

REPUBLIC OF KENYA



Enhancing Accountability

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REPORT

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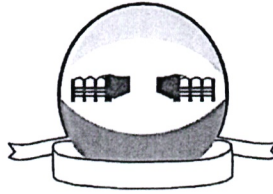
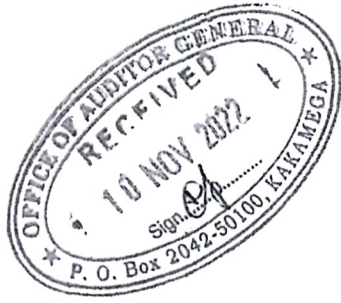
THE AUDITOR-GENERAL

ON

**COUNTY ASSEMBLY OF
BUSIA**

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





COUNTY ASSEMBLY OF BUSIA

COUNTY ASSEMBLY OF BUSIA

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2022

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

Busia County Assembly
Annual Report and Financial Statements for the year ended 30th June 2022

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1. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the 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 and 18 MCAs nominated by political parties to represent special interests, including persons with disabilities, minorities and the youth. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- The Office of the Clerk to the County Assembly
- The Plenary and Committees Serviced Department
- The Financial and Accounting Services, Procurement and Supply Chain Management Department.
- The Corporate Affairs Services Department
- Sergeant at Arm and Security Services Department
- Legal Affairs Services Department
- The Hansard Services Department
- Research, Information Communication Technology and Library Services Department
- Internal Audit & Assurance Services Department.

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The County assembly of Busia's day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Benard M. Wamalwa
2.	Clerk of the County Assembly	Mr. Allan Mabuka
3.	Majority Leader	Hon. Milton Kasamani
4.	Minority Leader	Hon. Felix Omanyi
5.	Member (CASB)	Ms. Mirriam Obura
6.	Member (CASB)	Mr. Bonface Mamai

(c) Fiduciary Management

The key management personnel who held office during the year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Clerk	Mr. Allan Mabuka
2.	Director Finance and Accounts	Mr. Gabriel Erambo
3.	Deputy Clerk	Mrs. Carolyne Imukutet Apaa
4.	Deputy Director Plenary and Committee Services	Mrs. Deborah Wandera
5.	Deputy Director Hansard Services	Mr Jacob Mallo
6.	Assistant Director Committee services	Ms Evelyn Mwaro
7.	Assistant Director Plenary Services	Ms EMMA AKIRU
8.	Assistant Director Hansard Services	Mr Elijah Mwaro
9.	Assistant Director legal Services	Ms Maureen Ogombe
10.	Assistant Director Research Services	MR.Francis Makokha
11.	Assistant Director Administration services	Mr Leonard Wanjala
12.	Assistant Director Human resources	Mr Gideon Odieny
13.	Assistant Director Public communication & Media Relations	Mr Sammy Jakaa
14.	Assistant Director Supply chain management	MS Lilian Odunga
15.	Assistant Director Audit & Assurance services	Mr. Gypson Wafula

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Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

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

These institutions are:

- i) Office of the County Executive Committee member in charge of Finance and economic planning, which is majority dealing with formulation of macro fiscal policies.
- ii) Office of Chief Officer Finance and economic planning, which is dealing with planning, revenue mobilisation, budgeting expenditure controls and financial management.
- iii) The County Assembly Service Board and its committees including budget and finance, audit and risk management.
- iv) The committees of the County Assembly including Budget and appropriation, public accounts and investment committee.

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

- i) Office the controller of budgets
- ii) National Assembly
- iii) Public Sector Accounting standards board
- iv) Senate
- v) Commission on Revenue allocation
- vi) Salaries and Remuneration Commission

(e) Busia County Assembly's Headquarters

P.O. Box 1018-50400

Busia-Kisumu Road/Highway

BUSIA, KENYA

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

(f) Busia County Assembly's Contacts

The County Assembly contacts are:

Telephone: (254) 0721 675 217

E-mail: clerkbusiacountyassembly@yahoo.com

Website: www.busiaassembly.go.ke

(g) Busia County Assembly Bankers

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

Kenya Commercial Bank-Busia Branch

(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

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P.O. Box 40112

City Square 00200

Nairobi, Kenya

**Busia County Assembly
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2. FORWARD BY THE CLERK OF THE ASSEMBLY

2.1 Budget performance

The total budget for the County Assembly for FY 2021/2022 was Kshs. 906,409,679 which consisted of Recurrent Kshs. 801,409,679 and Development Kshs. 105,000,000. The county exchequer disbursed to the County Assembly a total sum of Kshs. 901,409,679. The actual expenditure of the county assembly was Kshs. 891,752,812 which comprised of Kshs. 791,789,667 for actual expenditure on recurrent budget and Kshs. 99,963,145 as actual expenditure of development budget. Kshs. 5,000,000 was not disbursed as pertains development although it was part of our approved development budget for FY 2021/2022.

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2022 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2022

Financial Performance	Original Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
Total Receipts	906,409,679	901,409,679	5,000,000	100%
Total Payments	891,752,812	891,752,812	-	99%
Surplus for the year	14,656,867	9,656,867	5,000,000	

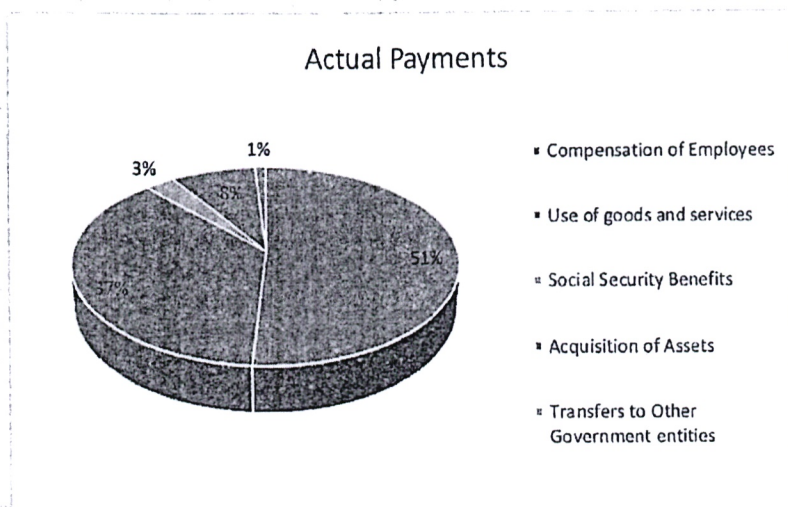
Actual receipts by the County Assembly stood at 100% with budget while actual payments were 1% below budget.

Budget Utilisation

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Annual Report and Financial Statements For the year ended 30th June 2022**

The County Assembly spent Kshs. 891,752,812 against an approved budget of Kshs. 906,409,679 representing absorption of 98%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	506,084,651	479,324,358	26,760,293
Use of goods and services	269,949,731	287,090,012	(17,140,281)
Social Security Benefits	25,375,297	25,375,297	0
Acquisition of Assets	105,000,000	99,963,145	5,036,855
Transfers to other Government entities	-	-	
Total Payments	906,409,679	891,752,812	(14,656,867)



It is noted that 51% of the County Assembly of Busia budget was used in compensation of employees 37% on use of goods and services, 3% on social security benefits, 8% on Acquisition of Assets, 1% on Transfers to other government entities.

Current Year Performance against Prior Year

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	2021-2022	2020-2021	CHANGE	% CHANGE
TOTAL REVENUES	901,409,679	802,823,507	98,586,172	89%
TOTAL PAYMENTS	891,752,812	792,821,915	98,930,897	88.9%
SURPLUS/ DEFICIT	9,656,867	10,001,592	(344,725)	103%

Total receipts increased by 89% due to increased funding to the county Assembly mainly through exchequer releases while there was an equivalent slight increase of 89% in payments attributed to the increased funding.

Payments

The County Assembly of Busia payments mainly comprise of Transfers to Other Government entities employee compensation and acquisition of assets. The total payments for FY 2021/2022 stood at KShs 891,752,812 representing a 90% increase from KShs 792,821,912 for FY 2020/2021.

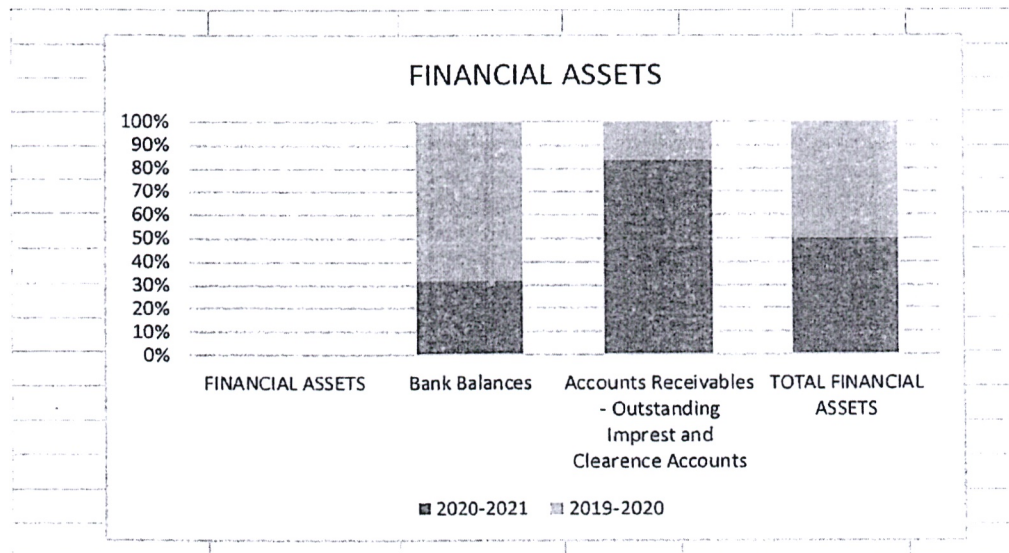
PAYMENTS	2021-2022	2020-2021	CHANGE	% CHANGE
Compensation of Employee	479,324,358	404,977,011	74,347,347	18%
Use of goods and services	287,090,012	293,153,678	(6,063,666)	2%
Transfers to other Government	-	8,000,000	(8,000,000)	-
Social Security Benefits	25,375,297	22,795,473	2,579,825	11%
Acquisition of Assets	99,963,145	63,895,753	36,067,392	56%
TOTAL PAYMENTS	891,752,812	792,821,915	98,930,898	13%

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Financial Assets Summary

FINANCIAL ASSETS	2021-2022	2020-2021	CHANGE	% CHANGE
Bank Balances	5,083,324	6,802,259	(1,718,933)	25%
Accounts Receivables- Outstanding Imprest and Clearing accounts	7,573,543	9,857,592	(2,284,049)	23%
TOTAL FINANCIAL ASSETS	12,656,867	16,659,851	(4,002,984)	24%

Bank balances decreased by 116% as a result of increased spending towards year end. There is also an increase in accounts receivables by 80% as a result of non-accounting for imprest advance by the imprest holders mainly towards year end.



2.2 Operational Performance

The operational performance was as follows;

- a) During the Financial Year 2021/2022, a total of 6 Bills were enacted, 3 statutory instruments approved, 3 petitions considered, 2 policies developed, 5 statements issued out of which 8 responses to statement sought issued, 19 motions were introduced in the County Assembly; of these 11 were ordinary, 1 motion without notice while 7 were

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procedural motion and total of 78 documents were laid on the Table of the County Assembly.

The laws enacted and policies passed are expected to improve efficiency of operations 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 2021/2022 was tabled and approved on 25th June, 2021 and thereafter an Appropriation Bill introduced on the floor for First Reading on 29th June, 2021 and subsequently passed on the 29th June, 2021. The Supplementary Budget for FY 2021/2022 for the County Assembly of Busia was tabled and approved on 23rd December, 2021 and thereafter an Appropriation Bill introduced for First Reading on 23rd December, 2021 and subsequently passed on the 23rd December, 2021

- c) Names of assembly committees and their mandates are 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.	Culture, Sports and Social Services	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 and youth polytechnics, home craft centers, National Youth Service, children's and childcare facilities.
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 related 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 the Constitution on 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 to the County Assembly any matter requiring action by the County Assembly

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		pursuant to the provisions of the County Ward Development Fund Act;
10.	County Public Investment and Accounts	The Committee shall be responsible for the examination of the accounts showing the appropriations of the sum voted by the 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 functions of the Committee shall be to investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget
12.	County Assembly Finance	The Committee is responsible for dealing with all Bills and inquiries relating to finance, revenue collection and the economy of the County.
13.	County Assembly Procedure and Rules	The Committee shall consider and report on all matters relating to these Standing Orders including any amendments
14.	Committee on Implementation	The Committee shall scrutinize the resolutions of the County Assembly including adopted committee reports, petitions and the 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 instrument whether it is in accordance with the provisions 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 reports and recommendations to the Assembly, including proposed legislation on matters relating to broadcasting of Assembly proceedings and matters related thereto;
17.	County Assembly Powers and Privileges	Committees shall enjoy and exercise all the powers and privileges bestowed on County Assembly by the Constitution and statute, including the power to summon witnesses, receive evidence and to request for and 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 the County Assembly
19.	Committee on Appointments	The Committee shall consider, for approval by the County Assembly, appointments under Articles 179(2) and any other relevant public appointments as may be provided by any written law and these Standing Orders.
20.	Committee on Selection	The Committee shall nominate members to serve in all County Assembly Committees.
21.	Liaison Committee	The Liaison Committee shall guide and co-ordinate the operations, policies and mandates of all County Assembly Committees

- d) The County assembly carried its oversight role of the County Assembly through committees where the County departments and other County Entities were invited to appear before the committees to respond on Motions, Statements, Petitions, Papers laid in the County Assembly and Quarterly reports.

2.3 Performance of key development projects

- A) The County Assembly embarked on a renovation exercise which entailed remodeling the erstwhile County Council plenary hall into a modern legislative chamber. The exercise commenced in early 2014 and was completed in October 2014. The new remodeled chamber has provided members with ideal debating environment complete with a hansard system. The chamber also has a Speaker's gallery where both members of the fourth estate and the public follows live proceedings. The County Assembly strategic plan envisioned a state of the art multimedia system fully equipped with telecommunication facility. We are working towards procuring the facility in this financial year. The facility will improve on remote meetings and help in reduction of physical contact in keeping with the Covid 19 and MOH protocols and regulations.

We undertook perimeter fencing to enclose Assembly precincts and prevent unauthorized access. This has enhanced Assembly security and safety for members and staff and their property. The entire Assembly surrounding has undergone paving making it clean and conducive to work from.

The Assembly is currently in the final phase of an 8 storey modern office block whose construction commenced in 2016 and is expected to be ready for occupation before the closure of this calendar year. The block is fitted with elevators to improve efficiency by providing quicker access to relevant floors as well as improving safety of the our staff and members.

We are in final completion stages of the Speaker's official residence. The Maisonnet which commenced in 2020 will soon be ready for occupation. It sits on half an acre piece of land.

- B)The key development projects included in the Assembly's strategic plan, procurement plan and work plan included 4th phase of construction and equipping office block, Renovation of buildings and fencing and construction of Speakers official residence .We were able to complete all the works as per the work plan for the financial year.

The Office block project if completed will provide each of the 53 members as well as staff serving in committees with office spaces and committee rooms for members and their secretariat to meet and transact committee businesses.

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The Renovation of building and fencing project is expected to improve working environment and enhance security

The Speakers residence once complete will provide descent accommodation to the Speaker

C) Through open tendering we have ensured responsible competition. We have also ensured all the contracts with our suppliers are honoured by making payments when they complete their

2.4 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 which are sourced locally

2.5 Challenges and Recommended Way Forward

The major implementation challenges faced by the County Assembly during the financial year 2021/2022 were as follows;


- Delay in disbursement of exchequer
- IFMIS connectivity challenges
- Limited budget resources vis-à-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings thus affecting funding of committees and provision of working tools
- Covid -19 pandemic interrupted execution of projects and programmes of the County Assembly
- Limited working space due to the Covid-19 pandemic

Recommended way forward include

We recommend the following measures to address the challenges

- Timely disbursement of funds by the National treasury
- The national treasury to address IFMIS connecting 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.
- The County Assembly Service Board devise strategies to mitigate the Covid-19 related challenges

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

Sign: 

Name: ALLAN WAFULA MABUKA

Clerk of the County Assembly

COUNTY ASSEMBLY BUSINESS COMMITTEE

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
 PREDETRMINED OBJECTIVES**

Guidance

Refer to the assembly's program on oversight, representation, and legislation. Report on bills enacted. Borrow objective from the County Assembly Program based budget.

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Assembly of Busia in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the 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's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2021/2022

Program 1	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	6 new bills were enacted by the County Assembly
	Responsive handling of petitions	Petitions considered by the County Assembly	No of petitions passed by the County Assembly	3 petitions were processed by the County Assembly
	Enhanced oversight	Papers laid and considered by the County	No of papers laid and	78 documents were debated and considered by the

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		Assembly	considered by the County Assembly	County Assembly
Program 2 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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

County Assembly of Busia exists 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 top management especially the accounting officer refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

b) Environmental performance

In executing our development NEMA approvals are sought .We also ensure environment at the 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 provisions 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).

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d) Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

In procurement and recruitment the County Assembly ensure the process is open free and fair to encourage competition by ensuring opportunities are advertised in the print media

b) Responsible Supply chain and supplier relations- the assembly ensures contracts are honoured and its suppliers are paid when funds are available ces

e) Community Engagements-

During public participation the county assembly provides refreshments to the community attending the foras

5. 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 the County Assembly of Busia 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, 2022. 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, 2022, 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.

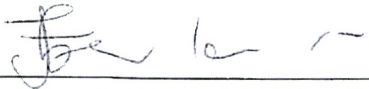
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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.

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 21st January 2022.

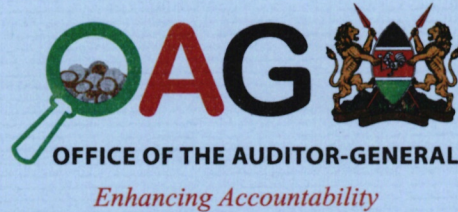


Name: *OLUO MATHURU*

Clerk of the County Assembly

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, 2022

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Busia set out on pages 1 to 41, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows

and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly of Busia as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Adverse Opinion

1. Inaccuracies in the Financial Statements

The financial statements reflect amounts in components which were at variance with the corresponding amounts shown in supporting notes as shown below:

Component	Financial Statements Amount (Kshs)	Supporting Note Amount (Kshs)	Variances (Kshs)
Accounts Payable	4,939,433	4,950,000	10,567
Fund balance brought forward	10,001,628	0	10,001,628
Prior Year Adjustment	10,001,628	0	10,001,628
Pending Accounts Payable	113,471,941	55,687,703	57,784,238
Compensation of Employees	479,324,358	485,207,255	5,882,897

Further, the statement of comparison of budget and actual amounts reflects amounts under final budget which are at variance with the amounts in the approved budget, as shown below:

Receipt/Expense Item	Statement of Comparison of Budget and Actual Amounts (Kshs)	Approved Budget Amount (Kshs)	Variance (Kshs)
Exchequer Releases	901,409,679	906,409,679	(5,000,000)
Compensation of Employees	479,324,358	522,684,651	(43,360,293)
Use of Goods and Services	287,090,012	278,725,028	8,364,984
Social Security Benefits	25,375,297	0	25,375,297
Acquisition of Assets	99,963,145	105,000,000	(5,036,855)

In addition, the statement does not reflect any amounts under actual on a comparable basis.

In the circumstances, the accuracy and completeness of the financial statements could not be confirmed.

2. Unsupported Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.287,090,012 as disclosed in Note 5 to the financial statements. However, the following expenditure was not supported:

Component	Unsupported Amount (Kshs)	Missing Documents
Printing, Advertising and Information Supplies and Services	1,222,017	Payment was not supported by requisition from user department and a local service order.
Insurance Costs	33,995,863	Advertisement, opening and evaluation committee minutes, professional opinion, offer letter, regret letters and letter of acceptance as well as policy documents and agreements.
Office and General Supplies and Services	2,771,806	Requisition from the user department and the goods received note.
Total	37,989,686	

In the circumstances, the accuracy and regularity of the expenditure amounting to Kshs.37,989,686 in respect of use of goods and services could not be confirmed.

3. Irregular Payments to County Assemblies Forum

Review of the cash book and bank statements for the year under review indicated that the County Assembly made two payments amounting to Kshs.10,000,000 to the County Assemblies Forum. However, review of the Assembly's budget indicated that the payments were not budgeted for during the year under review. Management has not indicated how the payments have been accounted for in the financial statements.

In the circumstances, the regularity of the payments amounting to Kshs.10,000,000 could not be confirmed.

4. Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities reflects a cash and cash equivalents balance of Kshs.5,083,324 which, as disclosed in Note 13A to the financial statements, comprises of four (4) bank account balances held in two (2) local banks. However, the cash books for the four (4) bank accounts reflect balances totalling to Kshs.5,099,820 resulting in an unexplained and unreconciled variance of Kshs.16,496.

Further, bank reconciliation statements and certificates of bank balance for the four (4) bank accounts maintained by the County Assembly were not provided for audit.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.5,083,324 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Busia Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-compliance with Public Finance Management (County Governments) Regulations, 2015

The statement of financial assets and liabilities reflects a balance of Kshs.9,512,976 in respect of accounts receivable which, as disclosed in Note 14 to the financial statements, comprises of Kshs.7,481,716 and Kshs.2,031,260 relating to Government imprests and salary advances respectively. However, the balance of Kshs.7,481,716 relating to Government imprests includes imprests totalling to Kshs.865,100 that had remained outstanding for over six (6) months as at 30 June, 2022. This is contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which states that a holder of a temporary imprest shall account for or surrender the imprest within seven (7) working days after returning to duty station.

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

2. Failure to Remit Statutory Deductions

Annex 2 to the financial statements reflects an amount of Kshs.64,228,941 in respect of overdue statutory and other deductions due to statutory bodies, being amounts deducted from employees' salaries for onward transmission to those organizations. Out of this amount, Kshs.40,322,401 relates to overdue deductions due to LAPFUND which had attracted penalties totalling to Kshs.5,000,000 as at 30 June, 2022. No explanation was provided for the failure to remit the statutory dues.

In the circumstances, prudent management of public resources at the County Assembly could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

unless Management is aware of the intention to dissolve the County Assembly or to cease operations.

Management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal control, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

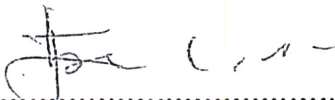
03 February, 2023

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

7. Statement of Receipts and Payments for The Year Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Receipts			
Exchequer releases	1	901,409,679	802,823,507
Proceeds from sale of assets		-	-
Other receipts		-	-
Total receipts		901,409,679	802,823,507
Payments			
Compensation of employees	4	479,324,358	404,977,011
Use of goods and services	5	287,090,012	293,153,678
Subsidies		-	-
Transfers to other government entities		-	8,000,000
Other grants and transfers		-	-
Social security benefits	9	25,375,297	22,795,473
Acquisition of assets	10	99,963,145	63,895,753
Finance costs		-	-
Other payments		-	-
Total payments		891,752,812	792,821,915
Surplus/deficit		9,656,867	10,001,592

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15TH July 2022 and signed by:


.....

CPS Allan W. Mabuka
Clerk of the Assembly


.....

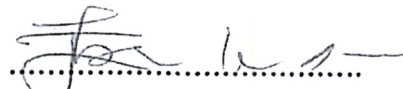
CPA Gabriel E. Erambo
Director Finance and Accounts
ICPAK Member Number:13348

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

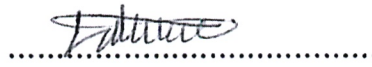
8. Statement Of Financial Assets and Liabilities As At 30th June 2022

		2021-2022	2020-2021
Financial assets	Note	Kshs	Kshs
Cash and cash equivalents			
Bank balances	13A	5,083,324	6,802,259
Cash balances	13B	-	-
Total cash and cash equivalents		5,083,324	6,802,259
Accounts receivable	14	9,512,976	9,857,592
Total financial assets		14,596,380	16,659,851
Financial liabilities			
Accounts payable	15	(4,939,433)	(6,658,259)
Net financial assets		9,656,867	10,001,592
Represented by			
Fund balance b/fwd	16	10,001,628	2,339,722
Prior year adjustment	17	(10,001,628)	(2,339,722)
Surplus/(deficit) for the year		9,656,867	10,001,592
Total Net Financial Assets and Liabilities		9,656,867	10,001,592

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15th July 2022 and signed by:



CPS Allan W. Mabuka
Clerk of the Assembly



CPA Gabriel E. Erambo
Director Finance and Accounts
ICPAK Member Number:13348

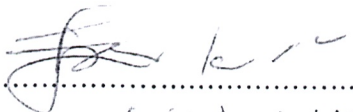
Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

9. Statement Of Cash Flows for The Period Ended 30th June 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Exchequer releases	1	901,409,679	802,823,507
		901,409,679	802,823,507
Payments for operating expenses			
Compensation of employees	4	479,324,358	404,977,014
Use of goods and services	5	287,090,012	293,153,678
Subsidies	6	-	-
Transfers to other government entities	7	-	8,000,000
Other grants and transfers	8	-	-
Social security benefits	9	25,375,297	22,795,473
Finance costs	11	-	-
		791,789,667	728,926,162
Adjusted for:			
Prior year adjustment	17	(10,001,628)	(2,339,722)
Decrease/(increase) in accounts receivable:	18	344,653	7,898,889
Increase/(decrease) in accounts payable:	19	(1,718,827)	(7,651,321)
Net cash flows from operating activities		98,244,210	56,007,413
Cashflow from investing activities			
Proceeds from sale of assets	2	-	-
Acquisition of assets	10	(99,963,145)	(63,895,753)
Net cash flows from investing activities		(99,963,145)	(63,895,753)
Net increase in cash and cash equivalents			
		(1,718,935)	(7,888,340)
Cash & cash equivalent at Start of the year	13	6,802,259	14,690,600
Cash & cash equivalent at end of the year	13	5,083,324	6,802,259

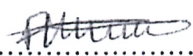
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**



Name: *James MABUKO*

Clerk of the Assembly



Name: *GABRIEL ENAMBO*

Director Finance and Accounts

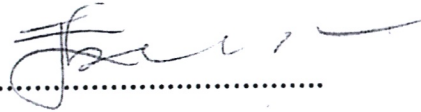
ICPAK Member Number

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

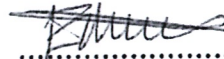
10. Statement Of Comparison Of Budget & Actual Amounts: Recurrent and Development

Receipt/expense item	Original Budget	Final budget	Budget Utilization Difference	Actual on Comparable Basis	% Utilization difference
	Kshs			e=d-c	Kshs
Receipts					
Exchequer releases	901,409,679	901,409,679	901,409,679		100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	901,409,679	901,409,679	901,409,679	-	100%
Payments					
Compensation of employees	479,324,358	479,324,358	479,324,358	-	99%
Use of goods and services	287,090,012	287,090,012	287,090,012	-	99%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	25,375,297	25,375,297	25,375,297	-	99%
Acquisition of assets	99,963,145	99,963,145	99,963,145	-	99s%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	891,752,812	891,752,812	891,752,812	-	99%
Surplus/ deficit	9,656,867	9,656,867	9,656,867	-	1%

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022



CPS Allan W. Mabuka
Clerk of the Assembly



CPA Gabriel E. Erambo
Director Finance and Accounts
ICPAK Member Number:


(NB: the total under actual on comparable basis should be the same as the totals under the statement of receipts and payments, where the two statements are not in agreement, a reconciliation of these two statements should be prepared as required under IPSAS and presented hereunder).

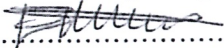
[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

- (a) Xxxx
- (b) Xxxx
- (c) Xxxx
- (d) Xxxx
- (e) Xxxx

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23). Where the result of the statement of receipts and payments is a deficit, the Assembly should explain how the deficit was funded.

The entity financial statements were approved on 15/8 2022 and signed by:

.....
Name: 
Clerk of the Assembly

.....
Name: 
Chief Finance Officer – County Assembly
ICPAK Member Number:

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

11. Statement Of Comparison Of Budget & Actual Amounts: Recurrent

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	A	B	c=a+b	e=d-c	
Receipts					
Exchequer releases	801,446,534	-	801,446,534	801,446,534	100%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	801,446,534	-	801,446,534	801,446,534	100%
Payments					
Compensation of employees	479,324,358	-	479,324,358	479,324,358	99%
Use of goods and services	287,090,012	-	287,090,012	287,090,012	99%
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	25,375,297	-	25,375,297	25,375,297	99%
Acquisition of assets	-	-	-	-	-
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	791,789,667	-	791,789,667	791,789,667	99%
Surplus/ deficit	9,656,867	-	9,656,867	9,656,867	1%

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) Xxx

(b) Xxx

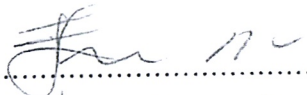
(c) Xxx

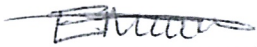
(d) Xxx

(e) Xxx

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23)

The entity financial statements were approved on _____ 2022 and signed by:

.....

Name: *John Mwangi*
Clerk of the Assembly

.....

Name: *Gabriel Erondo*
Chief Finance Office – County Assembly
ICPAK Member Number:

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

12. Statement Of Comparison of Budget & Actual Amounts: Development

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilization difference
	Kshs	Kshs	e=a+b	e=d-c	Kshs
Receipts					
Treasury/ exchequer releases	99,953,145	-	105,000,000	5,043,855	95%
Proceeds from sale of assets	-	-	-	-	-
Other receipts	-	-	-	-	-
Total	99,953,145	-	105,000,000	5,043,855	95%
Payments					
Compensation of employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to other government entities	-	-	-	-	-
Other grants and transfers	-	-	-	-	-
Social security benefits	-	-	-	-	-
Acquisition of assets	99,953,145	-	99,953,145	5,043,855	95%
Finance costs	-	-	-	-	-
Other payments	-	-	-	-	-
Total	99,953,145	-	99,953,145	5,043,855	95%
Surplus/ deficit	0	-	5,043,855	5,043,855	5%

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

[Provide below a commentary on significant underutilization (below 10% of utilization) and any overutilization]

(a) Xxx

(b) Xxx

(c) Xxx

(d) Xxx

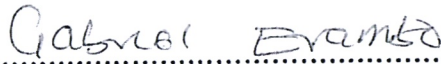
(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.7.23)

The entity financial statements were approved on 15/8 2022 and signed by:


.....

Name: KUON AIBULU

Clerk of the Assembly


.....

Name: ~~EMILY~~

Chief Finance Office – County Assembly

ICPAK Member Number:

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Final Budget Kshs	Indicators %/ number	Outcomes %/ number	Actual on comparable basis Kshs	Budget utilization difference Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	-	-	-	-	-

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities).

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 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 receivables and payables.

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 xxx 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 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 2022, this amounted to KShs 6,658,259.00 compared to KShs 14,309,581.00 in prior period as indicated on note 7. *There were no other restrictions on cash during the year.*

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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 *entity* at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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 prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law. The original budget was approved by the County Assembly on xxx for the period 1st July 2021 to 30 June 2022 as required by law. There was xxx number of supplementary budgets passed in the year. The supplementary budgets were approved on dd/mm/yy and dd/mm/yy. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in 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

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

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.

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

15. Notes to the Financial Statements

1. Exchequer Releases

	2021-2022	2020-2021
	Kshs	Kshs
Transfers from the county treasury for q1	150,000,000	123,172,110
Transfers from the county treasury for q2	273,123,288	237,581,055
Transfers from the county treasury for q3	229,143,290	127,036,582
Transfers from the county treasury for q4	249,143,101	315,033,760
Cumulative amount	901,409,679	802,823,507

(A detailed annex showing the reconciliation of transfers between the County Treasury and County Assembly is included in note XXXX of this report.)

2. Proceeds From Sale Of Assets

	2021-2022	2020-2021
	Kshs	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		
Total		

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes to the Financial Statements

3. Other Receipts

	2021-2022	2020-2021
	Kshs	Kshs
Tender Fees Received		
Other Receipts II		
Other Receipts III		
Other Receipts IV		
Total		

(Provide a detailed explanation of what other receipts relate to, who they were received from and whether they had been budgeted for)

4. Compensation Of Employees

	2021- 2022	2020- 2021
	Kshs	Kshs
Basic salaries of permanent employees	247,698,056	269,523,813
Basic wages of temporary employees	17,003,135	16,987,438
Personal allowances paid as part of salary	126,265,746	59,474,102
Personal allowances paid as reimbursements	15,354,785	14,684,874
Personal allowances provided in kind		
Employer contribution to compulsory national social schemes	1,492,800	1,581,200
Employer contribution to compulsory national health insurance schemes	4,322,200	4,363,800
Pension and other social security contributions	41,901,164	38,411,784
Social benefit schemes outside government		
Other personnel payments	31,169,369	
Total	479,324,358	404,977,011

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

5. Use Of Goods And Services

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Utilities, supplies and services	1,544,189	430,797
Communication, supplies and services	747,700	1,300,000
Domestic travel and subsistence	90,233,973	68,000,000
Foreign travel and subsistence	-	1,851,680
Printing, advertising and information supplies & services	3,159,540	3,276,344
Rentals of produced assets	2,640,600	3,300,000
Training expenses	2,422,215	8,210,734
Hospitality supplies and services	15,442,506	12,404,000
Insurance costs	33,995,863	35,360,462
Specialized materials and services	550,000	
Office and general supplies and services	4,652,710	3,345,517
Fuel, oil and lubricants	330,260	1,254,466
Other operating expenses	112,170,766	144,499,553
Routine maintenance – vehicles and other transport equipment	1,869,845	2,900,000
Routine maintenance – other assets	1,133,466	3,700,000
Acquisition of Non-Financial Assets	16,196,379	3,320,125
Total	287,090,012	293,153,678

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

6. Subsidies

Description	2021-2022	2020-2021
	Kshs	Kshs
Subsidies To County Corporations		
<i>See List Attached</i>		
(Insert Name)		
Subsidies To Private Enterprises		
<i>See List Attached</i>		
(Insert Name)		
Total		

(Provide explanations as to what subsidies relate to)

7. Transfers To Other Government Entities

Description	2021-2022	2020-2021
	Kshs	Kshs
Transfers to national government entities		
Transfers to other county assembly entities		
Car loan scheme fund		
Mortgage	-	8,000,000
Others (insert name of budget agency)		
Total		8,000,000

(Provide the nature and purpose of transfers and are these transfers to be recovered. The transfers under this note should be that done to self-reporting entities)

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

8. Other Grants And Transfers

	2021-2022	2020-2021
	Kshs	Kshs
Scholarships and other educational benefits		
Membership fees and dues and subscriptions to organizations		
Emergency relief and refugee assistance		
Subsidies to small businesses, cooperatives, and self employed		
Total		

(Provide explanation as to what other grants and payments relate to and who is the beneficiary)

9. Social Security Benefits

	2021 - 2022	2020-2021
	Kshs	Kshs
Government Pension and Retirement Benefits	25,375,297	22,795,473
Social Security Benefits		
Employer Social Benefits		
Total	25,375,297	22,795,473

(Give explanations and distinguish between NSSF benefits and contributions made to other entities on behalf of staff.)

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

10. Acquisition Of Assets

Non- financial assets	2021 - 2022	2020-2021
	Kshs	Kshs
Purchase of buildings		
Construction of buildings	33,963,145	58,127,053
Refurbishment of buildings	20,000,000	5,768,700
Construction of roads	0	0
Construction and civil works	46,000,000	
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		
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	99,963,145	63,895,753
Financial assets		
Domestic public non-financial enterprises		
Domestic public financial institutions		
Total acquisition of financial assets		
Total acquisition of assets	99,963,145	63,895,753

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

11. Finance Costs

	2021- 2022	2020 - 2021
	Kshs	Kshs
Bank charges		
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		

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

12. Other Payments

	2021 - 2022	2020 - 2021
	Kshs	Kshs
Budget Reserves		
Civil Contingency Reserves		
Other Payments		

(Provide detailed explanations for other payments)

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

13. Cash And Bank Balances

13A. Bank Balances

Name Of Bank Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2021 - 2022 Kshs	2020 - 2021 Kshs
Central Bank of Kenya 1000195398 Ksh	1000195398	Development	64,686	44,099
Central Bank of Kenya 1000195401 Ksh	1000195401	Recurrent	36,856	-
Central Bank of Kenya 0100292512 Ksh	0100292512	Deposit	4,939,433	6,658,259
Kenya Commercial Bank 1141667541 Ksh	1141667541		42,350	100,000
Total			5,083,324	6,802,358

Note: Amount should be as per amount in the cash book and bank reconciliation statements prepared for each account held. These balances do not include bank balances for self-reporting entities and revenue collection accounts as at reporting date.

13B. Cash In Hand

	2021 - 2022 Kshs	2020 - 2021 Kshs
Cash In Hand – Held In Domestic Currency	xxx	xxx
Cash In Hand – Held In Foreign Currency	xxx	xxx
Total	xxx	xxx

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

Cash in hand should be analysed as follows:

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Location 1		
Location 2		
Location 3		
Total		

(Provide locations where cash in hand is held e.g. head office, cashier's office, cash office etc)

14. Imprests and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Government Imprests	7,481,716	1,500,000
Salary Advance	2,031,260	8,357,592
Clearance accounts		xxx
Total	9,512,976	9,857,592

Breakdown Of Imprest And Salary Advance Per Department	2021 - 2022	2020 - 2021
Imprests	Kshs	Kshs
Department Xx	xxx	xxx
Department Xx	xxx	xxx
Department Xx	xxx	xxx
Sub-Total	xxx	xxx
Salary Advance		
Department Xx	xxx	xxx
Department Xx	xxx	xxx
Sub-Total	xxx	xxx
Grand Total	xxx	xxx

*See Annex 5 for a detailed analysis of the outstanding imprests.

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

15. Third Party Deposits and Advances

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Deposits	4,950,000	6,658,259
Retentions		
Total	4,950,000	6,658,259

(NB: Amount under deposits and retentions should tie to cash held in deposit account)

16. Fund Balance Brought Forward

Description	2021 - 2022	2020 - 2021
	Kshs	Kshs
Bank Accounts		14,690,600
Cash In Hand		-
Accounts Receivables		1,958,703
Accounts Payables		(14,309,581)
Total		2,339,722

Provide short appropriate explanations, as necessary. The fund balances brought forward refers to the previous financial year's closing balances]

17. Prior Year Adjustments

	Balance b/f FY 2020-2021 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2020-2021
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances			
Cash In Hand			
Accounts Payables			
Receivables			
Others (Specify)			

(prior period adjustment applies to the correction of an error in the financial statements of a prior

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Annual Report and Financial Statements For the year ended 30th June 2022

period. *Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.*)

18. Changes In Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Account Receivables As At 1 st July 2021	9,857,592	1,958,703
Closing Account Receivables As At 30 th June 2022	9,512,976	9,857,592
Change In Account Receivables	344,653	(7,898,889)

19. Changes In Third Party Deposits and Retention

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Accounts Payables As At 1 st July 2021	6,658,259	14,309,581
Closing Accounts Payables As At 30 th June 2022	4,950,000	6,658,259
Change In Accounts Payables	{1,708,259}	(7,651,321)

Xxx County Assembly - (indicate actual name of the entity)
Annual Report and Financial Statements For the year ended 30th June 2022

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings				
Construction Of Civil Works		3,490,000		3,490,000
Unpaid statutory deductions		64,228,941		64,228,941
Supply Of Services		45,753,000		45,753,000
Total		113,471,941		113,471,941

2. Pending Staff Payables (See Annex 2)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Senior Management				
Middle Management				
Unionisable Employees				
Staff and MCAs		10,372,535		10,372,535
Total		10,372,535		10,372,535

Busia County Assembly
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Notes To The Financial Statements (Continued)

3. Other Pending Payables (See Annex 3)

	Balance b/f FY 2020-2021	Additions for the period	Paid during the year	Balance c/f FY 2021-2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

(Provide explanations for the prior year adjustments made, their nature and effect on the fund balance of the County)

4. External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total		

a) External assistance relating loans and grants

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

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Notes To The Financial Statements (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021-2022	FY 2020-2021
Description		Kshs	Kshs
Undrawn External Assistance - Loans		xxx	xxx
Undrawn External Assistance - Grants		xxx	xxx
Total		xxx	xxx

c) Classes of providers of external assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Multilateral Donors		
Bilateral Donors		
International Assistance Organization		
Ngos		
National Assistance Organization		
Total		

(Provide details for external assistance e, g. Economic development or welfare objective, Emergency relief, Trading activities etc.)

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Notes To The Financial Statements (Continued)

d. Non-Monetary External Assistance

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Goods	xxx	xxx
Services	xxx	xxx
Total	xxx	xxx

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc.

N/B: Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e. Purpose and use of external assistance.

Payments Made By Third Parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation Of Employees	xxx	xxx
Use Of Goods And Services	xxx	xxx
Subsidies	xxx	xxx
Transfers To Other Government Units	xxx	xxx
Other Grants And Transfers	xxx	xxx
Social Security Benefits	xxx	xxx
Acquisition Of Assets	xxx	xxx
Finance Costs, Including Loan Interest	xxx	xxx
Repayment Of Principal On Domestic & Foreign Borrowing	xxx	xxx
Other Payments	xxx	xxx
Total	xxx	xxx

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

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Notes To The Financial Statements (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National Government	xxx	xxx
Multilateral Donors	xxx	xxx
Bilateral Donors	xxx	xxx
International Assistance Organization	xxx	xxx
NGOs	xxx	xxx
National Assistance Organization	xxx	xxx
Total	xxx	xxx

5. PAYMENTS BY THIRD PARTY ON BEHALF OF THE COUNTY ASSEMBLY

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.

Classification by Source

	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
National government	xxx	xxx
Multilateral donors	xxx	xxx
Bilateral donors	xxx	xxx
International assistance organization	xxx	xxx
NGOs	xxx	xxx
National Assistance Organization	xxx	xxx
Total	xxx	xxx

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Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2021-2022	FY 2020-2021
Description	Kshs	Kshs
Compensation of employees	xxx	xxx
Use of goods and services	xxx	xxx
Subsidies	xxx	xxx
Transfers to other government units	xxx	xxx
Other grants and transfers	xxx	xxx
Social security benefits	xxx	xxx
Acquisition of assets	xxx	xxx
Finance costs, including loan interest	xxx	xxx
Other payments	xxx	xxx
Total	xxx	xxx

6. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

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Related party transactions:

	20xx- 20xx	20xx- 20xx
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	xxx	xxx
Key Management Compensation (Clerk and Heads of departments)	xxx	xxx
Total Compensation to Key Management	xxx	xxx
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	xxx	xxx
Transfers to County Corporations	xxx	xxx
Transfers to non-reporting entities e.g ECD centres, welfare centres etc	xxx	xxx
Total Transfers to related parties	xxx	xxx
<u>Transfers from related parties</u>		
Transfers from the County Executive- Exchequer	xxx	xxx
Payments made on behalf of the County Assembly by other Government Agencies	xxx	xxx
(Insert any other transfers received)	xxx	xxx
Total Transfers from related parties	xxx	xxx

7. Contingent Liabilities

Contingent liabilities	2021-2022	2020-2021
	Kshs	Kshs
Court case xxx against the entity	xxx	xxx
Bank guarantees in favour of subsidiary	xxx	xxx
contingent liabilities arising from PPPs	xxx	xxx
Total	xxx	xxx

(Give details- Update ANNEX 6 Contingent liabilities register)

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Annual Report and Financial Statements For the year ended 30th June 2022

16. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General in the financial year 2020/2021 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.

No	Reference No. in the Auditor General's Report	Issue/ Observations from Auditor	Management Comments	Focal Point Person to resolve the Issue (Name and Designation)	Status (Resolved/ Not Resolved)	Time Frame (Put a date when you expect the issue to be resolved)
1	1.1	Variance between comparative balance for FY 2020/2021 and FY 2019/2020	Reconciliation was done	Gabriel Erambo	Resolved	September 2021
	1.2.1	<u>EMPLOYEE COMPENSATION</u> The accuracy and completeness of the expenditure totalling to 135,291,548 for employee compensation	Reconciliation was done	Felix Otande	Resolved	October 2021
	1.2.2	<u>USE OF GOODS AND SERVICES</u> Expenditure totalling to 176,268,753 differs with balances reflected in the respective supporting schedules.	Reconciliation was done	Claire Makokha	Resolved	November 2021
	2.1	<u>DOMESTIC TRAVELS</u> Kshs. 3,255,400 paid to MCAs and Staff was not supported with attendance registers, reports, imprest warrant and notice of meeting.	Reconciliation was done	Claire Makokha	Resolved	November 2021
	2.2	<u>FOREIGN TRAVEL</u> Kshs. 504,655 incurred by 2 officers	Reconciliation was done	Claire Makokha	Resolved	November 2021

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		while on foreign trips were not supported with copies of Air Ticket and boarding passes.				
2.3	<u>HOSPITALITY SUPPLIES AND SERVICES</u> Kshs. 2,031,362 incurred during report writing retreat from 3 rd February, 2021 to 9 th February 2021 was not supported	Reconciliation was done	Claire Makokha	Resolved	November 2021	
2.4	<u>SOCIAL SECURITY BENEFITS</u> Payment vouchers of Kshs. 14,910,564 were not provided for audit review	Payment vouchers were finally provided	Polycarp Wafula	Resolved	October 2021	
3	<u>PRIOR YEAR ADJUSTMENT</u> No detailed analysis were provided to support Kshs. 2,339,722	Analysis was done.	Leonard Isogol	Resolved	December, 2021	
4	<u>CASH AND CASH EQUIVALENT</u> Kshs. 6,802,259 reflected in the statement differs by Kshs. 99 from the balance of Kshs. 6,802,259 shown under note 7a to the financial statement	Reconciliation was done	Felix Otande	Resolved	November 2021	
5	<u>PENDING ACCOUNTS PAYABLE</u> Kshs. 55,687,703 and Kshs.6,658,259 in respect to pending accounts payable and	Explanation provided	Gabriel Erambo	Resolved	December 2021	

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

		pending staff payables as no explanation was provided as to why amount had not been paid to the suppliers and staff.				
--	--	--	--	--	--	--

Clerk of the County Assembly

Sign..... *[Handwritten Signature]*

Date..... *15/2/2022*

Xxx County Assembly - (indicate actual name of the entity)
Annual Report and Financial Statements For the year ended 30th June 2022

16. Annexes

ANNEX 1 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

SUPPLY OF GOODS AND SERVICES
FY 2021/2022

NO.	SUPPLIER OF GOODS OR SERVICES	DATE	DETAILS	ORIGINAL AMOUNT	BALANCE AT THE BEGINNING OF THE YEAR	ADDITION DURING THE YEAR	AMOUNT PAID DURING THE YEAR	OUTSTANDING BALANCE	COMMENT
1	CONSTRUCTION OF BUILDINGS								
2	CONSTRUCTION OF CIVIL WORKS								
3	SUPPLY OF GOODS								
	MFI DOCUMENT SOLUTIONS LIMITED	8/6/2021	SUPPLY OF HEAVY DUTY PRINTER	1,024,600.00				1,024,600.00	
	MFI DOCUMENT SOLUTIONS LIMITED	12/10/2020	SUPPLY AND MAINTENANCE OF TONERS	1,121,906.00				1,121,906.00	
	TRANSCLEAN LIMITED	28-06-2019	SUPPLY OF PRINTING PAPERS	490,000.00				490,000.00	
	TRANSCLEAN LIMITED	11/1/2018	SUPPLY OF STATIONERIES	690,500.00				690,500.00	

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	TRANSCLEAN LIMITED		SUPPLY OF STATIONERIES	1,180,000.00			1,180,000.00
	VINTEL AGENCIES		SUPPLY OF CLEANING MATERIALS	631,000.00			631,000.00
	SHREEJI PETROL STATION		SUPPLY OF FUEL	41,900.55			41,900.55
	DANELEC ELECTRICAL SERVICES		SUPPLY OF OIL FILTERS,AIR CLEANERS AND LABOUR	48,902.00			48,902.00
	MFI DOCUMENT SOLUTIONS LIMITED		SUPPLY AND MAITENANCE OF TONERS	2,109,634.00			2,109,634.00
	MFI DOCUMENT SOLUTIONS LIMITED		SUPPLY AND MAITENANCE OF TONERS	1,121,906.00			1,121,906.00
4	SUPPLY OF SERVICES						
	DESTINY WORLD TRAVEL	29-01-2021	PROVISION OF AIR TICKET	1,983,748.00			1,983,748.00
	JOHNCELE INSURANCE BROKERS LTD	17-06-2019	GENERAL INSURANCE	803,000.00			803,000.00
	JOHNCELE INSURANCE BROKERS LTD		GENERAL INSURANCE	603,000.00			603,000.00
	MAISON INTERACTIVE LIMITED	28-03-2021	WEB DEVELOPMENT	980,200.00			980,200.00
	KIKA HOTEL	27-05-2021	HOSPITALITY AND CONFERENCE	560,000.00			560,000.00
	KIKA HOTEL	26-04-2021	HOSPITALITY AND CONFERENCE	442,000.00			442,000.00
	PRIDE KINGS SERVICES LTD	6/4/2021	GUARDING SERVICES	1,020,000.00			1,020,000.00
	MILLS VIEW HOTEL	14-06-2021	CONFERENCE FACILITIES	257,500.00			257,500.00
	THE STANDARD GROUP LTD	30-03-2021	ADVERTISEMENT	266,800.00			266,800.00

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	KIKA HOTEL	11/3/2021	HOSPITALITY AND CONFERENCE	164,000.00				164,000.00
	MILLS VIEW HOTEL	25-01-2021	CONFERENCE FACILITIES	1,019,700.00				1,019,700.00
	THE BREEZE HOTEL	17-03-2021	HOSPITALITY AND CONFERENCE	66,352.00				66,352.00
	MILLS VIEW HOTEL	14-06-2021	HOSPITALITY AND CONFERENCE	685,000.00				685,000.00
	PRIDE KINGS SERVICES LTD	31-05-2021	GUARDING SERVICES	510,000.00				510,000.00
	THE STANDARD GROUP LTD	20-05-2021	ADVERTISEMENT	75,000.00				75,000.00
	KIKA HOTEL	18-03-2021	FULL DAY CONFERENCE	62,000.00				62,000.00
	KIKA HOTEL	26-04-2021	HOSPITALITY AND CONFERENCE	809,000.00				809,000.00
	KIKA HOTEL	14-04-2021	FULL DAY CONFERENCE	105,000.00				105,000.00
	BUSIA WATER AND SEWERAGE		WATER BILL	45,365.70				45,365.70
	COUNTY ASSEMBLY FORUM		SUBSCRIPTION FEE	3,000,000.00				3,000,000.00
	KRA WITHOLDING		TAX FOR WARD RENT	900,000.00				900,000.00
	BORDER PALACE		HOSPITALITY SERVICES	719,489.40				719,489.40
	BORDER PALACE		HOSPITALITY AND CONFERENCE	30,000.00				30,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	12,000.00				12,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	224,000.00				224,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	14,000.00				14,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	20,000.00				20,000.00
	BORDER PALACE		HOSPITALITY AND	15,000.00				15,000.00

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			CONFERENCE				
	BORDER PALACE		HOSPITALITY AND CONFERENCE	5,000.00			5,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	40,000.00			40,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	7,000.00			7,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	8,000.00			8,000.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	42,672.00			42,672.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	20,460.00			20,460.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	29,210.00			29,210.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	7,355.00			7,355.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	9,120.00			9,120.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	23,980.00			23,980.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	28,140.00			28,140.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	20,460.00			20,460.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	42,879.00			42,879.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	24,376.00			24,376.00
	BORDER PALACE		HOSPITALITY AND CONFERENCE	20,460.00			20,460.00
	PATREGIC CARHIRE		CAR HIRE SERVICE	16,757.00			16,757.00
	JOHNCELE INSURANCE BROKERS LTD		GENERAL INSURANCE	4,000,000.00			4,000,000.00
	BEPRA		PUBLICITY AND PUBLIC PARTICIPTION	30,720.00			30,720.00

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	GENERICUM ENTERPRISE	PUBLICITY AND PUBLIC PARTICIPATION	1,792,000.00				1,792,000.00
	J.O.JUMA SCO ADVOCATES	LEGAL SERVICES	3,900,000.00				3,900,000.00
	NATION MEDIA	ADVERTISEMENT	661,819.85				661,819.85
	OPTICAL TECHNOLOGIES	REPAIR HANSARD	110,000.00				110,000.00
	PROJECT MANAGEMENT EXPERTS	PUBLICITY AND PUBLIC PARTICIPATION	1,785,680.00				1,785,680.00
	FARM VIEW HOTEL	HOSPITALITY AND CONFERENCE FACILITIES	297,759.35				297,759.35
	VICTORIA COMFORT HOTEL	HOSPITALITY AND CONFERENCE FACILITIES	332,725.00				332,725.00
	KENYA INSTITUTE OF MANAGEMENT	TRAINING SERVICES	1,485,680.00				1,485,680.00
	GESTERED TRAVELS	TRAVEL SERVICE	1,462,478.00				1,462,478.00
	KIKA HOTEL	HOSPITALITY AND CONFERENCE FACILITIES	296,000.00				296,000.00
	CONRADOS AGENCIES	PUBLICITY AND PUBLIC PARTICIPATION	1,056,000.00				1,056,000.00
	ROYAL CITY HOTEL	HOSPITALITY AND CONFERENCE FACILITIES	484,130.00				484,130.00
	COUNTY ASSEMBLY FORUM	SUBSCRIPTION FEE	7,700,000.00				7,700,000.00
	MILLS VIEW HOTEL	HOSPITALITY AND CONFERENCE FACILITIES	1,002,118.95				1,002,118.95
	THE STANDARD GROUP LTD	ADVERTISEMENT					

**Busia County Assembly
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			68,440.00			68,440.00
	DESTINY WORLD TRAVEL	AIR TICKET	1,983,748.00			1,983,748.00
	PRIDE KINGS SERVICES LTD	GUARDING SERVICES	510,000.00			510,000.00
	BUSIA WATER AND SEWERAGE	WATER BILL	13,629.67			13,629.67
	BUSIA WATER AND SEWERAGE	SEWERAGE CHARGES	2,474,269.50			2,474,269.50
	BUSIA WATER AND SEWERAGE	WATER BILL	1,063.63			1,063.63
	VIORIS LTD		41,068.00			41,068.00
	GRAND TOTAL		55,687,702.60		-	55,687,702.60

NAME OF STAFF	JOB GROUP	DATE CONTRACTED	ORIGINAL AMOUNT	AMOUNT PAID TO DATE	OUTSTANDING BALANCE	OUTSTANDING BALANCE	COMMENT
OPENING BALANCE						967,860.00	
					2021-2022	2020-2021	
SENIOR MANAGEMENT							
ALLA MABUKA	S	1/2/2014	208,500.00	88,800.00	444,800.00	119,700.00	
CAROLYN IMUKUTETE	R	1/2/2014	-	-	72,000.00	-	
GABRIEL ERAMBO	R	1/2/2014	288,200.00	169,200.00	331,500.00	119,000.00	
DEBORAH WANDERA	Q	1/2/2014	-	-	140,000.00	-	
ELIJAH MWARO	P	1/2/2014	-	-	277,400.00	-	

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EMMA AKIRU OPUCHE	P	1/2/2014	45,800.00	-	71,000.00	45,800.00	
EVERLINE MWARO	P	1/2/2014	-	-	60,000.00	-	
JACOB MALLO	Q	1/2/2014	-	-	2,100.00	-	
MAUREEN OGOMBE	P	1/2/2014	157,360.00	150,400.00	277,400.00	6,960.00	
FRANCIS MAKOKHA	P	1/2/2014	45,800.00	-	-	45,800.00	
LEONARD WANJALA	P	1/2/2014	198,800.00	146,600.00	74,000.00	52,200.00	
MIDDLE MANAGEMENT							
ALPHONCE OKWARA		1/2/2014	-	-	298,200.00	-	
ANTONY MAKANA		1/2/2014	-	-	1,050.00	-	
BRENDA KANANI		1/2/2014	-	-	1,400.00	-	
CATHERINE ESKUT		1/2/2014	-	-	136,400.00	-	
CHRISTOPHER SIANDANYA		1/2/2014	-	-	239,600.00	-	
DANIEL OTE		1/2/2014	-	-	1,400.00	-	
ERICK ONAPA		1/2/2014	25,200.00	-	2,100.00	25,200.00	
FELIX OTANDE		1/2/2014	-	-	99,175.00	-	
GODFREY BALERA		1/2/2014	-	-	117,000.00	-	

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GODWINE WANYAMA		1/2/2014	-	-	1,050.00		
GRACE MASIGA		1/2/2014	-	-	90,200.00	-	
JOHN ADONGO		1/2/2014			61,400.00	-	
JOHN NABONWE		1/2/2014	96,200.00	50,400.00	2,800.00	45,800.00	
JULIANA EMASET		1/2/2014	-	-	1,400.00	-	
JUSTINE OKUKU		1/2/2014	-	-	1,400.00	-	
LEONARD ISOGOL		1/2/2014	-	-	298,200.00	-	
MARK PAUL CHESSA		1/2/2014	45,800.00	-	1,400.00	45,800.00	
MELLY MACHIO		1/2/2014	130,200.00	73,200.00	107,800.00	57,000.00	
MOSES OPELECH		1/2/2014	45,800.00	-	58,400.00	45,800.00	
POLYCARP WAFULA		1/2/2014			64,400.00	-	
PROTUS OWINO		1/2/2014			1,400.00	-	
RENSON BULUMA		1/2/2014	-	-	20,800.00	-	
TRUPHENA OKEYO		1/2/2014	33,600.00	-	57,000.00	33,600.00	
BONFACE OKUMBE		1/2/2014	113,400.00	68,600.00	-	44,800.00	
DANCAN OJASI		1/2/2014	33,600.00	-	-	33,600.00	
ELIZABETH SWARO		1/2/2014	25,200.00	-	-	25,200.00	

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			-	-	18,100.00	-	
ANGELA NAFULA	CONTRACT	Sep-17	-	-	16,000.00	-	
AZIDA ALI	CONTRACT	Sep-17	-	-	16,000.00	-	
BARTHOLOMEW TABU	CONTRACT	Sep-17	239,000.00	183,000.00	388,000.00	56,000.00	
BEATRICE KANOTI	CONTRACT	Sep-17	-	-	402,000.00	-	
ODAKO	CONTRACT	Sep-17	-	-	16,000.00	-	
BENARD IBELLA PAPA	CONTRACT	Sep-17	-	-	118,100.00	-	
BERNARD WAMALWA	CONTRACT	Sep-17	-	-	368,800.00	-	
CASPER AJUMA	CONTRACT	Sep-17	-	-	30,000.00	-	
CYNTHIA MUTERE	CONTRACT	Sep-17	-	-	16,000.00	-	
DAVID KOKONYA	CONTRACT	Sep-17	-	-	32,100.00	-	
DAVID LUYEMBA	CONTRACT	Sep-17	-	-	18,100.00	-	
ERICK KAIBE	CONTRACT	Sep-17	-	-	118,100.00	-	
EUNICE CATHERINE NYONGESA	CONTRACT	Sep-17	-	-	18,100.00	-	
EVANS BARASA	CONTRACT	Sep-17	56,000.00	-	16,000.00	56,000.00	
FELIX OMANYI	CONTRACT	Sep-17	-	-	118,100.00	-	
FLORENCE OLOGI	CONTRACT	Sep-17	-	-	16,000.00	-	
FLORENCE OWOUR	CONTRACT	Sep-17					

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

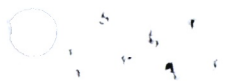
			-	-	30,000.00	-	
FRED MUSIRIMBA	CONTRACT	Sep-17	-	-	18,100.00	-	
GARDY JAKAA	CONTRACT	Sep-17	-	-	16,000.00	-	
GEORGE BUSERA	CONTRACT	Sep-17	-	-	16,000.00	-	
GRACE OLITA	CONTRACT	Sep-17	-	-	416,000.00	-	
HALIMA HUSSEIN	CONTRACT	Sep-17	-	-	18,100.00	-	
HAWA ISMAIL	CONTRACT	Sep-17	-	-	18,100.00	-	
IMMACULATE ODHIAMBO	CONTRACT	Sep-17	-	-	18,100.00	-	
JACKLINE MUKELE	CONTRACT	Sep-17	-	-	16,000.00	-	
JOAB OTEBA	CONTRACT	Sep-17	-	-	18,100.00	-	
JAMES ONGOLE	CONTRACT	Sep-17	-	-	16,000.00	-	
JOHN OBWOGO	CONTRACT	Sep-17	-	-	32,100.00	-	
JOHN OGANGA	CONTRACT	Sep-17	-	-	30,000.00	-	
JULIUS OCHOU	CONTRACT	Sep-17	56,000.00	-	18,100.00	56,000.00	
JULIUS OTIENGI	CONTRACT	Sep-17	127,200.00	100,000.00	388,000.00	27,200.00	
LABAN MUKHWANA	CONTRACT	Sep-17	-	-	18,100.00	-	
LAWRENCE OKAALE	CONTRACT	Sep-17	334,000.00	198,000.00	116,000.00	136,000.00	
LINUS ASIBA	CONTRACT	Sep-17					

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

			-	-	388,000.00	-
MARGRET ACHUNGO	CONTRACT	Sep-17	-	-	16,000.00	-
MAURINE WABWIRE	CONTRACT	Sep-17	-	-	18,100.00	-
MILTON KASSAMAN	CONTRACT	Sep-17	-	-	116,000.00	-
MOSES ECHOPATA	CONTRACT	Sep-17	166,000.00	-	16,000.00	166,000.00
MOSES OCHIENG	CONTRACT	Sep-17	-	-	18,100.00	-
MOSES PIUS OUMA	CONTRACT	Sep-17	-	-	2,100.00	-
BAHATI MWAJUMA TOLOYI	CONTRACT	Sep-17	211,200.00	127,200.00	302,000.00	84,000.00
NANCY OKADEMI	CONTRACT	Sep-17	-	-	16,000.00	-
NOVVENAH NDALIRO	CONTRACT	Sep-17	-	-	32,100.00	-
PATRICK OBONGOYA	CONTRACT	Sep-17	-	-	18,100.00	-
PATRICK OBUYA	CONTRACT	Sep-17	-	-	388,000.00	-
PATRICK OMANYALA	CONTRACT	Sep-17	-	-	402,000.00	-
PATROBUS ODHIAMBO	CONTRACT	Sep-17	44,000.00	-	32,100.00	44,000.00
RUTH OCHOLA	CONTRACT	Sep-17	56,000.00	-	18,100.00	56,000.00
SIMON ASUKA	CONTRACT	Sep-17	-	-	406,100.00	-
VINCENT MAKOKHA	CONTRACT	Sep-17	-	-	16,000.00	-
VINCENT OLUMBE	CONTRACT	Sep-17				

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

BUSIA COUNTY ASSEMBLY DEPOSIT JAN 2021	1,172,784.75
BUSIA COUNTY ASSEMBLY DEPOSIT FEB 2021	973,711.80
BUSIA COUNTY ASSEMBLY DEPOSIT MAR 2021	958,373.60
BUSIA COUNTY ASSEMBLY DEPOSIT APR 2021	996,894.85
BUSIA COUNTY ASSEMBLY DEPOSIT MAY 2021	932,961.30
BUSIA COUNTY ASSEMBLY DEPOSIT JUNE 2021	834,207.20
BUSIA COUNTY ASSEMBLY MORTGAGE ACCOUNT	10,177,035.00
LAPFUND	2,236,116.85
LAPFUND	2,242,626.85
LAPFUND	3,220,541.00
LAPFUND JUNE 2021	32,623,116.00
Grand Total :	64,228,940.50



Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

Annex 3 – Analysis Of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
Sub-Total							
Amounts Due To County Govt Entities							
2.							
Sub-Total							
Amounts Due To Third Parties							
3.							
Sub-Total							
Others (Specify)							
4.							
5.							
6.							
Sub-Total							
Grand Total							

**Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022**

ANNEX 4 – SUMMARY OF NON-CURRENT ASSET REGISTER

DEVELOPMENT PAYMENTS CAPTURED IN THE ASSET REGISTER

FY 2019/2020

DATE	NAME	page	AMOUNT
25-6-2020	DAYOWS CONSTRUCTION LIMITED	182	7,273,500.00
"	"	182	8,130,450.00
23-6-2020	RUDELWHITE ENTEPPRISES LIMITED	183	9,092,800.00
30-6-2020	"	183	902,800.00
26-11-2019	AYOTI CONTRACTORS	114	24,332,910.00
26-6-2020	"	114	5,042,560.00
25-6-2020	"	114	8,185,480.00
25-6-2020	"	114	9,194,462.60
25-6-2020	"	114	24,508,220.00
25-6-2020	CEDANA COMPANY LIMITED	184	1,470,010.00
29-6-2020	KRISTOCORE ENTERPRISES	185	1,899,630.00
30-6-2020	DA VINCE	187	1,450,700.00
	TOTALS		101,483,522.60
FY2020/2021			
26-2-2021	DAYOWS CONSTRUCTION LIMITED	182	3,000,000.00
11/5/2021	"	182	3,210,361.00
9/7/2021	"	182	5,615,730.92
9/7/2021	AYOTI CONTRACTORS	181	44,038,140.00
9/7/2021	"	181	2,262,822.00
9/7/2021	JOSHEL MUKANDA LIMITED	186	5,768,700.00
	TOTAL		63,895,753.92

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly.. Additions during the year should tie to note 10 on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

Busia County Assembly
Annual Report and Financial Statements For the year ended 30th June 2022

COUNTY ASSEMBLY OF BUSIA
REPORTS AND FINANCIAL STATEMENTS

For the year ended June 30,2022

ANNEX 5-ANALYSIS OF ACCOUNTS RECEIVABLE

(Government Imprests)

<i>Name Of Officer Or</i>	<i>Date Imprest</i>	<i>Amount Taken</i>	<i>Date Imprest</i>	<i>Amount Surrendered</i>	<i>Balance</i>
<i>Institution</i>	<i>Taken</i>	<i>ksh</i>	<i>Surrendered</i>	<i>ksh</i>	<i>ksh</i>
ELIZABETH MULAMBA MULIMBA	7/12/2021	35,200.00		-	35,200.00
NDORE MARTHA MAKOKHA	8/10/2021	22,400.00		-	22,400.00
JOHN ENOCK ADONGO	8/12/2021	73,200.00		-	73,200.00
JUSTIN JUMA OKUKU	8/12/2021	73,200.00		-	73,200.00
MACKDONALD OKUMU	8/12/2021	73,200.00		-	73,200.00
OJIAMBO GYPSON WAFULA	11/11/2021	92,000.00		-	92,000.00
OJIAMBO GYPSON WAFULA	3/6/2022	8,000.00		-	8,000.00
BONFACE OKUMBE OWUORY	6/4/2022	80,000.00		-	80,000.00
ELIJAH CHESSA MWARO	6/4/2022	45,000.00		-	45,000.00
IRENE OJOW	6/4/2022	22,900.00		-	22,900.00
JAMES HANNINGTON LWANYONI	6/4/2022	46,000.00		-	46,000.00
SAMMY JAKAA	6/4/2022	46,000.00		-	46,000.00
SAMMY JAKAA	6/4/2022	114,500.00		-	114,500.00
TRUPHENA AKINYI OKEYO	8/2/2022	100,000.00		-	100,000.00
JOHN ENOCK ADONGO	8/3/2022	108,000.00		-	108,000.00
JAMES HANNINGTON LWANYONI	8/4/2022	47,400.00		-	47,400.00
HASSAN MOHAMMED NOOR OSMAN	8/6/2022			-	

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(b) Salary Advance

b) SALARY ADVANCE

<i>Name of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance</i>
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
<i>BERNARD WAMALWA</i>	01/07/2021	1,248,264.19	746,264.19	502,000
<i>FRED MUSIRIMBA</i>	01/07/2021	1,359,000	1,261,000	98,000
<i>ERIC KIBE</i>	01/07/2021	226,500	181,200	45,300
<i>JOHN OBWOGO</i>	01/07/2021 31/03/2022	493,200 100,000	526,200	67,000
<i>LINUS ASIBA</i>	01/07/2021	9,857.56	9,857.56	-
<i>VINCENT OJIAMBO</i>	01/07/2021	348,500	348,500	-
<i>CHRISTINE OWUOR</i>	01/07/2021	54,500	54,500	-
<i>MASKINI OKODOI</i>	01/07/2021	48,000	48,000	-
<i>NOVENA NDALIRO</i>	01/07/2021	15,300	15,300	-
<i>ANGELA NAFULA</i>	31/03/2022	50,000	40,000	10,000
<i>EVANS BARASA</i>	01/07/2021	38,000	38,000	-
<i>BEATRICE KANOTI</i>	01/07/2021	234,000	234,000	-
<i>CASPER AJUMA</i>	01/07/2021	398,307.91	354,000	44,307.91
<i>JOHN OGANGA</i>	01/07/2021	238,300	234,000	4,300
<i>LAB AN MUKHWANA</i>	01/07/2021	340,000	340,000	-
<i>VINCENT OLUMBE</i>	01/07/2021	1,951,211.42	1,140,000	811,211.42
<i>DAVID LUYEMBA</i>	01/07/2020 31/03/2022	295,000 20,000	281,600	33,400
<i>PAMELLA WANDERA</i>	01/07/2021	1,830.75	1,830.75	-

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<i>POLYCARP OPUTO</i>	01/07/2021	63.97	63.97	-
<i>MARTHA MAKOKHA</i>	01/07/2021	50,778.78	47,778.78	3,000
<i>CHRISTOPHER SIANDIANYA</i>	01/07/2021	7,000	7,000	-
<i>PROTUS OWINO</i>	01/07/2021	51,540.02	51,540.02	-
<i>MULIJO OUMA MALLO</i>	01/07/2021	4,709.29	4,709.29	-
<i>GODFREY BALERA</i>	31/03/2022	50,000	800	49,200
<i>FELIX JAMES OTANDE</i>	01/07/2021	78,370.27	66,330	12,040.27
<i>TRUPHENA OKEYO</i>	01/07/2021	24,000	24,000	-
<i>LEONARD ISOGOL</i>	01/07/2021	2,161.95	2,161.95	-
<i>EDWIN OCHIENG</i>	01/07/2021 31/03/2022	131,375.98 30,000	31,500.98	129,875
<i>VINCENT OCHIENG</i>	01/07/2021	192,425.62	62,100	130,325.62
<i>CAROLYNE KANDIE</i>	01/07/2021	107,500.49	107,500.49	-
<i>JAMES LWANYONI</i>	01/07/2021 31/03/2022	66,350.77 60,000	42,700.77	83,650
<i>OBANDE WASWI ELIUD</i>	01/07/2021	146,583.02	146,583.02	-
<i>FESTO ILEO</i>	01/07/2021	18,988.97	18,988.97	-
<i>TOBIAS JAKAA</i>	01/07/2021	9,699.44	9,699.44	-
<i>SAMMY JAKAA</i>	01/07/2021	6,500.67	6,500.67	-
<i>JOHN NABONWE</i>	01/07/2021	12,864.23	12,864.23	-
<i>GODWINE WANYAMA</i>	01/07/2021	2,046.13	2,046.13	-
<i>ANTHONY MAKANA MWAKHA</i>	01/07/2021	12,274.24	12,274.24	-
<i>ANJELINE ATIENO ANYANGO</i>	01/07/2021	3,500.01	3,500.01	-
<i>OJIAMBO LINUS OKANGO</i>	01/07/2021	25,650	18,000	7,650

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<i>AZIDA ALI</i>	01/07/2021	0.78	0.78	-
<i>CAROLYN IMUKUTETE</i>	31/07/2021	103,500	103,500	-
<i>TOTAL</i>		8,717,656.46	6,686,396.24	2,031,260.22



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Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

Xxx County Assembly - (indicate actual name of the entity)
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Annex 7 Disaster Expenditure Reporting Template

Date						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments



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