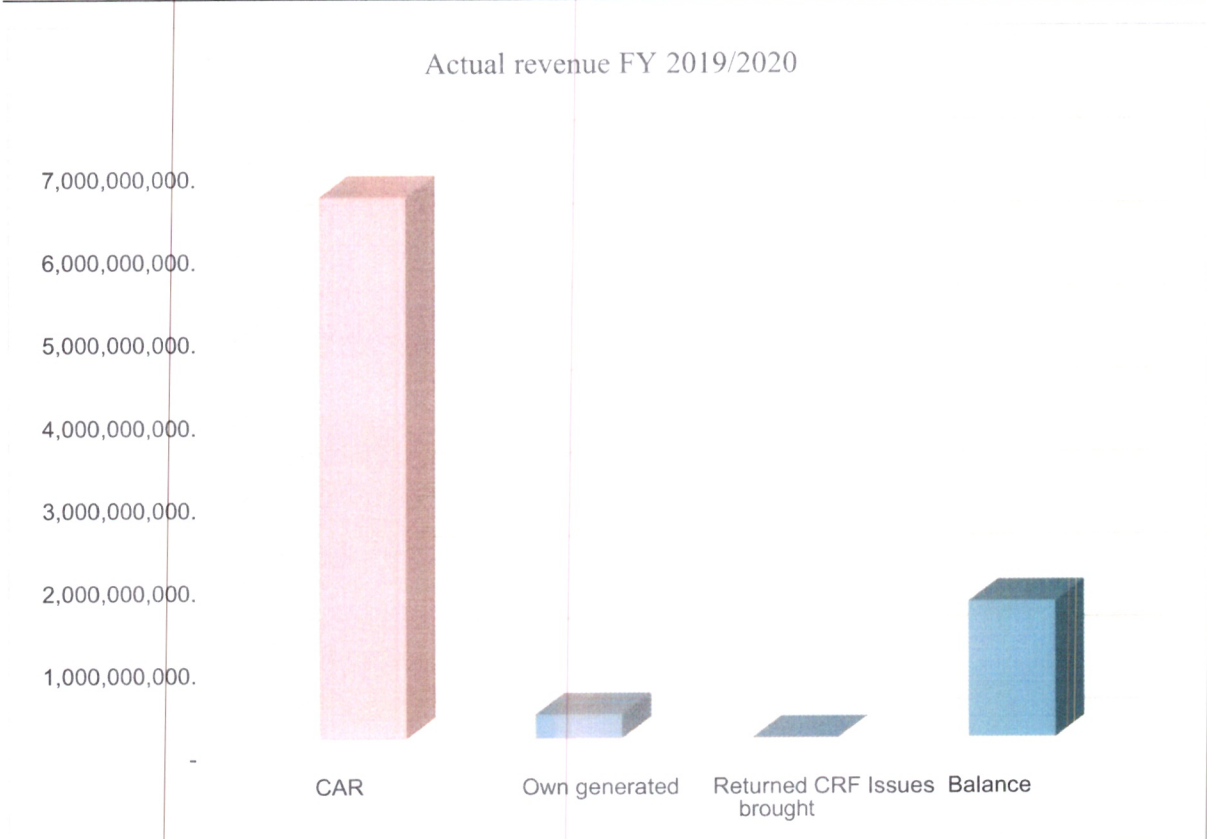


Figure 2. Graphical Presentation of actual revenue received by the County Government.

a) Payments

The total County Executive expenditure for the year under review was Kshs 6,982,707,603

(b) Cash flows

In the FY 2019/2020, we had many liquidity disruptions. This was as a result of late disbursements of funds by the National Treasury since some funds were disbursed as late as 5th August 2020 after the year end.

(c) Accounts receivables

Imprest management is a critical area of focus in Busia County. Our aim is to adhere to the PFM regulations of 2015 on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to account for imprests on time.

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year Ended 30th June, 2020

(d) Pending bills

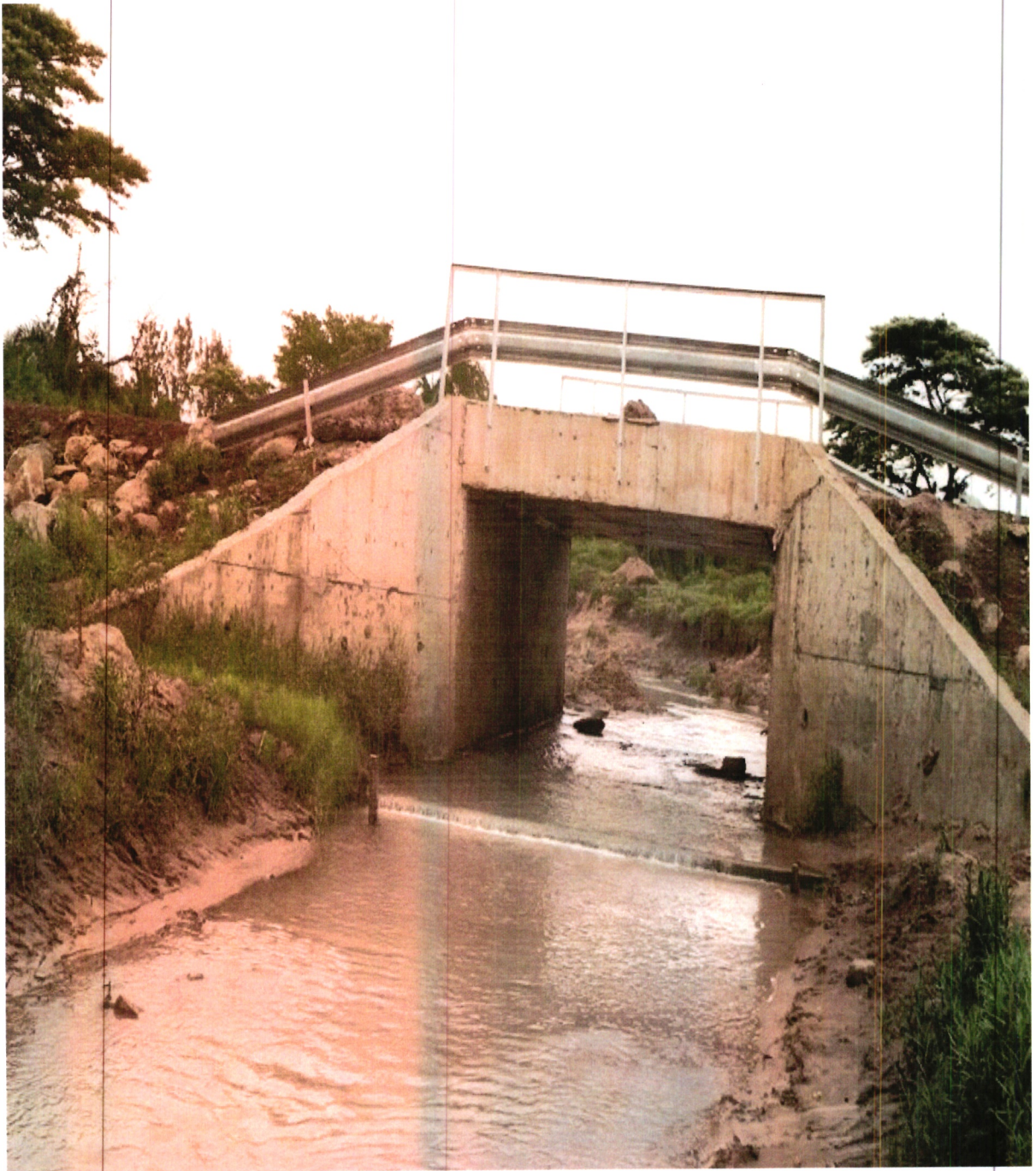
The pending bills reduced from Kshs 767,444,279 in the FY 2018/2019 to Kshs. 744,244,482 in FY 2019/2020.

(e) Fixed assets

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

County Government Flagship projects completed in FY 2019/2020

Some of the development projects in FY 2019/2020 included the following:



A bridge along Machakusi-Gara road



Amukura market Refurbishment



Bukani Aqua-Culture Park (Kenya Climate Smart Agricultural Project)



Ongoing Construction of Fish Market (KDSP Project)



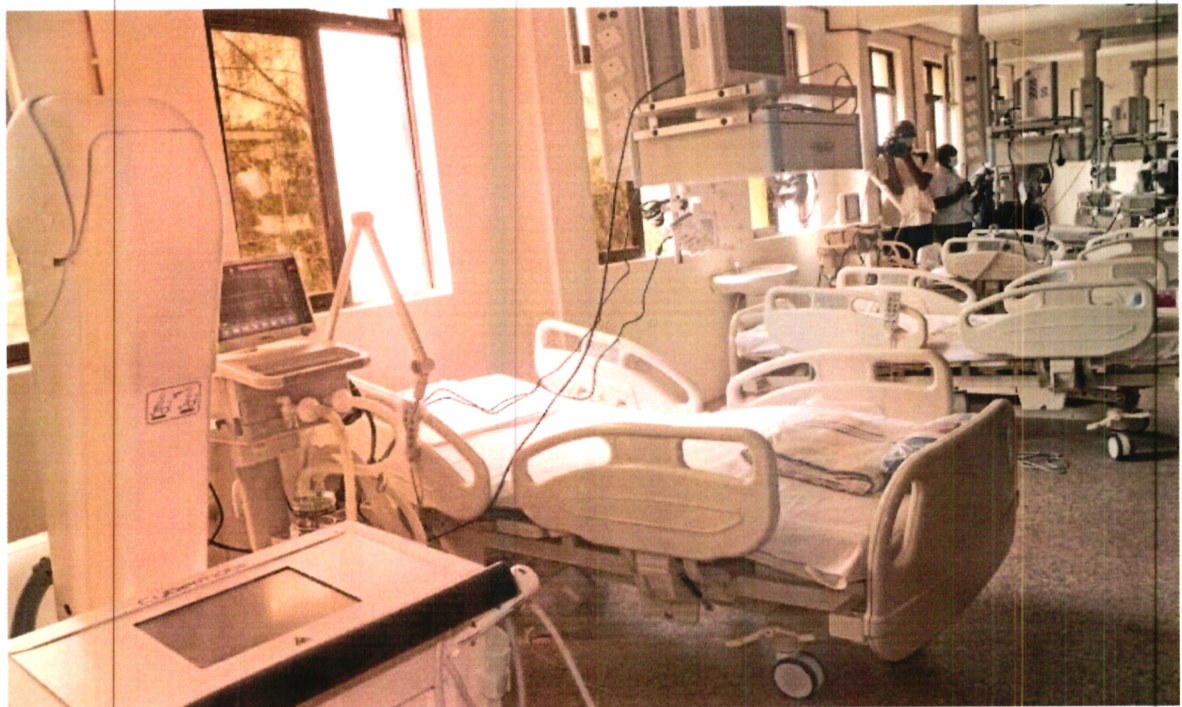
Kisoko Market Stalls



Kocholya Male Ward

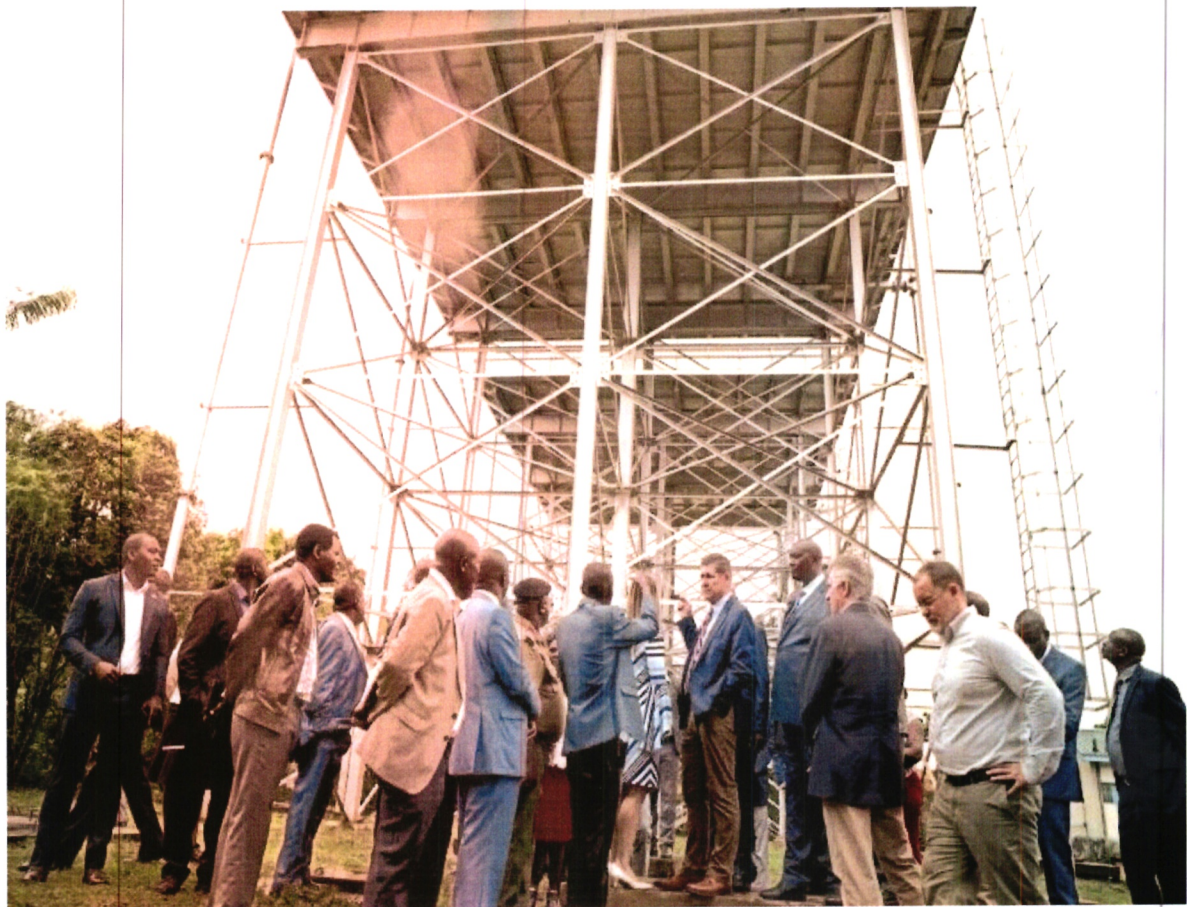


Upgraded Kocholya Hospital-Junction Road to Bitumen Standard





ICU Unit at Busia County Referral Hospital



Hybrid Solar Powered Water pump at Mundika



Butula Market Sanitation Block



Upgraded Rowcena- Rastopark Road to Bitumen Standard





Water Rig

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
<p>1. Water, Environment and Natural Resources</p>	<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 & associated water works 4. Pump installation and associated works Countywide 5. Management of environment 6. Development of small scale irrigation infrastructures
<p>2. Agriculture and Animal Resources</p>	<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
<p>3. Education and Vocational Training</p>	<ol style="list-style-type: none"> 1. Construction of ECD Classrooms to improve learning in the lower classes 2. Vocational training and skills improvement
<p>4. Community Development ,Sport and culture</p>	<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. Office of the Governor

1. **Management and coordination of disasters**
2. **Public administration**

6. Public Works, Transport and Infrastructure Development

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**
4. **Upgrading county roads to bitumen standards.**
5. **Flood Lights, Street Solar Lighting, Rural electrification and mass Lighting to ensure security within the County**

7. Land Housing and Urban Development

1. **Solid waste management**
2. **Urban/ town management**
3. **Housing development and management**
4. **County land administration and planning**

8. Health and Sanitation

1. **Development and improvement of**
2. **Purchase of medical equipment to health facilities in the county**
3. **Management of County and Sub County Hospitals**

IMPLEMENTATION CHALLENGES

Despite the notable achievements, we have experienced some challenges during the year.

These include:

- i. Changes in National Government policies that brought about one stop border post in Malaba and Busia affected collection of local revenue from trailer parking fees leading to under collection
- ii. Poor connectivity for the operationalization of IFMIS systems affected county operation.
- iii. Changes from manual processes to e-procurement processes caused delays in projects implementation.
- iv. The increase in compensation to employees caused by new Collective Bargaining Agreements (CBAs) and new employments put pressure on the operation and maintenance vote.
- v. 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.
- vi. Impact of COVID -19 pandemic that has affected negatively on issues on monitoring and evaluation of development activities and low collection in local revenue due to contingent legal framework put up by the government to curb the spread of this pandemic.
- vii. Hostile climatic conditions such as 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.

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Annual Reports and Financial Statements for the year Ended 30th June, 2020

BUSIA COUNTY FUTURE BUDGET OUTLOOK FY 2020/2021

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates	
			2020/2021	
Agriculture and Animal Resources	Land use and management	Agricultural mechanization	3,300,000	
		Crop production and Management	Input support services	0
	Agricultural Training and Extension Services	Crop development	0	
		Crop protection	0	
		Agriculture extension services	0	
	Agribusiness and agricultural Value chain Development	Agricultural Training services	6,704,970	
		Value addition	15,400,000	
	Agricultural financial support services	Agricultural credit support services	7,700,000	
	Kenya Climate SMART Agriculture program	Kenya Climate SMART	320,226,100	
	Fisheries and Aquaculture Resource Development	Aquaculture development	15,000,000	
		Fisheries training infrastructure development	2,000,000	
		Fish value addition	0	

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Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
		and marketing	
		Lake based aquaculture parks	0
	Livestock Resource Development and Management	Livestock production improvement	0
		Livestock Extension	0
	Veterinary health services	Veterinary Disease control	4,201,841
		AI services	0
		Meat inspection services	0
		Veterinary Extension	2,000,000
	Other projects	Other Development projects	126,350,000
Trade, Cooperatives and Industrialization	Trade Development	Busia county trade development fund	10,400,000
		Market modernization and development	38,900,000
	Fair Trade practices	Weights and measures.	3,500,000
	Cooperative development	Busia county cooperative enterprise development fund	0
		Revitalization of cotton ginneries	5,000,000
	Other projects	value addition	7,700,000
		Other Development	23,900,000

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Annual Reports and Financial Statements for the year Ended 30th June, 2020

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
		projects(WARD)	
Education and Vocational Training	Early Childhood Development Education (Basic Education)	Improvement of infrastructure in E.C.D.E Centres	0
		E.C.D.E Capitation	0
	Technical/ vocational training development	Child nutrition	0
		Infrastructure development	24,500,000
	Education support	Education support scheme	114,399,788
	Other Projects	Other Development Projects(WARD)	33,000,000
Finance, Economic planning and ICT	Financial management control and development	Revenue generation services	5,000,000
	Information and communication services	ICT support services	6,000,000
	Other projects	Other Development projects(WARD)	3,400,000
Youth, Culture, Tourism, Sports & Social Services	Social services	infrastructural development	0
		Community Support	0

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Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
	Youth Empowerment and development	Equipping and Operationalization of youth empowerment	6,400,000
	Promotion and development of sports	Infrastructural development	5,000,000
		sports promotion	0
	Child care and protection	Rehabilitation and custody	0
	Culture promotion and development	Cultural infrastructural development	21,400,000
	Promotion and development of local tourism in the county	Tourism development	0
	Alcoholic drinks and drugs control	Infrastructure development	0
	Other projects	Other Development projects(WARD)	29,550,000
Roads, Public Works, Transport & Energy	Development and maintenance of roads	Routine maintenance of roads	182,062,027
		Development of Roads	247,400,000
	Building Infrastructure Development	Infrastructure Development	0
	Energy	Energy Services	1,200,000

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
	Development	Solar Energy Exploration	7,510,000
	Alternative transport infrastructure development	Renewable energy	0
	Other projects	Road safety campaign	0
		Other Development Projects(WARD)	399,250,000
Lands, Housing and Urban Development	County Land Administration and planning	Land use planning	6,540,000
	Housing Development and Management	Housing Development	0
	Urban management and development control	Urban management	40,720,006
	Other projects	Urban Development	9,200,000
		Other Development Projects	16,300,000
Water, Environment and Natural Resources	Water supply services	Urban water supply and sewerage	20,000,000
		Rural water supply	53,100,000
	Environmental management and protection	Environmental management	0

COUNTY EXECUTIVE OF BUSIA
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Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
	Small holder irrigation and drainage	Irrigation infrastructure development	2,310,000
	Forest development and management	Rehabilitation and Restoration degraded landscape	6,770,000
	Water Tower Protection and Climate Change Mitigation	Water Tower Protection and Climate Change Mitigation	30,127,734
	Other Projects	Other Development Projects(WARD)	145,450,000
Health and sanitation	Curative health services	Infrastructure development	52,600,000
		Hospital equipment	32,775,000
	Preventive and health services	Infrastructure development	13,000,000
		Lower level hospital equipment	1,000,000
		Preventive Services Health promotion unit	10,000,000 72,434,085
Governorship	Other Projects	Other projects projects(WARD)	50,200,000
	Disaster risk management	Disaster preparedness	67,940,000
	Information	Communication	9,160,000

COUNTY EXECUTIVE OF BUSIA**Annual Reports and Financial Statements for the year Ended 30th June, 2020**

Vote Title	County Programme (CP)	County Sub Programme (CSP)	Approved Budget Estimates 2020/2021
	Dissemination and Knowledge Management	Services	
	Other projects	Other Development projects(WARD)	2,000,000

Conclusion

F/Y 2019/2020 was a good year in general. Good progress was made and the momentum has been created to enable Busia County continue focus into prosperity. We have identified gaps and areas to improve on in the sub sequent years.

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



Hon. Phaustine A. Barasa

CECM- Finance & Economic Planning

COUNTY GOVERNMENT OF BUSIA

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity Government entities 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 synthesised 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;

- a) Infrastructure development (Including roads, water and Electricity supply)
- b) Promote trade and industrial development
- c) Investing in quality, affordable and accessible health care services
- d) Investing in Education, focusing on the rehabilitation and equipping of Vocational Training Centres and Early Childhood Development Education.
- e) Investing in Agriculture and food security.
- f) Enhancing governance, transparency and accountability in the delivery of public service
- g) Establishing a socially self-driven empowered community through social protection, talent nurturing, and creating equal opportunities for marginalized groups.

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year Ended 30th June, 2020

Progress on attainment of Strategic development objectives for Busia County

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

Progress on attaining the stated objectives

Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	Maintenance of Roads under fuel levy Fund	Reliable road network	32.8 km of road maintained	Routine road maintenance and spot improvement of roads (32.8km) within all the 7 sub counties
	Maintenance of roads under Machine hire programme	Reliable road network	106 km of road maintained	106km of road maintained in all the county wards
	Maintenance of roads using county owned Equipment	Reliable rural road network	726.7 km Road maintained	726.7km of road maintained on various county roads
	Rural Electrification	Improved lighting and Increased public safety and security in Rural areas	295 households connected	295 households connected to electricity under Rural electrification programme
	Installation and Maintenance of Solar Mass Lights	Improved lighting and Increased	40 Installed 37 Maintained	40 no of solar mass lights installed and 37 maintained across the county

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Department	Objective	Outcome	Indicator	Performance
		public safety and security in Rural areas		
	Supply and Installation of Solar Lanterns	Improved lighting and Increased public safety and security in Rural areas	25 Household	25 households connected to solar lanterns in rural areas across the county
	Upgrading of county roads to bitumen standards	Improved road network	1.071km tarmacked	1.071km of road network across the county upgraded to bitumen standards
	Installation of footbridges	Improved road network	3 No.	3 No. of footbridges installed across the county
	Installation of culverts	Improved road network	3 No.	3 No. of culverts installed across the county
	Construction of bridges	Improved road network	1 No.	1 No. construction of bridge and major drainage works at machakus
Health And Sanitation	Curative Health Services	A society free from disease and disability	5 No. infrastructure projects developed	1No.maternity wing constructed,1.No. laboratories constructed,1No,Accident and emergency block,1 No. Radiology unit established.
	Purchase of		Facilities	Various equipments

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

Department	Objective	Outcome	Indicator	Performance
	Hospital Equipment	A society free from disease and disability	equipped	purchased and facilities equipped
	Preventive and promotive health services	Reduced morbidity and mortality due to preventable diseases	Infrastructure developed, equipped	Refurbishment and equipping of lower-level health facilities done, 89% of clients counselled and tested, malaria prevalence reduced by 25%, 167 No. of outreach services conducted
Water, Irrigation, Environment, Natural Recourses & climate change	Water supply services (Urban)	Pipe network development	55km of pipe network	Ward based pipe extension across the county
		Establishment of Hybrid water system	1 system	Busia mundika hybrid water system constructed
		Increased storage facilities	850 storage facilities	Ward based storage facilities constructed across the county
		Increased rural water	100 water sources	45 boreholes drilled, 25 springs protected, 30 boreholes rehabilitated
	Water supply services (Rural)	Clean water	7000 volume	Increase in production as a result of intensive

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year Ended 30th June, 2020

Department	Objective	Outcome	Indicator	Performance
				maintenance of water systems
		Volume of storage developed	1000 volume	2 No. Major urban storage tanks developed
		Pipe network	40km	Rural pipe network constructed
		Water system maintained	800 units	800 No. Water systems maintained
	Environmental management and protection	Conductive environment	25 No	No. of patrols increased
		Environment policies development	3 No	Waste management policy, environmental policy ,climate change policy developed
	Irrigation infrastructure development	No. of trees planted	10,000 No.	Trees planted
	Water tower protection and climate change mitigation	Improved and high quality services	20%	Sand mitigation bill developed,
Education And Vocational	Improvement of	Safe child	12 No. of	No. of ECD E

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

Department	Objective	Outcome	Indicator	Performance
Training	Infrastructure in E.C.D.E centres	and friendly learning Environment ECDE centres equipped with furniture and outdoor facilities	classrooms completed 450 No.	classrooms constructed across the county No. of ECDE centers provided with teaching and learning materials
	Education Support scheme	Access to quality Vocational Training	37,232 No.	No. of trainees supported by subsidized vocational training centers support grant
Agriculture And Animal Resources	Agricultural land use and management	Increased land acreage under agricultural use	2600 acres	No, of farms acres ploughed across the county
	Crop production and management	Increased agricultural productivity	1670 No. of marginalize d farmers receiving	No. of marginalized farmers receiving support services across the county
			5878 No. of acres planted with certified seeds	No. of acres of land planted with certified seeds across the county
			1800 No. of acres	No. of acres planted with inorganic

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year Ended 30th June, 2020

Department	Objective	Outcome	Indicator	Performance
			planted with inorganic	
			3640 No. acres sprayed with pesticide	No. of acres of land sprayed with pesticides
	Agricultural training and extension services	Enhanced adoption of new farming technologies	2500 No .of farmers trained	No. of farmers trained on new farming technologies
	Fisheries and aquaculture resource development	increased fish production	100 aquaculture parks established	No. of cluster on aquaculture parks established
			150 No. of farmers trained	No. of farmers trained
			168 No. of fish cages established	No. of fish cages established
	Livestock production development	Improved livestock production and income	400 liters of milk produced	Improved milk production
			250 No. of new breeds introduced	Improved livestock breeds
	Veterinary health services	Increased access to	10000 vaccines	No. .of livestock vaccinated against

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Department	Objective	Outcome	Indicator	Performance
		quality reliable and sustainable veterinary health services	procured	diseases
			133 no. of acaricide	No. of liters of acaricide to reduce incidences of vector
			200 no. of farmers accessed	No. of farmers accessing improved animal breeds
			50 no. of foot pump purchased	No .of foot pump purchased to reduce incidences of vector

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

1. Sustainability strategy and profile

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

2. Environmental performance

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

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

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

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

3. Employee welfare

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

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

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

County employees have been sensitized on OSHA Act 2007.

4. Market place practices-

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

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

c) 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) The county embraces article 46 of the constitution on consumer rights. This guarantees consumers with services of high quality. In case of dissatisfaction we have a complaints

mechanism in place with designated officers to offer remedies. Where we are unable to resolve the complaint amicably we escalate the complaints to CAJ. All county departments have developed Citizen's Service Delivery Charters which are displayed prominently at the points of service delivery. Regular follow up is carried out to check on the conformance with the commitments in the charter.

5. Community Engagements-

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

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

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

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year Ended 30th June, 2020

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

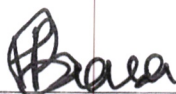
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Amended financial statements

The County Government's Amended financial statements were approved and signed by the CEC Member for Finance and Economic Planning on 12th January 2021.



Hon. Phaustine A. Barasa
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2020

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 55, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis), comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Inaccuracies in the Financial Statements

A review of the financial statements revealed variances between the balances reflected in financial statements and the ledger as below:

Component	Item	Ledger Balance (Kshs.)	Financial Statements (Kshs.)	Variance (Kshs.)
Own Generated Revenue	Hospital User Fees	55,948,421	114,997,839	(59,049,418)
	Other Miscellaneous	14,318,502	15,044,257	(725,755)
Use of Goods and Services	Domestic Travel & Subsistence Allow.	75,793,293	76,007,163	(213,870)
	Other Operating Expenses	456,051,288	729,959,818	(273,908,530)
Transfers to Other Govt Entities	Transfer to County Assembly	843,360,776	841,328,583	2,032,193

In the circumstances, the accuracy of the financial statements as at 30 June, 2020 could not be confirmed

2.0 Unsupported Expenditure

As disclosed in Note 6 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,438,991,632 in respect of use of goods and services. The balance constitutes an amount of Kshs.181,642,366 spent on specialized materials and services which includes Kshs.4,641,870 paid to various suppliers for the supply of food and foodstuffs to different hospitals in the County. However, the expenditures were not supported by the relevant documentations for audit review.

Consequently, the propriety of Kshs.4,641,870 incurred for purchase of food and foodstuff could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Busia 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 are no other key audit matters to report during the year under review.

Other Matter

1.0 Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,275,982,340 and Kshs.9,097,406,881 respectively resulting to an under-funding of Kshs.178,575,459 or 2% of the budget. Similarly, the County Executive expended Kshs.6,982,707,604 against an approved budget of Kshs.9,275,982,340 resulting to an under - expenditure of Kshs.2,293,274,737 or 28% of the budget.

However, scrutiny of records for Exchequer releases during the year under review, revealed that Exchequer receipts amounting to Kshs.1,932,999,117 were receipted in the months of June and July, 2020. Late Exchequer release by the County Treasury amount to underfunding the County Executive and impacts negatively on planned activities and service delivery to the public.

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

2.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: AG.4/16/3 Vol.1(9) dated 24 June, 2020.

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

1.0 Project Implementation Status

During the year under review, the County Executive anticipated to implement a total of seven hundred and ninety-six (796) projects/programmes through different sectors. However, an analysis conducted on the project performance records revealed that three hundred and eight (308) projects representing 39% had been completed, four hundred (400) projects representing 50% were still on-going while eighty-eight (88) projects representing 11% of the projects had not started by the end of the financial year.

Further, scrutiny of the project implementation reports and physical verification procedure performed on various projects implemented during the year under review revealed the following anomalies as detailed below;

1.1 Delayed Electrification Projects

During the year under review, the County Executive initiated rural electrification projects through the Rural Electrification Authority at a contract price of Kshs.39,900,000 and made advance payment in two tranches of Kshs.5,000,000 and Kshs.34,900,000 in full settlement of the cost. However, an audit inspection conducted in various sampled Wards revealed that the projects had not started and there was no communication from the contracted Authority on the delays in implementation.

1.2 Proposed Completion of Maternity and New Born Unit

Further, through the Department for Health and Sanitation, a local firm was awarded a contract for the completion of Maternity and New Born Unit at Busia County Referral Hospital at a contract sum of Kshs.50,533,680 and a completion date of six

months commencing from 5 September, 2019 to 20 February, 2020. Management made an interim payment of Kshs.17,685,212 during the year under review.

A review of the contract progress revealed the following anomalies:

- i. The contractor had been paid an amount totalling to Kshs.48,033,680 equivalent to 95% of the contract price while the construction was estimated to be at 70% complete, thereby resulting to an overpayment. No satisfactory explanation was given for the approvals for payment which was not supported by completion certificates. The balance of Kshs.2,500,000 was even lesser than the retention amount of 10%.
- ii. The contract period was revised to 12 June, 2020 but a site visit revealed that the works had not been complete having stalled at 70%, thereby denying the citizens of Busia County value for money.
- iii. The project had a big discrepancy between the approved Bills of Quantities and drawings which had a bearing on variations in cost. For instance, the columns were re-done to enable them to carry the load up to third floor while the ramp was also re-done. It was not clear why there was such anomalies despite the project being supervised by various professionals.
- iv. The Bills of Quantities for the work done detailing the specific works that had been quantified at Kshs.17,685,212 was not provided for audit review.

1.3 Construction of NHIF Corporate Block

Through the Department for Health and Sanitation, the County Government awarded a local firm a contract for Construction and Completion of NHIF Corporate Block at Busia County Referral Hospital at a contract sum of Kshs.9,140,175. The contract was to be complete within twelve (12) months starting from 9 October, 2019. During the year under review, Management made an interim payment of Kshs.4,113,175, however, review of the project records revealed that plumbing, electrical and general works were poorly done, a sign of poor workmanship by the contractor. It was also not clear why the ground floor was constructed using bricks while the first floor was done using a mix of machine cut stones and partly local quarry stones.

A site visit revealed that the contractor had done only the form work and the project had stalled at 50% completion level.

1.4 Construction of Agribusiness Incubation Centre

Through the Department for Agriculture and Animal Resources, the County Government awarded a local firm a contract for construction of Agribusiness Incubation Centre at Agricultural Training College at a contract sum of Kshs.33,520,695 through contract agreement dated 14 August, 2019. The contract duration was for a period of six (6) months commencing on 2 September, 2019 to 13 February, 2020. The contractor had been paid cumulative amount of Kshs.30,847,022 or 92% of the contract value by the end of the financial year.

However, the contractor had not finished the work as agreed in work-plan, four months after the lapse on the contract period. The scope of work increased in the overall area of the building from 1503 square meters (as per original Bill of Quantities to 1832 square meters. This translated to quantities and cost variation which was not approved.

Further, the project had a big discrepancy between the approved Bills of Quantities and drawings which has a bearing on variations in cost. It was not clear why there was such anomalies yet the project was being overseen by various professionals.

1.5 Delayed Rehabilitation of Lugulu-Bwaliro Water Supply

Through the Department for Water, Environment and Natural Resources, the County Government awarded a local firm a contract for the rehabilitation of Lugulu-Bwaliro Water Supply at a contract sum of Kshs.9,590,770. The project period was to be 12 weeks starting 28 May, 2019. During the year, an amount of Kshs.5,075,770 was paid to the firm. However, physical verification revealed that the electric water pump was installed on private land and no documentation was provided with regard to ownership of that land or purchase proceedings.

Further, the tank was empty at the time of the site visit, an indication of malfunctioning of other auxiliary parts of the project parts.

1.6 Poor Construction of Major Drainage Structures and Improvement of Machukus-Gara Road

Through the Department for Public Works, Roads, Transport and Energy, the County Government awarded a local firm a contract for the construction of major drainage structures and improvement of Machukus-Gara Road at a contract sum of Kshs.69,391,130. The project period was to be 11 months starting 15 April, 2019 to 25 February, 2020. During the year, an amount of Kshs.23,092,354 was paid to the contractor. However, it was noted that back filling of the gabions at the box culverts were poorly done, posing risk of making the box culverts weaker while certain sections of the road were poorly compacted, which needed to be re-done by the contractor before payment of his retention money.

1.7 Construction of Amoni Market Phase I

A local firm was awarded contract for construction of Amoni Market Phase I at Malaba Central Ward at a contract sum of Kshs.14,444,865. The contract was awarded on 21 May, 2018 for a contract period of 120 days. However, the covered storm drains and roofing which had been paid for Kshs.285,120 and Kshs.1,387,550 respectively, were incomplete and the contractor was not at the site. The project was incomplete as at 30 June, 2020.

From the foregoing, the County residents are yet to receive value for money from the implementation of the programmes.

2.0 Non-Submission of Financial Statements for Funds

During the year under review, an amount of Kshs.1,900,000 was transferred to Busia County Alcoholic Drinks Control Fund for its operation expenses. No explanation or documentation was provided on how the funds disbursed to the

County Alcoholic Control Fund since inception had been accounted for. The Fund was established in the year 2014, and has been in existence for the last six years, no financial statements have been prepared and submitted for audit purposes as required under Section 47(1) of the Public Audit Act, 2015. The law provides that 'the financial statements required under the Constitution, the Public Finance Management Act, 2012 and any other legislation, shall be submitted to the Auditor-General within three months after the end of the fiscal year to which the accounts relate.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, except for the matters 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

1.0 Assets Register

Review of motor vehicle records revealed that the assets register had not been updated and did not conform with the revised template issued by The National Treasury. It did not have the purchase costs, opening balances at the start of the year, additions during the year, disposals and the closing balances at the end of the year. The County Executive did not also provide asset register for buildings, computers, and furniture and fittings.

In the circumstances, it could not be established whether the Management has instituted effective controls to safeguard the assets.

2.0 Ineffective Management of the County Public Service

The County Public Service Board (CPSB) had established ten policy documents and procedures relevant for effective management of public service. However, none of the policies had been approved by the County Executive Committee Member for Public Service Management for adoption and implementation. The copies of the appointment letters for the current five board members were not provided for audit review. The current PSB as constituted did not have a Certified Public Secretary

member of good professional standing contrary to Section 58(1)(c) of County Governments Act, 2012.

In the circumstances, it has not been possible to confirm the effectiveness of the Public Service Board.

3.0 County Revenue Collection and Management System (County-Pro)

The County Executive contracted M/S Strathmore Research and Consultancy Center (SRCC) to provide automation of revenue collection. The project was carried out in five phases that included gap analysis, system development and modification, training, go-live and continuous user support.

The contract was to be executed within a period of three (3) years with a commencement date of 17 November, 2015 and expected completion date of 17 November, 2018. The executed contract provided that SRCC would be paid a recurring fee of 4% of all revenues processed through the application for a period of three years, on a quarterly basis, towards mobilization of resources for back-end server, third party systems software, workflow process modelling, legacy data migration, online/classroom training programs, Strathmore University certification, training workshops, and point of sale (POS) terminals deployment.

Further, verification of the project and review of reports revealed failure by the user departments in adopting and fully utilizing all the modules of its two main integrated components where water billing and meter reading module had not been fully integrated with the back-end server and point of sale (POS) platform respectively, and were thus not functional.

In addition, review of the agreement form revealed that the contract had elapsed two years ago and the Management had not taken any corrective action for smooth transition. No satisfactory explanation was given for such serious omission.

In the circumstances, it could not be established whether Management has an effective IT controls to safeguard the resources and get the benefit of the infrastructure.

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 governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless 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 money is applied in an effective manner.

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the

Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional scepticism throughout the audit. I also: Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

23 November, 2021

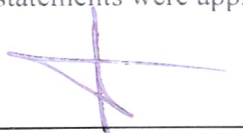
COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

7. FINANCIAL STATEMENTS

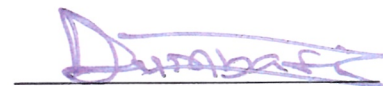
7.1 STATEMENT OF ASSETS AND LIABILITIES

		2019-2020	2018 – 2019
	Notes	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	1,924,152,842	1,870,118,148
Cash Balances	12B	371,070	460,790
Total Cash And Bank balances		1,924,523,912	1,870,578,938
Accounts Receivables - Outstanding Imprest and Clearance Accounts	13	2,587,900.00	7,503,126
Total Cash And Cash Equivalents		1,927,111,812	1,878,082,064
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	14	2,678,976	25,751,148
NET FINANCIAL ASSETS		1,924,432,836	1,852,330,916
REPRESENTED BY			
Fund balance b/fwd.	15	1,852,330,916	1,731,222,290
Surplus/Deficit for the year		83,756,689	116,047,202
Prior year adjustments	16	(11,654,769)	(5,061,424)
NET FINANCIAL POSITION		1,924,432,836.28	1,852,330,916

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on January 12, 2021 and signed by:



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



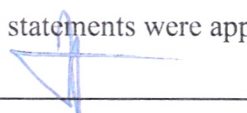
Director Accounting Services
Name: Ms. Roselin Lumbasi
ICPAK Member Number: 12273

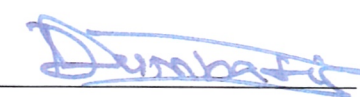
COUNTY EXECUTIVE OF BUSIAAnnual Reports and Financial Statements for the year ended 30th June, 2020

7.2 STATEMENT OF RECEIPTS AND PAYMENTS

		2019-2020	2018-2019
	Notes	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	6,599,235,482	6,389,509,165
Proceeds from Domestic and Foreign Grants	2	170,697,188	157,079,584
County Own Generated Receipts	3	284,876,853	299,373,277
Returned CRF issues	4	11,654,769	5,061,424
TOTAL RECEIPTS		7,066,464,292	6,851,023,451
PAYMENTS			
Compensation of Employees	5	2,609,549,843	2,430,605,593
Use of goods and services	6	1,438,991,632	1,230,768,503
Transfers to Other Government Units	7	841,328,583	790,857,288
Other grants and transfers	8	868,289,552	694,185,554
Social Security Benefits	9	104,504,217	86,373,543
Acquisition of Assets	10	390,083,958	1,497,593,783
Other Payments	11	729,959,818	4,591,984
TOTAL PAYMENTS		6,982,707,603	6,734,976,249
SURPLUS/DEFICIT		83,756,689	116,047,202

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on January 12, 2021 and signed by:



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

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

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

7.3 STATEMENT OF CASHFLOWS

		2019-2020	2018- 2019
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	1	6,599,235,482	6,389,509,165
Proceeds from Domestic and Foreign Grants	2	170,697,188	157,079,584
County Own Generated Receipts	3	284,876,853	299,373,277
Returned CRF issues	4	11,654,769	5,061,424
Total Receipts from operating income		<u>7,066,464,292</u>	<u>6,851,023,451</u>
Payments for operating expenses		-	-
Compensation of Employees	5	- 2,609,549,843	- 2,430,605,593
Use of goods and services	6	- 1,438,991,632	- 1,230,768,503
Transfers to Other Government Units	7	- 841,328,583	- 790,857,288
Other grants and transfers	8	- 868,289,552	- 694,185,554
Social Security Benefits	9	- 104,504,217	- 86,373,543
Other Payments	11	- 729,959,818	- 4,591,984
Total Payments for operating expenses		<u>- 6,592,623,645</u>	<u>- 5,237,382,465</u>
Adjusted for:			-
Adjustments during the year	16	- 11,654,769	5,061,424
Decrease/(Increase) in Accounts receivable:	17	5,006,302	-
Increase/(Decrease) in Accounts Payables	18	- 2,678,976	-
Net cash flow from operating activities		<u>464,513,204</u>	<u>1,618,702,410</u>
		-	-
CASHFLOW FROM INVESTING ACTIVITIES		-	-
Acquisition of Assets	10	- 390,083,958	- 1,497,593,783

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020


Net cash flows from Investing Activities		- 390,083,958	- 1,497,593,783
		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		72,101,920	121,108,626
Cash and cash equivalents at BEGINNING of the year	15	1,852,330,916	1,731,222,290
Cash and cash equivalents at END of the year	12	1,924,432,836	1,852,330,916

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ICPAK Member Number: 5530


 Director Accounting Services

Name: Ms. Roselin Lumbasi

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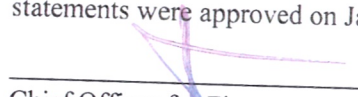
COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

7.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Approved Budget FY 2019/2020	Adjustments	Revised Budget FY 2019/2020	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Balances brought forward	-	2,030,942,589	2,030,942,589	2,030,942,589	-	
Exchequer releases	6,389,308,414	168,878,729	6,558,187,143	6,599,235,482	(41,048,339)	101
Proceeds from Domestic and Foreign Grants	170,697,188	-	170,697,188	170,697,188	-	100
County Own Generated Receipts	454,500,650	50,000,001	504,500,651	284,876,853	219,623,798	56
Returned CRF issues	-	11,654,769	11,654,769	11,654,769	-	100
TOTAL RECEIPTS	7,014,506,252	2,261,476,088	9,275,982,340	9,097,406,881	178,575,459	98
PAYMENTS						
Compensation of Employees	2,541,525,676	70,555,838	2,612,081,514	2,609,549,843	2,531,671	100
Use of goods and services	1,347,239,853	272,591,424	1,619,831,277	1,438,991,632	180,839,645	89
Transfers to Other Government Units	802,559,447	41,182,348	843,741,795	841,328,583	2,413,212	100
Other grants and transfers	391,163,548	1,230,661,437	1,621,824,985	868,289,552	753,535,433	54
Social Security Benefits	104,504,217	(1)	104,504,216	104,504,217	(1)	100
Acquisition of Assets	893,572,778	52,288,970	945,861,748	390,083,958	555,777,790	41
Other Payments	933,940,733	594,196,072	1,528,136,805	729,959,818	798,176,987	48
TOTAL PAYMENTS	7,014,506,252	2,261,476,088	9,275,982,340	6,982,707,603	2,293,274,737	75

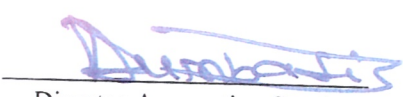
- a) Underutilization of use of goods, other grants and transfer, acquisition of assets and other payments was occasioned by late disbursement of funds from National treasury.
- b) Overutilization of exchequer release, proceeds from domestic and foreign grants, returned CRF issues, compensation of employees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

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on January 12, 2021 and signed by:


 Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530


 Director Accounting Services

Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

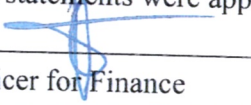
7.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Approved Budget FY 2019/2020	Adjustments	Revised Budget FY 2019/2020	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Balances brought forward		709,762,178	709,762,178	709,762,178	-	100.00
Exchequer releases	4,577,828,032	(98,477,227)	4,479,350,805	4,943,645,012	(464,294,207)	110.37
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
County Own Generated Receipts	285,087,390	13,526,545	298,613,935	192,716,677	105,897,259	64.54
Returned CRF issues	-	2,350,089	2,350,089	2,350,089	-	100.00
TOTAL RECEIPTS	4,862,915,423	627,161,585	5,490,077,008	5,848,473,956	(358,396,948)	106.53
PAYMENTS						
Compensation of Employees	2,541,525,676	70,555,838	2,612,081,514	2,609,549,843	2,531,671	99.90
Use of goods and services	1,342,239,853	214,791,424	1,557,031,277	1,355,790,918	201,240,359	87.08
Transfers to Other Government Units	736,559,447	2,413,213	738,972,660	736,587,155.05	2,385,505	99.68
Other grants and transfers	-	356,384,195	356,384,195	264,047,573	92,336,622	74.09
Social Security Benefits	104,504,217	(1)	104,504,216	104,504,217	(1)	100.00
Acquisition of Assets	-	121,043,145	121,043,145	87,544,994	33,498,151	72.33
Other Payments	-	-	-	-	-	-
TOTAL PAYMENTS	4,724,829,193	765,187,814	5,490,017,007	5,158,024,700	331,992,307	93.95

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

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on January 12, 2021 and signed by:



Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530



Director Accounting Services

Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

7.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Approved Budget FY 2019/2020	Adjustments	Revised Budget FY 2019/2020	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Balances brought forward		1,321,180,411	1,321,180,411	1,321,180,411	-	100
Exchequer releases	1,811,480,382	267,355,956	2,078,836,338	1,655,590,471	423,245,867	80
Proceeds from Domestic and Foreign Grants	170,697,188	-	170,697,188	170,697,188	-	100
County Own Generated Receipts	167,432,277	38,454,439	205,886,716	92,160,176	113,726,540	45
Returned CRF issues	-	9,304,680	9,304,680	9,304,680	-	100
TOTAL RECEIPTS	<u>2,149,609,847</u>	<u>1,636,295,486</u>	<u>3,785,905,332</u>	<u>3,248,932,926</u>	<u>536,972,407</u>	86
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	5,000,000	57,800,000	62,800,000	83,200,714	(20,400,714)	132
Transfers to Other Government Units	66,000,000	38,769,135	104,769,135	104,741,427.95	27,707	100
Other grants and transfers	391,163,548	874,277,242	1,265,440,790	604,241,979	661,198,811	48
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	893,572,778	(68,754,175)	824,818,603	302,538,964	522,279,639	37
Other Payments	933,940,733	594,196,072	1,528,136,805	729,959,818	798,176,987	48
TOTAL PAYMENTS	<u>2,289,677,059</u>	<u>1,496,288,274</u>	<u>3,785,965,333</u>	<u>1,824,682,904</u>	<u>1,961,282,429</u>	48

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

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on January 12, 2021 and signed by:



Chief Officer for Finance

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ICPAK Member Number: 5530



Director Accounting Services

Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

7.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
Agriculture, livestock and animal resources	CP 1: General Administration and support services	CSP 3.0 Administrative support service	222,815,995	215,663,706	7,152,289	97
	CP 2: Crop Production and management	CSP 3.1 Input support services	27,000,000	27,000,000	-	100
		CSP 3.2: Crop development	6,422,190	6,169,545	252,645	96
		CSP 3.3: Crop protection	3,010,000	999,900	2,010,100	33
	CP 3: Land Use and Management	CSP 2.1: Agricultural mechanization	9,300,000	-	9,300,000	-
	CP 4: Agricultural Training and Extension services	CSP 4.1: Agriculture extension services	2,500,000	1,372,180	1,127,820	55
		CSP 4.2: Agricultural Training services	364,243,690	122,179,901	242,063,789	34
	CP 5: Agribusiness and agricultural value chain Development	CSP 5.1: Value addition	-	-	-	-
CP 6: Agricultural financial support services	CSP 6.1: Agricultural credit support services	8,000,000	4,175,000	3,825,000	52	
CP 7: Kenya Climate Smart Agriculture Programme	CSP 7.1: Kenya Climate SMART	208,607,507	-	208,607,507	-	
CP 8: Fisheries and Aquaculture Resources	CSP 8.1: Aquaculture development	5,080,000	3,056,310	2,023,690	60	

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
	Development	CSP 8.2: Fisheries				
		training infrastructure development	5,000,000	4,805,865	194,135	96
		CSP 8.3: Fish value addition and marketing	5,000,000	3,999,600	1,000,400	-
		CSP 8.4: Lake based aquaculture parks	15,000,000	14,748,195	251,805	98
	CP 9: Veterinary Health Services	CSP 10.1: Veterinary Disease control	22,562,191	15,872,717	6,689,474	70
		CSP 10.2: AI services	-	-	-	-
		CSP 10.3 Meat inspection services	2,000,000	2,000,000	-	100
	CP 10: Livestock production & Development	CSP 9.1: Livestock production improvement	9,000,000	8,726,054	273,946	97
		CSP 9.2: Livestock Extension	-	-	-	-
	CP 11: Other Development Projects	CSP 11.1: Other Development projects	187,878,000	149,012,196	38,865,804	79
	Total for Vote		<u>1,103,419,573</u>	<u>579,781,169</u>	<u>523,638,404</u>	<u>53</u>
Trade, Cooperative and industrialization	CP 12: General Administration and Support services	CSP 12.1: Administrative support service	66,987,960.00	58,734,839.00	8,253,121	88
	CP 13: Trade Developments and Investment	CSP 13.1: Busia county trade development fund	5,000,000	-	5,000,000	-
		CSP 13.2: Market modernization and development	46,530,017.00	29,797,372.00	16,732,645	64
	CP 14: Fair Trade	CSP 14.1: Weights	5,000,000	-	5,000,000	-

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
	Practices	and measures.				
	CP 15: Cooperative development	CSP 15.1 Busia county cooperative enterprise development fund	-	-	-	-
		CSP 15.2: Revitalization of cotton ginneries	-	-	-	-
		CSP 15.3: value addition	7,000,000.00	1,488,128.00	5,511,872	21
	CP 16: Other Development Projects	CSP 16.1. Other Development projects	116,557,261	11,935,733.25	104,621,528	10
	Total for Vote		<u>247,075,238</u>	<u>101,956,072</u>	<u>145,119,166</u>	<u>41</u>
Finance, Economic Planning and ICT	CP 22: General Administration and Support services	CSP 22.1: Administrative support service	893,755,683.00	872,382,215.00	21,373,468	98
	CP 23: Financial management, Control and Development services	CSP 23.1: Revenue generation services	14,892,000	-	14,892,000	-
	CP 24: Information and Communication Services	CSP 24.1: ICT support services	9,534,474.00	2,542,758.60	6,991,715	27
	CP 25: Other Development Projects	CSP 25.1: Other Development projects	-	-	-	-
	Total for Vote		<u>918,182,157</u>	<u>874,924,974</u>	<u>43,257,183</u>	<u>95</u>
Education and vocational Training	CP 17: General Administration and Support services	CSP 17.1: Administrative support service	426,027,072.00	373,785,235.60	52,241,836	88

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised	Expenditure	Variance	Absorption
			Estimates FY 2019/20 (Kshs.)	FY 2019/2020 (Kshs.)	(Kshs.)	(%)
			A	B	C=A-B	D=B/A*100
	CP 18: Early Childhood Development Education (Basic Education)	CSP 18.1: Improvement of infrastructure in E.C.D.E Centres	-	-	-	-
		CSP 18.2 E.C.D.E Capitation	2,000,000	-	2,000,000	-
		CSP 18.3: Child nutrition	-	-	-	-
	CP 19: Tertiary/Vocational Training Development	CSP 19.1: Infrastructure development	20,874,678.00	-	20,874,678	-
	CP 20: Education support	CSP 20.1: Education support scheme	109,159,139	29,961,484	79,197,655	27
	CP 21: Other Development Projects	CSP 21.1 Other Development Projects	96,306,628	27,407,777.45	68,898,851	28
	Total for Vote		<u>654,367,517</u>	<u>431,154,497</u>	<u>223,213,020</u>	<u>66</u>
Community Development, Tourism and Culture	CP 26: General Administration and Support services	CSP 26.1: Administrative support service	85,818,745.00	83,282,763	2,535,982	97
	CP 27: Social services	CSP 27.1: infrastructural development	-	-	-	-
		CSP 27.2: Community Support	-	-	-	-
	CP 28: Youth and Empowerment Development	CSP 28.1 Equipping and Operationalization of youth empowerment	3,000,000	2,289,842.00	710,158	76
	CP 29: Promotion and development of sports	CSP 29.1: Infrastructural development	6,000,000.00	-	6,000,000	-

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
		CSP 29.2: sports promotion	-	-	-	-
	CP 30: Child care and protection	CSP 30.1: Rehabilitation and custody	-	-	-	-
	CP 31: Culture Promotion and Development	CSP 31.1: Cultural infrastructural development	4,000,000	-	4,000,000	-
	CP 32: Promotion and development of Local tourism in the county	CSP 32.1: Tourism development	-	-	-	-
	CP 33: Alcoholic Drinks and Drugs control	CSP 33.1: Infrastructure development	5,000,000	3,058,620.70	1,941,379	61
	CP 34: Other Development Projects	CSP 34.1: Other Development projects	26,946,000	26,203,254.85	742,745	97
	Total for Vote		130,764,745	114,834,481	15,930,264	88
Public Works, Roads and Energy	CP 35: General Administration and support services	CSP 35.1: Administrative support service	91,461,632.00	76,816,327.00	14,645,305	84
	CP 36: Development and Maintenance of Roads	CSP 36.1: Routine maintenance of roads	352,373,049.00	97,635,663.80	254,737,385	28
		CSP 36.2: Development of Roads	-	-	-	-
	CP 37: Building Infrastructure Development	CSP 37.1: Infrastructure Development	1,000,000	-	1,000,000	-
	CP 38: Energy Development	CSP 38.1 Energy Services	-	-	-	-

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
		CSP 38.2: Solar Energy Exploration	15,298,640.00	2,448,910.35	12,849,730	16
		CSP 38.3: Renewable energy	-	-	-	-
	CP 39: Alternative Transport infrastructure Development	CSP 39.1: Road safety campaign	-	-	-	-
	CP 40: Other Development Projects	CSP 40.1: Other Development Projects	545,678,623	349,002,149.50	196,676,474	64
	Total for Vote		<u>1,005,811,944</u>	<u>525,903,051</u>	<u>479,908,893</u>	<u>52</u>
Public Service Management	CP 41: General Administration and support services	CSP 41.1: Administrative support services	395,327,943	344,527,426	50,800,517	87
	Total for Vote		<u>395,327,943</u>	<u>344,527,426</u>	<u>50,800,517</u>	<u>87</u>
Lands, Housing and Urban Development	CP 42: General Administration and support services	CSP 42.1: Administrative support services	121,611,833.00	115,266,317	6,345,516	95
	CP 43: County Land Administration and planning	CSP 43.1: Land use planning	3,504,229	-	3,504,229	-
	CP 44: Housing development and management	CSP 44.1: Housing Development	1,000,000	-	1,000,000	-
	CP 45: County Urban management and Development	CSP 45.1: Urban management	245,464,079.00	102,962,798.00	142,501,281	42
		CSP 45.2: Urban Development	-	-	-	-

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised	Expenditure	Variance	Absorption
			Estimates FY 2019/20 (Kshs.)	FY 2019/2020 (Kshs.)	(Kshs.)	(%)
			A	B	C=A-B	D=B/A*100
	CP 46: Other Development Projects	CSP 46.1:Other Development Projects	41,431,992	8,419,953.85	33,012,038	20
	Total for Vote		413,012,133	226,649,069	186,363,064	55
Water, Environment and Natural resources	CP 47: General Administration and support services	CSP 47.1: Administrative support services	118,709,400	117,844,066	865,334	99
	CP 48: Water Supply Services	CSP 48.1: Urban water supply and sewerage	113,322,061.00	84,428,570.00	28,893,491	75
		CSP 48.2: Rural water supply	-	-	-	-
	CP 49: Environment Management and Protection	CSP 49.1 Environmental management	121,000,000.00	67,180,112.00	53,819,888	56
	CP 50:Small Holder Irrigation and Drainage	CSP 50.1: Irrigation infrastructure development	2,000,000	630,671.85	1,369,328	32
	CP 51: Forest development and management	CSP 51.1:Rehabilitation and Restoration degraded landscape	9,984,500.00	-	9,984,500	-
	CP 52: Water Tower Protection and Climate Change Mitigation	CSP 52.1: Water Tower Protection and Climate Change Mitigation	-	-	-	-
	CP53: Other Development Projects	CSP 53.1 Other Development Projects	310,516,576	82,824,032.55	227,692,543	27
	Total for Vote		675,532,537	352,907,453	322,625,084	52

COUNTY EXECUTIVE OF BUSIA

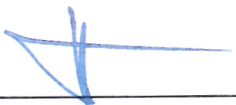
Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
			A	B	C=A-B	D=B/A*100
Heath and Sanitation	CP 54: General Administration and support services	CSP 54.1: Administrative support service	1,818,232,118	1,806,315,916	11,916,202	99
	CP 55: Curative Health Services	CSP 55.1: Infrastructure development	420,831,391	188,120,174	232,711,217	45
		CSP 55.2: Hospital equipment	25,957,238	8,815,517	17,141,721	34
	CP 56: Preventive and Promotive Health services	CSP 56.1: Infrastructure development	30,292,666	2,131,897	28,160,769	7
		CSP 56.2: Lower level hospital equipment	7,152,402	-	7,152,402	-
		CSP 56.3: Preventive Services	5,740,733	-	5,740,733	-
	CP 57: Other Development Projects	CSP 56.4: Health promotion unit	163,106,526	52,540,289	110,566,237	-
		CSP 57.1: Other Development projects	119,953,713	37,816,788	82,136,925	32
	Total for Vote		2,591,266,787	2,095,740,581	495,526,206	81
	Governor's office	CP 59: General Administration and support services	CSP 59.1: Administrative support service	436,005,887	428,155,202	7,850,685
CP 60: Disaster Risk Management		CSP 60.1: Disaster preparedness	-	-	-	-
CP 61: Information dissemination and knowledge management		CSP 60.1: Communication Services	10,000,000	7,338,589	2,661,411	73

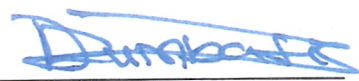
COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020

Department	Programme	Sub-Programme	Approved Revised Estimates FY 2019/20 (Kshs.)	Expenditure FY 2019/2020 (Kshs.)	Variance (Kshs.)	Absorption (%)
						D=B/A*100
	CP 62: Other Development Projects	CSP 62.1: Other Development projects		-	-	-
	Total		446,005,887	435,493,791	10,512,096	98
County Public Service Board	CP 58: General Administration and support services	CP 58: General Administration and support services	74,290,079	57,506,457	16,783,622	77
	Total Vote		74,290,079	57,506,457	16,783,622	77
County Assembly of Busia	CP 59: General Administration and support services	CSP 59.1: Administrative support service	738,972,660	736,587,155	2,385,505	100
	CP53: Other Development Projects	CSP 53.1 Other Development Projects	104,769,135	104,741,427.95	27,707	100
	Total Vote		843,741,795	841,328,583	2,413,212	100
GRAND TOTAL			9,498,798,335	6,982,707,602	2,516,090,732	74

(NB: This statement is a disclosure statement indicating the utilization in the same format at the County budgets which are programmatic)
 The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity
 financial statements were approved on January 12, 2021 and signed by:


 Chief Officer for Finance

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


 Director Accounting Services

Name: Ms. Roselin Lumbasi
ICPAK Member Number: 12273

7.8 SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity 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 Government. 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 Government recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

Transfers from the Exchequer

Transfer from Exchequer 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 notified to the receiving entity.

External Assistance

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

Donations and grants

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

County Own Generated Receipts

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

Returns to CRF Issues

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

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

(a) Recognition of payments

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

Compensation of employees

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

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.

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

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.

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

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

4. In-kind contributions

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

5. 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.

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 2020, this amounted to Kshs2,678,976.00 compared to Kshs 25,751,147.65 in prior period as indicated on note 12A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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

7. Accounts Payable

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

8. Non-current assets

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

9. Pending bills

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

10. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the Busia County actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

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

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

Related Party transactions

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

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

7.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

		2019 - 2020	2018 - 2019
		Kshs	Kshs
Total Exchequer Releases for quarter 1		1,046,349,000	298,300,000
Total Exchequer Releases for quarter 2		1,154,971,473	1,104,614,043
Total Exchequer Releases for quarter 3		1,259,879,838	2,280,265,342
Total Exchequer Releases for quarter 4		3,138,035,171	2,706,329,780
Total		6,599,235,482	6,389,509,165

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows:

(The totals of A, B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2019/2020	2018/2019
	Kshs	Kshs
Total Equitable Share for quarter 1	1,046,349,000	298,300,000.00
Total Equitable Share for quarter 2	1,082,430,000.00	954,560,000.00
Total Equitable Share for quarter 3	1,172,632,500.00	2,237,250,000.00
Total Equitable Share for quarter 4	2,712,088,500.00	2,475,890,000.00
Total	6,013,500,000.00	5,966,000,000.00

1B: Donor Funds released through Exchequer Releases as per CARA

Description	2019/2020	2018/2019
	Kshs	Kshs
DANIDA - Universal Healthcare in Devolved Units Programme	24,462,500	19,541,250
Compensation for User fee foregone	16,934,085	16,934,085
World Bank – THUSCP	78,863,352	37,651,624
Kenya Devolution Support Programme	30,000,000	111,305,294
Youth Polytechnic support grant	63,333,298	46,779,800
Kenya Urban Institutional Grant	8,800,000	41,200,000
Kenya Urban Support Programme	72,290,258	101,071,500
Kenya Agriculture Sector Development Support Project (ASDSP)	17,631,213	7,878,728
COVID -19 Funds	151,734,000	-
Kenya Climate Smart Agriculture Project (KCSAP)	121,686,777	41,146,884
Total	585,735,482	423,509,165

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019-2020	2018 – 2019
			Kshs	Kshs
Grants Received from other levels of government				
Busia County Road Maint. Levy Fund			170,697,188	157,079,584
Total			170,697,188	157,079,584

3. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 – 2019
	Kshs	Kshs
Administration Charges	-	184,432.00
Advertisement	3,270,190.00	10,064,096.00
Agricultural Machinery Services (AMS) Bumala	-	38,500.00
Agricultural Training College (ATC) Busia	1,038,865.00	3,601,415.00
Application of Plans	-	259,027.00
Building Plans Approvals	5,264,300.00	3,100,156.00
Bus Parking Fees	24,984,976.00	29,594,743.00
Busia Hills Water Supply	665,189.00	241,791.00
Busijo Water Supply	267,149.00	307,726.00
Butula Water Supply	417,291.00	1,052,406.00
Charcoal Cess	1,320,730.00	1,173,760.00
Cooperative Audit fees	24,220.00	109,795.00
Fingerlings sale	35,000.00	7,000.00
Fish Cess	2,363,680.00	3,027,433.00
Fish import permit	246,900.00	272,940.00
Fish movement Permit	12,700.00	52,900.00
Fish traders license	322,150.00	238,350.00
Fisherman's license	118,250.00	226,450.00
Fire safety	559,000.00	277,000.00
Group Registration	2,500.00	1,500.00
Hire of Hall/Social/Office	51,000.00	119,000.00
Hospital users fees	114,997,839.00	74,530,925.00
Impounding/Clamping fees	206,700.00	495,652.00
Land Rates	369,401.00	764,388.00
Land Rates (arrears)	45,664.00	90,602.00
Land Sub-division	-	1,620,100.00
Liquor license	1,950,000.00	4,863,300.00
Market Fees	12,957,050.00	19,831,694.00
Markets stalls/kiosk Income	629,080.00	907,011.00
Mortuary Fees	5,528,780.00	1,280,648.00
Munana Water Supply	51,031.00	219,241.00
Noise	154,600.00	204,900.00
Other Miscellaneous	15,044,257.13	17,769,139.00
Plot Rent	1,649,514.00	2,433,643.00
Port Victoria Water Supply	518,940.00	1,355,760.00
Private Rental Commercial	-	840,310.00

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

Private Rental Domestic	1,328,206.00	545,540.00
Public Health	1,842,235.00	3,211,001.00
Registration of boats license	12,600.00	9,200.00
Registration of ECD	8,000.00	17,000.00
Sand Cess	463,840.00	119,690.00
Single Business Permits	36,186,400.05	54,709,726.00
Slaughter fees	613,675.00	831,415.00
Stock Sale	2,291,150.00	3,594,100.00
Sugar cane Cess	5,501,247.65	3,796,328.00
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	-	1,500.00
Tobacco Cess	1,586,053.00	1,706,069.00
Tractor Hire Services	-	438,500.00
Trailer Parking fees	8,673,050.00	18,647,465.00
Transit Produce Cess	29,359,020.00	28,539,510.00
Verification of stamping, weighing & measuring equipment	226,630.00	333,180.00
Veterinary Services	1,717,800.00	1,703,920.00
Wakhungu fish farm	-	11,400.00
TOTAL	284,876,852.83	299,373,277.00

4. RETURNED CRF ISSUES

	2019 – 2020	2018 – 2019
	Kshs	Kshs
Recurrent account	146,135.85	1,718,740
Development account	6,685,545.00	186,601
Busia County Standing Imprest Account	101,538.30	194,442.15
CBK revenue fund A/C 1000171618	30,000.00	-
County Assembly- CBK recurrent	2,072,415.10	1,813,236
County Assembly- CBK development	2,619,135.00	1,148,405
Total	<u>11,654,769.25</u>	<u>5,061,424.45</u>

5. COMPENSATION OF EMPLOYEES

	2019- 2020	2018 – 2019
	Kshs	Kshs
Basic salaries of permanent employees	1,633,837,736.00	1,634,310,317.00
Basic wages of temporary employees	46,042,978.00	40,591,397.45
Personal allowances paid as part of salary	914,113,292.20	751,539,920.35
Other personnel payments (Gratuity)	15,555,837.00	4,163,958.00
Total	<u>2,609,549,843.20</u>	<u>2,430,605,592.80</u>

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

6. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	Kshs	Kshs
Utilities, supplies and services	41,701,432.00	49,246,316.25
Communication, supplies and services	4,412,620.00	8,937,861.00
Domestic travel and subsistence	76,007,163.00	88,632,340.00
Foreign travel and subsistence	39,447,396.00	31,776,631.00
Printing, advertising and information supplies & services	31,345,517.00	15,848,418.65
Rentals of produced assets	12,106,297.00	10,245,990.00
Training expenses	40,140,710.00	98,228,779.67
Hospitality supplies and services	52,221,580.00	12,732,527.00
Insurance costs	99,909,500.00	121,851,751.45
Specialized materials and services	181,642,366.00	68,243,952.05
Office and general supplies and services	25,036,929.00	66,849,435.10
Other operating expenses	579,320,195.70	448,115,651.88
Routine maintenance – vehicles and other transport equipment	9,572,582.00	13,885,871.00
Routine maintenance – other assets	10,221,139.00	11,981,984.00
Fuel Oil and Lubricants	42,671,679.00	33,456,486.20
Medical drugs	193,234,526.00	150,734,508.00
Total	1,438,991,631.70	1,230,768,503.25

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 – 2020	2018-2019
	Kshs	Kshs
Transfers to County Government entities		
Transfer to Busia County Assembly	841,328,583.00	790,857,287.95
TOTAL	841,328,583.00	790,857,287.95

8. OTHER GRANTS AND PAYMENTS

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Scholarships and other educational benefits	34,236,320.00	85,194,984.70
Education Revolving Scheme	25,669,535.00	29,200,000.00
Emergency relief and refugee assistance	15,435,362.00	27,706,958.55
Subsidies to small businesses, cooperatives, and self-employed (ADF, ASSAP and Cooperative Enterprise Fund).	-	-
ADF	-	10,000,000.00
Kenya Urban Support Programme	8,800,000.00	
Kenya Devolution Support Programme	124,869,066.00	
Cooperative Enterprise Fund	-	16,500,000.00
Domestic Loans to individuals and households (Car Loan and Mortgage)	-	72,000,000.00
ASSAP	26,837,813.00	10,175,853.00
Special Purpose	110,007,218.00	54,620,796.95
Other Capital Grants and Transfers	522,434,238.00	388,786,961.05
Total	868,289,552.00	694,185,554.25

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

9. SOCIAL SECURITY BENEFITS

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Employer Social Benefits in cash and in kind	104,504,217	86,373,543
Total	104,504,217	86,373,543

10. ACQUISITION OF ASSETS

Non- Financial Assets	2019 – 2020	2018 – 2019
	Kshs	Kshs
Construction of Buildings	25,668,947.00	29,498,185.80
Refurbishment of Buildings	34,211,985.00	44,353,021.60
Construction of Roads	-	-
Construction and Civil Works	102,799,124.00	95,755,319.90
Purchase of Vehicles and Other Transport Equipment	-	39,369,251.40
Purchase of Motor Vehicles	5,123,121.00	-
Purchase of Household Furniture and Institutional Equipment	90,000.00	3,259,772.45
Purchase of Office Furniture and General Equipment	35,278,590.00	20,587,151.40
Purchase of ICT, Networking and Communication Equipment	2,542,387.00	24,581,657.60
Purchase of Specialized Plant, Equipment and Machinery	2,409,387.00	50,091,252.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	70,596,586.00	9,400,400.10
Research, Studies, Project Preparation, Design & Supervision	39,104,968.00	667,774,863.25
Purchase of medical and dental equipment	7,665,805.00	12,871,203.00
Purchase of laboratory services	-	7,266,268.00
Rehabilitation of Civil Works	64,593,058.00	491,285,436.85
Acquisition of Land	-	1,500,000.00
Total acquisition of non- financial assets	<u>390,083,958.00</u>	<u>1,497,593,783.35</u>
Total acquisition of assets	<u>390,083,958.00</u>	<u>1,497,593,783.35</u>

11. OTHER PAYMENTS

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Other payments	729,959,818.45	4,591,984.00
	<u>729,959,818.45</u>	<u>4,591,984.00</u>

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

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

12. CASH AND BANK BALANCES

12A. BANK BALANCES

Name of Bank, Account No. and currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts etc.	Ex. rate (if in foreign currency)	2019 – 2020	2018-2019
				Kshs	Kshs
Co-Op Bank Education Imprest A/C01141236344204		Recurrent	N/A	1,702,071.00	27,954,424.00
KCB Revenue Collection A/C 1140758017		Receipts	N/A	13,720,208.51	7,810,808.53
CBK Recurrent A/C 1000171189		Recurrent	N/A	23,570.45	101,735.85
County Secretary Coop bank -A/C 01141236880200		Recurrent	N/A	1,825.76	3,558.26
Busia County Village Polytechnic A/C No. 1000370092		Development	N/A	30,466,746.20	3,881,350.00
County Health Management Team A/C No 079000026361		Recurrent	N/A	113,152,414.90	10,095,609.91
Busia County Special Purpose Account		Recurrent	N/A	52,591,458.50	7,401,053.80
CBK Road Maintenance Levy Fund Account No. 1000268336		Development	N/A	113,339,178.10	61,988,702.50
CBK Development A/C 1000171138-Executive		Development	N/A	4,031.25	6,715,545.00
Busia County KCSAP Account Coop Bank A/C No 1141238240600		Development	N/A	6,520.50	23,302,652.00
CBK Revenue Fund A/C 1000171618		Receipts	N/A	1,142,072,507.30	1,081,512,345.75
Busia Climate Smart Agriculture Project		Development	N/A	76,869,417.40	10,760,885.50
Co-Op Bank Standing Imprest A/C 01141236344200		Recurrent	N/A	600.00	102,138.30
Busia County Deposit A/C No. 1000239204		Development	N/A	2,678,976.00	25,751,147.65
Busia County ASSDP Account National Bank		Development	N/A	15,829,533.00	-
Busia County Car and Mortgage Account National Bank		Recurrent	N/A	21,781,571.51	-
Khunyangu Health Centre National Bank Of Kenya -Health (NHIF) 01001036736900		Recurrent	N/A	9,801,793.00	-
Busia County Referral Hospital National Bank Of Kenya -Health (NHIF) 0136712400		Recurrent	N/A	20,726,644.50	-
Sio Port Victoria Health Centre KCB -Health (NHIF) A/C 1183867425		Recurrent	N/A	4,586,592.50	-
Port Victoria Health Centre National Bank Of Kenya -Health (NHIF) 01001036646000		Recurrent	N/A	5,215,427.00	-
Nambale Sub County Hospital KCB -Health (NHIF) 1255604875		Recurrent		5,992,020.00	
Kocholia Sub County Hospital KCB -Health (NHIF) 1102098337		Recurrent		7,002,000.00	

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

Name of Bank, Account No. and currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts etc.	Ex. rate (if in foreign currency)	2019 – 2020	2018-2019
				Kshs	Kshs
CBK Busia County Urban Support Grant Ac No. 1259557774 KCB - Urban Institutional Grant		Development	N/A	14,418,239.45	-
CBK Busia County Urban Support Grant Ac No. 01071216190600 NBK - Urban Development Grant		Development	N/A	103,484,169.30	
Busia County Urban Development Grant Ac No. 1000396695		Development	N/A	-	101,071,500.00
Busia County Kenya Devolution Support Programme Account No. 1000412844		Development	N/A	168,685,326.15	501,664,691.00
Total				1,924,152,842.28	1,870,118,148.05

12B. CASH IN HAND

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	371,070.00	460,790.00
Total	371,070.00	460,790.00

Cash in hand should also be analyzed as follows:

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	371,070.00	460,790.00
Total	371,070.00	460,790.00

13. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Government Imprests	2,587,900.00	7,503,126
Total	2,587,900.00	7,503,126.00

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

a. OUTSTANDING IMPRESTS

Name of Officer	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Moses Ochieng Ouma	03/11/2020	72,000	-	72,000
Hawa Ismael	03/11/2020	72,000	-	72,000
Patrobas Odhiambo	03/11/2020	72,000	-	72,000
Ruth Ochola	03/11/2020	72,000	-	72,000
Erick Kaibe	03/11/2020	72,000	-	72,000
Patrick Obongoya	03/11/2020	72,000	-	72,000
David Kokonya	03/11/2020	72,000	-	72,000
Maureen Ogombe	03/11/2020	57,000	-	57,000
Francis Makokha	03/11/2020	57,000	-	57,000
Eileen Aswani	03/11/2020	57,000	-	57,000
Kassemman Ekesa	03/11/2020	72,000	-	72,000
Halima Hussein	03/11/2020	72,000	-	72,000
Wilberforce Obolla	03/11/2020	57,000	-	57,000
Kenneth Itaa	03/11/2020	207,000	-	207,000
Hudson Sireka	23/3/2020	74,200	-	74,200
Joshua Akwara	23/3/2020	90,000	-	90,000
George Khaaba	23/3/2020	74,200	-	74,200
Patrick Mwabini	20/4/2020	100,000	-	100,000
Dickson Otswila	21/4/2020	400,000	-	400,000
Fredrick Ono	30/1/2020	29,400	-	29,400
Everlyne Diana Juma	30/1/2020	67,100	-	67,100
Oscar Odaba	23/3/2020	90,000	-	90,000
Nelson Kwamini	13/3/2020	580,000	-	580,000
TOTAL		2,587,900	0	2,587,900

14. ACCOUNTS PAYABLE

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Deposits	2,678,976.00	25,751,147.65
Retention monies	-	-
Total	2,678,976.00	25,751,147.65

15. FUND BALANCE BROUGHT FORWARD

Description	2019 – 2020	2018 – 2019
	Kshs	Kshs
Bank accounts	1,870,118,148.05	1,714,898,486.00
Cash in hand	460,790.00	3,120,984.00
Accounts Receivables	7,503,126.00	13,202,820.00
Accounts Payables	25,751,147.65	-
Total	1,852,330,916.40	1,731,222,290.00

COUNTY EXECUTIVE OF BUSIA**Annual Reports and Financial Statements for the year ended 30th June, 2020.****16. PRIOR YEAR ADJUSTMENT**

Description of the error	2019 – 2020	2018-2019
	Kshs	Kshs
Adjustments on bank account balances	11,654,769.25	5,061,424.45
	11,654,769.25	5,061,424.45

17. CHANGES IN RECEIVABLES

Description of the error	2019 – 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	7,503,126.00	0
Imprest issued during the year (B)	23,803,275	7,503,126.00
Imprest surrendered during the Year (C)	-	0
Net changes in account receivables D= A+B-C	5,006,302	7,503,126.00

18. CHANGES IN ACCOUNTS PAYABLES – DEPOSITS AND RETENTIONS

Description of the error	2019 – 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)	21,796,505	21,796,505
Deposit and Retentions held during the year (B)	58,590,334	-
Deposit and Retentions paid during the Year (C)	(77,707,863)	-
Net changes in account receivables D= A+B-C	2,678,976	21,796,505

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

8.0 OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex1)

Description	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	47,756,019	42,755,478	47,756,019	42,755,478
Construction of civil works	39,348,639	76,165,399	39,348,639	76,165,399
Supply of goods	360,193,619	526,309,613	360,193,619	526,309,613
Supply of services	320,146,002	99,013,993	320,146,002	99,013,993
Total	<u>767,444,279</u>	<u>744,244,482</u>	<u>767,444,279</u>	<u>744,244,483</u>

2. PENDING STAFF PAYABLES

Description	Original Amount	Amount Paid To- Date	Outstanding Balance 2019/2020
Loan Repayment for June 2020	2,122		2,122
Insurance Premium for the Month of June 2020	2,132.05		2,132.05
Loan Repayment for April 2020	2,122		2,122
Insurance Premium for the Month of April 2020	11,834		11,834
Any other Deduction for April 2020	1,510		1,510
Any other Deduction for April 2020	1,440		1,440
Any other Deduction for January 2020	1,540		1,540
Any other Deduction for February 2020	1,200		1,200
Insurance Premium for the Month of Feb 2020	2,132.05		2,132.05
Insurance Premium for the Month of Jan 2020	2,132.05		2,132.05
Insurance Premium for the Month of April 2020	2,132.05		2,132.05
Any other Deduction for April 2020	1,120		1,120
Any other Deduction for April 2020	1,080		1,080
Any other Deduction for March 2020	540.00		540.00
Any other Deduction for Jan 2020	1,080		1,080
Any other Deduction for Jan 2020	1,800		1,800
Insurance Premium for the Month of March 2020	11,834		11,834
Loan Repayment for March 2020	2,122		2,122

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

	Description	Original Amount	Amount Paid To-Date	Outstanding Balance 2019/2020
	SACCO deductions for the month of April 2020	7,303.75		7,303.75
	Any other Deduction for April 2020	2,400		2,400
	Any other Deduction for April 2020	280		280
	SACCO deductions for the month of April 2020	104,094.25		104,094.25
	Any other Deduction for Feb 2020	1,200		1,200
	Any other Deduction for March 2020	300.00		300.00
	Any other Deduction for Feb 2020	1,721.45		1,721.45
	Any other Deduction for Feb 2020	1,802.95		1,802.95
	Any other Deduction for Feb 2020	1,802.95		1,802.95
	Any other Deduction for Feb 2020	400.00		400.00
	Any other Deduction for Feb 2020	840.00		840.00
	Any other Deduction for March 2020	1,920		1,920
	Any other Deduction for May 2020	1,120		1,120
	SACCO deductions for the month of May 2020	1,980.60		1,980.60
	Any other Deduction for Mar 2020	1,510		1,510
	SACCO deductions for the Month of June 2020	108,923.25		108,923.25
	SACCO deductions for the Month of Feb 2020	104,157.25		104,157.25
	SACCO deductions for the Month of May 2020	110,449.75		110,449.75
	Any other Deduction for Mar 2020	1,120		1,120
	Any other Deduction for June 2020	1,510		1,510
	SACCO deductions for the Month of June 2020	1,980		1,980
	Any other Deduction for June 2020	1,080		1,080
	Any other Deduction for June 2020	1,120		1,120
	Any other Deduction for April 2020	1,721.45		1,721.45
	Any other Deduction for March 2020	80		80
	Any other Deduction for March 2020	1,080		1,080
	Insurance Premium for the Month of March 2020	2,132.05		2,132.05
	Any other Deduction for May 2020	280		280
	Any other Deduction for May 2020	1,080		1,080

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

Description	Original Amount	Amount Paid To-Date	Outstanding Balance 2019/2020
Any other Deduction for May 2020	1,510		1,510
	516,772		516,772

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 Government:

- 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;
- County Ministries and
- Departments;
- The National Government;
- Other County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions	2019/2020	2018/2019
	Kshs	Kshs
<u>Key Management Compensation</u>		
Governor and Deputy Governor	20,673,941	20,673,941
County Executive Committee Members	30,894,745	31,080,000
County Chief Officers	36,834,150.00	36,834,150.00
Total Key Management Compensation	<u>88,402,836.00</u>	<u>88,588,091.00</u>
<u>Transfers to related parties</u>		
Transfer to the County Assembly	843,360,776.05	790,857,287.95
Total Transfers to related parties	<u>843,360,776.05</u>	<u>790,857,287.95</u>
Transfers from the Exchequer	6,618,363,323.20	6,389,509,165.10
Transfers from Ministry departments and Agencies	95,727,262.00	231,792,232.00
Transfers from - National Government	24,462,500.00	-
Total Transfers from related parties	<u>6,738,553,085.20</u>	<u>6,621,301,397.10</u>

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

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	7th May 2014	County Headquarter	Mr. Oscar Odaba
Agricultural Development Fund	16th May 2014	County Headquarter	Mr. Benjamin Onyanja
(Busia County officers Revolving Fund	28th Dec, 2018	County Headquarter	Mr Martin Sikolia
Busia Water and Sewerage Co.	14th April 2020	County Headquarter	Mr. Eric Nakitare

5. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe (Put a date when expect the issue resolved)
1.0	<p>The annual reports and the financial statements submitted for audit had the following errors: -</p> <ul style="list-style-type: none"> i. The summary statement of appropriation: recurrent and development combined does not include explanatory notes for material variances between the approved budget balances and actual balances. ii. The statement of budget execution by programme and sub-programme is missing. iii. The Integrated Financial Management Information System (IFMIS) reports and 	<p>The financial reporting template provided by the National Treasury did not include for explanatory notes under the statement of Recurrent and Development combined. However, we have provided the explanatory notes for material variances between the approved budget and actual expenditures in our subsequent Financial statements as recommended by the Auditor General. We were also able to provide the statement of budget execution by Programme and Sub-Programme in the</p>	RESOLVED	N/A

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

	<p><i>bank reconciliation statements are not included as required.</i></p> <p><i>This is contrary to the format prescribed/ by the Public Sector Accounting Standards Board (PSASB) Consequently, the annual report and the financial statements for the year ended 30 June, 2019 as prepared and presented are not compliant with IPSAS.</i></p>	<p>subsequent financial statements i.e., FY 2019/2020. Appendix 1(a) – Extract of Financial Statements 2019/2020.</p> <p>i. At the time of the audit, IFMIS auto reconciliation module had not been fully rolled out in the county therefore it could not be possible to carry out auto-bank reconciliation through the system and generate FO 30 report. IFMIS is not within our control and it’s administered by the National Treasury. Currently, the National Treasury has fully rolled out auto-bank reconciliation module and now we are able to generate the above-mentioned reports. Appendix 1(b) – FO 30 reports.</p>		
<p>2.0</p>	<p><i>Review of the financial statements presented for audit against details from the Integrated Financial Management Information System (IFMIS) revealed the following difference; - Management did not provide reconciliations or explanations for the variances. Consequently, the accuracy of the financial statements could not be confirmed</i></p>	<p>At the time of the audit, IFMIS auto reconciliation module had not been fully rolled out in the county therefore it could not be possible to carry out auto-bank reconciliation through the system and generate FO 30 report. IFMIS is not within our control and it is administered by the National Treasury. Currently, the National Treasury has fully rolled out auto-bank reconciliation module and now we are able to generate the above-mentioned reports. Appendix 1(b) – FO</p>	<p>RESOLVED</p>	<p>N/A</p>

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

30 reports.

Appendix 1(b) – FO 30 reports.

Variance Kshs.	IFMIS Balance Kshs.	Financial Statements Balance Kshs.	Item
-1,881,171,034	4,969,852,417	6,851,023,451.00	Receipts
-1,168,232,727	5,566,743,522	6,734,976,249.00	Payments
6,009,079,113	7,879,658,051	1,870,578,938.00	Cash and Bank
504,539,496	512,042,622	7,503,126.00	Receivables
11,840,607,836	11,866,358,984	25,751,148.00	Payables

3.0

*Review of the financial statements balances against the ledgers provided revealed the following differences:
Management did not avail explanations or reconciliations in support of the variances.
Consequently, the accuracy of the financial statements could not be confirmed. –*

RESOLVED

N/A

COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

Management response	The variance of Kshs. 86,373,542 refers to the employer Contributions to Employees social benefits i.e., NSSF, Laptrust and Lapfund which was classified separately as a requirement in the Financial Statements reporting template for FY 2018/2019 as provided by National Treasury. Refer to note 15 in the amended Financial Statement Appendix 2(a) - Extract of the Amended Financial 2018/2019, Appendix 2(b) - Copy of IPPD Employee Compensation schedule and IFMIS statement of receipt and payment.			We hereby provide a detailed ledger to support the amount of Kshs. 1,230,768,503 as provided in the amended financial statements FY 2018/2019, Appendix 2(a). Extract of the Amended Financial Statements FY 2018/2019, Refer to the above appendix.			Transfers to Busia County Assembly amounted to Kshs. 790,857,287 as indicated in note 7 of the amended financial statements, Appendix 2(a). Extract of the Amended Financial Statements FY 2018/2019, Refer to the above appendix.		
Variance Kshs.	86,373,542			705,691,815			10,297,919		
FS Kshs.	2,430,605,592			1,230,768,503			790,857,919		
Ledger Bal Kshs.	2,516,979,132			1,936,460,318			801,155,207		
Item	Compensation of Employees			Use of Goods and Services			Transfer to Other Government Units		
Variance Kshs.	86,373,542	705,691,814	-5,474,506	-25,751,148	4,109,255				
Financial Statements Balance Kshs.	2,430,605,593	1,230,768,504	7,503,126	25,751,148	767,444,279				
Ledger Balance Kshs.	2,516,979,135	1,936,460,318	2,028,620	0	771,553,534				
Item	Compensation of Employees	Use of Goods and Services	Account Receivable	Accounts payable	Pending Bills				

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

		<table border="1"> <tr> <td data-bbox="995 208 1214 667">As at 30th June 2019, accounts receivable amounted to Kshs. 7,503,126 as indicated in note 13 of the Amended Financial Statements. Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix. Currently all outstanding imprests as at 30th June, 2019 have been fully surrendered.</td> <td data-bbox="995 667 1214 943">The accounts payable was due to amounts transferred to county deposit account as per the above. We hereby provide a certified bank statement at Appendix 1(b), FO 30 Reports</td> <td data-bbox="995 943 1214 1317">Pending bills for the FY amounts to Kshs. 767,444,279 as indicated in the amended Financial Statement see Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix for detailed pending bills list.</td> </tr> <tr> <td data-bbox="951 208 995 667">5,474,506</td> <td data-bbox="951 667 995 943">25,751,148</td> <td data-bbox="951 943 995 1317">23,929,585</td> </tr> <tr> <td data-bbox="906 208 951 667">7,503,126</td> <td data-bbox="906 667 951 943">25,751,148</td> <td data-bbox="906 943 951 1317">795,483,119</td> </tr> <tr> <td data-bbox="861 208 906 667">2,028,620</td> <td data-bbox="861 667 906 943">0</td> <td data-bbox="861 943 906 1317">771,553,534</td> </tr> <tr> <td data-bbox="817 208 861 667">Accounts Receivable</td> <td data-bbox="817 667 861 943">Accounts payable</td> <td data-bbox="817 943 861 1317">Pending Bills</td> </tr> </table>	As at 30th June 2019, accounts receivable amounted to Kshs. 7,503,126 as indicated in note 13 of the Amended Financial Statements. Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix. Currently all outstanding imprests as at 30th June, 2019 have been fully surrendered.	The accounts payable was due to amounts transferred to county deposit account as per the above. We hereby provide a certified bank statement at Appendix 1(b), FO 30 Reports	Pending bills for the FY amounts to Kshs. 767,444,279 as indicated in the amended Financial Statement see Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix for detailed pending bills list.	5,474,506	25,751,148	23,929,585	7,503,126	25,751,148	795,483,119	2,028,620	0	771,553,534	Accounts Receivable	Accounts payable	Pending Bills		
As at 30th June 2019, accounts receivable amounted to Kshs. 7,503,126 as indicated in note 13 of the Amended Financial Statements. Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix. Currently all outstanding imprests as at 30th June, 2019 have been fully surrendered.	The accounts payable was due to amounts transferred to county deposit account as per the above. We hereby provide a certified bank statement at Appendix 1(b), FO 30 Reports	Pending bills for the FY amounts to Kshs. 767,444,279 as indicated in the amended Financial Statement see Appendix 2(a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix for detailed pending bills list.																	
5,474,506	25,751,148	23,929,585																	
7,503,126	25,751,148	795,483,119																	
2,028,620	0	771,553,534																	
Accounts Receivable	Accounts payable	Pending Bills																	
<p>4.0</p>	<p><i>Review of the opening balances in the financial statements for the year under review against the closing balances from the previous financial years revealed the following differences</i></p> <p><i>Management did not provide explanations on the variances and did not make any restatements. Consequently, the accuracy and validity of the financial statements could not be confirmed.</i></p>	<p>The above refers to comparative figures for the FY 2017/2018 that was re-classified due to changes in requirements of the new Financial Statements reporting template for FY 2018/2019 provided by the National Treasury. Refer to the amended Financial statements for FY 2018/2019 notes 1 & 2. Appendix 2 (a) Extract of the Amended Financial Statements FY 2018/2019. Refer to the above appendix.</p>	<p>RESOLVED</p>	<p>N/A</p>															

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

Item	2017/2018 Figure as per Certificate	2018/2019 Figure as per Certificate	Remarks on the noted variance	
Exchequer Releases	5,828,600,000	6,558,598,325.56	729,998,325.56	
Proceeds from Domestic and Foreign Grants	613,007,715	231,792,232	381,215,483	
County Generated Receipts	177,771,330	177,771,330	0	
Exchequer Releases	-688,312,326	6,558,598,326		
Proceeds from Domestic and Foreign Grants	381,215,483	231,792,232		
County Own Generated Receipts	273,345	177,497,985		
Fund balance brought forward	13,508,836	1,717,713,454		
2017/2018 Audited Financial Statements Balance Kshs.	5,870,286,000	613,007,715		
2018/2019 Financial Statements Opening Balance Kshs.				
Item	Exchequer Releases	Proceeds from Domestic and Foreign Grants	County Own Generated Receipts	Fund balance brought forward
2017/2018 Audited Financial Statements Balance Kshs.	5,870,286,000	613,007,715	177,771,330	1,731,222,290

5.0	<p>The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1, 870,578,938 comprising a cash balance of Kshs.460, 790 and a bank balance of Kshs.1, 870,118,148. However, Management did not avail the Board of Survey report and bank reconciliation statements for audit review. In addition, the cash books availed for audit were not properly maintained or balanced on monthly basis contrary to Regulation 90 of the Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officers to ensure that bank reconciliations are completed every month for each bank account and the statements are submitted to the County Treasury with a copy to the Auditor-General not later than the 10th of the subsequent month.</p> <p>Further, the statement of cash flows reflects a cash</p>	<p>The management hereby provides Board of Survey report, bank reconciliation statements and cashbook for audit verification. Appendix 3... Extract of Board of Survey report, bank reconciliation statements and cashbook.</p> <p>Further, the unreconciled and unexplained difference of 18,248,022 between the statement of cash flows and cash equivalents resulted as the addition of Accounts Receivables of 7,503,126 to total cash bank balances of 1,870,578,938 less accounts payables (25,751,148) resulting to 1,852,330,916 which is the net financial position of the year. Appendix 2(a) - Extract of Amended Financial Statement FY</p>	RESOLVED	N/A
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COUNTY EXECUTIVE OF BUSIA

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	<p><i>and cash equivalents balance of Kshs. 1,852,330,916 resulting to an unreconciled and unexplained difference of Kshs. 18,248,022 between the two statements.</i></p> <p><i>Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs. 1,870,118,148 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.</i></p>	<p>2018/2019.</p>		
<p>6.0</p>	<p><i>The statement of receipts and payments reflects receipts of Kshs. 6,851,023,450. Included in this was an amount of Kshs. 299,373,277 in respect of Own Generated Revenues disclosed under Note 9 to the financial statements. Review of revenue records from various hospitals within Busia County established that not all revenues were banked intact into the County Revenue Fund. Revenue collections for the financial year totaled Kshs.89, 704,103 while the banking was Kshs.74, 530,925.00 resulting to under banking of Kshs.15, 173,178.00.</i></p> <p><i>Consequently, the accuracy, completeness and validity of receipts of own generated revenue amount of Kshs. 299,373,277 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.</i></p>	<p>There was under banking of Kshs. 15,173,178 jointly by various hospitals in Busia County. The expenditure was occasioned by the need to purchase urgent items meant to save life threatening situations.</p> <p>It is also worthy to note that measures have been put in place to mitigate any further expenditure at source including introduction of agency banking which was rolled out on June 1st 2019.</p> <p>The main areas of expenditure included purchase of fuel for ambulances, purchase of food for patients, purchase of emergency medicines and basic maintenance of Health facilities such as bulbs, batteries, broken locks, which ideally were emergency needs.</p> <p>We have instructed all health facilities to recover the money once they receive their disbursement from allocation of Busia Health services fund account which is within the current budget. We have also notified the concerned medical Superintendents that they will be surcharged for failure to comply with this instruction.</p> <p>With effect from 1st July 2019, all</p>	<p>NOT RESOLVED</p>	<p>14TH JULY 202</p>

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		<p>facilities have been banking directly to the county collection account where money is swept to the CRF This ensures 100% banking (Appendix 4(a)- (Agency banking letter and sample of agency banking slips and reports).</p> <p>Additionally, the department of health has prepared and submitted an amendment bill of the Busia Health Services Act 2015 to the county assembly for approval. This will facilitate access of the funds collected by health facilities to provide emergency services. (Appendix 4(b) –Copy of the amendment bill).</p>		
<p>7.0</p>	<p><i>The statement of receipts and payments reflects transfers to other government units of Kshs.790, 857,288 as disclosed under Note 13 to the financial statements. This was a transfer to the County Assembly of Busia. However, the financial statements of the County Assembly of Busia reflects an amount of Kshs. 797,177,530 as receipt from the County Executive, resulting to an unexplained and unreconciled variance of Kshs. 6,320,242.</i></p> <p><i>Consequently, it has not been possible to confirm the accuracy of the transfers to other government units of Kshs. 790,857,288 reflected in the statement of receipts and payments for the year ended 30 June, 2019.</i></p>	<p>Busia County Executive transferred to Busia County Assembly Kshs.790, 857,288 in the year under review as disclosed under Note 13 to the financial statements. This is supported by the certified CRF bank statements, the Central Bank of Kenya Form C and the relevant IFMIS ledgers Reports at Appendix 5(a),5 (b) and5 (c) respectively.</p>	<p>NOT RESOLVED</p>	<p>28TH MAY 2020</p>

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<p>8.0</p>	<p><i>The statement of receipts and payments reflects acquisition of assets balance of Kshs. 1,497,593,783 as disclosed under Note 16 to the financial statements. The balance includes research, studies, projects preparations, design and supervision payments of Kshs.667, 774,863 which further includes a payment of Kshs.225, 370,566 in respect of pre-feasibility studies. However, it was noted that the nature of these expenditures did not relate to pre-feasibility studies but rather related to other expenses including projects, office administration, public participation and solar pumping units.</i></p> <p><i>Consequently, the accuracy, completeness and validity of the acquisition of assets balance of Kshs.1, 497,593,783 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.</i></p>	<p>The approved budget for the County Government of Busia indicates that several activities spent on pre-feasibility, feasibility and appraisal studies was from ward projects with different narration compared to vote book status report from IFMIS. This was a result of the complexity of this development projects that cannot be customized in IFMIS. The anomaly was done during the process of uploading the budget to the IFMIS system by the National Treasury. This has since been corrected during uploading of the subsequent budgets in IFMIS.</p> <p>Appendix 6(a)– Approved Supplementary Budget extract for FY 2018/2019</p> <p>Appendix 6(b) - IFMIS vote book printout.</p>	<p>RESOLVED</p>	<p>N/A</p>
<p>9.0</p>	<p><i>Management incurred expenditure of Kshs.31, 837,920 on retention money and taxes to Kenya Revenue Authority. However, the expenditure was paid out of recurrent account and not from retention account where the deductions from the respective suppliers were supposed to have been deposited.</i></p> <p><i>Consequently, the accuracy, completeness and validity of the expenditure totaling to Kshs.31, 837,920 for the year ended 30 June, 2019 could not be confirmed.</i></p>	<p>Busia County incurred accumulative expenditure of Kshs.31, 837,920 on retention money and taxes to Kenya Revenue Authority. This expenditure was properly charged by the system and paid accordingly as development from retention account and not recurrent account. Integrated Financial Management Information System (IFMIS) automatically charges payments due to KRA and retention monies to respective accounts once the gross amount is keyed into the system.</p> <p>Appendix 7 -IFMIS cashbook expenditure report on Retention Money and KRA deductions</p>	<p>RESOLVED</p>	<p>N/A</p>

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<p>10.0</p>	<p><i>The assets register maintained by Management did not include the assets that were taken over from the defunct local authorities when the County Government was established. Further, no handing over and taking over report in respect to assets and liabilities of the defunct local authorities in support of the assets and liabilities taken over by the County Executive was availed for audit review.</i></p> <p><i>Consequently, the accuracy of the fixed assets listed at Annex 5 to the financial statements amounting to Kshs. 7,997,374,104 as at 30 June, 2019 could not be confirmed.</i></p>	<p>The values of assets taken over by the county from the defunct local authorities were excluded from the assets register because the process of handing and taking over of assets and liabilities is yet to be concluded. Busia County Assets and Liabilities Committee, which was established vide Gazette notice no.2701 of 24th March 2017, carried out the identification, verification and validation exercise of assets and liabilities inherited from the defunct local authorities within Busia County and submitted its report to the Intergovernmental Relations Technical Committee (IGRTC) to finalize the exercise. IGRTC has analyzed the report and has handed it over to Council of Governor's. The financial statements will be amended once the reports are approved by the Council of Governor's and forwarded to the County government of Busia.</p> <p>Appendix 8(a) - Forwarding letter of Assets & Liabilities report to IGRTC. Appendix 8(b) - Kenya Gazette Notice no.2701 of 24th March 2017 that established the committee. Appendix 8(c)- Report of Assets and Liabilities Committee. Appendix 8(d) - IGRTC forwarding letter and report to Council of Governors. Appendix 8(e) - Letter from IGRTC to council of governor's summit</p>	<p>RESOLVED</p>	<p>N/A</p>
<p>11.0</p>	<p><i>The forward statement by the County Executive Committee Member (CECM) for Finance, Economic Planning and ICT indicated that the pending bills balance amounting to Kshs. 993,302,269 was brought forward from 2017/2018 financial year and as reported in Annex 1 to the financial statements. However, the balance carried forward from 2017/2018 financial year was Kshs.995, 278,628 leading to an unreconciled and unexplained variance of Kshs.1, 447,289.</i></p> <p><i>The County Executive made payments of Kshs.356, 922,544 for pending bills during the year while bills accumulated to Kshs.134, 010,737 resulting in a net decrease of Kshs.222, 911,807. However, the forward statement by the County Executive Committee</i></p>	<p>The pending bills reduced from Kshs 993,302,269 in the FY 2017/2018 to Kshs 767,444,278.90 in FY 2018/2019.</p> <p>This is a decrease of Kshs 225,857,990.10 that is 22.7%.</p>	<p>RESOLVED</p>	<p>N/A</p>

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	<p><i>Member (CECM) for Finance, Economic Planning and ICT indicated that the pending bills reduced from Kshs. 993,302,269 to Kshs. 767,444,279 resulting in a net decrease of Kshs. 225,857,990 during the year under review. This led to an unreconciled and unexplained variance of Kshs.2, 946,183.</i></p> <p><i>In addition, Management reported pending bills amount of Kshs.767, 444,279 as at30 June, 2019. However, this did not take into account pending staff payables of Kshs.3, 475,253. Had this been taken into account, the pending bills would have been reported at an amount of Kshs.770, 919,532.</i></p> <p><i>Consequently, the accuracy of the pending bills is in doubt due to the various unreconciled and unexplained variances.</i></p>			
<p>12.0</p>	<p><i>Management incurred Kshs 7,179,691 relating to transfers to council of Governors. However, the expenditure was incurred in contravention of Section 37 of the intergovernmental Relations Act, 2012 which stipulates that the Councils budget shall be provided for in the annual estimates of the revenue and expenditure of the National Government. Consequently, the payment of Kshs 7,179,691 to the Council of Governors was not lawful.</i></p>	<p>County Governments were formed as per the constitution of Kenya 2010 which operates under the Ministry of Devolution. They are also regulated by a body called Council of Governors to which its activities are financed by the 47 counties. Therefore, the payment of 7,179,691 is part of the monies the Busia County owes the Council of Governors as part of its contribution which was budgeted in the Department of Office of the Governor under intergovernmental vote and paid to the Council of Governors from the vote. Attached please find documentation that informed the transaction from the Council of Governors.</p> <p>Appendix 9(a) - Letter from Council of Governors requesting for membership contribution Appendix 9(b) - Reminder on the payment of intergovernmental contribution. Appendix 9(c) –Budget extract FY 2018/2019</p>	<p>RESOLVED</p>	<p>N/A</p>
<p>1.0</p>	<p><i>On the early morning of 25 September, 2019 at 2am, a fire broke out at the registry section of the finance department of the County Executive of Busia.</i></p>	<p>As at the time of the audit the cause of the fire had not been established and the matter was still under investigation by</p>	<p>RESOLVED</p>	<p>N/A</p>

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	<p><i>Volumes of files belonging to various departments were partly or wholly destroyed. The fire damaged three ordinary filing cabinets and the safety of documents in two fireproof cabinets could not be ascertained. Management investigated the course of the fire, but, the investigation did not identify or list the specific documents that were destroyed or the extent of destruction.</i></p> <p><i>In addition, Management indicated that informal communication was made to the Directorate of</i></p> <p><i>Criminal Investigations (DCI) to have the fire investigated which is yet to be finalised.</i></p>	<p>the Directorate of Criminal Investigations (DCI).</p> <p>County Government of Busia was not able to identify or list the specific documents that were destroyed by fire or the extent of destruction.</p>		
<p>2.0</p>	<p><i>The summary statement of appropriation: recurrent and development combined reflects approved expenditure budget of Kshs.8,403,635,847 against approved budget receipts of Kshs.7,195,980,752 resulting to a variance of Kshs.1,207,655,095. This is contrary to Regulation 31(c) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the budget be balanced. The statement reflects final receipts budget and actual on comparable basis of Kshs.7, 195,980,752 and Kshs.6, 851,023,451 respectively resulting to an under-funding of Kshs.344, 957,301 of the budget. The local revenue balance was</i></p> <p><i>Kshs.299, 373,277 against the budgeted amount of Kshs.452, 519,666 resulting to an under collection of Kshs.153, 146,389 or 34% of the budget.</i></p> <p><i>Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.8,403,635,847 and Kshs.6,734,976,248 respectively, resulting to an under-funding of Kshs.1,668,659,599 or 20% of the budget.</i></p>	<p>The under expenditure was as a result of late disbursement of funds by the National Treasury to County Government and under collection in Local Revenue that led to occurrence of pending bills in Financial Year 2019/2020.</p> <p>Appendix 10(a) - Certified copy of CRF statement</p> <p>Appendix 10(b) - Statement and Project Implementation status report.</p> <p>The International Accounting Standards (IAS) II on contracts requires that payments be done on works certified to date. Therefore, at the close of the financial year some of the works were still ongoing and had not been certified for payment which led to the variance in budget implementation.</p>	<p>RESOLVED</p>	<p>N/A</p>

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	<p><i>Management did not provide any reason for the under expenditure and under collection of the local revenue or the efforts being made to improve on the local revenue collection.</i></p> <p><i>Based on the approved estimates, the underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.</i></p>	<p>Lack of Valuation roll – The County was not able to collect revenue from CILOR (Contribution In Lieu of Rates) and rates in the year under review because the valuation roll had expired. Currently, the valuation roll has been prepared and approved by the County Assembly in order to enable the county to enforce the revenue collection from these sources.</p> <p>Appendix 10(c) - Approved Valuation roll.</p>		
<p>1.0</p>	<p><i>Management paid a local contractor an amount of Kshs.1, 498,256 in respect of repair and terrazzo finishing for the General Ward at Port Victoria Hospital. The works were to commence on 7 May, 2018 and be completed on 30 November, 2018. Although the work had been done and certified by the monitoring and evaluation team, a site visit of the project for audit inspection in November, 2019 revealed cracks on the terrazzo floor. Management did not explain measures in place to ensure the work was done in accordance with the contractual terms.</i></p> <p><i>Consequently, it was not possible to confirm that value for money was realized in the renovation of the General Ward at Port Victoria Hospital.</i></p>	<p>At the time of Audit, the contractor had not handed over the building and was still within the liability period. We directed the contractor to complete all the undone works which was followed by inspection carried out by the project manager (Inspection and acceptance certificate at appendix 11(a)). We can confirm that the contractor carried out proper polishing of the Terrazzo at the ward (Appendix 11(b) – Photos and certificate of practical completion, Inspection Minutes). The monitoring and Evaluation team to inspected this project and we are in agreement that the works are in good condition and in use (Appendix 11(c) M&E report).</p>	<p>NOT RESOLVED</p>	<p>4TH JUNE 2020</p>

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<p>2.0</p>	<p><i>Management undertook construction of two (2) biogas toilets at Mulukoba Beach and Omena Beach in Bunyala West Ward at a contract sum of Kshs. 6,999,488 during the 2017/2018 financial year. This amount was paid in full during the financial year 2018/2019. On completion, the toilets were to produce biogas for domestic cooking. However, during physical verification at Mulukoba Beach in November, 2019, it was noted that usage was too low at an average of six (6) users per week according to the records whereas at Omena Beach there was no bio gas.</i></p> <p><i>Further, feasibility study for the project before implementation had not been carried out. Further, completion certificates in respect of the projects together with the report of the inspection and acceptance committee were not availed for audit review.</i></p> <p><i>Consequently, it was not possible to confirm whether value for money was realized on the construction of the biogas toilets or whether it was a viable project.</i></p>	<p>a) Biogas toilet at Mulukoba Beach underutilized and approximately 6 users per week were noted.</p> <p>The department of health and sanitation constructed two biogas toilets at Omena and Mulukoba beach as a response to the community need for sustainable sanitation that does not contaminate the lake waters and the need by the county government to obtain green energy in form of cooking gas.</p> <p>Due to the increase demands by the community around the lake, there was need to provide toilets in order to increase the level of hygiene and avoid contamination of lake water. County Government of Busia did not carry out a feasibility study but heavily relied on the issues raised by the citizens during budget making public participation forums.</p> <p>When this project was completed and handed over to the beach management, we noted that the beach management decided to charge a fee on users without proper consultation with all the stakeholders hence decline to use the facility leading to the low population of users.</p> <p>The county Government of Busia and the management unit intervened by educating the users leading to increased usage hence achieving the intended objectives. Our monitoring and evaluation team visited the site and their report (attached copy) confirmed that this facility is in use. (Appendix 12(a)- Inspection and acceptance certificate, Inspection Minutes and M& E Report), Appendix 12(b) Certificate of Practical Completion and Photos and Appendix 12(c) Minutes of Public participation on the budget estimates FY 2018/2019.</p> <p>b) The cooking gas was not working and did not benefit the users</p> <p>At the time of audit there was inadequate gas produced due to low usage. However, following the intervention by the County Government and the Beach management unit, many users started using the facility leading to production of more gas hence achieving the intended purpose. (See attached monitoring report). (Appendix 12(a)-Inspection and</p>	<p>NOT RESOLVED</p>	<p>4TH JUNE 202</p>
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			<p>acceptance certificate, Inspection Minutes and M& E Report) Appendix 12(b) Certificate of Practical Completion and Photos.</p> <p>c) Biogas Toilets at Omena Beach completed at 3,499,744 yet field verification revealed that the toilet is used optimally yet no gas is produced to run the cooking gas.</p> <p>We wish to state that as per the time of audit, this project was complete, handed over to the Omena Beach management and in use. However, we noted that after handing over, the beach management decided to channel water from the bathroom to the biogas tank. After consultation with the engineer, we noted that use of soapy water destroys the bacteria which aids in gas production. This posed a challenge in the production of gas necessary for the cooking gas. After intervention by the County Government and other stake holders, the bio digester was drained and the biogas is now fully produced and the project objectives is being achieved.</p> <p>d) The users fetch water from the lake and use jerry cans to manually flush the toilet.</p> <p>We wish to state that as per the time of audit, this project was complete, handed over to the Omena Beach management and in use. However, there was a faulty in water connection that necessitated the users to temporarily use fetched water from the lake to manually flush. The water system has been repaired and in use. (Appendix 12(a)-Inspection and acceptance certificate, Inspection Minutes and M& E Report), Appendix 12(b) Certificate of Practical Completion and Photos.</p>		
<p>3.0</p>	<p><i>Management awarded a local firm a contract for supply, delivery, installation, testing and training of users of the three (3) laundry machines at a contract sum of Kshs.7, 800,000. The contract was to commence on 17 December, 2018 and be completed on 17 June, 2019. As at the time of audit in November, 2019, the laundry machine installed at Port Victoria Hospital was not working as it was said to be faulty. Although the contract sum of Kshs.7,</i></p>	<p>We hereby provide a dully signed inspection and acceptance certificate. As at the time of audit, the machine had not been fully installed and hence not working as per the said findings. However, the machines were not faulty and thus we were waiting water connection and modifications of the room before the machine. These</p>		<p>NOT RESOLVED</p>	<p>4TH JUNE 202</p>

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	<p><i>800,000 had not been paid as at 30 June, 2019 and formed part of the pending bills, the inspection and acceptance certificate was not fully signed. Also, there was no information on the action taken by the Management to ensure that the faulty machine was repaired or replaced.</i></p> <p><i>Under the circumstances, it was not possible to confirm whether value for money was realized on the installation of the laundry machines.</i></p>	<p>machines were installed in the three locations; Port Victoria Hospital, Teso North Sub-County Hospital and Busia County Referral Hospital, and thereafter users trained and they are now in use.</p> <p>(Appendix 13 (a) –Inspection and Acceptance Certificate, Appendix 13 (b) - Inspection and acceptance Reports and Photos Appendix 13 (c) –Evidence of training from Health facilities that received the Laundry machines; Busia County Referral, Teso North SCH and Port Victoria SCH).</p>		
<p>1.0</p>	<p><i>Management did not have an approved IT steering committee, ICT asset management policy or strategic and data recovery plans. There were also no formal and documented emergency procedures, IT continuity plan, proper air conditioning in the server rooms or approved IT policies such as unique user names and account management policy. The computers were not installed with antivirus, hence exposing the data and information to risks loss.</i></p> <p><i>Consequently, the IT assets of the county Executive are at risk and the information may be compromised.</i></p>	<p>An ICT Steering committee was formulated in June 2016 and the same committee is still in place steering the Directorate continuity to date</p> <p>The Department is in the process of formulating its own policies and procedures, currently it has adopted the National ICT Policy 2019 and some Government ICT standards to smoothly administrate and provide a general strategy and guidance on how to handle issues as they arise</p> <p>The county server room has been fitted with a Heating Ventilation and Air Conditioning(HVAC) system for cooling the Server room.</p> <p>All the county computers are operating with updated antivirus and the Directorate have a checklist ensuring of the same.</p> <p>Appendix 14 (a) - Steering Committee Members</p> <p>Appendix 14 (b) - National ICT Policy 2019</p> <p>Appendix 14 (c) - Government ICT Standards</p>	<p>RESOLVED</p>	<p>N/A</p>

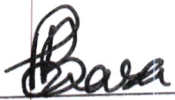
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			<p>Appendix 14 (d) - Draft ICT Standard Operating Procedures</p> <p>Appendix 14 (e) - Draft ICT Disaster Recovery & Business continuity plan</p> <p>Appendix 14 (f) - Draft Data Protection and Security policy</p> <p>Appendix 14 (g) - Photos of the server room</p> <p>Appendix 14 (h) - Personal Computer (PC) maintenance checklist</p>		
2.0	<p><i>The balance on compensation of employees of Kshs. 2,430,605,593 as reflected in the statement of receipts and payments includes salary payments totaling Kshs. 109,110,459 made to employees through a manual payroll.</i></p> <p><i>Payment of salaries outside the IPPD payroll system contravenes Chapter 8 of the Accounting and Financial Reporting Manual for County Governments, which requires that all personal and payroll details should be reflected in each employee's IPPD data sheet and increments on salary points be automatically effected on IPPD.</i></p> <p><i>Consequently, Management is in of breach regulations.</i></p>		<p>In the year under review the County Government paid newly recruited officers manually, as it started the process of generating personal numbers for the said officers and eventual integration into the payroll.</p> <p>However, currently the newly appointed officers start to earn their salaries once their personal numbers have been generated and updated in the IPPD system.</p> <p>Appendix 15- Requests made to Directorate of Public Service Management (DPSM) for allocation of personal numbers for the officers who were paid outside the IPPD during the said Financial Year.</p>	RESOLVED	N/A
3.0	<p><i>Management had not designed and developed a basic risk management policy framework to provide necessary direction on how operations would be conducted in the event of occurrence of a disaster.</i></p> <p><i>Consequently, the business operations of the County Executive are seriously exposed and likely to stall in the event of possible occurrence of disaster.</i></p>		<p>Risk management policy framework was not in place at the time of audit. However, Busia County Risk Management Policy has since been developed and approved by the Busia County Executive Committee in April 2021.</p> <p>Appendix 16(a) – Draft of Risk Management Policy Document</p>	RESOLVED	N/A

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		Appendix 16(b) – Extract of Busia County Executive Committee minutes		
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Hon. Phaustine A. Barasa
CECM – Finance & Economic Planning
COUNTY GOVERNMENT OF BUSIA

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ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	1,046,349,000	-	-	-	1,046,349,000
Exchequer Releases for quarter 2	1,082,430,000	8,906,250	-	63,635,223	1,154,971,473
Exchequer Releases for quarter 3	1,172,632,500	8,906,250	-	78,341,088	1,259,879,838
Exchequer Releases for quarter 4	2,712,088,500	6,650,000	-	419,296,671	3,138,035,171
Total	6,013,500,000	24,462,500	-	561,272,982	6,599,235,482

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ANNEX 2. ANALYSIS OF PENDING BILLS

PENDING BILLS AS AT 30TH JUNE 2020							
CLASSIFICATION	SUPPLIER	AMOUNT CONTRACTED	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 2019/2020	AGEING ANALYSIS (DAYS)	COMMENTS
CONSTRUCTION OF BUILDINGS	BEFRA VENTURES LTD	588,217	24/06/2020	-	588,217	0-30	Verified
	BIRESA ENTERPRISES	3,308,645	26/04/2020	1,488,315	1,820,330	60-90	Verified
	ifumis ltd	1,199,580	02/04/2020	512,290	687,290	60-91	Verified
	BEFEMU CONTRACTORS	2,998,820	16/05/2019	1,281,860	1,716,960	Above 120	Verified
	BEFRA VENTURES LTD	572,350	24/06/2019	-	572,350	Above 120	Verified
	BEMUI CONTRACTORS CO.LTD	799,990	14/04/2015	559,993	239,997	Above 120	Verified
	BEMUI CONTRACTORS CO.LTD	799,990	14/04/2015	719,991	79,999	Above 120	Verified

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	Bobs civil engineering & general contractors limited	1,104,946	24/11/2014	883,957	220,989	Above 120	Verified
	CEDANA COMPANY LTD	1,297,000	16/05/2019	-	1,297,000	Above 120	Verified
	CHIJUCO INTERNATIONAL	830,000	21/05/2019	-	830,000	Above 120	Verified
	CUKAM COMPANY LIMITED	284,390	26/06/2019	-	284,390	Above 120	Verified
	DERBY LOGISTICS	1,958,030	10/06/2016	1,722,114	235,916	Above 120	Verified
	Exquisite construction Ltd	26,630,607	26/05/2014	25,008,092	1,622,515	Above 120	Verified
	FINOTECH AGENCIES LTD	231,420	17/02/2017	219,849	11,571	Above 120	Verified
	Hide Out properties	106,464	19/10/2016	-	106,464	Above 120	Verified
	IFUMIS LIMITED	1,499,915	29/11/2016	-	1,499,915	Above 120	Verified
	JOSDEN AFRICA LTD	4,434,000	25/06/2019	2,878,781	1,555,219	Above 120	Verified
	JULENS MERCHANTS LIMITED	299,987	24/11/2014	-	299,987	Above 120	Verified

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	KAMORAT A CONTRACTORS LTD	249,992	14/03/2017	-	249,992	Above 120	Verified
	MEGALAS ER INTERNATIONAL	1,494,590	14/04/2015	1,120,943	373,647	Above 120	Verified
	MEGALAS ER INTERNATIONAL	1,996,083	14/04/2015	-	1,996,083	Above 120	Verified
	MWAMBU CONSTRUCTION LTD	32,672.651	22/05/2014	30,466,466	2,206,186	Above 120	Verified
	NAMENYA CONTRACTORS LTD	1,095,388	17/06/2016	-	1,095,388	Above 120	Verified
	NGOMUWA AGENCIES LTD	1,400,000	24/06/2019	1,260,000	140,000	Above 120	Verified
	OFUMBULO COMPANY LIMITED	2,350,380	15/05/2019	221,980	2,128,400	Above 120	Verified
	PAM CONSTRUCTION LTD	1,287,000	17/02/2017	820,090	466,910	Above 120	Verified
	PAM CONSTRUCTION LTD	1,027,359	17/02/2017	473,087	554,272	Above 120	Verified
	PAM CONSTRUCTION LTD	1,027,360	17/02/2017	473,088	554,272	Above 120	Verified

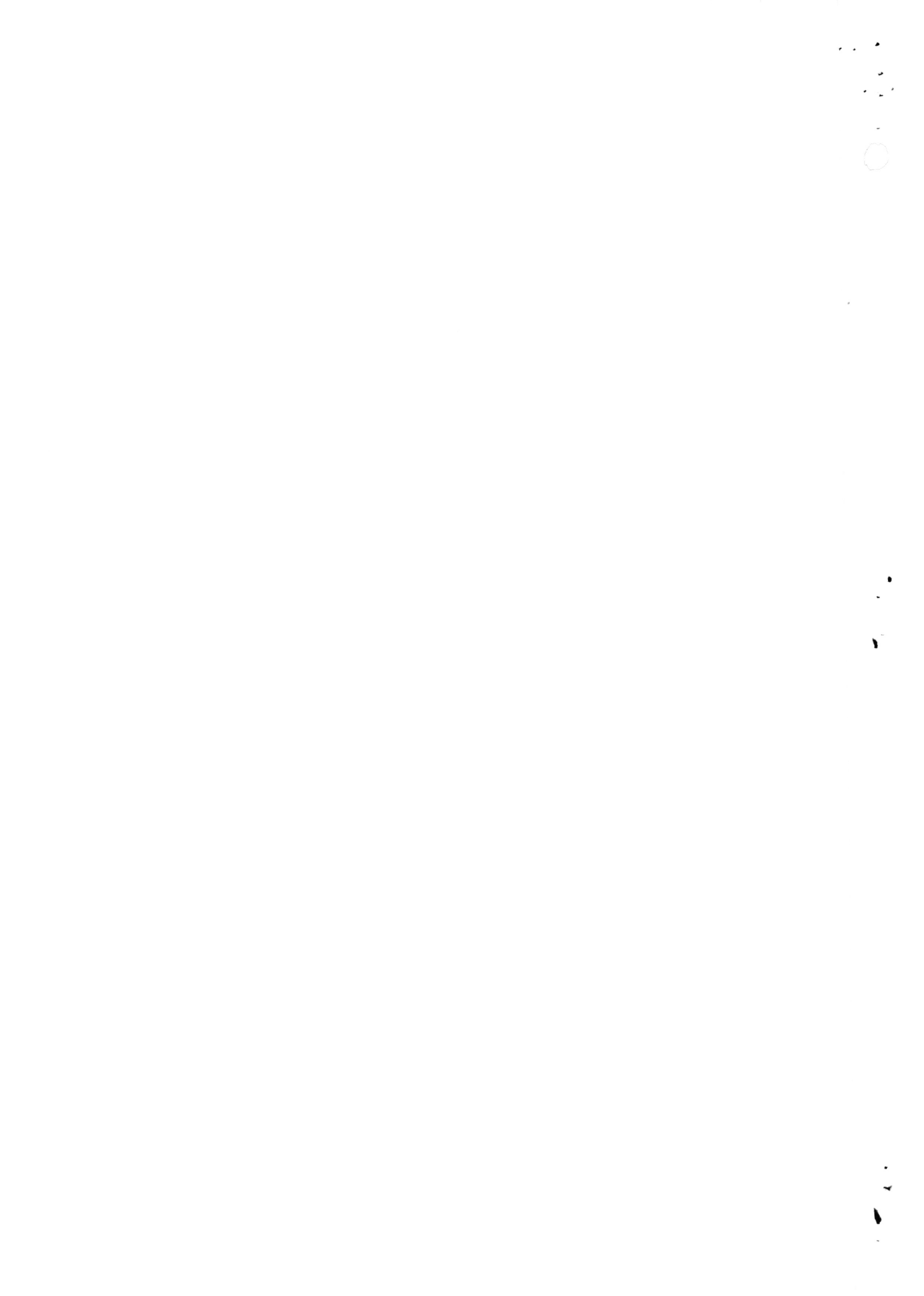
COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

	PAM CONSTRU CTION LTD	1,027,36 0	17/02/2017	473,088	554,272	Above 120	Verified
	PASHEL HHOLDING S LIMITED	540,000	25/06/2019	-	540,000	Above 120	Verified
	PASHEL HOLDINGS LTD	580,742	25/06/2019	-	580,742	Above 120	Verified
	PATLIZA CONTRAC TORS	1,396,98 8	26/06/2017	150,000	1,246,988	Above 120	Verified
	PATRIMA BUILDING CONTRAC TORS	496,050	23/06/2016	-	496,050	Above 120	Verified
	PRIME WORKS LTD	1,009,80 0	17/02/2017	-	1,009,800	Above 120	Verified
	SAFE CONSTRU CTION LTD	399,796	09/01/2017	-	399,796	Above 120	Verified
	SAIWAN GENERAL AGENCIES	4,651,22 8	25/06/2019	2,315,918	2,335,310	Above 120	Verified
	SEMA KWELI HOLDINGS	4,438,28 0	21/11/2015	-	4,438,280	Above 120	Verified
	SEMA KWELI HOLDINGS CONTRAC TORS	899,594	14/05/2015	719,675	179,919	Above 120	Verified
	SEMA KWELI	899,594	14/05/2015	809,635	89,959	Above 120	Verified

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	HOLDINGS CONTRAC TORS						
	SEPHIL CONSTRU CTION CO. LTD	998,694	28/04/2015	569,404	429,290	Above 120	Verified
	Sirikhaya holdings limited	1,474,01 2	30/06/2016	1,326,611	147,401	Above 120	Verified
	SUSTAN AGENCIES	1,200,00 0	23/03/2017	-	1,200,000	Above 120	Verified
	TOBIA ENTERPRI SES LIMITED	1,200,00 0	23/03/2017	-	1,200,000	Above 120	Verified
	TRANS- MILLENEU M BUILDERS LIMITED	34,229,8 14	18/06/2014	31,729,814	2,500,000	Above 120	Verified
	TRIWEST KENYA LIMITED	1,973,41 2	29/12/2016	-	1,973,412	Above 120	Verified
	<u>SUB- TOTAL</u>	<u>150,960, 519</u>		<u>108,205,041</u>	42,755,478	<u>=</u>	
CLASSIFICA TION	SUPPLIER	AMOU NT CONTR ACTED	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 2019/2020	AGEI NG ANA LYSI S (DAY S)	COMME NTS



COUNTY EXECUTIVE OF BUSIA
Annual Reports and Financial Statements for the year ended 30th June, 2020.

CONSTRUCTION OF CIVIL WORKS	PEJMA CONTRACTORS	2,883,750	20/05/2020	-	2,883,750	0-30	Verified
	HAKA INTERNATIONAL	2,394,473	04/06/2020	-	2,394,473	0-30	Verified
	CHISNA CONTRACTORS	590,120	14/05/2020	-	590,120	31-60	Verified
	REA	2,000,000	20/05/2020	-	2,000,000	31-60	Verified
	JALISNADO ENT. LTD	393,200	04/06/2020	-	393,200	31-60	Verified
	WAJIBIKA ENTERPRISES LTD	1,999,650	08/04/2020	-	1,999,650	61-90	Verified
	AYOTI CONTRACTORS	38,011,200	18/04/2020	27,103,168	10,908,032	61-90	Verified
	ANJELA AND SONS	1,500,000	30/01/2020	-	1,500,000	Above 120	Verified
	BOBS CIVIL ENGINEERING	477,860	15/05/2019	-	477,860	Above 120	Verified
	BORDERGATE CONSTRUCTION SERVICES LTD	2,969,252	25/06/2019	-	2,969,252	Above 120	Verified

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	BUILDING MASTERS GROUP	2,365,475	07/02/2019	-	2,365,475	Above 120	Verified
	BUILDING MASTERS GROUP	3,598,320	29/05/2018	3,238,488	359,832	Above 120	Verified
	BUILDING MASTERS GROUP	2,400,000	19/06/2017	2,160,000	240,000	Above 120	Verified
	BUILDING MASTERS GROUP	1,166,032	25/02/2018	1,051,749	114,283	Above 120	Verified
	CADEODE B ENTERPRISES LTD	689,000	21/05/2019	-	689,000	Above 120	Verified
	CADEODE B ENTERPRISES LTD	1,200,000	07/02/2019	-	1,200,000	Above 120	Verified
	CADEODE B ENTERPRISES LTD	744,000	04/11/2019	-	744,000	Above 120	Verified
	CEDANA COMPANY LTD	1,147,000	25/06/2019	-	1,147,000	Above 120	Verified
	CHIJUCO INTERNATIONAL	2,025,600	09/01/2020	-	2,025,600	Above 120	Verified
	CHIJUCO INTERNATIONAL	3,974,400	10/01/2020	-	3,974,400	Above 120	Verified

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	HANAL INVESTMENT LIMITED	27,324,250	12/11/2019	-	27,324,250	Above 120	Verified
	Kobila limited	3,000,000	25/05/2018	2,970,000	30,000	Above 120	Verified
	MOJAS CONTRACTORS LTD	2,998,400	17/01/2020	-	2,998,400	Above 120	Verified
	NORTH WEST TECHNICAL SERVICES	1,199,730	27/06/2019	-	1,199,730	Above 120	Verified
	PATLIZA ENTERPRISES LTD	3,569,352	20/12/2016	-	3,569,352	Above 120	Verified
	SEMA KWELI HOLDINGS CO.LTD	3,950,000	25/05/2016	3,057,250	892,750	Above 120	Verified
	SUO AGENCIES LTD	500,000	24/02/2020	-	500,000	Above 120	Verified
	ZACTINA LIMITED	674,990	26/06/2019	-	674,990	Above 120	Verified
	SUB-TOTAL	<u>115,746,054</u>	873,259.00	<u>39,580,655</u>	76,165,399	<u>-</u>	
CLASSIFICATION	SUPPLIER	AMOUNT CONTRACTED	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 2019/2020	AGEING ANALYSIS	COMMENTS

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						(DAY S)	
SUPPLY OF GOODS	CEDANA COMPANY LTD	1,188,000	16/06/2020	-	1,188,000	0-30	Verified
	Alema service LTD	1,000,000	09/06/2020	-	1,000,000	0-30	Verified
	New Malaba Petrol Station	1,275,751	08/06/2020	-	1,275,751	0-30	Verified
	MEGALAS ER INTERNATIONAL	2,182,374	11/06/2020	-	2,182,374	0-30	Verified
	Retro - Tech Agencies Ltd	3,997,500	22/5/2020	-	3,997,500	0-30	Verified
	Tripple G Holding	398,000	03/06/2020	-	398,000	0-30	Verified
	Retro Tech Agencies	1,998,000	11/06/2020	-	1,998,000	0-30	Verified
	JEAN JACQUES	1,000,000	22/06/2020	-	1,000,000	0-30	Verified
	JEAN JACQUES	2,000,000	22/06/2020	-	2,000,000	0-30	Verified
	AMAGORO FILLING STATION	3,498,000	03/06/2020	-	3,498,000	0-30	Verified

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DALDA PETROLEU M STATION	400,000	17/12/2020	-	400,000	0-30	Verified
Bertli enterprises	1,970,000	18/06/2020	-	1,970,000	0-30	Verified
Breeze Petroleum Station	900,000	27/05/2020	-	900,000	31-60	Verified
Watch Tower Service Station	900,000	21/05/2020	-	900,000	31-60	Verified
WATCHTO WER SERVICE STATION	1,000,000	21/05/2020	-	1,000,000	31-60	Verified
ALEMA PETROL STATION	1,500,000	21/05/2020	-	1,500,000	31-60	Verified
Dalda Petrol Station	150,000	21/05/2020	-	150,000	31-60	Verified
NEW MALABA PETROL STATION	3,000,000	27/05/2020	-	3,000,000	31-60	Verified
Dalda Petrol Station	400,000	27/05/2020	-	400,000	31-60	Verified
Dalda Petrol Station	1,000,000	21/05/2020	-	1,000,000	31-60	Verified
CEDANA CO. LTD	989,000	19/05/2020	-	989,000	31-60	Verified

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ALEMA PETROL STATION LTD	4,100,00 0	20/05/2020	-	4,100,000	31-60	Verified
Alema service LTD	1,750,00 0	21/05/2020	-	1,750,000	31-60	Verified
NEW MALABA PETROL STATION	4,100,00 0	22/05/2020	-	4,100,000	31-60	Verified
WATCHTO WER SERVICE STATION	1,000,00 0	25/05/2020	-	1,000,000	31-60	Verified
Breeze Petroleum Station	1,000,00 0	27/05/2020	-	1,000,000	31-60	Verified
Watchtower Service Station	700,000	21/05/2020	-	700,000	31-60	Verified
Brriden Agencies	2,000,00 0	06/05/2020	-	2,000,000	31-60	Verified
Rock Africa Ventures	3,000,00 0	06/05/2020	-	3,000,000	31-60	Verified
Golden Crest Agencies	2,103,50 0	27/5/2020	-	2,103,500	31-60	Verified
Jocken Suppliers	2,000,00 0	29/5/2020	-	2,000,000	31-60	Verified

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Megrasow Logistics	299,880	02/05/2020	-	299,880	31-60	Verified
Turkana Mini Filling Station	2,800,000	06/05/2020	-	2,800,000	31-60	Verified
Kamorata Constructors Ltd	1,000,000	05/05/2020	-	1,000,000	31-60	Verified
Olimex Enterprises	599,880	06/05/2020	-	599,880	31-60	Verified
Western Delux Maize Co Ltd	2,999,750	20/5/2020	-	2,999,750	31-60	Verified
Western Delux Maize Co Ltd	1,498,250	21/5/2020	-	1,498,250	31-60	Verified
DALDA PETROL STATION	480,000	20/05/2020	-	480,000	31-60	Verified
NEW MALABA PETRL STATION	480,000	20/05/2020	-	480,000	31-60	Verified
ALEMA FUEL STATION	480,000	20/05/2020	-	480,000	31-60	Verified
MOSEJE LTD	850,100	19/05/2020	-	850,100	31-60	Verified
sosa Building construction ltd	450,000	12/05/2020	-	450,000	31-60	Verified
DALDA PETROL STATION	446,400	04/05/2020	-	446,400	31-60	Verified

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REDSEAL SOLUTION S LTD	2,700,350	15/05/2020	-	2,700,350	31-60	Verified
HANAL INVESTMENTS LTD	2,825,400	13/05/2020	-	2,825,400	31-60	Verified
Olivemex	1,081,232	29/05/2020	-	1,081,232	31-60	Verified
Wedaya enterprises	1,470,000	29/05/2020	-	1,470,000	31-60	Verified
pascha enterprises	399,000	19/05/2020	-	399,000	31-60	Verified
top hics art and designs	470,439	19/05/2020	-	470,439	31-60	Verified
Opet Entreprises	379,535	19/05/2020	-	379,535	31-60	Verified
Katek co ltd	1,149,400	29/05/2020	-	1,149,400	31-60	Verified
HANAL INVESTMENT	2,900,000	09/04/2020	-	2,900,000	31-60	Verified
RAPOLA GENERAL CONTRACTORS	699,750	08/04/2020	-	699,750	31-60	Verified
T-SHINE INVESTMENT LTD	399,750	08/04/2020	-	399,750	31-60	Verified
Ricnovet General Construction Co.	2,410,000	29/4/2020	-	2,410,000	31-60	Verified

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Magero Suppliers & General Contractors	2,000,000	06/04/2020	-	2,000,000	31-60	Verified
Moseje Limited	2,000,000	06/04/2020	-	2,000,000	31-60	Verified
Mabu Company Ltd	1,999,800	06/04/2020	-	1,999,800	31-60	Verified
Glowen Ventures	1,949,990	06/04/2020	-	1,949,990	31-60	Verified
Betcan suppliers	999,968	02/04/2020	-	999,968	31-60	Verified
Betcan Suppliers	1,499,940	06/04/2020	-	1,499,940	31-60	Verified
Famia General Stores Ltd	2,049,492	06/04/2020	-	2,049,492	31-60	Verified
Twenty First Century	999,968	02/04/2020	-	999,968	31-60	Verified
Cadeodeb Enterprises Ltd	640,000	29/4/2020	-	640,000	31-60	Verified
Anjela & sons	1,000,050	06/04/2020	-	1,000,050	31-60	Verified
Betcan suppliers	2,499,840	06/04/2020	-	2,499,840	31-60	Verified
Nasewa Building contractors	1,976,865	05/04/2020	-	1,976,865	31-60	Verified

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Triwest Kenya Limited	1,050,730	02/04/2020	-	1,050,730	31-60	Verified
Megrasow Logistics Company	399,966	29/04/2020	-	399,966	31-60	Verified
JUBAIN GENERAL SUPPLIES LIMITED	2,000,000	27/04/2020	-	2,000,000	31-60	Verified
REDSEAL SOLUTION S LTD	1,545,636	12/05/2020	-	1,545,636	31-60	Verified
MEGALAS ER INTERNATIONAL LTD	2,992,500	08/04/2020	-	2,992,500	31-60	Verified
TURUKAN A MIN FILLING STATION	3,276,911	06/04/2020	-	3,276,911	31-60	Verified
OLUBELA SERVICES	1,969,000	27/03/2020	-	1,969,000	61-90	Verified
RUDELWHITE ENTERPRISES	8,656,360	11/03/2020	-	8,656,360	61-90	Verified
MEGALAS ER INTERNATIONAL	983,644	06/03/2020	983,644		61-90	Verified
OPET ENTERPRISES	499,600	30/03/2020	-	499,600	61-90	Verified

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	CEDANAH CO. LTD	1,199,24 0	30/03/2020	-	1,199,240	61-90	Verified
	MEGALAS ER INTERNAT IONAL	472,250	06/03/2020	-	472,250	61-90	Verified
	MOGITO ENTERPRI SES	656,380	06/03/2020	-	656,380	61-90	Verified
	MEGALAS ER INTERNAT IONAL	1,282,88 0	30/03/2020	-	1,282,880	61-90	Verified
	BREN ENTERPRI SES LTD	4,000,00 0	06/03/2020	-	4,000,000	61-90	Verified
	ARSENE AGENCIES	544,000	05/03/2020	-	544,000	61-90	Verified
	OPET ENTERPRI SES	1,699,60 0	30/03/2020	-	1,699,600	61-90	Verified
	Olimex Enterprises	1,999,93 7	02/04/2020	-	1,999,937	61-90	Verified
	Gesterd Professional Services	999,900	27/3/2020	-	999,900	61-90	Verified
	Megrasow Logistics Company	1,998,00 0	12/03/2020	-	1,998,000	61-90	Verified
	Walag Stationers	76,500	19/2/2020	-	76,500	61-90	Verified

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Globe Tech Ltd	3,000,000	16/3/2020	-	3,000,000	61-90	Verified
Gesterd Professional Services	1,998,000	16/3/2020	-	1,998,000	61-90	Verified
Olimex Enterprises	100,000	02/03/2020	-	100,000	61-90	Verified
QUERMAR INVESTMENT	223,000	17/03/2020	-	223,000	61-90	Verified
CEDANA COMPANY LTD	699,600	27/03/2020	-	699,600	61-90	Verified
ZACTINA LTD	405,000	06/03/2020	-	405,000	61-90	Verified
LANCY INTERNATIONAL	270,000	06/03/2020	-	270,000	61-90	Verified
APIRIANUS KAGWERO SUPPLIES	540,000	06/03/2020	-	540,000	61-90	Verified
BARASHO LTD	270,000	06/03/2020	-	270,000	61-90	Verified
ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED	455,000	06/03/2020	-	455,000	61-90	Verified
YUMIL AGENCIES LIMITED	762,360	30/03/2020	-	762,360	61-90	Verified

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HOSHAMA ENTERPRISES LTD	286,000	30/03/2020	-	286,000	61-90	Verified
SOWINA INVESTMENT(K)LIMITED	1,189,000				61-90	Verified
TED	0	19/03/2020	-	1,189,000		Verified
SHABSAL COMPANY LTD	2,978,900	18/03/2020	-	2,978,900	61-90	Verified
Tajcom limited	446,160	04/03/2020	-	446,160	61-90	Verified
MOGITO ENTERPRISE	1,000,000	12/02/2020	-	1,000,000	91-120	Verified
DUKE CYBER CAFÉ	1,200,000	12/02/2020	-	1,200,000	91-120	Verified
POWA ENTERPRISES LTD	7,000,000	07/02/2020	3,500,000		91-120	Verified
DALDA PETROL STATION	446,400	07/02/2020	-	446,400	91-120	Verified
Ricnovet General Construction Co.	1,999,940	06/02/2020	-	1,999,940	91-120	Verified
Laxity Enterprises	1,500,000	28/2/2020	-	1,500,000	91-120	Verified
Betcan suppliers	999,900	06/02/2020	-	999,900	91-120	Verified

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	Moseje Ltd	3,000,000	06/02/2020	-	3,000,000	91-120	Verified
	Watch Tower Services	400,000	06/02/2020	-	400,000	91-120	Verified
	CMC Motors	502,600	10/02/2020	-	502,600	91-120	Verified
	Meliako Contractors Ltd	1,359,900	06/02/2020	-	1,359,900	91-120	Verified
	Cadeodeb Enterprises Ltd	239,400	06/02/2020	-	239,400	91-120	Verified
	CMC Motors	3,555,200	10/02/2020	-	3,555,200	91-120	Verified
	CMC Motors	502,600	10/02/2020	-	502,600	91-120	Verified
	CMC Motors	502,600	10/02/2020	-	502,600	91-120	Verified
	Munzogo Enterprises	999,000	10/02/2020	-	999,000	91-120	Verified
	CMC Motors	3,605,200	10/02/2020	-	3,605,200	91-120	Verified
	CMC Motors	3,555,200	10/02/2020	-	3,555,200	91-120	Verified
	king fishers General works	2,000,000	06/02/2020	-	2,000,000	91-120	Verified
	TOYOTA KENYA	2,986,000	14/2/2020	-	2,986,000	91-120	Verified

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	KOBILA LIMITED	1,500,000	07/02/2020	-	1,500,000	91-120	Verified
	OLUBELA SERVICES LTD	1,500,000	24/02/2020	-	1,500,000	91-120	Verified
	BIMSTAR CO LTD	500,000	07/02/2020	-	500,000	91-120	Verified
	ROWA CONSTRUCTION CO. LTD	1,100,000	07/02/2020	-	1,100,000	91-120	Verified
	BIMSTAR CO LTD	500,000	07/02/2020	-	500,000	91-120	Verified
	BIMSTAR CO LTD	350,080	07/02/2020	-	350,080	91-120	Verified
	CARE AAA HOLDINGS	329,000	07/02/2020	-	329,000	91-120	Verified
	YUMIL AGENCIES LIMITED	761,600	07/02/2020	-	761,600	91-120	Verified
	BREEZ PETROLEUM	189,300	20/02/2019	-	189,300	91-120	Verified
	dalda petrol station	700,000	14/02/2020	-	700,000	91-120	Verified
	Anthorny Baraza Ogutu Enterprises	1,993,265	04/02/2020	-	1,993,265	91-120	Verified
	Busia lead	999,600	19/02/2020	-	999,600	91-120	Verified
	Kingfisher General Works	310,800	04/02/2020	-	310,800	91-120	Verified

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Rochale Enterprises	3,000,300	07/01/2019	2,000,000	1,000,300	Above 120	Verified
HANAL INVESTMENT	399,000	30/01/2020	-	399,000	Above 120	Verified
MEGALASER INTERNATIONAL	600,000	30/01/2020	-	600,000	Above 120	Verified
HANAL INVESTMENT	999,000	30/01/2020	-	999,000	Above 120	Verified
MOGITO ENTERPRISE	990,000	30/01/2020	-	990,000	Above 120	Verified
MEGRASO W LOGISTICS LTD	500,000	30/01/2020	-	500,000	Above 120	Verified
MELIAKO CONTRACTORS	1,345,360	15/04/2019	-	1,345,360	Above 120	Verified
ADVANCED MEDICAL SOLUTIONS LIMITED	5,168,000	28/01/2020	-	5,168,000	Above 120	Verified
CLAPET LIMITED	573,400	07/06/2019	-	573,400	Above 120	Verified
KENYA LITERATURE	8,280,000	22/01/2019	147,751	8,132,249	Above 120	Verified

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RE BUREAU							
VALUKULU ENTERPRISES LTD	4,000,000	28/01/2020	-	4,000,000	Above 120	Verified	
LUPIDA POLYTECHNIC	1,200,000	25/06/2014	-	1,200,000	Above 120	Verified	
BREN ENTERPRISES LTD	1,300,000	16/01/2020	-	1,300,000	Above 120	Verified	
LUPIDA POLYTECHNIC	1,200,000	agreement date- 25/6/2014	-	1,200,000	Above 120	Verified	
TOYOTA KENYA LTD	4,040,000	16/01/2020	-	4,040,000	Above 120	Verified	
TOYOTA KENYA LTD	4,040,000	17/01/2020	-	4,040,000	Above 120	Verified	
ISUZU EAST AFRICA LIMITED	3,583,400	18/01/2020	-	3,583,400	Above 120	Verified	
ISUZU EAST AFRICA LIMITED	3,583,400	19/01/2020	-	3,583,400	Above 120	Verified	
ISUZU EAST AFRICA LIMITED	3,583,400	20/01/2020	-	3,583,400	Above 120	Verified	

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Annual Reports and Financial Statements for the year ended 30th June, 2020.

ISUZU EAST AFRICA LIMITED	3,583,400	21/01/2020	-	3,583,400	Above 120	Verified
SOSA Building Construction Company	987,000	24/12/2019	-	987,000	Above 120	Verified
Twenty First Century	1,900,000	13/1/2020	-	1,900,000	Above 120	Verified
Spellion Kenya Ltd	5,010,000	23/12/2019	-	5,010,000	Above 120	Verified
Cadeodeb Enterprises Ltd	500,000	31/1/2020	-	500,000	Above 120	Verified
Kobila Limited	1,999,200	23/12/2019	-	1,999,200	Above 120	Verified
Gesterd Professional Services	2,450,000	19/12/2019	-	2,450,000	Above 120	Verified
Bren Enterprises	1,000,000	23/12/2019	-	1,000,000	Above 120	Verified
Busia Lead Limited	1,800,000	24/12/2019	-	1,800,000	Above 120	Verified
Wedaya Enterprises	3,207,523	22/1/2020	-	3,207,523	Above 120	Verified
Jocken Suppliers	1,999,800	13/1/2020	-	1,999,800	Above 120	Verified

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Dalda Petrol Station	1,000,000	29/10/2019	-	1,000,000	Above 120	Verified
Opet Enterprises	3,350,000	13/1/2020	-	3,350,000	Above 120	Verified
Yumil Agencies Ltd	208,409	22/1/2020	-	208,409	Above 120	Verified
Meliako Contractors Ltd	438,750	13/1/2020	-	438,750	Above 120	Verified
Wasp Enterprises	868,800	17/01/2020	-	868,800	Above 120	Verified
Stirling Construction Co. Ltd	1,999,200	13/1/2020	-	1,999,200	Above 120	Verified
Bren Enterprises Ltd	997,500	24/12/2019	-	997,500	Above 120	Verified
Rofe General Const. Company	1,999,200	09/01/2020	-	1,999,200	Above 120	Verified
Yumil Agencies Ltd	480,200	22/1/2020	-	480,200	Above 120	Verified
Fabi Limited	548,000	22/1/2020	-	548,000	Above 120	Verified
Fabi Limited	4,252,000	22/1/2020	-	4,252,000	Above 120	Verified
Westkorm Limited	1,998,000	30/1/2020	-	1,998,000	Above 120	Verified

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Yumil Agencies Limited	1,994,996	07/01/2020	-	1,994,996	Above 120	Verified
Gesterd Professional Services	1,998,000	17/01/2020	-	1,998,000	Above 120	Verified
Opet Enterprises	1,200,000	23/12/2019	-	1,200,000	Above 120	Verified
Bioscan Diagnostic s	3,588,000	16/12/2019	-	3,588,000	Above 120	Verified
Gesterd Professional Services	996,800	23/12/2019	-	996,800	Above 120	Verified
Giant Sahara Construction Ltd	1,500,000	01/09/2020	-	1,500,000	Above 120	Verified
Chesve Company	600,000	08/01/2020	-	600,000	Above 120	Verified
Ventureline Enterprises	9,000,000	31/01/2019	-	9,000,000	Above 120	Verified
Katoke Company Limited	2,000,025	16/10/2019	-	2,000,025	Above 120	Verified
Bren Enterprises Ltd	1,800,000	23/12/2019	-	1,800,000	Above 120	Verified
Abori Agencies Ltd	948,740	15/1/2020	-	948,740	Above 120	Verified
Kobila Limited	800,000	23/12/2019	-	800,000	Above 120	Verified

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Watch Tower Services	497,400	17/09/2019	-	497,400	Above 120	Verified
Ventureline Enterprises	1,998,000	13/12/2019	-	1,998,000	Above 120	Verified
Watch Tower Services	500,000	15/9/2019	-	500,000	Above 120	Verified
Mabu Company Ltd	499,590	14/01/2020	-	499,590	Above 120	Verified
Magero Suppliers	1,500,000	29/12/2019	-	1,500,000	Above 120	Verified
Ventureline Enterprises	3,000,000	13/12/2019	-	3,000,000	Above 120	Verified
Ventureline Enterprises	3,498,000	13/12/2019	-	3,498,000	Above 120	Verified
DUKE CYBER CAFÉ	262,860	28/10/2019	-	262,860	Above 120	Verified
T - SHINE INVESTMENT LIMITED	118,800	18/01/2019	-	118,800	Above 120	Verified
BIMSTAR	719,551	12/08/2020	-	719,551	Above 120	Verified
ARSENE AGENCIES	1,283,280	31/01/2020	-	1,283,280	Above 120	Verified

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BREEZ PETROLEU M	400,000	04/01/2020	-	400,000		Above 120	Verified
Katek construction	360,912	16/1/2019	-	360,912		Above 120	Verified
DALDA PETROL STATION	1,000,00 0	28/10/2019	-	1,000,000		Above 120	Verified
KARUOK GENERAL SUPPLIES	930,000	31/01/2020	-	930,000		Above 120	Verified
BUSIA LEAD	1,000,00 0	18/03/2019	-	1,000,000		Above 120	Verified
CADEODE B ENTERPRI SES	4,517,00 0	09/10/2019	-		4,517,000	Above 120	Verified
FARAM E. A LTD	8,324,50 4	17/04/2018	1,676,500		6,648,004	Above 120	Verified
HIGHRIDG E PHARMAC EUTICALS	3,006,99 3	20/08/2018	-	3,006,993		Above 120	Verified
BIBO PHARMAC EUTICALS	3,014,65 0	08/01/2019	-	3,014,650		Above 120	Verified
COMPSKIL LS TECHNOL OGIES	1,360,00 0	03/11/2016	-		1,360,000	Above 120	Verified
MOGITO ENTERPRI SES	416,300	21/11/2019	-		416,300	Above 120	Verified

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	OLIMEX ENTERPRISES	427,500	21/11/2019	-	427,500	Above 120	Verified
	OLIMEX ENTERPRISES	316,000	17/12/2018	-	316,000	Above 120	Verified
	BARASHO LTD	303,500	24/10/2019	-	303,500	Above 120	Verified
	ROCK AFRICA	200,000	04/06/2019	-	200,000	Above 120	Verified
	APIRIANUS KAGWERO SUPPLIES	800,000	04/06/2019	525,000	275,000	Above 120	Verified
	ANTONY BARASOGUTU	250,000	15/04/2019	-	250,000	Above 120	Verified
	FIN PHARM MEDICAL SUPPLIES	440,000	09/02/2018	-	440,000	Above 120	Verified
	ONIKERE	210,100	25/01/2019	-	210,100	Above 120	Verified
	KOPERON ENTERPRISES	800,000	25/01/2019	-	800,000	Above 120	Verified
	JUBAIN GENERAL SUPPLIES LIMITED	2,000,000	11/12/2019	-	2,000,000	Above 120	Verified
	BEWANGA GENERAL MERCHANTS	400,000	14/01/2020	-	400,000	Above 120	Verified

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	MOSEJE LTD	1,182,500	12/02/2019	760,050	422,450	Above 120	Verified
	BURAQ PETROLEUM	499,800			499,800	Above 120	
	INTERNATIONAL		11/12/2019	-			Verified
	ARSENE AGENCIES LIMITED	1,210,000	24/05/2018	-	1,210,000	Above 120	Verified
	ADVANCED MEDICAL SOLUTIONS LIMITED	1,900,000	08/01/2019	-	1,900,000	Above 120	Verified
	BIOSCAN DIAGNOSTICS	4,200,000	21/01/2019	-	4,200,000	Above 120	Verified
	ABA HEALTHCARE LIMITED	20,588,995	20/04/2018	-	20,588,995	Above 120	Verified
	MELIAKO CONTRACTORS LTD	1,000,800	12/11/2019	-	1,000,800	Above 120	Verified
	MANA PHARMACY LIMITED	15,349,320	02/02/2018	7,460,920	7,888,400	Above 120	Verified
	BIBO PHARMACEUTICALS	370,500	14/02/2019	-	370,500	Above 120	Verified
	MANA PHARMACY LIMITED	6,050,250	05/11/2018	-	6,050,250	Above 120	Verified

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	KENYA MEDICAL SUPPLIES AUTHORITY	54,000,000	07/05/2019	10,000,000	44,000,000	Above 120	Verified
	KENYA MEDICAL SUPPLIES AUTHORITY	53,501,517	17/09/2019	-	53,501,517	Above 120	Verified
	ALEMA SERVICE STATION	300,000	04/06/2019	-	300,000	Above 120	Verified
	DALDA PETROL	667,810	12/09/2018	-	667,810	Above 120	Verified
	DALDA PETROL	300,000	12/09/2018	-	300,000	Above 120	Verified
	DALDA PETROL	200,000	12/09/2018	-	200,000	Above 120	Verified
	DALDA PETROL	2,000,000	05/03/2019	-	2,000,000	Above 120	Verified
	NEW MALABA BORDER SERVICE STATION	400,000	04/06/2019	-	400,000	Above 120	Verified
	NEW MALABA BORDER SERVICE STATION	400,000	18/09/2019	-	400,000	Above 120	Verified
	KATEK CONSTRUCTION	193,175	14/05/2019	-	193,175	Above 120	Verified

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	ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED	794,240	23/08/2018	749,240	45,000	Above 120	Verified
	GOMBE STATIONS AND GENERAL SUPPLIES	297,000	22/05/2018	-	297,000	Above 120	Verified
	ALUKU RESOLUTIONS AND TECHNOLOGIES LIMITED	700,000	22/01/2019	-	700,000	Above 120	Verified
	King Fisher General works	497,752	20/01/2020	-	497,752	Above 120	Verified
	FABI LTD	279,000	16/01/2020	-	279,000	Above 120	Verified
	JUVEEMMA S AFRICA LTD	260,000	06/02/2019	-	260,000	Above 120	Verified
	FABI LTD	1,000,000	06/01/2020	-	1,000,000	Above 120	Verified
	DALDA PETROL STATION	624,960	06/01/2020	-	624,960	Above 120	Verified
	NEXIUM ENTERPRISES	1,499,500	23/10/2019	-	1,499,500	Above 120	Verified

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BIMSTAR LTD	499,500	10/11/2019	-	499,500	Above 120	Verified
DOUBLE SHASA LIMITED	499,980	22/01/2020	-	499,980	Above 120	Verified
DOUBLE SHASA LIMITED	1,800,000	17/01/2020	-	1,800,000	Above 120	Verified
T-SHINE INVESTMENT LTD	1,200,000	23/10/2019	-	1,200,000	Above 120	Verified
DOLMER ENTERPRISES LIMITED	2,400,000	20/05/2019	-	2,400,000	Above 120	Verified
QUEMAR INVESTMENT LTD	452,464	22/01/2020	-	452,464	Above 120	Verified
BREN ENTERPRISES LTD	2,400,000	24/05/2019	-	2,400,000	Above 120	Verified
WEDAYA ENTERPRISES	469,912	10/11/2019	-	469,912	Above 120	Verified
MAGI GENERAL CONTRACTORS LTD	2,200,000	22/01/2020	-	2,200,000	Above 120	Verified
QUEMAR INVESTMENT LTD	265,350	28/11/2018	-	265,350	Above 120	Verified
THE BREEZE	300,000	16/10/2019	-	300,000	Above 120	Verified

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	karuok general services	392,188	25/03/2019	-	392,188	Above 120	Verified
	SOSA	998,899	25/11/2019	-	998,899	Above 120	Verified
	NEWLINK SUPPLIES LTD	699,852	14/01/2020	-	699,852	Above 120	Verified
	Anjela and Son Limited	736,000	17/01/2020	-	736,000	Above 120	Verified
	Anjela and Son Limited	220,780	10/04/2019	-	220,780	Above 120	Verified
	Ventureline Enterprises	4,800,000	09/01/2020	-	4,800,000	Above 120	Verified
	MOGITO	368,137	18/08/2020	-	368,137	Above 120	Verified
	SUB-TOTAL	<u>554,112,718</u>		<u>27,803,105</u>	526,309,613	<u>-</u> =	
CLASSIFICATION	SUPPLIER	AMOUNT CONTRACTED	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING BALANCE AS AT 2019/2020	AGING ANALYSIS (DAYS)	COMMENTS
SUPPLY OF SERVICES	JOO MOTORS	29,060	02/06/2020	-	29,060	0 - 30	Verified
	JOO MOTORS	58,800	02/06/2020	-	58,800	0 - 30	Verified
	LIZEXCEL SERVICES LIMITED	354,000	24/06/2020	-	354,000	0 - 30	Verified

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	GARDEN PARK	250,100	17/06/2020	-	250,100	0 - 30	Verified
	OLUBELA SERVICES LTD	4,000,000	19/05/2020	-	4,000,000	31 - 60	Verified
	DESTINY					31 - 60	
	WORLD TRAVEL	508,335	03/05/2020	-	508,335	31 - 60	Verified
	KENYA UNION OF SAVINGS AND COOPERATIVE LIMITED	330,000	03/05/2020	-	330,000	31 - 60	Verified
	NATION MEDIA	120,640	24/07/2020	-	120,640	31-60	Verified
	LIZ EXCEL SERVICES LTD	345,000	21/05/2020	44,006	345,000	31-60	Verified
	CHEFWEST HOTEL	50,000	14/05/2020	-	50,000	31-60	Verified
	HANAL INVESTMENTS LTD	3,467,990	19/05/2020	-	3,467,990	31 - 60	Verified
	SOWINA INVESTMENT(K)LIMITED	3,596,000	28/03/2020	-	3,596,000	61 - 90	Verified
	OLUBELA SERVICES LTD	136,340	20/04/2020	-	136,340	61 - 90	Verified
	NASEWA BUILDING	1,492,500	20/04/2020	-	1,492,500	61 - 90	Verified



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	CONTRACTORS						
	SAMIA RESORT	183,000	20/04/2020	-	183,000	61 - 90	Verified
	FARM VIEW HOTEL	213,000	14/04/2020	-	213,000	61 - 90	Verified
	NATION MEDIA GROUP PLC	366,380	23/04/2020	-	366,380	61 - 90	Verified
	FARM VIEW HOTEL	285,000	10/03/2020	-	285,000	91 - 120	Verified
	STANDARD GROUP LIMITED	240,126	16/03/2020	-	240,126	91 - 120	Verified
	FARM VIEW HOTEL	462,000	04/03/2020	-	462,000	91 - 120	Verified
	FARM VIEW HOTEL	242,920	invoice date 4-6-2020/13-8-2018/12-11-2018/19-3-2020/22-11-2019/1-8-2019/20-12-2018/28-11-2018/11-3-2020	-	242,920	91 - 120	Verified
	HOTEL JOVENTURE	630,000	11/03/2020	-	630,000	91 - 120	Verified
	Victoria comfort	331,500	13/03/2020	-	331,500	91 - 120	Verified
	MBALE Uganda MUNICIPAL	650,000	10/03/2020	-	650,000	91 - 120	Verified

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LITY UGANDA							
Tesco	400,000	17/12/2018	-	400,000	Above 120	Verified	
MEGALAS ER INTERNAT IONAL	3,000,00 0	21/01/2020	-	3,000,000	Above 120	Verified	
NASEWA BUILDING CONTRAC TORS	3,985,73 2	09/01/2020	-	3,985,732	Above 120	Verified	
NASEWA BUILDING CONTRAC TORS	4,005,26 8	09/01/2020	-	4,005,268	Above 120	Verified	
CEDANA COMPANY LTD	2,799,78 0	21/05/2019	-	2,799,780	Above 120	Verified	
MILLYFRE D ENTERPRI SE LTD	4,000,00 0	09/01/2020	-	4,000,000	Above 120	Verified	
MILLYFRE D ENTERPRI SE LTD	3,000,00 0	14/01/2020	-	3,000,000	Above 120	Verified	
TALSTAR SERVICES LTD	998,000	17/01/2020	-	998,000	Above 120	Verified	

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PATLIZA CON. LTD	1,866,25 0	26/06/2017	-	1,866,250	Above 120	Verified
HANAL INVESTME NT	2,903,20 0	16/01/2017	-	2,903,200	Above 120	Verified
JALISNAD O ENT. LTD	2,599,87 2	09/01/2020	-	2,599,872	Above 120	Verified
Forever thirty one Enterprises	1,720,00 0	21/01/2020	-	1,720,000	Above 120	Verified
TWO EMS associates ltd	30,344,0 22	05/01/2017	21,240,815	9,103,207	Above 120	Verified
Interlink investment Ltd	656,000	20/01/2020	-	656,000	Above 120	Verified
Jocken Suppliers	1,500,00 0	09/01/2020	-	1,500,000	Above 120	Verified
NATION MEDIA GROUP	547,520	20/05/2019	116,000	431,520	Above 120	Verified
HOTEL SWITWOT AS	500,000	20/11/2019	-	500,000	Above 120	Verified
FARMVIE W HOTEL	47,000	09/04/2019	-	47,000	Above 120	Verified
FARMVIE W HOTEL	171,200	14/03/2019	-	171,200	Above 120	Verified
FARMVIE W HOTEL	125,000	07/05/2019	-	125,000	Above 120	Verified
FARMVIE W HOTEL	200,900	20/06/2019	-	200,900	Above 120	Verified



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FARMVIE W HOTEL	316,500	08/12/2019	-	316,500	Above 120	Verified
FARMVIE W HOTEL	250,500	21/02/2020	-	250,500	Above 120	Verified
STANDAR D GROUP LIMITED	177,480	18/06/2019	-	177,480	Above 120	Verified
STANDAR D GROUP LIMITED	262,200	26/03/2019	-	262,200	Above 120	Verified
THE STAR NEWS PAPER	430,000	10/12/2019	-	430,000	Above 120	Verified
FARMVIE W HOTEL	285,859	05/02/2019	-	285,859	Above 120	Verified
FARMVIE W HOTEL	264,000	14/05/2019	-	264,000	Above 120	Verified
KIDEE INVESTMENTS LTD	150,000	11/06/2019	-	150,000	Above 120	Verified
KIDEE INVESTMENTS LTD	420,000	05/09/2018	-	420,000	Above 120	Verified
BORDER PALACE HOTEL	175,000	31/05/2019	-	175,000	Above 120	Verified
HOTEL PEARLAND	500,000	04/11/2019	-	500,000	Above 120	Verified
FARMVIE W HOTEL	495,000	11/06/2019	-	495,000	Above 120	Verified
FARMVIE W HOTEL	241,250	01/03/2019	-	241,250	Above 120	Verified
MEDISERVE	290,029	31/10/2019	-	290,029	Above 120	Verified

COUNTY EXECUTIVE OF BUSIA

Annual Reports and Financial Statements for the year ended 30th June, 2020.

HEALTHC ARE							
BUSIA MOTORS SERVICE GARAGE	805,000	28/01/2020	-	805,000	Above 120	Verified	
RELIANCE SECURITY	1,872,00 0	05/04/2018	585,600	1,286,400	Above 120	Verified	
RELIANCE SECURITY	1,092,00 0	05/04/2018	651,000	441,000	Above 120	Verified	
Kifaru auto works	655,336	12/04/2019	-	655,336	Above 120	Verified	
Border palace hotel	324,000	08/04/2019	-	324,000	Above 120	Verified	
Border palace hotel	110,000	02/04/2019	-	110,000	Above 120	Verified	
Border palace hotel	112,500	05/11/2018	-	112,500	Above 120	Verified	
Standard group PLC	586,856	01/03/2019	-	586,856	Above 120	Verified	
Farmview hotel	370,000	22/05/2019	-	370,000	Above 120	Verified	
Nation media group plc	741,600	18/04/2019	-	741,600	Above 120	Verified	
the star publications ltd	342,014	19/01/2019	-	342,014	Above 120	Verified	
Hotel Pearland	500,000	08/04/2019	-	500,000	Above 120	Verified	
Postal corporation of kenya	990	18/04/2019	-	990	Above 120	Verified	

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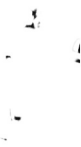
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Sceptre tours and travel	395,000	05/07/2016	-	395,000	Above 120	Verified
Joventure Hotel	205,320	29/01/2018	-	205,320	Above 120	Verified
Crown Garden solutions	600,000	01/09/2017	-	600,000	Above 120	Verified
Jenco Contractors ltd	5,340,000	23/10/2018	-	5,340,000	Above 120	Verified
Faridi Housing Cooperative society ltd	1,676,844	12/06/2014	-	1,676,844	Above 120	Verified
Busia Motors	301,000	09/01/2020	-	301,000	Above 120	Verified
THE STAR PUBLICATIONS LTD	342,014	07/02/2020	-	342,014	Above 120	Verified
HOTEL JOVENTURE	418,000	17/12/2019	-	418,000	Above 120	Verified
HOTEL JOVENTURE	484,000	15/01/2020	-	484,000	Above 120	Verified
HOTEL JOVENTURE	634,500	13/01/2020	-	634,500	Above 120	Verified
HOME PARK MOTEL	360,000	12/02/2020	24,000	336,000	Above 120	Verified
FARMVIEW HOTEL	500,000	16/10/2019	-	500,000	Above 120	Verified
FARMVIEW HOTEL	225,000	16/10/2019	-	225,000	Above 120	Verified



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	DESTINY WORLD TRAVEL	153,530	18/12/2019	-	153,530	Above 120	Verified
	the standard	300,000	27/02/2020	-	300,000	Above 120	Verified
	CC General insurance limited	470,888	25/02/2020	-	470,888	Above 120	Verified
	nita	17,562,7 62	25/02/2020	5,900,000	11,662,762	Above 120	Verified
	sahara fm Ireb summit in Buis,west fm and Eumia fm	590,000	07/06/2018	-	590,000	Above 120	Verified
	Neo Arts and Herald	1,490,00 0	14/05/2015	-	1,490,000	Above 120	Verified
	SUB- TOTAL	<u>127,531, 408</u>		<u>28,561,421</u>	99,013,993	<u>—</u> :	
	GRAND TOTAL	<u>948,350, 698</u>		<u>204,150,222</u>	<u>744,244,482</u>	<u>—</u> :	



COUNTY EXECUTIVE OF BUSIAAnnual Reports and Financial Statements for the year ended 30th June, 2020.**ANNEX 3- SUMMARY OF FIXED ASSET REGISTER**

Asset class (Assets Owned by the County)	Historical Cost B/F 2018-2019 (Kshs.)	Acquisitions during the FY- 2019-2020 (Kshs.)	Disposal during the FY 2019-2020 (Kshs.)	Historical Cost 2019-2020 (Kshs.)
Land	236,377,239	-	-	236,377,239
Buildings and Structures	977,613,779	25,668,947	-	1,003,282,726
Transport Equipment	320,512,337	5,123,121	-	325,635,458
Office Equipment, Furniture and Fittings	248,862,465	35,368,590	-	284,231,055
ICT Equipment, Software And other ICT Assets	322,586,923	2,542,389	-	325,129,312
Other Machinery and Equipment	533,334,360	2,409,387	-	535,743,747
Heritage and Cultural Assets	-	-	-	-
Intangible Assets	-	-	-	-
Sub-Total	<u>2,639,287,103</u>	<u>71,112,434</u>	-	<u>2,710,399,537</u>
Assets Acquired and Transferred to the Community (Community Assets).	5,358,087,001	318,971,524	-	5,677,058,525
Total Assets Acquired	<u>7,997,374,104</u>	<u>390,083,958</u>	-	<u>8,387,458,062</u>



ANNEX 4: INTER ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred	Amount Confirmed as received	Difference	Explanation
						Kshs	Kshs.		
1	County Assembly	131,000,000.00	301,332,910.00	164,639,862.00	244,355,811.00	841,328,583.00	841,328,583.00	-	
2	Kenya Devolution Support Programme(KDSP)	-	-	115,027,637.60	9,841,428.40	124,869,066.00	124,869,066.00	-	
3	Kenya Urban Support Programme(KUSP)	-	-	-	8,800,000.00	8,800,000.00	8,800,000.00	-	
4	Emergency Relief and Refugee Assistance	-	-	7,828,269.00	7,607,093.00	15,435,362.00	15,435,362.00	-	
5	Scholarship and Other Educational Benefits	-	-	34,236,320.00	-	34,236,320.00	34,236,320.00	-	
6	Education Revolving Scheme	-	-	20,000,000.00	5,669,534.50	25,669,534.50	25,669,534.50	-	
7	Agricultural Sector Development Support Programme	-	-	19,118,590.80	7,719,222.20	26,837,813.00	26,837,813.00	-	
8	Other Capital and Grants Transfers	405,000.00	103,822,546.10	120,946,057.50	297,260,634.40	522,434,238.00	522,434,238.00	-	
9	Special Purpose	-	24,915,420.00	18,512,541.40	66,579,256.60	110,007,218.00	110,007,218.00	-	
10	Total	131,405,000.00	430,070,876.10	500,309,278.30	647,832,980.10	1,709,618,134.50	1,709,618,134.50	-	

Chief Officer for Finance

Name: Mr. Nicodemus Onyango Mulaku

ICPAK Member Number: 5530

Director Accounting Services

Name: Ms. Roselin Lumbasi

ICPAK Member Number: 12273

