

REPUBLIC OF KENYA



Paper Laid
By Chairperson, County
Public Accounts and
Investment Committee

Kanili
14/07/15

KENYA NATIONAL AUDIT OFFICE

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY GOVERNMENT OF BUSIA**

**FOR THE YEAR ENDED
30 JUNE 2014**



REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY GOVERNMENT OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2014

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of Busia County Government set out on pages 9-32, which comprise the statement of Assets and Liabilities as at 30 June 2014 and statement of receipts and payments, the statement of cash flows and statement of appropriation 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 8 of the Public Audit Act, 2003. 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.

Management's Responsibility for the Financial Statements

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

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 6 of the Public Audit Act, 2003.

Auditor-General's Responsibility

My responsibility is to express an opinion on the financial statements based on the audit and report in accordance with the provisions of Section 9 of the Public Audit Act, 2003 and submit the audit report in compliance with Article 229(7) of the Constitution of Kenya. The audit was conducted in accordance with the International Standards on Auditing. Those Standards require compliance with ethical requirements and that the audit be planned and performed with a view to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal controls relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the County management as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my adverse audit opinion.

Basis for Adverse Opinion

1. Accuracy of the Financial Statements

i. The Financial statements presented for audit as at 30 June 2014 did not include detailed schedules, General Ledger or Trial Balance to support the correctness of the balances. Further, cash books were not balanced on monthly basis and duly reconciled with bank statements. Individual items adding up to each category of items were not disclosed in form of supporting schedules. In addition, the financial statements have not been signed as required by the IPSAS and as presented by the Public Sector Accounting Standards Board.

ii. The County Government of Busia did not submit the financial statements for the four (4) months ended 30 June 2013. As a result, the comparative figures are unaudited.

In view of the foregoing, it had not been possible to verify the accuracy of the account balances as reported in the financial statements and disclosed in the notes thereon for the year ended 30 June 2014.

2. Cash and Cash Equivalent

The statement of assets and liabilities as at 30 June 2014 reflects cash and cash equivalents of Kshs.336,71,870.

However, the Board of survey and certificate of bank balances for the Operations and Development bank balances as at the close of the year were not provided for audit review. Further, the County Assembly account balance of Kshs.5,059,104.82 and the Revolving Fund bank balance of Kshs.7,803,411.50 were omitted from the financial statements.

Consequently, the accuracy of the cash and cash equivalents balance of Kshs.336,781,870 could not be confirmed as correct as at 30 June 2014.

3. Transfers to other Government Entities

Note 17 to the Statements indicate the County transferred Kshs.810,696,520.00 to National Government and reported as deducted at source to cater for devolved ministries/departments salaries and emoluments.

However, the supporting documents and reconciliation were not provided for audit review.

Further, an amount of Kshs.1,762,020.00 recorded as reimbursements and refunds was not receipted and accounted for.

In view of the foregoing, it has not been possible to confirm the accuracy of the transfers between the two levels of Government of Kshs.810,696,520.00 as at 30 June 2014.

4. Use of goods and Services

Although the statement of receipts and payments reflects expenditure on use of goods and services of Kshs.756,016,204.45, the additions of all items in Note 14 add up to Kshs.766,116,204 .00 resulting to an unexplained under cost of Kshs.10,100,000.

Included in the Use of Goods and Services figure of Kshs.766,116.204 are payments in the month of June 2014 amounting to Kshs.42,579,278.00 that did not have supporting documents attached on the respective payment vouchers. Further, schedules in support of the balance of Kshs.761,023,203.00 were not provided for audit review.

Consequently, the accuracy and propriety of the payments amounting to Kshs.766,116,204 could not be ascertained as at 30 June 2014.

5. Payables

The Payables balance of Kshs.1,280,481,523.00 (Note 27.1) was not supported by an updated ledger and the balances brought forward from 2012/13 could not be verified as the ledger was not made available for audit review. Further, Contract sums for projects entered into were taken to be amounts due to contractors and suppliers. In addition, a list/schedules of accounts payables was not provided for audit verification.

Consequently, the existence, completeness and accuracy of the payables balance of Kshs.1,280,481,528.00 could not be ascertained as at 30 June 2014.

6. Fixed Assets Register

During the year under review, fixed assets worth Kshs.863, 929,779.00 were acquired. Although the County Government had opened a fixed assets register to record assets, the register was not updated with the additional purchase of land, buildings, furniture and equipment. Further, the assets of the defunct local authorities have not been taken over and included in the assets register.

In the circumstances, the accuracy and completeness of the Fixed Assets Register could not be confirmed as at 30 June 2014.

7. Outstanding Imprests

Temporary Imprest amounting to Kshs.24,861,073.00 issued to various officers among them Members of the County Executive had not been surrendered by 30 June 2014. In addition, officers were issued with additional imprest before surrender of previous issues, contrary to the existing Government Financial Regulations and Procedures

In view of the foregoing, it has not been possible to confirm that outstanding imprests of Kshs.24,861,073 were used for the intended purpose and were properly accounted for as at 30 June 2014.

8. Over-Expenditure on Domestic Travel, Subsistence and other Transportation Cost

An amount of Kshs.127,698,568.00 was spent on domestic travel, subsistence and other transportation costs item, between July 2013 and May 2014 against a budget of Kshs.87,406,238.00 resulting into an over-expenditure of Kshs.40,292,330.00 as at 30 June 2014.

Consequently, the over expenditure of Kshs.40,292,330.00 has not been explained as at 30 June 2014.

9. Unaccounted for Revenue

It was observed that since the County government took over on 4 March 2013 to 30 June 2014 the department of land, survey and mapping has never remitted its revenue collection of Kshs.15,721,286.00 to the County Revenue Fund Account as required.

As a result, the revenue of Kshs.15,721,286.00 has remained unaccounted for as at 30 June 2014.

10. Unimplemented Projects

During the year under review, the County received funds for various projects. However, projects amounting to Kshs.293,637,700.00 had not been implemented as at 31 June 2014. Consequently, the County residents have not received the planned and promised services due to non-implementation of the various projects worth Kshs.293,637,700.00 as at 30 June 2014.

Adverse Opinion

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion paragraph, the financial statements do not present fairly the financial position of Busia County Government as at 30 June 2014 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards and do not fully comply with the Public Finance Management Act, 2012.



Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

04 June 2015



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



15th December, 2014.

Ref: CG/BSA/ADMIN/18(10).

**KENYA NATIONAL AUDIT OFFICE
WESTERN PROVINCE
P.O BOX 2042
KAKAMEGA.**



Dear Sir,

RE: FINAL AMMENDED ANNUAL FINANCIAL STATEMENTS FY 2013/2014

Reference is made to your letter Ref. AG 3/171/1 (340) dated 20th November, 2014 on the above subject. Here under please find the final ammended copy of the County Government of Busia financial statements.

We thank your office for the continued support.

Yours faithfully,

**LENARD WANDA OBIMBIRA,
THE COUNTY EXECUTIVE COMMITTEE MEMBER,
FINANCE & ECONOMIC PLANNING.**

CC. The Auditor General,

Kenya National Audit Office,

P.o Box 30084-00100,

Nairobi.





COUNTY GOVERNMENT OF BUSIA
REPORTS AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2014

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

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(a)Background information

Busia County was established as per the constitution of Kenya, after declaration of results of The last general elections. The county is situated in western part of Kenya in western province. It covers an area of 1,694.5 square kilometres', and is divided into seven administrative sub-counties and thirty five (35) civic wards which are represented each, by elected representatives.

(b) General administration and Management of the county.

Busia County's day-to-day management is vested in the following key organs:

County Executive.

County Assembly.

The executive arm is charged with the responsibility of policy formulation and implementation of legislations, while the County Assembly on the other hand is responsible for passing various legislations which give the County legal framework to carry out its functions. It also has an oversight roll over the executive functions.

(C) Fiduciary Management

The key management personnel who held offices during the financial year ended 30th June 2014 and who had direct fiduciary responsibility were:

No.	DESIGNITION	NAMES.
1.	Chief Officer- Finance.	Mr. Allan Omachar
2.	Head of Treasury Accounts	Mr. Samwel Ombui
3.	County Coordinator	Ms. Redemptor Oyeyo.
4	County Secretary.	Ms. Susan Lukano.

(d) Fiduciary Oversight Arrangements

During the year under review, the county's management and operations were supported by a number of institutions which were established within the county to provide oversight rolls to ensure prudent management. These institutions are;

1. County assembly which provided legislations.
2. County Executive committee, which is majorly dealing with formulation of macro fiscal policies.
3. Office of Chief Officer Finance, which is dealing with planning, revenue mobilisation, budgeting, expenditure controls and financial management.

Other institutions which provided oversight controls during the year under review are;

1. Office the controller of budgets.

2. National Assembly.
3. Public sector accounting standards board.
4. Senate.
5. Commission on Revenue allocation.

(e) County's physical address.

Busia County Government,
P.O. Box private bag,
Town hall Building/House/Plaza,
Busia/kisumu Road/Highway
Busia, Kenya.

f) Contacts.

The county's contacts are,
Telephone: (254)
E-mail: busiacounty.go.ke
Website: www.go.ke

(g) County's Bankers.

Busia county Government's Bankers during the financial year 2013/2014 were,

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

(h) Auditors.

During the financial year 2013/2014, the management and operations of the county were audited by both internal auditors and Kenya National Audit Office as independent Auditors. No private audit firm was hired by the county to audit her books of accounts during the year.

(i) Principal Legal Adviser.

During the financial year 2013/14, the county engaged one legal adviser in the office of Governor to provide legal advice to the Governor.



(ii) NOTES BY THE CEC MEMBER FINANCE.

Budget performance.

The county's fiscal performance during the year was witnessed with a number of challenges. The county's total cumulative revenues collected from local revenue sources was Ksh.303,329,208. out of revised budget of Ksh. 367,327,150. This represented about 10% of the total income projected during the year.

In addition, the county also received a total of Ksh. 2,766,937,159 from the Exchequer, out of total budget of Ksh. 3,678,773,577. Thus, the total income received during the year was Ksh.3,070,266,367.00. excluding Kshs.810,696,520.00 transfers from other Government entities which was recognised at source.

EXPENDITURES.

The county spent a total of Ksh.3,571,315,622.45 out of the total budget of Ksh.3, 678,773,577. The total personnel cost was Ksh. 2,025,712,576 of which Ksh. 810,696,520 were salaries to devolved units deducted at source by the National Treasury . Use of goods and services costed Ksh.,756,016,204.45, Other Grants and transfers Ksh. 102,294,853, while Acquisition of assets costed Ksh. 687,291,989.

VALUE FOR MONEY

Busia County's funds were utilized in accordance with the provisions of Public Finance Management Act 2012 and the purpose for which they were intended for.

Physical progress on development.

During the financial year 2013/14, the county was able carry out some projects, whose outcomes had positive impacts on the citizens' welfare. These development projects included:

1. Acquire farm machineries for agricultural mechanisation.
2. Promotion of poultry farming and animals diseases controls.
3. Construction of ECD classrooms in each of the seven sub counties.
4. Equipping learning institutions with relevant learning materials.
5. Creation of information centres for trades to enable them to get access to the requisite trade information.
6. Procurement and distribution of farm inputs to farmers within the county
7. Construction of foot bridges and maintenance of access roads around county.
8. Construction perimeter walls around the Governor's main administration block to improve security.
9. Established an enterprise Fund of Ksh. 50,000,000.
10. Created bursary Fund and paid out a total of Ksh.49, 800,000 to needy students.
11. Purchase of land for construction of Governor's residential house.
12. Construction of social amenities
13. Acquisition of ICU machines

13. Construction of maternity wards.

14 Construction theatres at sio port, Nambale and Port Victoria.

IMPLEMENTATION CHALLENGES.

The major implementation challenges faced by the county during the financial year 2013/14 cut across the broader areas which were covered by the county's socio-economic and political environments. These challenges were mainly experienced in the departments of health, education, community development, agriculture, and trade and cooperatives development, among others. Some of these challenges were,

1. High costs of farm inputs.
2. Inadequate physical infrastructures
3. Declining soil fertility.
4. Poor marketing strategies.
5. Effects of climate change.
6. High demand of bursary allocation needy cases.
7. Monitoring and evaluation problems.
8. High cost of credit facilities
9. Lack of access to clean and quality water.
10. Affordable health care services.
11. Lack of spatial plan to facilitate development within the county.
12. Lack of modern survey planning equipments.
13. Lack of access to credit facilities by traders within the county.
14. Lack of legal framework to operationalise trade activities within the county.

RECOMENDATION.

1. Review the county's medium term expenditures framework to allow adequate allocation of fund to health, education, agriculture, public works, trade and cooperatives development.
2. Improve on quality education by focussing on the infrastructures and equipping learning institutions with relevant learning equipments.
3. Hire more teachers for ECD and polytechniques.
4. Focuses more on citizen education to educate the public on the available opportunities and services offered by the county, by organising seminars and meetings at sub county and ward levels.
5. Provide quality and clean water, by focussing on improving existing water points.
6. Facilitate preparation of spatial plan to fast rack developments within the county.
7. Develop legal framework and fiscal policies which shall protect traders from unfair competition among traders.

Sign

Lenard Wanda Obimbira.

CEC Member- Finance, Strategy and Economic Planning.

STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) Member for Finance of the County Government is responsible for the preparation and presentation of the County Government financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2014. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The County Executive Committee (CEC) Member for Finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The County Executive Committee (CEC) Member for Finance is of the opinion that the County Government transactions during the year ended June 30, 2014, and of its financial position as at that date. The County Executive Committee (CEC) Member for Finance further confirms the completeness of the accounting records maintained for the County Government, which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The County Executive Committee (CEC) Member for Finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government 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 County Executive Committee (CEC) Member for Finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the County Executive Committee (CEC) Member for Finance on 30th Sept 2014.


The County Executive Committee (CEC) Member for Finance.

I. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation.

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under

the Cash Basis of Accounting. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County and all values are rounded to the nearest Cents.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts. The cash basis of accounting recognises transactions and events only when cash is received or paid by the entity.

2. Recognition of revenue and expenses

The County recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County. In addition, the County recognises all expenses when the event occurs and the related cash has actually been paid out by the County.

3. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank.

Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers which were not surrendered or accounted for at the end of the financial year.

4. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum to provide a sense of the overall net cash position of the County at the end of the year. When the pending such payments are included in the statement of receipts and payments in the year in which the payments ar

5. 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's budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

6. Comparative figures

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


7. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2014.

COUNTY GOVERNMENT OF BUSIA
STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2013-2014 Kshs	2012-2013 Kshs
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer releases	4	2,766,937,159.00	204,893,279.00
Transfers from Other Government Entities	5	810,696,520.00	73,097,457.00
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Proceeds from Sale of Assets	9	-	-
Reimbursements and Refunds	10	1,762,020.00	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	301,567,188.00	72,208,322.00
TOTAL RECEIPTS		3,880,962,887.00	350,199,058.00
PAYMENTS			
Compensation of Employees	13	1,215,016,056.00	117,033,391.00
Use of goods and services	14	756,016,204.45	51,818,698.00
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	810,696,520.00	20,400,000.00
Other grants and transfers	18	102,294,853.00	100,000.00
Social Security Benefits	19	-	-
Acquisition of Assets	20	687,291,989.00	43,013,244.00
Finance Costs, including Loan Interest	21	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Other Payments	23	-	-
TOTAL PAYMENTS		3,571,315,622.45	232,365,333.00
SURPLUS/DEFICIT		309,647,264.55	117,833,725.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9 2014 and signed by:


Chief Officer (Finance, Strategy and Economic Planning)


CEC-Member (Finance, Strategy and Economic Planning)

COUNTY GOVERNMENT OF BUSIA
STATEMENT OF ASSETS AND LIABILITIES

FINANCIAL ASSETS	Note	2013-2014 Kshs
Cash and Cash Equivalents		
Bank Balances	24A	309,372,867
Cash Balances	24B	274,398
Cash Equivalents	24C	27,134,606
TOTAL FINANCIAL ASSETS		
		336,781,870
REPRESENTED BY		
Fund balance b/fwd	25	117,833,725
Surplus/Deficit for the year		309,647,265
Prior year adjustments	26	90,699,120
NET FINANCIAL POSITION		
		336,781,870

Control

The accounting policies and explanatory notes to these financial statements form an integral part of these financial statements. The entity financial statements were approved on 30.9 2014 and signed by



 Chief Officer (Finance, Strategy and Economic Planning) CEC-Member (Finance, Stra
 

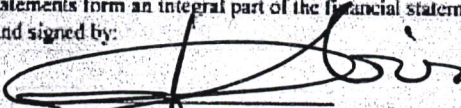
**COUNTY GOVERNMENT OF BUSIA
STATEMENT OF CASHFLOW**

Receipts for operating income			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	-	-
Exchequer Releases	4	2,766,937,159.00	204,893,279.00
Transfers from Other Government Entities	5	810,696,520.00	73,097,457.00
Reimbursements and Refunds	10	1,762,020.00	-
Returns of Equity Holdings	11	-	-
Other Receipts	12	301,567,188.00	72,208,322.00
Payments for operating expenses			
Compensation of Employees	13	1,215,016,056.00	117,033,391.00
Use of goods and services	14	756,016,204.45	51,818,698.00
Interest payments	15	-	-
Subsidies	16	-	-
Transfers to Other Government Units	17	810,696,520.00	20,400,000.00
Other grants and transfers	18	102,294,853.00	100,000.00
Social Security Benefits	19	-	-
Finance Costs, including Loan Interest	21	-	-
Other Expenses	23	-	-
Adjusted for:			
Changes in imprest		-	-
Changes in district suspense		-	-
Changes in advance		-	-
Adjustments during the year		-	-
Net cash flow from operating activities		996,939,253.55	160,846,969.00
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	9	-	-
Acquisition of Assets	20	687,291,989.00	43,013,244.00
Net cash flows from Investing Activities		687,291,989.00	43,013,244.00
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Domestic Currency and Domestic Deposits	7	-	-
Proceeds from Foreign Borrowings	8	-	-
Repayment of principal on Domestic and Foreign borrowing	22	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		309,647,265	117,833,725.00
Cash and cash equivalent at BEGINNING of the year	24	-	-
Cash and cash equivalent at END of the year	24	309,647,265	117,833,725.00

Control

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30.9 2014 and signed by:


Chief Officer (Finance, Strategy and Economic Planning)


CEC Member (Finance, Strategy and Economic Planning)

COUNTY GOVERNMENT OF BUSIA
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Exchequer releases	3,678,773,577	3,291,240	3,682,064,817	2,766,937,159	915,127,658	75%
Transfers from Other Government Entities	-	-	-	810,696,520	810,696,520	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	1,762,020	1,762,020	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	632,404,257	265,077,107	367,327,150	301,567,188	65,759,962	82%
TOTALS	4,311,177,834	261,785,867	4,049,391,967	3,880,962,887	168,429,080	96%
PAYMENTS						
Compensation of Employees	1,615,690,151	305,650,425	1,921,340,576	1,215,016,056	706,324,520	63%
Use of goods and services	908,644,774	220,664,808	1,129,309,582	756,016,204	373,293,378	67%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	810,696,520	810,696,520	0%
Other grants and transfers	516,520,000	30,000,000	486,520,000	102,294,853	384,225,147	21%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,261,256,785	106,238,766	1,367,495,551	687,291,989	680,203,562	50%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	4,302,111,710	602,553,999	4,904,665,709	3,571,315,622	1,333,350,087	73%



COUNTY GOVERNMENT OF BUSIA
SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS					-	0%
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Exchequer releases	1,972,016,305	60,498,760	1,911,517,545	2,031,944,465	120,426,920	106%
Transfers from Other Government Entities	-	-	-	810,696,520	810,696,520	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	1,762,020	1,762,020	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	632,404,257	265,077,107	367,327,150	301,567,188	65,759,962	82%
TOTALS	2,604,420,562	325,575,867	2,278,844,695	3,145,970,193	867,125,498	138%
PAYMENTS						0%
Compensation of Employees	1,615,690,151	305,650,425	1,921,340,576	1,215,016,056	706,324,520	63%
Use of goods and services	868,499,582	220,614,808	1,089,114,390	518,251,346	570,863,044	48%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	810,696,520	810,696,520	0%
Other grants and transfers	-	-	-	-	-	0%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	111,164,705	-	111,164,705	337,363,537	226,198,832	303%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	2,595,354,438	526,265,233	3,121,619,671	2,881,327,459	240,292,212	92%

COUNTY GOVERNMENT OF BUSIA
SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	-	-	-	-	-	
Tax Receipts	-	-	-	-	-	0%
Social Security Contributions	-	-	-	-	-	0%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	0%
Exchequer releases	1,706,757,272	63,790,000	1,770,547,272	734,992,694	1,035,554,578	42%
Transfers from Other Government Entities	-	-	-	-	-	0%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Proceeds from Foreign Borrowings	-	-	-	-	-	0%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
Returns of Equity Holdings	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTALS	1,706,757,272	63,790,000	1,770,547,272	734,992,694	1,035,554,578	42%
PAYMENTS						0%
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	40,145,192	50,000	40,195,192	237,764,858	197,569,666	592%
Interest payments	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other grants and transfers	516,520,000	30,000,000	486,520,000	102,294,853	384,225,147	21%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,150,092,080	106,238,766	1,256,330,846	349,928,452	906,402,394	28%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTALS	1,706,757,272	76,288,766	1,783,046,038	689,988,163	1,093,057,875	39%

COUNTY GOVERNMENT OF BUSIA
NOTES TO FINANCIAL STATEMENTS FY 2013/2014

1 TAX RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Taxes on Income, Profits and Capital Gains	-	-
Taxes on Property	-	-
Taxes on Goods and Services	-	-
Taxes on International Trade and Transactions	-	-
Other Taxes (not elsewhere classified)	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts for Health Insurance Contribution	-	-
Receipts to NHIF for Health Insurance Contributions	-	-
Receipts from Govt Employees to Social & Welfare Schemes in Govt	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2013 - 2014 Kshs	2012 - 2013 Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)		-	-	-
(Insert name of donor)		-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)		-	-	-
(Insert name of donor)		-	-	-
Grants Received from other levels of government				
(Insert name of donor)		-	-	-
(Insert name of donor)		-	-	-
Total		-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 EXCHQUER RELEASES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Total Exchequer Releases for quarter 1	580,108,708	
Total Exchequer Releases for quarter 2	614,232,749	
Total Exchequer Releases for quarter 3	716,604,876	
Total Exchequer Releases for quarter 4	855,990,826	204,893,279.00
Total	2,766,937,159	204,893,279.00

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2013 - 2014 Kshs	2012 - 2013 Kshs
Transfers from Central government entities	810,696,520	
(insert name of budget agency)	-	61,592,200
(insert name of budget agency)	-	



Transfers from Counties (insert name of budget agency) (insert name of budget agency)	-	11,505,257
TOTAL	810,696,520	73,097,457

6 PROCEEDS FROM DOMESTIC BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 DOMESTIC CURRENCY AND DOMESTIC DEPOSITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
x% Retention amount in relation y% Retention amount in relation to project B	-	-
z% Retention amount in relation to project C	-	-
Deposits held in trust	-	-
Total	-	-

8 PROCEEDS FROM FOREIGN BORROWINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

9 PROCEEDS FROM SALE OF ASSETS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)



10 REIMBURSEMENTS AND REFUNDS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals and Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	1,762,020	-
Total	1,762,020	-

11 RETURNS OF EQUITY HOLDINGS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

12 OTHER RECEIPTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Interest Received	-	-
Profits and Dividends	-	-
Rents	2,631,683	2,139,534
Other Property Income	392,750	8,200
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	298,542,255	69,593,477
Receipts from Administrative Fees and Charges - Collected as AIA	-	-
Receipts from Incidental Sales by Non-Market Establishments	500	-
Receipts from Sales by Non-Market Establishments	-	-
Receipts from Sale of Incidental Goods	-	-
Fines Penalties and Forfeitures	-	-
Receipts from Voluntary transfers other than grants	-	467,111
Other Receipts Not Classified Elsewhere	-	-
Total	301,567,188	72,208,322

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 COMPENSATION OF EMPLOYEES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Basic salaries of permanent employees	1,215,016,056	117,033,391
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-

Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	1,215,016,056	117,033,391

14 USE OF GOODS AND SERVICES

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Utilities, supplies and services	8,795,714	-
Communication, supplies and services	3,578,445	85,000
Domestic travel and subsistence	103,249,198	20,576,458
Foreign travel and subsistence	-	-
Printing, advertising and information supplies & services	14,220,542	3,601,048
Rentals of produced assets	2,400	-
Training expenses	13,681,782	-
Hospitality supplies and services	9,696,739	1,654,236
Insurance costs	79,131,003	-
Specialized materials and services	51,848,619	97,703
Office and general supplies and services	26,599,956	-
Other operating expenses	17,620,143	844,760
Routine maintenance – vehicles and other transport equipment	293,686,980	-
Routine maintenance – other assets	7,750,996	681,970
Fuel, oil and lubricants	126,153,687	24,277,523
Total	756,016,204	51,818,698

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 INTEREST PAYMENTS

	2013 - 2014	2012 - 2013
	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-
Interest on Domestic Borrowing	-	-
Interest on Borrowing From Other Government Units	-	-
Total	-	-

16 SUBSIDIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Subsidies to Public Corporations <i>See list attached</i> (insert name)	-	-
Subsidies to Private Enterprises <i>See list attached</i> (insert name)	-	-
TOTAL	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2013 - 2014	2012 - 2013
	Kshs	Kshs
Transfers to National Government entities <i>See attached list</i>	810,696,520	-

Transfers to County Assembly (insert name of budget agency)		20,400,000
(insert name of budget agency)	-	-
TOTAL	810,696,520	20,400,000

18 OTHER GRANTS AND OTHER PAYMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Scholarships and other educational benefits	47,294,853	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	48,000,000	-
Other current transfers, grants	-	100,000
Other capital grants and transfers	7,000,000	-
Total	102,294,853	100,000

19 SOCIAL SECURITY BENEFITS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	2013 - 2014 Kshs	2012 - 2013 Kshs
Purchase of Buildings	-	-
Construction of Buildings	49,982,080	3,198,837
Refurbishment of Buildings	116,142,923	-
Construction of Roads	-	637,000
Construction and Civil Works	300,000	2,829,240
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	25,022,000	9,251,730
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	14,956,189	7,780,937
Purchase of ICT Equipment, Software and Other ICT Assets	24,574,594	11,112,500
Purchase of Specialised Plant, Equipment and Machinery	53,866,000	8,203,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	307,933,514	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	89,304,689	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	5,210,000	-
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-

Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	687,291,989	43,013,244

21 FINANCE COSTS, INCLUDING LOAN INTEREST

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2013 - 2014 Kshs	2012 - 2013 Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
Total	-	-

23 OTHER EXPENSES

	2013 - 2014 Kshs	2012 - 2013 Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts	-	-

24A: Bank Accounts

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014	2012 - 2013
			Kshs	Kshs
co-op bank water & environment imprest A/C no 01141236344202			303	-
co-op bank public works imprest A/C 01141236344205			209	-
co-op bank com,dev,gender and culture and ss imprest A/C 01141236344207			86,875	-
co-op health and sanitation imprest A/C 01141236344209			18,672,718	-
co-op bank lands housing urban managt & housing imprest A/C 01141236344203			4,036	-
co-op bank education imprest A/C 01141236344204			41,580,369	-
co-op bank agriculture imprest A/C 0114123634408			1,135	-

co-op trade imprest A/C 01141236344210			8,392	-
KCB Revenue fund A/C 1140758017			14,639,149	22,807,958
CBK recurrent A/C 1000171189			43,687	-
National bank current A/C 01001087293800			208,082	-
KCB operational A/C 1140901834			11,573	954,197
CBK development A/C 1000171138			45,004,527	61,467,964
CBK revenue fund A/C 1000171618			184,052,707	22,760,709
co-op bank standing imprest A/C 01141236344200			-	9,575,785
A/C no 1000013925 teso sub-county			-	131,987
A/C no 1050294848617 malaba sub county equity			-	135,125
County Assembly KCB-1141667541			5,059,105	-
TOTAL			309,372,867	117,833,725

NOTES TO THE FINANCIAL
STATEMENTS (Continued)

24B: CASH IN HAND

	2013 - 2014 Kshs	2012 - 2013 Kshs
County Cash Office	10,000	-
Busia District Hospital	264,398	-
Total	274,398	-

[Provide cash count certificates for each]

24C: Cash equivalents (short-term deposits)

Name of Bank, Account No. & currency	Amount in foreign currency	Exchange rate	2013 - 2014 Kshs	2012 - 2013 Kshs
Salary advances	-	-	2,273,532.70	-
Outstanding imprests	-	-	24,861,073.00	-
	-	-	-	-
	-	-	-	-
Total			27,134,605.70	-

24D (i): OUTSTANDING IMPRESTS 2013/2014

Name of Officer or Institution	Date Imprest Taken	Amount Taken Kshs	Amount Surrendered Kshs	Balance Kshs
Wilson Odhiambo	4/6/14	63,703	-	63,703
Alfayo Kioma	4/6/14	46,140	-	46,140
Beatrice Akinyi	4/6/14	50,000	-	50,000
Charlse Undu	13/5/2014	55,500	-	55,500
Allan Mabuka	24/4/2014	1,000,000	-	1,000,000
Dan Ekisa	21/6/2014	76,000	-	76,000
George Ogwang	21/5/2014	45,000	-	45,000
Oboyeye Ote	13/5/2014	62,000	-	62,000
Violet Atema	4/6/14	30,000	-	30,000
Maurice Wandera	31/3/14,15/4/14,29/5/14,17/6/2014	156,000	-	156,000
Robert Papa	SEVERAL DATES	6,695,420	4,820,802	1,874,618
Gregory Odeke	258/10/2013	127,245	-	127,245
Peter Odima	6/6/14	80,000	-	80,000
Reuben Olita	21/5/2014	4,000	-	4,000
Hon Benard Yaitte	18/9/2013	121,000	-	121,000
Chris Wandera	9/5/14	14,290	-	14,290
Hon Moses Osia	10/4/14	36,000	-	36,000
Hazida Ali	4/6/14	38,000	-	38,000
Hon Martin Kafwa	26/7/2013	125,000	-	125,000
Kizito Omondi	23/9/2013	60,000	-	60,000
Wilberforce Ochwanda	9/4/14	25,720	-	25,720
Amrani Hassan	31/7/2013	22,000	-	22,000
Pamela Odera	10/4/13	122,000	-	122,000
Joseoh Otieno	10/4/14	106,500	-	106,500
Robert Adung'o	10/4/13	57,500	-	57,500
Joseph Makokha	8/5/14	290,000	-	290,000
Joseph Ikaal Inagai	30/6/2014	199,000	-	199,000
Jerad Agalo	13/5/2014	185,598	-	185,598
Ali Roble	20/12/2013	92,700	53,700	39,000

Benadict Achieng	9/5/14	20,000	-	20,000
Moses Onyango	27/3/2014	80,500	-	80,500
Agnetah Akhabi	6/1/14	159,500	-	159,500
Jane Osiba	30/6/2014	45,000	-	45,000
Moses Emare	30/6/2014	30,000	-	30,000
Josia Wanyama	8/5/14	1,013,815	-	1,013,815
Farus Oriko	4/4/14	807,450	-	807,450
Cyprian Oliko	28/4/2014	672,839	-	672,839
Stephen Omadiri	17/5/2014	70,000	-	70,000
Carolyne Emukulet	10/6/14	3,000,000	-	3,000,000
David Mayende	10/6/14	286,150	-	286,150
Linda Ogutu	4/9/13	90,100	-	90,100
Hillary Makhulu	1/10/13	1,083,100	-	1,083,100
Adelide Auma	16/6/2014	85,385	-	85,385
Michael Aderi	15/10/2013	84,000	-	84,000
Joel Barua	16/6/2014	1,817,700	1,290,000	527,700
Hesbon Oyendo	4/6/14	5,000	-	5,000
Godfrey Odongo	25/3/2014	500,000	-	500,000
Lucy Oduori	SEVERAL DATES	474,200	-	474,200
Alex Etyang	13/3/2014	4,000	-	4,000
Mildred Akelo	19/5/2014	4,000	-	4,000
Aggrey Mang'oli	20/6/2014	15,000	-	15,000
Godfrey Onyango Buleki	4/2/14	137,810	-	137,810
Ezekiel Assera	SEVERAL DATES	642,300	-	642,300
Patrick Abwaku	20/6/2014	3,550	-	3,550
Beatrice Ochwadi	2/4/14	108,600	-	108,600
Moses Olima	8/6/14	22,000	-	22,000
Pascal Ayleko	2/12/13	60,000	-	60,000
James Akedi	24/4/2014	38,000	-	38,000
Millicent Otula	18/6/2014	20,000	-	20,000
B Oduor Odhiambo	4/6/2014,8/1/2014	870,000	-	870,000
Ezekiel Moseri	13/1/2014	1,275,000	-	1,275,000
Charles onyango Omwanga	29/1/2014	40,000	-	40,000
Kagazi Fredrick	4/6/14	21,000	-	21,000
George Onyango Mwanga	29/1/2014	10,000	-	10,000
Noel Namanya	27/2/2014	4,000	3,000	1,000
Joseph Adungo	21/4/14	5,000	-	5,000
Benaya Okalo	13/2/2014	5,000	-	5,000
John Okisai	16/4/2014	13,500	-	13,500
Hon Akhabi Gervas	17/3/2014	6,000	-	6,000
Susan Kapule	23/3/14	5,500	-	5,500
D M Obingo	27/2/2014	300,000	-	300,000
Pancras Otwane	9/4/14	5,500	-	5,500
Vincent Wanyama Obisa	10/3/14	300,000	-	300,000
Evance Lusi	18/6/2014	24,000	-	24,000
Josphat Wandera	11/4/14	100,000	-	100,000
Seth Imbisi	3/6/14	4,000	-	4,000
Martin O Barasa	16/4/2014	43,000	-	43,000
Stephen Marenya	15/4/14	58,600	-	58,600
Jared Chebon	22/5/2014	15,000	-	15,000
Patrick Ojambo	23/5/14	14,000	-	14,000
Tito Obura		97,000	-	97,000.00
Electine Weyula	17/6/2014	100,000.00	-	100,000.00
Hezlon opiyo		158,000.00	-	158,000.00
Rose sang	9/5/14	994,902.00	-	994,902.00
Hon Kizito wangalwa	30/1/14	755,898.00	-	755,898.00
Hon sospeter ojamong	16/6/2014,26/2/2014,12/6/2014	140,000.00	-	140,000.00
Hon leonard Ombima	11/4/14	1,777,665.00	-	1,777,665.00
Hon Maurice simiyu	21/5/14	1,162,085.00	-	1,162,085.00
Nobert	24/4/2014	5,000.00	-	5,000.00
Robert Endire	12/6/14	112,500.00	-	112,500.00
Bonventure okaroni	13/3/2014	563,000.00	-	563,000.00
Lucy	19/5/14	145,200.00	-	145,200.00
Dan Orapiol	17/3/2014	16,760.00	-	16,760.00
Collins	4/9/14	2,450.00	-	2,450.00
Kennedy Opiyo	29/11/2013	4,000.00	-	4,000.00
Martin	23/6/14	38,000.00	-	38,000.00
Jackline	22/5/14	100,000.00	-	100,000.00
Boaz	27/5/2014	98,400.00	-	98,400.00
Amelly	19/5/2014	11,300.00	-	11,300.00
William	3/6/14	4,000.00	-	4,000.00
Richard	14/3/14	36,500.00	-	36,500.00
Stephen	15/4/14	36,500.00	-	36,500.00
Ezekiel Otieno	30/6/2014	184,000.00	-	184,000.00
Total		31,028,575.00	6,167,502.00	24,861,073.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

25. BALANCES BROUGHT FORWARD

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	117,833,725	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	-	-
Receivables	102,503,551	-
Payables	-	-
Total	220,337,276	-

[Provide short appropriate explanations as necessary]

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PRIOR YEAR ADJUSTMENTS

	2013 - 2014 Kshs	2012 - 2013 Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Imprest	90,699,120	-
Total	90,699,120	-

27. OTHER IMPORTANT DISCLOSURES

27.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Kshs	Kshs
Construction of buildings	556,333,640	-
Construction of civil works	349,918,322	-
Supply of goods	370,329,562	-
Supply of services	3,900,000	-
Total	1,280,481,523	-

27.2: PENDING STAFF PAYABLES (See Annex 2)

	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
Others (specify)	-	-
Total	-	-

27.3: OTHER PENDING PAYABLES (See Annex 3)

	Kshs	Kshs
Amounts due to National Government enti	-	-
Amounts due to County Government enti	-	-
Amounts due to third parties	-	-
Others (specify)	-	-
Total	-	-

COMPENSATION TO EMPLOYEES

Governor Hon. Sospeter Ojamong	11,256,000
D/Governor Kizito Wangalwa	9,452,076
Chief Officers and executive members	18,590,481
Other staff	1,986,414,019
TOTAL	2,025,712,576

COUNTY GOVERNMENT OF BUSIA
SUMMARY OF FIXED ASSET REGISTER

COUNTY EXECUTIVE

Asset class	Historical Cost	Historical Cost
	(Kshs) 2013/14	(Kshs) 2012/13
Land	5,951,000	151,437,139
Buildings and structures	492,576,387	216,822,991
Transport equipment	25,605,139	16,348,925
Office equipment, furniture and fittings	103,584,954	16,311,082
ICT Equipment, Software and Other ICT Assets	26,067,187	7,263,730
Other Machinery and Equipment	210,143,112	10,447,739
Heritage and cultural assets	-	-
Intangible assets	-	-
Total	863,927,779	418,631,606

COUNTY ASSEMBLY

MOTOR VEHICLES

	Year of Purchase	Quantity	Cost
FORD RANGER KBJ 770U	2010	1	2,785,000.00
MITSUBISHI PAJERO KAV 814E	2006	1	2,861,250.00
TOTAL			5,646,250.00

BUILDINGS

	Year of Purchase	Quantity	Cost
TWO WINGED SINGLE STOREYED	2006		15,500,000.00
MULTI-STOREY DOUBLE	2011		4,090,164.00
DOUBLE STOREYED	2006		17,000,000.00
LAND			100,000.00
TOTAL			36,690,164.00

COUNTY GOVERNMENT OF BUSIA
SUMMARY STATEMENT OF PROVISIONINGS

Details of General Accounts On Vote

	2013 - 2014 Kshs	2012 - 2013 Kshs
GAV Provisioning account balance	65,759,962.00	-
Total	65,759,962.00	-

Details of Exchequer Account

	2013 - 2014 Kshs	2012 - 2013 Kshs
Exchequer Provisioning account balance	(911,836,418)	-
Total	(911,836,418)	-

COMPUTERS

	Year of Purchase	Quantity	Cost
			Kshs.
Desktop Computer(old)		8	80,000
TOTAL			80,000

OFFICE EQUIPMENT

	Year Of Purchase	Quantity	Cost
			Kshs
OFFICE CEILING FANS		5	40,000
Paper tray metallic old	March-14	10	7,000
Medium Duty Printers (Old)		5	30,000
TOTAL			77,000

FURNITURE AND FITTINGS

	Year Of Purchase	Quantity	Cost
Cabinet filing steel 4 drawer ashut(Old)		8	200,000
Wooden Cabinets (Old)		9	225,000
Office chair (Old)		70	350,000
Office Table (Old)		15	75,000
TOTAL			850,000

COUNTY GOVERNMENT OF BUSIA
ACCOUNTS PAYABLES

ANNEX 1	Project Undertaken	ORIGINAL AMOUNT	AMOUNT PAID	OUTSTANDING BALANCE 30TH JUNE 2014
Construction of buildings	Construction of ECD(mayenje ward)	950,000	-	950,000.00
	Building Construction-Nambale, Funyula	781,563	-	781,562.80
	Construction of ECD	1,850,000	-	1,850,000.00
	Construction of ECD	1,877,320	-	1,877,320.00
	Construction of ECD (amukura east ward)	950,000	484,555	465,445.15
	Construction of ECD Classroom (Ang'urai East)	886,228	554,943	331,285.74
	Construction of ECD classroom (bukhayo east ward)	919,649	379,649	540,000.33
	Construction of ECD Classroom (Bukhayo North)	950,000	406,255	543,745.15
	Construction of ECD classroom (Bunyala west ward)	883,300	-	883,300.00
	Construction of ECD classroom (chakoi south ward)	869,900	433,933	435,966.62
	Construction of ECD classroom (Malaba Central ward)	940,320	-	940,320.00
	Construction of ECD Classroom (Malaba North)	921,730	426,979	494,750.70
	Construction of ECD Classroom (Malaba South)	917,073	772,698	144,375.29
	Construction of ECD Classroom (Malaba South)	955,550	-	955,550.00
	Construction of ECD Classroom (Malaba South)	929,970	426,473	503,497.03
	Construction of ECD classroom (matayos ward)	842,334	400,009	442,325.40
	Construction of ECD classroom (Nangina ward)	936,299	483,689	452,609.60
	Construction of ECD Classroom- Ang'urai East	950,000	-	950,000.00
	Construction of ECD Classroom- Ang'urai North	950,000	-	950,000.00
	Construction of ECD classroom(Amukura central ward)	917,072	-	950,000.00
	Construction of ECD classroom(Amukura central ward)	867,082	396,399	520,473.10
	Construction of ECD classroom(Amukura west ward)	867,082	442,676	424,406.15
	Construction of ECD classroom(amukura west ward)	927,970	446,727	420,355.43
	Construction of ECD classroom(amukuraeast ward)	883,525	-	927,970.00
	Construction of ECD classroom(bukhayo east ward)	951,037	373,814	509,711.39
	Construction of ECD classroom(Bunyala west ward)	950,185	408,245	542,792.27
	Construction of ECD classroom(busibwabo ward)	879,860	-	950,185.00
	Construction of ECD classroom(Bwiri ward)	955,710	373,983	505,877.27
	Construction of ECD classroom(kingandole ward)	805,643	768,607	187,103.34
	Construction of ECD classroom(marachi central ward)	956,518	440,144	365,498.85
	Construction of ECD classroom(marachi north ward)	869,269	769,025	187,492.86
	Construction of ECD classroom(marachi north ward)	956,519	449,154	420,114.85
	Construction of ECD classroom(Marachi North ward)	956,518	761,936	194,582.62
	Construction of Car shed	2,510,000	391,390	565,127.62
	Construction of ECD classroom(matayos ward)	921,260	2,510,000	-
	Construction of ECD classroom(Nambale township ward)	814,019	460,746	460,514.00
	Construction of ECD classroom(Nambale township)	871,590	-	814,019.00
	Construction of ECD Classroom-Agenga	950,000	434,574	437,015.60
	Construction of ECD Classroom-Agenga	963,970	-	950,000.00
	Construction of ECD Classroom-Agenga Nanguba	938,167	753,268	210,701.95
	Construction of ECD Classroom-Amukura Central	896,083	435,452	502,715.00
	Construction of ECD Classroom-Amukura East	867,083	379,649	516,433.95
	Construction of ECD Classroom-Amukura West	950,000	419,384	447,698.40
	Construction of ECD Classroom-Ang'orom	950,000	-	950,000.00
	Construction of ECD Classroom-Ang'urai East	950,000	461,580	488,420.45
	Construction of ECD Classroom-Ang'urai North	913,245	-	950,000.00
	Construction of ECD Classroom-Ang'urai North	950,000	-	913,244.80
	Construction of ECD Classroom-Ang'urai South	950,000	693,686	256,314.20
	Construction of ECD Classroom-Ang'urai South	950,000	-	950,000.00
	Construction of ECD Classroom-Ang'urai South	950,000	-	950,000.00
	Construction of ECD Classroom-Ang'urai South	950,000	-	950,000.00
			489,010	460,990.40



Construction of ECD Classroom-Bukhayo Central	849,293		849,292.84
Construction of ECD Classroom-Bukhayo Central	919,649		539,820.37
Construction of ECD Classroom-Bukhayo Central	950,000	379,829	670,259.30
Construction of ECD Classroom-Bukhayo East	763,669	279,741	763,668.60
Construction of ECD Classroom-Bukhayo North	950,000	-	950,000.00
Construction of ECD Classroom-Bukhayo West	950,000	-	950,000.00
Construction of ECD Classroom-Bukhayo West	950,000	-	950,000.00
Construction of ECD Classroom-Bukhayo West	950,000	378,874	571,126.00
Construction of ECD Classroom-Bunyala Central	1,877,321		1,877,320.80
Construction of ECD Classroom-Bunyala Central	1,800,000		1,800,000.00
Construction of ECD Classroom-Bunyala North	950,000	386,978	563,021.55
Construction of ECD Classroom-Bunyala South	1,800,000	426,161	1,373,838.93
Construction of ECD Classroom-Bunyala South	1,865,410		1,865,410.00
Construction of ECD Classroom-Burumba	958,063		326,015.46
Construction of ECD Classroom-Burumba	950,000	632,047	950,000.00
Construction of ECD Classroom-Busibwabo	904,765		904,765.00
Construction of ECD Classroom-Bwiri	950,000		479,981.80
Construction of ECD Classroom-Bwiri	877,789	470,018	455,299.30
Construction of ECD Classroom-Chakol North	950,000	422,490	428,335.11
Construction of ECD Classroom-Chakol North	950,000	521,665	950,000.00
Construction of ECD Classroom-Chakol North	950,000		950,000.00
Construction of ECD Classroom-Chakol South	950,000		950,000.00
Construction of ECD Classroom-King'andole	950,000		589,131.50
Construction of ECD Classroom-King'andole	950,000	360,869	950,000.00
Construction of ECD Classroom-Lugulu	950,000		570,351.35
Construction of ECD Classroom-Lugulu	950,000	379,649	950,000.00
Construction of ECD Classroom-Malaba Central	950,000		261,377.60
Construction of ECD Classroom-Malaba Central	950,000	688,622	406,656.00
Construction of ECD Classroom-Malaba North	950,000	543,344	547,839.35
Repair and mainte of corporate offices	958,520		438,520.00
Repair and maintenance of agricultural offices	2,036,240	500,000	1,236,240.00
Construction of ECD Classroom-Marachi Central	869,900	800,000	76,465.93
Construction of ECD Classroom-Marachi Central	950,000	793,434	567,313.29
Construction of ECD Classroom-Marachi East	950,000	382,687	950,000.00
Construction of ECD Classroom-Marachi East	950,000		950,000.00
Construction of ECD Classroom-Marachi West	950,000		569,844.99
Construction of ECD Classroom-Marachi West	950,000	380,155	950,000.00
Construction of ECD Classroom-Marachi West	950,000		574,536.74
Construction of ECD Classroom-Mayenje	950,000	375,463	449,601.40
Construction of ECD Classroom-Mayenje	950,000	500,399	531,965.69
Construction of ECD Classroom-Namboboto	918,389	418,034	918,389.40
Construction of ECD Classroom-Namboboto	950,000		950,000.00
Construction of ECD Classroom-Namboboto	901,088		901,088.00
Construction of ECD Classroom-Nangina	950,000		490,243.30
Construction of ECD classrooms	950,000	459,757	506,817.85
Construction of ECD classrooms(chakol south ward)	764,050	443,182	338,651.30
Construction of ECD(angorom ward)	950,000	425,399	674,720.00
Construction of ECD(Angorom ward)	805,643	275,280	405,740.72
Construction of ECD(Bukhayo north ward)	950,000	399,902	950,000.00
Construction of ECD(Bunyala north ward)	950,000		417,279.68
Construction of ECD(Bunyala north ward)	950,000	532,720	489,230.60
Construction of ECD(Bunyala west ward)	950,000	460,769	950,000.00
Construction of ECD(lugulu ward)	950,000		643,264.30
Construction of ECD(Malaba north ward)	950,000	306,736	950,000.00
Construction of ECD(namable town ward)	902,074		502,065.40
Construction of Wards at Madende Health centre	5,383,746	400,009	3,695,000.83
		1,688,745	



Supply of Ice Flake Machine & Diesel Driven Generator	4,800,935	-	4,800,935.00
Supply of machines and equipment for fish feed processing	3,425,000	-	3,425,000.00
Supply of one front wheel loader -2.4-2.8	6,560,000	-	6,560,000.00
Supply of specialized equipment for Tilapia processing	3,370,000	-	3,370,000.00
Supply of specialized equipment for tilapia processing	4,706,975	-	4,706,975.00
Supply of Submersible Pump	1,280,000	-	1,280,000.00
Supply of Water Meters Mungatsi W/P	395,000	-	395,000.00
Two dumping trucks as per the bidding document specification	17,560,000	-	17,560,000.00
Two single drum rollers vibrating self-propelled 10 Tons	12,800,000	-	12,800,000.00
	4,745,155	-	4,745,155.00
Supply of ICU machine	174,500,000	50,000,000	124,500,000.00
Supply of Grand Naine Tissue Culture Banana Seedlings	5,000,000	5,000,000.00	-
Supply of Ng'ombe Tissue Culture Banana Seedlings	5,000,000	-	5,000,000.00
Supply of Nusu Ng'ombe Tissue Culture Banana Seedlings	5,000,000	-	5,000,000.00
Supply of Nusu Ng'ombe Tissue Culture Banana Seedlings	5,000,000	-	5,000,000.00
Supply of Nusu Ng'ombe Tissue Culture Banana Seedlings	5,000,000	-	5,000,000.00
Supply of Gasca	721,250	-	721,250.00
Supply of Submersible Pump	1,280,000	-	1,280,000.00
Supply of machines and equipment for fish feed processing	3,425,000	-	3,425,000.00
Supply of building materials	1,031,188	-	1,031,187.50
Supply of fish feeds to Teso south and Butula(shorter feeds)	2,130,000	-	2,130,000.00
Supply of fish feeds to Wakhungu fisheries hatchery	2,415,000	-	2,415,000.00
Supply of Molasses, Polythene Tubes & Sisal Tubes	195,600	-	195,600.00
Supply of Rabbits	210,000	-	210,000.00
supply of vaccines	940,000	-	940,000.00
Supply of New Holland model tractors	48,866,000	24,433,000.00	24,433,000.00
Supply installation and commissioning of hazard systems	7,650,000	7,650,000.00	-
Supply hybrid maize	2,524,150	1,684,150.00	840,000.00
Supply of vaccination equipment	391,500	391,500.00	-
Supply of veterinary insemination equipment	1,485,000	-	1,485,000.00
Sub-total	459,488,211.60	89,158,650.00	370,329,561.60



Construction of civil works	Apegei W/P	2,900,556	-	2,900,555.90
	Borehole flushing	439,000	-	439,000.00
	Conservation of Bunyala catchment area	544,087	-	544,087.00
	Conservation of Ikonzo catchment area in Butula	564,087	-	564,087.00
	Conservation of Samia north catchment in Samia	5,147,087	-	5,147,087.00
	Conservation of Wakhungu catchment areas in Samia	544,087	-	544,087.00
	Construction of Asemut-Akaborait box culvert(Angurai North Ward)	1,480,624	-	1,480,624.00
	Roiko-Ekisegere	2,866,360	-	2,866,360.00
	Apegei Bridge -asinge ng.elechon-ngoria	2,338,000	-	2,338,000.00
	Nangoma-echwili-st. eugene	2,675,248	-	2,675,248.00
	Budoma-namboboto	2,710,000	-	2,710,000.00
	Busiada-igula	2,779,847	-	2,779,847.20
	Namisi-Maola	2,842,000	-	2,842,000.00
	Construction of fish ponds south, and hatchery in Butula	4,504,800	-	4,504,800.00
	Construction of Footbridge	1,848,228	-	1,848,228.00
	Construction of Footbridge	1,827,812	-	1,827,812.00
	Construction of Footbridge	1,893,040	-	1,893,039.96
	Construction of Footbridge	2,241,120	376,173	1,864,947.00
	Construction of Footbridge	2,231,840	-	2,231,840.00
	Construction of Footbridge	2,038,178	-	2,038,178.00
	Construction of Footbridge	2,414,772	-	2,414,772.00
	Construction of Footbridge	1,884,700	-	1,884,700.00
	Elugula -Budoma-eloo-onani	2,494,580	-	2,494,580.00
	Construction of Footbridge	1,290,500	-	1,290,500.00
	Construction of Footbridge	1,568,000	-	1,567,999.84
	Construction of Footbridge	1,986,094	-	1,986,094.00
	Construction of Footbridge	1,636,649	-	1,636,648.60
	Construction of Footbridge	3,990,400	-	3,990,400.00
	Construction of Footbridge	5,858,000	-	5,858,000.00
	Construction of Footbridge- Amukura Central	1,643,210	-	1,643,209.60
	Construction of Footbridge- Amukura East	1,631,298	-	1,631,298.00
	Construction of footbridge(Malaba south ward)	1,874,316	-	1,874,316.00
	Construction of Footbridge-Ang'om Ward	1,534,244	-	1,534,244.00
	Construction of Footbridge-Bukhaya Central	3,518,071	-	3,518,071.00
	Construction of Footbridge-Bukhaya North	1,631,290	-	1,631,290.00
	Construction of Footbridge-Bukhaya West	2,533,151	-	2,533,151.00
	Construction of Footbridge-Busibwabo	2,161,660	-	2,161,660.00
	Construction of Footbridge-Chakol North	2,066,772	-	2,066,772.00
	Construction of Footbridge-Chakol South	1,836,280	-	1,836,280.00
	Construction of Footbridge-Marachi North	3,853,560	-	3,853,560.00
	Construction of Footbridge-Nambale Town	2,069,440	-	2,069,440.00
	Construction of footbridges (Bukhaya east ward)	1,550,792	-	1,550,792.00
	Construction of footbridges(Amukura west ward)	2,932,596	-	2,932,596.00
	Construction of Maleba Kocholya	2,142,619	-	2,142,619.00
	Construction of Namusala community water project	255,460	-	255,460.00
	Construction of Namusala W/P	790,374	-	790,374.00
	Drilling of boreholes at Busia county	10,996,800	-	10,996,800.00
	Drilling of boreholes at Luliba	1,000,100	634,750	365,350.20
	Drilling of boreholes at Mukhwayo water project	1,270,080	-	1,270,080.00
	Drilling of Namusala bore holes in Butula	1,100,000	-	1,100,000.00
	Ojwang Market -Musoma Bumatiru	2,947,328	-	2,947,328.00
	Extension of Kenodo line	934,605	382,853	551,752.25
	Fencing of Alupe dump site	2,997,358	-	2,997,358.00
	Fittings for Khunvangu	36,290	-	36,290.00
	Makhoma-Magabira	2,675,200	-	2,675,200.00
	Installation of component for completion of 8" rising at Busia hill	910,700	-	910,700.00
	Installation of Flags & Posts	1,554,000	-	1,554,000.00
	Installation of Solar street lights at Busia Town Busia county phase I	25,218,840	-	25,218,840.00
	Installation of Solar street lights at Malaba Town Busia county phase I	19,817,520	22,518,180	2,700,660.00
	Kisoko W/P	571,200	12,705,090	7,112,520.00
	Kisoko Water Project	92,800	460,746	110,454.00
	Mabunge water project	2,499,500	846,400	92,800.00
	One crawler excavator with brakes, set heavy duty 170-200HP	18,540,000	-	1,653,100.00
	One low bed trailer	5,268,918	-	18,540,000.00
	Pipe Fitting	2,499,500	-	5,268,918.00
	Bukesa-mandulusi-Emaseno	2,675,200	-	2,499,500.00
	ST.Marys Mauko-burumba-bukesa	2,575,486	-	2,675,200.00
	Pipe Fitting at Maveneje W/P	81,500	-	2,575,485.92
				81,500.00



Pipe fittings for Khunyang W/S	118,600	-	118,600.00
Pipe laying	1,400,943	-	1,400,943.00
Pipe laying and metering at Mayenje WP-Matayos sub-county	625,000	-	625,000.00
Refurbishment of chief officers and county sec. office any county executive offices	496,538	-	496,538.00
Rehabilitation of Busia bus park Governor's office park and Rowcena	25,934,996	-	25,934,996.00
Rehabilitation of degraded	559,087	-	559,087.00
Rehabilitation of degraded areas	544,087	-	544,087.00
Rehabilitation of degraded areas at Matayos	544,087	-	544,087.00
Rehabilitation of degraded areas in Butula	534,087	-	534,087.00
Rehabilitation of degraded areas in Nambale	544,087	-	544,087.00
Rehabilitation of degraded areas in Samia	544,087	-	544,087.00
Rehabilitation of Malaba kocholya water services	2,819,595	-	2,819,595.00
Rehabilitation of Malaba-Kocholya water services	2,819,595	-	2,819,595.00
Rehabilitation of Matayos-Rakite pipeline	615,000	-	615,000.00
Elukhari-nvnpers	2,929,640	-	2,929,640.32
Rehabilitation of Road	2,929,640	-	2,929,640.32
Rehabilitation of Road	2,494,580	-	2,494,580.00
Madibo-mvvenge-khavo-livale	27	-	27.00
Rehabilitation of Road	2,795,832	-	2,795,832.00
Rehabilitation of Road	2,649,614	1,688,745	960,868.85
Rehabilitation of Road	2,776,170	-	2,776,170.00
Rehabilitation of Road	2,383,266	-	2,383,266.40
Buburi-rumbye-matunda	2,463,376	-	2,463,376.00
Rehabilitation of Road	2,621,136	-	2,621,136.00
Rehabilitation of Road	2,463,376	-	2,463,376.00
Rehabilitation of Road	2,831,850	-	2,831,850.00
Rehabilitation of Road	2,827,700	-	2,827,700.00
Rehabilitation of Road	2,751,520	-	2,751,520.00
Rehabilitation of Road	2,593,440	-	2,593,440.00
Rehabilitation of Road	587,150	-	587,150.00
Rehabilitation of Road	3,088,732	-	3,088,732.00
Rehabilitation of Road	2,435,000	-	2,435,000.00
Rehabilitation of Road	2,347,608	-	2,347,608.00
Rehabilitation of Road	2,887,565	-	2,887,565.00
Rehabilitation of Road	2,779,847	-	2,779,847.20
Rehabilitation of Road	3,086,180	-	3,086,180.00
Rehabilitation of Road	2,593,760	-	2,593,760.00
Supply & Install a Groundfos Single Phase	426,068	-	426,068.00
Supply & Installation Pumping Units Mukhayo W/S	263,157	-	263,157.00
Supply and installation of a refrigerator container at Bumbe	3,240,350	-	3,240,350.00
Supply and installation of internet connectivity (public service board)	1,495,738	-	1,495,738.00
Supply and installation of refrigerated containers at Mulukaba	3,240,350	-	3,240,350.00
Supply and installation of submersible pumping unit Mungatsi	718,000	-	718,000.00
Supply of 1 Prime Mover	13,800,000	-	13,800,000.00
Supply of CGI Pipes	187,000	-	187,000.00
Rehabilitation of Road	1,572,544	-	1,572,544.00
Rehabilitation of Road	1,269,040	-	1,269,040.00
Water meter mainje project	286,000	-	286,000.00
Water meters for Igara-musokoto water project	120,000	-	120,000.00
Construction and completion of marenga fish bileting	9,704,079	-	9,704,078.60
Supply of CGI Pipes	187,000	-	187,000.00
Construction of foot bridge amukura west	2,932,596	-	2,932,596.00
Rehabilitation of hospital road	2,657,270	-	2,657,270.00
Completion of pavilion and improvement of playground busia stadium	28,500,000	-	28,500,000.00
Amagoro-o-kuleu	2,738,528	-	2,738,528.00
Amukura junction-kosera	2,724,144	-	2,724,144.00
Rehabilitation of road-amukura katelenyang-simbachae-apatit	2,948,720	-	2,948,720.00
Mayenje-buduluku	2,651,760	-	2,651,760.00
Pipe fitting at matayos	339,100	339,100.00	-
Installation of submersible ground fos pumps	225,000	-	225,000.00
omochroms horticulture braders	450,000	-	450,000.00
rehabilitaora of roads	2,475,000	-	2,475,000.00
Construction of ikonzo water project	338,300	-	338,300.00
Construction of Mungatsi water project	1,328,000	-	1,328,000.00
Meter installation in Mungatsi	33,000	-	33,000.00
Sub-total	390,095,295.86	40,176,946.70	349,918,322.16
TOTAL	1,509,605,401	729,123,850	1,280,481,523

