

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BUSIA

**FOR THE YEAR ENDED
30 JUNE, 2024**

REFS LAID	
DATE	26.02.2025
TABLED BY	MAJORITY LEADER
COMMITTEE	
CLERK/RESPONSIBLE	BELINDA



BUSIA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

Prepared in accordance with the cash basis of Accounting Method under the International Public
Sector Accounting Standards (IPSAS)

Count Government of Busia
Busia County Assembly
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1. Acronyms and Glossary of Terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
MCA	Member of County Assembly
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

The Assembly's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Fredrick Wafula Odilo
2.	Ag. Clerk of the County Assembly	Carolyne Imukutete
3.	Deputy Clerk-Plenary Services	Francis Makokha
4.	Director, Hansard	Jackob Mallo
5.	Assistant Director, Human Resource	Nancy Mulaa
6.	Director, Committee Services	Evelyne Mwaro
7.	Assistant Director, Legal Services	Maureen Ogombe
8.	Assistant Director, Plenary Services	Emma Akiru
9.	Assistant Director, Hansard	Renson Buluma
10.	Ag. Assistant Director Finance & Accounting	Samuel Odima
11.	Procurement	Lilian Odunga
12.	Internal Audit	Benedictus Oese

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Carolyne Imukutete
2.	Chief Finance Officer	Samuel Odima
3.	Principal Accountant	Felix Otande
4.	Procurement Officer	Lilian Odunga

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

During the year under review, the County Assembly Management and operations were supported by institutions, which were established to ensure prudent management.

These institutions are:

- Office of the County Executive Committee member in charge of Finance and economic planning is majorly dealing with formulation of macro fiscal policies.
- Office of Chief Officer Finance and Economic planning, which is dealing with planning, revenue mobilisation, budgeting expenditure controls and financial management.
- The County Assembly Services Board and its committees including Budget, Finance, Audit and Risk Management.
- The committees of the County Assembly including Budget and Appropriation, Public Accounts and Investment Committee (PAIC)

Other institutions which provided oversight controls during the year under review were as follows:

1. Office of The Controller of Budget
2. The Senate
3. Public Sector Accounting Standards Board
4. Commission on Revenue Allocation
5. Salaries and Remuneration Commission
6. Office of The Auditor General

(e) Busia County Assembly's Headquarters

P.O. Box 1018-50400

Busia-Kisumu Road/Highway

BUSIA, KENYA

(f) Busia County Assembly Contacts

The County Assembly contacts are:

Telephone :(254) 0725 735 498

E-mail: clerkbusiacountyassembly@yahoo.com

Website: www.busiaassembly.go.ke

(g) Busia County Assembly Bankers

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

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2. Other Commercial Banks
Kenya commercial bank
Co-operative bank

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

(j) County Attorney

J O Juma and Company Advocates
P.O Box 9939-00200
Nairobi

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Busia county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the County Assembly Service Board while the County Assembly Clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

- a. Agriculture, Environment and Natural Resources Committee
- b. Health and Sanitation Committee
- c. Information Communication Technology Committee
- d. Children, Early childhood Development and Vocational Training
- e. Labour and Social Welfare
- f. Legal Affairs and Human Rights
- g. Planning, Trade, Tourism, cooperatives and industrialization
- h. Transport, Public Works and Disaster Management

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- i. Ward Development committee
- j. County Public Investment and Accounts Committee
- k. County budget and appropriations Committee
- l. County Assembly Finance and planning committee
- m. County Assembly Procedures and Rules
- n. Committee on implementation
- o. Committee on Delegated County Legislation
- p. County Assembly Library and House Broadcasting
- q. County Assembly Powers and privileges
- r. County Assembly Business Committee
- s. Committee on Appointment
- t. Committee on selection
- u. Liaison Committee

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a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held three meetings in FY 2023/2024. The committee members during FY 2023/2024 were:

Member	Designation	Ward
Hon. Eng. Odilo Fredrick Wafula	Chairperson	
Hon. Ochalu Ronald Baamu	Vice Chairperson	Malaba Central
Hon. Kanoti Beatrice Phemmy	Member	Bwiri
Hon. Nangame Agnes Adikinyi	Member	Special Elect
Hon. Omumi John Alfred	Member	Bunyala Central
Hon. Odongo Mary Ingunyi	Member	Special Elect
Hon. Ojwang George Wesonga	Member	Special Elect
Hon. Okello Paul Odhiambo	Member	Amukura Central
Hon. Emureit Leonard	Member	Amukura East

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b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held eight extra sittings to deal with arising matters. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. Bonface Erute Ekabten	Chairperson	Amukura West
Hon. Mercy Seraphine Wanyonyi	Vice Chairperson	Special Elect
Hon. Harrison Nyongesa	Member	Busibwabo
Hon. Haggai Wonder	Member	Namboboto
Hon. David Parapara	Member	Ang'urai East
Hon. Zacheaus Kubasu	Member	Marachi North
Hon. Hellen Odwuori	Member	Special Elect
Hon. Juliane Wanyama	Member	Special Elect
Hon. Gardy Jakaa	Member	Bukhayo North/Walatsi

c) Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

Member	Designation	Ward
Hon. Stephen Nasiagi Oyang'o	Chairperson	Bunyala South
Hon. Johnvoster Ouma Ogochi	Vice Chairperson	King'andole
Hon. Peter Kipkoech Talam	Member	Bukhayo West
Hon. James Adung'osi Ong'ole	Member	Ang'oromo

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Hon. Beatrice Kanoti	Member	Bwiri
Hon. Moureen Achieng' Ochieng'	Member	Special Elect
Hon. Eunice Wandera	Member	Bukhayo East
Hon. Patrick Geoffrey Omanyala	Member	Malaba North
Hon. Kennedy Ouma Rupia	Member	Nambale Township

d) Finance Committee

The finance committee provides guidance for financial regulations and policies

Member	Designation	Ward
Hon. Alexander Ayieko	Chairperson	Marachi East
Hon. Concepta Omondi	Vice Chairperson	Special Elect
Hon. Dalmas Onjole	Member	Chakol North
Hon. Monica Mung'ala	Member	Special Elect
Hon. Judith Odeda	Member	Special Elect
Hon. Dennis Okinda	Member	Matayos South
Hon. John Omumi	Member	Bunyala Central
Hon. Paul Okello	Member	Amukura Central
Hon. Bonventure Makokha	Member	Bukhayo Central

a) Audit Committee

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in February 2022 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. Its mandate is to advise the County Assembly on institutional risk management and compliance. The committee held four meetings in FY 2023-2024. The committee members during FY 2023-2024 were:

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Member	Designation
Caroline Oduori	Chairperson
Sylvester Oyogo	Member
Ferdinand Osama	Member
Deborah Wandera	Member
Benedictus Oese	Secretary

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in the seven sub counties where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected three bills through public participation.

Risk management

The County Assembly is in its initial stages of implementing risk management. As of the date of this report, the County Assembly had established a risk management framework as part of its commitment to effective risk oversight and governance. While the framework is in its initial stages, the Assembly has a clearly laid out road map on the implementation and is dedicated to embedding risk management practices into its operational and strategic processes.

Our goal is to build a robust risk management system that supports our long-term strategic objectives. We remain dedicated to advancing our risk management practices and ensuring that they become an integral part of our organizational culture.

Compliance

The County Assembly is created and constituted as per the Constitution of Kenya 2010 and performs its roles and functions as per the Constitution of Kenya and the County Government Act 2012.

The County Assembly also has also enacted the standing orders that govern how the County Assembly conducts its business in the Assembly and its committees. All reports from the various committees which are oversight committees and sectoral committees are tabled in the house, discussed and adopted by the Assembly.

4. Foreword by the Clerk of the Assembly

(i) Budget performance

The total budget for the County Assembly for FY 2023/2024 was Kshs. 981,057,352.00 which consisted of Recurrent Kshs. 890,557,352.00 and Development Kshs. 90,500,000.00. The county exchequer disbursed to the County Assembly a total sum of Kshs 942,251,854.00. The actual expenditure of the county assembly was Kshs. 951,630,591.00 which comprised of Kshs. 899,936,091.39 for actual expenditure on recurrent budget and Ksh. 51,694,500.00 as actual expenditure of development budget. Kshs. 38,805,500.00 was not disbursed as pertains development and this resulted to non-implementation of some project for FY 2023/2024.

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June, 2024 reported in the detailed financial statements together with the commentary and comparative analysis budget and prior year for the key items in the financial statements;

Performance of key development projects

Actual performance against budget for the year ended 30th June, 2024

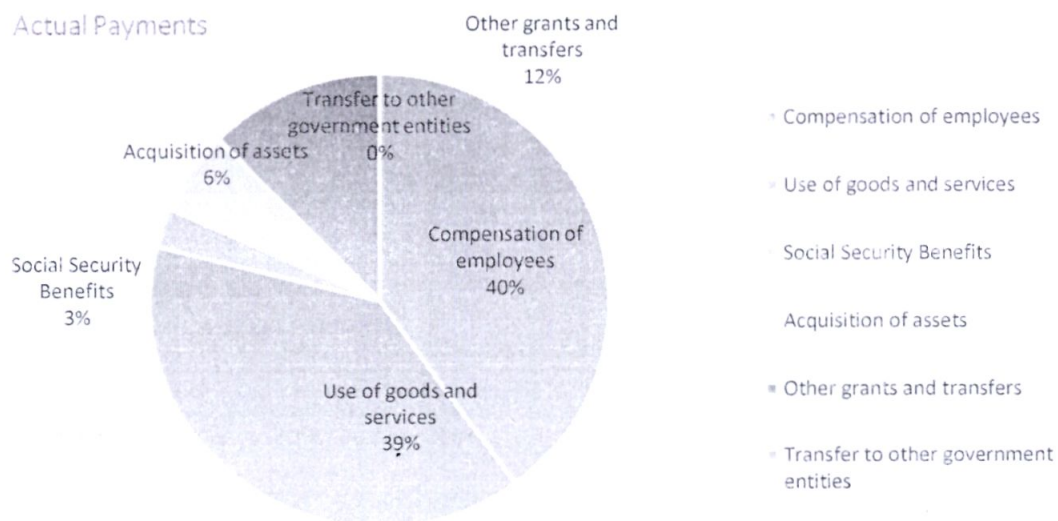
Financial Performance	Original Budget	Actual on Comparable Basis	Budget utilization Difference	% of Utilization Difference to Final Budget
Total Receipts	981,057,352	942,251,854	38,805,498.00	4%
Total Payments	981,057,352	951,630,591	29,427,356.00	3%
Surplus for the year		-9,378,737		

Budget Utilization

The County Assembly spent Ksh. 951,630,591.00 against an approved budget of Ksh. 981,057,352.00 representing an absorption of 97%. Utilization of the budget was carried out through various activity economic classifications as shown in the table and chart below:

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	Approved Budget Allocation	Actual Payments	Variance
Compensation of employees	393,010,583	377,111,602	15,898,981
Use of goods and services	345,792,827	375,242,350	-29,449,523
Social Security Benefits	27,040,032	26,318,068	721,964
Acquisition of assets	98,613,910	56,358,572	42,255,338
Other grants and transfers	116,600,000	116,600,000	0
Transfer to other government entities	-	-	-
Unutilized		-	-
Total	981,057,352	951,630,591	29,426,761



It is also noted that 40% of the budget was used in Compensation of employees, 39% on Use of Goods and Services, 3% on Social Security Benefits, 6% on Acquisition of Assets and 12% on other grants and transfers.

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Current year performance against prior year

	Period ended June, 2024	Period ended June, 2023	CHANGE	%CHANGE
TOTAL REVENUE	942,251,854	873,322,539	68,929,315	8%
TOTAL PAYMENTS	951,630,591	880,200,282	71,430,309	8%
SURPLUS/DEFICIT	-9,378,737	-6,877,743	-2,500,994	36%

Total receipts increased by 8% due to increased funding through exchequer releases while there was an equivalent slight increase in payments attributed to increase in funding.

Payments

Busia County Assembly mainly comprises of Compensation of Employees, Use of Goods and Services and Acquisition of Assets. The total payments for the period ended June, 2024 stood at Ksh. 951, 630,591.00 representing an 8% increase from Ksh. 880,200,282.00 for the period ended June 2023.

PAYMENTS	Period ended June, 2024	Period ended June, 2023	CHANGE	%CHANGE
Compensation of employee	377,111,602	358,707,971	18,403,631	5%
Use of goods and services	375,242,350	357,380,230	17,762,241	5%
Transfer to other Government	0	108,000,000	-108,000,000	-100%
Other grants and Transfers	116,600,000	0	116,600,000	100%
Social security Benefits	26,318,068	31,933,285	-5,615,217	-18%
Acquisition of Assets	56,358,572	24,178,796	32,179,776	133%
TOTAL PAYMENTS	951,630,591	880,200,282	71,330,430	8%

Financial Assets Summary

FINANCIAL ASSETS	Period ended June, 2024	Period ended June, 2023	CHANGE	%CHANGE
Bank Balances	-5,756,551	4,114,236	-9,870,787	-240%
Outstanding Imprest and advances	763,434	1,260,334	-496,900	-39%
TOTAL FINANCIAL ASSETS	-4,993,118	5,374,570	-10,367,688	-193%

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FINANCIAL ASSETS SUMMARY



Bank balances decreased by 273% as a result of increased spending towards year end. Accounts receivables decreased by 39% as a result of recovered advances and surrendered imprest advances.

(ii) Operational Performance

The operation performance was as follows.

- a) During the financial year 2023/2024, a total of 3 bills were enacted, 3 statutory instruments approved 3 petitions considered, 2 policies developed 5 statements issued out of 8 responses to statement sought issued, 19 motions were introduced in the county assembly; of this 11 were ordinary, 1 motion *without* notice while 7 were procedural motion and total of 78 documents were laid on the table of the county assembly. The law enacted and policies passed are expected to improve efficiency of operation at the county assembly as well as benefit the population of the county by addressing certain gaps.
- b) The county assembly of Busia budget estimates for the FY 2023/2024 was tabled and approved on 29th June 2024 and thereafter an appropriation bill introduced on the floor for the first reading on 30th June 2023 and subsequently passed on 30th June 2023. The supplementary budget for FY2023/2024 for the county assembly of Busia was tabled and approved on 21st December 2023 and thereafter an appropriation bill introduced for first reading on 22nd December 2023 and subsequently passed on 22nd December 2023.
- c) Names of assembly committees and their mandate as follows.

No	Name of committee	Mandate
1	Agriculture, Environment and Natural Resources	The committee considers all matters related to agriculture
2	Health and Sanitation	The committee considers all matters related to county health services
3	Information Communication Technology	The committee considers all matters related to Cultural activities, ICT, Public entertainment and public amenities
4	Children, Early childhood Development and Vocational Training	All matters related to pre-primary education, Village polytechnics, home craft centres , National Youth Service ,Children and Child care facilities

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5	Labour and Social Welfare	The committee considers all matters relating to labour, trade union relations, manpower or human resource planning
6	Legal Affairs and Human Rights	The committee considers all matters relating to constitutional affairs, the organization and administration of law and justice, elections, promotion of principles of leadership, ethics and integrity and implementation of the provisions of constitution of human rights
7	Planning, Trade, Tourism, cooperatives and industrialization	The committee considers all matters related to county planning and development, matters related to county trade development and; matters relating to local tourism, county industrialization and co-operative societies
8	Transport, Public Works and Disaster Management	The committee considers all matters related to county transport and disaster management
9	Ward Development committee	The committee shall consider and recommend the county assembly any matters requiring action by county assembly pursuant to the provision of County Ward Development Fund Act
10	County Public Investment and Accounts	The committee shall be responsible for the examination of the accounts showing the appropriation of the sum voted by county assembly to meet the public expenditure and of such other accounts laid before the county assembly as the committee may think fit
11	County budget and appropriations	The function of the committee shall be to investigate, inquire into the report and all matter related to coordination, control and monitoring of county budget

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12	County Assembly Finance and planning committee	The committee is responsible for dealing with all bills and inquiries relating to finance, revenue collection and the economy of the county
413	County Assembly Procedures and Rules	The committee shall consider and report all matters relating to these standing orders including any amendments
14	Committee on implementation	The committee shall scrutinize the resolution of the county assembly including adopted committee reports, petitions and undertakings given by the County Executive Committee and ensure their implementation
15	Committee on Delegated County Legislation	The committee shall consider in respect of any statutory instruments whether it is in accordance with the provision of the constitution, the Act pursuant to which it is made or other relevant written law;
16	County Assembly Library and House Broadcasting	The committee shall consider and make report and recommendations to the assembly, including proposed legislation matters relating to broadcasting Of Assembly proceedings and matters related thereto;
17	County Assembly Powers and privileges	Committee shall enjoy and exercise all the powers and privileges bestowed on county Assembly by constitution and statute, including the power to summon witnesses, receive evidence and to request for a receive papers and documents from the Government and the public
18	County Assembly Business Committee	The Committee shall prepare and, if necessary, from time to time adjust the county assembly calendar with the approval of county assembly

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19	Committee on Appointment	The committee shall consider, for approval by County Assembly, appointment under articles 179(2) and any other relevant public appointment as maybe provided by and written laws and these Standing Orders
20.	Committee on selection	The committee shall nominate members to serve in all County Assembly Committee
21	Liaison Committee	The liaison committee shall guide and co-ordinate the operations, policies, and mandates of all County Assembly Committees

The County Assembly carried its oversight role of the County Assembly through Committee where the County departments and other county entities were invited to appear before the committee to respond on Motions, Statements, Petitions, Papers load in the County Assembly Quarterly reports.

(iii) Performance of key development projects

The County Assembly is in the final completions of the speaker's official residence. During FY 2023-2024, we were able to initiate and complete phase I of landscaping and installation of electric fence at the same residence. The speaker's residence once completed will provide decent accommodation to the speaker and the guests.

Three other projects were successfully completed; purchase of original mace, Installation and commissioning of E-parliament and Installation of conference systems in committee rooms. Through open tendering we have ensured responsible competition. We have also ensured all contract with suppliers are honoured by making payment when they complete their works.

Comment on value-for-money achievements

Execution of development projects have resulted in creation of employment opportunities for the locals and also source of market for building materials with are sourced locally

(iv) Challenges and Recommended Way Forward

The major implementation challenges faced by the County Assembly during the period ended 30th June, 2024 were as follows:

- Delay in disbursement of exchequer.
- IFMIS connectivity challenges.
- Limited budget resources vis-à-vis demand for the resource because of Commission on Revenue
- Allocation (CRA) budget ceiling thus affecting funding of committee and provision of working tools.

Recommended way forward:

We recommend the following measures to address the challenges:

- Timely disbursement of funds by National treasury
- The National Treasury to address IFMIS connectivity delay challenges.
- The Assembly to lobby for more resources through CRA and SENATE and take measures to prioritise activities that will utilise the limited budgeted resources

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CPA Gabriel Esonga Erambo
Ag. Clerk of the County Assembly
ICPAK Member Number: 13348

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5. Statement of Performance against County Assembly Predetermined Objectives

Guidance

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 the County Assembly of Busia, in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, shall include a statement of County Assembly Of Busia Performance against predetermined objectives.

The key mandate of the County Assembly of Busia is legislation, oversight, and representation. To achieve this, the Assembly program was document in terms of objectives, key performance indicators, and output. Below are the expected outputs of the Assembly in FY2023/2024.

Program	Objective	Outcome	Indicator	Performance
Legislation, Oversight and representation	Develop new bills to address gaps in legislation	New bills enacted	No of bills passed in the County Assembly	3 new bills were enacted by County Assembly
Oversight	To ensure compliance to laws and regulations	No of reports tabled	No of deliberations made.	Plenary resolutions
	Responsive handling of petition	Petitions considered by the County Assembly	No of petition passed by the County Assembly	3 petitions were processed by the County Assembly
	Enhanced oversight	Papers laid and considered by the County Assembly	No of papers laid and considered by the County Assembly	78 documents were debated and considered by the county Assembly
infrastructure development at the County Assembly	Develop new infrastructure	Improved working environment for MCAs and staff	% of completion	The county Assembly completed 100% of its targeted development projects

6. Corporate Social Responsibility Statement/Sustainability Reporting

(Two-to-three pages)

County Assembly of Busia exist to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on four pillars: putting the customer/citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar.

a) Sustainability strategy and profile

The accounting officer strives to ensure that the budget estimates for the County Assembly is prepared and approved by the board promptly for forward transmission to the County Assembly for approval. Delay in receipt of exchequer continues to hamper the operations of the Assembly thereby the assembly accumulating pending bills.

b) Environmental performance

In executing our development NEMA approvals are sought. We also ensure environment at county assembly is clean through installation of litter bins and regular collection of waste.

c) Employee welfare

The board in recruiting its employees ensure diversity provision as provided by the constitution. There is staff appraisal and provision of training opportunities for staff. The Assembly ensures compliance with occupational safety and health Act of 2007, (OSHA).

d) Market place practices-

a) Responsible Supply chain and supplier relations-

In procurement and recruitment, the county assembly ensures the process is open free and fair to encourage competition by ensuring opportunities are advertised in the print media.

b) Responsible ethical practices-

The County Assembly Service Board upholds entity's code of ethics and have taken the responsibility to ensure the management takes the lead. The audit department has also contributed to ethical practices through regular audits of the entity's applicable policies and ensuring compliance.

c) Stewardship of goods and services

The county assembly management has ensured compliance with applicable procurement of goods and services laws and have gone ahead to ensures suppliers dealt with are of good standing and adhere to ethical labour practices, environmental standards, and fair trade principles

e) Community Engagements

The county assembly through various committees have done public participation to engage the community and ensure they participate in decision making on matters affecting the community.

7. Statement Of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. 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 Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly'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 Clerk confirms that the County Assembly'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.

Count Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Approval of the financial statements

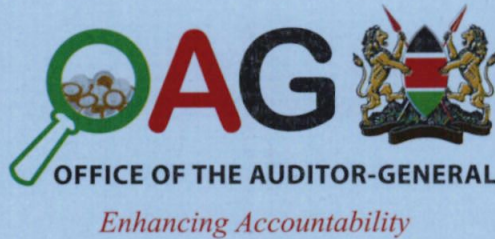
The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 26/9/2024


.....

CPA Gabriel Esonga Erambo
Ag. Clerk of the County Assembly
ICPAK Member Number: 13348

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Busia set out on pages 2 to 29, which comprise of the statement of financial assets and liabilities

as at 30 June, 2024, the statement of receipts and payments, statement of cash flows, 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 County Assembly of Busia as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012, and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Overdrawn Cash Book

The statement of financial assets and liabilities reflects a negative balance of Kshs.5,756,551 in respect of bank balances as disclosed in Note 8(A) to the financial statements. Included in this balance is a negative balance of Kshs.7,366,564 indicating an overdrawn imprest bank account as at 30 June, 2024. Management did not provide explanation for overdraw of the account neither was there an approval for borrowing by the County Assembly.

In the circumstances, the accuracy of the bank balance of negative Kshs.5,756,551 as at 30 June, 2024 could not be confirmed.

2. Unconfirmed Transfers to Other Government Entities

The statement of receipts and payments reflects Nil transfers to other Government entities as disclosed in Note 4 to the financial statements. However, County Revenue Fund - County Government of Busia financial statements reflects receipts amounting to Kshs.1,347,810 in respect to return to County Revenue Fund (CRF) from County Assembly issues.

In the circumstances, the accuracy and completeness of Nil transfers to other Government entities could not be confirmed.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Busia Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Pending Accounts Payable and Staff Payables

Notes 1 and 2 under other important disclosures to the financial statements reflect a total balance of Kshs.248,435,354 in respect of pending accounts payable staff payables. Included in this amount is a brought forward balance of Kshs.150,674,163, additions during the year of Kshs.124,446,788 and payments during the year of Kshs.26,685,596. No explanation was provided on the failure to clear the long outstanding bills brought forward, which relate to the period between financial year 2020/2021 and 2022/2023.

Had the bills been paid and settled during the financial year under review, the statement of receipts and payments would have reflected an enhanced deficit for the year of Kshs.257,714,212 instead of the deficit of Kshs.9,378,737 now shown. Failure to settle bills during the year in which they are incurred distorts the financial statements for that year and adversely affects the budgetary provisions of the subsequent financial year to which they have to be charged.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

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 the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Irregular Use of Direct Procurement Method

The County Assembly of Busia awarded a tender on 28 June, 2024 for the landscaping and electrical razor wire fencing of the speaker's official residence to two (2) local firms, at contract sums of Kshs.1,855,020 and Kshs.999,450 under Phase 1 of the project respectively, totalling Kshs.2,854,470. A total of Kshs.2,854,470 was paid to the two (2) firms vide payment voucher numbers 59145 and 59135 respectively.

Further, the Assembly awarded Phase 2 tender for the landscaping and electrical razor wire fencing of the Speaker's official residence to the same two (2) local firms, at contract sums of Kshs.3,496,560 and Kshs.1,499,300 respectively, totalling Kshs.4,995,860 through direct procurement method. However, no adequate explanation was provided on why there was a change in the procurement method during the second phase of the project as the two (2) phases of the project were clearly distinct.

This was contrary to Section 103(1) of the Public Procurement and Asset Disposal Act, 2015 which requires that a procuring entity may use direct procurement as allowed under Sub-Section (2) as long as the purpose is not to avoid competition. Management failed to demonstrate that the purpose was not to avoid competition.

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

2. Supply, Installation, Testing and Commissioning of e-Assembly Management Software for Committee Rooms and General Offices

The Assembly awarded a contract for the supply, installation, testing and commissioning of e-Assembly management software for committee rooms and general offices to a local firm, at a contract sum of Kshs.14,900,000, on 26 April, 2024. As at the time of audit in October, 2024, it was observed that the contractor had been fully paid. However, physical inspection conducted on 5 September, 2024 and review of the information available revealed the following anomalies:

- i. The system was not in use, despite having been delivered in June, 2024.
- ii. The tender documents indicate that the cloud storage was to be one (1) Terabyte (TB), whereas, the contractor installed a lesser cloud storage of 500 Gigabyte (GB) SSD.
- iii. There was no disclosure of details of the ownership of the cloud storage system, hence putting the security and confidentiality of the Assembly's information at risk. In addition, no records of the users having access to the cloud storage system were provided for audit.

In the circumstances, value for money realized from the project could not be confirmed.

3. Supply, Installation, Customization, Configuration and Training of Paperless e-Assembly Multimedia System - Phase 1

The Assembly awarded a contract for the supply, installation, customization configuration and training of paperless e-Assembly Multimedia System Phase 1 to a local firm, at a

contract sum of Kshs.14,900,000. A total of Kshs.14,900,000 had been paid to the contractor vide payment voucher No.57780 dated 28 June, 2024 of Kshs.8,000,000 and payment voucher number 57781 dated 28 June, 2024 of Kshs.6,900,000. The contract period was for three (3) months commencing 26 April, 2024 and ending 26 July, 2024.

However, field inspection conducted on 5 September, 2024 revealed that, the system was not in use, yet it had been fully paid for and delivered in June, 2024.

In the circumstances, value for money realized from the project could not be confirmed.

4. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees' payments totalling Kshs.377,111,602. However, the following unsatisfactory matters were noted.

4.1 Failure to Observe Ethnic Diversity in Recruitment

Review of records maintained by Management revealed that the County Assembly had 352 employees as at 30 June, 2024. However, it was noted that 238 members of staff or 68% were from one (1) dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

4.2 High Wage Bill Above Allowed Threshold

The statement of receipts and payments reflects revenue totalling Kshs.942,251,854 and compensation of employees' payments totalling Kshs.377,111,602. The compensation of employees' costs constituted forty (40%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations 2015 which provides that the costs should not exceed 35% of the County Executive total revenue.

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

4.3 Non-Adherence to the One-third Basic Salary Rule

Review of the payroll records for the year under review revealed that one hundred and thirty-one (131) employees had net pay that was less than one-third of their respective basic salaries, contrary to the requirements of Section 19(3) of the Employment Act, 2007 which provides that the total deductions from salaries of employees shall not exceed two-thirds of their respective basic salaries.

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

5. Late Receipts of Exchequer Issues from The National Treasury

Review of bank statements and cash books of the County Assembly revealed that, Exchequer receipts totalling Kshs.55,768,125 were received on 26 June, 2024. This was

contrary to Section 17 (6) of the Public Finance Management Act, 2012 which requires that, The National Treasury shall, at the beginning of every quarter, and in any event not later than the fifteenth day from the commencement of the quarter, disburse monies to County.

In the circumstances, Management was in breach of law.

6. Unauthorized Expenditure on Legal Expenses

The statement of receipts and payments reflects use of goods and other services amounting to Kshs.375,242,350, which includes other operating expenses of Kshs.106,400,345 as disclosed in Note 3 to the financial statements. The expenditure includes legal fees of Kshs.3,534,100, out of which a total of Kshs.3,401,000 was paid to a local law firm. However, no approval from the Attorney General's office was provided for audit review, authorizing the law firm to offer services to the Assembly. This was contrary to the Attorney General's Circular referenced AG/CONF/6/E/247/VOL II which requires that legal fee payable to any private advocate or law firm under such an arrangement must be approved and authorized by the Attorney General.

In the circumstances, the regularity of the expenditure amounting to Kshs.3,401,000 could not be confirmed.

7. Lack of Updated Non-Current Assets Register

Annex 3 to the financial statements on summary of non-current assets register reflects a balance of Kshs.749,296,811 being the historical value of non-current assets of the County Assembly as at 30 June, 2024. However, the Assembly lacked an updated fixed assets register prepared in the format prescribed with minimum requirements of identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value and identification codes with which assets were tagged contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.

Further, all the County Assembly assets were not tagged for ease of identification and evidence of ownership of property by the entity.

In the circumstances, the Management was in breach of the law and the existence of an effective mechanism to safeguard the County Assembly's assets could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of 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 governance were not effective.

Basis for Conclusion

1. Operating Without an Approved Staff Establishment

Review of the existence and operationalization of the Assembly's human resource policies and procedure manuals revealed that, the County Assembly did not have an approved staff establishment during the 2023/2024 financial year, and therefore the optimal staffing levels for all cadres of staff had not been established.

In the circumstances, the effectiveness of Human Resource Management could not be confirmed.

2. Weaknesses in the Information Communication Technology (ICT) Internal Controls

Review of the County Assembly's ICT environment revealed that the County Assembly does not have its own ICT System, as it uses the Integrated Financial Management Information System (IFMIS) to process payments and the Integrated Personnel and Payroll Database (IPPD) to process the payroll. However, the following weaknesses were observed:

- i. In respect to security management, there were no formally approved ICT security policy to ensure data confidentiality, integrity and availability.
- ii. There was no continuity and disaster recovery plans.
- iii. The ICT staff were not trained during the financial year. The ICT staff should be trained frequently because ICT applications keep on advancing.

In the circumstances, the effectiveness of the County Assembly's ICT internal controls environment could not be confirmed.

3. Internal Audit Function

3.1 Lack of Lockable Storage Facility, Cabinets and Computers

Physical inspection at the internal auditors' office showed that the files for the audit assignments carried and audit committee files are not kept under lockable cabinet thus exposing the confidential files to unauthorized access. Further, it was observed that the

department has one desktop computer that is used by one staff, and the head of internal audit department uses his personal laptop to execute his official duties.

3.2 Late Submission of Internal Audit Work Plan and Lack of Budget

Review of the work plan for the internal audit department of the County Assembly revealed that the work plan for the year under review was submitted and approved by the audit committee on 23 September, 2023 against the stipulated deadline of 15, February, 2023 as required Regulation 163(2) of the Public Finance Management (County Governments) Regulations, 2015.

Further, it was also observed that the work plan contained only activities to be carried out, but had no cost element and thus making it impossible to be included in the annual budget of the Assembly for the 2023/2024 financial year.

3.3 Lack of Performance Appraisal of the Internal Audit Function

Review of the records and reports revealed that, the Audit Committee did not carry out annual review of the independence, performance and competency of the internal audit unit and comment on their effectiveness in the annual report. In addition, the internal audit unit did not go through a professional assessment on its effectiveness done by a professional body or recognized institution which should be done once every three (3) years but not more than five (5) years. This has never been done since 2013 when the County Assembly came in to effect, under the Constitution of Kenya, 2010. This was contrary to Regulation 159(1)(2) and (3) of the Public Finance Management (County Governments) Regulations, 2015.

3.4 Lack of Capacity Building in the Internal Audit Function

Review of the Audit Committee records and files for the year under review revealed that, the Audit Committee members never attended any trainings that would enhance their skills in discharging their duties, contrary to Regulation 175(a) of the Public Finance Management (County Governments) Regulations, 2015. In addition, the two (2) internal audit staff had also not attended any capacity building training during the year under review.

3.5 Lack of Fraud Reporting Mechanism/Whistle-Blowing

It was observed that, the County Assembly has no mechanism where fraud or other improprieties can be reported by staff or any other person, besides what the internal audit function may come to know and initiate an investigation. This is contrary to Clause 3.3.3 of Gazette Notice No.40 dated 15 April, 2016 on audit committee guidelines, which requires that, the Audit Committee should review arrangements by which staff of the entity or any other person may, in confidence, raise concerns about possible improprieties in matters of financial reporting or other matters. The audit committee's objective should be to ensure that arrangements are in place for the proportionate and independent investigation of such matters and for appropriate follow-up and action.

In the circumstances, effectiveness of internal controls, risk management and governance of the County Assembly could not be confirmed.

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

Responsibilities of the 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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Assembly's ability 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 Assembly or to cease its 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48

of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


19 December, 2024


County Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

9. Statement of Receipts and Payments for the Year Ended 30th June 2024

		Period Ended	Period Ended
		June, 2024	June, 2023
	Note	KShs	KShs
RECEIPTS			
Transfers from the CRF	1	942,251,854	873,322,539
Proceeds from sale of assets		-	-
Miscellaneous receipts		-	-
Total Receipts		942,251,854	873,322,539
Payments			
Compensation of Employees	2	377,111,602	358,707,971
Use of goods and services	3	375,242,350	357,380,230
Subsidies		-	-
Transfers to Other Government Entities	4	-	108,000,000
Other grants and transfers	5	116,600,000	-
Social Security Benefits	6	26,318,068	31,933,285
Acquisition of Assets	7	56,358,572	24,178,796
Finance Costs		-	-
Other Payments		-	-
Total Payments		951,630,591	880,200,282
Surplus/-Deficit		-9,378,737	-6,877,743

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2024 and signed by:

.....

CPA Gabriel Esonga Erambo
 Ag. Clerk of the Assembly
 ICPAK Member Number: 13348

.....

CPA Samuel Odima
 Ag. Assistant Director Finance
 ICPAK Member Number: 29339

Count Government of Busia
 Busia County Assembly
 Annual Report and Financial Statements For the year ended 30th June 2024

10. Statement of Financial Assets and Liabilities as At 30th June 2024

		Period ended June 2024	Period ended June 2023
FINANCIAL ASSETS	Note	KShs	KShs
Cash and Cash Equivalents			
Bank Balances	8A	-5,756,551	4,114,236
Cash Balances	8B	-	-
Total Cash and cash equivalents		-5,756,551	4,114,236
Imprests and advances	9	763,434	1,260,334
Total Financial Assets		-4,993,118	5,374,570
Financial Liabilities			
Third party deposits and retention	10	1,606,377	2,595,327
Net Financial Assets		-6,599,494	2,779,243
Represented By			
Fund balance b/fwd	11	2,779,243	9,656,867
Prior year adjustment		-	-
Surplus/-Deficit for the period		-9,378,737	-6,877,743
Net Financial Position		-6,599,494	2,779,243

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/2024 and signed by:

.....


CPA Gabriel Esonga Erambo
 Ag. Clerk of the Assembly
 ICPAK Member Number: 13348

.....


CPA Samuel Odima
 Ag. Assistant Director Finance
 29339

Count Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024


11. Statement of Cash Flows for the Period Ended 30th June 2024


	Note	Period ended	Period ended
		June, 2024	June, 2023
		KShs	KShs
Cash Flows from Operating Activities			
Receipts from operating income			
Transfers from the CRF	1	942,251,854	873,322,539
Miscellaneous receipts		-	-
Total receipts from operating income		942,251,854	873,322,539
Payments for operating expenses			
Compensation of Employees	2	377,111,602	358,707,971
Use of goods and services	3	375,242,350	357,380,230
Subsidies			-
Transfers to Other Government Entities	4	-	108,000,000
Other grants and transfers	5	116,600,000	-
Social Security Benefits	6	26,318,068	31,933,285
Finance Costs		-	-
Other Payments		-	-
Total payments for operating expenses		895,272,019	856,021,486
Net receipts/(payments) from operating activities		46,979,835	17,301,053
Adjusted for:			
Prior year adjustment		-	
Decrease/(Increase) in Accounts receivable:	12	496,900	8,252,642
Increase/(Decrease) in Accounts Payable:	13	988,950	2,344,106
Net cash flows from operating activities		46,487,785	23,209,589
Cahflow from investing activities			
Proceeds from Sale of Assets			
Acquisition of Assets	7	56,358,572	24,178,796
Net cash flows from investing activities		56,358,572	24,178,796

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Cash flow from financing activities			
Repayment of principal on domestic and foreign borrowing		-	
Net cash flow from financing activities		-	
Net increase in cash and cash equivalents		-9,870,787	-969,207
Cash and cash equivalent at BEGINNING of the year		4,114,236	5,083,324
Cash and cash equivalent at END of the period		-5,756,551	4,114,236

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26/9/ 2024 and signed by:

.....

CPA Gabriel Esonga Erambo
 Ag. Clerk of the Assembly
 ICPAK Member Number: 13348

.....

CPA Samuel Odima
 Ag. Assistant Director Finance
 ICPAK Member Number: 29339


12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 2024


Receipt/Expense/Item	Original Budget a KShs	Adjustments b KShs	Final Budget C=(a+b) KShs	Actual on Comparable Basis* d KShs	% Utilization difference f=d/c %
Receipts					
Transfers from the CRF	1,067,157,352.00	(86,100,000.00)	981,057,352.00	942,251,854.00	96%
Proceeds from sale of assets	-	-	-	-	0%
Other receipts	-	-	-	-	0%
Total	1,067,157,352.00	(86,100,000.00)	981,057,352.00	942,251,854.00	96%
Payments					
Compensation of Employees	427,275,416.00	(34,264,833.00)	393,010,583.00	377,111,601.55	96%
Use of goods and services	429,009,759.00	(83,216,932.00)	345,792,827.00	375,242,349.89	109%
Subsidies	-	-	-	-	0%
Transfers to Other Government Entities	-	-	-	-	0%
Other grants and transfers	116,600,000.00	-	116,600,000.00	116,600,000.00	100%
Social Security Benefits	25,158,267.00	1,881,765.00	27,040,032.00	26,318,068.00	97%
Acquisition of Assets	69,113,910.00	29,500,000.00	98,613,910.00	56,358,571.95	57%
Finance Costs	-	-	-	-	0%
Other Payments	-	-	-	-	0%
Total	1,067,157,352.00	(86,100,000.00)	981,057,352.00	951,630,591.39	97%
Surplus/ (Deficit)				(9,378,737.39)	

Count Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

- (a) **Acquisition of assets:** underutilization of 43% was as a result of delays in disbursement which resulted in non-implementation of respective projects.

The entity financial statements were approved on 26/9/ 2024 and signed by:


.....
CPA Gabriel Esonga Erambo
Ag. Clerk of the Assembly
ICPAK Member Number: 13348


.....
CPA Samuel Odima
Ag.Assistant Director Finance
ICPAK Member Number: 29339

Count Government of Busia
Busia County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024


12A Statement of Comparison of Budget & Actual Amounts: Recurrent for the year ended 30th June 2024


Receipt/Expense Item	Original Budget a KShs	Adjustments b KShs	Final Budget C=(a+b) KShs	Actual on Comparable Basis* d KShs	% Utilization difference f=d/c %
Receipts					
Transfers from the CRF	1,007,157,352.00	(116,600,000.00)	890,557,352.00	890,557,352.00	100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	1,007,157,352.00	(116,600,000.00)	890,557,352.00	890,557,352.00	100%
Payments					
Compensation of Employees	427,275,416.00	(34,264,833.00)	393,010,583.00	377,111,601.55	96%
Use of goods and services	429,009,759.00	(83,216,932.00)	345,792,827.00	375,242,349.89	109%
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	-	-
Other grants and transfers	116,600,000.00	-	116,600,000.00	116,600,000.00	100%
Social Security Benefits	25,158,267.00	1,881,765.00	27,040,032.00	26,318,068.00	97%
Acquisition of Assets	9,113,910.00	(1,000,000.00)	8,113,910.00	4,664,071.95	57%
Finance Costs	-	-	-	-	-
Other Payments	-	-	-	-	-
Total	1,007,157,352.00	(116,600,000.00)	890,557,352.00	899,936,091.39	101%
Surplus/ (Deficit)	-	-	-	(9,378,739.39)	

County Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

(a) **Acquisition of assets:** underutilization of 43% was as a result of the actuals being less than the budget.

The entity financial statements were approved on 20/9 2024 and signed by:

.....

CPA Gabriel Esonga Erambo
Ag. Clerk of the Assembly
ICPAK Member Number: 13348

.....

CPA Samuel Odima
Ag. Assistant Director Finance
ICPAK Member Number: 29339

Count Government of Busia
Busia County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024


12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

Receipt/Expense Item	Original Budget a KShs	Adjustments b KShs	Final Budget C=(a+b) KShs	Actual on Comparable Basis* d KShs	% Utilization difference f=d/c %
Receipts					
Transfers from the CRF	60,000,000.00	30,500,000.00	90,500,000.00	51,694,500.00	57%
Proceeds from sale of assets	-	-	-	-	0%
Miscellaneous receipts	-	-	-	-	0%
Total	60,000,000.00	30,500,000.00	90,500,000.00	51,694,500.00	57%
Payments					
Compensation of Employees	-	-	-	-	0%
Use of goods and services	-	-	-	-	0%
Subsidies	-	-	-	-	0%
Transfers to Other Government Entities	-	-	-	-	0%
Other grants and transfers	-	-	-	-	0%
Social Security Benefits	-	-	-	-	0%
Acquisition of Assets	60,000,000.00	30,500,000.00	90,500,000.00	51,694,500.00	57%
Finance Costs	-	-	-	-	0%
Other Payments	-	-	-	-	0%
Total	60,000,000.00	30,500,000.00	90,500,000.00	51,694,500.00	57%
Surplus/ (Deficit)	-	-	-	-	0%

*Count Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

(a) **Acquisition of assets:** underutilization of 43% was as a result of delays in disbursement which resulted in non-implementation of respective projects.

The entity financial statements were approved on 26/06 2024 and signed by:


CPA Gabriel Esonga Erambo	CPA Samuel Odima
Ag. Clerk of the Assembly	Ag. Assistant Director Finance
ICPAK Member Number: 13348	ICPAK Member Number: 29339

13. Budget Execution by Programmes and Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023/2024 Kshs	2023/2024 Kshs	2023/2024 Kshs	2023/2024 Kshs	2023/2024 Kshs
Programme 1	-	-	-	-	0%
Sub-Programme 1	1,007,157,352.00	(116,600,000.00)	890,557,352.00	899,936,091.39	101%
Sub-Programme 2	-	-	-	-	0%
Sub-Programme 3	-	-	-	-	0%
Programme 2	-	-	-	-	0%
Sub-Programme 1	60,000,000.00	30,500,000.00	90,500,000.00	51,694,500.00	57%
Sub-Programme 2	-	-	-	-	0%
Sub-Programme 3	-	-	-	-	0%
Total	1,067,157,352.00	(86,100,000.00)	981,057,352.00	951,630,591.39	97%

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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 Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Assembly recognises all receipts from the various sources when the event occurs, and the related cash has been received by the Assembly.

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

Transfer from the 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.

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

Significant Accounting Policies (Continued)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. 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 2024, this amounted to Kshs (5,756,551.08) as compared to Kshs 4,114,236 for the FY 2022-2023 as shown in note.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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

9. Third party deposits and retention

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

10. 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.

11. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the County Assembly 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.

Significant Accounting Policies (Continued)

12. Contingent Liabilities

A contingent liability is:

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

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

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Assembly budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on 29th June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the County Assembly actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

Events after submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

17. Prior Period Adjustment

There were no errors to be corrected in the prior year financial statements.

18. Related Party Transactions

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

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

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

15. Notes to the Financial Statements

1. Transfer from CRF

	Period ended June,2024	Period ended June,2023
	KShs	KShs
Transfers from the County Treasury for Q1	272,000,000	56,535,936
Transfers from the County Treasury for Q2	267,730,112	247,464,064
Transfers from the County Treasury for Q3	144,744,242	356,609,994
Transfers from the County Treasury for Q4	257,777,500	212,712,545.00
Cumulative Amount	942,251,854	873,322,539

2. Compensation of Employees

	Period ended June,2024	Period ended June,2023
	KShs	KShs
Basic salaries of permanent employees	358,291,655	252,584,870
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary		94,906,595
Personal allowances paid as reimbursements	11,125,447	10,359,866
Employer Contribution to compulsory National Social Schemes	7,694,500	856,640
Total	377,111,602	358,707,971

County Government of Busia
Busia County Assembly
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Notes to The Financial Statements (Continued)

3. Use of Goods and Services

	Period ended June,2024	Period ended June,2023
	KShs	KShs
Utilities, supplies and services	2,132,647.00	1,022,200.00
Communication, supplies and services	1,531,250.00	2,735,982.00
Domestic travel and subsistence	148,382,436.04	95,594,833.00
Foreign travel and subsistence	10,831,109.00	8,000,735.00
Printing, advertising and information supplies & services	3,929,554.90	4,378,830.00
Rentals of produced assets	5,200,290.00	3,300,020.00
Training expenses	23,101,826.00	15,304,925.00
Hospitality supplies and services	22,268,644.95	21,010,907.00
Insurance costs	35,948,604.00	37,250,430.00
Specialized materials and services	-	2,900,000.00
Office and general supplies and services	6,120,021.00	5,183,791.00
Fuel, oil and lubricants	4,552,000.00	4,975,210.00
Other operating expenses	106,400,345.00	153,281,740.00
Car Loan Reimbursement	-	
Routine maintenance – vehicles and other transport equipment	3,273,475.45	1,585,418.00
Routine maintenance – other assets	1,570,146.55	855,209.00
Total	375,242,349.89	357,380,230.00

Count Government of Busia
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Notes to The Financial Statements (Continued)

4. Transfers to Other Government Entities

Description	Period ended June,2024	Period ended June,2023
	KShs	KShs
Transfers to National Government entities	-	
Transfers to other County Assembly entities		
Car Loan Scheme fund	-	108,000,000.00
Mortgage	-	
Others (insert name of budget agency)	-	
TOTAL	0	108,000,000.00

Notes to the Financial Statements (Continued)

5. Other Grants and Transfers

	Period ended June,2024	Period ended June,2023
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Membership fees and dues and subscriptions to organizations	-	-
Emergency relief and refugee assistance	-	-
Car Loan Reimbursement	116,600,000.00	-
Total	116,600,000.00	-

6. Social Security Benefits

	Period ended June,2024	Period ended June,2023
	KShs	KShs
Government pension and retirement benefits		31,933,285
Social security benefits	26,318,068	
Employer Social Benefits		
Total	26,318,068	31,933,285

Notes to the Financial Statements (Continued)

7. Acquisition of Assets

Non- Financial Assets	Period ended June,2024	Period ended June,2023
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	-	16,345,338
Refurbishment of Buildings	-	3,061,980.00
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	56,358,572	4,771,478
Purchase of Specialized Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Total acquisition of non- financial assets	56,358,572	24,178,796
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	56,358,572	24,178,796

Notes to The Financial Statements (Continued)

8. Cash And Bank Balances

8A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	Period ended June,2024	Period ended June,2023
			Kshs	Kshs
Central Bank of Kenya	1000195398	Development	-	1,285,971
KCB Imprest Account	1141667541	Imprest	-7,366,564	120,333
Central Bank of Kenya	1000195401	Recurrent	3,636	112,605
Central Bank of Kenya	0100292512	Deposit	1,606,377	2,595,330
Central Bank of Kenya	1000345028	CBK 165	-	-
Total			-5,756,551	4,114,236.00

8B. Cash In Hand

	Period ended June,2024	Period ended June,2023
	Kshs	Kshs
Cash In Hand – Held In Domestic Currency	-	-
Cash In Hand – Held In Foreign Currency	-	-
Total	-	-

Notes To The Financial Statements (Continued)

9. Imprests and Advances

<i>Description</i>	Period ended June,2024	Period ended June,2023
	Kshs	Kshs
Government Imprests	-	-
Salary Advance	763,434	1,260,334
Clearance accounts	-	-
Total	763,434	1,260,334

<i>Breakdown Of Imprest And Salary Advance Per Department</i>	Period ended June,2024	Period ended June,2023
<i>Imprests</i>	Kshs	Kshs
<i>Salary Advance</i>	-	-
Salary Advance	763,434	1,260,334
	-	-
Sub-Total	763,434	1,260,334
Grand Total	763,434	1,260,334

*See Annex 4 for a detailed analysis of the outstanding imprests.

Notes to the Financial Statements (Continued)

10. Third Party Deposits and Advances

Description	Period ended June,2024	Period ended June,2023
	KShs	KShs
Deposits	1,606,377	2,595,327
Retentions	0	-
Total	1,606,377	2,595,327

Ageing analysis (third party deposits and advances)	Period ended June,2024	% of the Total	Period ended June,2023	% of the Total
Under one year	-	0%	2,595,327	100%
1-2 years	1,606,377	100%	00	0%
Total (tie to above total)	1,606,377		2,595,327	

11. Fund Balance Brought Forward

Description	Period ended June,2024	Period ended June,2023
	KShs	KShs
Bank accounts	4,114,236	5,083,324
Cash in hand	-	
Outstanding imprests and advances	1,260,334	9,512,976
Deposits and retentions	-2,595,327	-4,939,433
Total	2,779,243	9,656,867

Notes to the Financial Statements (Continued)

12. Changes In Imprests and Advances

Description	Period ended June,2024	Period ended June,2023
	Kshs	Kshs
Opening Account Receivables As At 1st July 2023	1,260,334	9,512,976
Closing Account Receivables As At 30th June 2024	763,434	1,260,334
Change In Account Receivables	496,900	8,252,642

13. Changes In Third-Party Deposits and Retentions

Description	Period ended June,2024	Period ended June,2023
	Kshs	Kshs
Opening Accounts Payables As At 1st July 2023	2,595,327	4,939,433
Closing Accounts Payables As At 30th June 2024	1,606,377	2,595,327
Change In Accounts Payables	988,950.00	2,344,106.00

Count Government of Busia
 Busia County Assembly
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Notes To The Financial Statements (Continued)

14. Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f (Period ended June 2023)	Additions for the year	Paid during the year	Balance c/f (Period ended June, 2024)
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	00	1,478,640	00	1,478,640
Construction Of Civil Works	00	9,294,970	00	9,294,970
Supply Of Goods	6,184,108	6,123,375	4,137,786	8,169,697
Supply Of Services	32,261,114	52,228,411	22,547,811	61,941,713
Total	38,445,222	69,125,396	26,685,597	80,885,021

2. Pending Staff Payables (See Annex 2)

	Balance b/f (Period ended June 2023)	Additions for the year	Paid during the year	Balance c/f (Period ended June, 2024)
Description	Kshs	Kshs	Kshs	Kshs
Senior Management	00	884,300.00	00	884,300.00
Middle Management	00	4,756,000.00	00	4,756,000.00
Unionisable Employees	00	25,026,482.00	00	25,026,482.00
Others	112,228,941.00	24,654,610.00	00	136,883,552.00
Total	112,228,941.00	55,321,392.00	00	167,550,333.52

*Count Government of Busia
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3. Progress on Follow on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
OAG/WRO/BUSIA CA/2022/2023/(22)	Unsupported pending bills	In agreement. Now Supported	Not Resolved	23/09/2024
„	Lack of Ethnic diversity in staff appointments	Provided evidence of ethnic Diversity.	Not Resolved	23/09/2024
„	Inadequate Internal Audit function.	In agreement. Now settled.	Not Resolved	23/09/2024

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CPA Gabriel Esonga Erambo
Ag. Clerk of the County Assembly
ICPAK Member Number: 13348

**Count Government of Busia
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Annual Report and Financial Statements For the year ended 30th June 2024**

16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

										AGING ANALYSIS				
	Supplier/Contractor	Date	Details of work done	Outstanding pending bill as at 30/06/23	Amount incurred during the year	Amount paid during the year	Outstanding pending bill as at 30/06/24	Below 1 year	1 year	2 years	3 years	Above 3 years		
	Construction of buildings													
1	Intarock Construction Of Civil Works	Sep-23	Renovation of county assemblies		1,478,640		1,478,640	1,478,640						
2	Sunset Electro-Services (Ltd)	Jun-24	Installation of electric fence and razor wire		3,354,320		3,354,320	3,354,320						
3	Tenico Enterprises	Jun-24	Landscaping works		5,940,650		5,940,650	5,940,650						
	Supply Of Goods													
4	Mfi Document Solutions Limited	Feb-22	Supply of multifunctional heavy duty printer	479,552	305,975	656,020	129,507	129,507						
5	Busia Water And Sewerage Company Ltd	Apr-22	Water bill for the month of feb 2021	1,534,329		551,366	982,963		982,963					
6	Vintel Agencies	Sep-21	Supply of cleaning materials	631,000			631,000		631,000					
7	Shreeji Petrol Station	Jul-22	Supply of fuel	41,901			41,901		41,901					
8	Gloss Mahal	Jun-22	Supply of signage	770,931			770,931		770,931					
9	Ptech Solutions Limited	Dec-22	Supply of tonners	464,000	399,000	464,000	399,000	399,000						
10	Fast Choice	Jun-23	Supply of furniture	1,866,400	1,000,000	1,866,400	1,000,000	1,000,000						

**Count Government of Busia
Busia County Assembly**

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48	Alusi Tours And Travel Ltd	Jun-24	Provision of air ticket	701,955	500,404	201,551	201,551	201,551					
49	Chao Motors Kenya	Feb-24	Service of motor vehicle	1,914,425	723,122	1,191,303	1,191,303	1,191,303					
50	Smartxxx Paints And Coating Limited		Provision of public participation activities	2,109,000	1,359,000	750,000	750,000	750,000					
51	Stanford Group Consultants Ltd		Provision of public participation activities	1,014,000		1,014,000	1,014,000	1,014,000					
52	Eka Hotel		Hotel accommodation conference facilities and outside catering	429,000		429,000	429,000	429,000					
53	Longrock Tours & Travel Ltd		Provision of air ticketing services	250,935		250,935	250,935	250,935					
			TOTAL	69,125,396	26,685,597	80,885,021	80,885,021	54,324,670	9,655,547	421,000	278,540	16,205,265	

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Annex 2A – Analysis Of Staff Pending Accounts Payable

PAYEE	PV NO.	Payment details	AMOUNT
SENIOR MANAGEMENT			
GABRIEL ERAMBO	58763	2days meal allowance 13th-14th june 24 audit committee quarterly meeting	2,100.00
FREDRICK ODILO	55483	7 pdm and fare nakuru 2nd-8th may auditor general report writing	130,200.00
FREDRICK ODILO	57643	5 pdm kisumu 4th-9th feb ca carlender	96,000.00
FREDRICK ODILO	58724	6pdm & fare ksm report writing on amendment of standing order	84,000.00
SYLVANUS ALIANDA	57151	7pdm&fare to ksm report writing on status of ambulances	103,000.00
FREDRICK ODILO	60040	2pdm & transport kisumu budget preparation exercise	36,400.00
SYLVANUS ALIANDA	59120	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	7,350.00
KENNETH IMWENE	57322	7 pdm and fare kisumu 12th-18th 2023 dec budget sensitization	103,000.00
BELINDA NAMBOKA	56617	3pdm bungoma, ksm lapfund laptrust britain & madison offices inquiry	42,000.00
BELINDA NAMBOKA	56616	Registration for aebmea	20,000.00
BELINDA NAMBOKA	58374	7pdm to kakamega to auditor generals office on various dates	98,000.00
BONFACE MAMAI	57238	5pdm & fare to ksm 2nd-6th, 2024 land housing physical planning	75,000.00
SYLVANUS ALIANDA	57645	MEAL ALLOWANCE DURING SITE VISIT ON STATUS OF COUNTY vics from 20TH -24TH MAY 2024	5,250.00
KENNETH IMWENE	60474	3PDM Bungoma, Kisumu for Laptrust, Lapfund	42,000.00
KENNETH IMWENE	60475	Registration fee to attend AEBCA AGM 29th - 24th Jan 2024 in Nairobi	20,000.00
KENNETH IMWENE	60476	Registration fee to attend AEBCA AGM 7TH - 10TH Nov 2023 in Naivasha	20,000.00
			884,300.00
MIDDLE MANAGEMENT			
SAMUEL ODIMA	57203	7 pdm and fare 12th-18th may financial statement review	19,600.00
SAMUEL ODIMA	57521	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400.00
SAMUEL ODIMA	59292	7pdm & fare nrb training & support on ifmis system upgrade & e-procurement enhancement	104,000.00
SAMUEL ODIMA	58360	1cpak annual seminar edition	59,000.00
JACKOB MALLO	58978	5pdm & fare ksm 8th-12t may 24 amendment of assembly calender	72,000.00
JACKOB MALLO	57252	Being payment of unremitted insurance policy premiums	16,000.00
JACKOB MALLO	58739	5pdm & fare report writing on amendment of standing order	72,000.00

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EVELYNE MWARO	55775	4pdm and fare, kisumu 25th jan- 3rd feb eilasca	58,000.00
EVELYNE MWARO	54316	7pdm and fare kisumu 2nd-8th june piac	100,000.00
NANCY MULAA	57321	7 pdm and fare kisumu 12th-18th 2023 dec budget sensitization	100,000.00
EMMA AKIRU	58976	5pdm & fare ksm 8th-12th may 24 amendment of assembly calendar	72,000.00
EMMA AKIRU	57624	5 pdm to kisumu 4th-9th feb ca calendar	72,000.00
BENEDICTUS OESE	57523	7pdm and fare, kisumu, report writing ,5th-11th may 2024	78,400.00
BENEDICTUS OESE	59116	4pm & fare 4th-6th april 24 worksho on piac	46,800.00
BENEDICTUS OESE	58760	2days meal allowance 13th-14th june 24 audit committee quarterly meeting	2,100.00
BENEDICTUS OESE	60023	3pdm nairobi era workshop safari park hotel	39,600.00
BENEDICTUS OESE	56686	3rd quarter audit committee meeting on 25th and 26th april 2024	2,000.00
BENEDICTUS OESE	60042	2pdm & transport kisumu budget preparation exercise	22,400.00
BENEDICTUS OESE	58484	3pdm & fare to nrh 9th-11th may 24 appearance before the senate county piac	37,600.00
BENEDICTUS OESE	59543	5 pdm to kakamega to defend f's at the auditor general	56,000.00
Samuel Odima	59585	5 per diems and fare to Kisumu from 10th- 14th January 2024 to prepare 2nd quarter FY 2023/2024 financial report	72,000.00
Samuel Odima	59521	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	72,000.00
SAMUEL ODIMA	59292	Being payment of 7pdm and fare to Nairobi training and support on ifmis system upgrade and procurement enhancement	104,000.00
JACOB MALLO	41947	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	100,000.00
JACOB MALLO	60035	3 pdm and fare kisumu 2nd- 5th nov 2023 scrutinizng the draft and prepare comments on the policy	44,000.00
EVERLYNE MWARO	41948	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	100,000.00
Sammy Ijaka	60033	3 pdm and fare kisumu 2nd- 5th nov 2023 scrutinizng the draft and prepare comments on the policy	44,000.00
BENEDICTUS OESE	59525	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	58,000.00
BENEDICTUS OESE	59582	Being payment of 5pdm and fare to ksm from 10th -14th january 2024 to prepare 2nd quarter reports for fy 23/24	58,000.00
BENEDICTUS OESE	41946	Being payment for 4pdm and fare to Nairobi from 18th -21st march,2024 to appear before senate to make submissions on various county executive auditor general reports	48,000.00
FRANCIS MAKOKHA	57264	7pdm and fare, kisumu, report writing of varios auditor general report	103,000.00
FRANCIS MAKOKHA	55478	7 pdm and fare nakuru 2nd-8th may auditor general report writing	108,000.00

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FRANCIS MAKOKHA	59113	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
FRANCIS MAKOKHA	58512	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	103,000.00
FRANCIS MAKOKHA	59753	Being payment 7pdm and fare narobi capacity building on stakeholder management on economic revitalization	104,000.00
CAROLYN APAA	57519	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	117,600.00
CAROLYN APAA	59202	6pdm to mbsa for inter counties penalty kick 1st-5th june 23 bomu stadium	94,000.00
CAROLYN APAA	58972	5pdm & fare ksm 8th-12t may 24 amendment of assembly calender	89,000.00
CAROLYN APAA	58994	7pdm & fare ksm 15th-21st jn 23 official duty	119,600.00
CAROLYN APAA	55482	7 pdm and fare nakuru 2nd-8th may auditor general report writing	127,600.00
CAROLYN APAA	57622	5 pdm to kisumu 4th-9th feb ca calender	89,000.00
CAROLYN APAA	58699	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mtef documents	103,000.00
CAROLYN APAA	60041	2pdm & transport kisumu budget preparation exercise	35,600.00
CAROLYN APAA	59329	7pdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	95,000.00
CAROLYN APAA	60024	3 pdm to narobi cia meeting at safari park hotel on 13/12/2024	56,400.00
CAROLYN APAA	59542	5 pdm to kakamega to defend F's at the auditor general	84,000.00
CAROLYN APAA	57266	7pdm and fare, kisumu, report writing of varios auditor general report	122,600.00
CAROLYN APAA	58733	6pdm & fare ksm report writing on amendment of standing order	89,000.00
CAROLYN APAA	59523	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	86,000.00
CAROLYN APAA	59541	Being payment of 5pdm's and fare to ksm from 10th -14th january 2024 to prepare 2nd quarter reports for fy23/24	86,000.00
LILIAN ODUNGA	57577	3pdm & fare bgn training in installation of software in committee rooms	44,000.00
LILIAN ODUNGA	59293	7pdm & fare nrh training & support on ifimis system upgrade & e-procurement enhancement	104,000.00
LILIAN ODUNGA	58519	Licence and subscription kism	10,000.00
LILIAN ODUNGA	59759	6pdm KSM 25th -30th Sept 2023 for tender evaluation	86,000.00
LILIAN ODUNGA	59512	Being payment of 4pdm and fare to naivasha 2nd -5th april,2024 for the inaugural annual women in procurement and supply chain forum	62,000.00
DEBORAH WANDERA	57623	5 pdm to kisumu 4th-9th feb ca calender	75,000.00
DEBORAH WANDERA	58973	5pdm & fare ksm 8th-12t may 24 amendment of assembly calender	72,000.00
DEBORAH WANDERA	58700	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mtef documents	100,000.00
DEBORAH WANDERA	58761	2days meal allowance 13th-14th june 24 audit committee quarterly meeting	2,100.00
DEBORAH WANDERA	56687	3rd quarter audit committee meeting on 25th and 26th april 2024	2,000.00
DEBORAH WANDERA	59330	7pdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	78,400.00
RENISON BULUMA	57590	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	46,800.00

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RENSON BULUMA	57526	7pdm and fare, kisumu, report writing .5th-11th may 2024	78,400.00
RENSON BULUMA	57626	5 pdm to kisumu 4th-9th feb ca calendar	58,000.00
RENSON BULUMA	59757	Being payment 7pdm and fare nairobi capacity building on stakeholder management on economic revitalization	104,000.00
RENSON BULUMA	60034	3 pdm and fare kisumu 2nd- 5th nov 2023 scrutinizing the draft and prepare comments on the policy	44,000.00
LEONARD WANJALA	59170	3pdm ksm 3rd-5th april 24 preparation of bca budget estimates 24/25fy	42,000.00
LEONARD WANJALA	59772	Being reimbursement of 4 pdm and fare mombasa 27th -30th march 2024 to conduct due diligence exercise on various tenders	66,000.00
			4,756,000.00
UNIONISABLE EMPLOYEES			
ERICK ONAPA	57531	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	44,100.00
BENSON MWAKA	57319	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	27,200.00
LYDIA MATISI	57314	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	46,800.00
LYDIA MATISI	57242	5 pdm and fare kisumu 2nd-6th june report writing	58,000.00
LYDIA MATISI	57574	3pdm & fare bgm training in installation of software in committee rooms	35,600.00
LAVENDA OMOLLO	57313	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	46,800.00
LAVENDA OMOLLO	57527	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400.00
STELLA ODANGA	57197	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	46,800.00
MAUREEN OGOMBE	57629	5 pdm to kisumu 4th-9th feb ca calendar	72,000.00
MAUREEN OGOMBE	56749	7pdm and fare, kisumu, report writing .5th-11th may 2024	100,000.00
MAUREEN OGOMBE	58939	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mief documents	100,000.00
MAUREEN OGOMBE	59331	7pdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
MAUREEN OGOMBE	58518	7 pdm and fare kisumu 15th-21st may report writing	100,000.00
WIBERFORCE OBOLLA	58515	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	31,500.00
WILBERFORCE WANYAMA	58514	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	46,100.00
LIVENTRIX WABWIRE	57271	7pdm and fare, kisumu, report writing of varios auditor general report	80,400.00
LIVENTRIX WABWIRE	55481	7 pdm and fare nakuru 2nd-8th may auditor general report writing	84,400.00
LIVENTRIX WABWIRE	58513	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	80,400.00
ALPHONSE OKWARA	57263	7pdm and fare, kisumu, report writing of varios auditor general report	80,400.00
ALPHONSE OKWARA	55477	7 pdm and fare nakuru 2nd-8th may auditor general report writing	84,400.00
ALPHONSE OKWARA	58511	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	80,400.00
ALPHONSE OKWARA	53030	4pdm& fare to nrh for consideration of auditor general reports on financial statements fy 20/21& 21/23	48,800.00
ALPHONSE OKWARA	58483	3pdm & fare to nrh 9th-11th may 24 appearance before the senate county piac	37,600.00

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ALPHONSE OKWARA	59112	4pm & fare 4th-6th april 24 worksho on piac	46,800.00
ERIC ODUYA	55736	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
ERIC ODUYA	59767	5 pdm and fare to kisumu 22nd-26th april contract mngt and digitalization nof ppp	33,500.00
ERIC ODUYA	59294	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	50,100.00
ERIC ODUYA	58520	Licence and subscription kism	10,000.00
JACINTA MORAA	59296	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	50,100.00
JACINTA MORAA	58522	Licence and subscription kism	4,000.00
ABEL OTERO	55732	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
ABEL OTERO	58523	Licence and subscription kism	4,000.00
EMMACULATE MUGENI	58524	Licence and subscription kism	4,000.00
KRA	57907	Tax deduction on meal allowance at bumula public participation forum	6,825.00
KRA	56690	Tax deduction on third quarter audit committee meal and sitting allowance	10,590.00
KRA	58764	Meal allowance income tax deduction 13th-14th june 24	15,030.00
ERIC ODUYA	55736	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
ERIC ODUYA	59767	5 pdm and fare to kisumu 22nd-26th april contract mngt and digitalization nof ppp	33,500.00
ERIC ODUYA	59294	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	50,100.00
ERIC ODUYA	58520	Licence and subscription kism	10,000.00
JACINTA MORAA	59296	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	50,100.00
JACINTA MORAA	58522	Licence and subscription kism	4,000.00
ABEL OTERO	55732	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
ABEL OTERO	58523	Licence and subscription kism	4,000.00
EMMACULATE MUGENI	58524	Licence and subscription kism	4,000.00
KRA	57907	Tax deduction on meal allowance at bumula public participation forum	6,825.00
KRA	56690	Tax deduction on third quarter audit committee meal and sitting allowance	10,590.00
KRA	58764	Meal allowance income tax deduction 13th-14th june 24	15,030.00
WILLIAM NZAI	55479	7 pdm and fare nakuru 2nd-8th may auditor general report writing	50,100.00
WILLIAM NZAI	59115	4pm & fare 4th-6th april 24 worksho on piac	27,200.00
WILLIAM NZAI	58989	3pdm & fare ksm 12th-15th dec 23 on official duty	20,900.00
WILLIAM NZAI	57265	7pdm and fare, kisumu, report writing of varios auditor general report	46,100.00
TRUPHENA OKEYO	55729	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
TRUPHENA OKEYO	57593	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	46,800.00

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TRUPHENA OKEYO	57270	7pdm and fare. kisumu. report writing of varios auditor general report	35,600 00
RODGERS OBIMBA	57529	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400 00
RODGERS OBIMBA	57316	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	46,800 00
RACHEL WANJEKECHE	58996	3pdm & fare ksm 12th-15th dec 23 on official duty	35,600 00
RACHEL WANJEKECHE	57317	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	27,200 00
RACHEL WANJEKECHE	58975	5pdm & fare ksm 8th-12t may 24 amendment of assembly calender	33,500 00
BONFACE OKUMBE	55484	7 pdm and fare nakuru 2nd-8th may auditor general report writing	56,000 00
BONFACE OKUMBE	60043	2pdm & transport kisumu budget preparation exercise	22,400 00
BONFACE OKUMBE	59172	3pdm ksm 3rd-5th april 24 preparation of bca budget estimates 24/25fy	33,600 00
JOSEPH OSIKUKU	60044	2pdm & transport kisumu budget preparation exercise	12,600 00
JOSEPH OSIKUKU	58990	3pdm & fare ksm 12th-15th dec 23 on official duty	33,500 00
JULIANA IMASET	57528	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400 00
JULIANA IMASET	54311	7pdm and fare kisumu 2nd-8th june piac	80,400 00
MORGAN WESONGA	57065	Final payment for perdiem 21st-26th apr benchmarking	12,600 00
MORGAN WESONGA	54312	7pdm and fare kisumu 2nd-8th june piac	46,100 00
ARTHUR MBETERA	57152	7pdm& fare to ksm report writing on status of ambulances	80,400 00
ARTHUR MBETERA	54313	7pdm and fare kisumu 2nd-8th june piac	80,400 00
	57153	7pdm& fare to ksm report writing on status of ambulances	80,400 00
	54314	7pdm and fare kisumu 2nd-8th june piac	80,400 00
JUDITH ORUPUTO	58516	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	80,400 00
JUDITH ORUPUTO	54315	7pdm and fare kisumu 2nd-8th june piac	80,400 00
JOHN ADONGO	58941	7pdm KISUMU 4TH-10TH JUNE 2024, REPORT ON COUNTY BUDGET ESTIMATES FY 2024/2025 MTEF DOCUMENTS	80,400 00
JOHN ADONGO	55474	7pdm ksm 5th-11th may 2024 to prepare report on model intergovernmental conditional allocation	80,400 00
JOHN ADONGO	59335	7pdm ksm preparing budget estimate for fy 2024/2025 11th-17th june 2024	78,400 00
CYNTHIA WANDERA	58356	4 pdm and fare Nairobi for official duty	48,800 00
CYNTHIA WANDERA	55726	4pdm and fare. kisumu 25th jan- 3rd feb ealasca	46,800 00
CYNTHIA WANDERA	57588	4pdm and fare. kisumu 20th-23rd may pre publication scrutiny	46,800 00
CYNTHIA WANDERA	57154	7pdm& fare to ksm report writing on status of ambulances	80,400 00
CYNTHIA WANDERA	59173	Reimbursement on travel and sustenance expenses while on official duty in kakamega to rep county assembly in small claims court	33,600 00
CYNTHIA WANDERA	57245	5 pdm and fare kisumu 2nd-6th june report writing	58,000 00
LINDA WEKATI	54317	7pdm and fare kisumu 2nd-8th june piac	46,100 00
SANDRINE OUMA ATIENO	57243	5 pdm and fare kisumu 2nd-6th june report writing	33,500 00

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BRENDA OKUMU	55771	4 pdm and fare kisumu 26th-2nd feb ealasca festival	46,800.00
BRENDA OKUMU	57241	5 pdm and fare kisumu 2nd-6th june report writing	58,000.00
CHRISTOPHER OTSIENO	58985	3pdm & fare ksm 12th-15th dec 23 on official duty	35,600.00
CHRISTOPHER OTSIENO	59333	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	78,400.00
CHRISTOPHER OTSIENO	58942	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mief documents	80,400.00
CHRISTOPHER OTSIENO	55475	7pdm and fare, kisumu, report writing, 5th-11th may 2024	84,400.00
CHRISTOPHER OTSIENO	57627	5 pdm to kisumu 4th-9th feb ca calendar	58,000.00
CHRISTOPHER OTSIENO	58397	3pdm & fare to mfb 3rd-5th june 24 procedural training and mace maintenance	37,600.00
LEONARD ISOGOL	59332	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	78,400.00
LEONARD ISOGOL	56750	7pdm and fare, kisumu, report writing, 5th-11th may 2024	80,400.00
LEONARD ISOGOL	58940	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mief documents	80,400.00
LEONARD ISOGOL	57524	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400.00
PRAXIDES OKIMA	58991	3pdm & fare ksm 12th-15th dec 23 on official duty	35,600.00
CECIL ODUOR	55721	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
DANIEL OTE	54658	2 pdm and fare to naurobi 29th-30th nov 2023	28,400.00
DANIEL OTE	55723	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
DANIEL OTE	57155	7pdm&fare to ksm report writing on status of ambulances	80,400.00
NAOMI OKINDA	55737	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
NAOMI OKINDA	57571	3pdm & fare bgm training in installation of software in committee rooms	35,600.00
BRUCE BWIRE	55730	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
BRUCE BWIRE	57572	3pdm & fare bgm training in installation of software in committee rooms	35,600.00
ISAAC OPIYO	57575	3pdm & fare bgm training in installation of software in committee rooms	20,900.00
DENNIS OJAAMONG	59539	5 pdm to kakamega to defend fs at the auditor general	31,500.00
DENNIS OJAAMONG	60265	Being payment of 6pdm and fare to visit different counties and hospitals for due diligence in October 2023	41,800.00
DENNIS OJAAMONG	57576	3pdm & fare bgm training in installation of software in committee rooms	20,900.00
DUNCUN OJASI	58974	5pdm & fare ksm 8th-12t may 24 amendment of assembly calendar	58,000.00
DUNCUN OJASI	57625	5 pdm to kisumu 4th-9th feb ca calendar	58,000.00
CATHERINE ESKUT	58992	3pdm & fare ksm 12th-15th dec 23 on official duty	35,600.00
CATHERINE ESKUT	59169	3pdm ksm 3rd-5th april 24 preparation of bea budget estimates 24/25fy	33,600.00
CATHERINE ESKUT	57628	5 pdm to kisumu 4th-9th feb ca calendar	58,000.00
ANGELINE ANYANGO	55735	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
PROTUS OWINO	57251	3pdm to ksm on official duty	33,600.00
TITO OBURA	58764	2days meal allowance 13th-14th june 24 audit committee quarterly meeting	1,400.00

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TITO OBUKA	56688	Third quarter audit committee meal and sitting allowance	2,000.00
KIENETH ITAA	55739	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
KIENETH ITAA	58986	3pdm & fare ksm 12th-15th dec 23 on official duty	20,900.00
KIENETH ITAA	57320	2pdm & fare to eld ksm official duty	14,600.00
MELLY MACHIO	58995	7pdm & fare ksm 15th-21st jn 23 official duty	79,400.00
MELLY MACHIO	59201	6pdm to mbasa for inter counties penalty kick 1st-5th june 23 bomu stadium	64,000.00
MELLY MACHIO	55717	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
PRICLER JUMA	55718	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
JENTRIX KHASIENYE	55719	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
WASHINGTON SANYA MALLO	55724	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
JOHN NDAKULA	55727	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
JULIANA LUPALO	58993	3pdm & fare ksm 12th-15th dec 23 on official duty	35,600.00
JULIANA LUPALO	55720	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
EILEEN ASWAN	55476	7pdm and fare, kisumu, report writing ,5th-11th may 2024	80,400.00
EILEEN ASWAN	59334	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	78,400.00
NICHOLUS KWENA	58988	3pdm & fare ksm 12th-15th dec 23 on official duty	32,500.00
ANTHONY MAKANA	57591	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	27,200.00
ANTHONY MAKANA	55722	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
ELIZABETH MULAMBA	55725	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
GRACE MASIGA	55734	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
PROTUS OJWANG	59746	Being payment for 5pdm and fare to bungoma laptrust offices 5th -9th february 2024 reconciliation of laptrust deductions	58,000.00
PROTUS OJWANG	60251	Being payment of 6pdm and fare to visit different counties and hospitals for due diligence in October 2023	71,200.00
PROTUS OJWANG	55738	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
PROTUS AWORI	55733	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
JOHN NABONWE	55772	4pdm and fare, kisumu 25th jan- 3rd feb ealasca	46,800.00
JOHN NABONWE	57589	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	46,800.00
LILIAN WANDERA	57592	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	27,200.00
RHODA EDUWA	57587	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	27,200.00
FELIX OTANDE	59289	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	84,400.00
FELIX OTANDE	59540	5 pdm to kakamega to defend f's at the auditor general	56,000.00
EDWIN KANU	57525	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	78,400.00
CAROLINE NDUGULI	57530	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	44,100.00
FESTO ILEO	59290	7pdm & fare nrb training & support on ifimis system upgrade & e-procurement enhancement	50,100.00

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BRENDA ALUNGA	59291		7pdm & fare urb training & support on firms system upgrade & e-procurement enhancement	50,100.00
POLYCARP WAFULA	58987		3pdm & fare ksm 12th-15th dec 23 on official duty	35,600.00
DANIEL ICHIASI	55774		4pdm and fare, kisumu 25th jan- 3rd feb ealasca	27,200.00
LEONARD WANJALA	59170		3pdm ksm 3rd-5th april 24 preparation of bca budget estimates 24/25fy	42,000.00
PAMELLA WANDERA	58977		5pdm & fare ksm 8th-12th may 24 amendment of assembly calendar	58,000.00
IRENE OJOW	59766		5 pdm and fare to kisumu 22nd-26th april contract mngt and digitalization of ppp	33,500.00
IRENE OJOW	60266		Being payment of 6pdm and fare to visit different counties and hospitals for due diligence in October 2023	41,800.00
IRENE OJOW	58521		Licence and subscription kism	10,000.00
IRENE OJOW	57573		3pdm & fare bgm training in installation of software in committee rooms	20,900.00
SELINE OSIR	59298		Staff airtime april-june 2024	527,000.00
GABRIEL ERAMBO	58763		2days meal allowance 13th-14th june 24 audit committee quarterly meeting	2,100.00
GODFREY MBINGI	59171		3pdm ksm 3rd-5th april 24 preparation of bca budget estimates 24/25fy	18,900.00
VERONICA NABWIRE			2days meal allowance for 2nd quarter meeting	1,050.00
VERONICA NABWIRE	60072		2days meal allowance 13th-14th june 24 audit committee quarterly meeting	1,050.00
OSMAN NOOR	54657		2pdm&fare to ksm november 2023 on official duty	12,600.00
OSMAN NOOR	54656		5pdm to narvasha nov 2023 leadership caf meeting	31,500.00
OSMAN NOOR	52424		2pdm&to ksm service vehicle no. 40eg010a	12,600.00
JOHN ODHIAMBO	58517		5pdm to ksm 15th-21st may 2024 labour, humn rights social welfare	21,000.00
ERICK ONAPA	58049		7 day meal allowance site visit in sub county hospitals	4,900.00
ERICK ONAPA	54699		MEAL ALLOWANCE DURING SITE VISIT COUNTY vtes	3,500.00
ERICK ONAPA	58049		7 day meal allowance site visit in sub county hospitals	4,900.00
ERICK ONAPA	58465		1 day meal allowance site visit siwongo market	700.00
BENSON MWAKA	58464		1 day meal allowance site visit siwongo market	700.00
CAROLINE KANDIE	57903		Meal allowance at bumula public participation forum	525.00
CAROLINE KANDIE	58463		1 day meal allowance site visit siwongo market	700.00
LYDIA MATISI	58101		7 day meal allowance site visit in sub county hospitals	4,900.00
LYDIA MATISI	59140		7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
LYDIA MATISI	58462		1 day meal allowance site visit siwongo market	700.00
LAVENDER OMOLLO	58461		1 day meal allowance site visit siwongo market	700.00
STELLA ODANGA	57647		MEAL ALLOWANCE DURING SITE VISIT COUNTY vtes	3,500.00
STELLA ODANGA	58460		1 day meal allowance site visit siwongo market	700.00
MAUREEN OGOMBE	54347		Meal allowance at bumula public participation forum	700.00

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MAUREEN OGOMBE	58735	5pdm & fare report writing on amendment of standing order	72,000.00
JOHN ODHIAMBO	58517	7 pdm and fare kisumu 15th-21st may report writing	21,000.00
JUDITH ORUPUTO	58737	5pdm & fare report writing on amendment of standing order	58,000.00
JUDITH ORUPUTO	58516	7 pdm and fare kisumu 15th-21st may report writing	80,400.00
WILBERFORCE OBOLLA	54698	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	3,500.00
WILBERFORCE OBOLLA	58645	2days meal allowance site visit 3rd-4th april 24 angurai ward	1,400.00
LIVENTRIX WABWIRE	57918	4meal allowance cross examination of auditor general report	2,800.00
LIVENTRIX WABWIRE	57649	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	3,500.00
ALPHONSE OKWARA	51469	3pdm&fare to nrb senate submission of audit reports 8th june 2023	37,600.00
ALPHONSE OKWARA	57917	4meal allowance cross examination of auditor general report	2,800.00
KRA	58103	Meal allowance tax 2nd-10th may	7,050.00
KRA	58466	Meal allowance tax deduction	5,850.00
WILLIAM NZAI	57919	4meal allowance cross examination of auditor general report	2,100.00
WILLIAM NZAI	54697	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	3,500.00
RODEGRS OBIMBA	54696	Meal allowance 20th-24th may 2024	3,500.00
RODEGRS OBIMBA	56301	7pdm&fare to ksm report writing on finance bill2023 in feb 2024	80,400.00
RACHAEL WANJEKICHE	57921	4meal allowance cross examination of auditor general report	2,100.00
JOSEPH OSIKUKU	57177	5pdm and fare to nakuru,4th to 8th may benchmarking	31,500.00
MOSES PEKOL	57178	5pdm and fare to nakuru,4th to 8th may benchmarking	56,000.00
JULIANA IMASET	58043	7 day meal allowance site visit in sub county hospitals	4,900.00
JULIANA IMASET	59128	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
MORGAN WESONGA	58644	2days meal allowance site visit 3rd-4th april 24 angurai ward	1,400.00
ARTHUR MBETERA	58046	7 day meal allowance site visit in sub county hospitals	4,900.00
ARTHUR MBETERA	59130	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
BRENDA KANANI	58047	7 day meal allowance site visit in sub county hospitals	4,900.00
BRENDA KANANI	59131	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
CLAIGHT OMONDI	54318	7pdm and fare kisumu 2nd-8th june piac	80,400.00
MARK PAUL CHESSA	58045	7 day meal allowance site visit in sub county hospitals	4,900.00
MARK PAUL CHESSA	59129	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
MARK PAUL CHESSA	57920	4meal allowance cross examination of auditor general report	2,800.00
FERDINAND MAASAI	58647	2days meal allowance site visit 3rd-4th april 24 angurai ward	1,400.00
FERDINAND MAASAI	57244	5 pdm and fare kisumu 2nd-6th june report writing	33,500.00
CHRISTOPHER OTSIENO	58479	Purchase of 10 mace wipers and 30pairs of special gloves	31,000.00
CHRISTOPHER OTSIENO	54349	Meal allowance at bumula public participation forum	700.00

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SANDRINE OUMA ATIENO	57922	4meal allowance cross examination of auditor general report	2,100.00
LEONARD ISOGOL	58486	3pd ksm & bungoma on official duty	35,600.00
LEONARD ISOGOL	58790	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	80,400.00
LEONARD ISOGOL	54348	Meal allowance at bunula public participation forum	700.00
PRAXIDES OKIMA	57906	Meal allowance at bunula public participation forum	700.00
DAVID BARASA	57905	Meal allowance at bunula public participation forum	525.00
CECIL ODUOR	57904	Meal allowance at bunula public participation forum	525.00
OLIVER EMEJE	57902	Meal allowance at bunula public participation forum	700.00
EILEEN ASWANI	58649	2days meal allowance site visit 3rd-4th april 24 anguran ward	1,400.00
EILEEN ASWANI	57901	Meal allowance at bunula public participation forum	700.00
VINCENT OCHIENG	58048	7 day meal allowance site visit in sub county hospitals	4,900.00
VINCENT OCHIENG	59132	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	4,900.00
VINCENT OCHIENG	57156	7pdm&fare to ksm report writing on status of ambulances	80,400.00
BRUCE BWIRE	53325	Purchase of tit monitor at mayenje ward office	13,000.00
ISAAC OPIYO	58648	2days meal allowance site visit 3rd-4th april 24 anguran ward	1,400.00
DUNCUN OJASI	58044	7 day meal allowance site visit in sub county hospitals	4,900.00
GIDEON ODIENY	57630	2 pdm and fare to visit insurance providers	36,000.00
ONESMUS ERONE	57063	Lunch allowance public participation on busia county fiscal strategic paper 24/25fy	3,675.00
ANGELINE ANYANGO	57648	MEAL ALLOWANCE DURING SITE VISIT COUNTY VICS	3,500.00
JULIANA LUPALO	58480	6pdm & fare 17th-22nd math 24 official duty	69,200.00
PAMELA WANDERA	58738	5pdm & fare report writing on amendment of standanding order	58,000.00
EDWIN KANU	54659	2 pdm&fare to mb with delegated committee	26,400.00
COLLINS NDEDA	54702	Purchase of fuel for vehicle reg no 40eg010a while on official duty in nakuru	5,000.00
TOBIAS JAKAA		Refund on photocopying services	162,256.00
NICHOLAS KWENA	55731	4pdm and fare, kusumu 25th jan- 3rd feb calasa	46,800.00
Arthur Mbetera	60031	3 pdm and fare kusumu 2nd- 5th nov 2023 scrutinizing the draft and prepare comments on the policy	35,600.00
Irene Ojow	59760	6pdm KSM 25th -30th Sept 2023 for tender evaluation	39,800.00
EUGENE MALALE	59583	Being payment of 5pdm and fare to ksm from 10th -14th january 2024 to prepare 2nd quarter reports for fy23/24	33,500.00
EUGENE MALALE	59523	5 per diems and fare to Kusumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	33,500.00
TRACY ATIENO	59584	Being payment of 5pdm and fare to ksm from 10th -14th january 2024 to prepare 2nd quarter reports for fy23/24	33,500.00

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TRACY ATHENO	59524	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	33,500.00
FELIX OTANDE	59544	5 per diems and fare to Kisumu from 10th - 14th January 2024 to prepare 2nd quarter FY 2023/2024 financial report	58,000.00
FELIX OTANDE	59514	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	58,000.00
POLYCARP WAFULA	59545	Being payment of 5pdms and fare to ksm from 10th - 14th january 2024 to prepare 2nd quarter reports for fy23/24	58,000.00
POLYCARP WAFULA	59515	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	58,000.00
BRENDA ALUNGA	59546	Being payment of 5pdms and fare to ksm from 10th - 14th january 2024 to prepare 2nd quarter reports for fy23/24	33,500.00
BRENDA ALUNGA	59516	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	33,500.00
FAITH YASUBA	59547	Being payment of 5pdms and fare to ksm from 10th - 14th january 2024 to prepare 2nd quarter reports for fy23/24	58,000.00
FAITH YASUBA	59518	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	58,000.00
Claght Oloo	59519	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	58,000.00
DENNIS OKOIT	59520	5 per diems and fare to Kisumu from 10th - 14th April 2024 to prepare 3rd quarter FY 2023/2024 financial report	33,500.00
FESTO ILEO	59548	Being payment of 5pdms and fare to ksm from 10th - 14th january 2024 to prepare 2nd quarter reports for fy23/24	33,500.00
PROTUS OJWANG	59746	Being payment for 5pdm and fare to bungoma laptrust offices 5th -9th february 2024 reconciliation of laptrust deductions	58,000.00
DANIEL OTE	59754	Being payment 7pdm and fare nairobi capacity building on stakeholder management on economic revitalization	84,400.00
JULIANA IMASET	56199	7 pdm & fare to kisumu 12th-18th may 2024 report writing on the status of ambulances	80,400.00
JULIANA IMASET	59755	Being payment 7pdm and fare nairobi capacity building on stakeholder management on economic revitalization	84,400.00
ALPHONCE OKWARA	41895	7 perdiems to Mombasa 17th - 20th April 2024 for NDI meeting	84,400.00
ALPHONCE OKWARA	60066	6 pdm to Mombasa 19th - 23rd sept 2023 training workshop	77,200.00
ALPHONCE OKWARA	41898	Being payment of 1 pdm and fare to kakamega to kenao offices on official duty on 11th april 2024	13,200.00
ALPHONCE OKWARA	41886	Being payment of 2 perdiem and fare to auditor general office kakamega 27th & 28th april,2024 to prepare chairmans brief alongside auditors of various a g reports	24,400.00
RACHAEL WANJEKECHE	41899	Being payment of 1 pdm and fare to kakamega to kenao offices on official duty on 11th april 2024	8,300.00
Elizabeth Mulamba	59765	6pdm KSM 25th -30th Sept 2023 for tender evaluation	67,200.00
Protus Owino	59764	Protus owino	67,200.00
Mark Paul	59763	6pdm KSM 25th -30th Sept 2023 for tender evaluation	69,200.00
Erick Oduya	59762	6pdm KSM 25th -30th Sept 2023 for tender evaluation	39,800.00

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Jacinta Morara	59761	6pdm KSM 25th -30th Sept 2023 for tender evaluation	39,800.00
JUDITH ORUPUTO	41893	Being payment of 7pdm and fare to Kisumu from 17th -23rd march for a special select committee retreat	80,400.00
RACHEL WANJEKECHE	41940	Being payment of 7pdm and fare to Kisumu from 17th -23rd march for a special select committee retreat	44,100.00
KENNETH ITAA	58398	3pdm & fare to nrh 3rd-5th June 24 procedural training and mace maintenance	22,900.00
KENNETH ITAA	41891	Being payment of 7pdm and fare to Kisumu from 17th -23rd march for a special select committee retreat	46,100.00
CYNTHIA WANDERA	41949	Being payment of 7pdm and fare to Kisumu from 17th -23rd march for a special select committee retreat	80,400.00
MOSES OPELECHI	41892	Being payment of 7pdm and fare to Kisumu from 17th -23rd march for a special select committee retreat	80,400.00
Bruce Peter Bwire	60053	3 perdiems for ICT Forum in Nakuru 17th Oct 2023	37,600.00
KENNETH ITAA	58740	5pdm & fare report writing on amendment of standing order	35,500.00
JOHN ADONGO	59141	7 day meal allowance site visit to all sub county hospitals	4,900.00
TOBIAS JAKAA		Refund on photocopying services	162,256.00
MOSES PEKOL	59342	Being payment of 5pdms and fare to naivasha with speaker from 4th -6th march 2024	60,000.00
PAMELA WANDERA	59343	Being payment of 5pdms and fare to naivasha with speaker from 4th -6th march 2024	60,000.00
DANIEL LUCHU	59183	Being payment of 7pdm to nakuru 2nd-8th may 2024 auditor general report writing	78,400.00
DANIEL LUCHU	59185	Being payment of 5pdms to nakuru 14th-18th april 2024 bill conference	56,000.00
DENNIS OKOIT	59549	Being payment of 5pdm and fare to Kisumu from 10th -14th January 2024 to prepare 2nd quarter reports fy 23/24	33,500.00
CAROL YNE NDUNGULI	59756	Being payment 7pdm and fare Nairobi capacity building on stakeholder management on economic revitalization	84,400.00
SHERRY OKUKU	59758	Being payment 7pdm and fare Nairobi capacity building on stakeholder management on economic revitalization	84,400.00
BONVENTURE MAKOKHA	57188	4 pdm and fare amagoro 6th-9th may pre-publication of the county cooperative bill	60,000.00
BONVENTURE MAKOKHA	57509	7 pdm and fare Kisumu 12th-18th may financial statements scrutiny	103,000.00
HELLEN ODUOR	57913	4meal allowance cross examination of auditor general report	4,200.00
HELLEN ODUOR	55469	7 pdm and fare Nakuru 2nd-8th may auditor general report writing	108,000.00
BONFACE ERUTE	57246	4meal allowance cross examination of auditor general report	4,200.00
BONFACE ERUTE	55464	7 pdm and fare Nakuru 2nd-8th may auditor general report writing	108,000.00
BONFACE ERUTE	53028	4pdm& fare to nrh for consideration of auditor general reports on financial statements fy 20/21 & 21/22	62,000.00
BONFACE ERUTE	58541	3pdm & fare to nrh 9th-11th may 24 appearance before the senate county piac	52,000.00
BONFACE ERUTE	59103	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
HAGGAI WONDER	57909	4meal allowance cross examination of auditor general report	4,200.00

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BEATRICE AKINYI OPWAPO	57193	4 pdm and fare amigoro 6th-9th may pre-publication of the county cooperative bill	60,000.00
BEATRICE AKINYI OPWAPO	57620	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
BEATRICE AKINYI OPWAPO	59108	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
DAVID PARAPARA	57191	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
DAVID PARAPARA	57911	4meal allowance cross examination of auditor general report	4,200.00
ANGELINE WASIKE	57189	4 pdm and fare amigoro 6th-9th may pre-publication of the county cooperative bill	60,000.00
ANGELINE WASIKE	57619	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
RONALD OCHALLU	58788	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
RONALD OCHALLU	58698	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mief documents	103,000.00
RONALD OCHALLU	59328	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	117,000.00
RONALD OCHALLU	57545	7pdm&fare to ksm report writing on status of ambulances	103,000.00
RONALD OCHALLU	57262	7pdm and fare, kisumu, report writing of various auditor general report	122,600.00
RONALD OCHALLU	57149	5 pdm kisumu 4th-9th feb ca calendar	75,000.00
PAUL OKELLO	57507	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
GARDY JAKAA	57261	7pdm and fare, kisumu, report writing of various auditor general report	103,000.00
GARDY JAKAA	57915	4meal allowance cross examination of auditor general report	4,200.00
GARDY JAKAA	59110	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
JUDITH ODEDA	57503	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
JULIANA WANYAMA	59105	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
JULIANA WANYAMA	57912	4meal allowance cross examination of auditor general report	4,200.00
MERCY WANYONYI	57908	4 days meal allowance 29th-3rd may 2024 cross-examination of auditor general report	4,200.00
MERCY WANYONYI	53029	4pdm& fare to mtb for consideration of auditor general reports on financial statements fy 20/21& 21/22	62,000.00
ZACCHEUS KUBASU	57910	4meal allowance cross examination of auditor general report	4,200.00
ZACCHEUS KUBASU	59109	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
ZACCHEUS KUBASU	57616	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
HARRISON NYONGESA	57914	4meal allowance cross examination of auditor general report	4,200.00
HARRISON NYONGESA	57548	7pdm&fare to ksm report writing on status of ambulances	103,000.00
HARRISON NYONGESA	59111	4pm & fare 4th-6th april 24 worksho on piac	61,000.00
HARRISON NYONGESA	55468	7 pdm and fare nakuru 2nd-8th may auditor general report writing	108,000.00
PETER TALAM	58694	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mief documents	103,000.00
PETER TALAM	59323	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
PETER TALAM	58784	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00

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JAMES ONG'OLE	58695	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
JAMES ONG'OLE	59324	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
JAMES ONG'OLE	58785	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
MAUREEN OCHIENG	58696	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
MAUREEN OCHIENG	59325	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
MAUREEN OCHIENG	58786	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
EUNICE WANDERA	58697	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
EUNICE WANDERA	59327	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
EUNICE WANDERA	58787	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
DENNIS OK'INDA	57506	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
ROSE AMOIT	57547	7pdm&fare to ksm report writing on status of ambulances	103,000.00
RUPIA KENNEDY	58693	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
RUPIA KENNEDY	58783	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
RUPIA KENNEDY	59322	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
RUPIA KENNEDY	57617	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
PATRICK OMANYALA	58692	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
PATRICK OMANYALA	59321	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
PATRICK OMANYALA	58782	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
SHADRACK MASINDE	57549	7pdm&fare to ksm report writing on status of ambulances	103,000.00
JOHNSTONE MAKABWA	57550	7pdm&fare to ksm report writing on status of ambulances	103,000.00
CONCEPTA OMONDI	57502	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
JOHN OMUMI	57508	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
BEATRICE KANOTI	58691	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24-25fy & mtef documents	103,000.00
BEATRICE KANOTI	58781	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation	103,000.00
BEATRICE KANOTI	57617	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
AGNES NANGAME	57544	7pdm&fare to ksm report writing on status of ambulances	103,000.00
DALMAS ONJOLE	57505	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
JOSEPHAT WANDERA	57150	5 pdm to kisumu 4th-9th feb ca calendar	75,000.00
IRINE EDUWA	55766	4 pdm and fare kisumu 26th-2nd feb ealasca festival	66,000.00
ALEXANDER AYIEKO	57501	7 pdm and fare kisumu 12th-18th may financial statements scrutiny	103,000.00
DAVID PARAPARA	59107	4pm & fare 4th-6th april 24 worksko on piac	61,000.00
Ferdinand Osama	58759	Sitting allowance and meal for two days for audit committee meeting on 14th june 2024	7,560.00
HAGGAI WONDER	59106	4pm & fare 4th-6th april 24 worksko on piac	61,000.00
HAGGAI WONDER	58482	3pdm & fare to nrb 9th-11th may 24 appearance before the senate county piac	52,000.00

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40,560.00	58758	2pdm & transport sitting allowance during quarterly audit committee meeting
40,560.00	56611	2pdm & transport sitting allowance during quarterly audit committee meeting
44,200.00	56610	2pdm & transport sitting allowance during quarterly audit committee meeting
44,200.00	58757	2pdm & transport sitting allowance during quarterly audit committee meeting
103,000.00	58690	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mter documents
98,000.00	59320	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy
103,000.00	58780	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation
103,000.00	59100	7pdm & fare ksm 4th-10th june 24 budget estimates fy 24 25fy & mter documents
98,000.00	59326	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy
103,000.00	58779	7pdm & fare ksm 5th-11th may 24 model intergovernmental conditional allocation
60,000.00	57195	4 pdm and fare amagoro 6th-9th may pre-publication of the county coperative bill
60,000.00	57190	4pdm and fare, kismu 20th-23rd may pre publication scrutiny
60,000.00	57583	4pdm and fare, kismu 20th-23rd may pre publication scrutiny
1,050.00	58451	1 day meal allowance site visit siwongo market
60,000.00	57196	4 pdm and fare amagoro 6th-9th may pre-publication of the county coperative bill
75,000.00	57237	5 pdm and fare kismu 2nd-6th june report writing
1,050.00	58459	1 day meal allowance site visit siwongo market
60,000.00	57579	4pdm and fare, kismu 20th-23rd may pre publication scrutiny
1,050.00	58458	1 day meal allowance site visit siwongo market
66,000.00	55769	4 pdm and fare kismu 26th-2nd feb calasca festival
1,050.00	58457	1 day meal allowance site visit siwongo market
60,000.00	57192	4pdm and fare, kismu 20th-23rd may pre publication scrutiny
1,050.00	58456	1 day meal allowance site visit siwongo market
1,050.00	58455	1 day meal allowance site visit siwongo market
66,000.00	55762	4 pdm and fare kismu 26th-2nd feb calasca festival
1,050.00	58454	1 day meal allowance site visit siwongo market
1,050.00	58453	1 day meal allowance site visit siwongo market
103,000.00	58504	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare
1,050.00	58452	1 day meal allowance site visit siwongo market
1,050.00	54340	Mcal allowance at bunula public participation forum
103,000.00	58501	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare
7,350.00	58036	7 day meal allowance site visit in sub county hospitals
75,000.00	58725	6pdm & fare ksm report writing on amendment of standing order
122,600.00	58510	7 pdm and fare kismu 15th-21st may report writing

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7,350.00	59119	7daysmeal allowance site visit to II subounty hospitals 2nd-10th may 2024	RONALAD OCHALU
103,000.00	58509	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	SAID ALI
66,000.00	55765	4 pdm and fare kismu 26th-2nd feb ealasca festival	SAID ALI
58,000.00	55728	4pdm and fare; kismu 25th jan- 3rd feb ealasca	PAUL OKELLO
103,000.00	58508	7 pdm and fare kismu 15th-21st may report writing	PAUL OKELLO
108,000.00	55473	7 pdm and fare nakuru 2nd-8th may auditor general report writing	GARDY JAKAA
103,000.00	58507	7 pdm and fare kismu 15th-21st may report writing	GARDY JAKAA
60,000.00	57580	4pdm and fare; kismu 20th-23rd may pre publication scrutiny	GEORGE WESONGA
7,350.00	58035	7 day meal allowance site visit in sub county hospitals	AGNES NANGAME
7,350.00	59118	7daysmeal allowance site visit to II subounty hospitals 2nd-10th may 2024	AGNES NANGAME
103,000.00	58505	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	AGNES NANGAME
66,000.00	55768	4pdm and fare; kismu 25th jan- 3rd feb ealasca	PETER TALAM
1,050.00	54342	Meal allowance at bunula public participation forum	PETER TALAM
103,000.00	58503	7 pdm and fare kismu 15th-21st may report writing	PETER TALAM
7,350.00	58040	7days meal allowance during site visit sub county hospitals 2nd-10th may 2024	MERCY WANYONYI

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HARRISON NYONGESA	58042	7 day meal allowance site visit in sub-county hospitals	7,350.00
HARRISON NYONGESA	59125	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	7,350.00
DENNIS OKINDA	54301	7pdm and fare kisumu 2nd-8th june piac	103,000.00
ROSE AMOIT	58039	7 day meal allowance site visit in sub-county hospitals	7,350.00
ROSE AMOIT	57639	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	5,250.00
ROSE AMOIT	58639	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
ROSE AMOIT	58732	6pdm & fare ksm report writing on amendment of standing order	75,000.00
ROSE AMOIT	54302	7pdm and fare kisumu 2nd-8th june piac	103,000.00
SYLVANUS MAINDI	58037	7 day meal allowance site visit in sub-county hospitals	7,350.00
SYLVANUS MAINDI	57645	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	5,250.00
SYLVANUS MAINDI	58637	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
SYLVANUS MAINDI	54303	7pdm and fare kisumu 2nd-8th june piac	103,000.00
RACHEL JOY WANGA	57233	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
JOHNSTONE MAKAKBWA	59124	7daysmeal allowance site visit to II subcounty hospitals 2nd-10th may 2024	7,350.00
JOHNSTONE MAKAKBWA	54308	7pdm and fare kisumu 2nd-8th june piac	103,000.00
ONYANGO OPONDO TONNY	57240	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00

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RUPIA KENNEDY	54341	Meal allowance at bumula public participation forum	1,050.00
RUPIA KENNEDY	58730	6pdm & fare ksm report writing on amendment of standing order	75,000.00
RUPIA KENNEDY	57239	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
CONCEPTA OMONDI	57236	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
CAMULUS OBADA	58726	6pdm & fare ksm report writing on amendment of standing order	75,000.00
CAMULUS OBADA	57235	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
JAMES ADUNGOSI	57646	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	5,250.00
JAMES ADUNGOSI	54343	Meal allowance while bumala for public participation forum	1,050.00
JAMES ADUNGOSI	58640	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
JAMES ADUNGOSI	57234	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
JOHN OMUMI	57232	5 pdm and fare kisumu 2nd-6th june report writing	75,000.00
EUNICE WANDERA	57637	MEAL ALLOWANCE DURING SITE VISIT COUNTY vics	5,250.00
EUNICE WANDERA	58634	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
EUNICE WANDERA	54345	Meal allowance at bumula public participation forum	1,050.00

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MAUREEN ACHIENG	54344	Meal allowance at bumula public participation forum	1,050.00
BEATRICE KANOTI	57578	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
BEATRICE KANOTI	58399	3pdm mfb 25th-27th June 24 global peace leadership conference	48,000.00
BEATRICE KANOTI	59319	7ppdm ksm 11th-7th august 2024 preparation of budget estimates 24-25fy	98,000.00
BEATRICE KANOTI	54339	Meal allowance at bumula public participation forum	1,050.00
JOHNVOSTER OGOCHI	57585	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
JOHNVOSTER OGOCHI	58727	6pdm & fare ksm report writing on amendment of standing order	75,000.00
JOHNVOSTER OGOCHI	54338	Meal allowance at bumula public participation forum	1,050.00
STEPHEN NASIAGI	58729	6pdm & fare ksm report writing on amendment of standing order	75,000.00
	54337	Meal allowance at bumula public participation forum	1,050.00
JOHNTONE MAKABWA	54308	7pdm and fare kisumu 2nd-8th June piac	103,000.00
JOHNTONE MAKABWA	58041	7 day meal allowance site visit in sub county hospitals	7,350.00
SHADRACK MASINDE	55761	4 pdm and fare kisumu 26th-2nd feb ealasca festival	66,000.00
SHADRACK MASINDE	59121	7daysmeal allowance site visit to II subounty hospitals 2nd-10th may 2024	7,350.00
SHADRACK MASINDE	58038	7 day meal allowance site visit in sub county hospitals	7,350.00

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DALMAS ONJOLE	58400	3pdm & fare nrb1th-13th june 24 intergovernmental consultative forum	48,000.00
DALMAS ONJOLE	59117	7daysmeal allowance site visit to ll subounty hospitals 2nd-10th may 2024	7,350.00
DALMAS ONJOLE	58034	7 day meal allowance site visit in sub county hospitals	7,350.00
IRINE VICTORIA EDUWA	58636	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
IRINE VICTORIA EDUWA	57642	MEAL ALLOWANCE DURING SITE VISIT COUNTY vtes	5,250.00
LEONARD EMUREIT	58642	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
LEONARD EMUREIT	57644	MEAL ALLOWANCE DURING SITE VISIT COUNTY vtes	5,250.00
ANGELINE ANYANGO	58731	6pdm & fare ksm report writing on amendment of standing order	75,000.00
MONICA MUNGALA	57581	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
JUDITH ONAMU MBONE	58728	6pdm & fare ksm report writing on amendment of standing order	75,000.00
JUDITH ONAMU MBONE	57586	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
GEORGE WESONGA	58638	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
GEORGE WESONGA	58506	7pdm & fare ksm 15th-21st may 2024 labor, human rights & welfare	103,000.00
GEORGE WESONGA	57640	MEAL ALLOWANCE DURING SITE VISIT COUNTY vtes	5,250.00

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DAVID PARAPARA	57582	4pdm and fare, kisumu 20th-23rd may pre publication scrutiny	60,000.00
JOSEPH ESEME	58635	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
RICHARD MUDIBO	58641	2days meal allowance site visit 3rd-4th april 24 angurai ward	2,100.00
HELLEN ODUOR	57258	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
BONFACE ERUTE	57253	7 perdiems and fare for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
JULIANA WANYAMA	57260	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
MERCY WANYONYI	58358	7 perdiems and fare to Naivasha for annual KYMCA women's training bootcamp	98,000.00
MERCY WANYONYI	60051	4 perdiems and fare to Kisumu for PIAC workshop 4th - 6th April 24	61,000.00
MERCY WANYONYI	60030	6 perdiems to Nakuru 21st - 26th May 2024 for consultative meeting for KMCA	94,000.00
MERCY WANYONYI	57254	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
ZACCHEUS KUBASU	57255	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
HARRISON NYONGESA	57257	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
DAVID PARAPARA	57259	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
HAGGAI WONDER	57256	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00

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Okello Richard Mudlbo	57584	4 perdiems and fare to Kisumu as from 20-23rd May 2024 to conduct pre-publication scrutiny of Busia county agriculture & development fund bill 2024.	60,000.00
DAVID PARAPARA	57192	4 day meal allowance 29th -3rd may 2024 cross examination of auditor general reports on audit queries	4,200.00
RICHARD OKELLO MUDJIBO	57641	MEAL ALLOWANCE DURING SITE VISIT ON STATUS OF COUNTY vics from 20TH -24TH MAY 2024	5,250.00
JUDITH ONAMU	54305	7pdm and fare kisumu 2nd-8th june puac	103,000.00
BONFACE ERUTE	57194	4 pdm and transport to amaigoro 6th to 9th may 2024 pre-publication of the county co-operative bill 2023	60,000.00
BONFACE ERUTE	41894	Being payment of 3pdm and fare to nairobi to appear before senate from 27th july to make submission on reports of the auditor general fy18/19,19/20,20/21	48,000.00
BONFACE ERUTE	41943	Being payment for 4pdm and fare to nairobi from 18th -21st march,2024 to appear before senate to make submissions on various county executive auditor general reports.	66,000.00
JULIANA WANYAMA	57260	7 perdiems and fare to Kisumu for Report writing of various Auditor General Report from 2nd - 8th June 2024	103,000.00
JULIANA WANYAMA	41945	Being payment for 4pdm and fare to nairobi from 18th -21st march,2024 to appear before senate to make submissions on various county executive auditor general reports.	66,000.00

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HON PETER TAALAM	59708	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	103,000.00
HON O BONVENTURE	59709	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	103,000.00
HON BEATRICE KANOTI	59710	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	103,000.00
John Bosco Ogoti	59139	7 day meal allowance site visit to all sub county hospitals	4,900.00
HON ROSE AMOIT	59711	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	103,000.00
HON HELLEN ODUOR	59712	Being payment of 7pdm and fare to kisumu from 17th -23rd march for a special select committee retreat	103,000.00
			25,026,482.00

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Annex 2B – Analysis Of Statutory Pending Accounts Payable

						AGING ANALYSIS				
						BELOW 1 YEAR	1 YEAR	2 YEARS	3 YEARS	ABOVE 3 YEARS
	SUPPLIER / CONTRACT NAME	OUTSTANDING PENDING BILL AS AT 30/06/23	AMOUNT INCURRED DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING PENDING BILL AS AT 30/06/24					
1	EQUITY BANK LIMITED	3,025	6,049.90		9,075	6,050	3,025			
2	KENYA COUNTY GOVERNMENT WORKERS UNION	36,960			36,960		36,960			
3	KENYA COUNTY GOVERNMENT WORKERS UNION	37,440			37,440		37,440			
4	KENYA COUNTY GOVERNMENT WORKERS UNION	37,920			37,920		37,920			
6	AMEDO PRODUCTS	95,816			95,816		95,816			
7	NSSF	258,800			258,800		258,800			
8	LAPTRUST PENSION TRUST JUNE 2023	20,816,641	4,536,694		25,353,335	4,536,694	20,816,641			
9	MADISON LIFE ASSURANCE KENYA LIMITED	1,290,584			1,290,584		1,290,584			
10	BUSIA COUNTY ASSEMBLY DEPOSIT SEPT 2020	1,495,549			1,495,549			1,495,549		
11	BUSIA COUNTY ASSEMBLY DEPOSIT OCTOBER 2020	1,443,354			1,443,354			1,443,354		
12	BUSIA COUNTY ASSEMBLY DEPOSIT NOVEMBER 2020	1,326,739			1,326,739			1,326,739		
13	BUSIA COUNTY ASSEMBLY DEPOSIT DECEMBER 2020	1,325,837			1,325,837			1,325,837		
14	BUSIA COUNTY ASSEMBLY DEPOSIT JANUARY 2021	1,172,785			1,172,785			1,172,785		
15	BUSIA COUNTY ASSEMBLY DEPOSIT FEBRUARY 2021	973,712			973,712			973,712		

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Annex 3 – Summary of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 20xx
Land	4,950,000				4,950,000
Buildings and structures	501,784,035				504,638,505.00
Transport equipment	36,813,467				36,813,467
Office equipment, furniture and fittings	122,335,095	21,471,428.05			143,897,595.00
ICT equipment	11,602,097	14,900,000.00			26,502,097.00
Machinery and equipment	12,690,147	4,905,000.00			17,595,147.00
Biological assets					
Infrastructure assets					
Heritage and cultural assets					
Intangible assets		14,900,000.00			14,900,000.00
Work in progress					
Total	690,174,843	56,358,571.95			749,296,811.00

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Annex 4 - Salary Advance

	<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at 30.06.2024</i>
		<i>dd/mm/yy</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
1	ABEL MAMAI OTERO	07/01/2023	78,000.00	12,000.00	66,000.00
2	BONFACE OKUMBE OWORY	07/01/2023	18,000.00	18,000.00	-
3	BRENDA LILIAN ALUNGA	07/01/2023	46,000.00	12,000.00	34,000.00
4	CATHERINE BARASA ESKUT	07/01/2023	50,000.00	24,000.00	26,000.00
5	DUNCAN OJASI OTUOMA	07/01/2023	13,000.00	12,000.00	1,000.00
6	EDWIN OGELO OCHIENG	07/01/2023	108,875.00	36,000.00	72,875.00
7	EMMACULATE MUGENI AMMA	07/01/2023	13,500.00	12,000.00	1,500.00
8	ERICK OSTON ODUYA	07/01/2023	15,000.00	12,000.00	3,000.00
9	FELIX JAMES OTANDE	07/01/2023	45,000.00	36,000.00	9,000.00
10	FERDINALD MASAI EKAKOR	07/01/2023	20,000.00	12,000.00	8,000.00
11	GODFREY BALERA WANDERA	07/01/2023	46,800.00	2,400.00	44,400.00
12	GODWIN OKOTCH WANYAMA	07/01/2023	40,000.00	12,000.00	28,000.00
13	JULIANA BARASA LUPALO	07/01/2023	12,000.00	12,000.00	-
14	KENNETH ITAA GEEGE	07/01/2023	9,000.00	9,000.00	-
15	LINET NEKESA OWINO	07/01/2023	37,500.00	6,000.00	31,500.00
16	MULIJO OUMA MALLO	07/01/2023	30,000.00	30,000.00	-
17	NEWTON MACCIO	07/01/2023	6,000.00	6,000.00	-
18	NICHOLA KWENA MAERO	07/01/2023	10,500.00	10,500.00	-
19	PATRICK GEOFFREY OMANYALA	07/01/2023	175,000.00	60,000.00	115,000.00

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Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

20	PRAXIDES NADIDI OKIMA	07/01/2023	90,000.00	24,000.00	66,000.00
21	PRISCILLA NGALA JUMA	07/01/2023	36,000.00	12,000.00	24,000.00
22	PROTUS LUKOYE AWORI	07/01/2023	12,000.00	12,000.00	-
23	SAMMY JAKAA	07/01/2023	60,000.00	24,000.00	36,000.00
24	SELINE OSIR WAGUNDE	07/01/2023	24,833.00	18,000.00	6,833.00
25	SHADRACK FELIX OKEDI	07/01/2023	46,000.00	12,000.00	34,000.00
26	VINCENT OCHIENG	07/01/2023	165,325.54	30,000.00	135,325.54
27	WILBERFORCE OPIYO OBOLLA	07/01/2023	23,000.00	19,000.00	4,000.00
28	WILLIAM GOMBE ACHOLA	07/01/2023	29,000.00	12,000.00	17,000.00
	Total		1,260,333.54	496,900.00	763,433.54