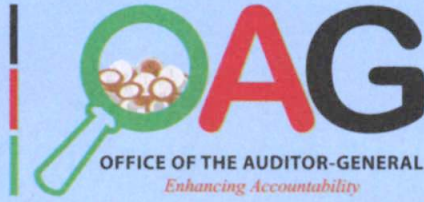


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REPORT



OF

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THE AUDITOR-GENERAL

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COUNTY EXECUTIVE OF BUSIA

FOR THE YEAR ENDED
30 JUNE, 2025

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COUNTY GOVERNMENT OF BUSIA
COUNTY TREASURY
P.O. BOX PRIVATE BAG – 50400
BUSIA, KENYA



COUNTY GOVERNMENT OF BUSIA

ANNUAL REPORT AND FINANCIAL STATEMENT

FOR THE FINANCIAL YEAR ENDED

30TH JUNE, 2025



Transitional International Public Sector Accounting Standards (IPSAS) Financial Statements

County Government of Busia
Annual Report and Financial Statement
For the financial year ended 30th June, 2025.



Annual Report and Financial Statements
For the financial year ended 30th June, 2025.

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>
<i>KDSP II</i>	<i>2nd Kenya Devolution Support Program</i>
<i>NAVCDP</i>	<i>National Agricultural Value Chain Development Program</i>
<i>KeLCoP</i>	<i>Kenya Livestock Commercialization Project</i>
<i>ABDP</i>	<i>Agriculture Business Development Program</i>

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<i>CHMT</i>	<i>County Health Management Team</i>
<i>NI</i>	<i>Nutritional international</i>
<i>SPA</i>	<i>Special purpose Account</i>
<i>SDGs</i>	<i>Sustainable Development Goals</i>
<i>DRM</i>	<i>Disaster Risk Management.</i>
<i>EDE</i>	<i>Ending Drought Emergencies</i>
<i>MTP</i>	<i>Medium Term Plan</i>
<i>PLWDs</i>	<i>People Living with Disabilities</i>
<i>EIA</i>	<i>Environment Impact Assessment</i>
<i>EMP</i>	<i>Environmental Management Plan</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act</i>
<i>PAS</i>	<i>Performance Appraisal System</i>
<i>NBV</i>	<i>Net Book Value</i>
<i>SLA</i>	<i>Service Level Agreement</i>

B. Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation.

Comparative Year- Means the prior period.

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2. Key Entity Information and Management

a) Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	County Treasury and Economic Planning	To provide high quality financial, economic and advisory services through efficient and effective fiscal planning, resource mobilization, budget administration, coordination, formulation and implementation of policies and programs for accelerated, equitable and sustainable development for the citizens of Busia County
2.	Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	Promotion of competitive agriculture, provision of support services while ensuring a sustainable natural environment.
3.	Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)	To foster inclusive and sustainable socio-economic development through promoting investment in trade, entrepreneurship, innovations, value addition and cooperative development.
4.	Education and Industrial Skills Development	To provide accessible, holistic, quality, education and training to all for the socio economic and sustainable development of Busia County and for self- reliance and innovativeness in an increasingly globalized environment.
5.	Youth, Sports, Culture, Gender and Creative Arts	To mobilize the Busia Community for sustainable social protection, talent nurturing, heritage preservation and creating equal opportunities for children, youth, women, PLWDs, older persons and other vulnerable groups for a holistic growth and development.
6.	Transport, Roads and Public Works	To expand public transport and build infrastructure with special attention to the needs of women, children and people with disability through the production of appropriate designs and increase investment.
7.	Public Service Management and Governance	To facilitate a safe environment for an effective and productive work force that guarantees personal growth and sustainable development.

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8.	Lands, Housing and Urban Development	To facilitate improvement of livelihoods of Busia residents through efficient administration, equitable access, secure tenure, sustainable management of land resources and access to adequate housing.
9.	Water, Environment, Irrigation, Natural Resources and Climate Change	To promote, conserve and protect the environment and improve access to clean water for sustainable development.
10.	Health Services and Sanitation	To build a progressive, sustainable, technologically driven, evidence based, and client centred health system with the highest attainable standards of health at all levels of care in Busia County.
11.	Public Service Board	To provide efficient and effective professional services for the realization of Busia County and National Development Goals through competitive recruitment, planning, developing and managing human capital.
12.	Strategic Partnership, Resource Mobilization, ICT and Digital Economy	To facilitate access to ICT infrastructure and services in Busia County while the digital space opportunities in enhancement of partnerships and efficient service delivery.
13.	Governorship	To provide timely and quality services to the residents of Busia through efficient utilization of resources for the fulfillment of the Governor's mandate.

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b) Key Management team

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

1. H.E. The Governor



**H.E Dr. Paul Nyongesa Otuoma, EGH
Governor, Busia County & Vice Chairperson, Blue Economy Committee Council of
Governors**

Hon Dr. Paul Otuoma has over 20 years' experience in senior management and leadership roles in both government and private sector. He has over the years acquired public management, corporate governance skills and political economy that shaped his leadership philosophy. He previously served as a minister under the Grand Coalition Government in 2008, in the Ministries of Fisheries, Youths, Sports and Local Government. He is a two term Member of Parliament for Funyula Constituency and served as the chairperson of the Privatization Commission.

As the Vice Chairperson, Blue Economy Committee and a former minister for Fisheries, Dr. Otuoma has vast knowledge and believes in the Kenya's agenda to actualize the larger circular economy principle, which is part of SDG 12 to which Kenya is a signatory. He believes that Counties have a responsibility to promote proper natural resource utilization as part of their commitment to pursue an economic growth and development model that ensures that natural assets are exploited responsibly.

Dr. Otuoma holds Masters of Business Administration and Bachelor of Veterinary Medicine (BVM). The governor has several certificates in short courses in Sales & Marketing, Communication skills and Business Management & Development.

2. H.E. The Deputy Governor



H.E Arthur Odera

Deputy Governor Busia County

H.E Arthur Papa Odera is a seasoned politician who before becoming the Deputy Governor for Busia County in 2022 was the Member of Parliament for Teso North from the year 2013 when Kenya held its first election under the new constitution dispensation.

He holds a degree in Actuarial science and brings a wealth of experience to the day-to-day running of the County government of Busia.

Apart from being the Deputy Governor for Busia County he is also the County Executive Committee Member for Health and Sanitation.

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c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were:

No	Name	Designation
3	CS. John Oscar Juma	County Secretary
4	Mr. Innocent Omboko	The County Attorney
5	Hon. Douglas E. Okiring	CECM County Treasury and Economic Planning
6	Hon. Dr. Siplicious Mukok	CECM Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness
7	Hon. Topista Wanyama	CECM Water, Environment, Irrigation, Natural resources, Energy and Climate change
8	Hon. Andrew Nakitare	CECM Public Service Administration & Governance
9	Hon. Pamela Awour	CECM Lands, Housing and Urban Development
10	Hon. Omuse Olekachuna	CECM Trade, Industry, Investment, Cooperatives, Small and Medium Micro Enterprise
11	Hon. Beatrice Nakholi	CECM Education and Industrial Skills Development
12	Hon. Peter Khasamule Odima	CECM Transport, Roads and Public Works
13	Hon. Paul Olung'a Ekwenye	CECM Youths, Sports, Culture, Gender and Creative Arts
14	Hon. Andrew Meso	CECM Strategic Partnership, Resource Mobilization, ICT and Digital Economy

The key management personnel who held office during the financial year ended 30th June 2025 and who had direct fiduciary responsibility were;

No.	Designation	Name
i.	CECM -County Treasury and Economic Planning	Hon. Douglas E. Okiring
ii.	Accounting Officers	
iii.	Accounting Services, Supply Chain Management, and Budget Directorates	CPA. Wafula Gypson Ojiambo
iv.	Revenue Management	Mr. Timothy Odhiambo Odende

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v.	Economic Planning, County Bureau of Statistics, Internal Audit and M&E	CPA. Isabella Oduwoli Odollo
vi.	Smart Agriculture, Livestock, Fisheries, Climate Change, Blue Economy Directorates	Mr. Elijah Chessa Mwaro
vii.	Livestock Production & Veterinary Services	Ms. Mercy Maende Imo
viii.	Education and Vocational Training	Mr. Faustine Ounoi Ojiambo
ix.	Public Health & Sanitation	Dr. Susan Outa Akinyi
x.	Medical Services & Universal Health Coverage	Dr. Lusamba Wilberforce
xi.	Roads and Public Works	Mr. Adan Hefow Ahmed
xii.	Transport & Fleet Management	Mr. Saviour Panyako
xiii.	Strategic Partnership and Resource Mobilization	Mr. Vincent Wanjala
xiv.	Urban and Physical Planning	Mr. Kennedy Odour Mbaja
xv.	Lands, Survey and Housing	Mr. Vincent Wanjala
xvi.	Governorship and Disaster Management	Mr. Solomon Akadaku Abwaku
xvii.	Human Resource and Public Communication	Ms. Patricia C. Okello
xviii.	Security & Enforcement and Public administration	CPA. Esau Ochakala
xix.	Culture, Social Protection and Gender	Ms. Pascilisa O. Barasa
xx.	Youth affairs, Sports & Tourism	Mr. Dennis Lewis Ngira
xxi.	Trade, Investment, Industry and Cooperatives	Mr. Timothy Odhiambo Odende
xxii.	Environment & Natural Resources, Climate Change and Energy	Mrs. John Merenga Muroki
xxiii.	Water & Irrigation	Mr. Kelly Omboko

d) Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the year ended 30th June, 2025 Were:

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

e) County Executive Headquarters

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building Busia-

Kisumu Highway Busia, Kenya

f) County Executive Contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke

g) County Executive Bankers

1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

2. Other Commercial Banks

i. Kenya Commercial Bank
Busia Branch

ii. Cooperative Bank of Kenya
Busia Branch.

iii. National Bank of Kenya
Busia Branch.

iv. Family Bank of Kenya
Busia Branch.

v. Equity Bank of Kenya
Busia Branch

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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 and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) Office of the County Attorney

County Government of Busia
Inyanja Plaza 1st Floor
P.O Box Private Bag-50400
Busia, Kenya

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3. Governance Statement

Busia County is established as per Section 176 of the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.






The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECM). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary heads county public service and is responsible for arranging the business of county executive committee.

The County Executive

The County Executive comprises of The Governor, Deputy Governor, County Secretary, County Attorney and County executive members as shown below;

No.	Name	Designation
1	 H.E Hon. Dr. Paul Nyongesa Otuoma	The Governor
2	 H.E Hon. Arthur Odera	The Deputy Governor/ CECM Health and Sanitation



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3	 CS. John Oscar Juma	The County Secretary
4	 Mr. Innocent Omboko	The County Attorney
5	 Hon. Douglas Ejakait	CECM County Treasury and Economic planning
6	 Hon. Dr. Symplisius Mukok	CECM Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness.
7	 Hon. Topista Naiti Wanyama	CECM Water, Environment, Irrigation, Natural Resource and Climate Change

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8	 Hon. Andrew Nakitare	CECM Public Service Management and Governance
9	 Hon. Pamela Awour	CECM Lands, Housing and Urban Development
10	 Hon. Omuse Olekachuna	CECM Trade, Industry, Investment, Cooperatives, Small and Micro Enterprises
11	 Hon. Beatrice Nakholi	CECM Education and Industrial Skills Development
12	 Hon. Peter Khasamule Odima	CECM Transport, Roads and Public works

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13	 Hon. Paul Olung'a Ekwenye	CECM Youth, Sports, Culture, Gender and Creative Arts
14	 Hon. Eng. Andrew Meso	CECM Strategic Partnership, Resource Mobilization, ICT and Digital Economy

The County government usually engages with its stakeholders on matters requiring public participation like budget making process through organizing structured public participation forums throughout the county.

All government documents are published in the county websites as per the requirement of the Law for the public to view and give their opinions as regard to public documents.

The human resource has a responsibility of ensuring all the members of staff follow the rules and regulations within the work place. The Public Service Board exercises disciplinary control over persons holding or acting in those offices. The county government also ensures proper coordination and cooperation with the Ethics and Anti-corruption Agency on matters of corruption while dealing with corrupt cases at the work place.

The County government bills tabled by the County executive committee becomes law once approved by the county assembly and published in the Kenya gazette. The County executive members have a mandate to appear before all relevant committees of the two houses (County Assembly and the Senate) once summoned by the house leadership while deliberating government business.

The risk management architecture

The risk management architecture comprises the County policies, processes, organizational structure, control and operational systems which identify, measures, monitor, report and control risks. The policies will include;

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- ▮ Directive on Risk Appetite Framework (RAF)-In setting out guidelines for the controls and process to monitor and report all material risk of the county.
- ▮ Directive on model Risk-In setting out for the assessment, monitoringg and control of model risk due to the occurrence of fundamental errors in model output and incorrect use of models
- ▮ Directive on operational Risks-In setting out guidelines for the assessment, monitoring and control of operational risks, which is the risk of loss resulting from inadequate or failed processes or systems through human errors or the occurrence of external events.
- ▮ Directive on compliance- In establishing risk the roles and responsibility of compliance, function of the county and set out guidelines for the assessment, monitoring and control of the risk of legal or regulating many suffer as a result of its failure to comply with laws, regulation standards and codes of conduct applicable to public entities
- ▮ Directive on Anti-money Laundering and Combating the financing of terrorism (AML/CFT)- establishing of terrorism framework and ensure its effective implementation by establishing the county A M L /CFT framework and ensure its effective implementation by establishing principles and guidelines to safeguard the county's personnel from money laundering, financial terrorism or other illicit activities

The Risk management policy framework process will assist County authorities and management recognize the risks it is facing, perform risk assessment, and develop strategies to mitigate risks using resources available to them. Risk management governance is the County's approach to risk management. Risk management governance aims to;

- ▮ Apply the principles of sound governance to the identification, measurement, monitoring and controlling of risks.
 - ▮ Ensuring that risk-taking activities are in line with the county strategies and risk appetite
- Cover all material risk categories applicable in the county.

To implement effective risk management governance and address the full spectrum of possible risks, the responsibilities among different units will be defined in such a way that line of defence are independent from each other as follows;

- ▮ The departmental units provide first line of defence where risks are t a k e n . In the course of conducting operational activities staff in the departmental front-line position in proper identification, assessment, management and reporting of risk, the ongoing basis having regard to the county risk appetite, policies procedures and controls.

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▯ Independent risk management provides second line of defence and compliance functions. The risk management function is primarily responsible for overseeing the county risk taking activities, undertaking risk assessment and reporting independently from the departments, in consideration of the laws, corporate governance rules and internal policies.

▯ Third line of defence is provided by an independent internal audit function which is responsible for providing assurance on the effectiveness of the County risk management framework including the risk management governance (including the first and second lines of defence described above)

Be tailored-County risk management framework needs to include county risk profile, as well as take into consideration the internal and external operating environment.

Be transparent and inclusive-engaging shareholders, both internal and external, throughout the risk management process recognizing that communication and consultation are key to identification, analysing and monitoring risk be dynamic, iterative and responsive to changes. The process of managing risks needs to be flexible. The challenging environment of operation needs to consider the context for managing risks.

To manage the county risks effectively, the county management establishes and reinforce the county risk culture, articulate and monitor adherence to the county risk appetite. They establish the county risk management architecture with three lines of defence which aims at, identify, measure, monitor and control risks.

The audit committee members in place were appointed on 15th January 2024 on a three-year contract following a competitive recruitment process done by the Busia County Public Service Board. They include;

	Name	Designation	Profession
1	Joseph Owanga	Chairman	Auditor/Certified Secretary in Practice
2	Philip Buluma	Member	Internal Auditor in Practice
3	Jacinta Etale	Member	Certified Mediator/Entrepreneur
4	Melisa Namangale	Member	Finance and Budget Specialist
5	Simon Chibole	Member	Certified Public Accountant/Fraud Examiner
6	CPA. Maximilla Ayieko	Secretary	Director Internal Audit (CPA K)

The Risk Management Framework as guided by the treasury circular No 3/2009 of 23rd. Feb 2009 and PFM Act 2012 section 73(3) (b) on institutional Risk Management Policy Framework (IRMPF) as part of the public financial reforms agenda mandates the audit committee to establish

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adequate systems of risk management in the County and that fundamental risks are adequately and appropriately managed.

The County Risk Management Committee at the County government provides overview and directions to the risk management processes within the county. Risk management committee reports and makes recommendations to the county audit committee.

Another committee that deals with governance issues is the County internal Audit- Pursuant to PFM Act 2012 section 155(3)(d) on institutional Risk management policy framework (IRMPF). The role of internal audit is to provide independent and objective assurance to the County Audit, Governance and Risk management committee on the effectiveness of risk management process put in place by the county and recommend appropriate risk mitigation measures.

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4. Foreword by CECM Finance and Economic Planning

It is my pleasure to present the County Government of Busia (Executive) annual report and financial statements for the year ended 30th June, 2025. The financial statements present the financial performance of the County Government (Executive) for the financial year 2024/2025. The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution of Kenya 2010.

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Busia County included single business permits, land rates, hospital user fees, business plan approvals, advertising fees, cess and various other administrative charges. The County continues to explore new and innovative ways of increasing its local revenue collections.

Some of the steps that the County has taken towards improving its revenue collections include:

- 1) Automation of revenue collection system – the County is currently using Jambo pay revenue collection system.
- 2) Continuous revenue mapping and putting in place proper revenue collection enforcement measures.
- 3) Allocation of service delivery vehicles to enhance local revenue collection.
- 4) Rotation of revenue clerks to avoid familiarity with tax payers.

Financial Performance

Revenue

(a) Projected Revenues.

In the year ended 30th June 2025, the County executive had projected revenues of Kshs

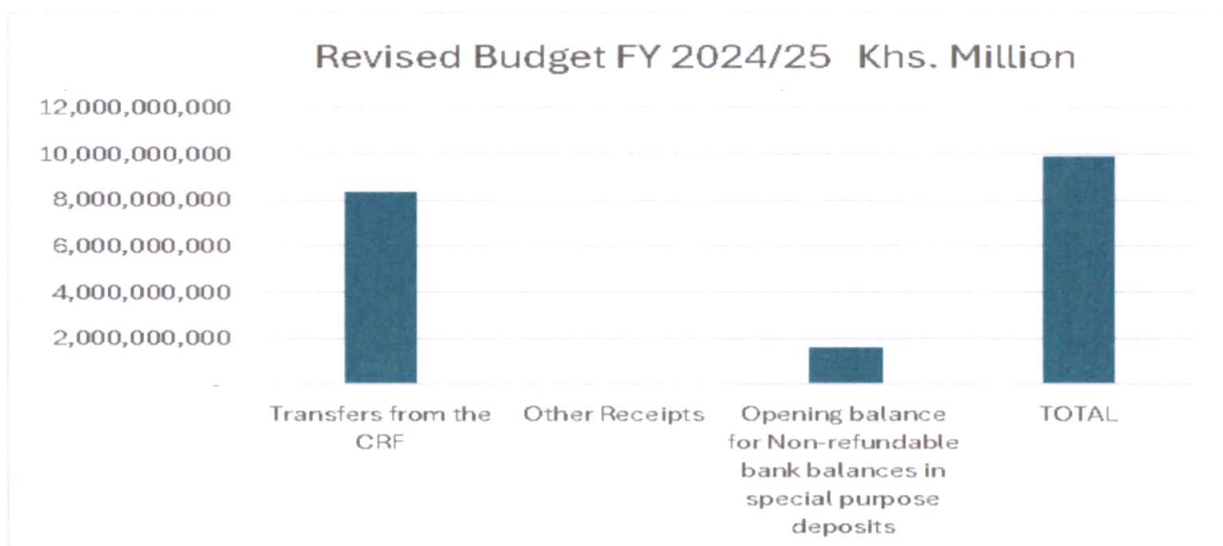
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9,923,694,532 consisting of Kshs 1,580,577,382 as the balance brought forward from the special purpose deposit accounts and Kshs 8,343,117,150 as the equitable shares.

Table 1: Table analysis of Revised Revenue Budget

Revenue item	Revised Budget FY 204/2025
Transfers from the CRF	8,343,117,150
Other Receipts	-
Opening balance for Non-refundable bank balances in special purpose deposits	1,580,577,382
Total	9,923,694,532

Figure 1: Graphical presentation of Revised Revenue Budget for the financial year 2024/2025



(b) Actual Revenues.

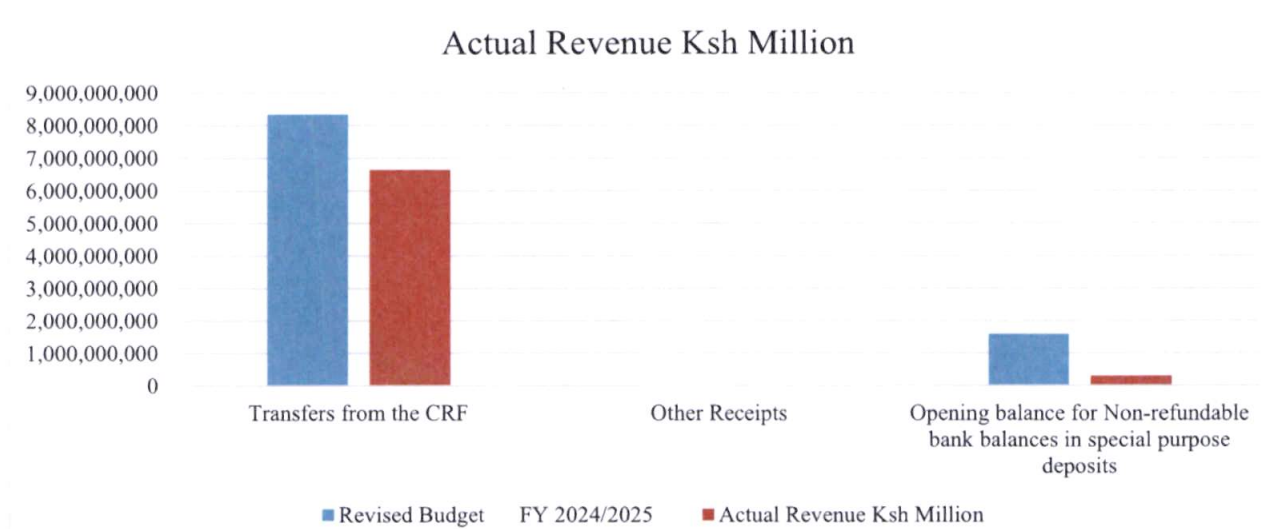
In the year under review, the County was able to realize Kshs. 6,949,989,950 in actual revenues representing 70% performance. This includes actual revenue received from CRF of Kshs 6,637,161,863, other receipts Kshs 8,945,795 and Kshs 303,882,292 as the balance brought forward.

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Table 2: Table analysis of Actual Revenue received by the County Government

Revenue item	Revised Budget	Actual Revenue	Budget Utilization
	FY 2024/2025		(%)
Transfers from the CRF	8,343,117,150	6,637,161,863	80%
Other Receipts	-	8,945,795	
Opening balance for Non-refundable bank balances in special purpose deposits	1,580,577,382	303,882,292	19%
Total	9,923,694,532	6,949,989,950	70%

Figure 2. Graphical Presentation of Actual Revenue received by the County Government.



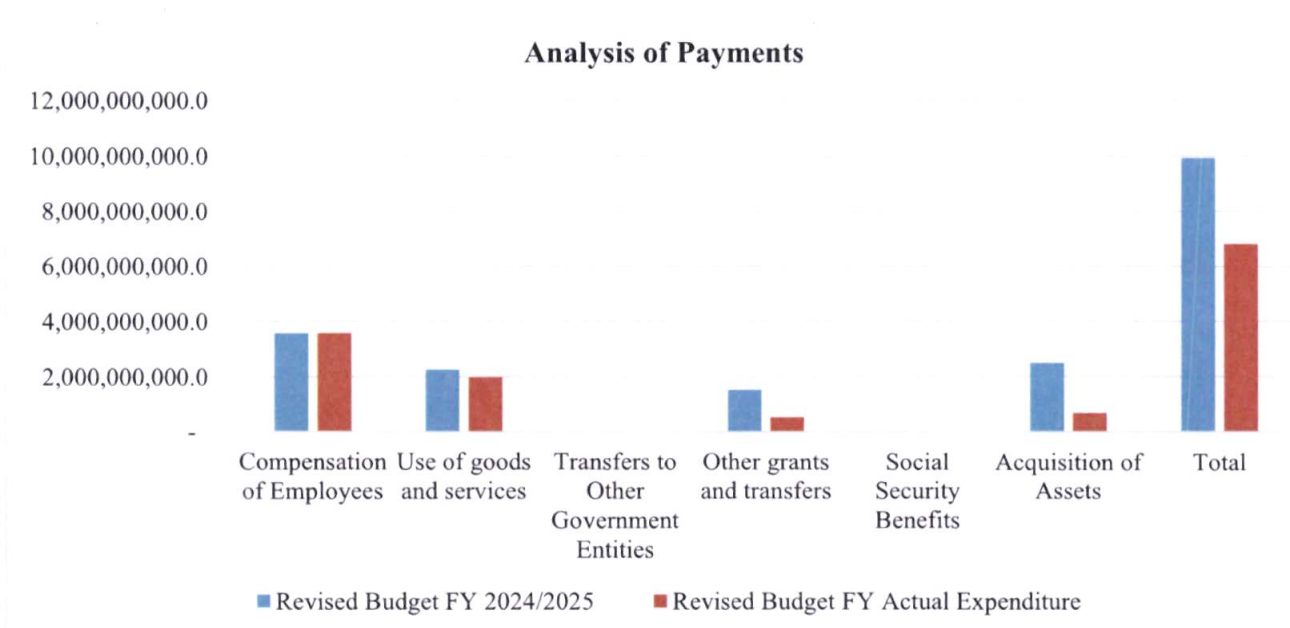
(c) Payments

The total County Executive Government budgeted expenditure for the year under review was Kshs. 9,923,694,532 for County Executive. The actual Busia County executive expenditure was Kshs. 6,830,609,339 which represents 69% of the Busia County executive budget utilization.

3. Table showing Analysis of Payments

Analysis of payments performance for the quarter	Revised Budget FY 2024/2025	Actual Expenditure	Budget Utilization
Compensation of Employees	3,580,294,053	3,580,098,039	100%
Use of goods and services	2,274,347,544	1,988,359,347	87%
Transfers to Other Government Entities	30,000,000	30,000,000	100%
Other grants and transfers	1,540,439,688	540,324,911	35%
Social Security Benefits	-	-	0%
Acquisition of Assets	2,498,613,247	691,827,039	28%
Total	9,923,694,532	6,830,609,339	69%

Figure 3. Graphical Presentation of Actual Payment by the County Government.



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County Government Flagship projects completed in FY 2024/2025

Some of the key development projects in FY 2024/2025 included the following:



Newly tarmacked Bukiri-Mumbaka road



Rehabilitated Bumala overhead water tank



Gravelled murrum road in Aterait

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Newly installed solar panels at Kolanya Girls High School



New Khayo bridge under construction in Nambale sub-county

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Newly laid cabros parking at the BCRH (Busia County and Referral Hospital)



Newly laid cabros parking at the Taxi Park

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Newly laid cabro parking at the ATC (Agricultural Training Centre) in Busia



Installed water tank at Oshoromo hills

COUNTY EXECUTIVE
BUSIA COUNTY
22 OCT 2025
FOR FINANCE &
ECONOMIC PLANNING
BUSIA COUNTY

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Hon. Douglas Okiring'
CECM County Treasury and Economic Planning

**County Government of Busia
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County Government of Busia

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize.

1. Summary of key activities carried out by each Department

Department	Key activities
1. Water, Environment, Irrigation, Natural Resources and Climate Change	<ol style="list-style-type: none"> 1. Construction of water pans 2. Drilling, Development, Test pumping and water quality analysis and solar installation 3. Pipe extension and associated waterworks 4. Pump installation
2. Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness.	<ol style="list-style-type: none"> 1. Supply of subsidized fertilizer to farmers Breed improvement artificial
3. Education and industrial Skills development	<ol style="list-style-type: none"> 1. Construction of ECD Classrooms to Improve learning in the lower classes
4. Youth, Sport, Culture, Gender and Creative Arts	<ol style="list-style-type: none"> 1. Refurbishment of social hall 2. Operationalization of the child protection centre 3. Construction of community cultural centre 4. Sports promotion 5. Development and Promotion of tourism
5. Trade, Industry, Investment, Cooperative, Small and Micro Enterprises	<ol style="list-style-type: none"> 1. Provides market for agricultural products 2. Collaboration in value addition and Supply of farm inputs 3. Collaboration in marketing of the goods produced from Agriculture 4. Collaboration in the provision of farm inputs for Agricultural production.

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6. Office of the Governor	<ol style="list-style-type: none"> 1. Management and coordination of disasters 2. Public administration 3. Communication services 4. Enforcement of public Laws and security
7. Strategic Partnership, Resource Mobilization, ICT and Digital Economy	<ol style="list-style-type: none"> 1. To increase access to ICT services 2. Resource Mobilization
8. Transport, Roads and Public Works	<ol style="list-style-type: none"> 1. Routine Road maintenance to improve Accessibility in the county. 2. Electricity extension programme to ensure accessibility of electricity in the County 3. Construction of standard footbridge to connect different places within the County. 4. Upgrading county roads to bitumen Standards. 5. Flood Lights, Street Solar Lighting, Rural electrification and mass Lighting to ensure
9. Land, Housing and Urban Development	<ol style="list-style-type: none"> 1. Solid waste management 2. Urban/ town management 3. Housing development and management 4. County land administration and planning
10. Health Services and Sanitation	<ol style="list-style-type: none"> 1. Development and improvement of dispensaries 2. Purchase of medical equipment to health facilities in the county 3. Management of County and Sub County Hospitals 4. Curative Health Services 5. Preventive Health Services

Implementation Challenges

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

These includes:

- i. Late disbursement of funds by National Treasury to county governments that led to delay in implementation of projects and occurrence of huge pending bills.
- ii. Changes in National Government policies that brought about one stop border post in Malaba and Busia which affected collection of local revenue from trailer parking fees leading to under collection.
- iii. Financial Management system is still undergoing re-engineering process and therefore not all the modules can be implemented.
- iv. Delays in implementation of county projects due to long procurement procedures caused by shifting from manual to e-procurement (e tendering).
- v. The increase in compensation to employees caused by new Collective Bargaining Agreements (CBAs) and new employments put pressure on the operation and maintenance.
- vi. Some capital projects envisaged could not be implemented due to policy directives from the Office of the Controller of Budget which meant that capital projects with massive cash outlays could only be implemented on annuity basis.
- vii. Hostile climatic conditions such as drought that led to famine and heavy rains that led to floods which displaced a lot of people and destroyed the road infrastructures hence affecting the economic activities and living standards of citizens in the County.

The Busia County Future Budget Outlook F/Y 2024/2025

Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025(Ksh)
1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness				
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	188,862,848
		Use of goods and services	Office and field activities	60,832,206
		Acquisition of Non-Financial Asset		1,506,777

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Ward Economic Revitalization Programme	Productions, Productivity and Profitability	Use of goods	Acquisition of farm inputs-industrial oil crops (sim sim, soya, beans, ground nuts, sunflower, cotton, coffee and avocado seeds), and food crops-cassava, sweet potatoes, rice and maize seeds.	206,632,617
		Acquisition of non-financial assets	Soil testing, distribution of subsidized fertilizer and lining	65,700,000
	Market Development	Grants, transfers and subsidies		20,000,000
	Farm Resources	Use of goods		3,000,000
		Grants, transfer and Subsidies		9,002,304
	National Agricultural Value Chain Development Project	National Agricultural Value Chain Development Project	Grants, transfers and Subsidies	429,516,103
	Kenya Aquaculture Business Development Programme (KABDP)	Kenya Aquaculture Business Development Programme(KABDP)	Grants, transfers and Subsidies	16,378,378
	Aquaculture development	Aquaculture Business Development Project (ABDP)	Grants, transfers and Subsidies	45,171,120
Livestock Production and Marketing	Kenya Livestock Commercialization Project (KeLCoP)	Kenya Livestock Commercialization Project (KeLCoP)	Donor Project	68,161,132
Total Vote				1,114,763,485
2.Trade, Investment, Industrialization, Co-operatives, Small and Micro Enterprises (SME)				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration	Administrative support service	Compensation to Employees	Basic Salaries and allowances	98,909,577

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and support services		Operations and Maintenance	Office and field activities	64,909,577
	Market Modernization and Development	Construction and renovation of markets	Renovation of Markets Construction of New Markets	
Fair Trade practices	Weight and Measures	Acquisition of weights and measures equipment	Acquisition	4,000,000
Industrialization	Industrial Development	Development of Industrial parks	Establishment	319,329,223
Cooperative Development	Cooperative Development	Loans to cooperative societies	Disbursement of loans to cooperative Societies	17,000,000
Total Vote				503,728,800

3. Education and Industrial Skills Development

Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025(Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	512,697,256
		Use of goods and Services		99,456,237
		Acquisition of non-financial assets		8,169,430
		Grants, transfers and subsidies		29,600,000
Early childhood Development Education	E.C.D.E infrastructure development	Acquisition of non-Financial Assets		125,544,493
	E.C.D.E Learning materials	Acquisition of non-financial assets		2,040,000
	Inclusive Education for Learners with Disability	Acquisition of non-financial Assets		4,000,000
Vocational Training Development	VTCs infrastructure development	Acquisition of non-Financial Assets		52,139,028
Education Support	Education Support Scheme	Acquisition of non-Financial Assets		839,336
Total Vote				834,485,780

4. County Treasury and Economic Planning

Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
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General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	263,602,562
		Use of goods and services	Office and field activities	456,975,879
		Acquisition of non - financial assets		28,787,248
		Other expenses		15,000,000
	Revenue Mobilization	Acquisition of non-Financial Assets	Statistical Unit	5,800,000
Economic Policy and Planning	Statistic	Acquisition of non-Financial Assets		4,000,000
		Grants, transfers and Subsidies		35,839,312
Total Vote				810,004,995
5. Youth, Sports, Culture, Gender, Creative Arts and Social Services				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Compensation of Employees	Compensation to Employees	Basic Salaries and allowances	52,503,935
	Use of goods and Services	Operations and Maintenance	Office and field activities	137,243,985
	Acquisition of non-financial Assets			1,100,000
	Grants, Transfer and Subsidies			41,800,000
Cultural Promotion and Development	Cultural Promotion and Infrastructural Development	Acquisition of non-financial Assets		12,710,463
Youth Empowerment and Development	Youth enterprise and Empowerment	Acquisition of non - financial Assets		2,000,000
Promotion and Development of Sport	Sports Promotion and Infrastructural Development	Acquisition of non-Financial Assets		17,192,600
Promotion and Development of Local Tourism in the County	Tourism Promotion and Structure Development	Use of goods and Services		5,000,000
	Social Services and	Acquisition of non-Financial Assets		5,465,155

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	Development to vulnerable			
Total Vote				275,016,138
6. Transport, Roads and Public Works				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	81,490,684
		Operations and Maintenance	Office and field activities	73,743,085
		Acquisition of non-Financial Assets		938,383
Road Network	Road Infrastructure Development	Acquisition of non-Financial Asset		725,245,531
Alternative Transport Infrastructure Development	Alternative Transport Development	Water Transport -Lake Victoria Marine Transport System	Civil Works	9,200,000
Building Infrastructure Development	Standardization of Construction Materials	Construction of laboratories	Civil Works	4,000,000
	Mechanical and Fabrication Workshop	Acquisition of non-financial assets	Civil Works	15,296,480
Total Vote				909,914,163
7. Public Service Management				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	232,586,842
		Use of Goods and Services	Office and field activities	287,839,448
		Acquisition of non - financial Assets		11,764,449
		Social benefits		42,250,000
		Grants, transfers and Subsidies		75,300,000
Total Vote				649,740,739
8. Lands, Housing and Urban Development				

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Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service			226,459,548
Physical Planning and Land Use Management	Land Use Administration and Management	Acquisition of land (land banking. Surveying and Titling)	Acquisition of land	37,893,510
Urban Management Services	Urban Management	Acquisition and rehabilitation of dumpsite	Acquisition and Rehabilitation	21,000,0000
	Urban Infrastructure Development and Management	Development of green park	Construction works	41,169,042
Housing Development and Management	Housing Management	Renovation of county offices	Construction works	12,474,568
	Housing Development	Infrastructure Development	Completion of Boda-boda shed	96,464,543
Total Vote				435,461,211
9. Water, Environment, Irrigation, Natural Resources and Climate Change				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service			151,654,907
Water Supply Services	Water Infrastructure Development			18,945,000
	Rural Water Infrastructure Development	Construction and rehabilitation of Water storage facilities	Construction Works	297,341,810
		Acquisition of drilling materials and accessories	Acquisition	
		Water pipeline extension and maintenance	Maintenance	

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		Developing Water points	Construction Works	
		Solarization of water systems	Construction Works	
	Operations and Maintenance of Water Systems	Maintenance of Water systems	Maintenance	15,838,369
Forestry Development	Afforestation and Agro forestation	Establishment of Mini Water Towers		2,472,725
	Catchment and Water Shed Conservation	Conservation of Catchment & watershed Using Bamboo		6,720,000
Climate Change	Climate change Mitigation, Adaptation and Resilience	Establishment of Climate change information services hub phase 1 and policy development		442,233,404
Irrigation and Land Reclamation Services	Development of Irrigation Infrastructure	Irrigation Farmer and institution support service		3,925,275
Energy Development	Rural Electrification	Installation of Transformers and project publicity	Electrical Works	34,000,000
	Renewable Energy Development	Installation and Maintenance of solar and electrical installations	Electrical Works	44,735,530
Total Vote				1,017,867,020
10. Health Services and Sanitation				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	2,243,308,961
Curative and Rehabilitative Services	Ambulance and Referral Service	Operations and Maintenance	Office and field activities	29,458,550
Curative and Rehabilitative Services	Diagnostic Services in Higher Level Facilities	Procurement, Installation and commissioning of advanced laboratory	Procurement, Installation and commissioning of advanced laboratory	5,000,000

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		equipment, equipment and lab reagents at BCRH and Alupe	equipment, equipment and lab reagents	
		Construction, Completion, Renovation and Operationalization of Sub-Counties and Referral health facilities.	Construction works	
		Construction of a gender-sensitive and disability inclusive sanitation block at BCRH, Teso North, Khunyangu and Sio Port	Construction works	
		Construction, renovation and equipping of modern kitchen block with gas technology at BCRH	Construction works	
		Construction of incinerator at Teso North Hospital	Construction works	168,969,651
		Refurbishment of incinerator at BCRH	Refurbishment	
		Refurbishment of Sub County Hospitals (X-ray building, Sewerage system, Burning Chamber)	Refurbishment	
		Expansion of BCRH to a fully-fledged level V hospital	Expansion of BCRH to a fully-fledged level V hospital.	
		Procurement of modern ambulance	Acquisition	
		Procurement, installation and commissioning of X-ray and printer at level IV hospitals (Port Victoria, Nambale, Khunyangu)	Procurement, installation and commissioning of X-ray and printer at level IV hospitals (Port Victoria), Nambale, Khunyangu)	79,068,565
		Equipping and operationalization of theatres in level IV	Equipping and operationalization	

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		hospitals (Sio port, Nambale and Khunyangu)		
		Procurement, Installation, training, commissioning and maintenance of heavy-duty laundry machine with service contract (BCRH, Port Victoria and Teso North Hospital)	Procurement, Installation, training, commissioning and maintenance of heavy-duty laundry machine with service contract (BCRH, Port Victoria and Teso North Hospital)	
		Refurbishment and equipping of satellite eye units at Teso North Hospital, Port Victoria, Sio port and Khunyangu	Refurbishment and equipping of satellite eye units at Teso North Hospital, Port Victoria, Sio port and Khunyangu	
		Procurement, installation and commissioning of standby generator	Procurement, installation and commissioning of 80-100KVA standby generator	
Preventive and Promotive Health Services	Sanitation and Hygiene	Procurement and installation of hand washing facilities at BCRH and Alupe	Procurement and installation of hand washing facilities at BCRH and Alupe	4,498,357
		Upgrading of sanitation blocks for health facilities, households and institutions (Alupe, Khunyangu and Bumala B)	Upgrading of sanitation blocks	
	HIV/AIDs, TB and Malaria	Establishment of youth friendly clinics for HIV management (Teso North and Khunyangu 1M each)	Establishment of youth friendly clinics	999,000
	Health promotion	Medical Nutrition improvement services	Medical Nutrition improvement services	8,012,540
	Infrastructure Development at Tier 2 Facilities	Completion and operationalization of laboratories	Completion and operationalization	154,294,806

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	Lower-Level Hospital Equipment	Procurement of assorted medical equipment for lower-level facilities among them, nebulizers, stethoscope, fetoscope, BP machines etc.	Procurement of assorted medical equipment for lower-level facilities	11,090,557
		Installation of immunization fridges for cold chain management at vaccination centers	Installation	
		Procurement and installation of ultra sound machines (Malaba and Bumala B)	Procurement and installation	
Total Vote				2,704,700,987
11. County Public Service Board				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	25,961,726
		Operations and Maintenance	Office and field activities	66,340,762
		Acquisition of non-Financial Assets		27,993,826
Total Vote				120,296,314
12. County Law Office				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	13,074,486
		Operations and Maintenance	Office and field activities	60,203,895
		Acquisition of non-financial Assets		8,978,213
				82,256,594
13. Strategic Partnerships and Digital Economy				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration	Administrative support service	Compensation to Employees	Basic Salaries and allowances	24,168,957

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and support services		Operations and Maintenance	Office and field activities	30,123,097
		Acquisition of non-Financial Assets		4,668,281
Information Communication Technology	ICT	Establishment of ICT infrastructure and Connectivity	ICT Infrastructure and connectivity	6,000,000
Total Vote				64,960,335
14. Governorship				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	173,324,779
		Operations and Maintenance	Office and field activities	146,776,848
		Acquisition of non-Financial Assets		41,936,294
		Grants, transfers and Subsidies		12,010,995
Disaster Risk Management	Disaster preparedness	Acquisition of non-Financial Assets	Construction works and Equipping	26,449,055
Total Vote				400,497,971
15. County Assembly				
Programme	Sub-Programme	Project Name	Description of Activity	Amount FY 2024/2025 (Ksh)
General Administration and support services	Administrative support service	Compensation to Employees	Basic Salaries and allowances	445,462,004
		Operations and Maintenance	Office and field activities	336,649,906
Legislation, Representation and Oversight	Infrastructure Development	Acquisition of non-financial assets	Acquisition and Construction	22,142,296
	Infrastructure Development	Acquisition of non-Financial Assets		42,000,000
Total Vote				846,454,206
Grand Total				10,770,148,738

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Risk Management Strategies

The County Government of Busia developed the County Risk Management Policy framework and was approved by the County Executive Committee in April 2021. The County Government of Busia established the County Audit Committee to improve governance and internal controls.

Conclusion

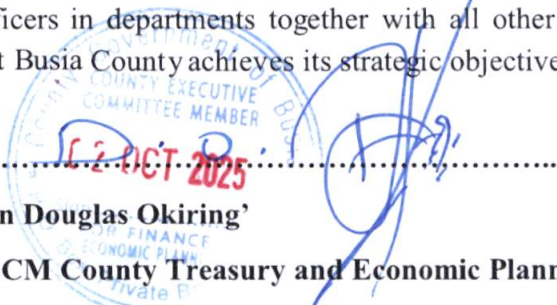
FY 2024/2025 was a good year in general. Good progress was made and the momentum has been created to enable Busia County continue focus into prosperity. We have identified gaps and areas of improvement in the subsequent years.

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

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Hon Douglas Okiring'

CECM County Treasury and Economic Planning

County Government of Busia



5. Statement of Performance against County Predetermined Objectives

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of each County Government Entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity’s performance against predetermined objectives.

Strategic development objectives

The County’s 2023-2027 CIDP has identified key strategic development objectives. The development priorities, programmes and projects are linked to Kenya Vision 2030, MTP IV, the County’s Transformative Agenda and H.E the Governors Manifesto, as well as the strategies that are identified in draft County Spatial Development Framework.

The County Government has given emphasis to programmes and projects that are aimed at achieving:

- ✓ The aspirations of Sustainable Development Goals (SDGs);
- ✓ The African Union Agenda 2063;
- ✓ Mainstreaming of cross-cutting issues such as climate change; HIV/AIDs; Gender, Youth and Persons with Disability (PWD); Greening the Economy; Environmental degradation
- ✓ Sendai Framework on Disaster Risk Management (DRM); and,
- ✓ Ending Drought Emergencies (EDE) among others.

The key development objectives of the 2023-2027 County’s CIDP are to be implemented through the following Sectors:

1. Agriculture, Livestock, Fisheries, Climate Change, Blue Economy and Agribusiness

Sector objective: To attain food security and sustainable management of land and blue economy while focusing on ending hunger, reducing multidimensional poverty, harnessing the blue economy, adaptation and mitigation against climate change, agribusiness development and business incubation, as well as improving nutrition and promoting sustainable agriculture in Busia County.

Sector Priorities	Strategies
To improve Agricultural production and productivity	Enhanced agricultural input services
	Diversified crop production
	Strengthening Agricultural extension services
	Irrigation development
	Enhancing Agricultural mechanization
	Agricultural market access
	Enhance farmers access to affordable credit facilities
To improve fish production and productivity	Enhance fisheries input services
	Strengthening fisheries extension services
	Aquaculture development
	Strengthening fish market access

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Sector Priorities	Strategies
To improve Livestock production and productivity	Strengthening fisheries policies/strategies and regulations
	Animal vector disease control
	Strengthening Livestock and veterinary extension services
	Enhance pasture and fodder management
	Strengthening livestock market access
	Diversified livestock production

2. Trade, Industry, Investments and Cooperatives;

Sector objective: To promote growth of business enterprises across the county

Priorities	Strategies
To increase access to trade and investment	Enhance MSME promotion
	Improve market infrastructure
	promote investment
To strengthen fair trade practices	Improve verification of weighing and measuring equipment
To promote industrialization	Promote and develop industries
To improve access to cooperative services	Increase investment in cooperatives

3. Education and Vocational Training;

Sector objective: Attaining quality education for all and lifelong learning mobilizing science knowledge and policy for sustainable development, addressing emerging social and ethical challenges fostering cultural diversity, intellectual development and a culture of peace in the county

Sector Priorities	Strategies
To increase access to equitable and quality early childhood education	ECDE infrastructure development
	Provision of ECDE learning material
	Provision of tuition subsidy capitation in all Public ECDE Centres
	Strengthen ECD human resource
	Provision of school feeding program
	Strengthen inclusive education for learners with disability
	Enhance digital learning
	Strengthen multi-sectoral coordination to improve ECDE services
To increase access to equitable and quality VTCs training	VTC infrastructure development
	VTC human resource development
	Advocacy and communication
	Provision of education support
	Provision of Child care

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4. Finance, ICT and Economic Planning;

Sector objective:

- ✓ Establish and Enterprise Resource Planned (ERP) System to automate the county services and processes
 - ✓ Improve access and literacy in ICTEs
 - ✓ Developing and implementing financial and economic policies in the county.
 - ✓ Mobilizing resources for funding budgetary requirements for sustainable development
 - ✓ Putting in place mechanisms to raise more own source revenue and financial resources
 - ✓ Consolidating annual appropriation accounts and other financial statements.
 - ✓ Ensuring safe custody and safeguard of the County Governments assets
 - ✓ Prudent management and control of county finances
 - ✓ Promote efficient and effective use of county budgetary resources
 - ✓ Monitoring the County Government entities for compliance and effective management of funds.
- Monitoring and evaluating implementation of county projects and programmes

Sector Priorities	Strategies
To improve financial management in the county	Increase Own Source Revenue collection
	Timely implementation of budget
	Strengthen procurement process
	Strengthen asset management system
	Strengthen internal control systems
To improve Policy formulation and planning	Strengthen linkages between plans and budgets
	Strengthen Monitoring and evaluation systems
	Strengthen county statistical system
To increase access to ICT services	Strengthen ICT infrastructure and connectivity
	Build human resource capacity to utilize ICT services

5. Youths, Sports, Culture and Social Services;

Sector objective: Aims at creating equal opportunities for youth, women, PLWDs, older persons and other vulnerable group in a bid to improve their livelihoods

Sector priorities	Strategies
To promote and develop cultural activities	Increase cultural promotion
To enhance access to child care, right and protection	Increase access to rehabilitation and custody services
	Strengthen functional structures
	Enhance child social support services
To increase access to youth empowerment and development services	Enhance child development and growth.
To promote and develop sports	Promote and Enhance Youth Enterprises
To increase promotion and Development of Local Tourism in the County	Promote sports and infrastructure development
To enhance control of Alcoholic Drinks and Drug Abuse	Increase tourism development
	Strengthen business and conference tourism
	Enhance liquor regulation, licensing and infrastructure
	Increase social infrastructure

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Sector priorities	Strategies
To enhance access social Assistance and development to vulnerable	Enhance social development
	Strengthen special program
	Improve governance

7. Public Service Administration and Gender

Sector objective: To provide a conducive environment for an effective and efficient workforce while embracing modern technology for delivery of quality service.

Priorities	Strategies
Improve human resource support service	Enhance Human Resource Management
To enhance gender equality	Strengthen Gender mainstreaming

8. Lands, Housing and Urban Development;

Sector objective: To facilitate improvement of livelihoods of Busia County residents through efficient administration, equitable access, secure tenure, sustainable management of land resource and access to adequate housing.

Development priorities	Development strategies
To strengthen physical planning and land use management.	Develop a County physical planning and development framework
	Enhance land use administration and management
To facilitate sustainable development of urban areas	Improve Urban management
	Promote urban infrastructure development and management
To facilitate the provision of Adequate and Affordable housing	Development of public housing
	Management of public housing

9. Water, Irrigation and Natural Resources;

Sector objective: To improve access to clean and safe water promote conserve and protect Environment and sustainably increase food production through irrigation and Drainage

Sector Priorities	Strategies
To increase access to clean and safe water	Strengthen water infrastructure
	Strengthen water governance structures
	Enhance water quality management
	Strengthen operation and maintenance systems
To increase access to sewerage services	Develop sewerage network
To improve environmental conservation and management	Strengthen environmental governance
	Enhance environmental pollution control
	Create environmental awareness
	Improve afforestation & Agro-forestation

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	Improve Catchment & watershed conservation
	Enhance natural resource management
	Promote nature-based livelihoods
	Enhance resilient to climate Change
To increase access to irrigation water	Develop irrigation infrastructure
	Strengthen irrigation governance structures
	Capacity build and enhance extension services to farmers on irrigation

10. Health and Sanitation;

Sector objective: To implement its mandate by focusing on preventive and promotive interventions as mitigation to disease burden while at the same time focusing on curative and rehabilitate health services. The key goals for the sector include to;

1. Eliminate communicable conditions
2. Halt and reverse rising burden of non-communicable conditions
3. Reduce the burden of violence and injuries
4. Provide essential health services
5. Minimize exposure to health risk factors
6. Strengthen collaboration with health-related sectors

Sector Priorities	Strategies
To increase access and quality of curative and rehabilitative services	Strengthen ambulance, emergency and referral services
	Enhance Rehabilitative and palliative services (horse piece, physiotherapy and occupational therapy units)
	Strengthen diagnostic, imaging, lab and pathology services in health centres and hospitals
	strengthen mental health services at referral hospitals
	Strengthen human resource capacity and equipment on specialized services (renal, radiology and imaging, pathology, lab, dental, eye, orthopaedic)
	Strengthen accident and emergency services in hospitals
	Strengthen all hospitals to meet national standards of quality
	Rehabilitation, refurbishment, completion and expansion of existing hospital and primary care facilities
To increase access and utilization of preventive and Promotive health services	Strengthen sanitation and hygiene at all healthcare facilities, communities, public places and institutions.
	Strengthen prevention, control, care and treatment of HIV, TB, Malaria, and other infectious diseases
	strengthen capacity for environmental health, food safety, vector and vermin control, disease surveillance, Health promotion, Jigger control, school health, NTDs and water safety services

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Sector Priorities	Strategies
	<p>Increase access to and utilization of immunization and vaccination services (routine childhood vaccines, HPV vaccine for girls, maternal vaccinations and adult/emergency vaccinations - C19)</p> <p>Enhance integration, linkages and functionality of community health services</p> <p>strengthen PHC through primary health care networks</p> <p>Enhance capacity to engage with other sectors on social, environmental, economic and political determinants of health (Strengthen Multisectoral linkages collaboration and coordination)</p> <p>Scale up the coverage and access to high impact nutrition interventions and initiatives</p> <p>Improve the quality of maternal and reproductive health services (supervision, OJT, mentorship and feedback), Strengthen and maintain heightened focus on Newborn Health services at health facility and community levels (strengthen evidence-based newborn health packages - ENAP) and Strengthen implementation of adolescent and youth health services</p> <p>Scale up the coverage and quality of integrated child health interventions (iCCM, IMNCI, ETAT)</p> <p>Rehabilitation, refurbishment, completion and expansion of existing hospital and primary care facilities</p>
<p>To enhance administration and support services for health service delivery</p>	<p>Strengthen HRH management and development (recruitment, training & skills enhancement, rationalization/re-distribution, performance monitoring and motivation)</p> <p>Advocate for financial and procurement autonomy of the County referral hospital and the 12 sub county hospitals</p> <p>Develop and implement county level policies, legal frameworks/ regulations, manuals and SOPs to support healthcare delivery and Strengthen evidence-based health sector planning and budgeting (support development of strategic and sectoral plans, investment cases, annual work plans)</p> <p>Digitalization and upgrade of medical and health records system to EMR for inpatient and outpatient services and Strengthen HMIS and Monitoring and Evaluation unit</p> <p>Plan, procure, distribute, monitor and report on health products and technologies needed for essential health services</p> <p>Promote health insurance uptake and support social health insurance for vulnerable populations</p> <p>Establish satellite blood transfusion services</p> <p>Strengthen transport and logistics capacity biomedical engineering units)</p>

11. Public Service Board;

Sector objective: Provide efficient and effective professional services for the realization of Busia County and national development goals through competitive recruitment, planning, developing and managing human capital.

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Sector Priorities	Strategies
Improve ICT infrastructure of the Board	➤ Development of the Busia County public service board website, systems maintenance, security audit, patching and upgrade
	➤ Establishment of the board data centre
Promotion of good governance in the county	➤ Carry out countywide sensitization on values and principles of good governance; operationalize anti-corruption policies
Empowerment of the County Human Resource	➤ Recruitment of the relevant county human resource skills,
	➤ Provide leadership in the implementation of the county performance contracts
	➤ Seek partnership with training institutions like the Kenya School of Government, NITA so that they give training to county staff

12. The Governorship;

Sector objective: To spearhead policy formulation; promotion of rule of law to enhance order; resource mobilization; coordination and supervision of effective and efficient public service delivery; provide strategic leadership and guidance to public service, facilitate development of human resource, enhance and sustain gender resilience, swift response to critical community needs during disaster occurrences; publicity, branding and public participation.

Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/2025.

Sector Priorities	Strategies
To improve access to public service	Strengthen coordination and supervision of service delivery
	Improve infrastructure development up to the ward levels
To strengthen disaster preparedness, mitigation and response.	Strengthen disaster risk management and preparedness
To strengthen information dissemination and publicity	Strengthen communication channels and engagement with the public
Strengthen enforcement	Strengthen enforcement of public laws/policies

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

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Programme Performance

Sub- Programme	Key Output/outcomes	Key performance Indicators	Bas eli ne	Planned Target	Budget FY 2024/25 (Ksh Million)	Projects Estimate	
Programme Name: Ward Economic Revitalization Program (WERP)						FY 2025/26	FY 2026/27
Objective: Structural transformation of Busia Economy, Reduction of Rural Poverty and Creation of better environment for increased investment in Agro-food & allied sector							
Production, Productivity and Profitability of farm Resources	Increased and sustainable Production and Productivity of Farm Resources	Edible Oil Crops			220		
		Acreage under cotton	3448	42,000		242.0	266.2
		Tonnage of cotton produced	667	50,400			
		Acreage under Ground nuts	10,000	12,500			
		Tonnage of Ground nuts produced	4,800	10,000			
		Acreage under Sesame	63	5,000			
		Tonnage of sesame produced	30	3,000			

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		Acreage under Soy Bean	1,500	37,500		
		Tonnage Soya beans Produced	840	30,000		
		Acreage of Sunflower produced	25	5,000		
		Tonnage of Sunflower produced	9	2,800		
		Food Crops				
		Acreage under Maize	109,690	120,000		
		Tonnage of maize produced	74,860	129,600		
		Yield per acre (productivity)	7	12		
		Value of Maize produced (Ksh. Million)	3,482	7,776		
		Acreage under Rice	5,028	6,694		
		Tonnage of Rice Produced (Paddy)	4716	4762		
		Value of Rice Produced (Ksh. Million)	439	470		
		Acreage under Cassava	26,250	26,845		
		Tonnage of Cassava produced	178,500	183,260		

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		Value of Cassava (Ksh. Million)	893	916		
		Tonnage of Finger millet produced	2635	2700		
		Livestock				
		Yield of Cattle Milk produced Annually (Liters - Millions)	30	42		
		Value of Cattle milk produced Annually (Ksh. Million)	1,800	2,520		
		Yield of Goat Milk produced Annually (Litres - Millions)	-	50,000		
		Tonnage fodder produced	2,550	7,000		
		Value of fodder produced (Ksh. Million)		115		
		Tonnage of livestock feed produced (Concentrates)	-	16,608		

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		Tons of Beef Produced from Feedlots (Annually)	0	3600			
		Tonnage of Poultry Meat Produced	20	192			
		Number of Improved Chicks produced annually	24,000	140,000			
		Value of Poultry Meat Produced annually (Ksh. -Million)	10	96			
		Value of chicks produced (Ksh. Millions)	2	14			
		Fish					
		Tonnage of fish produced	74	700			
		Value of fish produced (Ksh. Millions)	22.2	210			
		Number of Fingerlings produced	600,000	2,000,000			
		Value of Fingerlings produced (Ksh. Million)	3	10			
		Tonnage of fish feeds produced	360	720			
		Value of Fish Feeds Produced	25,200,000	50,400,000			
	Number of House Holds benefiting from interventions	Livestock breeding	1000	2340			

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		Livestock Health interventions	37,500	105,125			
		Aquaculture Development	2070	2570			
		Livestock Intervention	1274	4000			
		Number of Farmers adopting cotton farming	1379	42000			
Farm Resource Organization and management	Strengthened farmer organization and farm resource management (Institutional and enabling Infrastructure)	Farmer Cooperative organizations formed & Technical Managers attached				169.4	186.34
		Number of Farmers Cooperative Formed	0	35			
		Number of Community Based Farm Assistants on boarded	0	2,800			
		Number Technical Managers	0	140	154		
		Number of Cooperative Members trained		105,000			
		Agricultural Infrastrure Developed in all wards					

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		Community Livestock Breeding Centers (CLBCs)	0	8			
		Acreage on Pasture	52	350			
		Aqua Parks	3	7			
		Feedlots	0	8			
		Fish production infrastructure supported/ established (Wakhungu hostel)	1	1			
		Fish production infrastructure supported/ established (fish seed)	1	1			
		production infrastructure development)					
		Tonnage of fish processed	0	1			
		Fish feed supported infrastructure	1	1			
		Number of Fish Cold chain facilities established	0	4			
		Number of Staff trained	25	35			
		Number of Value chain IEC Materials developed	2	5			
Policy and legislation framework	Effective Agricultural Sector Policy and Legal Framework	Number of Policies Enacted				28.6	31.46
		Livestock Breeding Policy					

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		County Animal Health Bill			26		
		County Veterinary Public Health Bill					
		Number of Fisheries Policies, Regulations, Bills and ACTs formulated, Drafted and enacted	1	1			
		Input Subsidy Policy	1	1			
		Cotton Development Corporation Policy	1	1			
		Edible Oil crops Corporation Policy	1	1			
Marketing Development		Litres of Milk Processed	0	472,500	0		
		Tonnage of feed produced					
		Tons of chicken Meat Processed			0		
		Tons of Meat Processed			450		
		Tonnage of fish processed			200		
Programme Name: National Agricultural Value Chain Development Project							
Objective: To Increase market participation and Value Addition							

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Building Producer Capacity for Climate Resilient Stronger Value Chains	Increased number of farmers reached with agricultural assets and services	Number of Farmers reached with Agricultural Assets or services	-	7,600			
		Number of farmers facilitated with e-voucher support	-	1,540			
	Increased number of farmers Adopting Improved Agricultural Technology & Nutrition sensitive technologies	Farmers Adopting Improved Agricultural Technology & Nutrition sensitive technologies	-	3,800			
		Increase in average annual sales turnover of targeted FPOs (Percentage)	-	10			
		Number of VMGs supported through micro projects	-	60			
		Percentage of beneficiaries expressing satisfaction with the training on climate smart	-	40			

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		TIMPs (Percentage)					
Climate Smart Value Chain Ecosystem Investments	Increased production	Percentage increase in farmers selling more than 50% of their produce in market (percentage)	-	20			
		Percentage increase in farmers selling produce in value added form (both on farm and off farm) (percentage)	-	20			
		Area provided with new / improved irrigation or drainage services (acres)	-	480			
		Physical markets/Aggregation centers developed or upgraded (Number)	-	1			
		Increase in percentage of farmers using market infrastructure developed by project (Percentage)	-	30			

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		Number of farmers accessing irrigation	-	1,200			
Project Coordination and management	Effective coordination and management	Satisfactory quarterly project financial and monitoring reports submitted on time (Percentage)	-	80			
		Grievances registered related to delivery of project benefits that are actually addressed (Percentage)	-	80			
Programme Name: Kenya Livestock Commercialization project (KeLCoP)							
Objective: To Increase incomes and market participation for small holder livestock farmers							
Climate Smart Livestock Enhancement for small livestock	Smart Livestock farming Households Integrated into Poultry and Dairy goats value chains	Number of livestock farming households benefitting from the value chains	2,000	10,640			

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		No. of groups benefiting from issuance of livestock assets		44			
	Increased participation of Ultra Poor Household in the value chain	No. of Ultra Poor household mentored and issued with livestock assets (poultry and dairy goats' packages)		210			
		No of Ultra Poor Household Supported with Homestead Food production packages		40			
Support to Livestock Market Development	Matching grants accessed by small holder commercial producers	No. of small holder farmers		20			
		accessing grants					
	Increased access to startup grants by youths	No of youths accessing start-up grants		5			

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	Improve access to inclusive financial services	No. of households in rural areas accessing financial services credit and credits for marketing		20			
	Livestock Market facilities constructed/ rehabilitated	No of livestock markets Upgraded	-	2			
	Improved access to e- marketing services	Farmer groups registered in the database and participating in the MSPs		200			
		No. Persons trained in income-generating activities or business management	-	500			
Programme Name: Aquaculture Business Development Programme							
Objective: To Increase income, food security and nutrition status of the wider communities							
Small holder Aquaculture development	Increased fish production	Number of households benefiting from the program	459	502			
		Number of groups recruited	30	56			
		Kgs of fish produced by beneficiaries	33,000	135,540			
TOTAL					400.0	440.0	484.0

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1. Trade, Investment, Industry, and Cooperative

		<u>Key performance Indicators</u>	<u>Baseline Value (2023)</u>				
Programme: Trade Development and investment							
Objective: To increase access to trade and investment							
Outcome: Increased access to trade and investment						FY 2024/25	FY 2025/26
							FY 2026/27
MSME Promotion	MSME loans, grants and revolving funds disbursed	Amount disbursed (Trade Development Fund)	5	30	30		33
							36.3
	Juakali sub sector developed	Number of Jua kali parks established	0	2	10		11
							12.1
Markets modernization and development	Markets Established	Number of markets renovated	15	4	10		11
							12.1
		Number of new markets established	47	3	28		30.8
							33.88
	Modern ablution blocks constructed	Number of modern ablution blocks constructed	8	5	20		22
							24.2
	Boda boda sheds constructed	Number of sheds constructed	70	10	10		11
							12.1
Sub-Total					108		118.8
							130.68
Programme: Fair Trade practices.							
Objective: To strengthen fair trade practices							
Outcome: Strengthened fair trade practices.							
Sub-programme	Key Output	Key performance Indicators	Baseline (2023)	Planned target	Resource Requirement	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27

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Weighing and measuring equipment verification	Digital calibration equipment and mobile weighbridge calibration unit acquired	Mobile weighbridge calibration unit acquired	0	1	5			5.5	6.05
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Sub-Total					10	11			12.1
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Programme: Industrialization

Objective: To promote industrialization

Outcome: Promoted Industrialization

Sub-programme	Key Output	Key performance Indicators	Baseline Value (2023)	Planned target	Resource Requirement	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Industrial Development	Cotton Value Added	Ginnery Infrastructure Developed	0	1	30	33	36.3
		Number of ginning machines established	0	1	100	110	121
	Rice Value Added	Rice Drying Pans Constructed	0	1	15	16.5	18.15
		Types of finished products processed	0	5			
Sub-Total					145	159.5	175.45

Programme Name: Cooperative Business Development

Objective: To improve access to cooperative services

Outcome: Improved access to cooperative services

Sub-programme	Key Output	Key performance Indicators	Baseline Value (2023)	Planned target	Resource Requirement	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Cooperative Development	Milk value added	Milk collection Truck Purchased	0	1	15	16.5	18.15

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	Cooperatives Enterprise Development Fund upscaled	Amount of loans disbursed to cooperatives	115	150	100		
						110	121
Sub-Total					115	126.5	139.15
Grand Total					373	410.3	451.33

2. Education and Vocational Training

3. Programme Name: - Early childhood development education							
Objective: To increase access to equitable and quality early childhood education							
Outcome: increased access to equitable and quality early childhood education							
Sub Programme	Key Outputs	Key performance Indicators	Baseline (Current Status)	Planned Target	Resource Requirement (Ksh)	Projected Estimates Kshs 'millions'	
			2023		FY 2024/25	FY 2025/26	FY 2026/27
ECDE infrastructure development	Child and disability friendly ECDE centres constructed	No. Of ECDE Classrooms Completed (incomplete and stalled)	286	35	52.5	57.75	63.525
	ECDE centres equipped with WASH facilities	No. of ECDE Centre equipped with WASH facilities	82	35	21	23.1	25.41
	ECDE Centres renovated	No.of ECDE centres renovated	5	14	5.6	6.16	6.776

	ECD centres equipped with Age Appropriate Furniture	No. of ECDE centres with age appropriate ECDE Furniture	460	35	5.54	6.094	6.7034
ECDE	ECDE centre	No. of ECDE centres provided with learning materials	460	105	3.36	3.696	4.0656

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Learning materials	equipped with learning materials	No of ECDE centre provided with digital learning materials	0	35	4.9	5.39	5.929
Inclusive education for learners with disability	SNE ECDE centres Established	No. of SNE ECDE Classroom Constructed	0	7	10	11	12.1
Sub- total					102.9	113.19	124.509

Programme: Vocational Training Development

objectives: To increase access to equitable and quality Vocational Training

Outcome: Increased access to Equitable and quality Vocational Training

VTCs Infrastructure Development	Workshops constructed	No. of workshops constructed	4	4	16	17.6	19.36
	Administration blocks constructed	No. of administration blocks	9	2	5	5.5	6.05
	Renovation of existing infrastructure	Number of VTCs renovated	4	3	1.8	1.98	2.178
	Sanitation blocks constructed	No. of sanitation blocks constructed	2	4	2.4	2.64	2.904
	Hostels constructed	No. of Hostels Constructed	1	2	0	0	0
	Home craft Centers integrated with VTCs	Number of Home craft centers integrated with VTCs	0	1	1.5	1.65	1.815
	Construction and Equipping of New VTCs (Busia VTCs Relocation)	New VTC Constructed and Equipped	0	1	50.3	55.33	60.863

Equipping of VTCs	Purchase of tools and equipment	No VTCs Supplied with tools and equipment supplied	27	5	10	11	12.1
Sub- Total					87	95.7	105.27
DEV TOTAL					189.9	208.89	229.779

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4. Finance, Economic Planning and ICT

5. Sub-Programme	Key Outputs	Key Performance Indicators	Baseline value 2023	Planned Targets	Resource Requirement (Ksh. Mil)	Projected Estimates Kshs Mil	
					FY 2024/25	FY 2025/26	FY 2026/27
Programme: Public Financial Management							
Objective: To improve public financial management							
Outcome: Improved public financial management							
Revenue mobilization	Increased Own source revenue	Amount of own source revenue	343.9M	549	6	6.6	7.26
Sub-Total					6	6.6	7.26
Programme: Economic Policy and Planning							
Objective: To improve Economic Policy formulation, Planning and M&E							
Outcome: Improved Economic Policy formulation, planning and M&E							
Sub-Programme	Key Output	Key Performance Indicators	Baseline value 2023	Planned Targets	Resource Requirement (Ksh)	Projected Estimates Kshs Mil	
					FY 2024/25	FY 2025/26	FY 2026/27
Statistics	Statistics system developed	Functional statistics unit established	1	1	5	5.5	6.05
Sub-Total					5	5.5	6.05
Programme: Information Communication Technology							
Objective: To increase access to ICT services							
Outcome: Increased access to ICT services							
Sub-Programme	Key Output	Key Performance Indicators	Baseline value 2023	Planned Targets	Resource Requirement (Ksh)	Projected Estimates Kshs Mil	
					FY 2024/25	FY 2024/25	FY 2025/26

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ICT	Enhanced ICT infrastructure and Connectivity	Number of offices supplied, installed and configured with assorted ICT equipment's to support county automation systems	0	23	6	6.6	7.26
		Number of offices supplied, installed and figured with Aggregated Internet Capacity to support revenue automation	1	23	5	5.5	6.05
	Enhance County Automation	Number of systems installed to enhance county service automation	2	5	5	5.5	6.05
Sub-Total					16	17.6	19.36
Total					27	29.7	32.67

6. Sports, Culture and Social services

7. Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
Programme: culture promotion and development							
Programme Objective: cultural promotion and development							
Programme Outcome: increased cultural promotion development							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27

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Cultural promotion	Cultural centers complete and operational	Cultural center completed and operationalized	3	1	17	18.7	20.57
	Cultural centers refurbished	Number of cultural centers refurbished	0	1	0	5.5	6.05
	modern community library constructed	Number of modern community libraries constructed	0	1	10	22	24.2
Sub Total					27	46.2	50.82
Programme: Child Care, right and Protection							
Programme Objective: To Enhance Child Care, right and Protection							
Programme Outcome: Enhanced Child Care, right and Protection							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
						FY 2024/25	FY 2025/26
Rehabilitation and custody	Child Protection Centers phase 1 constructed	Number of child protection center phase 1 constructed	0	1	10	16.5	18.15
	Public day care center constructed	Number of public day cares constructed	0	1	15	27.5	30.25
Sub Total					25	44	48.4
Programme: Youth Empowerment and Development							
Programme Objective: To increase Youth Empowerment and Development							
Programme Outcome: increased cultural promotion development							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
						FY 2024/25	FY 2025/26

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Youth Enterprises and empowerment	Youth empowerment centers constructed and equipped	Number of youth Empowerment and innovation centers constructed and Equipped	3	1	5	5.75	6.61
	Youth support program established	Number of youth support program established	0	1	8	11	12.1
Sub Total					13	16.75	18.71

Programme Name: Promotion and Development of Sports

Objectives: To enhance promotion and development of sports

Outcome: Enhanced promotion and development of sports

Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
						FY 2024/25	FY 2025/26
Sports promotion and infrastructure development	Sports academy established	Number of sports academies established	0	1	5	16.5	18.15
	Stadia at sub-county upgraded	Number of stadia at sub-county upgraded	1	2	30	33	36.3
Sub Total					35	49.5	54.45

Programme Name: Promotion and Development of Local Tourism in the County

Objectives: To increase promotion and Development of Local Tourism in the County

Outcome: Increased promotion and Development of Local Tourism in the County

Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
						FY 2024/25	FY 2025/26
Tourism promotion and structure development	Recreation and leisure park established	Number of recreation and leisure park established	0	1	5	5.75	6.61

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Sub Total					5	5.75	6.61
Programme: Alcoholic Drinks and Drug Abuse							
Programme Objective: To enhance control of Alcoholic Drinks and Drug Abuse							
Programme Outcome: Enhanced control of Alcoholic Drinks and Drug Abuse							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
liquor regulation, licensing and infrastructure development	Constructed and equipped Treatment and Rehabilitation Centers in the County	Number of Treatment and Rehabilitation Centers constructed and equipped	1	1	0	0	0
Sub Total					0	0	0
Programme Name: Social Services							
Objectives: To increase access to social services for vulnerable							
Outcome: Increased access to social services for vulnerable							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
social support services	Community support centers constructed and refurbished	Number of community support centers constructed, refurbished and equipped	3	1	0	0	0
Sub Total					0	0	0
Grand Total					105	162.2	178.99

8. Public Works, Roads, Transport and Energy

9. Programme Name: Road network
Objective: To increase road network
Outcome: Increased Road network

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Sub-programme	Key Output	Performance Indicators	Baseline value (2023)	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Road infrastructure development	Kilometers of roads upgraded to bitumen standards	Number of Kilometers of roads upgraded to bitumen standards	17.221	4	155	170.5	187.55
	Kilometers of roads upgraded to Cabro/	Number of Kilometres of roads upgraded to Cabro/	0.73	7	14	15.4	16.94
	Concrete Paving Block standard	Concrete Paving Block standard					
	Box culverts and bridges constructed	Number of box culverts and bridges constructed	34	10	45	49.5	54.45
	Sidokho Bridge constructed	Number of bridges constructed	0	1	30	33	36.3
	Kilometres of roads opened	Number of Kilometres of new roads opened	1670	70	30	33	36.3
	Kilometres of Earth and gravel roads Maintained	Number of Kilometres of Earth and gravel roads Maintained	2380	200	40	44	48.4
	Road construction equipment purchased	Number of road construction equipment purchased	21	4	0	0	0
	Roads Construction Equipment Maintained	Number of Roads Construction Equipment maintained and good condition	21	21	32	35.2	38.72

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	Road safety Infrastructure Installed	Number of Road safety Infrastructure Installed	38	15	1	1.1	1.21
	Construction of storm water management system	Number of storm water management system Constructed	0	1	0	0	0
Sub-total					347	381.7	419.87
Programme Name: Alternative Transport Infrastructure Development							
Objective: To increase transport network							
Outcome: Increased transport network							
Sub-Programme	Key Output	Performance Indicators	Baseline value (2023)	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27

Alternative transport development	Water ways established	Number of Kilometers of water ways established	0	1	2	2.2	2.42
	Jetties constructed	Number of jetties constructed	0	1	4	4.4	4.84
Sub-total					6	6.6	7.26
Programme Name: Building Infrastructure Development							
Objective: To improve working environment and enhance standards for roads and building works							
Outcome: Improved working environment and enhanced standards of building works							
Sub-Programme	Key Output	Performance Indicators	Baseline value (2023)	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27

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Standardization of Construction Materials	constructed and equipped laboratories	Number of laboratories constructed and equipped	0	1	4	4.4	4.84
Improvement of working environment	cabro works/landscaping done	Square meters of cabros done	0	1500	0	0	0
	Perimeter wall constructed	Meters of perimeter wall constructed	0	500	0	0	0
	Service bay in good working condition	Number of service bays constructed	0	1	4	4.4	4.84
	Fabrication Workshop constructed and equipped	Number of fabrication workshop constructed and equipped	0	1	4	4.4	4.84
Sub-Totals					12	13.2	14.52
Programme Name: Energy Development							
Objective: To increase share of renewable energy in total consumption							
Outcome: Increased share of renewable energy in total consumption							
Sub-Programme	Key Output	Performance Indicators	Baseline value (2023)	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Rural electrification	Maximization	Number of households connected to new HH connected to existing transformer infrastructure	110	150	0	0	0
	New grid access	number of HH connected to newly installed transformer	3920	300	0	0	0
Renewable energy development	street lights installed and maintained	Number of grid/solar street lighting units installed and maintained	262	150	6.7	7.37	8.107

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	solar mass lights installed and maintained	number of solar mass light units installed and maintained	134	25	20	22	24.2
	Solar field generation plants installed	Number of HH connected to solar micro grids	6468	500	15	16.5	18.15
	Improved MEKOS installed	Number of improved MEKOS installed	19820	100	0.3	0.33	0.363
	Energy centre constructed and equipped	Number of energy centers constructed and equipped	0	1	2	2.2	2.42
	petroleum products filling station constructed	number of petroleum products filling stations constructed	0	1	5	5.5	6.05
Sub-Totals					49	53.9	59.29
TOTALS					414	455.4	500.94

10. Lands, Housing and Urban Development

11. Sub-Programme	Key output	Key performance indicators	Baseline 2023	Planned Targets	Resource Requirement (Ksh. Mil)	Projected Estimates (Kshs Mil)	
						FY 2024/2025	FY 2025/2026
Programme Name: Physical planning and Land use management							
Objective: To strengthen physical planning and land use management.							
Outcome: Strengthened physical planning and land use management.							
Land use administration and management	Proper land records established	Developed spatial plan for Malaba municipality	0	20	20	0	0
	County land bank acquired and secured	Acreage of land acquired	166.6	0	0	5.5	6.5

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		Number of acres of County government land secured (fenced and surveyed)	38	10	10	33	35.5
	YALA DELTA land use plan implemented	Number of survey maps developed	0	5	5	5.5	6.5
Total					35	44	48.5
Sub-Programme	Key	Key	Baseline	Planned Targets	Resource Requirement (Kshs in millions)	Projected Estimates (Kshs Mil)	
	output	performance indicators	(Current status)			FY 2024/2025	FY 2025/2026
Programme Name: Urban Management Services							
Objective: To facilitate sustainable development of urban areas							
Outcome:							
Urban management	Urban solid waste management	Number of dumpsites established	1	2	12	13.2	14.52
		Number of solid waste equipment acquired for Malaba municipality	0	2	10	11	12.1
Urban Infrastructure development and management	Traffic management in urban centers	No. of Constructed modern bus parks	1	1	5	5.5	6.05
	storm water management	Number of Kms of drainage channels opened and maintained in urban areas	5.8	10	5	5.5	6.05

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	Established public utilities in urban areas	Number of cemeteries/crematoriums established	0	1	0	0	0
Total					32	35.2	38.72
Sub-Programme	Key	Key	Baseline	Planned Targets	Resource Requirement (Kshs in millions)	Projected Estimates (Kshs Mil)	
	output	performance indicators	(Current status)			FY 2024/2025	FY 2025/2026
Programme Name: Housing Development and Management							
Objective: To facilitate the provision of Adequate and Affordable housing							
Outcome: Adequate and affordable houses provided and improved							
Housing management	Well maintained government houses and offices	Number of offices renovated	1	10	0	0	0
Development	Improved working conditions for county staff	County HQs constructed	0	1	40	44	48.4
		Number of constructed offices for county devolved unit (sub-county, ward and village offices)	1	4	0	0	0
	building sustainable and resilient buildings utilizing local materials	Deputy Governor's residence constructed	0	1	0	0	0
Total					40	44	48.4
Grand Total					107	123.2	135.62

12. Water, Irrigation, Environment, Natural Resources and Climate Change

Programme Name: Water supply services
Objective: To increase access to clean and safe water

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Outcome: Increased access to clean and safe water							
Sub Programme	Key Outputs	Key performance Indicators	Baseline 2023	Planned Target	Estimated Cost Kshs 'Mil'	Projected Estimates	
					FY 2024/25	FY 2025/26	FY 2026/27
Urban Water infrastructure development	Water storage facilities constructed	Total volume of storage developed (M ³)	8600	200	5	5.5	6.05
	Water pipeline constructed	KMs of pipeline developed	440	20	6	6.6	7.26
	Meters acquired and metered	No. of meters acquired and metered	6431	400	4	4.4	4.84
Rural Water infrastructure development	Water storage facilities constructed	Total volume of storage developed (M ³)	16000	400	10	11	12.1
	Water pipeline constructed	KMs of pipeline developed	440	40	8	8.8	9.68
	Water points developed	Number of borehole drilled	550	3	6	6.6	7.26
		No of water systems solarized		7	15	16.5	18.15
Maintenance of water systems	Water systems repaired and maintained	Number of systems repaired and maintained	2100	150	20	22	24.2
Sub-Total					74	81.4	89.54
Programme Name: Sewerage Services							
Programme Objective: To increase access to sewerage services							
Programme Outcome: Improved access to sewerage services							
Sub Programme	Key Outputs	Key performance Indicators	Baseline	Planned Target	Estimated Cost Kshs 'Mil'	Projected Estimates Kshs 'Mil'	

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					FY 2024/25	FY 2025/26	FY 2026/27
Development of sewerage infrastructure	Maintained sewer line	Km of sewer line maintained	1	2	2	2.2	2.42
SUB-TOTAL					2	2.2	2.42
Programme: Environmental conservation and management							
Programme Objective: To improve environmental conservation and management							
Programme Outcome: Improved environmental conservation and management							
Sub Programme	Key Outputs	Key performance Indicators	Baseline	Planned Target	Estimated Cost Kshs 'Mil'	Projected Estimates in Millions	
			2023		FY 2024/25	FY 2025/26	FY 2026/27
Afforestation & agro-forestry	Tree nurseries established	Number of tree nurseries established	1	2	1	1.1	1.21
	Trees planted in line with presidential decree	Number of trees planted	0	200000	8	8.8	9.68
	Mini water towers established in Samia, Amukura and T. North hills	Number of Mini water towers established	0	2	6	6.6	7.26
	Farms and urban forest developed	No. of farms and urban forests developed.	0	1	3	3.3	3.63
Catchment & watershed conservation	Catchment & watershed conserved	Number of Catchment Area conserved	0	1	2.4	2.64	2.904
Sub-Total					20.4	21.34	23.474
Programme: Climate Change Mitigation and adaptation							
Programme Objective: To strengthen climate change resilient							
Programme Outcome: Strengthened climate change resilient							

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Sub Programme	Key Outputs	Key performance Indicators	Baseline	Planned Target	Estimated Cost Kshs 'Mil'	Projected Estimates in Millions	
			2023		FY 2024/25	FY 2025/26	FY 2026/27
Climate change mitigation and resilience	Climate change information services hub established phase 2	Climate change information services hub established	0	1	3	3.3	3.63
	Locally -led climate change actions promoted (2% County contribution)	Number of locally -led climate change actions promoted	0	35	52	57.2	62.92
Sub-Total					55	60.5	66.55

Programme: Irrigation and Land Reclamation services

Programme Objective: To increase access to irrigation water and Land reclamation services

Programme Outcome: Improved access to irrigation water and Land reclamation services increased

Sub Programme	Key Outputs	Key performance Indicators	Baseline	Planned Target	Estimated Cost Kshs 'Mil'	Projected Estimates in Millions	
			2023		FY 2024/25	FY 2025/26	FY 2026/27
Development of irrigation infrastructure	Irrigation schemes established	No. of irrigation schemes established	0	1	10	11	12.1
	Irrigation schemes solarized	No of irrigation schemes solarized	0	1	2	2.2	2.42
	Irrigation Schemes rehabilitated	No. of irrigation schemes rehabilitated/maintained	0	1	2	2.2	2.42
Irrigation farmer & institution support services	Irrigation kits supplied to farmers	No. of irrigation kits supplied to farmers	0	7	3	4.4	4.84

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SUB-TOTAL					17	19.8	21.78
GRAND TOTAL					168.4	185.24	203.764

13. Health and Sanitation

14. Sub Programme	Key Output	Key Performance Indicators	Baseline	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Programme: Curative and Rehabilitative services							
Programme Objective: To Increase Access to Quality Curative and Rehabilitative Services							
Programme Outcome: Increased Access to Quality Curative and Rehabilitative Services							
Ambulance and referral services	Enhanced capacity of Emergency and Referral Services	No of ambulances procured and maintained	1	1	10	11	12.1
Diagnostic services in Higher level facilities	Strengthened diagnostic services	Number of Radiology equipment procured, installed and commissioned(X-Ray Equipment)	2	1	15	16.5	18.15
		No of facilities with assorted laboratory equipment procured	13	8	16	17.6	19.36
Infrastructure development at Tier 3 facilities countywide	Improved infrastructure for service delivery (Tier 3 HFs)	A fully functional Level 5 Hospital established (Construction of BCRH to a fully fledged level 5 hospital)	0	1	120	132	145.2

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		Number of Level 4 hospitals established and functional as per national infrastructure norms and standards and KEPH guidelines	6	1	10	11	12.1
Higher level Hospital equipment	Hospital Equipment Procured	Number of Hospitals with procured, installed and commissioned assorted hospital equipment with service contracts in tier 3 Hospitals		7	36.5	40.15	44.165
		Number of facilities with functional dental units	2	1	4.2	4.62	5.082
		No. of health facilities with operational backup power supplies, installed and functional by type (solar energy)	0	1	15	16.5	18.15
		Number of hospitals with completed and functional maternity and Newborn Units (Nambale)	1	1	14	15.4	16.94
		Number of specialized maternal hospital that are complete and	0	1	35	38.5	42.35

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		functional (Alup e Mother and Child)					
		No. of health facilities with gender- sensitive and disability inclusive sanitation blocks	0	2	5	5.5	6.05
		Number of facilities with Functional incineration unit	1	1	15	16.5	18.15
		Number of facilities with stand by generators	4	1	5	5.5	6.05
Sub Total					300.7	330.77	363.847
Programme: Preventive and Promotive health services							
Programme Objective: To increase access to preventive and Promotive health services							
Programme Outcome: Increased access to preventive and Promotive health services							
Sanitation and Hygiene	Improved sanitation and hygiene practices	Number of health facilities with handwashing equipment procured and installed	50	25	2	2.2	2.42
		Number of emergency/dis aster-affected HH supplied with water treatment kits	24,000	800	1	1.1	1.21
HIV/AIDS, T B and Malaria	Reduced HIV, AIDS burden	% of Eligible HIV positive clients identified, by age cohort (EID, adolescents and young persons, adults)	90	95	4	4.4	4.84

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		% of clients tested positive started on care, by age cohort.	89	95		0	0
		% of clients put on care with suppressed viral loads to undetectable levels, by age cohort	89	95		0	0
	Reduced Burden of Malaria	Number of households with LLITNs	285000			0	0
		Number of <1s provided with LLITNs	24226	25,345	2	2.2	2.42
		Number of pregnant women accessing Intermittent Presumptive Treatment (IPT) 2	20268	20,875	2	2.2	2.42
	Reduced TB burden	% of clients put on treatment and cured	83	90	2	2.2	2.42
Environmental Health	Enhanced environmental health services	Number of facilities with Asbestos Roof replaced	7	1	4	4.4	4.84
	Menstrual Hygiene Improved	Population reached with menstrual hygiene message	18,444	30,000	2	2.2	2.42
		Number of Girls/Women accessing MHM products	2350	5000	5.5	6.05	6.655
Disease Surveillance and Neglected and tropical disease	Disease Surveillance and Neglected and tropical disease controlled	% of suspected infectious disease cases screened and investigated promptly as per IDSR guidelines	95	99	2	2.2	2.42

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Community Health services	New CHUs established and functional	Number of new Community Units established	233	7	3.1	3.41	3.751
Health Promotion		Proportion of households reached with Health promotion	96%	98%	10	11	12.1
		Number of Health Resource Centre Established	0	1			
Primary Healthcare	PCNs established and operationalized	Number of (Primary Care Networks) PCNs established and operational	0	1	5	5.5	6.05
Nutrition services	Enhanced Nutritional services	% of infants under 6 months exclusively breastfed	82.4	85	24	26.4	29.04
		% of pregnant women receiving the recommended dosage of iron folic acid supplements (IFAS)	61	76		0	0
		% of children age 6-59 months receiving vitamin A supplements twice a year	83.4	88		0	0
		Number of lactation management centers established	0	1	3.5	3.85	4.235

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RMNCAH	Improved access to Family planning	Contraceptive prevalence rate (% of WRA using modern methods of FP)	55	60	3	3.3	3.63
		Percentage of pregnant women attending at least 4 ANC visits	83	88		0	0
		Proportion of births attended by skilled health personnel	75.2	85		0	0
	Improved access to adolescent and youth friendly services	Number of health facilities offering AYFS		1	3	3.3	3.63
Infrastructure Development and equipment at Tier 2	Facility Infrastructure developed and Maintained	Number of facilities operationalized	25	2	4	4.4	4.84
		Number of staff housing units completed	0	2	6	6.6	7.26
		Number of new laboratories constructed	5	2	10	11	12.1
		No of completed and functional laboratories	45	4	8	8.8	9.68
		Number of facility with renovated and functioning burning chambers	2	6	5.4	5.94	6.534
		Number of stalled projects Completed in Level 2 & 3	69	7	20	22	24.2

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		Number of lower level facilities Refurbished.	0	7	14	15.4	16.94
		Number of completed and operationalized maternities	10	4	20	22	24.2
		Number of general wards constructed	5	2	16	17.6	19.36
		Number of Health Facilities Fenced	35	5	5	5.5	6.05
		Number of lower-level facilities with sanitation blocks constructed	61	10	5	5.5	6.05
Lower-level Hospital equipment		Number of facilities with adequate equipment as per KEPH level and norms and standards	0	10	15	16.5	18.15
		Number of facilities with Expanded Programme of Immunization EPI cold chain equipment	91	4	1.4	1.54	1.694
		Number of facilities equipped with Ultra sound machines	12	6	9	9.9	10.89
Sub Total					216.9	238.59	262.449
Programme: General Administration, Planning and support services							
Programme Objective: To enhance administration and support services for health sector							
Programme Outcome: Enhanced administration and support services for health sector							
Health management Information	strengthened Health Information, Data, M&E	No of health facilities digitalized (full suite of EMR)	0	1	6	6.6	7.26

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system and M &E							
		No of functional Information repositories established	0	1	3	3.3	3.63
Blood and Tissue Transplant Services	Improved access to safe blood and blood products	Number of transfusing sites established	5	1	8	8.8	9.68
Sub Total					17	18.7	20.57
GRAND TOTAL					534.6	588.06	646.866

15. The Governance, Public Service and Administration

16. Governorship							
Programme Name: Disaster risk management							
Objective: To strengthen disaster preparedness, mitigation and response							
Outcome: Improved awareness, resilience and adaptive capacity to disasters							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Disaster preparedness	Improved response time to disaster occurrence	Number of disaster centers established and equipped	2	2	15	16.5	18.15
		Number of fire stations established	0	1	8.8	9.68	10.648
		Number of water hydrants and reservoir procured	7	10	7.5	8.25	9.075
	Reduced number of disaster incidences	Number of lightning arrestors installed	100	6	5	5.5	6.05

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		Number of rescue boats purchased	1	1	6	6.6	7.26
	Reduced flooding	Number of dams constructed	5	1	5	5.5	6.05
		Number of Km's of dykes constructed	0	5	6	6.6	7.26
		Number of civil structures constructed and rehabilitated	0	5	5	5.5	6.05
		Number of km's dredged	0	10	10	11	12.1
Sub Total					68.3	75.13	82.643
Programme Name: County Communication and Publicity							
Objective: To strengthen Information dissemination and Publicity							
Outcome: Strengthened information dissemination among stakeholders							
Sub Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh) 'Mil'	Projects Estimate	
					FY 2024/25	FY 2025/26	FY 2026/27
Communications channels and engagement with the public	Enhanced information dissemination	Number of Videos/documentaries produced and broadcasted	11	3	5	5.5	6.05
Sub Total					5	5.5	6.05
Total					73.3	80.63	88.693

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Public Service Administration and Gender								
Sub-Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh)'Mil'	Projects Estimates		
						FY 2024/25	FY 2024/25	FY 2025/26
Programme: Human Resource Support Service								
Objective: To enhance Human Resource Management								
Outcome: Enhanced Human Resource Management								
Human Resource Management	Offices installed with biometric clocking system	Number of biometric clocking systems installed	0	12	3	3.3	3.63	
Sub Total						3	3.3	3.63
Sub-Programme	Key Output	Key Performance Indicators	Baseline 2023	Planned Target	Resource Requirement (Ksh)'Mil'	Projects Estimates		
						FY 2024/25	FY 2024/25	FY 2025/26
Programme: Gender Affairs Programmes								
Objective: To ensure gender equality and women's empowerment is integrated into sectoral policies, planning and Programmes								
Outcome: Gender sensitive population								
Enhancing and sustaining gender resilience	Gender based recovery center constructed	Number of gender-based recovery center constructed	0	1	4	4	4	
Sub Total						4	4	4
Total						7	7.3	7.63
Grand Total						80.3	87.93	96.323

6. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

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

2. Environmental performance

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

Investments that require Environmental Impact Assessment (EIA) are identified and with NEMA the assessments are done and licenses for the projects issued.

Each project implemented has an Environmental Management Plan (EMP) alongside social safeguards plans that are strictly adhered to.

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

3. Employee welfare

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

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PLWD are in all cadres of the county public service. Ethnic balance, minorities and the marginalized are considered during and given priority in recruitment. County departments carry out staff training needs assessments and are required to induct all new employees within three months of their employment.

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

County employees have been sensitized on OSHA Act 2007.

4. Market place practices-

The organization should outline its efforts to:

a) Responsible Supply chain and supplier relations

The County has embraced the leadership and integrity act of 2012 and where there is a conflict-of-interest employees are mandated to declare. The county advertises for its bids in public and posts them in the county website which is accessible to all freely.

b) Responsible ethical practices

The management has implemented the following measures to ensure Busia is a corruption free environment;

1. Conducted an awareness programme to inform consumers on their rights and obligations. This safeguards them against exploitation by fraudulent traders.
2. Instituted legal proceedings arising from consumer rights complaints
3. Inspects and investigates consumer complaints with intention to promote fair trade competition of aggrieved parties.
4. Monitors trade description applied on goods and services to ensure they are accurate to enable consumers make informed decisions.
5. Maintains a complaints registers, a suggestion boxes and a customer care desk where issues of anti-corruption are handled.
6. Put in place Anti-corruption posters and complies with procurement regulations in all its

activities

c) Stewardship of goods and services

The county embraces article 46 of the constitution on consumer rights. This guarantees consumers with services of high quality. In case of dissatisfaction, we have a complaints mechanism in place with designated officers to offer remedies. Where we are unable to resolve the complaint amicably, we escalate the complaints to Commission of Administrative Justice (CAJ). All county departments have developed Citizen's Service Delivery Charters which are displayed prominently at the points of service delivery. Regular follow up is carried out to check on the conformance with the commitments in the charter.

5. Community Engagements

The county government of Busia focuses on Socially Inclusive Development (SID) where we engage with our communities from inception, planning, design, implementation, closure and monitoring and evaluation of the project's impacts. The county has a robust public participation/civic education strategy with a public participation and civic education Act. The County also plans to engage beyond the budget process through ward cultural activities across the county. Through the ward fund, sporting tournaments have been supported countywide which have promoted talent search and peace building efforts among the communities. PLWDs have also been incorporated through procurement and distribution of devices like wheel chairs and hearing aids. Select community groups have received cash grants to support women and youth groups in socio-economic empowerment.

7. Management discussion Analysis

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

It is my pleasure to present the County Government of Busia (Executive) annual report and financial statements for the year ended 30th June, 2025. The financial statements give a report on the operational and financial performance of the organization for the last 3years.

Busia County key investment decisions

Busia County has implemented various key programs, projects, and investment decisions aimed at improving the socio-economic status of its residents.

Here are some notable initiatives:

- **Agricultural Development Programs**

Crop Intensification Projects: Initiatives to promote high-yield crop varieties and sustainable farming practices among local farmers.

Irrigation Schemes: Ongoing projects to develop irrigation infrastructure to mitigate the impacts of climate variability on agriculture.

- **Infrastructure Development**

Road Rehabilitation and Construction: Projects aimed at improving road networks, including upgrading rural roads to enhance access to markets and services.

Market Development: Establishment of modern market facilities to support local traders and improve the distribution of agricultural products.

- **Health Sector Improvements**

Healthcare Facility Upgrades: Investment in upgrading hospitals and health centers to enhance service delivery, particularly maternal and child health services.

Community Health Programs: Ongoing initiatives to strengthen community health systems and promote preventive healthcare measures.

- **Education and Vocational Training**

Vocational Training Centers: Establishment of centers to offer skills training in various trades, helping to reduce unemployment among the youth.

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Scholarship Programs: Initiatives to provide financial assistance to needy students, ensuring access to quality education.

- Water and Sanitation Projects

Water Supply Initiatives: Investment in water supply projects to provide clean drinking water to both urban and rural areas.

Sanitation Improvement Programs: Programs aimed at enhancing sanitation facilities in schools and communities to promote public health.

- Economic Empowerment Programs

Women and Youth Empowerment: Programs focused on empowering women and youth through entrepreneurship training and access to micro-financing.

Small and Medium Enterprises (SME) Support: Initiatives to provide support for local SMEs through capacity building and access to markets.

- Tourism Development

Promotion of Cultural Heritage Sites: Efforts to develop and promote local tourist attractions, including cultural festivals and natural sites.

Infrastructure for Tourism: Investments in facilities such as lodges and visitor centers to enhance the tourism experience.

- Environmental Conservation

Forestry and Reforestation Projects: Initiatives aimed at conserving local forests and promoting tree planting to combat deforestation.

Waste Management Programs: Ongoing projects to improve waste management systems in urban areas.

Conclusion

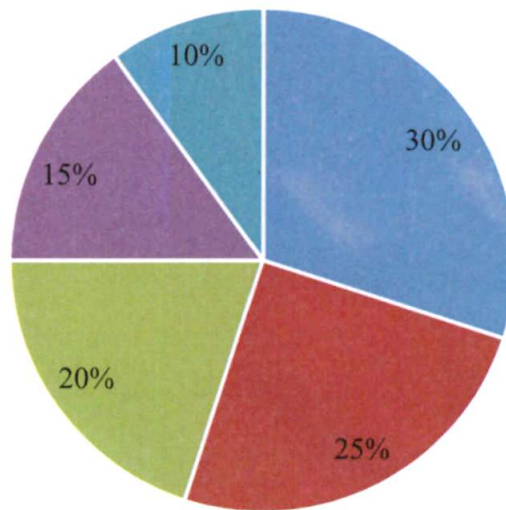
These programs and projects reflect Busia County's commitment to addressing the needs of its residents while promoting sustainable development. Continued collaboration with stakeholders, including local communities, NGOs, and the private sector, will be essential for the success of these initiatives.

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Pie Chart for Sector Investment Distribution

Description	Percentage
Agriculture	30%
Infrastructure	25%
Health	20%
Education	15%
Economic Empowerment	10%

Sector Investment distribution



■ Agriculture ■ Infrastructure ■ Health ■ Education ■ Economic Empowerment

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Finance medium term achievement for the past three years.

S/NO	Programme Name	Objective	Key Outputs	Output Targets (Mid-term Period)		Remarks
				Planned	Achieved	
1	Public Financial Management	Improved public Financial Management	Amount in own source revenue	828	854M	Revenue increased due to automation
			Amount of Pending bills	1020	2024	Late disbursement of funds
			Absorption rate	85%	64%	As per the programme and sub program absorption rate
			Status of external Audit report	Unqualified	Qualified	Qualified report maintained for the executive during the period under review
			Score on open budget index	70%	100%	All budget documents are publicized in the website
2	Economic Policy and Planning	Improved Economic Policy formulation, planning and M&E	% of proposals that reflect in subsequent plan	85	100%	Represents the ratio of development budget to actual plans
			Project implementation rate	60%	64%	
			Annual statistics abstract produced	3	0	CSA 2024 was partially done; Data collection tools prepared and data collectors trained
3	ICT	Increased access to ICT services	% of automated county services	70	80	Achieved

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Table 1.2: Analysis of County Resources Requirement versus Allocation by Department /Sector						
DEPARTMENT	Programme	Sub-programme	Actual Allocation (Kshs)	Actual Expenditure (Kshs)	Variance (Kshs)	Absorption Rate (% Total Expenditure to Approved Estimates)
Agriculture, Livestock and Fisheries(2022/2023)	CP 1: General Administration and support services	CSP 1.1: Administrative support service	274,935,865	270,732,251	4,203,614	98%
	CP 2: Land use and management	CSP 2.1: Agricultural mechanization	14,582,112	14,193,501	388,611	97%
	CP 3: Crop production and Management	CSP 3.1: Input support services	4,397,440	-	4,397,440	0%
		CSP 3.2: Crop development	10,400,000	3,999,872	6,400,128	38%
		CSP 3.3: Crop protection	7,198,880	-	7,198,880	0%
	CP 4: Agricultural Training and Extension Services	CSP 4.1: Agriculture extension services	-	-	-	0%
		CSP 4.2: Agricultural Training services	74,309,217	50,859,175	23,450,042	68%
	CP 5: Kenya Climate SMART Agriculture program	CSP 5.1: Kenya Climate SMART	654,710,461	283,798,546	370,911,916	43%
	CP 6: Agribusiness and agricultural Value chain Development	CSP 6.1: Value addition	73,000,000	-	73,000,000	0%

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	CP 7: Agricultural Financial and Investment services	CSP 7.1: Agriculture development fund	5,000,000	-	5,000,000	0%
	CP 8: Fisheries and Aquaculture Resource Development	CSP 8.1: Aquaculture development	17,241,598	12,484,888	4,756,710	72%
		CSP 8.2: Fisheries training infrastructure development	20,999,935	-	20,999,935	0%
	CP 9: Livestock Production Development	CSP 9.1: Livestock production improvement	5,058,555	-	5,058,555	0%
		CSP 9.2: Livestock Extension	-	-	-	0%
	CP 10: Veterinary health services	CSP 10.1: Veterinary Disease control	25,971,303	2,564,886	23,406,417	10%
		CSP 10.2: AI services	3,823,600	-	3,823,600	0%
		CSP 10.3: Meat inspection services	8,799,886	-	8,799,886	0%
		CSP 10.4: Veterinary Extension	2,000,000	-	2,000,000	0%
	CP 11: Other projects	CSP 11.1: Other Development projects	174,251,558	172,142,815	2,108,743	99%
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness(2023/2024)	CP 1: General Administration and support services	CSP 1.1: Administrative support service	280,129,929	280,129,929	-	100%
	CP 2: Land use and Management	CSP 2.1: Agricultural Land Use and Mechanization	47,896,313	21,593,226	26,303,087	45%

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	CP 3: Crop production and management	CSP 3.1 Agriculture Input Support Services	128,331,384	127,760,661	570,723	100%
		CSP 3.2: Crop diversification and development	17,843,386	17,776,710	66,676	100%
		CSP 3.3: Crop protection	1,998,880	1,866,690	132,190	93%
		CSP 3.4: Multisectoral Nutrition Improvement	2,000,000	1,999,275	725	100%
		CSP 3.5: Kenya Climate Smart(KCSAP)	120,055,215	37,865,744	82,189,471	32%
		CSP 3.6: National Agricultural Value Chain Development Project	322,192,729	253,140,976	69,051,753	79%
	CP 4: Agricultural Training and Extension Services	CSP 4.1: Agriculture Extension Services	-	-	-	0%
		CSP 4.2: ATC Infrastructure Development	5,061,350	5,061,350	-	100%
	CP 5: Fisheries and Blue Economy Development	CSP 5.1: Aquaculture development	52,385,370	34,008,405	18,376,965	65%
		CSP 5.2: Fisheries Input Services	16,786,602	15,886,175	900,427	95%
		CSP 5.3: Fisheries Extension Services	15,295,196	14,970,825	324,371	98%

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	CP 6: Livestock Production and Marketing	CSP 6.1: Dairy Cattle Development	12,777,375	12,734,740	42,635	100%
		CSP 6.2: Dairy Products Value Addition and Processing	1,500,000	512,295	987,705	34%
		CSP 6.3: Agriculture Development	1,500,000	499,966	1,000,034	33%
		CSP 6.4: Kenya Livestock Commercialization Project(KeLCOP)	34,099,931	16,095,837	18,004,094	47%
		CSP 6.5: Livestock Input Access	8,865,833	8,418,153	447,680	95%
		CSP 6.6: Pasture and Fodder Management	12,350,000	11,706,865	643,135	95%
	CP 7: Veterinary Services	CSP 7.1: Veterinary Disease Control	19,986,979	19,796,302	190,677	99%
		CSP 7.2: Vector Control	14,332,805	14,030,076	302,729	98%
		CSP 7.3: Veterinary Laboratory Services	1,319,920	1,299,300	20,620	98%
		CSP 7.4: Meat Inpection Services	8,000,000	7,909,740	90,260	99%
		CSP 7.5: Leather Development	2,000,000	1,620,000	380,000	81%

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		CSP 7.6: Artificial Insemination(AI)	9,000,000	8,743,741	256,259	97%
		CSP 7.7: Veterinary Extension Support	10,000,000	9,825,231	174,769	98%
Agriculture, Livestock and Fisheries(2024/2025)	CP 1: General Administration and support services	CSP 1.1: Administrative support service	281,770,906	189,982,182	91,788,724	67%
	CP 2: Ward Economic Revitalization Programme	CSP 2.1: Production, Productivity and Profitability	242,100,000	42,663,229	199,436,771	18%
		CSP 2.2: Market Development	32,000,000	23,233,914	8,766,086	73%
		CSP 2.3: Farm Resource Organization and Management	9,000,000	-	9,000,000	0%
		CSP 2.4: National Agricultural Value Chain Development Project (NAVCDP)	250,000,000	47,414,570	202,585,430	19%
		CSP 2.5: Kenya Livestock Commercialization Project (KeLCoP)	95,000,000	64,502,404	30,497,596	68%
		CSP 2.6: Aquaculture Business Development Projects	23,436,465	-	23,436,465	0%

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		CSP 2.7: Kenya Agriculture Business Development Programme (KABDP)	38,500,000	-	38,500,000	0%
Trade, Investment, Industry and Cooperatives(2022/2023)	CP 12: General Administration and support services	CSP 12.1: Administrative support service	85,980,548	85,165,583	814,965	99%
	CP 13: Trade Development	CSP 13.1: Busia county trade development fund	-	-	-	0%
		CSP 13.2: Market modernization and development	196,109,112	105,745,646	90,363,466	54%
	CP 14: Fair Trade practices	CSP 14.1: Weights and measures.	3,000,000	-	3,000,000	0%
	CP 15: Cooperative development	CSP 15.1: Busia county cooperative enterprise development fund	8,000,000	8,000,000	-	100%
	CP 16: Other projects	CSP 16.1: Other Development projects	17,245,880	10,961,633	6,284,247	64%
Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprise(SME)(2023/2024)	CP 8: General Administration and support services	CSP 8.1: Administrative support service	96,211,578	96,211,578	-	100%
	CP 9: Trade Development and Investment	CSP 9.1: MSME Promotion	4,000,000	-	4,000,000	0%
		CSP 9.2: Market Modernization and Development	130,697,995	33,568,708	97,129,287	26%

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	CP 10: Fair Trade practices	CSP 10.1: Weighing and measuring equipment verification	6,995,000	-	6,995,000	0%
	CP 11: Industrialization	CSP 11.1: Industrial Development	250,000,000	118,170,777	131,829,223	47%
	CP 12: Cooperative Business Development	CSP 12.1: Cooperative Development	8,600,000	5,500,000	3,100,000	64%
	CP 13: Alcoholic Drinks and Drug Abuse Control	CSP 13.1: Liquor Regulation, Licensing and Infrastructure Development	5,000,000	-	5,000,000	0%
Trade, Investment, Industry and Cooperatives (2024/2025)	CP 3: General Administration and support services	CSP 3.1: Administrative support service	83,356,894	27,669,994	55,686,900	33%
	CP 4: Trade Development and Investment	CSP 4.1: MSME Promotion	3,000,000	-	3,000,000	0%
		CSP 4.2: Market modernization and development	53,120,000	1,791,143	51,328,857	3%
	CP 5: Fair Trade practices	CSP 5.1: Weights and measures.	5,000,000	2,500,000	2,500,000	50%
	CP 6: Cooperative development	CSP 6.1: Cooperative development	38,500,000	64,698,755	26,198,755	168%
		CSP 6.2: Cotton value addition	10,000,000		10,000,000	0%

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Education and Vocational Training(2022/2023)	CP 17: General Administration and support services	CSP 17.1: Administrative support service	622,835,677	617,836,897	4,998,780	99%
	CP 18: Early Childhood Development Education (Basic Education)	CSP 18.1: Improvement of infrastructure in E.C.D.E Centres	-	-	-	0%
		CSP 18.2: E.C.D.E Capitation	8,806,048	-	8,806,048	0%
	CP 19: Technical/vocational training development	CSP 19.1: Infrastructure development	17,229,850	-	17,229,850	0%
	CP 20: Education support	CSP 20.1: Education support scheme	2,139,336	-	2,139,336	0%
	CP 21: Other projects	CSP 21.1: Other Development projects	25,673,514	13,491,401	12,182,113	53%
Education and Industrial Skills Development(2023/2024)	CP 14: General Administration and support services	CSP 14.1: Administrative support service	715,047,533	704,747,529	10,300,004	99%
	CP 15: Early Childhood Development Education	CSP 15.1: E.C.D.E Infrastructure Development	10,600,000	2,369,390	8,230,610	22%
		CSP 15.2: E.C.D.E Learning Materials	9,400,000	6,016,194	3,383,806	64%
	CP 16: Vocational Training Development	CSP 16.1: Infrastructure development	42,500,000	14,358,174	28,141,826	34%
	CP 17: Education support	CSP 17.1: Education support scheme	839,336	-	839,336	0%

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Education and Vocational Training(2024/2025)	CP 7: General Administration and support services	CSP 7.1: Administrative support service	721,344,017	323,014,771	398,329,246	45%
	CP 8: Early Childhood Development Education	CSP 8.1: ECDE Infrastructure Development	33,100,000	-	33,100,000	0%
		CSP 8.2: ECDE Learning Materials	3,540,000	-	3,540,000	0%
		CSP 8.3: Inclusive education for Learners with disability	5,000,000	-	5,000,000	0%
	CP 9: Vocational Training Development	CSP 9.1: VTCs Infrastructure Development	72,400,000	-	72,400,000	0%
Finance and Economic planning (2022/2023)	CP 22: General Administration and support services	CSP 22.1: Administrative support service	894,957,722	891,699,246	3,258,476	100%
	CP 23: Financial management control and development	CSP 23.1: Revenue generation services	60,397,425	1,665,952	58,731,473	3%
	CP 24: Infrastructure Development	CSP 24.1: Construction and Renovation	-	-	-	0%
		CSP 24.2: ICT Support services	8,361,500	-	8,361,500	0%
	CP 25: Other projects	CSP 25.1: Other Development projects	5,999,895	-	5,999,895	0%
County Treasury and Economic Planning (2023/2024)	CP 18: General Administration and support services	CSP 18.1: Administrative support service	659,195,451	651,819,126	7,376,325	99%

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	CP 19: Public Financial Management	CSP 23.1: Revenue Mobilization	72,919,656	63,571,775	9,347,881	87%
	CP 20: Economic Policy and Planning	CSP 20.1: Statistics	6,000,000	-	6,000,000	0%
Finance and Economic planning (2024/2025)	CP 10: General Administration and support services	CSP 10.1: Administrative support service	736,223,114	662,109,788	74,113,326	90%
	CP 11: Public Financial Management	CSP 11.1: Revenue mobilization	5,000,000	2,000,000	3,000,000	40%
	CP 12: Economic Policy and Planning	CSP 11.2: Statistics	4,000,000	-	4,000,000	0%
Sports, Culture and Social Services(2022/2023)	CP 26: General Administration and support services	CSP 26.1: Administrative support service	116,240,890	96,384,635	19,856,256	83%
	CP 27: Social services	CSP 27.1: infrastructural development	10,606,837	6,993,044	3,613,793	66%
	CP 28: Youth Empowerment and development	CSP 28.1 Equipping and Operationalization of youth empowerment	6,700,325	1,218,478	5,481,847	18%
	CP 29: Promotion and development of sports	CSP 29.1: Infrastructural development	5,000,000	-	5,000,000	0%
		CSP 29.2: sports promotion	11,474,200	4,263,793	7,210,407	37%
CP 30: Child care and protection	CSP 30.1: Rehabilitation and custody	3,251,181	-	3,251,181	0%	

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	CP 31: Promotion and development of local tourism in the county	CSP 31.1: Tourism development	-	-	-	0%
	CP 32: Alcoholic drinks and drugs control	CSP 32.1: Infrastructure development	-	-	-	0%
	CP 33: Other projects	CSP 33.1: Other Development projects	24,758,353	12,893,500	11,864,853	52%
Youth, Sports, Culture, Gender and Creative Arts(2023/2024)	CP 21: General Administration and support services	CSP 21.1: Administrative support service	149,252,295	149,252,295	-	100%
	CP 22: Cultural Promotion and Development	CSP 22.1: Cultural Promotion and Infrastructural Development	19,000,000	4,921,501	14,078,499	26%
	CP 23: Child Care, Right and Protection	CSP 23.1: Rehabilitation and Custody	8,000,000	-	8,000,000	0%
	CP 24: Youth Empowerment and Development	CSP 24.1: Youth Enterprise and Empowerment	1,000,000	992,127	7,873	99%
	CP 25: Promotion and Development of Sports	CSP 25.1: Sports Promotion and Infrastructural Development	8,026,968	4,085,343	3,941,625	51%

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	CP 26: Social Services and Development to Vulnerable	CSP 26.1: Social Support Services	8,698,760	-	8,698,760	0%
Sports, Culture and Social Services(2024/2025)	CP 13: General Administration and support services	CSP 13.1: Administrative support service	174,222,448	63,938,597	110,283,851	37%
	CP 14: Culture promotion and development of sports	CSP 14.1: Sports promotion and infrastructural development	30,300,000	-	30,300,000	0%
	CP 15: Youth Empowerment and Development	CSP 15.1 Youth Enterprise and Empowerment	2,000,000	-	2,000,000	0%
		CSP 15.2 Social support services	1,000,000	-	1,000,000	0%
	CP 16: Promotion and Development of Local Tourism in the County	CSP 16.1: Tourism Promotion and Structure Development	5,000,000	-	5,000,000	0%
	Infrastructure and Energy(2022/2023)	CP 34: General Administration and support services	CSP 34.1: Administrative support service	201,093,214	197,345,059	3,748,155
CP 35: Development and maintenance of roads		CSP 35.1: Routine maintenance of roads	78,763,123	54,117,323	24,645,800	69%
		CSP 35.2: Development of Roads	43,597,270	7,155,780	36,441,490	16%

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	CP 36: Building Infrastructure Development	CSP 36.1: Infrastructure Development	-	-	-	0%
	CP 37: Energy Development	CSP 37.1 Energy Services	2,400,000	-	2,400,000	0%
		CSP 37.1: Solar Energy Exploration	17,141,077	-	17,141,077	0%
	CP 38: Alternative Transport Infrastructure Development	CSP 38.1: Road safety campaign	637,345	-	637,345	0%
	CP 39: Other projects	CSP 39.1: Other Development projects	223,105,803	195,976,547	27,129,257	88%
Transport, Roads and Public Works(2023/2024)	CP 27: General Administration and support services	CSP 27.1: Administrative support service	247,588,102	247,588,102	-	100%
	CP 28: Road Network	CSP 28.1: Road Infrastructure Development	504,494,095	307,222,386	197,271,709	61%
	CP 29: Alternative Transport Infrastructure Development	CSP 29.1: Alternative Transport Development	3,000,000	2,355,779	644,221	79%
	CP 30: Building Infrastructure Development	CSP 30.1 Standardization of Construction Materials	11,000,000	9,384,386	1,615,614	85%
		CSP 30.2: Mechanical and Fabrication Workshop	6,000,000	4,246,042	1,753,958	71%

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Infrastructure and Energy(2024/2025)	CP 17: General Administration and support services	CSP 17.1: Administrative support service	157,697,446	45,510,884	112,186,561	29%
	CP 18: Road networks	CSP 18.1: Road Infrastructure Development	514,900,000	180,829,006	334,070,994	35%
	CP 19: Alternative Transport Infrastructure Development	CSP 19.1: Alternative Transport Development	5,000,000	-	5,000,000	0%
	CP 20: Building Infrastructure Development	CSP 20.1: Mechanical and Fabrication Workshop	9,700,000	-	9,700,000	0%
Public Service and Administration(2022/2023)	CP 40: General Administrative and support services	CSP 40.1: Administrative support services	501,566,256	466,235,548	35,330,708	93%
Public Service Management(2023/2024)	CP 31: General Administrative and support services	CSP 31.1: Administrative support services	512,469,929	507,483,433	4,986,496	99%
Public Service and Administration(2024/2025)	CP 21: General Administrative and support services	CSP 21.1: Administrative support services	581,267,482	193,043,241	388,224,241	33%
Lands, Housing and Urban Development(2022/2023)	CP 41: General Administrative and support services	CSP 41.1: Administrative support services	195,065,378	169,156,788	25,908,591	87%

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	CP 42: County Land Administration and planning	CSP 42.1: Land use planning	6,000,000	-	6,000,000	0%
	CP 43: Housing Development and Management	CSP 43.1: Housing Development	40,000,000	-	40,000,000	0%
	CP 44: Urban management and development control	CSP 44.1: Urban management	166,768,933	50,577,354	116,191,579	30%
		CSP 44.2: Urban Development	49,788,935	39,484,513	10,304,422	79%
	CP 45: Other projects	CSP 45.1: Other Development projects	1,500,000	225,000	1,275,000	15%
Lands, Housing and Urban Development(2023/2024)	CP 32: General Administrative and support services	CSP 32.1: Administrative support services	170,227,501	170,227,501	-	100%
	CP 33: Physical Planning and Land Use Management	CSP 33.1: Land Use Administration and Management	13,200,000	1,409,196	11,790,804	11%
	CP 34: Urban Management Services	CSP 34.1: Urban Management	5,000,000	-	5,000,000	0%
		CSP 34.2: Urban Infrastructure Development and Management	98,361,630	18,081,327	80,280,303	18%
	CP 35: Housing Development and Management	CSP 35.1: Housing Management	38,238,495	1,743,383	36,495,113	5%
		CSP 35.2: Housing Development	150,000	-	150,000	0%

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Lands, Housing and Urban Development(2024/2025)	CP 22: General Administrative and support services	CSP 22.1: Administrative support services	145,734,770	66,135,492	79,599,278	45%	
	CP 23: Physical Planning and Land Use Management	CSP 23.1: Land use Administration and Management	21,750,000	-	21,750,000	0%	
	CP 24: County Urban Management and Development	CSP 24.1: Urban Management		21,000,000	-	21,000,000	0%
		CSP 24.1: Urban Infrastructure Development and Management		7,500,000	-	7,500,000	0%
	CP 25: Housing Development and Management	CSP 25.1: Housing Management		24,000,000	-	24,000,000	0%
Water, Irrigation, Environment and Natural Resources(2022/2023)	CP 46: General Administrative and support services	CSP 46.1: Administrative support services	197,004,987	155,122,809	41,882,177	79%	
	CP 47: Water supply services	CSP 47.1: Urban water supply and sewerage		37,979,094	8,192,448	29,786,646	22%
		CSP 47.2: Rural water supply		38,872,743	-	38,872,743	0%
	CP 48: Environmental management and protection	CSP 48.1 Environmental management		9,974,500	-	9,974,500	0%
	CP 49: Small holder irrigation and drainage	CSP 49.1: Irrigation infrastructure development		7,000,000	-	7,000,000	0%

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	CP 50: Forest development and management	CSP 50.1: Rehabilitation and Restoration degraded landscape	8,533,103	-	8,533,103	0%
	CP 51: Climate Change Fund	CSP 51.1: Financing Locally-Led Climate Action Program(FLLOCA) - County contribution	55,000,000	18,166,114	36,833,886	33%
		CSP 51.2: Financing Locally-Led Climate Action Program(FLLOCA)	125,000,000	-	125,000,000	0%
	CP 52: Other projects	CSP 52.1: Other Development projects	117,716,410	58,443,696	59,272,713	50%
Water, Environment, Irrigation, Natural Resources and Climate Change(2023/2024)	CP 36: General Administrative and support services	CSP 36.1: Administrative support services	161,899,790	161,899,790	-	100%
	CP 47: Water supply services	CSP 37.1: Urban Water Infrastructure Development	18,998,385	7,680,442	11,317,943	40%
		CSP 37.2: Rural Water Infrastructure Development	201,644,823	110,854,307	90,790,516	55%
		CSP 37.3: Operations and Maintenance of Water Systems	26,400,000	9,026,895	17,373,105	34%
	CP 38: Forestry Development	CSP 38.1: Afforestation and Agro-forestation	15,399,974	8,337,459	7,062,515	54%

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		CSP 38.2: Catchment and Water Shed Conversation	7,371,195	1,733,581	5,637,614	24%
	CP 39: Climate Change Mitigation and Adaptation	CSP 39.1: Climate Change Mitigation and Resilience	274,362,903	110,188,999	164,173,904	40%
	CP 40: Irrigation and Land Reclamation Services	CSP 40.1: Development of Irrigation Infrastructure	8,648,809	-	8,648,809	0%
	CP 41: Energy Development	CSP 41.1: Rural Electrification	51,700,000	50,869,990	830,010	98%
		CSP 41.2: Installation and Miantenance of Solar and Electrical Installation	61,988,487	13,885,361	48,103,126	22%
Water, Irrigation, Environment and Natural Resources(2024/2025)	CP 26: General Administrative and support services	CSP 26.1: Administrative support services	136,125,655	20,662,116	115,463,539	15%
	CP 27: Water supply	CSP 27.1: Urban Water Infrastructure Development	20,000,000	-	20,000,000	0%
		CSP 27.2: Rural Water Infrastructure Development	210,950,000	8,011,932	202,938,068	4%
	CP 28: Environmental	CSP 28.1 Afforestation and Agro-forestry	5,000,000	-	5,000,000	0%

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	Conservation and Management	CSP 28.1: Catchment and Water shed Conservation	6,600,000	-	6,600,000	0%
	CP 29: Forest development and management	CSP 29.1: Rehabilitation and Restoration degraded landscape	-	-	-	0%
	CP 30: Climate Change Mitigation and Adaptation	CSP 30.1: Climate Change Mitigation and Resilience	486,101,083	5,328,697	480,772,386	1%
	CP 31: Irrigation and Land Reclamation Services	CP 31.1: Development of Irrigation Infrastructure	5,000,000	-	5,000,000	0%
	CP 31: Irrigation and Land Reclamation Services	CP 31.2: Irrigation Farmer and Institution Support Service	2,000,000	-	2,000,000	0%
	CP 32: Energy Development	CP 32.1: Rural Electrification	36,900,000		36,900,000	0%
		CP 32.2: Renewable Energy	13,500,000		13,500,000	0%
Health and sanitation(2022/2023)	CP 53: General Administration and support services	CSP 53.1: Administrative support service	2,021,267,514	1,989,215,533	32,051,981	98%
	CP 54: Curative Health Services	CSP 54.1: Infrastructure development	118,364,906	47,931,613	70,433,293	40%
		CSP 54.2: Hospital equipment	38,515,654	-	38,515,654	0%

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		CSP 54.3: Blood transfusion Services	-	-	-	0%
	CP 55: Preventive and Promotive Health Services	CSP 55.1: Infrastructure development	56,837,966	-	56,837,966	0%
		CSP 55.2: Lower level hospital equipment	24,044,650	-	24,044,650	0%
		CSP 55.3: Preventive Services	-	-	-	0%
		CSP 55.4: Health promotion unit	143,358,107	21,867,580	121,490,527	15%
	CP 56: Other projects	CSP 56.1: Other Development projects	15,581,676	-	15,581,676	0%
Health Services and Sanitation(2023/2024)	CP 42: General Administration and support services	CSP 42.1: Administrative support service	2,372,289,114	2,372,289,114	-	100%
	CP 43: Curative and Rehabilitative Services	CSP 43.1: Diagnostic Services in Higher Level Facilities	18,000,000	-	18,000,000	0%
		CSP 43.2: Mental Health Services	-	-	-	0%
		CSP 43.3: Infrastructure Development at Tier 3 Facilities	202,068,376	60,112,113	141,956,263	30%
	CP 44: Preventive and Promotive Health Services	CSP 44.1: Sanitation and Hygiene	6,000,000	5,598,090	401,910	93%
		CSP 44.2: HIV/AIDS TB and Malaria	6,000,000	-	6,000,000	0%
		CSP 44.3: Environmental Health	-	-	-	0%

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		CSP 44.4: Primary Health Care	-	-	-	0%
		CSP 44.5: Nutrition	38,466,970	37,818,794	648,176	98%
		CSP 44.6: RMNCAH	2,000,000	1,974,332	25,668	99%
		CSP 44.7: Infrastructure Development at Tier 2 Facilities	119,877,878	6,702,174	113,175,705	6%
		CSP 44.8: Lower Level Hospital Equipment	15,099,950	14,919,952	179,998	99%
Health and sanitation(2024/2025)	CP 33: General Administration and support services	CSP 33.1: Administrative support service	2,051,873,318	741,354,051	1,310,519,268	36%
	CP 34: Curative and Rehabilitative Services	CSP 34.1: Ambulance and Referral Services	25,000,000	10,573,314	14,426,686	42%
		CSP 34.2: Infrastructure development at tier 3 facilities	191,000,000	5,208,124	185,791,876	3%
		CSP 34.3: Higher Level Hospital Equipment	25,000,000	9,871,731	15,128,269	39%
	CP 35: Preventive and Promotive Health Services	CSP 35.1: Infrastructure development at tier 2	132,900,000	14,268,979	118,631,021	11%
		CSP 35.2: Lower level hospital equipment	4,400,000	-	4,400,000	0%

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County Public Service Board(2022/2023)	CP 57: General Administration and support services	CSP 57.1: Administrative support service	100,702,145	73,635,562	27,066,583	73%
County Public Service Board(2023/2024)	CP 45: General Administration and support services	CSP 45.1: Administrative support service	100,769,619	100,769,619	-	100%
County Public Service Board(2024/2025)	CP 38: General Administration and support services	CSP 38.1: Administrative support service	119,308,935	39,996,209	79,312,726	34%
County Law Office(2023/2024)	CP 46: General Administration and support services	CSP 46.1: Administrative support service	85,751,725	85,751,725	-	100%
County Attorney(2024/2025)	CP 41: General Administration and support services	CSP 41.1: Administrative support service	85,489,885	9,289,209	76,200,676	11%
Strategic Partnership & Digital Economy(2023/2024)	CP 47: General Administration and support services	CSP 47.1: Administrative support service	52,076,677	52,076,677	-	100%
	CP 48: Information Communication Technology	CSP 48.1: Infrastructure	10,000,000	9,027,070	972,930	90%
Strategic Partnerships and Digital Economy(2024/2025)	CP 36: General Administration and support services	CSP 36.1: Administrative support service	48,076,677	5,092,116	42,984,562	11%

County Government of Busia
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For the financial year ended 30th June, 2025.

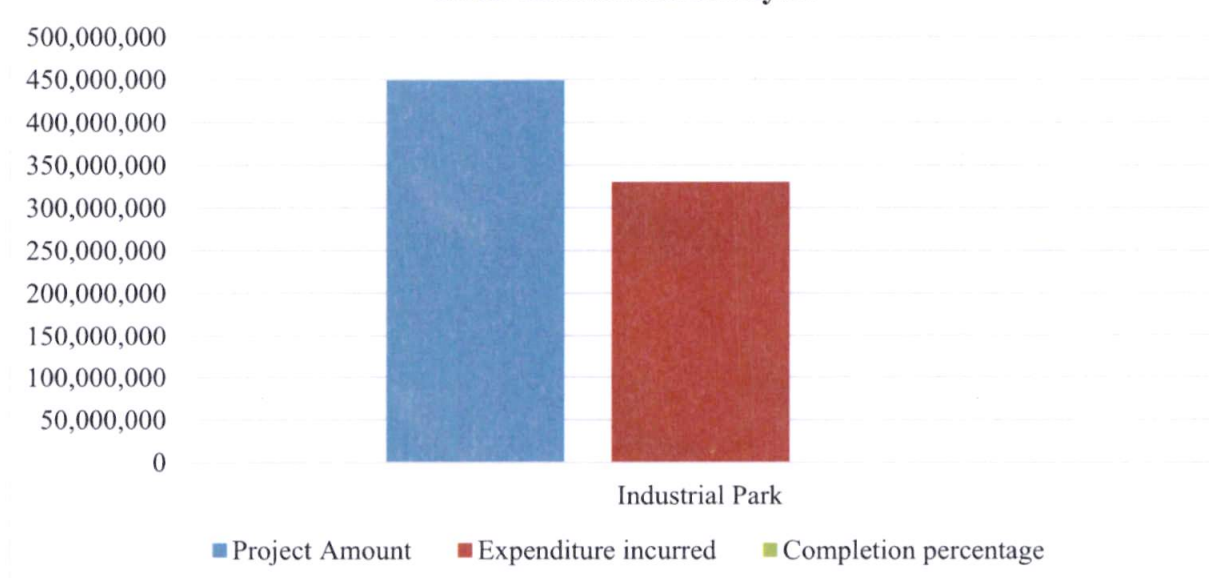
	CP 37: Information Communication Technology	CSP 37.1: ICT	6,000,000	-	6,000,000	0%
Governorship(2022/2023)	CP 58: General Administration and support services	CSP 58.1: Administrative support service	481,759,255	336,537,473	145,221,782	70%
	CP 59: Disaster Risk Management	CSP 59.1: Disaster preparedness	20,550,000	7,586,734	12,963,266	37%
	CP 60: Information Dissemination and Knowledge Management	CSP 60.1: Communication Services	5,141,000	1,298,500	3,842,500	25%
	CP 61: ICT support Services	CSP 61.1: ICT Services	-	-	-	0%
	CP 62: Other projects	CSP 62.1: Other Development projects	4,605,345	34,483	4,570,862	1%
	Governorship(2023/2024)	CP 49: General Administration and support services	CSP 49.1: Administrative support service	354,157,435	354,157,435	-
CP 50: Disaster Risk Management		CSP 50.1: Disaster preparedness	43,580,175	43,399,935	180,241	100%
Governorship(2024/2025)	CP 39: General Administration and support services	CSP 39.1: Administrative support service	296,330,901	114,434,875	181,896,026	39%
	CP 40: Disaster Risk Management	CSP 40.1: Disaster preparedness	28,000,000	-	28,000,000	0%
	Total Expenditure		26,270,680,894	17,220,183,640	9,050,497,254	66%

**County Government of Busia
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For the financial year ended 30th June, 2025.**

County Aggregated Industrial Park (CAIP) investment analysis

Description	Project Amount	Expenditure incurred	Completion percentage
Industrial Park	448,960,875	330,156,884	74%

CAIP Investment Analysis



Busia County Government compliance with statutory requirements.

Busia County Government has made strides in complying with the Public Sector Accounting Standards Board (PSASB) guidelines, the Public Finance Management (PFM) Act of 2015, and the Constitution of Kenya. Here’s an overview of how the county government aligns its operations with these frameworks:

- Adherence to PSASB Standards

Implementation of Accounting Standards: The county has adopted PSASB guidelines to ensure its financial statements are prepared according to established public sector accounting standards. This enhances the reliability and comparability of financial information.

Training and Capacity Building: Continuous training programs for finance staff ensure that they are well-versed in the latest accounting standards and practices, improving the quality of financial reporting.

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- Compliance with the PFM Act, 2015

Budget Preparation and Execution: Busia County prepares its annual budget in accordance with the PFM Act, ensuring that it is realistic, inclusive, and reflects the priorities of its residents. The budget is subjected to public participation, allowing citizens to voice their needs and expectations.

Timely Financial Reporting: The county regularly submits financial reports, including quarterly and annual financial statements, to relevant oversight bodies, thereby promoting transparency and accountability.

Establishment of Internal Controls: The county has put in place robust internal control mechanisms to safeguard public funds and ensure they are used for intended purposes. This includes regular audits and compliance checks.

- Integration with the Constitution of Kenya

Promotion of Public Participation: In line with constitutional mandates, the county government actively engages citizens in its budgeting processes, fostering an inclusive approach to governance.

Devolution Principles: The county operates within the devolution framework, ensuring that resources are allocated to meet local needs effectively. This enhances service delivery at the grassroots level.

Upholding Accountability and Integrity: The county government has established ethical guidelines and accountability frameworks, ensuring that public officials act in the public interest and maintain high standards of integrity.

Challenges and Opportunities for Improvement

Resource Limitations: Despite progress, the county faces challenges such as limited financial resources, which affects the full implementation of accounting standards and PFM requirements.

Capacity Gaps: Ongoing capacity-building initiatives are essential to equip staff with the necessary skills to navigate complex financial regulations and enhance compliance.

Conclusion

Busia County Government is committed to aligning its operations with the PSASB, PFM Act, and the Constitution of Kenya. Through continuous improvement in financial management practices and active public participation, the county aims to enhance transparency, accountability, and overall governance for the benefit of its citizens.

**County Government of Busia
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Major risks facing the organization.

Busia County, like many regions, faces various risks that impact its governance and development. Here are some major risks:

- **Economic Risks**

Dependency on Agriculture: A heavy reliance on agriculture makes the county vulnerable to climate change, droughts, and pests.

Limited Job Opportunities: High unemployment rates can lead to increased poverty and social unrest.

- **Environmental Risks**

Climate Change: Changes in weather patterns affects food security and water availability.

Natural Disasters: Flooding, especially in low-lying areas, can damage infrastructure and displace communities. During heavy rains the county experience floods in Budalangi and Machakusi in Teso South Subcounty.

- **Health Risks**

Disease Outbreaks: Vulnerability to diseases such as malaria and cholera, exacerbated by poor sanitation and health services.

Healthcare Accessibility: Limited access to quality healthcare services impacts community health.

- **Infrastructure Risks**

Poor Transport Networks: Inadequate roads and transport systems limits access to markets and services.

Inadequate Energy Supply: Limited access to electricity and power outage hampers industrial growth and quality of life.

- **Social Risks**

Youth Unemployment: A growing youth population without adequate employment opportunities leads to crime and unrest. An example of the crime groups is the Jobless group in Busia.

Education Access: Insufficient educational facilities and resources limits human capital development.

- **Technological Risks**

Digital Divide: Limited access to technology and the internet hinders economic growth and education.

**County Government of Busia
Annual Report and Financial Statement
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Cybersecurity Threats: Increasing reliance on digital systems makes the county vulnerable to cyber-attacks.

Conclusion

Addressing these risks requires comprehensive strategies that encompass economic diversification, environmental conservation, health improvements, and infrastructure development, alongside fostering good governance and community engagement.

Material arrears in statutory and other financial obligations.

Busia County's material arrears in statutory and other financial obligations pose significant challenges to its governance and development.

Here are some key areas where these arrears may occur:

- Salaries and Wages

Delays in the payment of salaries to county employees, including teachers, health workers, and other staff, leads to low morale and reduced service delivery.

- Pension Contributions

Arrears in pension contributions for employees and former employees create financial liabilities and affect retirees' livelihoods.

- Supplier Payments

Outstanding payments to suppliers for goods and services strains relationships and impact the availability of essential services.

- Statutory Deductions

Arrears in statutory deductions, such as taxes and social security contributions, leads to legal penalties and increased scrutiny from regulatory bodies.

- Development Projects

Delays in funding for ongoing development projects halts progress and lead to cost overruns.

- Health and Education Funding

Inadequate funding for health and education sectors compromises service delivery and community well-being.

- Infrastructure Maintenance

Lack of funds for infrastructure maintenance leads to deterioration of roads, public facilities, and other essential services.

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Conclusion

Addressing these material arrears, the County government requires improvement in County own source revenue and timely disbursement of exchequer releases from the National Treasury.

Review of the economy and sector

Busia County, located in the western region of Kenya, has a diverse economy characterized by several key sectors. Here's an overview of the county's economy and its main sectors:

Overview

- **Agriculture:**

Agriculture is the backbone of Busia's economy, employing a significant portion of the population. Key crops include maize, sugarcane, cassava and beans. The region benefits from fertile land and favourable climatic conditions.

Livestock farming is also common, with cattle, goats, and poultry being the primary livestock.

- **Trade and Commerce:**

The county serves as a commercial hub due to its strategic location near the border with Uganda.

Cross-border trade significantly contributes to the local economy.

Numerous markets and small-scale businesses thrive, bolstered by the influx of goods from neighbouring countries.

- **Fisheries:**

With proximity to Lake Victoria, the fishing industry plays a vital role. Fish, particularly Nile perch and tilapia, are crucial for both local consumption and export.

The sector faces challenges, including overfishing and environmental degradation.

- **Tourism:**

Although not as developed as other regions, Busia has potential for eco-tourism and cultural tourism, with attractions such as natural landscapes and cultural heritage sites (Kakapel in Teso North Sub County).

Efforts are ongoing to enhance tourism infrastructure and promote local attractions.

- **Manufacturing:**

The manufacturing sector is relatively underdeveloped but includes processing industries, particularly in sugar and food production.

There are opportunities for growth in value-added manufacturing, which could diversify the economy.

County Government of Busia
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- **Infrastructure Development:**

Infrastructure improvements, including roads and transport systems, are critical for economic growth. Ongoing projects aim to enhance connectivity both within the county and with neighbouring regions.

Access to reliable electricity and water supply remains a challenge in some areas.

Challenges

- **Poverty and Unemployment:** Despite its resources, Busia faces high poverty levels and unemployment, particularly among the youth.
- **Climate Change:** Agriculture is vulnerable to climate variations, impacting productivity and food security.

Conclusion

Busia County has a rich economic potential driven by agriculture, trade, and natural resources. With strategic investments in infrastructure, education, and sustainable practices, the county enhances its economic resilience and improve the quality of life for its residents.

Future developments

The future development of Busia County can be envisioned through strategic initiatives aimed at enhancing economic growth, social welfare, and infrastructure.

Here are some key areas to focus on:

- **Agricultural Innovation**

Modern Farming Techniques: Promote the adoption of modern agricultural practices and technologies, including irrigation, organic farming, and agro-processing to increase productivity.

Value Addition: Encourage the establishment of agro-processing industries to add value to local agricultural products, creating jobs and boosting the local economy.

- **Infrastructure Development**

Transport Networks: Improve road networks and transportation systems to facilitate trade and access to markets, particularly for agricultural products and cross-border trade.

Utilities Expansion: Invest in reliable electricity and water supply systems to support both households and businesses, enhancing overall quality of life.

- **Trade and Commerce Enhancement**

Cross-Border Trade: Strengthen trade relations with Uganda and other neighboring countries by improving customs processes and market access.

**County Government of Busia
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Market Development: Establish modern market facilities that can accommodate a growing number of traders and improve the shopping experience for consumers.

- Education and Skills Development

Vocational Training: Invest in vocational and technical training centers to equip the youth with relevant skills for various sectors, including agriculture, manufacturing, and services.

Educational Programs: Enhance educational programs to improve literacy rates and promote entrepreneurship among young people.

- Tourism Promotion

Eco-Tourism Initiatives: Develop eco-tourism projects that highlight the region's natural beauty and cultural heritage, attracting both local and international tourists.

Infrastructure for Tourism: Improve facilities such as hotels, lodges, and recreational areas to support the burgeoning tourism sector.

- Health and Social Services

Healthcare Access: Enhance healthcare facilities and services to ensure better health outcomes for residents, focusing on maternal and child health, as well as preventive care.

Social Support Programs: Implement programs aimed at reducing poverty, including support for vulnerable groups and initiatives for income-generating activities.

- Environmental Conservation

Sustainable Practices: Promote sustainable land use and conservation practices to protect natural resources, particularly in agriculture and fishing.

Climate Resilience: Develop strategies to mitigate the effects of climate change, ensuring food security and environmental sustainability.

- Governance and Community Engagement

Transparent Governance: Foster transparency and accountability in local governance to build trust and encourage community participation in development initiatives.

Conclusion

By focusing on these areas, Busia County will create a sustainable development framework that addresses current challenges and leverages its strengths. Collaborative efforts between the government, private sector, and communities will be essential for achieving these developmental goals.

**County Government of Busia
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8. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for County Treasury and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for County Treasury and Economic Planning accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for County Treasury and Economic Planning is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, and of its financial position as at that date.

The CEC member for County Treasury and Economic Planning further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

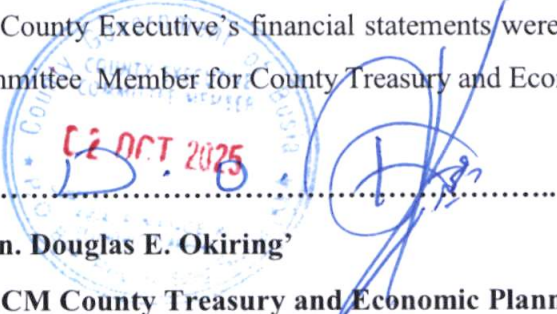
**County Government of Busia
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The CEC member for County Treasury and Economic Planning confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for County Treasury and Economic Planning confirms that the County Executive'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 Executive's financial statements were approved and signed by the County Executive Committee Member for County Treasury and Economic Planning on 2nd October, 2025.


.....
Hon. Douglas E. Okiring'
CECM County Treasury and Economic Planning
County Government of Busia

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Busia set out on pages 1 to 115, which comprise of the statement of financial

Report of the Auditor-General on County Executive of Busia for the year ended 30 June, 2025

position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Busia as at 30 June, 2025, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) including the transitional provisions permitted under IPSAS 33 and comply with the Public Finance Management Act, 2012, the County Governments Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Inaccuracy of the Financial Statements

1.1. The Statement of Financial Position

The statement of financial position reflects capital fund balance of Kshs.911,502,580 as at 30 June, 2025, while the statement of changes in net assets reflects Nil balance. Further, the statement reflects net assets negative balance of Kshs.151,303,261 as at 30 June, 2025, while the statement of changes in net assets reflects negative balance of Kshs.1,062,805,841 resulting to unexplained variance of Kshs.911,502,508.

1.2. The Statement of Changes in Net Assets

The statement of changes in net assets reflects net assets negative balance of Kshs.1,062,805,841 as at 30 June, 2025. The balance includes property, plant and equipment committed in IFMIS and not purchased amount of Kshs.911,502,580 disclosed under accumulated surplus/deficit. However, no satisfactory explanation was provided by Management on inclusion of this amount in the statement of changes in net assets for the year ended 30 June, 2025 and the analysis and supporting documents for the amount were not provided for audit review.

Further, the net assets balance includes an amount of Kshs.1,837,526,845 described as unbudgeted pending bills disclosed under accumulated surplus/deficit. However, no satisfactory explanation was provided by Management on inclusion of this amount in the statement of changes in net assets for the year ended 30 June, 2025.

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

2. Unsupported Payment of Staff Medical Insurance Cover

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects expenditure on use of goods and services amount of Kshs.2,497,206,343, which includes insurance payments amounting to Kshs.341,910,263. This includes amounts of Kshs.63,911,807 and Kshs.210,267,470 totalling Kshs.274,179,277 paid to two (2) insurance companies for provision of medical insurance for staff and dependents for a period of twelve (12) months. However, the total insurance amount paid was Kshs.274,179,277 against approved medical insurance budget of Kshs.254,832,345 resulting to unauthorized expenditure of Kshs.19,346,932.

Further, the County Government entered into an agreement with an insurance broker for provision of medical insurance at a contract sum of Kshs.216,855,295. A total of Kshs.210,267,470 had been paid to the brokerage firm as indicated above. However, Management did not provide details of the staff members, and dependents including the age, number of children per staff, medical cover for newly recruited staff, and list the approved hospitals and medical facilities under the scheme.

In the circumstances, the accuracy, completeness and propriety of insurance payments for staff medical cover of Kshs.19,346,932 could not be confirmed.

3. Unreconciled Grants and Transfers to County Funds

Review of the statement of financial performance and as disclosed in Notes 11(A) and 13(A) to the financial statements revealed transfer to other government entities amounts of Kshs.31,000,000 and other grants and subsidies of Kshs.918,444,774. However, confirmation of receipts by the respective County Funds revealed variances as summarized below:

- i. Note 11(A) to the financial statements indicates transfer to Busia County Education Support Scheme of Kshs.31,000,000, while the financial statements of Busia County Education Support Scheme indicate a corresponding receipt of Kshs.101,500,000 resulting in an unexplained and unreconciled variance of Kshs.70,500,000;
- ii. Note 13(A) to the financial statements indicates grants to small businesses, cooperatives and self-employed amount of Kshs.311,129,722, which includes transfer to Cooperative Enterprise Fund of Kshs.17,000,000. However, the financial statements of Kakamega County Cooperative Enterprise Fund reflect corresponding receipt of Kshs.5,500,000 resulting in an unexplained and unreconciled variance of Kshs.11,500,000;
- iii. Note 13(A) to the financial statements indicates transfer to climate change Fund of Kshs.243,716,679, while the financial statements of Busia County Climate Change Fund reflect a corresponding receipt of Kshs.216,356,863 resulting in an unexplained and unreconciled variance of Kshs.27,359,816.

In the circumstances, the accuracy and completeness of the respective transfers to County Funds could not be confirmed.

4. Unsupported Legal Expenses

The statement of financial performance and as disclosed in Note 10(A) to the financial statements reflects expenditure on use of goods and services amount of Kshs.2,497,206,343, which includes other operating expenses amounting to Kshs.575,667,276, which in turn includes legal expenses of Kshs.9,150,232. It was observed that during the period under review, the Department of County Attorney paid Kshs.9,150,232 to private legal firms representing the County Executive in various legal cases, providing legal consultancy services and payment to a firm that sued the County for breach of contract. However, the payments vouchers were not supported with relevant documentations such as initial itemized fee notes, amounts paid to date, outstanding balances per case, the cases being handled and status of those cases, evidence of court attendance, fees as per Advocates Remuneration Order, 2014, case files showing the value of each case to authenticate the payments, contract agreements, procurement records and stage of proceedings of each case.

Further, the County Government did not maintain legal matrix or the legal cases register and an ageing analysis of the cases to determine the period which cases were outstanding, amount relating to each case, and a request by the department and written approval of County Executive Committee to engage the services of the consultants or legal firms were not provided for audit. Further, the Office of the County Attorney did not prepare and submit annual reports to the Governor and the County Assembly as required by law.

In addition, it was observed that the County has a fully-fledged Litigation Department. However, it was not clear why the County Executive sought the services of external legal officers in all the cases with no evidence of the application of the Advocates Remuneration Order of 2014 for determining legal fees.

In the circumstances, the accuracy, completeness and occurrence of legal expenses expenditure of Kshs.9,150,232 could not be confirmed.

5. Unsupported Trade and Other Payables balance

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.3,085,464,048. However, payment vouchers supporting the entire trade and other payables balance were not provided for audit review, despite multiple requests. Further, the payables were not supported by payables ledgers detailing invoice dates and amounts, payment amounts and outstanding balances, and ageing analysis.

In addition, the balance includes Kshs.1,836,644,923 in respect of prior year periods accounts payable relating to financial years 2015/2016 to 2023/2024 which should have

been settled as a first charge on the County Revenue Fund. Additionally, the amount had not been budgeted for. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015, which requires that debt service payments be treated as a first charge.

In the circumstances, accuracy, completeness, existence and occurrence of the trade and other payables balance of Kshs.3,085,464,048 could not be confirmed.

6. Unconfirmed Land Balance

The statement of financial position and as disclosed in Note 26 to the financial statements reflects property, plant and equipment balance of Kshs.691,827,042 which relates to assets acquired during the year under review. The balance includes land balance of Kshs.750,000. Review of supporting schedules to the financial statements indicate that Kshs.18,753,990 was incurred on purchase of twelve (12) parcels of lands during the financial year under review for the construction of dispensaries, playgrounds, and vocational training centers. However, the amount was not included in the land balance.

In the circumstances, the accuracy and completeness of land balance of Kshs.750,000 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis totalling Kshs.9,923,694,532 and Kshs.6,949,989,950 respectively, resulting in under-funding of Kshs.2,973,704,582 or 30% of the budget. Similarly, the County Executive spent Kshs.6,830,609,339 against an approved budget of Kshs.9,923,694,532 resulting in under-expenditure of Kshs.3,093,085,193 or 31% of the budget.

The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public and Management did not observe fiscal budget discipline.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance as detailed in **Appendix I**. However, Management had not resolved the issues as at 30 June, 2025 or given any explanation for the delay in resolving the issues as at 30 June, 2025.

Other Information

Management is responsible for the Other Information set out on page iv to cxxviii which comprise of Key Entity Information and Management, Governance Statement, Foreword by the CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I

confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Failure to Establish Cash to Accrual Accounting Transition Committee

Review of the implementation of cash basis to accrual basis of accounting roadmap at the Busia County Executive revealed that the Accounting Officer did not establish a cash to accrual transition committee at the entity level and did not appoint a project manager to oversee the transition. Further, a detailed roadmap outlining the key milestones at the entity level had not been developed as required by the guidelines issued by The National Treasury.

In the circumstances, the effectiveness of transition from cash basis of accounting to accrual basis of accounting could not be confirmed.

2. Non-Compliance with Law on Supplementary Budget

Review of the budget of County Government for financial year 2024/2025 revealed that, the supplementary budget amount of Kshs.1,541,674,535 as a percentage of the total approved budget of Kshs.9,923,694,532 was 16%. This was contrary to Section 135(7) of the Public Finance Management Act, 2012 which has set a maximum limit of 10%.

In the circumstances, Management was in breach of the law and did not observe fiscal discipline.

3. Non-Remittance of Statutory Deductions

The statement of financial position and as disclosed in Note 32 to the financial statements reflects trade and other payables balance of Kshs.3,085,464,048. Review of statutory deductions schedules, payment vouchers, and bank statements provided for audit revealed that the County Executive failed to remit an amount totaling Kshs.948,816,455 out of which Kshs.679,737,843 related to Pay-As-You-Earn (PAYE), National Social Security Fund (NSSF), National Health Insurance Fund (NHIF) and Affordable Housing Levy (AHL), while Kshs.269,078,612 was for Laptrust/Lapfund deductions. Further, deductions details for Laptrust and Lapfund for the months of December 2024, January 2025, February 2025 and March 2025 were not provided for audit review. Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged.

In the circumstances, Management risks penalties and interest for late payments and non-remittance of statutory dues.

4. Project Implementation Status Report

The County Executive had an approved development budget of Kshs.3,863,748,132. Review of the project implementation status report revealed that, the projects implemented during the year were six hundred and ninety-six (696) only with a budget of Kshs.2,278,126,826 resulting in an unexplained variance of Kshs.1,585,621,306. The Project Implementation Status Report reflects those one hundred and forty-seven (147) projects worth Kshs.470,151,152 were completed, two hundred and seventy-eight (278) projects worth Kshs.1,264,197,407 were ongoing projects and two hundred and seventy-one (271) projects worth Kshs.543,778,267 had not been started. This may be an indication of inadequacy in project planning and control mechanisms to ensure efficient absorption of available funds.

In the circumstances, the public did not realize value for money on the ongoing and not started projects.

5. Delayed Implementation of Infrastructure Projects

During the year under review, the County Government carried out feasibility studies, budgeted and procured works for twelve (12) projects amounting to Kshs.56,533,523. However, audit verification revealed that none of these projects had commenced and the contract periods had lapsed. The Management did not provide any justifications for the failure to commence procured works.

In the circumstances, the public did not get the expected value for money from the delayed projects.

6. Irregular Award of Contract for School Feeding Programme

Analysis of the payment schedules and other records relating to other operating expenses revealed that County Executive contracted for the supply of 50,651 kilograms of branded rice at a contract sum of Kshs.12,270,821 and for the supply of 45,974 kilograms of white milled rice at a cost of Kshs.9,194,821 through contract agreements signed on 13 September, 2024. However, Management did not provide documents in support of the procurement process. The rice was intended for distribution to primary schools across five sub-counties. However, there were no requisitions or documented requests from the beneficiary primary schools indicating the need for the rice supplies. Further, the County Government did not have an approved School Feeding Policy to guide the implementation of such programmes.

In the circumstances, the regularity of the expenditure totalling Kshs.21,465,642 on school feeding programme could not be confirmed.

7. Abandoned Construction of the Administration Block at Buburi Vocational Training College

The County Government awarded a contract for completion of administration block at Buburi Vocational Training College at a contract cost of Kshs.3,155,040. The contract

period was for four (4) months, with commencement date being 11 March, 2024. Physical inspection of the works on 19 June, 2025, revealed that the contractor had abandoned the site, while the construction of the administration block was incomplete. The audit inspection observed deviations from the specifications outlined in the bill of quantities (BoQ). While the BoQ required the use of 200mm thick natural hand-dressed blocks for walling, the contractor used a mix of small sand bricks and blocks. This substitution and change of bills of quantities was not explained.

Review of payment records revealed that Kshs.2,506,310 or 79% of the contract sum had been paid to the contractor despite the incomplete work.

In the circumstances, the public did not get the value for money from the abandoned project.

8. Unconfirmed Distribution of Fish Fingerlings to Farmers in Agenga Ward

The County Executive of Busia awarded a contract for the supply and delivery of 65,789 tilapia fish fingerlings to farmers at a cost of Kshs.2,499,982. However, there were no requisitions or written requests from the respective county department and/or beneficiary farmers to support the need for the fingerlings and criteria of identifying the beneficiaries was not provided for audit. Audit confirmation on phone calls made to the listed beneficiaries established that they neither received the fingerlings nor owned any fish ponds. In addition, the said individuals were also unaware of such fish farming program being implemented in their area.

In the circumstances, the value for money may not have been realized in the supply and delivery of 65,789 tilapia fish fingerlings to farmers.

9. Stalled Public Day Care Construction Project

The County Government awarded a contract for the Proposed Construction of Public Day Care–Phase 1 in Matayos Sub-County at a contract sum of Kshs.7,984,010, with a contract duration of ninety (90) days. The contract was awarded on 16 November, 2023, and the scope included construction of foundational structures and related day care infrastructure. However, review of project records and physical inspection conducted on 01 July, 2025 revealed that no works had been undertaken at the designated site. No interim or final work certificate had been issued as at the time of audit. The project site was observed to be in use as a vehicle parking area, with no construction materials, equipment, or contractor presence noted. Interviews with officials from the implementing department indicated that uncertainties regarding the suitability and availability of the construction site contributed to the delay and eventual stalling of the project. It was also established that no feasibility study was conducted, and there was inadequate community involvement during project identification and design stages.

In the circumstances, the public has not obtained value for money in respect to the stalled project.

10. Irregularities in Contract Award for the Proposed Renovation of Samia Sub County Administrator's Office

The County Executive entered into a contract for renovation of Samia Sub County administrator's office on 27 June, 2024 for contract sum of Kshs.2,487,550. The works had been scheduled to be completed after 90 calendar days after site handover which was dated 5 August, 2024. However, the letter of award was issued on 13 June, 2024, the same day, Local Service Order was issued to the contractor. The acceptance letter by the contractor was provided on 14 June, 2024 and the contract agreement between the departments of lands and the contractor was signed and executed on 27 June, 2024. It was unclear how Local Service Order was issued before provision of the acceptance letter by the contractor and before a contract agreement was signed and executed. During site visit conducted on 02 July, 2025, it was observed that while most works were executed in accordance with the bill of quantities and project engineer's instructions, the veranda floor at the back of the building was only partially tiled with ceramic tiles, leaving the project incomplete.

Further, review of the minutes of the Inspection and Acceptance Committee dated 13 March, 2025, revealed that the committee had recommended the works as satisfactorily completed. This raises serious concerns about the effectiveness and due diligence of the committee, which appears to have recommended payment for incomplete works.

In the circumstances, the value for money in respect to the expenditure incurred on the project could not be confirmed.

11. Unexplained Water Pipeline Extensions

The County Government incurred expenditure of Kshs.22,878,530 for water pipeline extensions in different areas. However, Management did not provide evidence of public participation to ascertain the water demand and usage within the said areas warranting the need for the extension and/or how far or which areas or wards the pipelines were supposed to accommodate. Further, Management did not provide for audit review preliminary designs showing draft estimate bill of quantities, size of the extension pipes to be used, determining the amount of pressure it can hold, the length, the ideal size of storage tanks to be used (if any), the extent of elevation among other information or technical data to be used to ensure the pipeline extension actually reaches the deserving users without any issues whatsoever.

In the circumstances, the propriety and effectiveness of expenditure of Kshs.22,878,530 for water pipeline extensions in different areas could not be confirmed.

12. Proposed Completion of Alupe Mother and Child Special Hospital Phase III

The County Executive awarded tender for proposed completion of mother and child specialized hospital at Alupe Sub County Hospital at a sum of Kshs.24,034,075 on

29 November, 2024 for a period of four months starting from 29 November, 2024 to 29 March, 2025. Site visit conducted on 04 July, 2025 revealed the works have since stalled and the contractor was not on site and the contract period had lapsed. Management did not demonstrate efforts to seize the performance security due to the contract not being fully executed. As at the time of visit, the roof's slope and flashing were inadequate thus increasing the risk of water flooding.

In the circumstances, value for money has not been realized and the project completion is in doubt.

13. Proposed Construction of Modern Kitchen at Teso North Sub-County Hospital

The County Executive awarded a contract for the construction of a modern kitchen at a sum of Kshs.5,001,210 on 27 December, 2024 for a period of four (4) months starting from 27 December, 2024 to 27 April, 2025. A site visit carried out on 04 July, 2025 revealed that the construction had stalled at element number 1 as per the bill of quantities and only murrum blinding to top of hardcore had been completed. Vegetation growth was observed on the compacted murrum layer at the foundation suggesting delays in concreting and may compromise the integrity of the base if not addressed promptly. There was no evidence of the contractor's presence or activity on site. The Management had not made any efforts to seize the performance security or terminate the contract yet the contract period had lapsed.

In the circumstances, value for money has not been realized from the project.

14. Proposed Construction of Incinerator at Port Victoria Subcounty Hospital

The County Executive awarded a contract for construction of incinerator at Port Victoria Subcounty hospital at a contract sum of Kshs.8,996,920 on 29 November, 2024 for a period of four (4) months and the contract was to end on 29 March, 2025. Site visit carried out on 04 July, 2025 revealed the works had stalled, the contractor was not on site and no construction activities were ongoing and the contract period had lapsed. As at the inspection date, the incinerator construction had advanced to lintel level with subsequent stages yet to commence. The contractor did not request for an extension or give supporting documents justifying the delay. The Management did not make any effort to unconditionally seize the performance security as compensation without prejudice to other penalties provided by the Public Procurement and Asset Disposal Act, 2015.

In the circumstances, value for money realized on the amount spent on the project could not be confirmed.

15. Proposed Construction of Modern Gender Sensitive and Disability Inclusive Sanitary Block at Port Victoria Subcounty Hospital

The County Executive awarded a contract for the construction of a modern gender sensitive and disability inclusive sanitation block at Port Victoria Subcounty hospital at a contract sum of Kshs.2,488,331 on 29 November, 2024. The contract was to run for a

period of four (4) months up to 29 March, 2025. As at the date of audit inspection on 04 July, 2025, the sanitation block construction had progressed to the foundation level with subsequent stages yet to begin. The contractor was not on site and no construction activities were ongoing and the contract period had lapsed. The contractor did not request for an extension or gave any supporting documents justifying the delay. Management did not make any effort to unconditionally seize the performance security as compensation without prejudice to other penalties provided as by the Public Procurement and Asset Disposal Act 2015.

In the circumstances, value for money realized on the amount spent on the project could not be confirmed.

16. Proposed Construction of Chamasiri Dispensary

The County Executive awarded a contract for the construction of Chamasiri dispensary at a contract sum of Kshs.7,765,193 on 29 November, 2024 for a four (4) months period. As at the date of audit inspection on 04 July, 2025, work on site had not progressed beyond the backfilling stage indicating a suspension or delay in implementation. The contractor was not on site and no construction activities were ongoing yet the contract period had lapsed. The contractor did not request for an extension or gave any supporting documents justifying the delay. The Management did not make effort to unconditionally seize the performance security as compensation without prejudice to other penalties provided as by the Public Procurement and Asset Disposal Act 2015. Further, the site was occupied without documentary evidence of legal land ownership. Absence of land ownership documents may pose legal or administrative risks to the project.

In the circumstances, the County Government of Busia did not get value for money on this project.

17. Employees Costs

The statement of financial performance and as disclosed in Note 9(A) to the financial statements reflects employees' costs totalling Kshs.3,940,068,383. However, the following unsatisfactory matters were noted.

17.1 High Wage Bill Above Allowed Threshold

The statement of financial performance reflects revenue totaling Kshs.8,186,028,420 and employees' costs totaling Kshs.3,940,068,383. The employees' costs constituted thirty-nine (48%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations 2015 which provides that the employees costs should not exceed 35% of the total revenue.

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

17.2 Irregular Terms of Employment

Review of the Integrated Payroll and Personnel Database (IPPD) revealed that the County Government had a total of three thousand, seven hundred and sixty-two (3,762) employees as at 30 June, 2025. However, seventeen (17) employees were serving on probational terms despite having served for periods ranging from between twenty-two (22) months to one hundred and seventy-nine (179) months.

This was contrary to Section 42 (2) of the Employment Act, 2007 which provides that a probationary period shall not be more than six months but it may be extended for a further period of not more than six months with the agreement of the employee.

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

17.3 Non-Compliance with Law on Staff Ethnicity Diversity

Review of payroll records revealed that out of the total number of staff members of three thousand seven hundred and sixty-two (3,762), a total of two thousand one hundred and seventy-five (2,175) or 58% were from one ethnic dominant community. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which states that no public establishment shall have more than one-third of its staff from the same ethnic community.

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

17.4 Casuals Engaged Beyond Stipulated Period

Analysis of casual payrolls for the period ended 30 June, 2025 revealed that there were two thousand three hundred and fifty-seven (2,357) casual workers who were engaged for more than 3 consecutive months without being formally engaged in writing. The total amount paid to the workers amounted to Kshs.41,698,236. This was contrary to Section 37 (1)(a) and (b) of Employment Act, 2007 which requires that where a casual employee works for a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

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

17.5 Irregular Payment of Special House Allowances

Analysis of the County Executive payroll records revealed that thirty-seven (37) employees were paid special house allowances amounting to Kshs.3,230,132 during the year under review in addition to the regular house allowance applicable for their designations. Management did not provide satisfactory explanation for the payment of special house allowances.

In the circumstances, the regularity of special house allowances amounting to Kshs.3,230,132 could not be confirmed.

17.6 Anomalies in the Casuals Payroll

The casual payroll data provided for audit indicates total casual payments of Kshs.131,161,110 for the year ended 30 June, 2025. However, Management did not provide supporting documents including master payrolls indicating the number of days worked, daily rate and verification by the human resource and user departments for audit review. Further, the requisite documentation, including departmental requisitions to engage casual staff, approvals by the County Public Service Board for their engagement or delegated authority from the County Public Service Board to the departmental accounting officers, and appointment letters for the casual staff were not provided for audit.

In addition, analysis of casual payroll revealed that ten (10) employees were concurrently listed in the casual payroll, IPPD payroll and HRIS system, resulting in total payments amounting to Kshs.1,859,770.

In the circumstances, the regularity of casuals payment amounting to Kshs.131,161,110 could not be confirmed.

18. Unexplained Acquisition of Amoni Market Land

Records available indicate that the defunct Busia County Council purchased parcel of land measuring 2.2 Hectares in Malava Town in 1990 at a consideration of Kshs.130,000. The said sale has since been disputed and the matter is pending in court and the land has since been subdivided and new title deeds issued to individuals from the mother title. However, payment records in respect to purchased land were not provided for audit review.

The defunct County Council earmarked the land for public development, including fencing, infrastructure and the construction of a public market. Subsequently, the land was included in the County Integrated Development Plans (CIDPs) and has been developed over the years, including commencement of the construction of a permanent storied market. Physical inspection of Amoni Market land in Malaba Town, Busia County on 30 April, 2025 revealed an existing and operational market with a permanent ablution block that was not in use and temporary incomplete market structure.

In the circumstances, ownership of the land is in doubt and the County Government is at risk of losing the land.

19. Unexplained Expenditure on Social Development Programme

The statement of financial performance and as disclosed in Note 13 to the financial statements reflects other grants and subsidies amount of Kshs.918,444,774. The County Government through the Ministry of Community Development, Youth, Sports, Tourism,

Culture and Social Services incurred expenditure totaling Kshs.38,115,000 on social development grants. However, review of payment vouchers and supporting documents revealed the following unsatisfactory matters:

- i. No committee minutes were provided to ascertain the number of applicants, when they applied, when they were approved and what was submitted for payment approval;
- ii. No acknowledgement forms were provided to ascertain whether indeed the approved groups received the funds;
- iii. Neither ad-hoc reports nor annual reports were provided for audit detailing the utilization of funds and a list of beneficiaries.
- iv. Management did not give an explanation on criteria used to allocate different amounts for different ward and varying amounts for successfully vetted groups;
- v. The grants policy being used is in draft form since 2016, which was forwarded for approval on 6 June, 2016 and no approvals were provided for audit verification.

In the circumstances, the regularity of the expenditure amounting to Kshs.38,115,000 could not be confirmed.

20. Payment of Salaries to Staff on Study Leave

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.3,940,068,383 in respect of employee costs. Analysis of payroll for the period under review against list of staff on study leave indicated that there were seventeen (17) staff on study leave who were paid full salary package with no bonding agreements between the staff and County Executive to ensure service return or cost recovery. Further, there was no policy guideline and County Training Committee records indicating that the staff had been formally approved or released for further studies. The total amount paid to staff while on study was Kshs.44,572,417.

In the circumstances, the payment of Kshs.44,572,417 to staff on study Leave was irregular and not a proper charge to public funds.

21. Unsupported Foreign Travel Expenditure

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects an amount of Kshs.2,497,206,343 in respect of use of goods and services. This amount includes Kshs.57,415,943 for foreign travel and subsistence. Analysis of payment records revealed that six (6) officers were each paid imprest totalling Kshs.3,026,856 for a foreign study tour to China from 20 to 27 October, 2024 on rainwater harvesting and sustainable water management, as per the invitation letter dated 08 September, 2024 from a Chinese institution in response to a request from the Kenya

Water Institute dated 07 September, 2024. However, no evidence of travel was provided in the form of boarding passes, air tickets, or attendance certificates to confirm that the trip took place or was attended by the officers and there was no documentation on how the knowledge would be applied to improve local water systems.

In addition, the visit was not justified since the China team was already scheduled to visit the County later for an exchange program, meaning the same knowledge could have been obtained locally at a lower cost.

In the circumstances, the expenditure of Kshs.3,026,856 for a foreign study tour to China was not a proper charge to public funds as this was a request by the Kenya Water Institute and not the County Government.

22. Unsupported Expenditure on Motor Vehicles Insurance

The statement of financial performance and as disclosed in Note 10 to the financial statements reflects expenditure on use of goods and services amount of Kshs.2,497,206,343, which includes insurance payments amounting to Kshs.341,910,263. Included in this amount is Kshs.13,984,046 paid to an insurance company for provision of motor vehicles and motor cycles insurance cover for a period of twelve (12) months. Review of documents provided revealed that valuation and assessment was not conducted for the insured motor vehicles and motor cycles. Further, the insurance cover included motor vehicles without registration numbers and therefore may not belong to the County Executive and fifty-nine (59) motor vehicles that were listed were not on service and not operational.

In addition, Management had insured a Toyota Hilux reported as stolen. Management did not provide for audit review key supporting documents including the police report, internal incident report, official notifications to relevant authorities, insurance claim documents, Board of Survey findings, and a statement from the officer responsible for the vehicle.

In the circumstances, the regularity, accuracy and completeness of insurance payments for motor vehicles cover of Kshs.13,984,046 could not be confirmed.

23. Unexplained Payments of Other Grants and Subsidies to Individuals and Suppliers

The statement of financial performance and as disclosed in Note 13(A) to the financial statements reflects expenditure on other grants and subsidies amount of Kshs.918,444,774. However, analysis of payment schedules revealed that payments amounting to Kshs.53,472,228 were irregularly paid to various suppliers and individuals. This was contrary to the provisions of Section 138(1)(c) of the Public Finance Management Act, 2012, which defines a grant recipient as the County Government or a County Government entity authorized to control or spend money, or an incorporated or unincorporated body not otherwise authorized to control or spend money under this

Act. The disbursement of funds to entities and individuals who did not meet this definition raises concerns regarding the appropriateness and legality of the transactions.

In the circumstances, the occurrence and validity of other grants and subsidies expenditure of Kshs.53,472,228 could not be confirmed

24. Unutilized COVID-19 Funds in Special Purpose Account

The statement of financial position and as disclosed in Note 21 to the financial statements reflects cash and cash equivalents balance of Kshs.118,238,299. Review of the list of bank accounts maintained by the Busia County Executive revealed that the County had unutilized funds amounting to Kshs.8,012,540 in a COVID-19 Special Purpose Account at the Central Bank of Kenya. No explanation was provided by management on why the monies were still being held in the account or the intended purpose of the funds. Further, bank reconciliation statements for the account were not provided for audit review.

In the circumstances, the accuracy, completeness, existence and rights to the cash and cash equivalents balance of Kshs.8,012,540 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Failure to Implement Internal Audit Recommendations

Review of the Internal Audit report dated 21 February, 2025, submitted to the Accounting Officer, revealed that the audit identified audit issues across multiple departments. However, there was no evidence that a response or action plan to the issues highlighted in the report was submitted to the Chairperson of the Internal Audit Committee. This was contrary to Section 165(1)(2) of the Public Finance Management (County Governments) Regulations, 2015, and Gazette Notice No. 2690 Paragraph 6.1(b)(iv) and (c).

Additionally, there was no documented effort by the Accounting Officer to implement the audit recommendations, thereby weakening the effectiveness of both the internal audit function and the broader governance framework.

Further, there was no evidence that the Accounting Officer published periodic updates on Audit Committee activities on the entity's website, as required under Guideline 6.1(b)(iv) of Gazette Notice No. 2690 and the Audit Committee did not provide evidence of conducting an annual self-assessment to evaluate its performance against its mandate, roles, duties, and responsibilities, as stipulated in Paragraphs 7.2(a-c), 8.1(a-d), and 8.3 of the Gazette Notice.

In the circumstances, the effectiveness of the County Executive's governance could not be confirmed.

2. Lack of Approved Staff Establishment and Annual Recruitment Plans

During the year under review, the County Executive operated without an approved staff establishment. Thus, it was not possible to determine how the cadres and staff capacity in various departments were established or whether the executive was operating at optimum staffing levels, and what criteria was used during recruitment of new staff.

Further, the County Executive appointed sixty - three (63) officers during the year under review out of which twenty-three (23) were Directors, thirty-seven (37) Deputy Directors and three (3) Legal Counsels. However, the departments did not have annual recruitment plans to guide the appointments. Further, no evidence was provided of budgetary availability before appointments were made.

In the circumstances, the effectiveness of human resource management could not be confirmed.

3. Failure to Install Hospital Management System at Sub-County Hospitals

The County Government awarded a tender for supply, delivery, installation, customization and commissioning of an Integrated Revenue Collection and Management System and a Hospital Information Management System at a contract sum of Kshs.59,885,232. However, verification of the implementation of the contract agreement revealed that the hospital information management system was only installed at Busia County Referral Hospital and not at the other Sub-County hospitals within the County.

In the circumstances, the effectiveness of implementation of the Integrated Revenue Collection and Management System and a Hospital Information Management System worth Kshs.59,885,232 could not be confirmed.

4. Operational Challenges Undermining the Department of Strategic Partnerships, ICT, and Digital Economy

Audit review of the operating environment of the Department of Strategic Partnerships, ICT, and Digital Economy revealed several critical issues that had significantly impaired the department's functionality and ability to deliver services effectively. At the time of the audit, the entire department including the offices of the Chief Officer and the County Executive Committee (CEC) Member was without electricity.

Staff interviews revealed that power had been disconnected for over two months due to unpaid electricity bills. Review of the department's approved budget revealed a critical omission that no allocation had been made under the electricity vote. Instead, the department had relied on other departments to settle the bills. Further, the department had been allocated only Kshs.200,000 under the foreign travel vote. Given its strategic role in cultivating partnerships and engaging with donors and stakeholders both locally and internationally, this allocation was grossly insufficient. It reflected a significant misalignment between the department's budget and its mandate, which undermined its capacity to achieve key objectives and deliver expected outcomes.

Also, the department records indicated that a total of 27 individuals including casual workers, interns, students on attachment, and support staff who were engaged to support departmental operations, received a combined gross salary of Kshs.1,500,000 over the three-month period of April to June, 2025. However, a prolonged lack of electricity lasting more than two months severely disrupted operations. Staff were forced to work in dark, powerless offices, leading to significant underutilization of both skills and manpower.

In addition, the department's operations, particularly within the Strategic Partnerships Unit, are heavily dependent on ICT infrastructure, document processing, and paperless-based workflows all of which became largely unachievable without electricity. As a direct consequence of the prolonged lack of electricity, all ICT equipment including 10 desktop computers (with CPUs and keyboards), 1 printer, a TCL 43-inch TV, a server rack, and other electronic devices remained uninstalled and idle. The equipment was stored in the ICT hub workstations, which was squeezed and cramped, rendering the space unsuitable for functional deployment. These equipment's had been procured to support digital service delivery, internal communication, and printing operations. However, due to the lack of power, they remained unused, significantly compromising service efficiency and the overall operational effectiveness of the department.

In the circumstances, the lack of electricity for two months and limited budgeted allocation to the department impacted negatively on service delivery to the public in respect to services offered by this department.

5. Lack of Risk Management Policy

During the year under review, the County Executive did not have a risk management policy. As a result, there were no formal approved processes and guidelines on how to identify, assess and mitigate operational, legal and financial risks.

In the circumstances, the effectiveness of risk management could not be confirmed.

6. Lack of Departmental Training Committees and Training Needs Assessment

The County Executive incurred an expenditure of Kshs.192,377,075 on training during the year under review. Review of the documents provided for audit revealed that Management had not established departmental training committees and training needs assessment was not undertaken. It was not clear how Management nominated officers for training.

In the circumstances, the internal controls on trainings management could not be confirmed and the impact of the trainings undertaken could not be confirmed.

7. Improper Management and Control of Motor Vehicles

Review of the County Executive's motor vehicle fleet management revealed that the County has a fleet of 207 vehicles. However, review of records provided for audit revealed the following unsatisfactory matters:

- i. Out of the 207 vehicles, only 124 were operational;
- ii. Eighteen (18) were unserviceable and immobile;
- iii. The status and location of sixty-three (63) vehicles was not recorded;
- iv. The fleet register was incomplete and lacked critical motor vehicles identification details;
- v. Nineteen (19) motor vehicles had no registration numbers indicated in the registers;
- vi. Forty-six (46) motor vehicles did not have the chassis numbers indicated in the registers;
- vii. Twenty-eight (28) motor vehicles did not have the engine numbers indicated in the registers;
- viii. One hundred and thirty-nine (139) motor vehicles did not have the model indicated in the registers;
- ix. Seven (7) motor vehicles did not have the make indicated in the registers;
- x. Forty-two (42) motor vehicles did not have the year of manufacture indicated in the registers;

- xi. Sixty (60) motor vehicles did not have the status and location indicated in the registers;
- xii. One (1) of the motor vehicles was marked as written off in the fleet register. However, key supporting documents such as insurance claim documents, the insurer's official write-off notification, proof of settlement, the accident or incident report, and the police report were not provided for audit review;
- xiii. The motor vehicles were not equipped with tracking devices or speed limiters and
- xiv. None of the vehicles had their fair value recorded, undermining proper valuation and accountability.

In addition, review of motor vehicles and motorcycles recommended for boarding and disposal approved by the Chief Officer, Directorate of Transport dated 17 June, 2025 revealed that forty-one (41) units were recommended for disposal. Out of these, nine (9) were indicated as serviceable in the fleet register, while seventeen (17) could not be traced or were not listed in the register.

In the circumstances, the prudent, economical, and transparent management of motor vehicles and motorcycles could not be confirmed.

8. Staff Salary Payment Outside Integrated Personnel and Payroll Database (IPPD)

The statement of financial performance and as disclosed in Note 9(A) to the financial statements reflects Kshs.3,940,068,383 in respect to employees' costs. Review of salary records on the expenditure revealed that the expenditure included wages totalling Kshs.105,965,392 which was paid through a manual payroll system. The manual payroll is prone to errors and other forms of misstatement.

Further, analysis of the payments revealed that three (3) employees were concurrently listed in the Manual payroll, Human Resource Information System (HRIS) and IPPD payroll systems, resulting in total payments amounting to Kshs.529,858, while twenty-one (21) employees appeared in both the casual and manual payrolls and were paid a total of Kshs.3,978,659.

In the circumstances, the effectiveness of internal controls on management of staff salary paid outside IPPD could not be confirmed.

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

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions

and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 December, 2025

Appendix I : Unresolved Prior Year Matters

S/No.	Year of Audit	Audit Issue
1	2023/2024	Unsupported Expenditure on Daily Subsistence Allowance
2	2023/2024	Unsupported Expenditure on Foreign Travel
3	2023/2024	Unsupported Expenditure on Hospitality, Supplies and Services
4	2023/2024	Unexplained Variances on Other Grants and Transfers and Transfers to Other Government Entities
5	2023/2024	Payments Charged to Other Grants and Transfers
6	2023/2024	Lack of Ownership Documents and Number Plates for Tractors
7	2023/2024	Staff Salary Payment Outside Integrated Personnel and Payroll Database
8	2023/2024	Budgetary Control and Performance
9	2023/2024	Pending Accounts Payable
10	2023/2024	Project Implementation Status Report
11	2023/2024	Delayed Implementation of Projects
12	2023/2024	Completion of Administration Block at Onyunyur Vocational Training Centre in Teso North Sub-County
13	2023/2024	Completion of the Construction of County Aggregation and Industrial Park
14	2023/2024	Completion of Musirira Box Culvert at Busiwabo Ward
15	2023/2024	Construction of Maternity and Placenta Pit at Apegei Dispensary
16	2023/2024	Disaster Management Center at Samia Subcounty
17	2023/2024	Disaster Management Center at Busia Town - Phase II
18	2023/2024	Trailer Park at Mundika
19	2023/2024	Unexplained Construction of Designated Parking Areas at Busia Municipality
20	2023/2024	Incomplete Renovation of Busia Stadium
21	2023/2024	Unexplained Re-organization of Busia Town
22	2023/2024	Abandoned Project
23	2023/2024	Excess Budgetary Allocation to the County Assembly
24	2023/2024	Irregular Outstanding Imprest and Advances
25	2023/2024	Unfavorable Contract Agreement Terms

S/No.	Year of Audit	Audit Issue
26	2023/2024	Failure to Install Hospital Management System at Subcounty Hospitals
27	2023/2024	Irregular Procurement of Consultancy Services for Busia County Referral Hospital
28	2023/2024	Irregular Procurement of Consultancy Services on ICU Unit at Busia County Referral Hospital
29	2023/2024	Purchase of a Refrigerated Truck
30	2023/2024	Irregular Award of Tenders to Private Law Firms
31	2023/2024	Failure to Prepare and Submit Financial Statements of Municipalities and Hospitals for Audit
32	2023/2024	Lack of Updated Fixed Assets Register
33	2023/2024	Compensation of Employees
34	2023/2024	Failure to Observe Ethnic Diversity in Recruitment
35	2023/2024	High Wage Bill Above Allowed Threshold
36	2023/2024	Non-Adherence to the One-third Basic Salary Rule
37	2023/2024	Irregular Engagement of Staff Above Mandatory Retirement Age
38	2023/2024	Irregular Appointment of County Attorney
39	2023/2024	Voided Transactions
40	2023/2024	Unexplained Development and Implementation of Climate Change Policies
41	2023/2024	Operating Without an Approved Staff Establishment
42	2023/2024	Lack of WIBA Insurance Policy for Employees

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10. Statement of Financial Performance for the year ended 30th June 2025

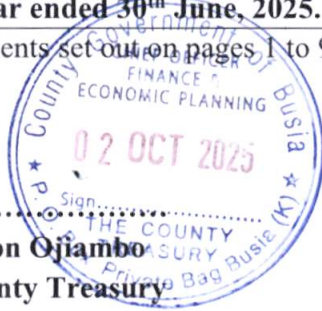
Description	Notes	Period ended
		June 2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6 (A)	8,163,442,860
Miscellaneous Revenue	7 (A)	22,585,560
Revenue from exchange transactions		
Other income	8 (A)	-
Total revenue		8,186,028,420
Expenses		
Employee costs	9 (A)	3,940,068,383
Use of goods and services	10 (A)	2,497,206,343
Transfers to other Government Entities	11 (A)	31,000,000
Depreciation and amortization expense	12 (A)	-
Other Grants and Subsidies	13 (A)	918,444,774
Finance costs	14 (A)	-
Social Benefits	15 (A)	-
Total expenses		7,386,719,500
Gain/(loss) on sale of assets	16 (A)	-
Gain/Loss on Foreign Exchange	17 (A)	-
Gain/Loss on fair value of investments	18 (A)	-
Impairment loss	19 (A)	-
Surplus/Deficit for the year		799,308,920
Taxation	20 (A)	-
Net Surplus/Deficit		799,308,920

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The Financial Statements set out on pages 1 to 9 were signed by:



CPA. Wafula Gypson Ojiambo
Chief Officer – County Treasury
ICPAK Member Number: 20335



CPA.CS. Roselin Lumbasi
Director Accounting Services
ICPAK Member Number: 12273

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11. Statement of Financial Position as at 30th June 2025


Description	Notes	Period ended June 2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	21	118,238,299	303,882,292
Receivables from Exchange Transactions	21(a)	-	1,343,500
Receivables from Non-Exchange Transactions	23	2,124,327,820	598,046,823
Inventories	24	-	-
Current portion of investments	25	-	-
Total Current Assets		2,242,566,119	903,272,615
Non-Current Assets			
Receivables from Exchange Transactions	22	-	-
Non- Current portion of investments	25	-	-
Property, Plant and Equipment	26	691,827,042	-
Right of Use Assets	29	-	-
Intangible Assets and Goodwill	27	-	-
Investment Property	28	-	-
Biological Assets	30	-	-
Tangible Natural Resources	31	-	-
Total Non- Current Assets		691,827,042	-
Total Assets (A)		2,934,393,161	903,272,615
Liabilities			
Current Liabilities			
Trade and Other Payables	32	3,085,464,048	1,838,870,345
Refundable deposits and prepayments	33	232,374	180,216

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Current Provision	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Employee Benefit Obligation	37	-	-
Current Portion of Borrowings	38	-	-
Total Current Liabilities		3,085,696,422	1,839,050,561
Non-Current Liabilities			
Non-Current Provisions	34	-	-
Lease Liabilities	35	-	-
Deferred Income	36	-	-
Non-Current Employee Benefit Obligation	37	-	-
Borrowings – Non-Current Portion	38	-	-
Service Concession Liability	39	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		3,085,696,422	1,839,050,561
Net Assets (A-B)		(151,303,261)	(935,777,946)
Represented by:			
Reserves			-
Accumulated Surplus		(1,062,805,841)	(935,777,946)
Capital Fund		911,502,580	-
Net Assets		(151,303,261)	(935,777,946)

The Financial Statements set out on pages 1 to 9 were signed by:


 CPA. Wafula Gypson Ojiambo
 Chief Officer – County Treasury
 ICPAK Member Number: 20335


 CPA.CS. Roselin Lumbasi
 Director Accounting Services
 ICPAK Member Number: 12273

County Government of Busia
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12. Statement of Changes in Net Assets for the year ended 30th June 2025

Description	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30th June 2024 (cash basis)	305,045,577			305,045,577
June 2024 Arrears (Equitable share)	598,046,823			598,046,823
Sub Total	903,092,399			903,092,399
Adjustments: (to recognize assets and liabilities)- Pending Bills	(1,838,870,345)			(1,838,870,345)
As at July 1, 2024	(935,777,946)	-		(935,777,946)
Surplus/ deficit for the period	799,308,920			799,308,920
Returns to CRF	(260,391)			(260,391)
P.P.E Committed but not Purchased	911,502,580	-	-	911,502,580
Unbudgeted pending bills	(1,837,526,845)			(1,837,526,845)
Increase in deposits in deposits and retention	(52,158)	-	-	(52,158)
As at 30th June, 2025	(1,062,805,841)	-	-	(1,062,805,841)

The unbudgeted pending bills is the outstanding pending bills as at 1st July 2024 of 1,838,870,345 less the receivable amount of Kshs. 1,343,500 totalling to Kshs. 1,837,526,845.

The P.PE committed but not purchased of Kshs. 911,502,580 arose from total assets committed in IFMIS of Kshs, 1,603,329,621.00 less the actual assets purchased during the year of Kshs. 691,827,042.

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13. Statement of Cash Flows for the year ended 30th June 2025

Description	Notes	Period ended June 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF	6 (B)	6,637,161,863
Miscellaneous Revenue	7 (B)	8,945,795
Other income		-
Total receipts		6,646,107,658
Payments		
Employee costs	9 (B)	3,580,098,039
Use of goods and services	10 (B)	1,988,359,347
Transfers to other Government Entities	11 (B)	30,000,000
Other Grants and Subsidies	13 (B)	540,324,911
Finance costs	14 (B)	-
Social Benefits	15 (B)	-
Total payments		6,138,782,297
Adjusted for		
Fund balance transfer		881,921
Net cash flows from/(used in) operating activities	40	506,443,440
Cash flows from investing activities		
Purchase of PPE	26	(691,827,042)
Purchase Intangible assets		-
Proceeds from sale of PPE		-

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Proceeds from sale of Biological Assets		-
Purchase of investments		-
Sale of investments		-
Net cash flows from/(used in) investing activities		(691,827,042)
Cash flows from financing activities		
Returns to CRF		(260,391)
Proceeds from borrowings		-
Repayment of borrowings		-
Net cash flows from financing Activities		(260,391)
Net increase/(decrease) in cash & Cash equivalents		(185,643,993)
Cash and cash equivalents as at Period Start	21	303,882,292
Cash and cash equivalents as at Period End	21	118,238,299

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14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025
Recurrent and Development Budgets Combined

Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)	D	E=(c-d)	F=d/c *100
Revenues						
Opening balance (Non-refundable special purpose accounts)	-	1,580,577,382.2	1,580,577,382.2	303,882,292.0	1,276,695,090.2	19%
Transfers from CRF	8,382,019,997	(38,902,847.19)	8,343,117,149.7	6,637,161,863.0	1,705,955,286.7	80%
Miscellaneous Revenue	-	-	-	8,945,795.0	(8,945,795.0)	0%
Other income	-	-	-	-	-	0%
Total revenues	8,382,019,997	1,541,674,535.0	9,923,694,531.9	6,949,989,950.0	2,973,704,581.9	70%
Expenses						
Employee costs	3,361,651,770	218,642,283	3,580,294,053	3,580,098,039	196,014	100%
Use of goods and services	1,992,022,067	282,325,477	2,274,347,544	1,988,359,347	285,988,197	87%
Transfers to other Government Entities	-	30,000,000	30,000,000	30,000,000	-	100%
Other Grants and Subsidies	1,257,261,074	283,178,614	1,540,439,688	540,324,911	1,000,114,777	35%
Finance costs	-	-	-	-	-	0%

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Social Benefits		-	-	-	-	0%
Total	6,610,934,911	814,146,374	7,425,081,285	6,138,782,297	1,286,298,988	83%
Capital items						
Acquisition of PPE	1,771,085,086	727,528,161	2,498,613,247	691,827,042	1,806,786,205	28%
Acquisition of Intangible assets	-	-	-	-	-	0%
Purchase of investments	-	-	-	-	-	0%
Repayment of borrowings	-	-	-	-	-	0%
Total expenses Development	1,771,085,086	727,528,161	2,498,613,247	691,827,042	1,806,786,205	28%
Total Expenses	8,382,019,997	1,541,674,535	9,923,694,532	6,830,609,339	3,093,085,193	69%
Surplus/ deficit	-	-	-	119,380,611		

Reconciliation table

	Operating	Financing	Investing	Total
<i>Actual amounts on comparable basis presented in the budget and actual comparative statement</i>	119,380,611	-	-	119,380,610.8
<i>Basis difference</i>	-	-	-	-
<i>Timing differences</i>	-	-	-	-
<i>Entity differences</i>	(881,921)	-	-	(881,921.0)
<i>Classification differences</i>	(260,391)	-	-	(260,390.8)
<i>Actual in the statement of cashflows</i>	118,238,299	-	-	118,238,299.0

15. Notes to the Financial Statements

1. General Information

Busia County Government is established by and derives its authority and accountability from The Constitution of Kenya 2010.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the PFM Act, and the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33. The entity has adopted the phased approach in transitioning from cash to accrual basis where the focus on the first year is on financial assets and liabilities, inventories will be included in the second year and assets and liabilities in the third year. This will enable the County Government to put in place mechanisms to manage inventory and assets and liabilities including policies to guide on the same.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended June 30th 2025.

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment

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For the financial year ended 30th June, 2025.**

is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgement is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

Busia County Government pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the County Government is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the Busia County policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the County Government future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

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Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30th June 2025.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cash flows of an Entity. The new standard requires entities to recognize, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

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Standard	Effective date and impact:
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

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Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Busia County Government did not early adopt any new or amended standard in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Busia County and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Busia County's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 28th June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Busia County Government upon receiving the respective approvals in order to conclude the final budget. Accordingly, the County recorded additional appropriations of Ksh 1,541,674,535 following the approval of supplementary budget by the County Assembly. The Busia County Government budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis

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and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section 11 on Statement of Comparison of Budget and Actual of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over the year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Depreciation is done using the straight-line method at the end of the financial year. Additionally, depreciation is not applicable in the year of acquisition. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, Busia County recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever Busia County incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that Busia County expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. Busia County Government shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Busia County Government. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. Busia County Government also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and

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reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that Busia County Government will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

Busia County Government expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. Busia County Government does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the

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Busia County Government measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

Busia County Government classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the Busia County Government management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless Busia County Government has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, Busia County Government classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in

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profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where Busia County Government manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

Busia County Government assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. Busia County Government recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 19.

ii. Financial liabilities

Classification

Busia County Government classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit.

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j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of Busia County Government.

k) Provisions

Provisions are recognized when Busia County Government has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where Busia County Government expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

Busia County Government 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.

m) Contingent assets

Busia County Government 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 Busia County Government 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

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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.

n) Nature and purpose of reserves

Busia County Government creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

Busia County Government recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

Busia County Government provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which Busia County Government pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is

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being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

Busia County Government regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over Busia County Government, or vice versa. Members of key management are regarded as related parties and comprise the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.

t) Service concession arrangements.

Busia County Government analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, Busia County Government recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, Busia County Government also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) 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.

v) Comparative figures

In preparing these financial statements Busia County Government has elected to apply paragraph 79 of IPSAS 33, which allows for the election by Busia County Government to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of Busia County Government financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. Busia County Government based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of Busia County Government. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by Busia County Government.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 34. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

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Notes to the Financial Statements

6. (A) Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended Jun-25
	Kshs	Kshs	Kshs
Recurrent	5,959,110,165	-	5,959,110,165
Development	1,416,422,420	-	1,416,422,420
Special purpose transfers	787,910,275	-	787,910,275
Total	8,163,442,860	-	8,163,442,860

6.(B)Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period ended Jun-25
	Kshs	Kshs	Kshs
Recurrent	5,434,602,463	-	5,434,602,463
Development	927,187,257	-	927,187,257
Special purpose transfers	275,372,143	-	275,372,143
Total	6,637,161,863	-	6,637,161,863

7. (A) Miscellaneous Revenue

Nature of Revenue	For the period ended June 2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Aquaculture Business Development Programme (ABDP)	22,585,560
Total	22,585,560

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16. (B) Miscellaneous Revenue

Nature of Revenue	For the period ended June 2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Aquaculture Business Development Programme (ABDP)	8,945,795
Total	8,945,795

17. (A) Other Incomes

Description	Period ended Jun-25
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

8. (B) Other Incomes

Description	Period ended Jun-25
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

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Notes to the Financial Statements (Continued)

18. (A) Employee Costs

Description	Period ended Jun-25 Kshs
Basic salaries of permanent employees	2,400,526,556
Basic wages of temporary employees	21,884,133
Personal allowances – part of salary	1,245,871,964
Pension and other social security contributions	168,389,769
Employer contributions to compulsory national social security schemes	24,324,330
Employer contributions to compulsory national health insurance schemes	79,071,630
Other social benefit schemes	-
Other personnel costs	-
Employee costs	3,940,068,383

9.(B) Employee Costs

Description	Period ended Jun-25 Kshs
Basic salaries of permanent employees	2,311,799,371
Basic wages of temporary employees	18,382,277
Personal allowances – part of salary	1,012,356,711
Pension and other social security contributions	146,819,095
Employer contributions to compulsory national social security schemes	24,323,990
Employer contributions to compulsory national health insurance schemes	66,416,594
Other social benefit schemes	-
Other personnel costs	-
Employee costs	3,580,098,039

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10. (A) Use of Goods and Services

Description	Period ended
	Jun-25
	Kshs
Utilities, supplies and services	42,853,184
Communication, supplies and services	15,036,592
Domestic travel and subsistence	153,984,579
Foreign travel and subsistence	57,415,943
Printing, advertising, and information supplies & services	45,052,433
Rentals of produced assets	32,758,429
Training expenses	192,377,075
Hospitality supplies and services	113,144,049
Insurance costs	341,910,263
Specialized materials and services	383,698,351
Other operating expenses <i>including bank Charges</i>	575,667,276
Office and general supplies and services	108,081,343
Fuel Oil and Lubricants	117,280,081
Routine maintenance – vehicles and other transport equipment	24,977,785
Routine maintenance – other assets	292,968,958
Others	-
Total	2,497,206,343

10. (B) Use of Goods and Services

Description	Period ended
	Jun-25
	Kshs
Utilities, supplies and services	42,808,822
Communication, supplies and services	9,661,611
Domestic travel and subsistence	152,664,889
Foreign travel and subsistence	54,536,427
Printing, advertising, and information supplies & services	43,877,788
Rentals of produced assets	32,181,567
Training expenses	62,892,467
Hospitality supplies and services	111,563,961
Insurance costs	235,345,833
Specialized materials and services	209,563,906
Other operating expenses <i>including bank Charges</i>	557,691,401
Office and general supplies and services	107,765,892
Fuel Oil and Lubricants	107,176,181
Routine maintenance – vehicles and other transport equipment	16,163,942
Routine maintenance – other assets	244,464,660
Others	-
Total	1,988,359,347

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11. (A) Transfers to Other Government Entities

Description	Period ended
	Jun-25
	Kshs
Transfers to other County Government entities	-
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Transfers Busia County Education Support Scheme	31,000,000
Transfers to Busia County Alcoholic Drinks Fund	-
Transfers to Cooperative Enterprise Fund	-
Transfers to Busia County Agriculture fund	-
Total	31,000,000

11. (B) Transfers to Other Government Entities

Description	Period ended
	Jun-25
	Kshs
Transfers to other County Government entities	-
Transfers to self-reporting projects	-
Transfers to car loan and mortgage schemes	-
Transfers Busia County Education Support Scheme	30,000,000
Transfers to Busia County Alcoholic Drinks Fund	-
Transfers to Cooperative Enterprise Fund	-
Transfers to Busia County Agriculture fund	-
Total	30,000,000

12. (A) Depreciation and Amortization Expense

Description	Period ended
	Jun-25
	Kshs
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total	-

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12.(B) Depreciation and Amortization Expense

Description	Period ended Jun-25
	Kshs
Property, plant and equipment	-
Intangible assets	-
Investment property carried at cost	-
Total	-

13. (A) Other Grants and Subsidies

Description	Period ended Jun-25
	Kshs
Membership dues and subscriptions to international organizations	9,727,000
Scholarships and other educational benefits	20,300,000
Emergency relief and refugee assistance	5,022,634
Grants to small businesses, cooperatives, and self employed	311,129,722
Nutritional international	17,051,589
County Health Management Team	4,214,550
2nd Kenya Devolution Support Program	46,993,704
National Agricultural Value Chain Development Program	33,426,875
Special purpose	14,185,233
Kenya Livestock Commercialization Project	5,000,000
Industrial park	185,066,530
Climate change	243,716,679
Kenya climate smart	24,698
Kenya Agriculture Business Development Programme (KABDP)	22,585,560
Subsidies to Public entities	
Subsidies to Private entities	-
Total Grants and Subsidies	918,444,774

13. (B) Other Grants and Subsidies

Description	Period ended Jun-25
	Kshs
Membership dues and subscriptions to international organizations	5,264,800
Scholarships and other educational benefits	20,300,000
Emergency relief and refugee assistance	2,693,634

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Grants to small businesses, cooperatives, and self employed	17,730,000
Nutritional international	20,088,604
County Health Management Team	1,114,550
2nd Kenya Devolution Support Program	36,525,440
National Agricultural Value Chain Development Program	33,406,157
Special purpose	10,973,243
Kenya Livestock Commercialization Project	4,993,307
Industrial park	172,912,118
Climate change	205,359,301
Kenya climate smart	24,698
Kenya Agriculture Business Development Programme (KABDP)	8,939,059
Subsidies to Public entities	-
Subsidies to Private entities	-
Total Grants and Subsidies	540,324,911

14. (A) Finance Costs

Description	Period ended
	Jun-25
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

14. (B) Finance Costs

Description	Period ended
	Jun-25
	Kshs
Interest Payments on Guaranteed Debt Taken over by Govt	-
Interest on Domestic Borrowings (Non-Govt)	-
Interest on Borrowings from Other Government Units	-
Interest on bank overdrafts	-
Interest on loans from commercial banks	-
Total finance costs	-

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15. (A) Social Benefits

Description	Period ended Jun-25
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Total social benefit expenses	-

15. (B) Social Benefits

Description	Period ended Jun-25
	Kshs
Transfers to the elderly	-
Transfers to orphans	-
Transfers to the physically challenged	-
Total social benefit expenses	-

16. Gain/Loss on Sale of Assets

Description	Period ended Jun-25
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalized	-
Total gain on sale of assets	-

17. Gain/Loss on Foreign Exchange

Description	Period ended Jun-25
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

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18. Gain/Loss on Fair Value Investments

Description	Period ended
	Jun-25
	Kshs
Investments at Fair Value	-
Total Gain	-

19. Impairment Loss

Description	Period ended
	Jun-25
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
Total Impairment Loss	-

20. Taxation

Description	Period ended
	Jun-25
	Kshs
Current income tax charge	-
Tax charged on rental income	-
Tax charged on interest income	-
Original and reversal of temporary differences	-
Income tax expense reported in the statement of financial performance	-

21. Cash and Cash Equivalents

Description	Period ended	Opening Statement
	Jun-25	1 st July 2024
	Kshs	Kshs
Recurrent Account	71,262	8,705
Development Account	189,661	251,686
Deposits Account	232,374	180,216
Special Purpose Accounts	117,710,856	302,535,066
Other operating commercial accounts	34,147	906,619
Total	118,238,299	303,882,292

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21 (a) Detailed Analysis of the Cash and Cash Equivalents

		Period ended Jun-25	Opening Statement 1 st July 2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts			
<i>CBK 00001</i>	1000171189	71,262	8,705
Development Accounts			
<i>CBK00002</i>	1000171138	189,661	251,686
Deposits Accounts			
<i>CBK00003</i>	1000239204	232,374	180,216
Special Purpose Accounts			
<i>Special Purpose Accounts</i>	1000349239	229	972
<i>Nutritional International</i>	1000445308	1,668,468	26,729,572
<i>Industrial Park account</i>	1000722924	27,471,759	69,329,223
<i>Busia County National Agriculture Value Chain Development Programme account</i>	1000719788	1	18,426,876
<i>Busia County Kenya Devolution Support Programme II</i>	1000745983	474,560	-
<i>CBK Road Maintenance Fuel Levy Fund</i>	1000268336	537,207	537,207
<i>Busia County Kenya Devolution Support Programme</i>	1000412844	5,388,976	5,388,976
<i>Covid 19 special Account</i>	1000459662	8,012,540	8,012,540
<i>Busia Climate Smart Agriculture Project Account</i>	1000362189	37,060	37,060
<i>Busia County Kenya Livestock Commercialization Programme</i>	1000742186	-	-
<i>Busia Climate Change Fund Account</i>	1000535849	73,280,719	173,233,304
<i>Busia County Village Polytechnics</i>	1000370092	839,336	839,336
Other operating commercial accounts			
<i>Busia County KCSAP Account - Coop Bank</i>	01141238240600	-	24,698
<i>Busia County Kenya Livestock Commercialization Programme - KCB</i>	1333321104	3,903	-

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<i>Busia County Kenya Livestock Commercialization Programme - KCB</i>	1314028499	2,790	-
<i>Busia County National Agriculture Value Chain Development Programme account - NBK</i>	01071259902000	20,718	-
<i>County Health Management Team - Family Bank</i>	079000026361		881,921
<i>Aquaculture Business Development Programme (ABDP) - NBK</i>	01071227451400	6,736	-
Total		118,238,299	303,882,292

22. Receivables from Exchange Transactions

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Total receivables	-	-
Other exchange debtors (<i>Imprest</i>)	-	1,343,500
Less: impairment allowance	-	-
Total receivables	-	1,343,500
a) Current receivables	-	1,343,500
b) Non-current receivables	-	-
Total Receivables (a+b)	-	1,343,500

i) Ageing analysis for Receivables

Impairment allowance	Period ended June 2025
	Kshs
At the beginning of the period.	-
Additional allowance during the period	-
Recovered during the period	-
Written off during the period.	-
At the end of the period.	-

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Notes to the Financial Statements (Continued)

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Description	Period ended June 2025
	KShs
At the beginning of the period	-
Additional provisions during the period	-
Less: Recovered during the period	-
Less: Written off during the period	-
At the end of the period	-

23. Receivables from Non-Exchange Transactions

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Recurrent account	1,212,636,152	-
Development account	489,235,163	598,046,823
Special purpose account	422,456,505	
Less: impairment allowance	-	-
Total receivables from non- exchange transactions	2,124,327,820	598,046,823

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	Period ended June 2025
	KShs
At the beginning of the period	-
Additional provisions during the period	-
Less: Recovered during the period	-
Less: Written off during the period	-
At the end of the period	-

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24. Inventories

Description	Period ended Jun-25	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	-	-
Goods held for distribution	-	-
Less: allowance for impairment	-	-
Total	-	-

Detailed disclosure on inventories

	FY 2024-2025
Opening balance	-
Additional Inventory in the year	-
Inventory expensed in the year	-
Write-downs in the year	-
Others specify	-
Closing balance	-

25. Investments

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
a) Investment in Treasury bills and bonds		
Financial institution		
CBK	-	-
Sub- total	-	-
b) Investment with Financial Institutions/ Banks		
Bank	-	-
Sub- total	-	-
c) Equity investments		
Equity/ shares in Entity	-	-
Sub- total	-	-
Grand total	-	-

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Analyzed as:		
Current portion of Investment	-	-
Non-current portion of investment	-	-

d) Movement of Equity Investments

	Period ended June 2025
	Kshs
At the beginning of the period	-
Purchase of investments in the period	-
Sale of investments during the period	-
Increase /(decrease) in fair value of investments	-
At the end of the period	-

e) Shareholding in other entities

For investments in equity share listed under note 25 above, list down the equity investments under the following categories.

Name of Entity where investment is held	No of shares			Nominal value of shares	Fair value of shares	Fair value of shares
	Direct shareholding	Indirect shareholding	Effective shareholding			
	%	%	%	Kshs	Kshs	Opening Statement 1 st July 2025
	-	-	-	-	-	-

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Notes to the Financial Statements (Continued)

26. (a) Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Specialised Plants Equip & Machinery	Heritage assets	Work in progress	Service concessions assets	Total
Depreciation Rate		2.50%	10%	10%	12.50%	33.30%	12.50%	2.5%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	-	-	-	-	-	-	-	-	-	-
Additions	750,000	31,748,404	97,108,015	294,996,242	4,146,277	-	263,078,104	-	-	-	691,827,042
Disposals	-	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-	-
As At 30 Jun 2025	750,000	31,748,404	97,108,015	294,996,242	4,146,277	-	263,078,104	-	-	-	691,827,042
Depreciation And Impairment											
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-	-
As At 30 Jun 2025	-	-	-	-	-	-	-	-	-	-	-
Net Book Values											
Opening Bal as at 1st July 2024	-	-	-	-	-	-	-	-	-	-	-
As At 30 June, 2025	750,000	31,748,404	97,108,015	294,996,242	4,146,277	-	263,078,104	-	-	-	691,827,042

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Notes to the Financial Statements (Continued)

26 (b) Property, Plant and Equipment at Cost

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	750,000	-	750,000
Buildings	31,748,404	-	31,748,404
Plant And Machinery	-	-	-
Motor Vehicles, Including Motorcycles	97,108,015	-	97,108,015
Infrastructure assets	294,996,242	-	294,996,242
Furniture and fittings	4,146,277	-	4,146,277
Computers & ICT Equipment	-	-	-
Specialised Plants Equip & Machinery	263,078,104	-	263,078,104
Total	691,827,042	-	691,827,042

27. Intangible Assets

Description	Period ended
	Jun-25
	KShs
Cost/Opening balance at the beginning of the /Period	-
Additions	-
Disposal	-
At end of the Period	-
Additions–internal development	-
Less: Disposal	-
At end of the Period	-
Amortization and impairment	-
At beginning of the Period	-
Amortization	-

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At end of the Period	-
Impairment loss	-
At end of the Period	-
NBV	-

28. Investment Property

Description	Period ended
	Jun-25
	Kshs
Cost/Opening balance at the beginning of the period	-
Additions	-
Disposal during the period	-
Depreciation	-
Impairment	-
At end of the period	-

29. Right-of-use assets

	Buildings	Motor vehicles	Plant and equipment	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30th June 2025	-	-	-	-
Accumulated Depreciation	-	-	-	-
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30th June 2025	-	-	-	-
Carrying Amount	-	-	-	-
As at 30th June 2025	-	-	-	-

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Notes to the Financial Statements (Continued)

30. Biological Assets

Description	Period ended	Opening Statement
	Jun-25	1 st July 2024
	Kshs	Kshs
	-	-
Total	-	-

31. Tangible Natural Resources

	Sub- soil assets	Water	Wildlife	Total
	Kshs	Kshs	Kshs	Kshs
Cost				
As at 1 July 2024	-	-	-	-
Additions	-	-	-	-
As at 30 June 2025	-	-	-	-
Accumulated Depreciation				
As at 1 July 2024	-	-	-	-
Charge for the year	-	-	-	-
As at 30 June 2025	-	-	-	-
Carrying Amount				
As at 30 June 2025	-	-	-	-

32. Trade and Other Payables

Description	Period ended June	Opening Statement
	2025	1 st July 2024
	Kshs	Kshs
Trade payables	508,846,995	1,486,989,481
Payments received in advance	-	-
Employee payables	359,970,345	351,880,864

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Third-party payments	1,000,000	-
Other payables	378,119,863	-
Unbudgeted pending bills brought forward	1,837,526,845	
Total trade and other payables	3,085,464,048	1,838,870,345

The unbudgeted pending bills is the outstanding pending bills as at 1st July 2024 of Kshs. 1,838,870,345 less the receivable amount of Kshs. 1,343,500.

The accrued accumulated pending bills for the FY 2024/2025 amounts to Kshs. 3,673,835,690, as demonstrated in the table below.

Description	Period ended June 2025
Employee payables	928,735,250
Development payables	1,395,958,621
Recurrent payables	1,258,115,665
Kenya Revenue Authority	91,026,155
Totals	3,673,835,690

The employee payables amount of Kshs. 928,735,250 was partially invoiced due to insufficient budget. The unvoiced employee payable amounts to Kshs. 568,764,905 while the invoiced amounts to Kshs. 359,970,345.

33. Refundable Deposits and Prepayments

Description	Period ended June 2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Customer deposits	232,374	180,216
Prepayments	-	-
Other deposits	-	-
Total deposits	232,374	180,216

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34. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilized	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions period end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

35. Lease Liabilities

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Balance at the beginning of the period	-	-
Discount interest on lease liability	-	-
Paid during the period	-	-
At end of the period	-	-

Maturity Analysis

Period	Amount
Year 1	-
Year 2	-
Year 3 and onwards	-
Less: unearned Interest	(-)
	-

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Analysed as:

Analysed as	Period ended June 2025	Opening Statement
		1st July 2024
Current lease	-	-
Non-Current lease	-	-
Total Lease period end	-	-

36. Deferred Income

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
National Government	-	-
International Funders	-	-
Public Contributions and Donations	-	-
Total Deferred Income	-	-

The deferred income movement is as follows:

	National government	International funders	Public contributions and donations	Total
	Kshs	Kshs	Kshs	Kshs
Balance Brought Forward	-	-	-	-
Additions for the Period	-	-	-	-
Transfers to Capital Fund	-	-	-	-
Transfers to Income Statement	-	-	-	-
Other Transfers	-	-	-	-
Balance Carried Forward	-	-	-	-

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Notes to the Financial Statements (Continued)

Analysed as:

Description	Amount
Current	-
Non- Current	-
Total	-

37. Employee Benefit Obligations

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	-	-	-	-	-
Non-Current Benefit Obligation	-	-	-	-	-
Total Employee Benefits Obligation	-	-	-	-	-

38. Borrowings

Description	Period ended June 2025
a) External borrowings	
Balance at beginning of the period	-
External borrowings during the period	-
Repayments of during the period	-
Balance at end of the period	-
b) Domestic borrowings	
Balance at beginning of the period	-
Domestic borrowings during the period	-
Repayments during the period	-

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Balance at end of the Period	-
Balance at end of the period- domestic and External borrowings c = (a+b)	-

The analyses of both external and domestic borrowings are as follows:

	Period ended Jun-25	Opening Statement 1st July 2024
	Kshs	Kshs
External Borrowings		
Dollar Denominated Loan	-	-
Sterling Pound Denominated Loan	-	-
Euro Denominated Loan	-	-
Domestic Borrowings	-	-
Kenya Shilling Loan From KCB	-	-
Total /Balance at end of The Period	-	-

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
Short Term Borrowings (Current Portion)	-	-
Long Term Borrowings	-	-
Total	-	-

39. Service Concession Arrangements Liability

Description	Period ended Jun-25	Opening Statement 1st July 2025
	Kshs	Kshs
Fair value of service concession assets recognized under PPE	-	-
Accumulated depreciation to date	-	-
Net carrying amount	=	=

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Service concession liability at beginning of the period	-	-
Less: Service concession revenue recognized	-	-
Service concession liability at end of the period	=	=

40. Cash Generated from Operations

	Period ended June 2025
Surplus for the year before tax	799,308,920
Adjusted for:	
Depreciation	-
Non-cash grants received	-
Contributed assets	-
Impairment	-
Gains and losses on disposal of assets	-
Contribution to provisions	-
Contribution to impairment allowance	-
Fund balance transfer	(881,921)
Working capital adjustments	
Increase in inventory	-
Increase in receivables	(1,538,577,262)
Increase in deferred income	-
Increase in payables	1,246,593,703
Increase in payments received in advance	-
Net cash flow from operating activities	506,443,440

Breakdown of increase in receivables and payables

Description	Period ended	Opening Statement 1st	Increase/Decrease
	Jun-25	July 2025	
	Kshs	Kshs	
Receivables from exchange transactions	-	1,343,500	1,343,500
Receivables from non-exchange transactions	2,124,327,820	598,046,823	(1,526,280,997)
Receivables from miscellaneous receipts (ABDP)	13,639,765	-	(13,639,765)
Total receivables	2,137,967,585	599,390,323	(1,538,577,262)
Payables	3,085,464,048	1,838,870,345	1,246,593,703

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41. Financial Risk Management

Busia County Government's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. Busia County Government's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. Busia County Government does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

Busia County Government's financial risk management objectives and policies are detailed below:

i) Credit risk

Busia County Government has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Busia County Government management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	-	-	-	-
Bank balances	-	-	-	-
Total	-	-	-	-

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Financial Risk Management

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Busia County has significant concentration of credit risk on amounts due. The board of directors sets the Busia County government's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

ii) Liquidity risk management

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Busia County government manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Busia County government under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Trade payables	-	-	-	-
Current portion of borrowings	-	-	-	-
Provisions	-	-	-	-
Deferred income	-	-	-	-
Employee benefit obligation	-	-	-	-
Total	-	-	-	-

iii) Market risk

Busia County Government has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

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Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Busia County Government Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Busia County Government exposure to market risks or the manner in which it manages and measures the risk.

a) Foreign currency risk

Busia County Government has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. Busia County Government manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

The carrying amount of the Busia County Government foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

FY 2024/2025

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
As at 30 June 2025			
Financial Assets	-	-	-
Investments	-	-	-
Cash	-	-	-
Debtors	-	-	-
Total Financial Assets	-	-	-
Financial Liabilities			
Trade And Other Payables	-	-	-
Borrowings	-	-	-
Total Financial Liabilities	-	-	-

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Net Foreign Currency Asset/(Liability)	-	-	-
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The following table demonstrates the effect on Busia County Government statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

	Change in currency rate	Effect on Profit before tax	Effect on Equity/Net assets
	Kshs	Kshs	Kshs
2025			
Euro	-	-	-
USD	-	-	-

b) Interest rate risk

Interest rate risk is the risk that Busia County Government financial condition may be adversely affected as a result of changes in interest rate levels. Busia County Government interest rate risk arises from bank deposits. This exposes Busia County Government to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

Management of interest rate risk

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

Sensitivity analysis

Busia County Government analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year.

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Fair value of financial assets and liabilities

a) Financial instruments measured at fair value.

Determination of fair value and fair values hierarchy

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the Busia County Government market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

	Level 1	Level 2	Level 3	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 June 2025				
Financial Assets				
Quoted Equity Investments	-	-	-	-
Non- Financial Assets				
Investment Property	-	-	-	-
Land And Buildings	-	-	-	-
	-	-	-	-

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

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iv) Capital Risk Management

The objective of Busia County Government capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	FY 2024/2025	Opening Statement 1st July 2024
	Kshs	Kshs
Revaluation Reserve	-	-
Retained Earnings	-	-
Capital Reserve	-	-
Total Funds	-	-
Total Borrowings	-	-
Less: Cash And Bank Balances	(-)	(-)
Net Debt/ (Excess Cash and Cash Equivalents)	-	-
Gearing	-	-

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42. Related Party Disclosures

Nature of related party relationships

Entities and other parties related to Busia County Government include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	FY 2024/25
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Training and conference fees paid to govt. Agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	
d) Key management compensation	
Compensation to key management	-

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	FY 2024/25
	Kshs
Total	-

43. Segment Information

Busia County Government does not prepare segmental reports.

44. Contingent Assets and Contingent Liabilities

Contingent Assets

	Period ended June 2025
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others	-
Total	-

Contingent Liabilities

	Period ended June 2025
	Kshs
Contingent Liabilities	
Court Case xx against the Entity	-
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others	-
Total	-

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45. Capital Commitments

Capital Commitments	Period ended June 2025
	Kshs
Authorized for	-
Authorized and contracted for	-
Total	-

46. Program for Results (PforR) Disclosure

Name of PforR	Name of Financing Partners					
Expenditure Details	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
Sub-total						
Total	-	-	-	-	-	-

47. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

48. Ultimate And Holding Entity

The Entity ultimate parent is the Government of Kenya.

49. Currency

The financial statements are presented in Kenya Shillings (Kshs).

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16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>The statement of receipts and payments reflects use of goods and services amount of Kshs.2,131,630,395 as disclosed in Note 4 to the financial statements, which includes Kshs.176,137,889 for domestic travel and subsistence. During the year under review, the County Government issued imprest to members of staff for travel activities. However, the amount of Kshs.176,137,889 includes Kshs.16,525,845 that was not supported by supporting documents including invitation letters to attend meetings or conferences, attendance lists to ascertain the meetings or conferences indeed occurred and evidence of travel such as work tickets or boarding passes.</i></p> <p><i>In the circumstances, the accuracy, completeness and propriety of domestic travel and subsistence expenditure of Kshs.16,525,845 could not be confirmed.</i></p>	<p>The management availed the supporting documents of domestic travel and subsistence expenditure of Kshs.16,525,845 for audit verification</p>	<p>Not resolved</p>	
	<p><i>The statement of receipts and payments reflects use of goods and services amount of Kshs.2,131,630,395 as disclosed in Note 4 to the financial statements, which includes Kshs.38,111,767 for foreign travel and subsistence. However, out of the sampled payments amounting Kshs.18,496,248, a local Tours and Travel</i></p>	<p>The management availed relevant supporting documents including invitation letters, approval for travel, boarding passes, training programs and attendance registers for audit verification.</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>firm was paid Kshs.14,200,000 which represent over 80% of the contracts for provision of air travel agency services. There was no explanation on how the firm emerged the winning bidder so often and the procurement documents were not provided for audit review. Further, requisitions provided for audit review did not indicate clear instructions of dates of travel, number of persons travelling as well as the destinations. In addition, relevant supporting documents including invitation letters, approval for travel, boarding passes, training programs and attendance registers were not provided for audit verification.</i></p> <p><i>In the circumstances, the accuracy, completeness and propriety of foreign travel and subsistence expenditure amounting to Kshs.18,496,248 could not be confirmed.</i></p>			
	<p><i>The statement of receipts and payments reflects use of goods and services amount of Kshs.2,131,630,395 as disclosed in Note 4 to the financial statements, which includes Kshs.146,159,529 for hospitality supplies and services. However, the amount includes payments totalling Kshs.8,335,849 whose supporting attendance lists were not matching with the local service orders (LSOs), and tender opening and evaluation minutes, work plans and activity budgets were not provided for audit verification.</i></p>	<p>The management availed supporting attendance lists that are matching with the local service orders (LSOs), and tender opening and evaluation minutes, work plans and activity budgets for audit verification.</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<i>In the circumstances, the accuracy, completeness and propriety of expenditure on hospitality supplies and services amounting to Kshs.8,335,849 could not be confirmed.</i>			
	<p><i>The statement of receipts and payments reflects other grants and transfers amounting to Kshs.954,202,673 as disclosed in Note 6 to the financial statements. In addition, the statement reflects transfers to other Government entities amounting to Kshs.5,737,937 as disclosed in Note 5 to the financial statements. However, variances were noted between the amounts reported in the County Executive's financial statements as transfers/grants and amounts reflected in the respective Funds' financial statements as transfers from County Government.</i></p> <p><i>In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs.954,202,673 and transfers to other Government entities amounting to Kshs.5,737,937 could not be confirmed.</i></p>	<p>The management clarified that these payments were erroneously charged therefore the management has put up a mechanism to improve on it and not to repeat the same in future.</p>	<p>Not resolved</p>	
	<p><i>The statement of receipts and payments reflects other grants and transfers amounting to Kshs.954,202,673 as disclosed in Note 6 to the financial statements. In addition, the statement reflects transfers to other Government entities amounting to</i></p>	<p>The management clarified that some payments were erroneously charged and mechanisms have been put in place to ensure compliance.</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>Kshs.5,737,937 as disclosed in Note 5 to the financial statements. However, variances were noted between the amounts reported in the County Executive's financial statements as transfers/grants and amounts reflected in the respective Funds' financial statements as transfers from County Government.</i></p> <p><i>In the circumstances, the accuracy and completeness of other grants and transfers amounting to Kshs.954,202,673 and transfers to other Government entities amounting to Kshs.5,737,937 could not be confirmed.</i></p> <p><i>The statement of receipts and payments and Note 6 to the financial statements reflect other grants and transfers amounting to Kshs.954,202,673. However, included in this amount are payments amounting to Kshs.30,971,078 made to suppliers/individuals but charged to other grants and transfers. This was contrary to Section 138(1)(c) of the Public Finance Management Act, 2012 which states that "grant recipient" means the County Government or a County Government entity authorized to control or spend money under this Act or an incorporated or unincorporated body not otherwise authorized to control or spend money under this Act.</i></p> <p><i>In the circumstances, the validity, accuracy and completeness of payments amounting to Kshs.30,971,078 could not be confirmed.</i></p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>The County Government through the Department of Transport, Roads and Public Works vide Local Purchase Order number 2853 dated 29 January, 2024 and tender number SDPW/SB/025/202-2024 purchased seven Mahindra tractors at total cost of Kshs.24,500,000 from a company. Physical verification conducted on 20 September, 2024 revealed that, the tractors did not have number plates and ownership documents were not provided for two tractors. Further, it was not possible to confirm whether the tractors were updated in the asset register as the register was not provided for audit verification. In the circumstances, the accuracy, completeness and ownership status of the tractors worth Kshs.24,500,000 could not be confirmed.</i></p>	<p>The management provided the logbooks for audit verification. The two logbooks that had not been presented have since been processed and availed for audit verification. Further, the management has a fixed asset register and is in the process of updating it. However, it is not detailed since it excludes assets inherited from former local Authorities whose cost, date of acquisition and supplier details could not be established. The Management developed an Asset Management Policy and approved for the provision of budgetary allocation for valuation and coding of all County Assets. It is worth noting that the process of identifying, Valuing, and transferring of assets from the defunct local authorities to the Counties is still ongoing, being spearheaded by the Intergovernmental Relations Technical Committee. We hereby provide the logbooks and extract of the fixed asset register for audit verification.</p>	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects Kshs.3,085,605,917 in respect to compensation of employees. Review of salary records on the expenditure revealed that the expenditure included wages totalling Kshs.119,036,047 which was paid through a manual payroll system. The manual payroll requires a manual calculation of monthly deductions such as PAYE, NHIF, and NSSF and the Net salary by the Human Resource Officers, and may be prone to error and other forms of misstatement. This was also contrary to Section 1.5.1 of the National Treasury Financial Accounting, Recording and Reporting Manual which provides that personnel emoluments of County Government staff should be paid through IPPD.</i></p> <p><i>In the circumstances, accuracy and propriety of personnel emoluments of Kshs.119,036,047 paid through the manual payroll could not be confirmed.</i></p>	<p>The management agreed with the auditor's observation. We had a high recruitment of officers in the 3rd and 4th quarter, and there was delayed processing of their IPPD numbers. Majority of the officers have now received their Payroll Numbers</p>	<p>Not resolved</p>	
	<p><i>The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis totalling Kshs.9,221,975,801 and Kshs.7,997,291,623 respectively, resulting in under-funding of Kshs.1,224,684,178 or 13% of the budget. Similarly, the County Executive spent Kshs.7,692,246,047 against an approved budget of Kshs.9,221,975,801 resulting in under-expenditure of</i></p>	<p>The management agrees with the findings of the auditor general on underperformance of budget. However, the management would like to state that the underperformance on budget was brought about by several issues;</p> <ol style="list-style-type: none"> 1. Underperformance in local revenue. <p>In the financial year 2023/2024, the county</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>Kshs.1,529,729,754 or 17% of the budget.</i> <i>Further, analysis of the Integrated Financial Management Information System (IFMIS) payment detail revealed that payment transactions amounting to Kshs.7,976,289 were paid but the specific line items had not been budgeted for in the respective Appropriation Account.</i> <i>The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public and Management did not observe fiscal budget discipline.</i></p>	<p>did not meet its local revenue targets. It collected Ksh 369 million against a target of Ksh 649 million.</p> <p>2. Non remittance of conditional grants The county did not receive all the conditional grants well on time thus affecting the budget execution.</p> <p>3. Delayed remittance of equitable share By the close of the financial year 2023/2024 on June 30th, the county had not received its full share of funds from the national treasury. As a result of the above aforementioned reasons, the management was unable to have its planned budget for FY 2023/2024 fully executed thus affecting budget performance</p>		
	<p><i>Note 17.1 to the financial statements on other important disclosures reflects pending accounts payable balance of Kshs.1,838,870,345 as at 30 June, 2024 comprising of construction of building Kshs.125,814,261, construction of civil works Kshs.169,879,828, supply of goods Kshs.836,543,459 and supply of services Kshs.706,632,796 some dating back to financial year 2018/2019. However, the Controller of Budget (CoB) budget review implementation report for 2023/2024</i></p>	<p>The management would like to state that the amount of pending bills of Kshs. 1,420,592,427 was the outstanding balance of the pending as at the end of the year before the additions and verification of the pending bills accrued during the FY 2023/2024. The verification was done by adhoc committee for the pending bills after</p>	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>financial year reflects pending accounts payable balance of Kshs.1,420,592,427 resulting in unexplained and unreconciled variance of Kshs.418,277,918. Further, Note 17.1 to the financial statements reflects pending accounts payable balance brought forward of Kshs.1,838,870,345, while previous year's audited financial statements for the year ended 30 June, 2023 reflects a balance carried forward of Kshs.1,941,629,827, resulting in unexplained variance of Kshs.102,759,482.</i></p> <p><i>Further, records held by Kenya Power Company Limited and Local Authorities Provident Fund (LAPFUND) indicate that the County Executive owes the two entities Kshs.7,008,295 and Kshs.132,908,245, respectively. However, the balances have not been disclosed as pending bills in the County Executive's financial statements.</i></p> <p><i>In addition, the bills have been pending for a long time, some dating back to the financial year 2018/2019.</i></p> <p><i>Failure to settle bills during the year to which they relate distorts the financial statements for that year and adversely affects the provisions for the subsequent year to which they have to be charged. Also, the accuracy and completeness of pending accounts payable balance of Kshs.1,838,870,345 as at 30 June, 2024 could not be confirmed.</i></p>	<p>the closure of the financial year resulting to the increase of pending bills to amount of Kshs. 1,838,870,345.</p> <p>The Controller of budget report was submitted after the end of the financial year before the verification of the pending bills was done.</p> <p>The amount owed to Local Authorities Provident Fund (LAPFUND) was included in the statutory deduction of Kshs. 351,880,864 in annex 2 of the analysis of pending accounts payables.</p> <p>The under payment of pending bills was occasioned by insufficient funding.</p>		
	<p><i>In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on</i></p>	<p>The management would like to state that the issues raised by the auditors under the</p>	<p>Not resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<i>Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.</i>	Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance were fully captured in the financial statements on progress on follow up of auditor's recommendations and Management comments were provided for audit verification.		
	<i>Records provided for audit indicated that seven (7) departments had planned to implement four hundred and forty-two (442) projects at total contract sum of Kshs.1,582,225,471, during the year under review, out of which only two hundred and sixty-one (261) projects were completed, one hundred and sixty-nine (169) were on going as at the time of audit in September 2024, thirteen (13) projects had not started while three (3) projects worth Kshs.25,829,592 for Mauko Child Protection Centre, Mortuary at Nambale Sub-county and maternity wing at Nasira dispensary had all stalled and the contractors were not on site. Further, the project implementation status report provided for audit review did not indicate the start date, the end date and the duration of the projects.</i>	Management response 1. Youth, Culture, Sports, Tourism and Social Services The Mauko Child Protection Centre project stalled because there was no budget allocation for the final phase in subsequent financial years. 2. Health and Sanitation a) Stalled Nambale Mortuary Phase I: Project Name: Proposed Construction of Mortuary at Nambale Hospital	Not resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>In the circumstances, the public did not get the expected value for money from the incomplete, non-started and stalled projects.</i></p>	<p>Contractor: Spellion Kenya Limited Contract Sum: 2,998,391 Start Date: 12/09/17 Expected Completion date: 26/02/2018 The contractor was paid first payment of Kes 1,948,954.15 after completion of works as per the bill of quantities. The second payment of Kes. 1,049,436.84 was raised on 1/04/2021 which is still a pending bill. The contractor was released from site after completion of phase 1 and the next phase awarded to the second Contractor.</p> <p>Phase II Project Name: Proposed Completion of Mortuary at Nambale Sub County Hospital Contractor: Burtik Builders Limited Contract Sum: 4,940,890 Start Date: 22/02/2021 Expected Completion date: 25/05/2021 The contractor requested for first payment of Kes 2,007,910 and the same was certified by public works. The request is still a pending bill.</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>Way forward: The department is to plan for additional allocation for completion of the Mortuary.</p> <p>b) Stalled Nasira Maternity Project Name: Proposed completion of maternity at Nasira dispensary Contractor: Walji construction LTD Contract Sum: 1,896,611.6 Start Date: 14/07/2023 Expected Completion date: 14/11/2023 Current status: Allocation of Kes. 2,000,000 was made in Financial Year 2022-2023 to complete a maternity building at Nasira Dispensary. Contract was awarded to Walji Construction Company with a Contract sum of Kes.1,896,611.6 to be completed by 14/11/2023. Bill of Quantities prepared was for completion of the said project. Default notice was issued in November 2023 by the department of public works since the contract period had elapsed. Contractor later issued a request for extension of contract addressed to the department of public works promising to commence electrical works as</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>soon as possible. Contractor reported back on site on December 2023, did some ceiling blundering works and left the site. Contractor abandoned the site and a mutual termination letter was issued. The project was readvertised on 17th May 2024 but it did not attract any bidder.</p> <p>Way forward: The department of Health services and Sanitation made a request to department of public works to revise the Bill of Quantities since the works to be done were not commensurate with the available budget. Re-advertisement of the said project is anticipated to be done after the approval of the Supplementary budget.</p>		
	<p><i>The County Government awarded a tender to a local firm for construction of an administration block at Onyunyur Vocational Training College vide contract number BSA/CG/EVT/239/2020-2021 at a contract sum of Kshs.4,997,500 for a period of three (3) months (12 weeks) commencing 24 May, 2021. A request for extension of project completion date was done vide a letter dated 10 December, 2021 and it was not granted until 10 February, 2022. Site</i></p>	<p>The delay was occasioned in FY 2022-2023 when the project was not factored as a rollover, this delayed the request of the part payment requested on 23-2-2022 payment which was processed two years later on 28-3-2024.</p>	<p>Not Resolved</p>	

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	<p>verification of the project on 13 September, 2024 revealed that the project was incomplete.</p> <p>The contractor had been paid Kshs.1,705,225 as per certificate number 01 of 1 February, 2022.</p>	<p>The contractor has since roofed the Administration Block and is working on the finishes.</p>		
	<p>The County Government of Busia through the Department of Trade, Cooperatives, Investment and Industries awarded a tender for the construction of county aggregation and industrial park to a local firm vide tender number BSA/CG/T11C/27/2022/2023 at a cost of Kshs.448,960,875. This project was to be co-funded by the County Government and the National Government through the Ministry of Trade and Industrialization equally.</p> <p>The contract period was 28 weeks, commencement date was 8 July, 2023 and the anticipated completion date was 27 February, 2024. Extension of the contract period was granted twice on 10 March, 2024 for 18 weeks and on 26 August, 2024 for 150 days. A site visit conducted on 13 September, 2024 revealed that, the project was 30% complete and it was affirmed by the clerks of works and the site engineer. Minutes of the site meeting held on 1 August, 2024 also indicate that the project was 30% complete.</p>	<p>Perimeter Walling</p> <p>The design for the CAIP was centrally done by consultants appointed by the COG, hence a typical design for all Counties was adopted.</p> <p>The topography factors for sites differs from County to County and upon receipt of the design, Counties were instructed to customize the designs for specific sites.</p> <p>The typical design was rectangular in shape, upon customizing the design to our site, the size of the one covered for phase one of the Industrial Park increased exceeding what was provided in the typical design.</p>	<p>Not Resolved</p>	

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	<p><i>Further, the boundary wall did not cover the entire length of the fence of the Industrial Park. There was a discrepancy between the bill of quantities (BoQ) and the wall drawings. The BoQ provided for 473 meters, while the drawings and actual measurement on the ground was 673 meters. The wall only covered the front side and it was 473 meters in length as physically inspected in September, 2024 and confirmed by the site engineer. Therefore, there was a shortfall of 200 meters and the cost assigned to the wall had been fully exhausted in the BoQ's costing. The sub-structure of the 473 meters of the boundary wall had been done.</i></p> <p><i>In addition, septic tank and drainage system was not done and the following units were incomplete; aggregation warehouse and cold storages, value addition warehouse, ablution block, office block, power house, pump house and electrical installation works.</i></p> <p><i>Also, ownership documents of the land upon which the Industrial Park was built and the memorandum of understanding (MoU) with the Ministry of Trade and Industrialization (MITI) were requested for but were not provided for audit review.</i></p>	<p>The project management resolved to factor the shortfall within the contract amount. (Refer minutes dated 1st August 2024)</p> <p>2- Delayed Completion</p> <p>The contract commenced-on 8th July 2023, after successful execution of works by the contractor, payment request by the contractor could not be honoured on time due to delayed signing of intergovernmental agreement between National Government and County Government. (Refer recommendation for extension dated 10th July 2024)</p> <p>3- Ownership</p> <p>The title deed for Industrial Park land is still in the custody of the National Treasury while the MoU with the ministry of Trade and Industrialization (MITI) is provided as per the extract attached.</p>		
	<p><i>The County Government entered into a contract with a local Company vide tender number BSA/CG/PWRT/08/2023-2024 for the proposed construction and completion of Musirira Box</i></p>	<p>The contractor submitted a request for contract time extension on 31st may 2024 as attached.</p>	Not Resolved	

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	<p><i>Culvert at a contract sum of Kshs.3,980,702. The contractor had been paid a total sum of Kshs.3,541,982 as at 30 June, 2024. The project start date was 1 March, 2024 and the contract period was sixteen (16) weeks. The anticipated completion date was 1 July, 2024. However, physical verification conducted on 23 September, 2024 revealed that the project was incomplete as backfilling of the culvert, gabion works and gravelling and site clearance of vegetation had not been done. In addition, the road leading to the box culvert was in bad condition. Further, no extension of the contract period has been sought by the contractor.</i></p> <p><i>In the circumstances, the public did not get the expected value for money from the delayed projects.</i></p>	<p>The Project Management team evaluated the reasons and recommended an extension vide letter ref; BSA/CG/PWRT/08/2023 – 2024 dated 14th June 2024 of 18 weeks effective 1st July 2024 to 4th November 2024(revised completion date), as detailed in the attached documentation.</p> <p>It is important to note that the road leading to the Box Culvert is managed by Nzoia Sugar Company, which has suspended work due to the ongoing heavy rains that have significantly impacted the black cotton soil in the area. This situation has further incapacitated our contractor on the Musirira Box Culvert project.</p> <p>As a department, we remain committed to delivering this project to the highest standards and ensuring the satisfaction of the residents of Busia County.</p>		
	<p><i>The contract for proposed completion of maternity and placenta pit was awarded on 22 June, 2023 at a contract sum of Kshs.9,903,990 with completion period of four (4) months to a local firm. During the period under review, the contractor was paid Kshs.2,932,865.</i></p>	<p>Project Name: Construction of Maternity and Placenta Pit at Apegei Dispensary Contractor: Walji construction LTD Contract Sum: Kes 9,903,990 Start Date: 14/8/2023 Expected Completion date: 4/12/2023</p>	Not Resolved	

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	<p><i>However, physical inspection in the month of September, 2024 revealed that the existing dispensary was not functional and the maternity was built where there were no supporting amenities including water and road network. The works had not been completed, the contractor was not on site and there was no signage to indicate the period in which the project was undertaken and Management failed to carry out monitoring and evaluation of the project.</i></p>	<p>The contract for proposed completion of maternity and placenta pit was awarded on 22 July, 2023 at a contract sum of Kes.9,903,990 with completion period of four (4) months to Walji Construction Limited. The Contractor worked up to the lintel level and requested for a partial payment of Kes 2,932,865 which was certified by Public Works. The same was paid. Default notice was issued on 4/03/2024 after realizing the contract period had elapsed, however the contractor requested for extension.</p>		
	<p><i>The County Government awarded a contract for construction of disaster management centre at Samia Subcounty at a contract sum of Kshs.9,780,348 to a local firm. The contract period was four (4) months, with commencement date being 3 May, 2024 and ending on 3 September, 2024. Physical inspection of the works in the month of September, 2024 however, revealed that the contractor had abandoned the site. The construction of the centre was incomplete; the building construction was only at the ground level with no walling structures.</i></p>	<p>Disaster management Centre in Samia is in the Busia County Annual Development Plan 2023-2024, Page 105 and 106, table 52: Summary of Governance, public service and administration sector programmes</p> <p>After proceeding with the works up to the end including casting of the ground floor slab, the contractor abandoned the site for more than 30days. The project manager issued a default notice reminding the</p>	Not Resolved	

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	<p><i>Further, there were no clear objectives of setting up the disaster management center in the annual policy and development plan of the County, there was no signage to indicate the year which the project was undertaken and the County failed to prepare monitoring and evaluation report to fast track the implementation process.</i></p> <p><i>In addition, review of payment records revealed that Kshs.4,979,080 or 51% of the contract sum had been paid to the contractor.</i></p>	<p>contractor to resume works within 14 days. In reply to the default notice, the contractor stated that he had stopped the works because there was a challenge of getting water for the works and promised to resume works since water has been restored. Currently the contractor is on site to complete the works.</p>		
	<p><i>The County Government of Busia awarded a contract for construction of disaster management centre at Busia County headquarters at a contract sum of Kshs.6,550,000, to a local firm. The contract period was for 12 (twelve) weeks, with commencement date being 18 April, 2021 and anticipated completion date of 19 June, 2021.</i></p> <p><i>Physical inspection of the works in the month of September, 2024 however, revealed that the contractor had abandoned the site, while the construction of the center was incomplete. It was observed that the first phase of the project was complete and the ground floor was housing the Department of Public Works casting doubts on whether the purpose of disaster center was to accommodate offices. There was no signage to indicate the year the project was undertaken and the County failed to prepare</i></p>	<p>Disaster management centre phase II was a multi-year contract awarded to Majimbo Contractors Limited at a cost of kshs. 8,748,910. In the financial year 2020/2021 procuring entity raised an LSO totalling to kshs. 6,550,000 due to underbudgeted budget.</p> <p>The procuring entity subsequently raised another LSO in the financial year 2021/2022 for the outstanding balance of kshs.2,198,910 totalling to a contract sums of kshs. 8,748,910.</p>	<p>Not Resolved</p>	

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	<p><i>monitoring and evaluation report to fast track the implementation process.</i></p> <p><i>Further, review of payment records revealed that Kshs.5,552,970 or 85% of the contract sum had been paid to the contractor.</i></p>	<p>The project was completed on 27th March 2023 as per the Practical Completion Certificate, handing Over Certificate and minutes and pictorials provided.</p> <p>The ground floor of the building hosts the offices for Directorate of Disaster management and Chief Officer Public works who jointly performs disaster related activities across the county.</p> <p>The signage was in place during the entire construction period but later got damaged and worn out as a result of prolonged rainfall leading to its unavailability during the audit period.</p>		
	<p><i>Review of records held at the County Executive revealed that a contract agreement dated 7 June, 2021 was signed between the County Government of Busia and a local firm at a contract sum of Kshs.6,890,400, for construction of a trailer park at Mundika, Bukhayo West ward, Phase 1.</i></p> <p><i>The contract period was to take four months from the date of handing over of the site, which was 16 July, 2021. The project completion date was expected to be 21 October, 2021. A total of Kshs.3,593,040, representing 52% of</i></p>	<p>The management would like to state that after successful execution of works, the contractor requested for part payment. The project management team valued the executed works and certified Kshs 3,593,040. Thereafter, there was a delay in payment of the certified amount due to disbursement challenges. The contractor deserted the site due to lack of funds. Upon</p>	Not Resolved	

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	<p><i>the contract sum had been paid as at the time of audit in October, 2024. As at the time of the audit exercise in October, 2024, the contract period had long lapsed and there was no evidence of extension of contract period by the contractor.</i></p> <p><i>Physical verification of the project in October, 2024 revealed that the contractor had abandoned the site and no works were ongoing. The contractor had only carried out trench excavation all-round the trailer park, constructed columns and stone walling of three lines laid half way the park. No explanation was provided on why the works had been abandoned.</i></p> <p><i>In the circumstances, the public may not obtain value for money on the resources already spent on the above stalled projects and the objectives of the projects may not be achieved.</i></p>	<p>payment of the certified amount, the balance to complete the project was not captured in the subsequent budgets.</p>		
	<p><i>The County Government of Busia through its county itemized development budget for financial year 2022/2023 through the Department of Lands, Housing and Urban Development, under the programme on urban management and development budgeted for Kshs.100,000,000 for construction of designated parking areas within Busia Municipality. Information available indicate that the main works was to involve the laying of cabros.</i></p> <p><i>Physical verification in October, 2024, revealed that works of similar nature were ongoing in Busia Agricultural Training College (ATC) frontage. However, supporting documents</i></p>	<p>The file relating to the works for the construction of designated parking areas at Busia Municipality (Agricultural Training College frontage) has been availed for audit verification.</p>	<p>Not Resolved</p>	

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	<p><i>including procurement and payment records for the works that were being done were not provided for audit verification. Further, no supporting documents were provided for audit review in respect to the proposed construction of designated parking areas.</i></p> <p><i>In the circumstances, the regularity and effectiveness of the utilization of the budget amount of Kshs.100,000,000 could not be confirmed.</i></p>			
	<p><i>Review of procurement documents from the Department of Sports, Culture and Social Services for the period ending 30 June, 2024 revealed that a local firm was contracted on 19 July, 2023 for the renovation of Busia stadium at a contract sum of Kshs.4,989,800, vide tender No. BSA/CG/SCSS/20/2022/2023. The works involved repair of the perimeter wall, gates and replanting of football court irrigation system.</i></p> <p><i>As per the site handing over minutes of 10 August, 2023, the commencement date of the project was 14 August, 2023, the contract duration was eight (8) weeks and anticipated completion date was 16 October, 2023. Further, the site handing over minutes were not signed by the public works officer on site. However, the project file provided for audit verification lacked key documents including signed procurement requisition, appointment letters to tender opening committee, appointment</i></p>	<p>As mentioned in the above section and after thoroughly reviewing the audit concerns, we have identified and provided the following documents that are needed to shed more light and clarify the above observations.</p> <p>In addition, Payment had not been made on the subject Project and hence no Payment details could have been provided for the same.</p>	<p>Not Resolved</p>	

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	<p>letters to tender evaluation committee, tender award acceptance letter by winning bidder, inspection and acceptance committee minutes, copies of the winning bidder CR12, Pin certificate, Tax compliance certificate, Business permit and the post-qualification due diligence report of the winning bidder.</p> <p>Review of minutes of a meeting of mutual termination of contract dated 17 April, 2024 between the contractor and the County Executive management indicates that there was local residents' interference to carry out the works, vandalism of stores, equipment, work items, rowdiness of the locals and accrual of bank interest that made the works unattainable.</p> <p>A valuation report dated 12 June, 2024 indicates that the value of works done was Kshs.2,043,150, but no payment details were provided for audit verification.</p> <p>Physical verification of the project in October, 2024 revealed that the project was incomplete, the perimeter wall had collapsed, and no gates repair and replanting of football court irrigation system had been done.</p> <p>In the circumstances, the value for money in respect to the expenditure incurred on the project could not be confirmed.</p>			

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	<p><i>During the financial year 2022/2023 an amount of Kshs.40,000,000 was reallocated to the Department of Lands and Housing under the Urban Development Vote in the September 2022 supplementary budget. Records available indicates that the reallocation was meant for re-organization of Busia Town, including removal of displayed goods and chattels along the road and establishment of modern stall among other strategies. However, the procurement and expenditure documents on how this budget was expended were not provided for audit review.</i></p> <p><i>In the circumstances, the propriety and effectiveness of utilization of the budget amount of Kshs.40,000,000 in respect to re-organization of Busia Town could not be confirmed.</i></p>	<p>The management would like to note that in the financial year 2022/2023, there was no budget for beautification of Busia town.</p> <p>According to the attached supplementary budget of FY 2022/2023, ksh 40,000,000 million was for the renovation of non-residential buildings that is; proposed renovation of Busia County Referral Hospital senior staff quarters, proposed renovation of Malaba Townhall and proposed renovation of Governor's lounge</p>	Not Resolved	
	<p><i>Information available indicates that the County Government contracted a local firm for construction and equipping of a modern filleting room at Bunyala Fishermen Cooperative Society. Physical inspection of the facility in October, 2024 revealed that the facility had been abandoned, was not in use and was in a dilapidated condition. Further, no supporting documents were provided for audit review in respect to this project.</i></p> <p><i>In the circumstances, the regularity of the transactions in respect to the project could not be confirmed.</i></p>	<p>The Management had to indulge in a lot of consultation over the completion of construction and equipping of a modern filleting room at Bunyala Fishermen Cooperative Society. This is due to the creation of the dam in Lake Victoria in Uganda (Jinja) which significantly altered the natural flow of water, leading to a range of effects including: increased water storage capacity, flood control, altered sediment</p>	Not Resolved	

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		deposition patterns, and potential impacts on shoreline communities. In this case the large volume of water suddenly released from the reservoir resulted in properties being flooded and the modern filleting room was one of the buildings that was significantly affected causing the project to stall.		
	<i>Review of the County final approved supplementary budget revealed that during the year under review Kshs.981,057,352 was allocated to the County Assembly of Busia. The allocation to the County Assembly was equivalent to 9.6% of the total County revenue budget for the year amounting to Kshs.10,203,033,156 which was Kshs.9,221,975,801 and Kshs.981,057,352 for the Executive and Assembly respectively contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015 which provides that the approved expenditures of a County Assembly shall not exceed seven per cent (7%) of the total revenues of the County Government. In the circumstances, Management was in breach of the law.</i>	The management agrees with the findings of the auditor general. However, the management wishes to state that the allocation is based on the provision of County allocation of revenue Act (CARA), 2023 which had provided County Assembly of Busia ceilings at Ksh. 890,557,352 as a recurrent budget ceiling. In addition to this the County Assembly was allocated kshs 90,500,000 development to enable the county assembly undertake sensitive infrastructural development projects.	Not Resolved	
	<i>The statement of Assets and Liabilities and as disclosed in Note 11 to the financial statements reflects outstanding imprests and advances balance of Kshs.1,343,500. Review of the imprest register revealed that imprests were issued as from February</i>	The management would like to state that as at the end of the financial year, the imprests had not been surrendered. This is because of the nature of activities for which the	Not Resolved	

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	<p>2024, but had not been surrendered as at 30 June, 2024. No explanation was provided for failure to surrender or account for the imprest in accordance with Regulation 93(5) of the Public Finance Management (County Government) Regulations, 2015 which states that a holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.</p> <p>In the circumstances, Management was in breach of the law.</p>	<p>imprests were taken had not been completed. The imprests have since been surrendered and we hereby provide the surrender documents for audit verification.</p>		
	<p>The County Government awarded a tender to a company for supply, delivery, installation, customization and commissioning of an Integrated Revenue Collection and Management System and a Hospital Information Management System at a contract sum of Kshs.59,885,232. However, included in the contract agreement and terms of reference are the following clauses which are detrimental to the County Government of Busia:</p> <p>i) Clause 32.1 (b) states that, unless otherwise specified in the special conditions of contract, the procuring entity shall use its best efforts to assist the consultant with promptly obtaining, for the experts and, if appropriate, their eligible dependents, all necessary entry and exit visas, residence permits, exchange permits and any other documents required for their stay in Kenya while carrying out the services under the contract.</p>	<p>We acknowledge that certain clauses in the Service Level Agreement (SLA), specifically clauses 32.1(b), 41.1, 46.1, and the provision for a 6% transaction fee on revenue collected, are unfavourable to the County Government of Busia. These clauses have raised concerns regarding financial implications, branding, and potential administrative delays that may affect service delivery and efficient revenue collection. However, we are pleased to inform you that the County Government of Busia is currently in active negotiations with Web Tribe Limited to revise and improve the terms of the contract. Our aim is to align the agreement with both the county's</p>	<p>Not Resolved</p>	

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	<p>ii) Clause 41.1 states that, if the procuring entity had delayed payments beyond thirty (30) days after the due date stated in clause GCC 41.2.2, interest shall be paid to the consultant on any amount due by, not paid on, such due date for each day of delay at the annual rate stated in the special conditions of contract.</p> <p>iii) Clause 46.1 states that, the procuring entity shall display marks and logos provided by consultant on its marketing publications and materials related to revenue collection and e-payments. The procuring entity may mention the words 'Payments provided by JamboPay' in its marketing campaigns and materials. The procuring entity shall market the revenue collection service/system to its consumers/citizens.</p> <p>iv) Further, Part C of the preamble indicates payment to the contractor of 6% of all funds collected as transaction fees which seems to be on the higher side.</p> <p><i>In the circumstances, the terms of the contract agreement are not beneficial to the County Government.</i></p>	<p>operational requirements and the financial sustainability of the project, while ensuring compliance with the Public Procurement and Asset Disposal Act, 2015.</p> <p>As part of these negotiations, we have proposed the following amendments to the contract:</p> <p>Clause 32.1(b) – Assistance with Permits: We propose that the responsibility for obtaining necessary entry and exit visas, residence permits, and related documents for foreign experts lies solely with the service provider, with the county providing support only where strictly necessary. This will mitigate the administrative burden on the county and avoid delays in project implementation.</p> <p>Clause 41.1 – Delayed Payment Interest: We propose revising this clause to allow for a longer grace period of 90 days before any interest penalties apply. Additionally, we are seeking a reduction in the interest rate specified in the special conditions of the contract, as the current rate places an</p>		

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		<p>unnecessary financial burden on the county, especially during unforeseen delays.</p> <p>Clause 46.1 – Branding and Marketing: We propose removing or significantly modifying the requirement for the county to display the vendor's logos and marketing materials on county publications. While we recognize the need to credit the service provider, we believe the county should maintain full control over its branding and marketing strategies. We suggest acknowledging the vendor's role in an unnoticeable manner that does not overshadow the county's identity.</p> <p>Transaction Fee of 6% on Revenue Collected: We propose renegotiating the transaction fee to <u>0</u>%, or a tiered structure based on revenue thresholds, to reduce the financial burden on the county. This will ensure that the system remains financially viable while still providing fair</p>		

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		<p>compensation to the service provider for maintaining the revenue collection system.</p> <p>The county is confident that with these revised terms, the contract will better serve the interests of Busia County residents and improve the efficiency of the revenue collection and hospital management systems. We anticipate concluding the negotiations within the coming months and will provide updates accordingly.</p>		
	<p><i>The County Government awarded a tender to a company for supply, delivery, installation, customization and commissioning of an Integrated Revenue Collection and Management System and a Hospital Information Management System at a contract sum of Kshs.59,885,232. However, verification of the implementation of the contract agreement revealed that the hospital information management system was only installed at Busia County Referral Hospital and not at other Sub-County hospitals within the County.</i></p> <p><i>In the circumstances, the effectiveness of implementation of the Integrated Revenue Collection and Management System and a</i></p>	<p>We acknowledge that the contract for the Supply, Delivery, Installation, Customization, and Commissioning of an Integrated Revenue Collection and Hospital Information Management System (HIMS) stipulated that the system would be implemented not only at Busia County Referral Hospital but also across all sub-county hospitals. We also acknowledge that, as observed during the field visit to Nambale Sub- County Hospital, the HIMS has not</p>	Not Resolved	

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	<p><i>Hospital Information Management System worth KSHS.59,885,232 could not be confirmed.</i></p>	<p>been operationalized in that facility or other sub-county hospitals.</p> <p>In response to this shortfall, the County Government of Busia is currently undertaking a series of corrective measures to ensure the successful rollout of the HIMS across all sub-county health facilities. The following steps have been initiated:</p> <ul style="list-style-type: none"> • Gap Analysis Report: We commissioned a comprehensive gap analysis to assess the current state of ICT infrastructure and other prerequisites in all sub-county health facilities. This analysis provided a detailed understanding of the requirements and challenges unique to each facility and informed our approach to the implementation of the HIMS. • Development of a Rollout Plan: A structured HIMS rollout plan for all sub-county hospitals has been developed. This plan prioritizes facilities based on their needs and readiness, while ensuring alignment with available budgetary 		

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		<p>resources. The plan takes into consideration the need for customization to meet the specific operational requirements of each sub-county hospital.</p> <p>The County Government of Busia remains committed to fulfilling its obligations under the contractual agreement and ensuring that all sub-county hospitals benefit from the HIMS as originally intended. We anticipate complete implementation of the HMIS to be achieved soon in the coming months.</p>		
		<p>The management hereby confirms that BCRH is currently not fully pledge level V hospital (refer to KMPDU criteria for level V hospitals) and the same informed the department's decision to procure feasibility study- consultancy services geared at upgrading the hospital to fully fledged level 5 hospital.</p>	Not Resolved	
	<p><i>During the year under review, a contract was awarded to a consultancy company at a contract sum of Kshs.4,980,550 for provision of consultancy services for feasibility study for the Busia County Referral Hospital to be a fully-fledged Level V</i></p>	<p>The management hereby confirms that BCRH is currently not fully pledge level V hospital (refer to KMPDU criteria for level</p>		

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	<p><i>hospital. However, review of the procurement file revealed that there was no evidence that preliminary financial and technical evaluation of the tenders was undertaken and that regrets letters to the unsuccessful tenderers were sent.</i></p> <p><i>Further, review of annual development plan for the financial year 2023/2024 Paragraph 9.1 on performance overview for 2021/2022 reveals that the hospital was upgraded to Level 5 through Gazette Notice of 17 December, 2021. It was not clear why feasibility study was carried out three (3) years later after the hospital was upgraded. In addition, terms of reference, expected milestones, performance benchmarks to be realized and performance reports on what was done were not provided for audit review.</i></p> <p><i>In the circumstances, value for money realized on the amount spent on the consultancy services amounting to Kshs.4,980,550 could not be confirmed.</i></p>	<p>V hospitals) and the same informed the department's decision to procure feasibility study- consultancy services geared at upgrading the hospital to fully fledged level 5 hospital.</p>		
	<p><i>During the year ended 30 June, 2024, the Busia County Executive entered into an agreement with a company for provision of consultancy services on installation, commissioning, testing, and training on operationalization of ICU unit at Busia County Referral Hospital at a contract sum of Kshs.4,955,000. However, terms of reference, expected milestones, performance benchmarks to be realized and</i></p>	<p>The management hereby confirms that BCRH is currently not fully pledge level V hospital (refer to KMPDU criteria for level V hospitals) and the same informed the department's decision to procure feasibility study- consultancy services geared at</p>	<p>Not Resolved</p>	

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	<p><i>performance reports on what was done were not provided for audit review.</i></p> <p><i>In the circumstances, value for money realized on the amount spent on the consultancy services amounting to Kshs.4,955,000 could not be confirmed.</i></p>	<p>upgrading the hospital to fully fledged level 5 hospital.</p>		
	<p><i>During the year ended 30 June, 2024, the Busia County Executive entered into an agreement with a company for provision of consultancy services on installation, commissioning, testing, and training on operationalization of ICU unit at Busia County Referral Hospital at a contract sum of Kshs.4,955,000. However, terms of reference, expected milestones, performance benchmarks to be realized and performance reports on what was done were not provided for audit review.</i></p> <p><i>In the circumstances, value for money realized on the amount spent on the consultancy services amounting to Kshs.4,955,000 could not be confirmed.</i></p>	<p>The management hereby attaches Terms of reference which was in the file for Olro Company Ltd and final the report.</p>	<p>Not Resolved</p>	
	<p><i>Information available indicates that the County Government of Busia awarded a contract to a local company vide tender number BSA/CG/197/2013/2014 and Local Purchase Order 0670 dated 26 August, 2014 at a contract sum of Kshs.5,800,000 for the supply of a refrigerated truck. Documentary evidence on</i></p>	<p>During the time of site visit by the Auditor, the vehicle had gone for major service and normal repair to the garage. Once the service is done the vehicle will be available for inspection. The log book was availed for</p>	<p>Not Resolved</p>	

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	<p><i>the method of procurement used and the requisition by the user department were not provided for audit verification. The vendor sued the County Government of Busia for delayed payment vide civil suit number 289 of 2017. The County Government was ordered by the court to pay the principal amount of Kshs.5,809,460, interest that had accrued over the years of Kshs.3,601,865, and costs of the suit of Kshs.341,980, all totalling Kshs.9,753,305. The County Government of Busia has to date paid the company a total of Kshs.9,738,000 in two instalments of Kshs.4,500,000 vide payment voucher 53734 dated 22 December, 2023 and Kshs.5,238,000 vide payment voucher 54832 dated 20 February, 2024.</i></p> <p><i>Physical verification in September, 2024 revealed that the vehicle was parked at the County Commissioner's Offices in Busia Town, was not in use and was in a dilapidated condition. Further, the truck bears a private registration number and has not been transferred to the County Government of Busia. In addition, no evidence was provided for audit review on whether the truck had ever been used by the County Government.</i></p> <p><i>In the circumstances, the County Government of Busia did not get value for money on expenditure of Kshs.9,738,000 incurred on the purchase of the refrigerated truck.</i></p>	<p>audit review which belongs to the seller. The county log book delayed because of the court case that was in the chief magistrate's court at Busia Law Courts civil case no. 289 of 2017.</p>		
	<p><i>The Office of the County Attorney engaged the services of private law firms during the year under review costing Kshs.8,546,00. However, supporting documents including</i></p>	<p>5.1 Compliance with Section 16 of the County Attorney Act,2020 requiring</p>	<p>Not Resolved</p>	

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	<p><i>requisitions by the user department to the County Executive Committee, approvals of the requisition by the County Executive Committee, tender invitation advertisements, notification of award of tenders, acceptance of award letters and tender evaluation committee reports were not provided for audit verification. This was contrary to Section 119(3) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall advertise the notice inviting expressions of interest in the dedicated government's advertising tenders' portal and in its own website, or in at least one daily newspaper of nation-wide circulation.</i></p> <p><i>Further, justification for use of private law firms and not the services of the County Attorney was not provided contrary to Section 16 of the County Attorney Act, 2020 which states that a department or public entity established within a county executive shall not engage the services of a consultant to render any legal services relating to the functions of the County Attorney without the approval of the County Executive Committee.</i></p> <p><i>In the circumstances, Management was in breach of the law.</i></p>	<p>written approval of the County Executive Committee</p> <p>Section 16 of the County Attorney Act, 2020 prohibits "a department or public entity" established within a county executive from engaging the services of a consultant "to render any legal services relating to the functions of the County Attorney."</p> <p>The purpose of this section is to protect the "Office" of the County Attorney from having its functions "usurped or encroached upon" by departments or other public entities established within the county executive such as the County Public Service Board or Boards of Municipalities by directly engaging private consultants "to render any legal services relating to the functions of the County Attorney."</p> <p>It is such direct engagement of private consultants by departments or entities such as the County Public Service Board or Board of Municipalities "to render any legal services relating to the functions of the County Attorney" that would require</p>		

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		<p>the approval of the County Executive Committee.</p> <p>This section is a replica of section 17 of the Office of the Attorney General Act which prohibits Ministries and Departments in the National Executive from directly engaging consultants to undertake functions relating to the functions of the Attorney General without approval as follows;-" 17. Engagement of consultant (1) No Ministry or Department shall engage the services of a consultant to render any legal services relating to the functions of the Attorney-General without the approval of the Attorney-General."</p> <p>During the year under review, several departments and entities of the county executive were sued. These included;</p> <p>1. The Busia County Public Service Board in the following matters;</p> <p>a) GOMA EMPLOYMENT AND LABOUR RELATIONS COURT- PETITION NO. E12 OF 2023- DR. ALLAN EKERNYE OMACHAR VS COUNTY</p>		

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		<p>GOVERNMENT OF BUSIA & COUNTY PUBLIC SERVICE BOARD; b) PSC COUNTY APPEAL NO. 086 OF 2023- DR. ALLAN EKWENYE OMACHAR VS BUSIA COUNTY PUBLIC SERVICE BOARD; c) BUNGOMA EMPLOYMENT AND LABOUR RELATIONS COURT- PETITION NO. E13 OF 2023- SAMUEL OSEKO OMBUI VS COUNTY GOVERNMENT OF BUSIA & COUNTY PUBLIC SERVICE BOARD; d) PSC COUNTY APPEAL NO. 085 OF 2023- SAMUEL OSEKO OMBUI VS BUSIA COUNTY PUBLIC SERVICE BOARD; e) BUNGOMA EMPLOYMENT AND LABOUR RELATIONS COURT- PETITION NO. E-010 OF 2023- PRISCA ISEREN OMOIT VS COUNTY GOVERNMENT OF BUSIA & COUNTY PUBLIC SERVICE BOARD; f) PSC COUNTY APPEAL NO. 108 OF 2023- PRISCA ISEREN OMOIT VS</p>		

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		<p>BUSIA COUNTY PUBLIC SERVICE BOARD;</p> <p>g. PATRICE LUMUMBA VS COUNTY GOVERNMENT OF BUSIA & BUSIA COUNTY PUBLIC SERVICE BOARD PSC COUNTY APPEAL NO. E-064 OF 2023</p> <p>2. The Board of Municipality of Malaba in the following matter;</p> <p>a. BUSIA ENVIRONMENT AND LAND COURT OF KENYA PETITION NO. E004 OF 2024- OKIYA OMTATAH VS MALABA MUNICIPALITY, THE COUNTY EXECUTIVE OF BUSIA, CECM LANDS & OTHERS</p> <p>3. The Department of Lands in the following matters;</p> <p>a. BUSIA ENVIRONMENT AND LAND CASE NO.E 002 OF 2024- OKIYA OMTATAH VS THE COUNTY EXECUTIVE OF BUSIA, CECM LANDS, HOUSING AND URBAN DEVELOPMENT & MUTISO MENEZES INTERNATIONAL CONSULTANTS;</p>		

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		<p>b. BUSIA ENVIRONMENT AND LAND COURT OF KENYA PETITION NO. E004 OF 2024- OKIYA OMTATAH VS MALABA MUNICIPALITY, THE COUNTY EXECUTIVE OF BUSIA, CECM LANDS & OTHERS</p> <p>In all the cases above, neither the County Executive Department of Lands, Housing and Urban Development nor the Board of Municipality of Malaba, nor the Busia County Public Service Board directly engaged private consultants “to render any legal services relating to the functions of the County Attorney”, the function in this case being “...to represent the county executive in court or in any other legal proceedings to which the county executive is a party..”</p> <p>The “User Departments and entities” in question, being the County Executive Department of Lands, Housing and Urban Development, the Board of Municipality of Malaba, as well as the Busia County Public Service Board forwarded the matters to the “Office” for representation. They did not,</p>		

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		<p>on their own, directly engage any consultant “to render any legal services relating to the functions of the County Attorney”.</p> <p>Appendix 27(a): Copy of letter forwarding the court cases from the CEO of CPSB to the Office of the County Attorney requesting the Office to take up the cases. Note that under the definitions clause at section 2 of the Office of the County Attorney Act, 2020, the Office of the County Attorney is referred to as the “Office” and not a “department”. Under section 7 of the Office of the said Act, the “Office” advises and represents the “departments” in court. So, when section 16 of the Act is construed correctly, there is no violation or non-compliance. So, therefore, the issue of “lack of requisition by the user departments to the County Executive Committee, approval of the requisition by the County Executive Committee” does not arise where the “user departments” did not directly engage consultants “to render any legal</p>		

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		<p>services relating to the functions of the County Attorney”.</p> <p>On the other hand, the “Office” of the County Attorney does not need such approval (see definitions under section 2 of the Act).</p> <p>5.1 Engagement of Private Law Firms by the “Office” / Office of the County Attorney</p> <p>As regards the engagement of private law firms by the “Office” as opposed to departments themselves directly, the Office gave a case-by-case justification for the said engagement in the Annual Report prepared under section 28 of the Office of the County Attorney Act, 2020 which report was shared by the Office (through busiacountyca@gmail.com) to the Auditors by official e-mail (abraham.yate@oagkenya.go.ke) on 17th September, 2024 at 11.10am.</p> <p>Appendix 27(b): A screenshot/print-out of the said email on Annual Report for the Office of the County Attorney.</p> <p>5.1.1 Procurement of Consultancy Services</p>		

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		<p>Part X of the Public Procurement and Asset Disposal Act, 2015 provides for “Procurement of Consultancy Services ” and by dint of section 115 of the Act applies to “procurement of professional services which are predominantly intellectual or advisory in nature ”.</p> <p>Section 118 of the Act avails the following options to a Procurement Entity when it comes to procurement of consultancy/professional services;</p> <p>a. Request for Proposals/RFP (through advertisement);</p> <p>b. Invite Expression of Interest (EOI); OR Utilize the Register provided for under section 57 of the Act.</p> <p>The Court cases where the County Attorney instructed private law firms were filed under “Certificates of Urgency” with strict timelines under the Civil Procedure Act making the first two options (RFP and EOI) untenable, unreasonable and/or impracticable.</p>		

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		<p>The Office of the County Attorney was therefore left with only one lawful option which is to “utilize the Register provided for under section 57 of the Act”.</p> <p>As regards this option; to “utilize the Register provided for under section 57 of the Act”, the said section provides as follows;</p> <p>“ List of Registered Suppliers</p> <p>(1) The head of procurement function of a procuring entity shall maintain and update lists of registered suppliers, contractors and consultants in the categories of goods, works and services according to its procurement needs</p> <p>(2) Submission of names shall be continuous and the registration list shall be updated periodically as prescribed in Regulations....</p> <p>Regulation 44 of PPAD Regulations 2020: “The suppliers register shall be updated at least every six months as a requirement under section 57(2) of the Act...”</p> <p>Indeed, the head of procurement function being the Director Supply Chain</p>		

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		<p>Management, Busia County Government duly maintained and regularly updated two lists of registered consultants in the two categories of “legal services” and “legislative drafting services”.</p> <p>The said lists were availed by the Office (through busiacountyca@gmail.com) to the Auditors via official e-mail (abraham.yate@oagkenya.go.ke) on 16th September, 2024 at 5.57pm for verification.</p> <p>Appendix 27(c): A screenshot/print-out of the said email on Lists of Registered Suppliers for Legal Services and Legislative Drafting.</p> <p>Further, under section 22(2) of the Office of the County Attorneys Act, Cap 265E of the Laws of Kenya; “The County Attorney may procure the services of such other persons as may be reasonably necessary for the purposes of assisting the County Attorney in the performance of the functions of the County Attorney.”</p>		

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		<p>It is these lists/registers that were lawfully “utilized” by the Office of the County Attorney pursuant to section 118 as read with section 57 of the Public Procurement and Asset Disposal Act and section 22 of the Office of the County Attorney Act, in instructing private law firms to offer consultancy services in the category of “legal services” for matters that were filed “under certificates of urgency” in order to ensure compliance with the strict Court timelines imposed by the Civil Procedure Act.</p> <p>When the Procuring Entity elects to “utilize the Register provided for under section 57 of the Act” in line with section 118 of the Act to engage private law firms; the legal fees payable by the Procuring Entity is determined by the Advocates Act and the Advocates Remuneration Order.</p> <p>Consequently, in the present case, the relevant “tender Invitation adverts, notification of award of tenders, acceptance of award letters and tender evaluation committee report” which the Auditors</p>		

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		<p>claim that they “were not availed”, are those for Registration of Suppliers of Legal Services.</p> <p>The said Registration of Suppliers for Legal Services was undertaken in November of 2022 and closed on 6th December, 2022 and the relevant documents (advertisements, evaluation committee report notification/letters of award and acceptance by Suppliers) are available at the Procurement Department which is the custodian of the same and is now hereby availed.</p> <p>Appendix 27(d): A bundle containing the Advertisement in November 2022, Evaluation Committee Report, Notification and Acceptance Letters for Suppliers for Legal Services.</p> <p>We wish to, further, place reliance on the judicial wisdom of Lady Justice Kalpana Rawal in THIONG’ O NJIRI AND 81 OTHERS v THE MUNICIPAL COUNCIL OF KIAMBU & Another [2011] eKLR where</p>		

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		<p>the learned Judge expressed herself as follows; “In my considered view, the inclusion of service of an Advocate to be procured by advertising and the procurement process could and does involve the breach of the provisions of the Advocates Act, the Advocates Remuneration Order as well as Advocates (Practice) Rules. I do wonder how an Advocate could bid to tender for legal service simpliciter. How an Advocate could place the economic provision for legal services in the tender without the claim, value or nature of claim being specified. The legal charges shall vary according to each and every case which the local authorities might file or defend. Inviting to bid for legal services per se could contravene the spirit and purport of the Advocates Act which is a specific Act and prior in time. Where the local authority needs the services for a specified case, the insistence of undergoing procurement process shall be self-defeating due to the court procedure.</p>		

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		<p>The invocation of the procurement process under the Act would be clearly impractical and, if I may state, unethical so far as legal profession is concerned. There is no conflict between the purport spirit and purpose of the two Acts considering the nature of the legal services to be rendered even to a public entity. I do find that the Act thus does not apply to the Advocates.”</p> <p>Appendix 27(e): A copy of the said High Court decision.</p> <p>In the circumstances, there was absolutely nothing “irregular” in the procurement of the private law firms in question to offer consultancy services in the category of “legal services”.</p> <p>Appendix 27(f): A bundle containing sampled pleadings and judgements in the said court cases</p>		

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	<p><i>During the year under review, the County Government did not prepare and submit to the Auditor-General, financial statements for two (2) Municipalities, two (2) County referral hospitals and five (5) Sub- County hospitals. This was contrary to Section 164 (1) and (4)(a) of the Public Finance Management Act, 2012 which provides that at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of the entity in formats to be prescribed by the Accounting Standards Board and within three months after the end of each financial year, the accounting officer for an entity shall submit the entity's financial statements to the Auditor-General.</i></p> <p><i>In the circumstances, Management was in breach of law</i></p>	<p>The management agrees with the auditors' findings and would like to state that during the year under review, the municipalities were still under the department of Lands, Housing and Urban Development. Therefore, their financial statements were prepared in consolidation with that of the department. Hospitals have not been preparing financial statements because they were not independent entities and therefore, could not be audited independently but under the department of Health and Sanitation and Busia County Health Services Fund as guided by the Busia County Health Services Fund Act 2015 and Amended Act 2021. However, with the new Busia County Health Facilities Financing Act 2024, hospitals have now been recognized as entities and shall prepare and submit their Financial Statements as separate entities.</p>	Not Resolved	
	<p><i>Annex 6 to the financial statements on summary of non-current assets register reflects a balance of Kshs.10,848,227,766 being the historical value of non-current assets of the County Government as at 30 June, 2024. However, the County Executive</i></p>	<p>The Management has an asset register. However, it is not detailed since it excludes assets inherited from former local Authorities whose cost, date of acquisition</p>	Not Resolved	

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	<p><i>lacked a fixed asset register prepared in the format prescribed with minimum requirements of identification or serial number, acquisition date, description of asset, location, class, cost of acquisition, accumulated depreciation, net book value and identification codes with which assets were tagged contrary to Regulation 136(1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws.</i></p> <p><i>In the circumstances, Management was in breach of the law.</i></p>	<p>and supplier details could not be established. The Management has developed an Asset Management Policy and approved for the provision of budgetary allocation for valuation and coding of all County Assets. It is worth noting that the process of identifying, Valuing, and transferring of assets from the defunct local authorities to the Counties is still ongoing, being spearheaded by the Intergovernmental Relations Technical Committee.</p>		
	<p><i>The statement of receipts and payments and as disclosed under Note 3 to the financial statements reflects compensation of employees' payments totalling Kshs.3,085,605,917. However, the following unsatisfactory matters were noted.</i></p> <p>28.1 Failure to Observe Ethnic Diversity in Recruitment</p> <p><i>Review of records maintained by Management revealed that the County Executive had three thousand seven hundred and seventy-six (3,776) employees as at 30 June, 2024. However, it was noted that 3,322 members of staff or 88% are from one dominant ethnic community. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that</i></p>	<p>The Management wishes to state that Section 65(1)(e) of the County Government Act 2012 allows for the dominant ethnic community to occupy up to 70% of the vacant posts at entry level. In the circumstance 58% of employees coming from the dominant ethnic community as observed by the Auditor is within the permissible range.</p> <p>Further, considering the combined population of the Luhya sub tribes in the five</p>	Not Resolved	

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	<p><i>no public institution shall have more than one third of its staff establishment from the same ethnic community.</i> <i>In the circumstances, Management was in breach of the law.</i></p>	<p>sub-counties of Busia (Nambale, Butula, Matayos, Samia and Bunyala) in relation to the total population in the County, it will seem discriminatory to cap/restrict their employment to a third (1/3) of the total population, since all the employment slots are equally distributed among the seven (7) sub counties and their wards on equitable basis. Management is also committed to comply with the recommendations of the National Cohesion & Integration Commission on the matter, albeit progressively.</p>		
	<p><i>The statement of receipts and payments reflects revenue totalling Kshs.7,813,249,712 and compensation of employees' payments totalling Kshs.3,085,605,917. The compensation of employees' costs constituted thirty-nine (39%) of the total receipts of the County Executive for the year under review contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations 2015 which provides that the employees costs should not exceed 35% of the County Executive total revenue.</i> <i>In the circumstances, Management was in breach of the law</i></p>	<p>The management wishes to state that the underfunding of Kshs. 1,224,684,178 was due to the late disbursement and under collection of own source revenue distorted the percentage of wage bill calculation resulting to increase in wage bill to 39%. However, had the amount been disbursed in time and the collection at 100% the wage bill percentage would have been 33% as computed.</p>	Not Resolved	

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		The actual revenue realized during the year was Kshs. 7,997,291,623 out of the budgeted amount of Kshs. 9,221,975,801.		
	<i>Review of the Integrated Payroll and Personnel Database (IPPD) for the year under review revealed that 1,032 (one thousand and thirty-two) employees had net pay that was less than one-third of their respective basic salaries, contrary to the requirements of Section 19(3) of the Employment Act, 2007 which provides that the total deductions from salaries of employees shall not exceed two-thirds of their respective basic salaries. In the circumstances, Management was in breach of the law.</i>	The Management agrees with the Observation. The issue arose following the enactment of the finance Act 2024 after the increase of tax deductions. Many staff members had pre-existing financial commitments (loans, insurance, etc.), leading to net salary shortfalls.	Not Resolved	
	<i>Analysis of IPPD Payroll for the year ended 30 June, 2024 revealed that the County Executive of Busia irregularly engaged five (5) staff despite them having attained the mandatory retirement age of sixty years contrary to Clause D.12 of the Human Resources Policies and Procedures Manual for the Public Service, 2016 which states that all officers shall retire from the Service on attaining the mandatory retirement age of 60 years, 65 years for persons with disabilities and/or as may be prescribed by the Government from time to time.</i> <i>In the circumstances, Management was in breach of the law.</i>	The management would like to state that these people are political appointees and are politically aligned to the governor with rare skills to come and assist on advisory and other matters.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>Review of the appointment letter of the County Attorney dated 18 November, 2022 revealed that, the County Attorney was appointed on a two-year renewable contract contrary to Section 6(1) of the Office of the County Attorney Act, 2020 which states that the term of office of the County Attorney shall be six years. In the circumstances, regularity of the appointment of the County Attorney could not be confirmed</i></p>	<p>The County Attorney was nominated by H.E the Governor in October, 2022 and appointed in December, 2022 in the FY 2022/2023.</p> <p>The County Attorney was forwarded to the County Assembly for vetting and approval hearing vide a letter dated 17th October, 2022. On Tuesday 25th October, 2022, the Speaker read a message to the County Assembly informing that he had received names of eleven (11) nominee (Ten CECMs and County Attorney) and committed the nominees to the County Assembly's Committee on Appointments.</p> <p>In the <i>Daily (Saturday) Nation newspaper</i> dated 29th October, 2022, the Clerk of the County Assembly placed an advertisement inviting all the eleven (11) nominees including the County Attorney as well as the members of the public to approval hearings.</p> <p>The Committee conducted the approval</p>	<p>Not Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>hearings between Monday 7th and Wednesday 9th November, 2022 in public and full glare of cameras. The nominee for the position of the County Attorney arrived before the Committee for approval hearing on Wednesday 9th November, 2022 at 12.15pm after which the Committee generously awarded the nominee an <i>average score of 90.7%, found him suitable for appointment to serve as the County Attorney and unanimously recommended his approval for appointment</i> by the County Assembly.</p> <p>At the 9th Sitting of the First Session of the Third County Assembly on 17th November, 2022, the County Assembly unanimously voted to approve the nomination for appointment of the County Attorney and H.E the Governor, through the County Secretary and by letter dated 18th November, 2022 made an offer to the duly approved nominee for appointment as the County Attorney. The</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		<p>said offer was accepted on 5th December, 2022.</p> <p>As regards the issue of the tenure of the County Attorney, in his letter of acceptance of the offer for appointment dated 5th December, 2022, the County Attorney accepted his appointment on the following terms;</p> <p><i>“ I hereby write to accept my appointment as the Busia County Attorney subject to the provision of section 6 of the Act which provides that the County Attorney shall hold office for a term of six years.</i></p> <p><i>.....I return the first page of the contract unsigned for the necessary corrections”.</i></p> <p>Unfortunately, the County Secretary, through whom the acceptance letter was addressed, suffered a major road traffic accident following which has remained out of office to-date.</p> <p>The County Attorney has brought this to the attention of the now Ag. CS and there is no doubt this will be rectified.</p> <p>In any case, there can be no risk because</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		the provisions of section 6(1) of the said Act obviously prevail over any clause in the contract that is inconsistent with the Act.		
	<p><i>During the year under review, payments totalling Kshs.2,155,388,788 relating to development and recurrent expenditure were voided as at 30 June, 2024. The highest voided transactions were in the month of June, 2024 amounting Kshs.772,602,862 or 36%. No explanation was provided on why the payments were voided after being approved by the Controller of Budget.</i></p> <p><i>Further, no evidence was provided to confirm that the Controller of Budget was informed of the voiding of the payments so as to make necessary adjustments contrary to Section 92(3)(c) of the Public Finance Management Act, 2012 which states that if a State Organ or other public entity encounters a serious financial problem or anticipates serious challenges in performing its financial function or meeting its financial commitments, it shall immediately notify the Controller of Budget and the Commission on Revenue Allocation. In the circumstances, Management did not observe fiscal discipline.</i></p>	At the end of every financial year, it is a requirement that all unpaid items are voided from the system before commencement of a new financial year.	Not Resolved	
	<i>During the year under review, the County Government of Busia through the Department of Water, Irrigation, Energy, Natural</i>	Gesterd Professional Services Limited has developed a policy and is complete but it's	Not Resolved	

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Referen ce No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>Resources and Climate Change entered into a contract with a consultancy firm at a contract sum of Kshs.4,000,000 for the development of County Climate Change Finance Policy. Further, the County Government entered into a contract with another consultant for provision of consultancy services on development of Busia County Climate Change Policy at a contract sum of Kshs.5,985,500. However, as at the time of audit in October 2024, there was no evidence that the policies had been approved and adopted for use. Further, there is no justification for incurring costs totalling Kshs.9,985,500 on development of two (2) separate policies on climate change. In the circumstances, the delay in the implementation of the climate change policies impacted negatively on service delivery to the public in respect to mitigation measures on the effects of climate change.</i></p>	<p>yet to be tabled to the cabinet. Gesterd Professional Services Limited has not been paid. Brimark Training Consultancy Limited developed a finance policy for Climate Change. The policy is complete and has been submitted to the cabinet for approval before it is forwarded to the County Assembly for enactment. Copy of the two policies is hereby attached for audit verification.</p>		

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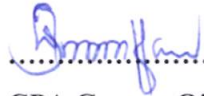
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>Review of the June 2024 payroll revealed that during the year under review, the County Government paid 3,814 and 118 employees through the Integrated Payroll and Personnel Database (IPPD) and manual payrolls respectively, totaling 3,932 employees. However, audit verification carried out revealed that the County Executive of Busia did not have an approved staff establishment during the year, and therefore the optimal staffing levels for all cadres of staff had not been established.</i></p> <p><i>In the circumstances, the effectiveness of human resource management could not be confirmed.</i></p>	<p>The Management wishes to clarify that Busia County Public Service Board currently uses two key documents as major reference documents guiding staff related matters including the recruitment process and assessment of the County staffing needs. These are the Transition Authority Report on Functions, Organization Structure and Staffing and the Work Analysis Document. The Board, aware of the need for a comprehensive staff establishment document, is currently reviewing the Transition Authority Report on Functions, Organization Structure and Staffing with a view to developing comprehensive staff establishment. Phase I of this process, which involved desk review of existing structures and engagement with all Departments to gather key information is complete.</p> <p>The Board proposes to move to the next stage of consolidating the information, conducting key informative interviews with key stakeholders, County leadership and engaging with other experts on the matter.</p>	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
		The Management remains committed to the process of developing a staff establishment for the County.		
	<p><i>During the year under review, the County Government of Busia did not procure Work Injuries Benefit Act Insurance (WIBA) Policy for its employees contrary to Section 7(1) of the Work Injuries Benefit Act, 2007 which states that every employer shall obtain and maintain an insurance policy, with an insurer approved by the Minister in respect of any liability that the employer may incur under this Act to any of his employees. In the circumstances, Management of employees' welfare, including their safety at work was not effective.</i></p> <p><i>The audit was conducted in accordance with ISSAIs 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and</i></p>	The management agrees with the auditor's observation. A cabinet Memo was done of the same Issue and requested for a provision to be included in the next Supplementary budget. We would like to state that action has been taken and it's now factored under the compensation of employees in the 1 st supplementary budget FY 2024/2025.	Not Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe : (Put a date when you expect the issue to be resolved)
	<p><i>systems of internal controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.</i></p>			



.....
CPA Gypson Ojiambo Wafula
Accounting Officer



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Appendix II: Projects Implemented by Busia County Government

Project title	Project Number	Donor	Period/duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements(Yes/No)
Construction, Fencing and Equipping of Apiary for livelihood diversification at Kolanya, Teso North		World Bank/GOK	FY 2024/2025	7,096,840.00	Yes	Yes
Construction, Fencing and Equipping of Apiary for Livelihood Diversification at Apokor, Teso South		World Bank/GOK	FY 2024/2025	7,027,050.00	Yes	Yes
Rehabilitation of Namalenga Pan and Irrigation Scheme for Climate Change Adaptation		World Bank/GOK	FY 2024/2025	13,312,946.00	Yes	Yes
Development of Climate - Resilient Horticulture Park at Benga Village, Nambale		World Bank/GOK	FY 2024/2025	21,826,695.00	Yes	Yes
Construction of Buyofu-Madibo Road Box Culvert for Disaster Risk Reduction-Nambale		World Bank/GOK	FY 2024/2025	7,419,592.00	Yes	Yes

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Rehabilitation of Degraded Sites at Akatagoroit for Climate Resilient landscape, Teso South		World Bank/GOK	FY 2024/2025	4,614,000.00	Yes	Yes
Greening of Public Institutions for Climate Change Mitigation, County Wide		World Bank/GOK	FY 2024/2025	5,112,000.00	Yes	Yes
Afforestation of Kapesur Hilltops for Climate Change Mitigation		World Bank/GOK	FY 2024/2025	3,307,100.00	Yes	Yes
Rehabilitation of Aedomuru-Agonget degraded Sites for climate Resilient landscape		World Bank/GOK	FY 2024/2025	2,845,000.00	Yes	Yes
Rehabilitation of Amukura Hilltops for Climate Resilient landscape, Teso North		World Bank/GOK	FY 2024/2025	2,823,500.00	Yes	Yes
Rehabilitation of Nambale Stream for Climate Resilience Landscape, Nambale		World Bank/GOK	FY 2024/2025	1,872,500.00	Yes	Yes
Establishment of assorted tree nursery at kaukotoit, teso north		World Bank/GOK	FY 2024/2025	4,269,000.00	Yes	Yes
Establishment of assorted tree nursery at akites, teso north		World Bank/GOK	FY 2024/2025	4,269,000.00	Yes	Yes
Establishment of assorted tree nursery at buyingi, samia		World Bank/GOK	FY 2024/2025	4,247,000.00	Yes	Yes
Rehabilitation of Kakapel Hilltops for Climate Resilient Landscape, Teso North		World Bank/GOK	FY 2024/2025	3,303,000.00	Yes	Yes

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Proposed Augmentation of Busijo Water Project		World Bank/GOK	FY 2024/2025	36,989,202.68	Yes	Yes
Proposed Hybridization of Busijo-Luliba-Nabisiongo Water Supply Projects		World Bank/GOK	FY 2024/2025	30,988,343.25	Yes	Yes
Rehabilitation and Hybridization of Bukhakhala Community Water Project		World Bank/GOK	FY 2024/2025	17,890,388.18	Yes	Yes
Rehabilitation of Kolanya-Changara-Chemasir Water project for water resilient building, Teso North.		World Bank/GOK	FY 2024/2025	19,815,621.00	Yes	Yes
Rehabilitation of Nabisiongo-Ebwicha-Luliba Community Water Project		World Bank/GOK	FY 2024/2025	7,568,575.66	Yes	Yes
Establishment of assorted tree nursery at Kanjala, Butula		World Bank/GOK	FY 2024/2025	4,232,400.00	Yes	Yes
				210,829,753.77		

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Appendix III: Status of Projects completion

Project	Total Project Cost	Total expended to date	Completion % to date	Budget	Actual	Source of funds
MSME Loans				3,000,000		GOK
Construction of Modern Pit Latrine at Chengo Market	900,000			900,000		GOK
Construction of Jairos Market Ablution Block	2,000,000			2,000,000		GOK
Construction of 10 door Pit Latrine at Ogalo Market	650,000			650,000		GOK
Completion of Bukiri Market	5,000,000			5,000,000		GOK
Completion of Rumbiye Market	3,000,000			3,000,000		GOK
Construction of Mama Mboga Market Sheds @ 62,500	1,000,000			1,000,000		GOK
Improvement and Equipping of Markets	1,800,000			1,800,000		GOK
Construction of modern ablution block at matayosmakerket phase 1	800,000			1,800,000		GOK
Construction of bodaboda shed at Butula shopping centre	-			800,000		GOK
Fencing of Aterait market	500,000			1,000,000		GOK
Construction of 6 door pit latrine at Amongura market	650,000			1,250,000		GOK

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Completion of Kolanya market	900,000			1,800,000		GOK
Completion of Akiriamit market	-			2,000,000		GOK
Completion of Apegei market	3,000,000			5,000,000		GOK
Completion of Butula Market shed	-			2,000,000		GOK
Completion of Simbachai market	3,000,000			5,000,000		GOK
Completion of Changara market	1,600,000			3,600,000		GOK
Completion of Sisenye market	2,000,000			4,000,000		GOK
Construction of Elugulu Market phase 1	4,000,000			6,000,000		GOK
Construction of market shed Bukadanyi	-			2,000,000		GOK
Construction of 6 door pit latrine at Mayenje market	650,000			1,450,000		GOK
Construction of market stalls Osere market	-			2,000,000		GOK
Construction of Chengo market phase 1	-			2,000,000		GOK
Construction of Namakholi market phase 1	-			2,000,000		GOK
Construction of 6 door pit latrine Emalaya market	1,400,000			2,800,000		GOK
Construction of modern latrine Busijo market	650,000			1,850,000		GOK

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Construction of modern pit latrine Buyofu market	570,000			1,440,000		GOK
Construction of modern pit latrine Siwongo market	650,000			1,850,000		GOK
Construction of 10 door pit latrine Ogallo Market	-			1,200,000		GOK
Fencing of Lukolis market	1,500,000			3,000,000		GOK
Fencing of Rakite market---slabbing	1,000,000			1,000,000		GOK
Construction of mama mboga market shed	1,000,000			1,000,000		GOK
Construction of market shed at Mayenje market in Mayenje ward	2,100,410			2,100,410		GOK
Proposed fencing of Bukhuyi market and Cattle ring	1,270,620			1,270,620		GOK
Completion of Market at Siwongo Market	1,000,000			1,000,000		GOK
Proposed Fencing of Buhuyi Market and cattle ring at Marachi East ward	1,270,620			1,270,620		GOK
Proposed Construction of 3 door Latrine	499,840			499,840		GOK
Completion of Busembe Clinic Market	1,500,000			1,500,000		GOK
Proposed Construction of Mayenje Market Stalls at Mayenje Ward	899,130			899,130		GOK

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Construction of Ablution block Kemodo market Chakol south ward	-			600,000		GOK
Construction of ablution block in Bumutiru market Kingadole ward	500,000			1,000,000		GOK
Construction of Bodaboda shed at rakite Matayos south ward	1,000,000			2,000,000		GOK
Construction of market shed at Lupida market in Bukhayo North/Walasi	4,500,000			9,000,000		GOK
Construction of market shed Busibwabo market in Busibwabo ward	3,000,000			6,000,000		GOK
Construction of market shed at Sikoma market in Marachi central ward	2,500,000			5,000,000		GOK
Completion of Mayenje Market	2,000,000			4,650,000		GOK
Fencing of Aboloi market land in Angurai south ward	750,000			1,500,000		GOK
Fencing of madibo market and Elwanikha in Bukhayo East ward	-			1,400,000		GOK
Fencing of Kiriko market land in malaba south ward	-			500,000		GOK
Renovation of Kolanya market in Angurai south ward	750,000			1,500,000		GOK
Completion of Siwongo market in Nangina ward	2,000,000			3,000,000		GOK

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Grants to Burumba bodaboda savings and credit cooperative society in Burumba ward	3,000,000			6,000,000		GOK
Grants to cooperatives wardwide in Marachi north ward	-			500,000		GOK
Acquition of mobile weighbridge calibration unit	-			2,000,000		GOK
Disbursement of loans to cooperative societies	7,000,000			42,000,000		GOK
Development of Busia County Aggregation Center and Industrial Park	319,329,223			319,329,223		GOK
Refurbishment of aggregation centers across the county				10,000,000		GOK
Procurement of Advanced Life Saver Ambulance at Port Victoria SCH	15,000,000			15,000,000		GOK
Procurement, Installation and commissioning of advanced laboratory equipment, equipment and lab reagents at Alupe SCH	10,000,000			10,000,000		GOK
Construction, Completion, Renovation and Operationalization of Khunyangu	27,000,000			27,000,000		GOK
Construction of a gender-sensitive and disability inclusive sanitation blocks for	5,000,000			5,000,000		GOK

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Port Victoria Sub County Hospital						
Construction of incinerator for Port Victoria Sub County Hospital	9,000,000			9,000,000		GOK
Expansion of BCRH to a fully-fledged level V hospital	150,000,000			150,000,000		GOK
Purchase of assorted medical equipment for BCRH	10,000,000			10,000,000		GOK
Procurement, installation and commissioning of standby for BCRH generator and solar back up	15,000,000			15,000,000		GOK
Construction, Completion and Operationalization of lower-level health facilities	80,000,000			80,000,000		GOK
Completion and operationalization of laboratories	0			-		GOK
Completion of stalled projects in level 2 & 3	24,500,000			24,500,000		GOK
Completion and Renovation of staff Houses	5,000,000			5,000,000		GOK
Expansion of health facilities at Tier 2	0			-		GOK
Construction of Burning Chambers	2,400,000			2,400,000		GOK
Refurbishment of lower-level facilities	6,500,000			6,500,000		GOK
Fencing of health facilities	4,500,000			4,500,000		GOK

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Construction of sanitation blocks at lower-level health facilities	10,000,000			10,000,000		GOK
Procurement of assorted medical equipment for lower health facilities	-			-		GOK
Bulk procurement of assorted medical equipment for lower-level facilities among them, nebulizers, stethoscope, fetoscope, BP machines etc.	3,000,000			3,000,000		GOK
Procurement of Immunization EPI cold chain equipment	1,400,000			1,400,000		GOK
	378,300,000			378,300,000		GOK
Completion of Admin Blocks Phase II	5,000,000			5,000,000		GOK
Completion of phase 2 Twin workshop	3,000,000			3,000,000		GOK
Proposed renovation of ICT block	1,000,000			1,000,000		GOK
Proposed construction of administration block	2,990,760			2,990,760		GOK
Proposed construction of administration block	2,992,500			2,992,500		GOK
Proposed construction of ECDE classroom	1,492,290			1,492,290		GOK
Proposed construction of 3no. door modern toilet at Angorom primary-Angorom ward	489,650			489,650		GOK

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Proposed completion of administration block at Okisimo vtc	2,450,000			2,450,000		GOK
Proposed completion of administration block at Amagoro VTC	7,439,085			7,439,085		GOK
Proposed completion of ECDE classroom at Simuli primary school Marachi central	900,000			900,000		GOK
Proposed construction of Sikura ECDE in Elugulu	1,493,435			1,493,435		GOK
Proposed construction of ECDE classrooms at Munani, Budalangi, Bulagu at Bunyala north	4,000,000			4,000,000		GOK
Proposed renovation of workshop at Busibi family helper	997,470			997,470		GOK
Proposed construction of ECDE classroom at Khuduru primary school Bukhayo west ward	1,482,018			1,482,018		GOK
Proposed renovation of Busia Decece ECDE center	999,210			999,210		GOK
Proposed construction of sanitation facilities	2,398,150			2,398,150		GOK
Proposed construction and refurbishment of the proposed kbest block at Busia VTC	3,995,380			3,995,380		GOK

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Proposed infrastructure development for the proposed kbest program at Namasali VTC	2,999,910			2,999,910		GOK
Proposed construction of ECDE	4,976,385			4,976,385		GOK
Construction of administration block at Buburi	3,155,000.00			3,155,000		GOK
Construction of administration block at Okisimo VTC	2,024,000.00			2,024,000		GOK
Construction of administration block at Butula VTC	3,088,080.00			3,088,080		GOK
St Andrew Buburi Ecde Pmc	1,000,000			1,000,000		GOK
St Leah Bunandi Ecde Pmc	1,000,000			1,000,000		GOK
Bumbe Ecde	500,000			500,000		GOK
Fr. Martin Ryke Ganga Pmc	1,000,000			1,000,000		GOK
Hakati Ecde Pmc	1,000,000			1,000,000		GOK
Sagania Ecde Pmc	1,000,000			1,000,000		GOK
St John Buloma Ecde Pmc	1,000,000			1,000,000		GOK
Moody Awori	1,000,000			1,000,000		GOK

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St Mark Kabwodo Ecde Pmc	1,000,000			1,000,000		GOK
St Luke Odiado Ecde Pmc	1,000,000			1,000,000		GOK
St. Patrick Sijowa Ecde Pmc	1,000,000			1,000,000		GOK
Akadoot Ecde Pmc	1,000,000			1,000,000		GOK
Changara Ack Ecde Pmc	1,000,000			1,000,000		GOK
Akobwait Cha Ecde Pmc	1,000,000			1,000,000		GOK
St Barnabas Katelenyang Ecde Pmc	1,000,000			1,000,000		GOK
Kisiombe Ecde Pmc	1,000,000			1,000,000		GOK
Katotoi Ecde Pmc	1,000,000			1,000,000		GOK
St. Jude Kagutio Ecde Pmc	1,000,000			1,000,000		GOK
Kakoit Ecde Pmc	1,000,000			1,000,000		GOK
Oburi Kode	750,000			750,000		GOK
St. Gabriel Moru	750,000			750,000		GOK
St. Annes Kakapel Ecde Pmc	1,000,000			1,000,000		GOK
St Pauls Achunet	1,000,000			1,000,000		GOK

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Amoni Ecde Pmc	1,000,000			1,000,000		GOK
Ekisegere Ecde Pmc	1,000,000			1,000,000		GOK
St. Mary's Akiriamasit Ecde Pmc	1,000,000			1,000,000		GOK
Malaba Township Ecde Pmc	1,000,000			1,000,000		GOK
Osasame Ecde Pmc	1,000,000			1,000,000		GOK
Koruruma Ecde Pmc	1,000,000			1,000,000		GOK
St. John Osia Ecde Pmc	1,000,000			1,000,000		GOK
St. Peters Kokeri Ecde Pmc	1,000,000			1,000,000		GOK
Osopotoit Ecde Pmc	1,000,000			1,000,000		GOK
Khuduru Ecde Pmc	1,000,000			1,000,000		GOK
Mjini Ecde Pmc	2,000,000			2,000,000		GOK
Lukonyi Boys Ecde Pmc	1,000,000			1,000,000		GOK
Busabakhwa Ecde Pmc	1,000,000			1,000,000		GOK
Busibwabo Ecde Pmc	1,000,000			1,000,000		GOK
Busidibu Ecde Pmc	1,000,000			1,000,000		GOK

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Nambere Rc Ecde Pmc	1,000,000			1,000,000		GOK
Murende Ecde Pmc	1,000,000			1,000,000		GOK
Mabale Ecde Pmc	1,000,000			1,000,000		GOK
Mayenje Ecde Pmc	1,000,000			1,000,000		GOK
Esidende Ecde Pmc	1,000,000			1,000,000		GOK
Nang'eni Ecde Pmc	1,000,000			1,000,000		GOK
Maolo Ecde Pmc	1,000,000			1,000,000		GOK
Musoma Ecde Pmc	1,000,000			1,000,000		GOK
Namahindi Ecde Pmc	1,000,000			1,000,000		GOK
Khulwanda Ecde Pmc	1,000,000			1,000,000		GOK
Mudembu	1,000,000			1,000,000		GOK
Kapina Ecde Pmc	1,200,000			1,200,000		GOK
Kajoro Ecde Pmc	1,000,000			1,000,000		GOK
Manyole Ecde Pmc	1,000,000			1,000,000		GOK
Habanga	1,000,000			1,000,000		GOK

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Buongo	1,000,000			1,000,000		GOK
Mundika B	1,000,000			1,000,000		GOK
Mubwayo Ecde Pmc	1,000,000			1,000,000		GOK
Nanjomi Ecde Pmc	1,000,000			1,000,000		GOK
Bubamba Ecde Pmc	1,000,000			1,000,000		GOK
Mudembi Ecde Pmc	1,000,000			1,000,000		GOK
Khusuna	1,000,000			1,000,000		GOK
Rugunga Ecde Pmc	1,000,000			1,000,000		GOK
Musoma Ecde Pmc	1,000,000			1,000,000		GOK
Osieko Ecde Pmc	1,000,000			1,000,000		GOK
Omena Beach	1,000,000			1,000,000		GOK
River View Ecde Pmc	1,000,000			1,000,000		GOK
Port Mixed Ecde Pmc	1,000,000			1,000,000		GOK
Bukhuma Ecde Project	1,000,000			1,000,000		GOK
Bwaliro Ecde Project	1,000,000			1,000,000		GOK

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Elugulu Ac Ecde Project	1,000,000			1,000,000		GOK
Namwitsula Ecde Project	1,000,000			1,000,000		GOK
Nyalwanda Ecde	500,000			500,000		GOK
Bumutiru Rc Ecde	1,000,000			1,000,000		GOK
Simulu Ecde	900,000			900,000		GOK
Shirandala Ecde Project	1,000,000			1,000,000		GOK
Buduma Ack Ecde Project	1,000,000			1,000,000		GOK
Siribo Ecde Project	1,000,000			1,000,000		GOK
Makwara Ecde Project	1,000,000			1,000,000		GOK
Musibiriri Ecde	500,000			500,000		GOK
Butula Boys Ecde Project	1,000,000			1,000,000		GOK
Siololo	1,000,000			1,000,000		GOK
Mung'abo Ecde Project	1,000,000			1,000,000		GOK
Bumala Ac Ecde Project	1,000,000			1,000,000		GOK
Busire Ecde Project	1,000,000			1,000,000		GOK

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Buriya Ecde Project	1,000,000			1,000,000		GOK
Kaliwa Ecde Pmc	1,000,000			1,000,000		GOK
Okatekok Ecde Pmc	1,000,000			1,000,000		GOK
St. James Kamarinyang Ecde Pmc	1,000,000			1,000,000		GOK
St. Jude Thadeaus Katelenyang Ecde Pmc	1,000,000			1,000,000		GOK
Akobwait Ecde Pmc	1,000,000			1,000,000		GOK
Kabosokipi Ecde Pmc	1,000,000			1,000,000		GOK
Odiria Ecde	500,000			500,000		GOK
St. Peters Akiriamas Ecde Pmc	1,000,000			1,000,000		GOK
Alupe Ecde Pmc	1,000,000			1,000,000		GOK
Angorom Ecde Pmc	1,000,000			1,000,000		GOK
St. Pauls Amerikwai Ecde Pmc	1,000,000			1,000,000		GOK
St. Luke Amoni Ecde Pmc	1,000,000			1,000,000		GOK
Busia Airstrip Ecde Pmc	1,000,000			1,000,000		GOK
St. Anne Okiporo Ecde Pmc	1,000,000			1,000,000		GOK

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Aciit Ecde Pmc	1,000,000			1,000,000		GOK
Omoloi Ecde Pmc	1,000,000			1,000,000		GOK
St. John Bosco Alomodoi Ecde Pmc	1,200,000			1,200,000		GOK
St. Joseph Kiriamata Ecde Pmc	1,000,000			1,000,000		GOK
Ochude Ecde	700,000			700,000		GOK
Obucuun Ecde Pmc	1,000,000			1,000,000		GOK
Refurbishment of county roads	227,400,000.00			227,400,000		GOK
Maintenance of road construction equipment and ams tractors	20,000,000.00			20,000,000		GOK
Upgrading of roads to bitumen standards and cabros	230,000,000.00			230,000,000		GOK
Construction of major drainage structures; bridges and box culverts	37,500,000.00			37,500,000		GOK
Establishment of waterways	2,000,000.00			2,000,000		GOK
Construction of jetties	2,000,000.00			2,000,000		GOK
Acquisition of boats	1,000,000.00			1,000,000		GOK
Equipping of mechanical and fabrication workshop	2,000,000.00			2,000,000		GOK

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Construction of ward office	7,700,000.00			7,700,000		GOK
Acquisition of land (land banking, surveying and titling)- Ward Projects				-		GOK
Acquisition of land	-			1,100,000		GOK
Acquisition of land	-			500,000		GOK
Acquisition of land	-			1,400,000		GOK
Acquisition of land	-			500,000		GOK
Acquisition of land	-			1,000,000		GOK
Acquisition of land	-			1,000,000		GOK
Acquisition of land	-			2,900,000		GOK
Acquisition of land	-			500,000		GOK
Acquisition of land	-			1,000,000		GOK
Acquisition of land	-			600,000		GOK
Acquisition of land	-			1,000,000		GOK
Acquisition of land	-			180,000		GOK
Acquisition of land	-			1,000,000		GOK

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Acquisition of land	-			500,000		GOK
Acquisition of land	-			750,000		GOK
Acquisition of land	-			1,000,000		GOK
Acquisition of land	-			400,000		GOK
Acquisition of land	-			1,400,000		GOK
Acquisition of land	-			1,600,000		GOK
Acquisition of land	-			3,500,000		GOK
Acquisition of land	-			2,900,000		GOK
Acquisition of land	-			500,000		GOK
Acquisition of land	-			3,500,000		GOK
Acquisition of land	-			997,800		GOK
Titling of County Public land	-			300,000		GOK
Fencing of County Government land	-			7,445,710		GOK
Acquisition of solid waste tippers	-			21,000,000		GOK
Storm water management	-			8,748,772		GOK

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Development of Green Parks	-			2,920,270		GOK
Construction of designated parking areas	-			27,000,000		GOK
Renovation of county offices	-			12,474,568		GOK
Construction of Governor's residence	-			20,000,000		GOK
Kenya Urban Support Programme	-			76,464,543		GOK
Construction and equipping of disaster management center	-			25,449,055		GOK
Installation of lightning arrestors	-			14,000,000		GOK
Disaster risk preparedness	4,000,000.00			15,000,000		GOK
IRA , management systems development and digital revenue mapping.	-			10,000,000		GOK
Establishment of Statistical unit	-			8,000,000		GOK
Construction And Civil Works (Canopies)	-			800,000		GOK
County Equalization Fund	-			35,839,312		GOK
Establishment of ICT infrastructure and Connectivity	-			12,000,000		GOK

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Equipping and operationalization of Malaba social hall	1,480,000			1,480,000		GOK
Construction of Malaba sports complex phase 1	14,786,380			14,786,380		GOK
Refurbishment of youth empowerment center at Kamolo	1,938,880			1,938,880		GOK
Fencing of Abur ke momeri Teso South	1,827,790			1,827,790		GOK
Construction of Samia Cultural Center at Bumbe	6,877,300			6,877,300		GOK
Refurbishment, of Port Victoria social hall	2,985,155			2,985,155		GOK
Equipping and operationalization of Port Victoria social hall	1,498,000			1,498,000		GOK
Construction of cottages and homestays phase-1 at Bumbe	4,977,260			4,977,260		GOK
Proposed construction of Kakapel community cultural center phase 2	4,005,373			4,005,373		GOK
Sporting equipment	2,192,600			2,192,600		GOK
Supply & Delivery Of Assorted Beddings	4,999,000	4,999,000		4,999,000	4,999,000	GOK
Supply & Delivery Of 4900 Of Deltamethrine	1,999,200.00	1,999,200.00		1,999,200	1,999,200.00	GOK
Supply & Delivery Of 4444 Kgs Of Tilapia Pre-Grower 2mm Fish Feed Pellets 35% Cp<Fcr	1,999,800	1,999,800		1,999,800	1,999,800	GOK

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Supply & Delivery Of 603 Kgs Of Fungicide Ridomil	2,291,400.00	2,291,400.00		2,291,400	2,291,400.00	GOK
Supply & Delivery Of 5000 Pcs Of Male Tilapia Brooders	2,325,000.00	2,325,000.00		2,325,000	2,325,000.00	GOK
Supply And Delivery Of All Male Tilapia 10-Gram Fingerling From A Certified Hatchery	1,999,978.00	1,999,978.00		1,999,978	1,999,978.00	GOK
Supply & Delivery Of 241 Tins Of 10 Ltrs Of Decis	2,494,350.00	2,494,350.00		2,494,350	2,494,350.00	GOK
Supply & Delivery Of 600 Bags Of 10 Kgs Certified Maize Seeds	2,745,000.00	2,745,000.00		2,745,000	2,745,000.00	GOK
Supply & Delivery Of 2400 Bags Of 2 Kg Soya Beans Seeds	2,880,000.00	2,880,000.00		2,880,000	2,880,000.00	GOK
Supply & Delivery Of 612 Bottles Of 500 Ml Acaricide Deltamethane	2,998,800.00	2,998,800.00		2,998,800	2,998,800.00	GOK
Supply & Delivery Of 603 Kgs Of Fungicide Ridomil	2,291,400.00	2,291,400.00		2,291,400	2,291,400.00	GOK
Supply & Delivery Of 3393 Kgs Of Catfish Fingerlings Starter Crumbles 26% Cp<1.8 Fcr	2,799,225.00	2,799,225.00		2,799,225	2,799,225.00	GOK
Supply & Delivery Of 3 Batch Pasteurizer & 5 Stainless Steel Milk Can	1,041,250.00	1,041,250.00		1,041,250	1,041,250.00	GOK
Supply & Delivery Of 350 Bottles Of Acaricide Deltamethrine	1,715,000.00	1,715,000.00		1,715,000	1,715,000.00	GOK

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Supply & Delivery Of Capsicum Yolo Wonder	1,856,000.00	1,856,000.00		1,856,000	1,856,000.00	GOK
Supply & Delivery Of 4444 Kgs Of Tilapia Pre-Grower 2mm Fish Feed Pellets 35% Cp<Fcr	1,999,800.00	1,999,800.00		1,999,800	1,999,800.00	GOK
Supply & Delivery Of 2167 Kgs Of Tilapia Fingerlings Starter Fish Feed Mash 24% Cp<1.8 Fcr	1,499,564.00	1,499,564.00		1,499,564	1,499,564.00	GOK
Supply And Delivery Of 1211 Sachets Of Kale Seeds(500gms)	2,498,293.00	2,498,293.00		2,498,293	2,498,293.00	GOK
Supply & Delivery Of 1290 Bags Of 5 Kgs Groundnut Seeds	2,902,500.00	2,902,500.00		2,902,500	2,902,500.00	GOK
Supply & Delivery Of 5000 Kgs Of Catfish Growers 3mm Pellets 23% Cp<1.8 Fcr	2,625,000.00	2,625,000.00		2,625,000	2,625,000.00	GOK
Supply & Delivery Of 3800 Kgs Of Catfish Fingerlings Starter Crumbles 26% Cp<1.8 Fcr	3,135,000.00	3,135,000.00		3,135,000	3,135,000.00	GOK
Supply And Delivery Of New Castle Disease Vaccine	1,500,000.00	1,500,000.00		1,500,000	1,500,000.00	GOK
Supply & Delivery Of 1000 Kgs Of Lime	1,800,000.00	1,800,000.00		1,800,000	1,800,000.00	GOK
Supply And Delivery Of Foot Doses And Mouth Diseases Vaccine	1,837,500.00	1,837,500.00		1,837,500	1,837,500.00	GOK

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Supply And Delivery Of Tilapia Fingerlings Starter Fish Feed Mash 24% Cp 1.8 Fcr	1,937,600.00	1,937,600.00		1,937,600	1,937,600.00	GOK
Supply & Delivery Of 3265 Ltrs Of Dewormers Albendazole 2.5%	2,399,775.00	2,399,775.00		2,399,775	2,399,775.00	GOK
Supply And Delivery Of Catfish Growers 3mm Pellets 23% Cp	2,499,525.00	2,499,525.00		2,499,525	2,499,525.00	GOK
Supply & Delivery Of 2890 Kgs Of Tilapia Fingerlings Starter Fish Feed Mash 24% Cp<Fcr	1,999,880.00	1,999,880.00		1,999,880	1,999,880.00	GOK
Supply And Delivery Of Rice Seeds	2,520,000.00	2,520,000.00		2,520,000	2,520,000.00	GOK
Supply & Delivery Of Agricultural Lime	3,199,860.00	3,199,860.00		3,199,860	3,199,860.00	GOK
Supply & Delivery Of 7778 Kgs Of Tilapia Pre-Grower 2mm Fish Feed Pellets 35%	3,500,100.00	3,500,100.00		3,500,100	3,500,100.00	GOK
Supply & Delivery Of 3500 Kgs Of Tilapia Fingerlings Starter Fish Feed Mash 35% Cp<1.8 Fcr	2,495,500.00	2,495,500.00		2,495,500	2,495,500.00	GOK
Supply And Delivery Of Fish Feeds Tilapia Pre Grower	1,999,840.00	1,999,840.00		1,999,840	1,999,840.00	GOK
Supply And Delivery Of Agriculture Lime	4,499,610.00	4,499,610.00		4,499,610	4,499,610.00	GOK
Supply And Delivery Of Agriculture Lime	4,999,990.00	4,999,990.00		4,999,990	4,999,990.00	GOK

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Supply & Delivery Of 193 Tins Of 10 Ltrs Of Decis	1,997,550.00	1,997,550.00	1,997,550	1,997,550.00	GOK
Supply and delivery of accaricide dehamethrine 500ml	2,156,000.00	2,156,000.00	2,156,000	2,156,000.00	GOK
Supply and delivery of animal hormones	2,997,200.00	2,997,200.00	2,997,200	2,997,200.00	GOK
Supply and delivery of 921kgs of fungicide redomil	3,499,800.00	3,499,800.00	3,499,800	3,499,800.00	GOK
Supply and delivery of 2240 bags of maize seeds	2,800,000.00	2,800,000.00	2,800,000	2,800,000.00	GOK
Supply and delivery of 62900 doses of vaccination	2,893,401.00	2,893,401.00	2,893,401	2,893,401.00	GOK
Supply and delivery of 200 enzo prost of 20 ltrs	1,830,000.00	1,830,000.00	1,830,000	1,830,000.00	GOK
Supply & delivery of 3800 kgs of catfish fingerlings starter crumbles 26% cp<1.8 fcr	2,090,000.00	2,090,000.00	2,090,000	2,090,000.00	GOK
Supply & delivery of 4761 pcs of female tilapia brooders	1,999,805.00	1,999,805.00	1,999,805	1,999,805.00	GOK
Supply And Delivery Of Farmer Inputs Bags Of 10kgcertified Maize Seeds.	3,276,000.00	3,276,000.00	3,276,000	3,276,000.00	GOK
Supply & delivery of 241 tins of 10 ltrs of decis	3,000,000.00	3,000,000.00	3,000,000	3,000,000.00	GOK
Supply & delivery of 1288 bags of groundnut seeds	3,000,000.00	3,000,000.00	3,000,000	3,000,000.00	GOK
Supply and delivery of insecticide diazole	1,998,750.00	1,998,750.00	1,998,750	1,998,750.00	GOK

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Supply and Delivery of maize seed	3,499,875.00	3,499,875.00		3,499,875	3,499,875.00	GOK
Supply & delivery of 3506 kgs of tilapia fingerlings starter fish feed mash 35% cp<1.8 fcr	3,135,000.00	3,135,000.00		3,135,000	3,135,000.00	GOK
	2,800,350.00	2,800,350.00		2,800,350	2,800,350.00	GOK
Supply and delivery of 503 litres of diazol	1,886,250.00	1,886,250.00		1,886,250	1,886,250.00	GOK
Supply and delivery of maize seeds 10kg bags	3,097,275.00	3,097,275.00		3,097,275	3,097,275.00	GOK
Supply and delivery of 1080 sachets of capsicum yolo wonder	2,004,480.00	2,004,480.00		2,004,480	2,004,480.00	GOK
Supply and delivery of 5714 doses of livestock vaccination services-foot & mouth disease vaccine	2,999,850.00	2,999,850.00		2,999,850	2,999,850.00	GOK
Supply and delivery of tilapia fingerlings	1,700,244.00	1,700,244.00		1,700,244	1,700,244.00	GOK
Supply and delivery of fungicide ridomil	2,660,000.00	2,660,000.00		2,660,000	2,660,000.00	GOK
Supply and delivery of duduthrin	3,024,000.00	3,024,000.00		3,024,000	3,024,000.00	GOK
Supply and delivery of cassava cuttings 50kg	2,223,000.00	2,223,000.00		2,223,000	2,223,000.00	GOK
Supply and delivery of 260 litres of decis 10 ltrs to crops directorate	2,699,250.00	2,699,250.00		2,699,250	2,699,250.00	GOK

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Supply and delivery of 2032 bags of 50kg lime	2,540,000.00	2,540,000.00		2,540,000	2,540,000.00	GOK
Supply and delivery of groundnut seeds	3,105,000.00	3,105,000.00		3,105,000	3,105,000.00	GOK
Supply and delivery of decis 10 litres	3,498,300.00	3,498,300.00		3,498,300	3,498,300.00	GOK
Supply and delivery of 6300kgs tilapia finisher 4mm fish feed pellets 25% cp<fcr	2,507,400.00	2,507,400.00		2,507,400	2,507,400.00	GOK
Supply and delivery of 1000 sachets of capsicum yolo wonder	1,856,000.00	1,856,000.00		1,856,000	1,856,000.00	GOK
Supply and delivery of foliar foods supper grow	1,279,800.00	1,279,800.00		1,279,800	1,279,800.00	GOK
Supply and delivery of 5555kgs of tilapia pre-grower	2,499,750.00	2,499,750.00		2,499,750	2,499,750.00	GOK
Supply and delivery of foot spray pump nangina ward	1,681,500.00	1,681,500.00		1,681,500	1,681,500.00	GOK
Supply and delivery of decis 10 litres	3,498,300.00	3,498,300.00		3,498,300	3,498,300.00	GOK
Supply and delivery of 6500 pieces of male tilapia brooders	3,412,500.00	3,412,500.00		3,412,500	3,412,500.00	GOK
Supply and delivery of maize seeds and planting fertilizer	2,998,625.00	2,998,625.00		2,998,625	2,998,625.00	GOK
Supply and delivery of tractor accessories	11,968,575.00	11,968,575.00		11,968,575	11,968,575.00	GOK
Supply and delivery of tractors	48,300,000.00	48,300,000.00		48,300,000	48,300,000.00	GOK

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Supply and delivery of 5000kgs tilapia pre-grower 2mm fish feed pellets 35%	2,250,000.00	2,250,000.00		2,250,000	2,250,000.00	GOK
Supply and delivery of certified maize seeds	1,647,000.00	1,647,000.00		1,647,000	1,647,000.00	GOK
Supply and delivery of maize seeds 10kg bags	2,973,750.00	2,973,750.00		2,973,750	2,973,750.00	GOK
Supply and delivery of planting fertilizer	496,500.00	496,500.00		496,500	496,500.00	GOK
Supply and delivery of tilapia pre-grower fish feed pellets	1,499,850.00	1,499,850.00		1,499,850	1,499,850.00	GOK
Supply and delivery of feeds	2,139,000.00	2,139,000.00		2,139,000	2,139,000.00	GOK
Supply and delivery of all male tilapia fingerlings to agenga nanguba ward	2,499,982.00	2,499,982.00		2,499,982	2,499,982.00	GOK
County counter part contribution fy 2023/2024	-	5,000,000		5,000,000	5,000,000.00	GOK
County counter part contribution fy 2024/2025	-	5,000,000		5,000,000	5,000,000.00	GOK
Supply and delivery of farmer inputs bags of 10kgcertified maize seeds,50kg s npk fertilizer	1,992,525	-		1,992,525	-	GOK
Supply and delivery of farmer inputs bags of 10kgcertified maize seeds,50kg s npk fertilizer	993,550	-		993,550	-	GOK
Supply and delivery of farmer inputs bags of 2kgcertified	-	-		997,650	-	GOK

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maize seeds,50kg s npk fertilizer						
Supply and delivery of 10kgs bags certified maize seeds	-	-		995,400	-	GOK
Supply and delivery of pigs, piglets, cross pigs, weaners 3-4 month old	2,094,050	-		2,094,050	-	GOK
Supply and delivery of foot spray pumps	-	-		1,681,500	-	GOK
Supply and delivery of farmer inputs bags of 10kgcertified maize seed.	-	-		1,999,275	-	GOK
Supply and delivery of livestock pidgree heifers dairy	2,814,000	-		2,814,000	-	GOK
Supply and delivery of livestock bullying heifers dairy	2,480,000	-		2,480,000	-	GOK
Supply and delivery of farmer implements Jembes	3,399,742	-		3,399,742	-	GOK
Supply and delivery of farmer implements Jembes	1,999,550	-		1,999,550	-	GOK
Supply and delivery of livestock of 3-4 month in-calf heifers breed arshire/friesian/gufrnsey dairy	1,499,625	-		1,499,625	-	GOK
supply and delivery of livestock feeds,dairy mail,bales of hay	1,442,942	-		1,442,942	-	GOK

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Supply and delivery of farmer inputs bags of 2kgcertified maize seeds.	-	-		1,099,050	-	GOK
Supply and delivery of decis 10ltrs	-	-		2,070,000	-	GOK
Supply and delivery of cowpeas seeds (2kg bags)	-	-		1,999,776	-	GOK
Supply and delivery of Duduthrin	-	-		3,136,000	-	GOK
Supply and delivery of livestock of 3-4 month in-calf heifers breed arshire/friesian/gufrnsey dairy	2,814,000	-		2,814,000	-	GOK
Supply and delivery of reagents and equipment for soil ph testing	-	-		2,808,000	-	GOK
Supply and delivery of pesticides diazol pesticide 200ml pack for crops	999,440	-		999,440	-	GOK
Supply and delivery of tilapia fingerlings starter fish feed mash 24% cp 1.8 fcr	2,499,900	-		2,499,900	-	GOK
supply and delivery of farmer inputs bags of 10kgcertified maize seeds.	-	-		1,999,275	-	GOK
Supply and delivery of foliar feed and super grow	-	-		1,279,800	-	GOK
Supply and delivery of certified maize seeds 10kgs bags	-	-		1,878,750	-	GOK

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Supply and delivery of livestock feeds 50kgs of kienyeji mash feeds	-	-		1,005,600	-	GOK
Supply and delivery of bull semen, thawing gobley, thaw monitor and liquid nitrogen	-	-		1,254,450	-	GOK
Supply and delivery of tilapia brooders-female	1,599,850	-		1,599,850	-	GOK
Proposed construction of wakhungu hostel	-	-		1,138,203	-	GOK
Supply and delivery of tilapia grower 3mm pellet fish feeds 30% cp	-	-		1,892,000	-	GOK
Supply and delivery of 1080sachets of capsicum yolo wonder (50g sachets)	-	-		2,004,480	-	GOK
Supply and delivery of anthrax vaccine	-	-		1,508,650	-	GOK
Supply and delivery of agriculture lime	-	-		3,199,860	-	GOK
Supply and delivery of spider plant and mitto	1,499,684	-		1,499,684	-	GOK
Supply and delivery of establiment and maintenance of bomarhodes grass seeds	-	-		2,000,000	-	GOK
Supply and delivery of rice seeds	-	-		2,520,000	-	GOK
Supply and delivery of certified maize seeds 2kgs bags	-	-		1,830,000	-	GOK

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Supply and delivery of livestock vaccination services	-	-		1,199,625	-	GOK
Supply and delivery of implements jambe	1,189,580	-		1,189,580	-	GOK
Supply and delivery of east Coast fever vaccine	-	-		2,245,550	-	GOK
Supply and delivery of incalf 3-4 months helpers ashier freshian and gurnsey	999,750	-		999,750	-	GOK
Supply and delivery of veterinary equipment to veterinary H/Q	-	-		1,319,920	-	GOK
Supply and delivery of motorized sprayer	-	-		1,204,875	-	GOK
Supply and delivery of cat fish, fingerlings starte crumble	-	-		2,475,000	-	GOK
		-		-	-	GOK
Supply & delivery of 241 tins of 10 ltrs of decis	-	-		2,494,350	-	GOK
Supply & delivery of 3506 kgs of tilapia fingerlings starter fish feed mash 35% cp<1.8 fcr	-	-		2,499,778	-	GOK
Supply & delivery of 506 ltrs of insecticide diazol	-	-		1,897,500	-	GOK
Air ticketing services	-	-		1,500,000	-	GOK
Supply & delivery of 3333 kgs of tilapia pre-grower	-	-		1,500,000	-	GOK

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2mm fish feed pellets 35% cp<fcr						
Supply & delivery of 1288 bags of groundnut seeds	-	-		2,898,000	-	GOK
Supply & delivery of 5000 kgs of tilapia pre-grower 2mm fish feed pellets 31% cp< fcr	-	-		2,250,000	-	GOK
Supply & delivery of 350 bottles of acaricide deltamethrine	-	-		1,715,000	-	GOK
Supply & delivery of 603 kgs of fungicide ridomil	-	-		2,291,400	-	GOK
Supply & delivery of 850 of 500g satchets kale seeds	-	-		1,753,550	-	GOK
Supply & delivery of 4761 pcs of female tilapia brooders	-	-		2,499,525	-	GOK
Supply & delivery of 1092 bags of 50 kg cassava cuttings (approx 1000 pcs per bag)	-	-		3,276,000	-	GOK
Supply & delivery of 500 bags of 10 kg groundnut seeds	-	-		2,250,000	-	GOK
Supply & delivery of 904 satchets of 500g kale seeds	-	-		1,864,952	-	GOK
Supply & delivery of 741 bags of 50 kg cassava cuttings (approx 1000 pcs per bag)	-	-		2,223,000	-	GOK

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Supply & delivery of 390 bags of 10 kg groundnut seeds	-	-		1,755,000	-	GOK
Supply & delivery of 210 bags of irrigated rice seeds	-	-		2,520,000	-	GOK
Supply & delivery of assorted seed & fertilizer	-	-		24,045	-	GOK
Supply & delivery of 2400 bags of 2 kg soya beans seeds	-	-		2,880,000	-	GOK
Supply & delivery of 4228 kgs of tilapia grower 3mm pellet fish feeds 30% cp < fcr	-	-		1,999,844	-	GOK
Supply & delivery of 3000 kgs of tilapia fingerlings starter fish feed mash 35% cp<1.8 fcr	-	-		2,139,000	-	GOK
Supply & delivery of 600 bags of 10 kgs groundnut seeds	-	-		2,700,000	-	GOK
Supply & delivery of 3333 kgs of tilapia pre-grower 2mm fish feed pellets 35% cp<fcr	-	-		1,499,850	-	GOK
Supply & delivery of 533 ltrs of insecticide diazol	-	-		1,998,750	-	GOK
Supply & delivery of 1970 pieces of jembes	-	-		999,775	-	GOK
Supply & delivery of 1288 bags of groundnut seeds	-	-		2,898,000	-	GOK

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Supply & delivery of uniforms and clothes, gumboots, dustcoats & gloves	-	-		52,015	-	GOK
Repair & maintenance of fish cages	-	-		500,000	-	GOK
Supply & delivery of 52 foot pump sprays (hillor rocking sorayer code no. Ser-14)	-	-		1,482,000	-	GOK
Suppl & delivery of 10 ltrs decis	-	-		1,449,000	-	GOK
Supply & delivery of 3 batch pasteurizer & 5 stainless steel milk can	-	-		1,041,250	-	GOK
Supply & delivery of 26315 pcs of all male tilapia fingerlings from a certified hatchery	-	-		999,970	-	GOK
Supply & delivery of 10 livestock 3-4 months incalf heifers' breeds(ayrshire/friesian/guern sey)	-	-		999,750	-	GOK
Supply & delivery of 2588 bags of 2kgs certified maize seeds	-	-		3,299,700	-	GOK
Supply & delivery of animal breeding (artificial insemination - ai & fixed time artificial insemination -ftai)	-	-		1,128,675	-	GOK
Construction of crush pens	-	-		2,170,000	-	GOK

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Supply and delivery of 1690 bags of certified maize,3600 sachet of mitto seeds and 886 sachet of sog of spider plant seeds	2,423,210	-		2,423,210	-	GOK
Supply and delivery of 258 bags of 10kgs of certified maize seeds	999,750	-		999,750	-	GOK
Supply and delivery of 258 bags of 10kgs of certified maize seeds	-	-		2,998,800	-	GOK
Supply and delivery of 258 bags of 10kgs of certified maize seeds	-	-		999,600	-	GOK
Opening up river sodokho	3,499,880	-		3,499,880	-	GOK
Supply & delivery of 200 pcs of blouses for women & 80 pcs of shirts (2 breast pockets, shoulder strap polyster tetron 23/4m	-	-		500,000	-	GOK
Supply & delivery of 506 ltrs of insecticide diazol	-	-		1,897,500	-	GOK
Supplly & delivery of assorted furniture	-	-		4,031,008	-	GOK
Supply & delivery of 1511 doses of livestock vaccination services (east coast fever vaccines)	-	-		3,497,965	-	GOK

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Supply & delivery of 409 vials of breeding hormone - estroplan	-	-		2,597,150	-	GOK
Supply & delivery of office furniture	-	-		1,280,331	-	GOK
Supply & delivery of 400 bags of 10 kg of maize seeds	-	-		1,830,000	-	GOK
Supply & delivery of 1288 bags of 5kg groundnut seeds	-	-		2,898,000	-	GOK
Supply & delivery of 4444 kgs of tilapia pre-grower 2mm fish feed pellets 35% cp<fer	-	-		1,999,800	-	GOK
Supply & delivery of 503 ltrs of insecticide diazol	-	-		1,886,250	-	GOK
Supply & delivery of 4000 kgs of tilapia fingerlings strster fish feed mash 35% cp<1.8 fcr	-	-		2,852,000	-	GOK
Supply & delivery of 500 bags of 10 kg groundnut seeds	-	-		2,250,000	-	GOK
Supply & delivery of 547 bags of 10 kg of certified maize seeds	-	-		2,592,780	-	GOK
Supply & delivery of 52 foot pumps spray (hillor rocking sprayer code no. Ser-14)	-	-		1,482,000	-	GOK
Supply of fuel for survveillance in the lake victoria	2,000,000	-		2,000,000	-	GOK

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Supply & delivery of 131 of 20ml breeding hormones (cytoreline)	-	-		994,500	-	GOK
Supply & delivery of 1714 doses of livestock vaccination services (rabbies)	-	-		1,199,800	-	GOK
Supply & delivery of 533 ltrs of insecticide diazol	-	-		1,998,750	-	GOK
Supply & delivery of 600 bags of 10 kgs groundnut seeds	-	-		2,700,000	-	GOK
Supply & delivery of assorted seeds & fertilizer	-	-		142,139	-	GOK
Supply & delivery of assorted breeding & equipment	-	-		2,100,000	-	GOK
Supply & delivery of 1288 bags of 5 kgs groundnut seeds	-	-		2,898,000	-	GOK
Supply & delivery of 4228 kgs of tilapia grower 3mm pellet fish feeds 30% cp<fcr	-	-		1,999,844	-	GOK
Supply & delivery of 472 vials of breeding hormone - estroplan	-	-		2,997,200	-	GOK
Supply & delivery of 3393 kgs of catfish fingerlings starter crumbles 26% cp<1.8 fcr	-	-		2,799,225	-	GOK
Supply & delivery of 1000 satchets of capsicum olo wonder	-	-		1,856,000	-	GOK

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Supply & delivery of fuel for ploughing	-	-		1,500,000	-	GOK
Supply & delivery of farm implements (5911 pcs of jembes)	2,999,833	-		2,999,833	-	GOK
Supply & delivery of assorted office furniture	-	-		1,218,278	-	GOK
Supply & delivery of 404 vials of breeding hormones (gonabreed)	-	-		3,196,852	-	GOK
Supply & delivery of 794 ltrs of dewormers (levamisole)	-	-		2,997,350	-	GOK
Supply & delivery of groundnut seeds	-	-		1,800,000	-	GOK
Supply and delivert of Cassava processing plant at Simba Chai cassava factory	11,996,255	-		11,996,255	-	GOK
Supply & delivery of groundnut seeds	-	-		2,317,500	-	GOK
Provision of livestock vaccination services	-	-		599,873	-	GOK
Repair of Milimani steel tanks steel tank	3,945,000	-		8,000,000	-	GOK
Distribution of pipeline network for Port Victoria Water supply	2,832,600	-		6,000,000	-	GOK
Water Pipeline extension to mainline and serviceline at Nang'oma	1,948,500	-		4,000,000	-	GOK

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Supply of meters to water systems managed by the department	1,985,500	-		4,000,000	-	GOK
Construction of 32m3 steel tank at Bumutiru catholic church	2,940,000	-		6,000,000	-	GOK
Rehabilitation of Khunyangu water storage facilities and other accessories	1,999,250	-		4,000,000	-	GOK
Water pipeline extension from Lupida market borehole to hospital and community	1,901,900	-		4,000,000	-	GOK
Rehabilitation of Ganjala water points	998,500	-		2,000,000	-	GOK
Upgrading of Magombe borehole into solar pumping system	4,000,000	-		8,000,000	-	GOK
Water pipeline extension Mujuru (Samia) water project	1,997,200	-		4,000,000	-	GOK
Fencing, installation of water tank and construction of water kiosk at Vusokolo water springs	5,615,200	-		12,000,000	-	GOK
Water pipeline extension from Amoni Spring	2,799,300	-		6,000,000	-	GOK
Test pumping and installation of solar system at Matabi borehole	2,940,440	-		6,000,000	-	GOK
Upgrading of Sikarira borehole into solar pumping water system	3,828,290	3,828,290		8,000,000	3,828,290.00	GOK

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Equipping of Kamarinyang' borehole Ong'aroi village with solar pumping system and reticulation	3,499,800	-		7,000,000	-	GOK
Solarization of Siekunya borehole	2,995,400	2,995,400		6,000,000	2,995,400.00	GOK
Repair and maintenance of Akichelesit borehole and installation of water tank	1,999,000	1,999,000		4,000,000	1,999,000.00	GOK
Repair and maintenance of Matayos market borehole	499,275	499,275		1,000,000	499,275.00	GOK
Upgrading of Busende secondary borehole into solar pumping system	3,500,000	-		7,000,000	-	GOK
Development of Aterait spring	3,869,050	-		8,000,000	-	GOK
Drilling and equipping the solar pumping system of Kakoli/ Kosenyi	4,000,000	4,000,000		8,000,000	4,000,000.00	GOK
Solarization of Ejinja community water borehole	2,993,000	2,993,000		6,000,000	2,993,000.00	GOK
Development of Climate Information Service Plan	3,969,780	3,969,780		8,000,000	3,969,780.00	GOK
Installation of Lighting Arrestors at Luchululo and Mungatsi Primary School	3,886,012	3,886,012		8,000,000	3,886,012.00	GOK
Tree Plating for Climate Change	4,498,500	2,271,557		9,000,000	2,271,557.00	GOK
Establishment of Climate Change Information System Hub	4,895,450	3,072,820		10,000,000	3,072,820.00	GOK

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purchase of FLLoCA programme operations vehicle	11,000,000	11,000,000		22,000,000	11,000,000.00	GOK
Proposed Installation Solar Mass Lights at Ojibo, Nanderema and Mumbaka	3,588,300	3,588,300		7,180,000	3,588,300.00	GOK
Installation and Maintenance of Matayos Market Street Lights and Sifugwe Madida in Bunyala	6,948,600	6,948,600		14,000,000	6,948,600.00	GOK
Installation and Maintenance of Street Lights from Ebenezer to Burumba, Kemodo and Mungatis Market	6,163,000	-		12,600,000	-	GOK
Connectivity of Street Lights at Kolanya Town- Angurai East Ward	1,477,640	-		3,000,000	-	GOK
Repair and maintenance of flood lights across the entire ward: Biyofu and Madibo markets (Bukhayo East ward) and repair of solar mass lights at Kaludeka, Logir and Kmusogon mkts (Bukhayo North/ Walatsi ward)	1,999,790	-		3,999,580	-	GOK
Maintenance ofn solar mass lights at Katotoi. And Adanya (Angurai North ward) and Amairo (Amukura West ward)	1,395,550	-		2,791,100	-	GOK

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Supply and delivery of tear drop banners for REREC Projects	748,800	748,800		1,497,600	748,800.00	GOK
Supply and delivery of banners and publicity boards for REREC projects	4,131,000	4,131,000		8,262,000	4,131,000.00	GOK
electricity supply at bugengi primary/ catholic street lighting and catholic church to ouma centre bukhayo west ward	5,757,553	5,757,553		11,600,000	5,757,553.00	GOK
Rural Electrification across all the 35 wards	30,000,000	-		60,000,000	-	GOK
Street lighting and rural electrification enhancement programm- BUNYALA NORTH WARD	3,000,000	-		6,000,000	-	GOK
Eltricity connectivity at Aloet, Alupe, and Kagula village- MALABA NORTH WARD	3,000,000	-		6,000,000	-	GOK
Power connectivity at Kakoli village/ Kajei and Ekisegere- MALABA CENTRAL WARD	2,000,000	-		4,000,000	-	GOK
Rural Elctrificatiin, maximization of existing trasnformers - NAMBALE TOWNSHIP WARD	1,500,000	-		3,000,000	-	GOK

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Purchase and installation of transformers- MATAYOS SOUTH WARD	1,200,000	-		2,400,000	-	GOK
Supply of electricity to vulnerable households in Mangula- Busijo village unit- BWIRI WARD	1,000,000	-		2,000,000	-	GOK
Maximization for Okook Dispensary transformer - AMUKURA WEST WARD	1,000,000	-		2,000,000	-	GOK
Installation of new transformers at Ebwanga, Mjungore, Bumakunda and Bukhangula maximization, Sikoma Busabakwa , Asiya and Bumanyi village- BUSIBWABO WARD	5,500,000	-		11,000,000	-	GOK
Repair of Shallow Wells- Bunyala Central Ward	496,700	-		1,000,000	-	GOK
Repair of Springs- Kingandole Ward	497,800	-		1,000,000	-	GOK
Repair of Boreholes- Kingandole Ward	499,500	-		1,000,000	-	GOK
Rehabilitation with Solar Pumping System in Three Water Points at Mauko Market- Marachi East Ward	1,966,355	-		4,000,000	-	GOK
Repair and Maintenance of Boreholes- Bunyala West Ward	298,850	-		600,000	-	GOK

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Drilling of Boreholes and Hand Pump Installation at Luyemba Village- Agenga Nanguba Ward		-		2,000,000	-	GOK
Upgrading of Malanga Dispensary into Hybrid Water System	1,495,500	-		3,000,000	-	GOK
Drilling and Equipping Burinda with Solar Pumping System	3,500,000	-		7,000,000	-	GOK
Drilling and Equipping of Ojamii Market Borehole and Installation of Solar Pumping System	3,447,250	-		7,000,000	-	GOK
Construction of Elevated Reservoir with two water tanks at Chelelemuk Girls High School	1,960,900	-		4,000,000	-	GOK
Augmentation of Burudu Primary School Borehole	3,992,500	3,992,500		8,000,000	3,992,500.00	GOK
Construction and Refurbishment of Water Systems, - Busibabo Ward	991,000	-		2,000,000	-	GOK
Installation of Solar Powered Borehole and Water Tank at Budwamboko- Agenga Nanguba	1,493,070	-		3,000,000	-	GOK
Sinking of Shallow Wells and Installation of Hand Pump at Naluyia- Agenga Nanguba				-		GOK

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Construction and Refurbishment of water systems for drilling of Boreholes and installation of Kidera Primary School and Kakira Village and repair of solar water pump at Kotengo Market- Amukura East	3,258,000	-		6,000,000	-	GOK
Installation of Hybrid Pumping System at Osuret Primary School Borehole- Amukura East	489,500	-		1,000,000	-	GOK
Drilling of Boreholes- Angurai East	3,970,653	-		8,000,000	-	GOK
Aburi Borehole and Hand Pump Installation- Amukura West	1,697,400	-		3,400,000	-	GOK
Drilling and Installation of Solarised water pump at Changara Location- Angurai East	2,499,500	2,499,500		5,000,000	2,499,500.00	GOK
Water pipeline extension at Moru Keneran and Drilling of borehole at Katotoi- Angurai North	2,962,025	2,962,025		6,000,000	2,962,025.00	GOK
Completion of Emagombe water project- Marachi Central	1,396,850	-		2,800,000	-	GOK
Borehole drilling, solar pump installation, raising of water tank and construction of one	2,466,300	-		5,000,000	-	GOK

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water kiosk at Mangula in Busijo- Bwiri						
Drilling of hand pump borehole at Kokare A and B- Malaba South	1,486,400	-		3,000,000	-	GOK
Solarization of water borehole at Mulipuko- Matayos South	999,600	-		2,000,000	-	GOK
Water pipeline extension – Namboboto/Nambuku	1,998,050	-		4,000,000	-	GOK
Construction and Refurbishment of water system- Namboboto/Nambuku	999,500	-		2,000,000	-	GOK
Repair of Boreholes (Nanderema Primary, Eseka, Ululo, Joji, Nabutuki, Mukemo)- Agenga Nanguba				-		GOK
Construction and Refurbishment of Water Systems- Angurai South	998,900	-		2,000,000	-	GOK
Construction and Refurbishment of water systems at Maolo Secondary, Dindi water spring, Itete water springs- Bukhayo central	1,294,925	-		2,600,000	-	GOK
Repair and Maintenance of shallow wells- Chakol South				-		GOK
Hydrological Survey- Chakol South	485,000	-		1,000,000	-	GOK

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Drilling of Borehole at Amongura Market and equipping with solar pumping system	3,874,350	-		8,000,000	-	GOK
Distribution of water pipeline for Moding water supply	3,879,350	3,879,350		8,000,000	3,879,350.00	GOK
Water pipeline extension from Kekalet borehole to Kamuriai Secondary School	3,383,900	3,383,900		7,000,000	3,383,900.00	GOK
Supply of water meters	1,986,200	-		4,000,000	-	GOK
Pipping and upgraded motor of water from Mukhobola to Makunda Marekt centre and Buguguru Village- Bunyala Central		-		-	-	GOK
Repair of boreholes and pipeline extension- Mayenje	890,000	-		2,000,000	-	GOK
Repairs and Installation of solar pumping system at Mukhwayo water project- Agenga Nanguba	1,499,000	1,499,000		3,000,000	1,499,000.00	GOK
Repair of Boreholes, Pipeline extension, water tanks- Bunyala North	3,383,900	3,383,900		7,000,000	3,383,900.00	GOK
Beautification of busia and malaba town	1,999,700	-		4,000,000	-	GOK
Development of County Environment Action Plan	974,000	-		2,000,000	-	GOK
Development of state of environment report	974,000	-		2,000,000	-	GOK

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supply, delivery and planting tree seedlings for hill top afforestation	4,999,000	-		10,000,000	-	GOK
Cleaning and protection of adopted rivers	995,000	-		2,000,000	-	GOK
Cleaning and protection of adopted rivers- Bunyala South	1,925,000	-		4,000,000	-	GOK
Planting of trees- Agenga Nanguba	398,000	-		800,000	-	GOK
Repair/maintenance and purchase of water accessories at port Victoria water supply - Bunyala west	2,500,000	-		4,848,000	-	GOK
Repair of Abai spring-Chakol North	994,500	-		1,989,000	-	GOK
Repair of borehole ward wide- Chakol North ward	997,500	997,500		1,995,000	997,500.00	GOK
Water points repair at Atapar, Ongariama and Otimong- Chakol South	2,302,640	-		4,786,000	-	GOK
Erection of water tank and installation of solar system at Emakina water project- Nambale Township	1,916,230	-		3,621,200	-	GOK
Test pumping and installation of solar system at Matabi Borehole	2,940,440	-		6,000,000	-	GOK
Upgrading of Busende Secondary Borehole into solar pumping systems	3,450,000	-		7,000,000	-	GOK

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Supply and installation of 10,000 liters cubic water tank and pipe extension at akatogoroit primary- Amukura west	287,000	-		600,000	-	GOK
Supply and installation of 10,000 liters cubic water tank and pipe extension at Parratere- Amukura west	291,500	-		600,000	-	GOK
Repair and improvement of water systems at Bukadanyi market -Bukhayo central	997,600	-		1,976,000	-	GOK
Construction, Fencing and Equipping of Apiary for livelihood diversification at Kolanya, Teso North	7,096,840	-		14,250,000	-	GOK
Construction, Fencing and Equipping of Apiary for Livelihood Diversification at Apokor, Teso South	7,027,050	-		14,250,000	-	GOK
Rehabilitation of Namalenga Pan and Irrigation Scheme for Climate Change Adaptation	13,312,946	5,533,919		28,500,000	5,533,919.00	GOK
Development of Climate - Resilient Horticulture Park at Benga Village, Nambale	21,826,695	9,585,715		43,700,000	9,585,715.00	GOK
Construction of Buyofu-Madibo Road Box Culvert for Disaster Risk Reduction- Nambale	7,419,592	4,012,500		17,100,000	4,012,500.00	GOK

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Rehabilitation of Degraded Sites at Akatagoroit for Climate Resilient landscape, Teso South	4,614,000	3,808,004		9,500,000	3,808,004.00	GOK
Greening of Public Institutions for Climate Change Mitigation, County Wide	5,112,000	5,112,000		10,450,000	5,112,000.00	GOK
Afforestation of Kapesur Hilltops for Climate Change Mitigation	3,307,100	3,307,100		6,650,000	3,307,100.00	GOK
Rehabilitation of Aedomuru-Agonget degraded Sites for climate Resilient landscape	2,845,000	-		5,700,000	-	GOK
Rehabilitation of Amukura Hilltops for Climate Resilient landscape, Teso North	2,823,500	-		5,700,000	-	GOK
Rehabilitation of Nambale Stream for Climate Resilience Landscape, Nambale	1,872,500	1,872,500		3,800,000	1,872,500.00	GOK
Establishment of assorted tree nursery at kaukotoit, teso north	4,269,000	-		8,550,000	-	GOK
Establishment of assorted tree nursery at akites, teso north	4,269,000	-		8,550,000	-	GOK
Establishment of assorted tree nursery at buyingi, samia	4,247,000	-		8,550,000	-	GOK
Rehabilitation of Kakapel Hilltops for Climate Resilient Landscape, Teso North	3,303,000	-		6,650,000	-	GOK

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Proposed Augmentation of Busijo Water Project	36,989,203	13,052,216		74,000,000	13,052,216.00	GOK
Proposed Hybridization of Busijo-Luliba-Nabisiongo Water Supply Projects	30,988,343	29,394,752		62,000,000	29,394,752.00	GOK
Rehabilitation and Hybridization of Bukhakhala Community Water Project	17,890,388	12,649,894		38,000,000	12,649,894.00	GOK
Rehabilitation of Kolanya-Changara-Chemasir Water project for water resilient building, Teso North.	19,815,621	9,388,265		40,000,000	9,388,265.00	GOK
Rehabilitation of Nabisiongo-Ebwicha-Luliba Community Water Project	7,568,576	-		16,000,000	-	GOK
Establishment of assorted tree nursery at Kanjala, Butula	4,232,400	-		8,550,000	-	GOK
Construction and installation of Sisenye Water project expansion of Port victoria Rwanda Water Project Phase 1	149,840,886	-		300,000,000	-	GOK
Proposed supply, installation, Testing, Training and Commissioning of 1 No. 20m Monopole High Mast Flood Light at Milimani Market - Malaba North Ward		-		6,000,000	-	GOK
Proposed Supply and installation of grid powered streetlights at Elugulu	3,880,500	-		8,000,000	-	GOK

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Market, Elugulu Ward and Shibale Market Kingandole Ward						
Proposed Supply and installation of 1 No. Solar Mass Light at Stendi Mawe (Ekisumo) - Bukhayo East Ward		-		3,000,000	-	GOK
Proposed Supply and Installation of 1 no. Solar Mass Light at Kekalet Market - Angurai South Ward		-		3,000,000	-	GOK
Proposed supply and installation of grid powered streetlights in Burumba Ward	2,989,000	2,989,000		6,000,000	2,989,000.00	GOK
Proposed water pipeline extension and maintenance - Amukura Central Ward	1,981,105	-		4,000,000	-	GOK
Drilling and installation of hand pump at Akudiet and Kochek Village - Amukura East Ward	2,992,385	-		6,000,000	-	GOK
Drilling and solar installation of water systems Namba Tano area - Bwiri Ward	3,499,940	-		7,000,000	-	GOK
Installation of Hand pump Borehole - Totokakile - Malaba South	1,255,275	-		2,600,000	-	GOK
Installation of Hand pump Borehole - Totokakile - Malaba South	1,490,196	-		3,000,000	-	GOK

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Purchase of accessories, Drilling and solarization of water systems - Angurai North	5,344,862	-		11,000,000	-	GOK
Water pipeline extension and solarization of water systems - Mayenje ward		-		7,200,000	-	GOK
Drilling and pump installation of 3 no. boreholes - Bukhayo North/Walatsi	4,413,035	-		9,000,000	-	GOK
TOTAL	2,853,908,627	451,197,579	-	4,173,250,045	451,197,579	GOK

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Appendix IV: Transfers from Other Government Entities

Name of the Entity Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Period
					Deferred Income	Receivables	Others - must be specific	
CRF	4-Sep-24	Executive Development	20,018,503	20,018,503	-	-	-	20,018,503
CRF	23-Sep-24	Executive Development	17,609,192	17,609,192	-	-	-	17,609,192
CRF	3-Oct-24	Executive Development	25,976,850	25,976,850	-	-	-	25,976,850
CRF	22-Oct-24	Executive Development	41,776,814	41,776,814	-	-	-	41,776,814
CRF	20-Nov-24	Executive Development	48,352,589	48,352,589	-	-	-	48,352,589
CRF	2-Dec-24	Executive Development	105,666,477	105,666,477	-	-	-	105,666,477
CRF	30-Dec-24	Executive Development	130,771,170	130,771,170	-	-	-	130,771,170
CRF	3-Feb-25	Executive Development	48,568,182	48,568,182	-	-	-	48,568,182
CRF	10-Mar-25	Executive Development	60,164,275	60,164,275	-	-	-	60,164,275
CRF	10-Mar-25	Executive Development	60,478,550	60,478,550	-	-	-	60,478,550
CRF	25-Apr-25	Executive Development	127,833,826	127,833,826	-	-	-	127,833,826
CRF	21-May-25	Executive Development	130,061,989	130,061,989	-	-	-	130,061,989

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CRF	12-Jun-25	Executive Development	109,908,840	109,908,840	-	-	-	109,908,840
CRF	15-Aug-24	Executive Recurrent	63,911,807	63,911,807	-	-	-	63,911,807
CRF	15-Aug-24	Executive Recurrent	124,901,667	124,901,667	-	-	-	124,901,667
CRF	15-Aug-24	Executive Recurrent	284,720,566	284,720,566	-	-	-	284,720,566
CRF	20-Aug-24	Executive Recurrent	13,421,743	13,421,743	-	-	-	13,421,743
CRF	9-Sep-24	Executive Recurrent	120,190,200	120,190,200	-	-	-	120,190,200
CRF	23-Sep-24	Executive Recurrent	16,134,420	16,134,420	-	-	-	16,134,420
CRF	27-Sep-24	Executive Recurrent	26,903,019	26,903,019	-	-	-	26,903,019
CRF	27-Sep-24	Executive Recurrent	316,410,824	316,410,824	-	-	-	316,410,824
CRF	4-Oct-24	Executive Recurrent	101,022,472	101,022,472	-	-	-	101,022,472
CRF	22-Oct-24	Executive Recurrent	70,336,223	70,336,223	-	-	-	70,336,223
CRF	23-Oct-24	Executive Recurrent	302,145,729	302,145,729	-	-	-	302,145,729
CRF	28-Oct-24	Executive Recurrent	20,789,439	20,789,439	-	-	-	20,789,439
CRF	19-Nov-24	Executive Recurrent	10,000,000	10,000,000	-	-	-	10,000,000
CRF	19-Nov-24	Executive Recurrent	20,000,000	20,000,000	-	-	-	20,000,000

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CRF	20-Nov-24	Executive Recurrent	7,000,000	7,000,000	-	-	-	7,000,000
CRF	20-Nov-24	Executive Recurrent	7,150,657	7,150,657	-	-	-	7,150,657
CRF	20-Nov-24	Executive Recurrent	31,858,581	31,858,581	-	-	-	31,858,581
CRF	20-Nov-24	Executive Recurrent	87,463,928	87,463,928	-	-	-	87,463,928
CRF	20-Nov-24	Executive Recurrent	302,227,695	302,227,695	-	-	-	302,227,695
CRF	2-Dec-24	Executive Recurrent	9,673,300	9,673,300	-	-	-	9,673,300
CRF	2-Dec-24	Executive Recurrent	44,866,363	44,866,363	-	-	-	44,866,363
CRF	9-Dec-24	Executive Recurrent	22,751,214	22,751,214	-	-	-	22,751,214
CRF	9-Dec-24	Executive Recurrent	296,241,295	296,241,295	-	-	-	296,241,295
CRF	11-Dec-24	Executive Recurrent	10,242,650	10,242,650	-	-	-	10,242,650
CRF	11-Dec-24	Executive Recurrent	51,804,586	51,804,586	-	-	-	51,804,586
CRF	19-Dec-24	Executive Recurrent	33,402,240	33,402,240	-	-	-	33,402,240
CRF	19-Dec-24	Executive Recurrent	39,074,499	39,074,499	-	-	-	39,074,499
CRF	30-Dec-24	Executive Recurrent	105,475,191	105,475,191	-	-	-	105,475,191
CRF	30-Dec-24	Executive Recurrent	108,427,648	108,427,648	-	-	-	108,427,648

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CRF	13-Jan-25	Executive Recurrent	26,428,005	26,428,005	-	-	-	26,428,005
CRF	13-Jan-25	Executive Recurrent	311,203,244	311,203,244	-	-	-	311,203,244
CRF	22-Jan-25	Executive Recurrent	9,894,000	9,894,000	-	-	-	9,894,000
CRF	30-Jan-25	Executive Recurrent	50,000,000	50,000,000	-	-	-	50,000,000
CRF	3-Feb-25	Executive Recurrent	102,758,613	102,758,613	-	-	-	102,758,613
CRF	5-Feb-25	Executive Recurrent	318,353,566	318,353,566	-	-	-	318,353,566
CRF	6-Feb-25	Executive Recurrent	21,278,901	21,278,901	-	-	-	21,278,901
CRF	14-Feb-25	Executive Recurrent	96,624,326	96,624,326	-	-	-	96,624,326
CRF	24-Feb-25	Executive Recurrent	13,984,046	13,984,046	-	-	-	13,984,046
CRF	10-Mar-25	Executive Recurrent	21,316,569	21,316,569	-	-	-	21,316,569
CRF	10-Mar-25	Executive Recurrent	124,657,728	124,657,728	-	-	-	124,657,728
CRF	10-Mar-25	Executive Recurrent	291,709,365	291,709,365	-	-	-	291,709,365
CRF	20-Mar-25	Executive Recurrent	34,563,014	34,563,014	-	-	-	34,563,014
CRF	14-Apr-25	Executive Recurrent	30,532,273	30,532,273	-	-	-	30,532,273
CRF	22-Apr-25	Executive Recurrent	19,556,822	19,556,822	-	-	-	19,556,822

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CRF	22-Apr-25	Executive Recurrent	291,648,325	291,648,325	-	-	-	291,648,325
CRF	23-Apr-25	Executive Recurrent	60,240,356	60,240,356	-	-	-	60,240,356
CRF	8-May-25	Executive Recurrent	19,174,146	19,174,146	-	-	-	19,174,146
CRF	8-May-25	Executive Recurrent	300,688,964	300,688,964	-	-	-	300,688,964
CRF	13-May-25	Executive Recurrent	54,213,824	54,213,824	-	-	-	54,213,824
CRF	19-May-25	Executive Recurrent	19,660,000	19,660,000	-	-	-	19,660,000
CRF	19-May-25	Executive Recurrent	93,978,476	93,978,476	-	-	-	93,978,476
CRF	29-May-25	Executive Recurrent	10,000,000	10,000,000	-	-	-	10,000,000
CRF	9-Jun-25	Executive Recurrent	43,121,100	43,121,100	-	-	-	43,121,100
CRF	9-Jun-25	Executive Recurrent	338,606,706	338,606,706	-	-	-	338,606,706
CRF	24-Jun-25	Executive Recurrent	81,862,138	81,862,138	-	-	-	81,862,138
CRF	30-Dec-24	KDSP II	17,000,000	17,000,000	-	-	-	17,000,000
CRF	9-Jun-25	KDSP II	10,000,000	10,000,000	-	-	-	10,000,000
CRF	15-Aug-24	NI	6,000,000	6,000,000	-	-	-	6,000,000
CRF	15-Aug-24	Industrial Park	1,500,000	1,500,000	-	-	-	1,500,000

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CRF	23-Sep-24	Industrial Park	52,631,578	52,631,578	-	-	-	52,631,578
CRF	29-May-25	Industrial Park	76,923,076	76,923,076	-	-	-	76,923,076
CRF	2-Dec-24	KELCOP	5,000,000	5,000,000	-	-	-	5,000,000
CRF	19-May-25	NAVCDP	5,000,000	5,000,000	-	-	-	5,000,000
CRF	15-Aug-24	Climate change	11,000,000	11,000,000	-	-	-	11,000,000
CRF	15-Aug-24	Climate change	70,317,489	70,317,489	-	-	-	70,317,489
CRF	2-Dec-24	Climate change	20,000,000	20,000,000	-	-	-	20,000,000
			6,637,161,863	6,637,161,863	-	-	-	6,637,161,863

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Appendix V: Reporting of Climate Relevant Expenditures

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

Appendix VI: Disaster Expenditure Reporting Template

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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Appendix VII: Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Transfers in/(out) during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)		(Kshs)
	Previous Year				Current Year
Land	242,286,435	750,000	-	-	243,036,435
Buildings and structures	2,266,079,266	31,748,404	-	-	2,297,827,670
Transport equipment	388,754,703	97,108,015	-	-	485,862,718
Office equipment, furniture and fittings	582,668,167	4,146,277	-	-	586,814,444
ICT Equipment	444,357,781	351,663,084	-	-	796,020,865
Machinery and Equipment	746,448,413	-	-	-	746,448,413
Biological assets	-	-	-	-	-
Infrastructure Assets- Roads, Rails	-	206,411,262	-	-	206,411,262
Heritage and cultural assets	-	-	-	-	-
Intangible assets	2,727,961	-	-	-	2,727,961
Work in Progress	-	-	-	-	-
Assets Acquired and Transferred to the Community (Community Assets).	6,174,905,040	-	-	-	6,174,905,040
Total	10,848,227,766	691,827,042	-	-	11,540,054,808