

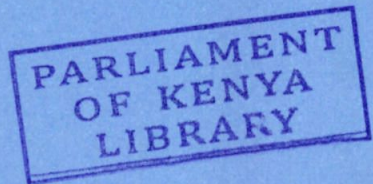
REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF



THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BUSIA

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

PAPERS LAID	
DATE	26.02.2025
TABLED BY	MAJORITY LEADER
COMMITTEE	
MEMBER AT THE TABLE	BELINDA



COUNTY GOVERNMENT OF BUSIA
OFFICE OF THE GOVERNOR

P.O. BOX PRIVATE BAG

50100 BUSIA.

KENYA



COUNTY GOVERNMENT OF BUSIA ANNUAL REPORT

AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

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1. Acronyms and Glossary of terms

a) Acronyms

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings
NEMA	National Environmental Management Authority
AIE	Authority to Incur Expenditure
SRC	Salaries and Remuneration Commission
RAF	Risk Appetite Framework
AML	Anti-Money Laundering
CFT	Combating Financing of Terrorism
IRMPPF	Institutional Risk Management Policy Framework
CBA	Collective Bargaining Power

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MTP	Medium Term Planning
FIF	Facility Improvement Fund
SDG	Sustainable Development Goals
SMART	Specific, Measurable, Achievable, Realistic and Time-bound
ECDE	Early Childhood Development Education
PLWDs	Persons Leaving With Disabilities
CAJ	Commission of Administrative Justice
SID	Socially Inclusive Developmental
EMP	Environmental Management Plan
PCs	Performance Contract
CIDP	County Integrated Development Plan
EIA	Environmental Impact Assessment
OSHA	Occupational Safety and Health Act
CHMT	County Health Management Team
SPA	Special Purpose Act
CRF	County Revenue Fund
FFLOCA	Financing Locally Led Climate Programme
ABDP	Agriculture Business Development Project
KELCOP	Kenya Livestock Commercialization Project
NAVCDP	National Agricultural Value Chain Development Project
ASDSP	Agricultural Sector Development Support Programme
PC	Performance Contract
CCC	County Chief Officer
PAS	Performance Appraisal Systems

b) Glossary of Terms

Fiduciary Management	The key management personnel who had financial responsibility
Accounting Officer	A person responsible for the management of county government finances

2. Key Entity Information and Management

a) Background information

The County is constituted as per the Constitution of Kenya is headed by the County 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.	Finance 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, Fisheries, Blue Economy and Agriculture	Promotion of competitive agriculture, provision of support services while ensuring a sustainable natural
3.	Trade, Industry, Investment Cooperatives, Small and Micro Enterprises	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

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No.	Department	Major Responsibility
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.
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 centered 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 fulfilment of the Governor's mandate.

b) Key Management team

The Busia 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, Youth, & 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.

No	Name	Designation
3	CS. John Oscar Juma	Ag. County Secretary
4	Mr. Innocent Omboko	The County Attorney
5	Hon. Topister Wanyama	CECM County Treasury and Economic planning

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6	Hon. Dr. Siplicious Mukok	CECM Smart Agriculture, Livestock, Fisheries, Blue Economy and Agriculture
7	Hon. Andrew Meso	CECM Water, Environment, irrigation, Natural resources, Energy and Climate change
8	Hon. Pamela Awour	CECM Public service administration & Governance
9	Hon. Peter Khasamule Odima	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. Andrew Nakitare	CECM Transport, Roads and Public Works
13	Hon. Paul Olung'a Ekwenye	CECM Sports, Culture, Gender and Creative Arts
14	Hon. Douglas Okiring	CECM Strategic Partnership, Resource Mobilization, ICT and Digital Economy

c) Fiduciary Management

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

No.	Designation	Name
i.	CECM -County Treasury and Economic Planning	Hon. Topister Naiti Wanyama
	Accounting Officers	
ii.	Accounting Services, Supply chain Management, Revenue and Budget Directorates	CPA. Wafula Gypson Ojiambo
iii.	Economic Planning, County Bureau of statistics, Internal Audit and M&E	CPA. Isabella Oduwoli Odollo
iv.	Smart Agriculture, Livestock, Fisheries, Climate Change, Blue Economy Directorates	Mr. Timothy Odhiambo Odende
v.	Livestock Production & Veterinary Services Directorates	Ms. Mercy Maende Imo
vi.	Education and Vocational Training	Mr. Faustine Ounoi Ojiambo
vii.	Public Health & Sanitation	Dr. Susan Outa Akinyi
viii.	Medical Services & Universal Health Coverage Project	Dr. Lusamba Wilberforce
ix.	Roads and Public Works & Strategic Partnership, Resource	Mr. Adan Hefow Ahmed
x.	Transport & Fleet Management	Mr. Saviour Panyako
xi.	Urban and Physical Planning	Mr. Kennedy Odour Mbaja

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xii.	Lands & Survey and Housing	Mr. Vincent Wanjala
xiii.	Governorship and Disaster Management	Mr. Solomon Akadaku Abwaku
xiv.	Human Resource and Public Communication	Ms. Patricia C. Okello
xv.	Security & Enforcement and Public administration	Mr. Esau Ochakala
xvi.	Culture, Social Protection and Gender	Ms Pascilisa .O. Barasa
xvii.	Youth affairs, Sports & Tourism	Mr. Dennis Lewis Ngira
xviii.	Trade, Investment, Industry and Cooperatives	Mr. Elijah Chessa Mwaro
xix.	Environment & Natural Resources, Climate Change and Energy	Mrs. John Merenga Muroki
xx.	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, 2024 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

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




3. Governance Statement

Busia County is constituted as per 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 is made up of a County Assembly, County Executive and 11 number of County Government Entities. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). 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
3	 CS. John Oscar Juma	The County Secretary

*County Government of Busia
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4		The County Attorney
5		CECM County Treasury and Economic planning
6		CECM Smart Agriculture, Livestock, Fisheries, Blue Economy and Agriculture.
7		CECM Water, Environment, Irrigation, Natural Resource and Climate Change
8		CECM Public service Management and Governance

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9	 Hon. Peter Khasamule Odima	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. Andrew Nakitare	CECM Transport, Roads and Public works
13	 Hon. Paul Olung'a Ekwenye	CECM Youth, Sports, Culture, Gender and Creative Arts
14	 Hon. Douglas Okiring	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 comprises the County policies, processes, organizational structure, control and operational systems which identify, measures, monitor, report and control risks. The policies will include;

- ▮ 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, monitoring g 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 may 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 AML/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 taken. In the course of conducting operational activities staff in the departmental frontline position in proper identification, assessment, management and reporting of risk, the ongoing basis having regard to the county risk appetite, policies procedures and controls.

▮ 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.

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Be transparent and inclusive-engaging shareholders, both internal and external, throughout the risk management process recognizing that communication and consultation are key to identification, analyzing 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 defense which aims at, identify, measure, monitor and control risks.

The current 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	Melsa Namagale	Member	Finance And budget Specialist
5	Simon Chibole	Member	Certified Public Accountant/Fraud Examiner
6	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 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 make 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.

4. Foreword by the CECM County Treasury 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, 2024. The financial statements present the financial performance of the County Government (Executive) for the financial year 2023/2024. 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 County Pro Revenue system as the revenue collection system;
- 2) Continuous revenue mapping and putting in place proper revenue collection enforcement measures.
- 3) Allocation of service delivery vehicles to enhance local revenue collection.
- 4) Rotation of revenue clerks to avoid familiarity with tax payers.

Financial Performance

Revenue

(a) Projected Revenues.

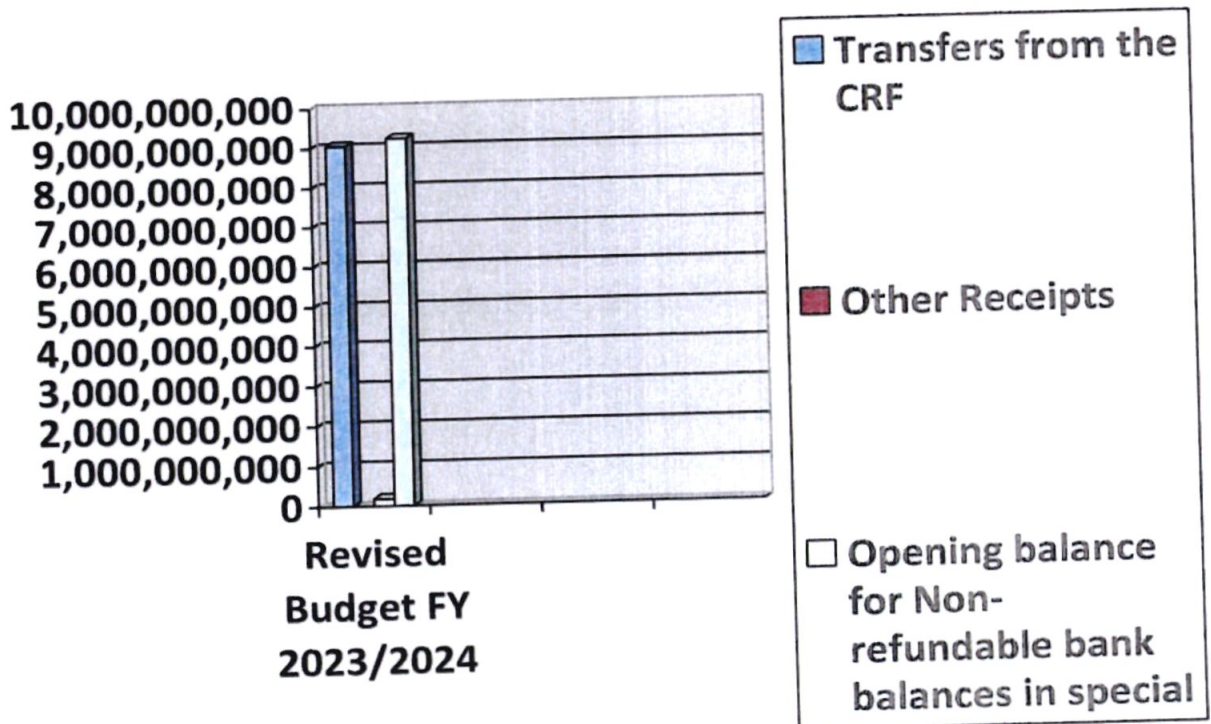
In the year ended 30 June 2024, the County executive had projected revenues of Kshs 9,221,975,801, consisting of Kshs 184,041,911 as the balance brought forward from the special purpose deposit accounts and Kshs 9,037,933,890 as the equitable shares.

1. Table analysis of revised revenue budget

Revenue item	Revised Budget FY 2023/2024
Transfers from the CRF	9,037,933,890
Other Receipts	-
Opening balance for Non-refundable bank balances in special purpose deposits	184,041,911
Total	9,221,975,801

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

Figure 1: Busia County Revenue Sources in FY 2023/2024



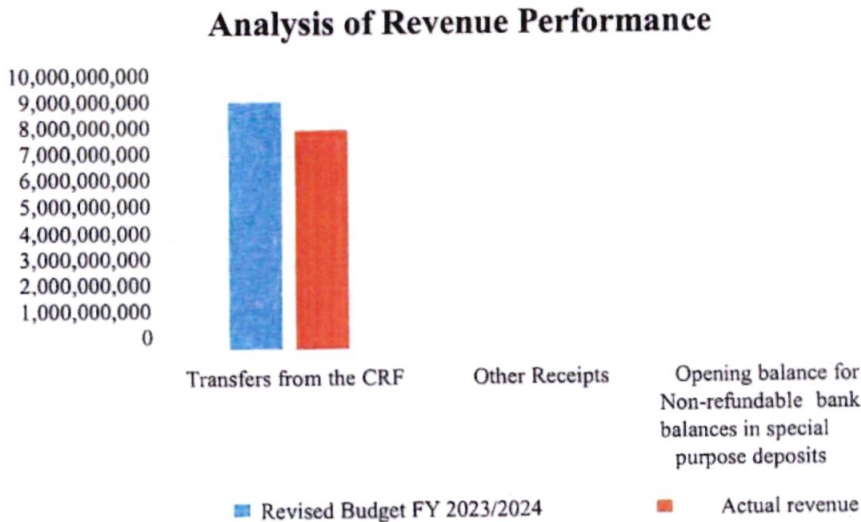
(b) Actual Revenues.

In the year under review, the County was able to realize Kshs. 7,997,291,623 in actual revenues representing 87% performance. This includes actual revenue received from CRF of Kshs 7,813,249,712 and Kshs 184,041,911 as the balance brought forward.

2. Table analysis of Revenue Performance

Revenue Item	Revised Budget FY 2023/2024	Actual revenue	Budget utilization (%)
Transfers from the CRF	9,037,933,890	7,813,249,712	86%
Other Receipts	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits	184,041,911	184,041,911	100%
Total	9,221,975,801	7,997,291,623	87%

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



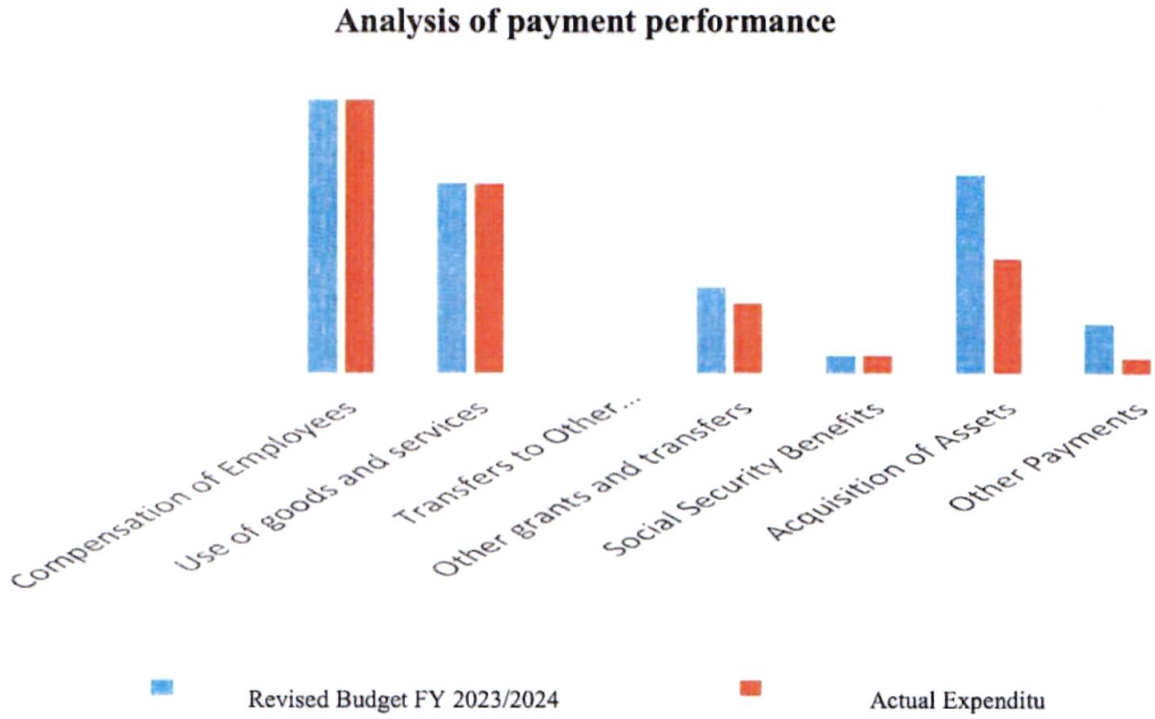
(c) Payments

The total County Executive Government budgeted expenditure for the year under review was Kshs. 9,221,975,801 for County Executive. The actual Busia county executive expenditure was Kshs. 7,692,246,047 which represents 83% of the Busia county executive budget utilization

3. Table showing analysis of Payments

Analysis of payments performance for the quarter	Revised Budget FY 2023/2024	Actual Expenditure	Budget Utilization
Compensation of Employees	3,085,605,995	3,085,605,917	100%
Use of goods and services	2,144,294,286	2,131,630,395	99%
Transfers to Other Government Entities	5,500,000	5,737,937	104%
Other grants and transfers	978,125,136	954,202,673	98%
Social Security Benefits	206,684,400	206,684,325	100%
Acquisition of Assets	2,236,875,728	1,156,654,638	52%
Other Payments	564,890,256	151,730,162	27%
Total	9,221,975,801	7,692,246,047	83%

Figure 3. Graphical Presentation of actual payment by the County Government.



County Government Flagship projects completed in FY 2023/2024
Some of the key development projects in FY 2023/2024 included the following:



Tractors to Support Agriculture Mechanization



Tractors to Support Agriculture Mechanization



Upgrading of Road Infrastructure in Busia Municipality to Bitumen Standard



Upgrading of Road Infrastructure in Busia Municipality to Bitumen Standard



Upgrading of Road Infrastructure in Busia Municipality to Bitumen Standard



Routine Maintenance of Gravel Roads within the County



Routine Maintenance of Gravel Roads within the County



Routine Maintenance of Gravel Roads within the County



Creation of Private Parking Space At Agricultural Training College



Creation of Private Parking Space At Agricultural Training College

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 Agriculture	<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 2023/2024

Programme	Sub-Programme	Project	Description of Activity	Amount 2023/2024 (Ksh)
1. Department of Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness				
Land use and management	Agricultural mechanization	Maintenance of tractors	Repairs and maintenance of Sub-County and AMS Tractors	31,896,313
Crop production and management	Input Access	Input Support services	Marginalized and vulnerable social protection through input	133,896,313
	Crop Diversification and Development	Soil fertility Improvement	Purchase of farm inputs	17,843,386
	Crop protection	Insect pests and disease management	Purchase of insecticides	1,998,880
	Multisectoral Nutrition improvement			2,000,000

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	Kenya Climate Smart Agriculture			120,055,215
	National Agricultural Value Chain Development services			322,192,729
Agricultural Training	ATC infrastructure development	Improved agricultural production	ATC centre Constructed at Nasewa industrial park(phase I)	5,061,350
Fisheries and Blue Economy Development	Aquaculture Development	county wide small holders fish farmers support project	Distribution of 10gms all male tilapia fingerlings	48,385,370
	Fisheries input services	Cluster Unit production support	Start-up raw material for fish feed formulation	20,786,602
	Fisheries Extension Services	Fish Breeding and training		15,295,196
Livestock Production And Marketing	Dairy Cattle development	Dairy Promotion and Developments	Purchase of livestock inputs	12,777,375
	Dairy Production Value addition and Procession	Dairy Promotion and Developments	Purchase of livestock inputs	2,000,000
	Apiculture Development	Dairy Promotion and Developments	Purchase of livestock inputs	1,500,000
	Kenya Livestock Commercialization Project(KeLCop)	Dairy Promotion and Developments	Purchase of livestock inputs	34,099,931
	Livestock input Access	Dairy Promotion and Developments	Purchase of livestock inputs	8,865,833

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	Pasture and Fodder Management	Dairy Promotion and Developments	Purchase of livestock inputs	12,350,000
Programme: Veterinary Health Services	Veterinary Disease Control	Animal disease control (Foot and Mouth, Lumpy skin disease control)	Vaccination, disease control and meat inspection	19,986,979
	Vector Control	Animal disease control (Foot and Mouth, Lumpy skin disease control)	Vaccination, disease control and meat inspection	14,332,805
	Vertinary Laboratory Services	Animal disease control (Foot and Mouth, Lumpy skin disease control)	Vaccination, disease control and meat inspection	1,319,920
	Artificial Insemination	Local Animal Improvement support project	AI support	9,000,000
	Meat inspection	Food safety and meet inspection support	Meat inspection	8,000,000
	Leather Development			2,000,000
	Verteminary Extension Support			10,000,000
Totals				855,644,704

2. Department of Trade, Investment, Industrialization, Cooperatives, Small and Micro Enterprise(SME)

Program	Program Sub Program	Project /Activity	Description	Amount (Ksh)
Trade Development and Investment	MSME Promotion	MSME Grants Disbursed	Training and Business advisory centres developed	4,000,000

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	Market Modernization and Development	Markets Established	Modern ablution blocks constructed	130,397,995
Fair Trade Practices	Fair Trade practices strengthened	Weights and Measuring Equipment verification	Mobile weighbridge calibration units acquired	6,995,000
Industrialization	Industrialization development	Industrial development promoted	Industrial development	250,000,000
Cooperative Business Development	Cooperative Development	Cooperative development promoted	Cooperative development Fund	8,600,000
Alcoholic Drinks and Drug Abuse control	Liquor Regulation, Licensing and	Infrastructure development		5,000,000
3. Department of Education and Industrial Skills Development				
Early Childhood development education	ECDE infrastructure development	Increased access to equitable and quality early childhood education	Child and disability friendly ECDE centres Constructed	10,600,000
	ECDE learning Materials	Increased access to equitable and quality early childhood	ECDE centre equipped with learning materials	9,400,000
Vocational Training Development	VTCs Infrastructure development	Increased access to equitable and quality vocational training	Workshop Constructed	25,000,000
	Equipment of VTCs	Purchase of tools and Equipment	No. Of VTCS supplied with tools and equipment	35,000,000
Education Support	Education Support Scheme	Increased access to equitable and quality vocational training	VTC support grants disbursed	839,336
Totals				80,839,336
4. Department of Finance and Economic planning				

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Program	Sub Program	Project /Activity	Description	Amount (Ksh)
Public Financial management	Resource mobilization			
Economic policy and planning	Statistics	Improved Economic Policy	Statistic unit Developed	6,000,000
Totals				61,000,000

5. Department of Youth, Sports, Culture, Gender and Creative Arts

Program	Sub Program	Project /Activity	Description	Amount (Ksh)
Culture promotion and development	Culture promotion and infrastructural development	Cultural centres constructed, equipped and development	No. Of cultural centres Constructed, equipped and operationalized	19,000,000
Child care, Right and Protection	Rehabilitation and Custody	Enhanced access to child care, right and protection	Public day care	8,000,000
Youth empowerment and development	Youth Enterprise and empowerment	Increase Youth empowerment and development	Youth empowerment centre equipped	1,000,000
Promotion and development of sports	Sports promotion and infrastructural development	Construction of modern stadium	Number of stadia refurbished	8,026,968
Social Services and Development to Vulnerable	Increased access social assistance and development to vulnerable	Social support services	Refurbishment of Community social hall	8,698,760
Totals				44,725,728

6. Department of Transport, Roads and Public Works

Programme	Sub-Programme	Description/ Activity	Activity description	Amount (Ksh)
Road Network	Road Infrastructure Development	Increased Road network	County Roads Maintained	424,494,095
Alternative Transport infrastructure Development	Standardization of Construction material	To increase transport network	Increased transport network	11,000,000

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Building Infrastructure Development	Mechanical Fabrication Workshop	To improve working environment and enhanced standards for roads	Improved working environment and standards of building works	6,000,000
Totals				441,495,095

7. Department of Lands, Housing and Urban Development

Programme	Sub-programme	Activity	Description	Amount (Ksh)
Physical Planning and Land Use Management	Urban Management	Strengthened physical planning and development	GIS-based county spatial plan developed	5,000,000
Urban Management Services	Urban Management	Sustained development of urban areas	Urban solid waste managed	5,000,000
Urban Management services	Urban infrastructure development and management	Traffic management in urban areas	Established public utilities in urban areas	98,361,630
Housing Development and Management	Housing Management	Adequate and affordable houses provided and improved	County Headquarters constructed	38,238,495
Housing Development	Housing Management	Adequate and affordable houses	County Headquarters construction	150,000
Totals				146,750,125

8. Department of Water, Irrigation, Environment, Natural Resources and Climate Change

Programme	Sub-programme	Activity	Description	Amount (Ksh)
Water Supply Services	Urban water Infrastructure development	Increased access to clean and safe water	Water storage facilities Constructed	18,998,385
	Rural Water Infrastructure	Increased access to clean and safe water	Water storage facilities Constructed	201,644,823

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Forestry Development	Sustainably managed and utilized Forestry	Nature based enterprise adopted	No. of Nature based enterprise adopted	15,399,974
	Catchment and water shed Construction	Climate change mitigation and resilience	Climate resilience programme operationalized	7,371,195
Irrigation and Land Reclamation services	Development of Irrigation infrastructure improved access to irrigation water	Land reclamation Services	Development of irrigation infrastructure	8,648,809
Energy Development	Rural Electrification			51,700,000
	Installation and maintenance of Solar and Electrical installation			61,988,487
Total				365,751,673
9. Strategic Partnership And Digital Economy				
Programme	Sub-programme	Activity	Description	Amount (Ksh)
Information Communication Technology	Enhanced ICT infrastructure and connectivity	Increased access of ICT services	Automation of all County Functions	10,000,000
10. Governorship				
Programme	Sub-programme	Activity	Description	Amount (Ksh)
Disaster Risk Management	Disaster Preparedness	Improved awareness, resilience and adaptive capacity	Disaster management centre constructed	43,580,175
Total				43,580,175
11. The County Assembly				
Programme	Sub-programme	Activity	Description	Amount (Ksh)
Legislation, Representation and	Infrastructure Development	Improved working Environment	Infrastructure Developed	90,500,000
Totals				90,500,000
Grand Total				2,545,278,831

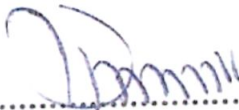
Risk Management Strategies

- 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

F/Y 2023/2024 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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CECM County Treasury and Economic Planning
County Government of Busia

5. Statement of Performance against County Predetermined Objectives

Guidance

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer when preparing financial statements of 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

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Sector Priorities	Strategies
	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
	Strengthening fisheries policies/strategies and regulations
To improve Livestock production and productivity	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

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Sector Priorities	Strategies
	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

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. Sports, Culture and Social Services;

Sector objective: Aims at creating equal opportunities for youth, women, PLWDs, older persons and other vulnerable groups 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
	Enhance child development and growth.
To increase access to youth empowerment and development services	Promote and Enhance Youth Enterprises
To promote and develop sports	Promote sports and infrastructure development
To increase promotion and Development of Local Tourism in the County To enhance control of Alcoholic Drinks and Drug Abuse	Increase tourism development
	Strengthen business and conference tourism
	Enhance liquor regulation, licensing and infrastructure
To enhance access social Assistance and development to vulnerable	Increase social infrastructure
	Enhance social development
	Strengthen special program
	Improve governance

6. Transport, Public Works and Energy

Sector objective: Upgrade county infrastructure to levels of resilience through improved road network and increased access to clean energy with aim of expanding transport sector and revitalizing industrialization within the county.

Sector Priorities	Strategies
To increase road network	Improving road infrastructure
To increase transport network	Revival of air transport
	Revamping of water ways
	Expansion of railway transport coverage.
To improve Building Infrastructure	Improve working environment
	Enhance standards of building works
To Increase share of renewable energy in total consumption	Establishment of renewable energy sources
	Strengthening policy framework on green energy

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.

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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 & agroforestation
	Improve Catchment & watershed conservation
	Enhance natural resource management
Promote nature-based livelihoods	

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To increase access to irrigation water	Enhance resilient to climate Change
	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 centers 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, orthopedic)
	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
	Increase access to and utilization of immunization and vaccination services (routine childhood vaccines, HPV vaccine for girls, maternal vaccinations and adult/emergency vaccinations - C19)
	Enhance integration, linkages and functionality of community health services
	strengthen PHC through primary health care networks
	Enhance capacity to engage with other sectors on social, environmental, economic and political determinants of health(Strengthen Multisectoral linkages collaboration and coordination)
	Scale up the coverage and access to high impact nutrition interventions and initiatives
	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
	Scale up the coverage and quality of integrated child health interventions (iCCM, IMNCI, ETAT+)
	Rehabilitation, refurbishment, completion and expansion of existing hospital and primary care facilities
To enhance administration and support services for health service delivery	Strengthen HRH management and development (recruitment, training & skills enhancement, rationalization/re-distribution, performance monitoring and motivation)
	Advocate for financial and procurement autonomy of the County referral hospital and the 12 sub county hospitals
	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)
	Digitalization and upgrade of medical and health records system to EMR for inpatient and outpatient services and Strengthen HMIS and Monitoring and Evaluation unit
	Plan, procure, distribute, monitor and report on health products and technologies needed for essential health services
	Promote health insurance uptake and support social health insurance for vulnerable populations
	Establish satellite blood transfusion services
	Strengthen transport and logistics capacity biomedical engineering units)

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

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human capital.

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.

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

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

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:

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

Sub Programme	Key Output	Key Performance Indicators	Planned	Achieved	Remarks
Programme: Fisheries and Blue Economy Development					
Objective: To Improve Fisheries Production					
Outcome: Increased Fish Production					
Aquaculture parks development	Establishment of cluster production ponds	Number of Cluster Production established	20	20	20 ponds constructed and lined at ATC
	Establishment of aquaculture parks	No. of aquaculture parks established	2	2	Kamarinyang; 73 fish ponds constructed, drainage and piping done, stocking of fish ponds done, fish feeds procured, construction of Eatery ongoing and CCTV, fencing and installation of electricity done Siunga; 70 fish ponds constructed, drainage and piping done, stocking of fish ponds done, fish feeds procured, CCTV, fencing and installation of electricity done

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Fisheries training infrastructure development	Construction and furnishing of buildings at fisheries training centre	Number of buildings completed and furnished	1	1	Finishing and furnishing works ongoing
	Equipping of hatcheries	Number of hatcheries equipped	1	1	Recirculating system installed at the hatchery
Fish value addition and marketing	Completion of border fish handling facility	Upgraded border fish handling facility in place	1	1	Fish stalls constructed. Supported by KCB foundation
Lake Based aquaculture Parks Development (Cages)	Establishment of fish cages	Number of Fish Cages operating in Lake Victoria	30	30	30 75 m3 Cages fabricated and installed 125,000 All Male 20 grams tilapia seed procured 1,600 25 Kgs of Tilapia Feeds pellets and Mash (40 Tons) Procured

Programme: Livestock Production

Objective: To Increase Livestock Production

Outcome: Increased livestock Production

Livestock Production Improvement (Cattle)	Establishment of Poultry parks	Number of poultry parks established (equipping and operation)	2	2	2 poultry parks hatchery operationalized- (Deployment of technical personnel, stocking and hatching of chicks done)
	Establishment of hives	% increase in volume of honey produced (placement of hives)	30	70	Construction of Apiary and Placement of 60 hives in Nangina and Nambuku Namboboto ward through partnership with Climate Change Directorate

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	Purchase of fodder seeds	Kgs of fodder seeds procured	250	50kg	50 kg of fodder seeds and bracharia splits purchased and established on 28 acres of land.
Livestock extension services	Livestock extension services	Number of farmers trained for adoption of modern livestock production technologies (training and demonstration)	10,000	8684	Livestock Census was conducted through the State Department of Livestock (SDL) for Development of Kenya Livestock Master Plan 80,000 livestock farming households listed in the database 8,684 farmers trained through ASDSP, KCSAP and partners.
Programme: Veterinary Services					
Objective: To Improve veterinary services for increased livestock production and productivity					
Outcome: Improved livestock production					
Veterinary Disease Control	Vaccination of cattle	Number of cattle vaccinated	150,000	34,774	FMD, LSD and Blanthrax vaccination
	vaccination of sheep	Number of sheep vaccinated	20,000	2,039	FMD and Blanthrax vaccination
	vaccination of goats	Number of goats vaccinated	30,000	4,759	FMD and Blanthrax vaccination
	Vaccination campaigns on animal disease control (Vaccination)	Number of vaccination campaigns undertaken	5	1	There was delay and inconsistent supply of vaccines
	Animal disease control	Number of samples tested	10,000	120	Samples screened in conjunction with KENTTEC
	Conduction of animal surveillance	Number of surveillance reports	4	4	Quarterly reports
Busia i-Vet	I-Technology adoption	I-Technology adopted	1	1	Use of Kenya Animal Bio surveillance System in reporting

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Meat inspection services	Licensing of slaughter houses	Number of slaughterhouses licensed	35	41	2 County slaughter facilities and 39 private slaughter facilities.
	Purchase of inspection attire	Number of sets of meat inspection attire purchased	100	150	Lab coats and gumboots
	Rehabilitation of slaughter houses	Number of slaughter houses rehabilitated	2	1	Busia Main slaughterhouse
Vector Control	Construction of crush pens	Number of crush pens constructed	110	7	LSO for construction of two more 2 crush pens issued awaiting construction
	Purchase of foot pumps for the crush pens	Number of foot pumps purchased for crush pens	110	40	Insufficient budgetary allocation

Programme Name: Crop Production and Management

Objective: To Increase Crop Production and Productivity

Outcome: Increased Agricultural Productivity (Enhanced Food Security)

Crop Production and Management (Crop Protection)	Marginalized and vulnerable social protection through input access	Number of marginalized farmers receiving inputs	3,500	5,880	5,880 farmers received 2 kg bags of maize and 5,000 farmers are to receive 2kg bags of maize in 3 wards.
		No. of acres planted with certified maize seeds.	9,500	840	Reduced budget allocation
		No acres planted with inorganic fertilizer	2,000	346	Reduced Budget allocation in the supplementary.
	Insects and pest control	No. of liters of pesticides purchased	4,400	1,192	Pesticides distributed to farmers
		No. of acres limed	150	1,500	the target was surpassed due to Support from ASDSP.
	Agricultural Training and Extension Services	Farmer Training and Support Services	No of Trainings held	14	13
No. of farmers trained (men, women, PWD)			1,770	2300	Number surpassed through support from Partners. And field

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					days and demonstrations
		No. of service providers trained	50	30	Support from development partners
Agribusiness and Agricultural Value Chain	Agribusiness Support project (Butula Rice processing plant, Asinge rice processing plant, Bunyala rice cooperative and soya processing plant in Teso North	Number of Rice and Soya processing plants furnished and equiped	5	2	Asinge and Bunyala Rice cooperative rice mills were revived by a partner JAICA

2. Trade, Investment, Industry, and Cooperatives

Sub Programme	Key Output	Performance Indicators	Planned Target	Achieved	Remarks
Programme Name: Trade Development					
Objective: To promote growth of business enterprises					
Outcome: Increased household income from business enterprises					
Business Advisory services	An enlightened business community	Number of the advisory centres set up and/or revitalized Number of people trained	2000	450	Through partnership with TMEA, Children's Department, Micro and Small Enterprises Authority(MSEA)and Terres D'e Homes(TDH). 450 traders were trained across the County.
Programme Name: Co-operative Development					
Objective: To establish a strong cooperative movement					
Outcome: Increased and sustainable income for households					
Busia Cooperative	Increased Access to affordable credit	Amount of Loans Disbursed	30	8	Funds are yet to be disbursed to individual

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Annual Report and Financial Statements for the year ended June 30, 2024

Enterprise Fund					Cooperative Societies.
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3. Education and Vocational Training

Programme Name : Technical/Vocational Training Development					
Objective: Develop and promote quality and relevance in Technical and Vocational Training for skills development					
Outcome: An empowered and self-reliant youth					
Sub Programme	key outputs	Performance Indicators	Targets		Remarks
			Planned	Achieved	
Equipping of VTC's	Purchase of tools and equipment	No. of VTC's equipped	24	27	Directorate distributed Sewing machine to all 27 VTCs across the county

4. Finance, Economic Planning and ICT

Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
Programme: Public Financial Management					
Objective: To improve public financial management					
Outcome: Improved public financial management					
Revenue mobilization	IRA and management systems developed and digital revenue mapped	No of IRA management systems established	1	1	The Revenue Management system in operation in the review year was out sourced from a service provider; Strathmore University. However, the county is in the process of establishing its own system.

5. Sports, Culture and Social services

Programme Name: Youth Empowerment & Development					
Objective: To increase Youth Empowerment and Development					
Outcome: Increased Youth Empowerment and Development					
Sub Programme	Key output	Key performance Indicators	Targets		Remarks
			Planned	Achieved	

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Youth Enterprises and Empowerment	Youth empowerment centre equipped	No. of Youth empowerment centres equipped	1	1	Second Phase of Nambale Youth Centre completed and also Secured funding from UNDP towards equipping the center with 20 Computers and Accessories, one laptop, Tv screen and LCD Projector
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6. Public Works, Roads, Transport and Energy

Programme Name: Development and Maintenance of Roads					
Objective: To increase the Kilometers of roads upgraded to gravel and bitumen standards					
Outcome: Safe, accessible, affordable and sustainable transport for all					
Sub Programme	Key Outputs	Key Performance Indicators	Planned Target		Remarks
			Planned Target	Achieved	
Development of Roads	Opening new roads	No of Kms of new roads opened.	100	70	Target not achieved due to limited resources. Implemented through the machine hire Programme
Routine Maintenance of County Roads	Routine maintenance of county roads	Length of road in Kms routinely maintained	410	42.45	Target not met. The funds allocated were insufficient; late approval of the supplementary budget.
	Maintenance of road construction equipment	No of equipment maintained	21	14	Inadequate funds

7. Lands, Housing and Urban Development

Programme Name: County land Administration and Planning					
Objective: To have sustainable land use within the county					
Outcome: Equitable, coordinated and sustainable land use					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			Planned	Achieved	
Land administration	Delineated urban areas and markets	Number of urban centers and markets surveyed	35	20	Target not met due to budget constraints
	Secured interests in county lands	Number of title documents	50	2	Budget constraints

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		produced			
Programme: Urban Management and Development Control					
Objective: Well managed urban settlement					
Outcome: Sustainable and live able urban areas					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			planned	Achieved	
Urban management	Urban solid waste management	Number of firms and groups sub-contracted	25	21	Inadequate budget. Need for zoning of areas in smaller zones.
	Storm water management	Number of drainages in Km desilted or cleaned	10	5.8	Target not achieved due to budget constraints. The work done was through Kenya urban support programme
Programme: Housing Development and Management					
Objective: Adequate, affordable and quality houses and buildings for county residents.					
Outcome: Improved housing conditions and office accommodation					
Sub Programme	Key Outputs	Key performance indicators	Targets		Remarks
			planned	achieved	
Housing Management	Well maintained government houses and offices accommodation	Number of offices renovated	7	1	Governor's lounge renovated

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

Sub programme	Key outputs	Key Performance Indicators	Targets		Remarks*
			Planned	Achieved	
Programme Name: Water Supply Services					
Objective: To increase access to clean and safe water					
Outcome: Increased access to clean and safe water					
Urban water supply	Storage facilities constructed	Total volume of storage developed (M3)	2,100	24	Site handed over for most projects
	Water pipeline constructed	No. of individual connections in urban settlement	500	-	Site handed over for most projects
		Total number of KMs of pipeline developed	600	10	Target not achieved. Limited funds for the project

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Sub programme	Key outputs	Key Performance Indicators	Targets		Remarks*
			Planned	Achieved	
		Total volume of storage developed (M3)	20,000	-	Tender awarded for projects
Maintenance of Water Systems	Water maintained	Number of water systems maintained	2,500	14	Limited resources
Objective: To Increase Tree/Forest Cover for sustainable development					
Outcome: Increased land under Tree/Forest Cover					
Forestry Development	Trees Planted	No. of trees planted	1000	25,000	Target surpassed due to partner support i.e. KFS, eco-green, Linda Mazingira
	Catchment areas conserved	Number of Catchment areas conserved	3	3	Through support of partners i.e. KFS, Eco-green and Linda Mazingira
Programme Name: Climate Change Adaptation and Mitigation					
Objective: To enhance resilience to Climate Change					
Outcome: Enhanced resilience to Climate Change					
Climate Change Mitigation	Development of County Climate Change Action plan (CCCAP) 2023-2027	Developed Plan	1	1	Target achieved the document was supported by the Filloca institution support grant
Capacity Development	Training and Public awareness on climate change adaptation & mitigation	Number of people trained	3000	576	Inadequate funding that necessitated to training of ward climate change committees on PCRA and Technical Working Group

9. Health and Sanitation

Sub Programme	Key Outputs	Key Performance Indicators	Targets		Remarks
			Planned	Achieved	
Programme : Curative Health Services					
Objective: To enhance access to basic medical healthcare services					
Outcome: A society free from disease and disability					

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Infrastructure development at Tier 3 facilities countywide	Dermatology centre established at level 4 facility	Number of a functional dermatology centre	1	1	A clinic opened at Alupe and dermatologist deployed.
	Canopies built and walkway improved at 3 sub county hospitals	No of facilities with improved walkways	3	1	Pavements done partially at BCRH
Equipment upgrade	Functional eye unit established at level 4 hospital	No of facilities with functional eye unit	4	1	Eye units established at Khunyangungu

Programme : Preventive and Promotive Health Services

Objective: To reduce the burden of disease, Injuries and mortality

Outcome: Reduced morbidity and mortality due to preventable diseases

	Completed facilities operationalized countywide	No of facilities equipped and staffed for opening	5	2	2 dispensaries opened. Buyingi and Okwata
Malaria Control	Reduced incidences of Malaria	Number of LLITNs distributed	687,000	620,000	Activity is undertaken once every 3 years. Mass net distribution undertaken in the months of May, June & July 2021.
		No of facilities receiving and reporting on malaria commodities	100	95	Currently at 95% against a target of 100% due to opening up of new facilities. Activity on going Funded by Impact Malaria, National Malaria Program and President Malaria Initiative

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RMNCAH (reproductive Health, Maternal, Neonatal, Child Adolescent health	Strengthening of reproductive maternal, Neonatal, child and adolescent health	% of fully immunized children	93	82	Attributed to availability of vaccines and creation awareness coupled with interventions at community level targeting Menstrual and child health messages/services
		% of women of child bearing age receiving family planning commodities	60	55.4	Attributed to awareness and outreaches being undertaken
		No of skilled delivery conducted	95	88	As per KDHIS data, at 88 against a target of 95%. Majority of level 2 facilities unable to offer night services due to staffing and lack of equipped maternity wing and absence of staff houses . Efforts are ongoing to reverse this trend
HIV/AIDS	Reduction of HIV/AIDS related mortality and new infections	Number of eligible HIVclients on ARVs	16,000	32,214	A total of 32,214 are currently active on ARVs. Supported by AMPATH
Nutrition Services	Improvement of access to nutritional services	% of infants under 6 months on exclusive breastfeeding	56	82.4	Proxy indicator, attributed to the trainings of HCWs on Maternal Infant and Young Child Nutrition and Baby Friendly Community Initiative,

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		% of pregnant women receiving iron folate for at least 6 months	60	61	commemoration of World Breastfeeding Week
Community Health Services	CHVs engaged on monthly stipend at level 1 activities	Number of CHVs on stipend	2300	2190	Adequate funding to be provided
	Maternity blocks completed and operationalized in level 2 and 3 facilities	No of Maternities blocks completed and operationalized		1	Esikhulu dispensary in partnership with Busia Sugar
	Households upgraded with improved sanitation systems	Number of households upgraded with sanitation systems	40,000	34,000	So far total of 34,000 households are covered on sanitation improvement . Mostly implemented thru AMREF K-SHIP project

10. The Governance, Public Service and Administration

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	Targets		Remarks
			Planned	Achieved	
Disaster preparedness	Improved response time to disaster occurrence	Number of disaster Management center established and operational	2	1	Disaster center was established and is operational
	Reduced number of disaster incidences	Number of lightning arrestors installed	6	2	Limited resources
	Relief issued	Number of victims supported	200	4500	Limited resources

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 endeavor to consistently deliver value for money to our stakeholders through efficient use of resources and taking advantage of our positioning as the gateway to East and Central Africa to drive investment. In the social sphere, we take into account the individual interests of various stakeholders. Respect for human rights, provision of equal opportunities for all in all county processes and upholding ethical behavior and fair labor practices. In the environmental arena we protect biodiversity, reduce pollution and mitigate the impacts of climate change. Currently the county is implementing 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. 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 projects 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. 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, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county 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.

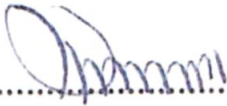
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The CEC member for County Treasury and Economic Planning confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County Executive's funds received during 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

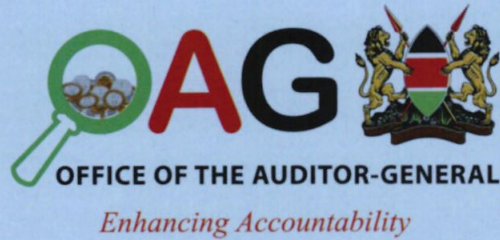
The County Executive's financial statements were approved and signed by the County Executive Committee Member for County Treasury and Economic Planning on 24th October, 2024.



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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, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Busia set out on pages 1 to 58, which comprise of the statement of assets and liabilities as at

30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Busia as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unsupported Expenditure on Daily Subsistence Allowance

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.

In the circumstances, the accuracy, completeness and propriety of domestic travel and subsistence expenditure of Kshs.16,525,845 could not be confirmed.

2. Unsupported Expenditure on Foreign Travel

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 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.

In the circumstances, the accuracy, completeness and propriety of foreign travel and subsistence expenditure amounting to Kshs.18,496,248 could not be confirmed.

3. Unsupported Expenditure on Hospitality, Supplies and Services

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.

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.

4. Unexplained Variances on Other Grants and Transfers and Transfers to Other Government Entities

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 as shown below:

Name of the Fund	Amount as Per the Fund Financial Statements (Kshs)	Amount as Per s the County Executive Financial Statements (Kshs)	Variance (Kshs)
Busia County Agricultural Development Fund	5,000,000	5,061,350	61,350
Busia County Cooperative Enterprise Development Fund	8,000,000	5,500,000	2,500,000
Busia County Education Support Scheme	117,500,000	125,000,000	7,500,000
Busia County Emergency Fund	35,800,000	10,007,000	25,793,000

The above variances have not been explained or reconciled.

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.

5. Payments Charged to Other Grants and Transfers

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.

In the circumstances, the validity, accuracy and completeness of payments amounting to Kshs.30,971,078 could not be confirmed.

6. Lack of Ownership Documents and Number Plates for Tractors

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.

7. Staff Salary Payment Outside Integrated Personnel and Payroll Database

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.

In the circumstances, accuracy and propriety of personnel emoluments of Kshs.119,036,047 paid through the manual payroll could not be confirmed.

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

Emphasis of Matter

1. 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.9,221,975,801 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 Kshs.1,529,729,754 or 17% of the budget.

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.

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.

2. Pending Accounts Payable

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 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.

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.

In addition, the bills have been pending for a long time, some dating back to the financial year 2018/2019.

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.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues or given any explanation for the delay in resolving the issues.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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 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. Project Implementation Status Report

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.

In the circumstances, the public did not get the expected value for money from the incomplete, non-started and stalled projects.

2. Delayed Implementation of Projects

2.1 Completion of Administration Block at Onyunyur Vocational Training Centre in Teso North Sub-County

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 verification of the project on 13 September, 2024 revealed that the project was incomplete.

The contractor had been paid Kshs.1,705,225 as per certificate number 01 of 1 February, 2022.

2.2 Completion of the Construction of County Aggregation and Industrial Park

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.

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.

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.

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.

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.

2.3 Completion of Musirira Box Culvert at Busiwabo Ward

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 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.

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

3. Stalled Projects

3.1 Construction of Maternity and Placenta Pit at Apegei Dispensary

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.

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.

3.2 Disaster Management Center at Samia Subcounty

The County Government awarded a contract for construction of disaster management center 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 center was incomplete, the building construction was only at the ground level with no walling structures.

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.

In addition, review of payment records revealed that Kshs.4,979,080 or 51% of the contract sum had been paid to the contractor.

3.3 Disaster Management Center at Busia Town - Phase II

The County Government of Busia awarded a contract for construction of disaster management center 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.

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 monitoring and evaluation report to fast track the implementation process.

Further, review of payment records revealed that Kshs.5,552,970 or 85% of the contract sum had been paid to the contractor.

3.4 Trailer Park at Mundika

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.

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 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.

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.

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.

4. Unexplained Construction of Designated Parking Areas at Busia Municipality

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.

Physical verification in October, 2024, revealed that works of similar nature were ongoing in Busia Agricultural Training College (ATC) frontage. However, supporting documents 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.

In the circumstances, the regularity and effectiveness of the utilization of the budget amount of Kshs.100,000,000 could not be confirmed.

5. Incomplete Renovation of Busia Stadium

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.

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 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.

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.

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.

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.

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

6. Unexplained Re-organization of Busia Town

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.

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.

7. Abandoned Project

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.

In the circumstances, the regularity of the transactions in respect to the project could not be confirmed.

8. Excess Budgetary Allocation to the County Assembly

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.

9. Irregular Outstanding Imprest and Advances

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 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.

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

10. Unfavorable Contract Agreement Terms

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:

- 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.
- 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.
- 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.
- 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.

In the circumstances, the terms of the contract agreement are not beneficial to the County Government.

11. Failure to Install Hospital Management System at Subcounty Hospitals

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.

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.

12. Irregular Procurement of Consultancy Services for Busia County Referral Hospital

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 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.

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.

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.

13. Irregular Procurement of Consultancy Services on ICU Unit at Busia County Referral Hospital

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.

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.

14. Purchase of a Refrigerated Truck

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 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.

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.

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.

15. Irregular Award of Tenders to Private Law Firms

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 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.

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.

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

16. Failure to Prepare and Submit Financial Statements of Municipalities and Hospitals for Audit

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.

In the circumstances, Management was in breach of law.

17. Lack of Updated Fixed Assets Register

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 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.

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

18. Compensation of Employees

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.

18.1 Failure to Observe Ethnic Diversity in Recruitment

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 no public institution shall have more than one third of its staff establishment from the same ethnic community.

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

18.2 High Wage Bill Above Allowed Threshold

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.

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

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

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.

18.4 Irregular Engagement of Staff Above Mandatory Retirement Age

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.

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

18.5 Irregular Appointment of County Attorney

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.

19. Voided Transactions

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.

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.

20. Unexplained Development and Implementation of Climate Change Policies

During the year under review, the County Government of Busia through the Department of Water, Irrigation, Energy, Natural 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.

The audit was conducted in accordance with ISSAIs 3000 and 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 THE 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. Operating Without an Approved Staff Establishment

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, totalling 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.

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

2. Lack of WIBA Insurance Policy for Employees

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.

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

In preparing the financial statements, Management is responsible for assessing the County Government's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern 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

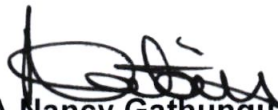
My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable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

to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

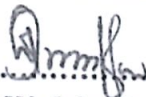
19 December, 2024

County Government of Busia
 County Executive of Busia
 Annual Report and Financial Statements for the year ended June 30, 2024

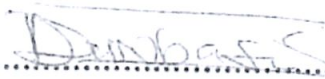
9. Statement of Receipts and Payments for the year ended 30th June 2024

	Note	FY 2023/2024 Kshs	FY 2022/2023 Kshs
Receipts			
Transfer from CI	1	7,813,249,712	6,503,000,153
Miscellaneous Receipts	2	-	-
Total Receipts		7,813,249,712	6,503,000,153
Payments			
Compensation of Employees	3	3,085,605,917	2,759,066,747
Use of goods and services	4	2,131,630,395	1,883,687,039
Transfers to Other Government Entities	5	5,737,937	177,847,491
Other grants and transfers	6	954,202,673	592,000,643
Social Security Benefits	7	206,684,325	176,004,283
Acquisition of Assets	8	1,156,654,638	427,696,031
Other Payments	9	151,730,162	564,565,344
Total Payments		7,692,246,047	6,580,867,577
Surplus/Deficit		121,003,665	(77,867,424)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 24th October, 2024 and signed by:



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



CPA.CS. Roselyn Lumbasi
 Head of Accounting Services
 ICPAK Member Number: 12273

County Government of Busia
 County Executive of Busia
 Annual Report and Financial Statements for the year ended June 30, 2024

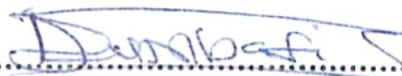
10. Statement of Assets and Liabilities as at 30th June 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	10A	303,882,292	184,251,968
Cash Balances	10B	-	-
Total Cash and Cash Equivalents		303,882,292	184,251,968
Outstanding Imprests And Advances	11	1,343,500	4,894,304
Total Financial Assets		305,225,792	189,146,272
Financial Liabilities			
Deposits And Retentions	12	(180,216)	(5,104,361)
Net Financial Assets		305,045,576	184,041,911
Represented By			
Fund Balance B/Fwd	13	184,041,911	557,618,997
Surplus/Deficit For The Year		121,003,665	(77,867,424)
Prior Year Adjustments	14	-	(295,709,662)
Net Financial Position		305,045,576	184,041,911

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 24th October, 2024 and signed by:



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CPA. CS. Roselyn Lumbasi
 Head of Accounting Services
 ICPAK Member Number: 122

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024


11. Statement of Cash Flows for the period ended 30th June 2024


	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Cash Flow From Operating Activities			
Receipts from operating income			
Transfers from the CRF	1	7,813,249,712	6,503,000,153
Miscellaneous Receipts	2	-	-
Total receipts from operating income		7,813,249,712	6,503,000,153
Payments for operating expenses			
Compensation of Employees	3	(3,085,605,917)	(2,759,066,747)
Use of goods and services	4	(2,131,630,395)	(1,883,687,039)
Transfers to Other Government Entities	5	(5,737,937)	(177,847,491)
Other grants and transfers	6	(954,202,673)	(592,000,643)
Social Security Benefits	7	(206,684,325)	(176,004,283)
Other Payments	9	(151,730,162)	(564,565,344)
Total payments for operating expenses		(6,535,591,410)	(6,153,171,546)
Net receipts/ (payments) from operations		1,277,658,302	349,828,607
Adjusted for:			
Prior year Adjustments	14	-	(295,709,662)
Increase)/ Decrease in outstanding imprest advances	15	3,550,804	(2,922,504)
Increase/ (Decrease) in deposits and retentions	16	(4,924,145)	1,497,503
Net cash flows from operating activities		1,276,284,962	52,693,944
Cashflow From Investing Activities			
Acquisition of Assets	8	(1,156,654,638)	(427,696,031)
Net cash flows from investing activities		(1,156,654,638)	(427,696,031)
Cashflow From Financing Activities			
Repayment of principal on Domestic and Foreign borrowing		-	-
Net cash flow from financing activities		-	-
Net Increase In Cash And Cash Equivalent		119,630,324	(375,002,087)
Cash and cash equivalent at Beginning of the year		184,251,968	559,254,055
Cash and cash equivalent at End of the year		303,882,292	184,251,968
As per statement of assets		303,882,292	184,251,968

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

Cash And Cash Equivalent At Beginning Of The Year		184,251,968	559,254,055
Cash And Cash Equivalent At End Of The Year		303,882,292	184,251,968
As Per Statement Of Assets		303,882,292	184,251,968

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 24th October, 2024 and signed by:


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CPA.CS. Roselyn Lumbasi
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County Government of Busia
 County Executive of Busia
 Annual Report and Financial Statements for the year ended June 30, 2024

12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th June 2024

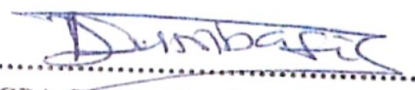
Receipt/Expense Item	Approved Budget FY 2023/2024	Supplementary Budget FY 2023/2024	Revised Budget FY 2023/2024	Actual FY 2023/2024	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
Transfers from the CRF	7,311,122,653	1,726,811,237	9,037,933,890	7,813,249,712	1,224,684,178.00	86%
Miscellaneous receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	184,041,911	-	184,041,911	184,041,911	-	100%
Total	7,495,164,564	1,726,811,237	9,221,975,801	7,997,291,623	1,224,684,178	87%
Payments						
Compensation of Employees	2,693,047,058	392,558,937	3,085,605,995	3,085,605,917	78	100%
Use of goods and services	1,844,926,427	299,367,859	2,144,294,286	2,131,630,395	12,663,891	99%
Transfers to Other Government Entities	5,500,000	-	5,500,000	5,737,937	(237,937)	104%
Other grants and transfers	633,053,713	345,071,423	978,125,136	954,202,673	23,922,463	98%
Social Security Benefits	207,017,766	(333,366)	206,684,400	206,684,325	75	100%
Acquisition of Assets	1,617,487,942	619,387,786	2,236,875,728	1,156,654,638	1,080,221,090	52%
Other Payments	494,131,659	70,758,597	564,890,256	151,730,162	413,160,094	27%
Total	7,495,164,565	1,726,811,237	9,221,975,801	7,692,246,047	1,529,729,754	83%
Surplus/Deficit	-	-	-	305,045,576	(305,045,576)	

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

The County Executive's financial statements were approved on 24th October, 2024 and signed by:



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Chief Officer – County Treasury
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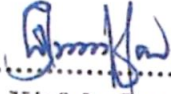
County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

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

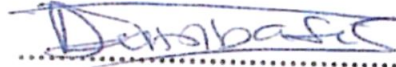
Receipt/Expense Item	Approved Budget FY 2023/2024	Supplementary Budget FY 2023/2024	Revised Budget FY 2023/2024	Actual FY 2023/2024	Budget utilization difference	Actual cumulative to date
	Kshs			Kshs	Kshs	Kshs
RECEIPTS						
Transfers from the CRF	4,920,242,236	993,069,887	5,913,312,123	5,899,003,533	14,308,591	100%
Miscellaneous receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	43,754,550	-	43,754,550	43,754,550	-	100%
Total	4,963,996,785	993,069,887	5,957,066,673	5,942,758,082	14,308,591	100%
Payments	-			-	-	
Compensation of Employees	2,693,047,058	392,558,937	3,085,605,995	3,085,605,917	78	100%
Use of goods and services	1,844,926,426	299,367,860	2,144,294,286	2,131,630,395	12,663,891	99%
Transfers to Other Government Entities	-	-		1,772	(1,772)	0%
Other grants and transfers	92,480,578	228,614,954	321,095,532	319,972,358	1,123,175	100%
Social Security Benefits	207,017,766	333,366	206,684,400	206,684,325	75	100%
Acquisition of Assets	126,524,957	72,861,503	199,386,460	189,628,937	9,757,523	95%
Other Payments	-	-	-	-	-	0%
Total	4,963,996,785	993,069,888	5,957,066,673	5,933,523,704	23,542,969	100%
Surplus/Deficit	0	-1	-0	9,234,378	(9,234,379)	

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

The County Executive's financial statements were approved on 24th October, 2024 and signed by:



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



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CPA.CS. Roselyn Lumbasi
Head of Accounting Services
ICPAK Member Number: 12273

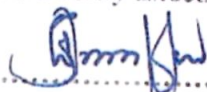
County Government of Busia
 County Executive of Busia
 Annual Report and Financial Statements for the year ended June 30, 2024

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

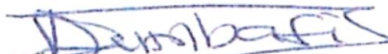
Receipt/Expense Item	Approved Budget FY 2023/2024	Supplementary Budget FY 2023/2024	Revised Budget FY 2023/2024	Actual FY 2023/2024	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts						
Transfers from the CRF	2,390,908,298	733,741,349	3,124,649,648	1,914,246,179	1,210,403,468	61%
Miscellaneous receipts	-	-	-	-	-	0%
Opening balance for Non-refundable bank balances in special purpose deposits accounts	140,259,480	0	140,259,480	140,287,361	(27,881)	100%
Total	2,531,167,778	733,741,350	3,264,909,128	2,054,533,541	1,210,375,587	63%
Payments						
Compensation of Employees	-	-	-	-	-	0%
Use of goods and services	-	-	-	(0)	0	0%
Transfers to Other Government Entities	5,500,000	-	5,500,000	5,736,166	(236,166)	104%
Other grants and transfers	540,573,135	116,456,469	657,029,604	634,230,316	22,799,288	97%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,490,962,985	546,526,283	2,037,489,268	967,025,701	1,070,463,567	47%
Other Payments	494,131,659	70,758,597	564,890,256	151,730,162	413,160,094	27%
Total	2,531,167,779	733,741,349	3,264,909,128	1,758,722,343	1,506,186,785	54%
Surplus/Deficit	-	-	-	295,811,197	(295,811,197)	

County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024

The County Executive's financial statements were approved on 24th October, 2024 and signed by:



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



.....
CPA. Roselyn Lumbasi
Head of Accounting Services
ICPAK Member Number: 12272

C. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

COUNTY GOVERNMENT OF BUSIA.									
BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES									
PROGRAMME & SUB-PROGRAMME PERFORMANCE REPORT (FINANCIALS)									
FY 2023/2024 (As at 30th June 2024)									
DEPARTMENT	Programme	Sub-programme	Revised Budget Estimates FY 2023/2024	Revised Budget Estimates FY 2023/2024	Actual Expenditure FY 2023/24	Actual Expenditure FY 2023/24	Variance	Absorption Rate (% Total Expenditure to Approved Estimates)	Absorption Rate (% Total Expenditure to Approved Estimates)
			KShs	KShs	KShs	KShs	KShs	KShs	KShs
			Recurrent	Development	Recurrent	Development		Recurrent	Development
Smart Agriculture, Livestock, Fisheries, Blue Economy and Agribusiness	CP 1: General Administration and support services	CSP 1.1: Administrative support service	280,129,929	-	280,129,929	-	-	100%	0%
	CP 2: Land use and Management	CSP 2.1: Agricultural Land Use and Mechanization	-	47,896,313	-	21,593,226	26,303,087	0%	45%
		CSP 3.1 Agriculture Input Support Services	-	128,331,384	-	127,760,661	570,723	0%	100%
	CP 3: Crop production and management	CSP 3.2: Crop diversification and development	-	17,843,386	-	17,776,710	66,676	0%	100%
		CSP 3.3: Crop protection	-	1,998,880	-	1,866,690	132,190	0%	93%
		CSP 3.4: Multisectoral Nutrition Improvement	-	2,000,000	-	1,999,275	725	0%	100%
		CSP 3.5: Kenya Climate Smart(KCSAP)	-	120,055,215	-	37,865,744		0%	32%

**County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024**

	CSP 3.6: National Agricultural Value Chain Development Project			322,192,729			253,140,976		0%	79%
CP 4: Agricultural Training and Extension Services	CSP 4.1: Agriculture Extension Services		-	-			-		0%	0%
	CSP 4.2: ATC Infrastructure Development		-	5,061,350			5,061,350		0%	100%
CP 5: Fisheries and Blue Economy Development	CSP 5.1: Aquaculture development		-	52,385,370			34,008,405	18,376,965	0%	65%
	CSP 5.2: Fisheries Input Services		-	16,786,602			15,886,175	900,427	0%	95%
	CSP 5.3: Fisheries Extension Services		-	15,295,196			14,970,825	324,371	0%	98%
	CSP 6.1: Dairy Cattle Development		-	12,777,375			12,734,740	42,635	0%	100%
CP 6: Livestock Production and Marketing	CSP 6.2: Dairy Products Value Addition and Processing			1,500,000			512,295	987,705	0%	34%
	CSP 6.3: Agriculture Development			1,500,000			499,966	1,000,034	0%	33%
	CSP 6.4: Kenya Livestock Commercialization Project(KeLCOP)			34,099,931			16,095,837	18,004,094	0%	47%
	CSP 6.5: Livestock Input Access			8,865,833			8,418,153	447,680	0%	95%
CP 7: Veterinary Services	CSP 6.6: Pasture and Fodder Management			12,350,000			11,706,865	643,135	0%	95%
	CSP 7.1: Veterinary Disease Control		-	19,986,979			19,796,302	190,677	0%	99%
	CSP 7.2: Vector Control			14,332,805			14,030,076	302,729	0%	98%
	CSP 7.3: Veterinary Laboratory Services			1,319,920			1,299,300	20,620	0%	98%
	CSP 7.4: Meat Inspection Services			8,000,000			7,909,740	90,260	0%	99%

County Government of Busia
County Executive of Busia

Annual Report and Financial Statements for the year ended June 30, 2024

Trade, Investment, Industrialization, Cooperatives Small and Micro Enterprise(SME)	CP 8: General Administration and support services	96,211,578	-	2,000,000	-	1,620,000	380,000	0%	81%	
	CP 9: Trade Development and Investment	-	-	4,000,000	-	-	4,000,000	0%	0%	
	CP 10: Fair Trade practices	-	-	130,697,995	-	33,568,708	97,129,287	0%	26%	
	CP 11: Industrialization	-	-	6,995,000	-	-	6,995,000	0%	0%	
	CP 12: Cooperative Business Development	-	-	250,000,000	-	118,170,777	131,829,223	0%	47%	
	Education and Industrial Skills Development	CP 13: Alcoholic Drinks and Drug Abuse Control	-	-	8,600,000	-	5,500,000	3,100,000	0%	64%
		CP 14: General Administration and support services	715,047,533	-	-	704,747,529	-	10,300,004	99%	0%
		CP 15: Early Childhood Development Education	-	-	10,600,000	-	2,369,390	8,230,610	0%	0%
		CP 16: Vocational Training Development	-	-	9,400,000	-	6,016,194	3,383,806	0%	64%
		CP 17: Education support	-	-	42,500,000	-	14,358,174	28,141,826	0%	34%
		CSP 7.5: Leather Development	-	-	2,000,000	-	-	-	0%	0%
		CSP 7.6: Artificial Insemination(AI)	-	-	9,000,000	-	8,743,741	256,259	0%	97%
		CSP 7.7: Veterinary Extension Support	-	-	10,000,000	-	9,825,231	174,769	0%	98%
		CSP 8.1: Administrative support service	96,211,578	-	-	96,211,578	-	-	100%	0%
		CSP 9.1: MSME Promotion	-	-	4,000,000	-	-	4,000,000	0%	0%
	CSP 9.2: Market Modernization and Development	-	-	-	-	-	-	-	-	-
	CSP 10.1: Weighing and measuring equipment verification	-	-	-	-	-	-	-	-	-
CSP 11.1: Industrial Development	-	-	-	-	-	-	-	-	-	
CSP 12.1: Cooperative Development	-	-	-	-	-	-	-	-	-	
CSP 13.1: Liquor Regulation, Licensing and Infrastructure Development	-	-	-	-	-	-	-	-	-	
CSP 14.1: Administrative support service	-	-	-	-	-	-	-	-	-	
CSP 15.1: E.C.D.E Infrastructure Development	-	-	-	-	-	-	-	-	-	
CSP 15.2: E.C.D.E Learning Materials	-	-	-	-	-	-	-	-	-	
CSP 16.1: Infrastructure development	-	-	-	-	-	-	-	-	-	
CSP 17.1: Education support scheme	-	-	839,336	-	-	-	839,336	0%	0%	

**County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024**

County Treasury and Economic Planning	CP 18: General Administration and support services	659,195,451	-	651,819,126	-	7,376,325	99%	0%
	CSP 18.1: Administrative support service							
	CP 19: Public Financial Management	-	72,919,656	-	63,571,775	9,347,881	0%	87%
Youth, Sports, Culture, Gender and Creative Arts	CP 20: Economic Policy and Planning	-	6,000,000	-	-	6,000,000	0%	0%
	CSP 20.1: Statistics							
	CP 21: General Administration and support services	149,252,295	-	149,252,295	-	-	100%	0%
	CSP 21.1: Administrative support service							
	CP 22: Cultural Promotion and Development	-	19,000,000	-	4,921,501	14,078,499	0%	26%
	CSP 22.1: Cultural Promotion and Infrastructural Development							
Transport, Roads and Public Works	CP 23: Child Care, Right and Protection	-	8,000,000	-	-	8,000,000	0%	0%
	CSP 23.1: Rehabilitation and Custody							
	CP 24: Youth Empowerment and Development	-	1,000,000	-	992,127	7,873	0%	0%
	CSP 24.1: Youth Enterprise and Empowerment							
	CP 25: Promotion and Development of Sports	-	8,026,968	-	4,085,343	3,941,625	0%	51%
Transport, Roads and Public Works	CSP 25.1: Sports Promotion and Infrastructural Development							
	CP 26: Social Services and Development to Vulnerable	-	8,698,760	-	-	8,698,760	0%	0%
	CSP 26.1: Social Support Services							
	CP 27: General Administration and support services	247,588,102	-	247,588,102	-	-	100%	0%
Transport, Roads and Public Works	CSP 27.1: Administrative support service							
	CP 28: Road Network	-	504,494,095	-	307,222,386	197,271,709	0%	61%
	CSP 28.1: Road Infrastructure Development							
Transport, Roads and Public Works	CP 29: Alternative Transport Infrastructure Development	-	3,000,000	-	2,355,779	644,221	0%	79%
	CSP 29.1: Alternative Transport Development							

County Government of Busia
County Executive of Busia

Annual Report and Financial Statements for the year ended June 30, 2024

	CP 30: Building Infrastructure Development	CSP 30.1 Standardization of Construction Materials	-	11,000,000	-	9,384,386	1,615,614	0%	85%
		CSP 30.2: Mechanical and Fabrication Workshop	-	6,000,000	-	4,246,042	1,753,958	0%	71%
Public Service Management	CP 31: General Administrative and support services	CSP 31.1: Administrative support services	512,469,929	-	507,483,433	-	4,986,496	99%	0%
Lands, Housing and Urban Development	CP 32: General Administrative and support services	CSP 32.1: Administrative support services	170,227,501	-	170,227,501	-	-	100%	0%
	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	0%	11%
		CSP 34.1: Urban Management	-	5,000,000	-	-	5,000,000	0%	0%
	CP 34: Urban Management Services	CSP 34.2: Urban Infrastructure Development and Management	-	98,361,630	-	18,081,327	80,280,303	0%	18%
	CP 35: Housing Development and Management	CSP 35.1: Housing Management	-	38,238,495	-	1,743,383	36,495,113	0%	5%
		CSP 35.2: Housing Development	-	150,000	-	-	150,000	0%	0%
Water, Environment, Irrigation, Natural Resources and Climate Change	CP 36: General Administrative and support services	CSP 36.1: Administrative support services	161,899,790	-	161,899,790	-	-	100%	0%
		CSP 37.1: Urban Water Infrastructure Development	-	18,998,385	-	7,680,442	11,317,943	0%	40%
	CP 47: Water supply services	CSP 37.2: Rural Water Infrastructure Development	-	201,644,823	-	110,854,307	90,790,516	0%	55%
		CSP 37.3: Operations and Maintenance of Water Systems	-	26,400,000	-	9,026,895	17,373,105	0%	34%

**County Government of Busia
County Executive of Busia
Annual Report and Financial Statements for the year ended June 30, 2024**

	CP 38: Forestry Development	CSP 38.1: Afforestation and Agro-forestation	-	15,399,974	-	8,337,459	7,062,515	0%	54%
		CSP 38.2: Catchment and Water Shed Conversation	-	7,371,195	-	1,733,581	5,637,614	0%	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	0%	40%
	CP 40: Irrigation and Land Reclamation Services	CSP 40.1: Development of Irrigation Infrastructure	-	8,648,809	-	-	8,648,809	0%	0%
		CSP 41.1: Rural Electrification	-	51,700,000	-	50,869,990	830,010	0%	98%
	CP 41: Energy Development	CSP 41.2: Installation and Mianenance of Solar and Electrical Installation	-	61,988,487	-	13,885,361	48,103,126	0%	22%
Health Services and Sanitation	CP 42: General Administration and support services	CSP 42.1: Administrative support service	2,372,289,114	-	2,372,289,114	-	-	100%	0%
		CSP 43.1: Diagnostic Services in Higher Level Facilities	-	18,000,000	-	-	18,000,000	0%	0%
	CP 43: Curative and Rehabilitative Services	CSP 43.2: Mental Health Services	-	-	-	-	-	0%	0%
		CSP 43.3: Infrastructure Development at Tier 3 Facilities	-	202,068,376	-	60,112,113	141,956,263	0%	30%
		CSP 44.1: Sanitation and Hygiene	-	6,000,000	-	5,598,090	401,910	0%	93%
	CP 44: Preventive and Promotive Health Services	CSP 44.2: HIV/AIDS TB and Malaria	-	6,000,000	-	-	6,000,000	0%	0%
		CSP 44.3: Environmental Health	-	-	-	-	-	0%	0%
		CSP 44.4: Primary Health Care	-	-	-	-	-	0%	0%
		CSP 44.5: Nutrition	-	38,466,970	-	37,818,794	648,176	0%	98%

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					2,000,000			1,974,332	25,668	0%	99%
					119,877,878			6,702,174	113,175,705	0%	6%
					15,099,950			14,919,952	179,998	0%	99%
County Public Service Board	CP 45: General Administration and support services		100,769,619		-			-	-	100%	0%
County Law Office	CP 46: General Administration and support services		85,751,725					-	-	100%	0%
Strategic Partnership & Digital Economy	CP 47: General Administration and support services		52,076,677					-	-	100%	0%
	CP 48: Information Communication Technology			10,000,000			9,027,070		972,930	0%	90%
Governorship	CP 49: General Administration and support services		354,157,435		-			-	-	100%	0%
	CP 50: Disaster Risk Management		-	43,580,175			43,399,935		180,241	0%	100%
	Total Expenditure		5,957,066,678	3,264,909,128	5,934,403,853	1,735,248,266	1,401,082,464	100%	53%		

13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

b) Reporting entity

The financial statements are for the Busia County Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognized in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognizes all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) Acquisition of fixed assets

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

Significant Accounting Policies (Continued)

e) In-kind contributions

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

f) Third Party Payments

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

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to Kshs 180,216 compared to Kshs 5,104,361 in prior period as indicated on Note 12. There were no other restrictions on cash during the quarter.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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

i) Third Party Deposits and Retention

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

j) Non-current assets

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

k) Pending bills

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 8 of this financial statement is a register of the contingent liabilities in the year.

m) Contingent Assets

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

Significant Accounting Policies (Continued)

n) Budget

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

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 14 explaining the nature and amounts.

r) Related Party Transactions

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

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

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

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14. Notes to the Financial Statements

1. Transfer from the CRF

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Total exchequer releases for quarter 1	940,578,536	1,179,457,520
Total exchequer releases for quarter 2	1,724,621,170	1,224,662,946
Total exchequer releases for quarter 3	1,525,577,751	1,325,656,749
Total exchequer releases for quarter 4	3,622,472,255	2,773,222,938
Total	<u>7,813,249,712</u>	<u>6,503,000,153</u>

These are transfers made from CRF account to County Recurrent, County Development and other special purpose accounts. It is exclusive of the Transfers to County Assembly.

2. Miscellaneous Receipts

DESCRIPTION	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Insurance Recoveries	-	-
Other Receipts	-	-
Total	=	=

3. Compensation of Employees

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	1,649,382,094	1,583,779,415
Basic wages of temporary employees	149,319,370	67,558,974
Personal allowances paid as part of salary	1,059,433,103	850,807,893
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer contribution to compulsory national social security schemes	26,001,917	5,689,502

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Employer contribution to compulsory national health insurance schemes	49,461,162	61,274,440
Pension and other social security contributions	151,674,831	148,129,554
Social benefit schemes outside government	-	-
Other personnel payments	333,441	41,826,970
Total	<u>3,085,605,917</u>	<u>2,759,066,747</u>

The total no of employees in the financial year 2023/2024 is 3,944 classified as follows permanent and pensionable 3,631 and on contract 313 as compared to the number of employees in the financial year 2022/2023 as follows total 3,816 permanent and pensionable 3,767 and on contract 49

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Notes to the Financial Statements (Continued)

4. Use of Goods and Services

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Utilities, supplies and services	63,065,931	48,082,727
Communication, supplies and services	16,997,316	21,524,046
Domestic travel and subsistence	176,137,889	141,545,416
Foreign travel and subsistence	38,111,767	33,406,099
Printing, advertising and information supplies & services	47,960,948	73,473,678
Rent and rates	17,159,671	31,226,277
Training expenses	104,847,695	132,613,092
Hospitality supplies and services	146,159,529	140,276,101
Insurance costs	304,888,123	98,882,847
Specialized materials and services	332,026,353	310,161,688
Office and general supplies and services	113,142,770	145,435,068
Fuel Oil and Lubricants	95,711,079	113,134,151
Other operating expenses (including bank charges)	477,517,133	474,699,424
Routine maintenance – vehicles and other transport equipment	35,763,545	10,198,242
Routine maintenance – other assets	32,197,563	53,024,144
Medical Drugs	129,943,083	56,004,038
Total	<u>2,131,630,395</u>	<u>1,883,687,039</u>

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Notes to the Financial Statements (Continued)

5. Transfer to other Government entities

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Transfer to county government entities		
Transfers to Special purpose account	-	7,924,642
FIF	-	19,500,000
Transfers to CRF	237,937	422,849
Busia County Public Officer Revolving Fund	-	150,000,000
Cooperative Enterprise Fund	5,500,000	
TOTAL	5,737,937	177,847,491

These are transfers that have been made to self-reporting entities and special purpose account. The self-reporting entities prepare their separate financial statements and are audited individually. These transfers are not recovered they are used to facilitate their own activities as per their respective acts.

6. Other Grants and Transfers

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Scholarships and other educational benefits	125,000,000	122,200,000
Education revolving scheme	-	5,000,000
Emergency relief and refugee assistance	10,007,000	5,116,552
Special Programs	3,217,880	
Grants for Management of Natural Disasters	-	10,591,702
Busia County Urban Development Grant	-	25,000,000
Agricultural Development Fund (ADF)	-	4,200,000
DANIDA	43,287,354	16,074,349
ASDSP	5,061,350	28,161,691
NAVCDP Busia County (National Agricultural Value Chain Development Project)	253,140,976	-
FFLOCA	37,116,910	-

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Nutritional International	21,836,898	
Industrial Park	118,170,777	
ABDP	6,954,065	
Cooperative Enterprise Fund	-	8,000,000
KELCOP	16,095,837	-
Special Purpose	-	13,693,741
Kenya Climates Smarts (World Bank)	30,018,155	283,772,888
Other capital grants and transfers	284,295,471	70,189,720
Total	954,202,673	592,000,643

These are payments made from the conditional allocated money, from development partners, county specific programmes, transfers to learning institutions and other health facilities. Money is transferred directly to their operational accounts for their operational activities thereafter they prepare an expenditure analysis report and submit to the county treasury for the consolidation in the financial statements. Not all the monies transferred to the respective commercial accounts were utilized during the FY 2023/2024. County Health Management Team account had a bank balance as indicated in Note 10A. Therefore the expenditure captured in Note 6 above is exclusive of the bank balances in the respective commercial bank accounts.

7. Social Security Benefits

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Social security benefits	206,684,325	176,004,283
Employer Social Benefits	-	-
Total	206,684,325	176,004,283

Social security benefits is the Employer contributions to social schemes i.e. Local Authority Pension Trust (LAP Trust), Local Authority Provident Fund (LAP Fund), Government of Kenya Public Servant Superannuation Scheme, Housing Levy, National Industrial Training Authority and National Social Security Fund (NSSF)

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Notes to the Financial Statements (Continued)

8. Acquisition of Assets

	FY 2023/2024	FY 2022/2023
Non Financial Assets	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	127,718,515	24,545,658
Refurbishment of Buildings	7,364,158	39,222,285
Construction of Roads	224,888,149	-
Construction and Civil Works	257,809,197	142,351,419
Overhaul and Refurbishment of Construction and Civil Works	-	30,015,214
Purchase of Vehicles and Other Transport Equipment	34,749,000	3,007,241
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	718,024	1,218,478
Purchase of Office Furniture and General Equipment	80,580,066	59,881,371
Purchase of Specialised Plant, Equipment and Machinery	101,993,312	1,298,500
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	176,663,178	4,499,500
Research, Studies, Project Preparation, Design & Supervision	2,727,961	100,225,000
Rehabilitation of Civil Works	73,145,289	-
Acquisition of strategic stocks and commodities	-	-
Acquisition of ICT equipments	66,888,594	21,431,364

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Acquisition of Land	1,409,196	-
Acquisition of Intangible Assets	-	-
Total Acquisition of non-financial Assets	1,156,654,638	427,696,031
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total Acquisition of financial Assets	-	-
Total Acquisition of assets	1,156,654,638	427,696,031

9. Other Payments

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non- Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	151,730,162	564,565,344
Total	151,730,162	564,565,344

Other payments include other development projects

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Notes to the Financial Statements (Continued)

10. Cash and Bank Balances

10A. Bank Balances

Name of Bank, Account No. & currency	Bank account No.	Indicate whether recurrent, Development, deposit, receipts etc.	FY 2023/2024	FY 2022/2023
			Kshs	Kshs
CBK Recurrent	1000171189	Recurrent	8,705	1,772
Busia County Village Polytechnics	1000370092	Development	839,336	839,336
Busia County Special Purpose Account	1000349239	Recurrent	972	14,671,312
CBK Road Maintenance Fuel Levy Fund	1000268336	Development	537,207	537,207
CBK Development	1000171138	Development	251,686	236,166
CBK Revenue Fund	1000171618	Receipts	-	-
Busia Climate Smart Agriculture Project	1000362189	Development	37,060	15,055,215
Busia County Deposit Account	1000239204	Deposit	180,216	5,104,361
Busia County Kenya Devolution Support Programme	1000412844	Development	5,388,976	5,388,976
Covid 19 Special Account	1000459662	Recurrent	8,012,540	23,139,540
Busia County Health NI (Nutrition International) Account Busia County	1000445308	Development	26,729,572	12,466,970
Busia County Health Facility Improvement Fund	1000535822	Recurrent	-	-
Agricultural Sector Development Support Program	1000369531	Development	-	2,610,445
Climate Change Fund Account	1000535849	Development	173,233,304	17,290,300
NAVCDP (Busia County Nat Agric Value Chain)	1000719788	Development	18,426,876	67,192,728
Busia Municipality Urban Dev. Grant	1000396695	Development	-	-
Urban Institutional Grant	1000396687	Development	-	-

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Busia County Primary Health Care Account	1000557478	Recurrent	-	-
Busia County Industrial Park	1000722924	Development	69,329,223	-
Busia County Kenya Livestock Commercial	1000742186		-	-
Busia County ASDSP II Account NBK	01020205083700	Development	-	1,647,882
Busia County KCSAP Account Coop Bank	01141238240600	Development	24,698	25,658
County Health Management Team - Family Bank	79000026361	Recurrent	881,921	7,377,719
Busia County Education Support Scheme Imprest Account	01141236344204	Recurrent	-	10,666,381
Total Bank Balances			303,882,292	184,251,968

10 B Cash in Hand

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	=	=

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Notes to the Financial Statements (Continued)

Cash in hand should also be analysed as follows:

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	=	=

11. Outstanding imprests and advances

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Government Imprests	1,343,500	4,894,304
Salary Advance	-	-
Clearance Accounts	-	-
Total	<u>1,343,500</u>	<u>4,894,304</u>

Name of Officer	Department	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
			KShs	KShs	KShs
Happy Gloria Akhayalu	Governorship	8/4/2024	193,500	-	193,500
Boniface Omondi	Governorship	17/4/2024	500,000	-	500,000
Denis Edasi	Culture	3/6/2024	200,000	-	200,000
Wilfred Juma Wafula	PSB	15/05/2024	450,000	-	450,000
TOTAL			1,343,500	-	1,343,500

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Notes to the Financial Statements (Continued)

12. Deposits and Retention

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Deposits	-	-
Retention Monies	180,216	5,104,361
Total	180,216	5,104,361

Ageing Analysis for	FY 2023/2024		FY 2022/2023	
	Current FY	% of the total	Comparative FY	% of the total
Under one year	180,216	100%	5,104,361	100%
1-2 Years	-	0%	-	0%
2-3 Years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total (Tie to above total)	180,216	100%	5,104,361	100%

The County has a balance of Ksh 180,216 that is owed to Contractors in terms of retention

13. Fund Balance Brought Forward

	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Bank accounts	184,251,968	558,605,994
Cash in hand	-	648,061
Outstanding Imprests and Advances	4,894,304	1,971,800
Third Party Deposits and Retention	(5,104,361)	(3,606,858)
Total	184,041,911	557,618,997

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Notes to the Financial Statements (Continued)

14. Prior Year Adjustments

A prior period adjustment really applies to the correction of an error in the financial statements of a prior period.

	Balance b/f From Previous FY as per Audited Financial Statement	Adjustments during the year relating to prior periods	Adjusted balance b/f for Previous Year
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Outstanding Imprests and Advances	-	-	-
Third Party Deposits and Retention	-	-	-
	=	=	=

15. Increase/ (Decrease) in Outstanding Imprests and Advances

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Imprests and Advances as at 1 st July 2023 (A)	4,894,304	1,971,800
Imprests and Advances as at 30th June 2024 (B)	1,343,500	4,894,304
Increase/ Decrease in Imprests and Advances (C=B-A)	(3,550,804)	2,922,504.00

16. Increase/ (Decrease) in Deposits and Retention

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Deposits and Retentions as at 1 st July 2023 (A)	5,104,361	3,606,858
Deposits and Retention as at 30th June 2024 (B)	180,216	5,104,361
Increase/ Decrease in Deposits and Retention (C=B-A)	(4,924,145)	1,497,503

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17. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

Description	Balance b/f	Additions for the period	Paid during the period	Balance c/f
	FY 2023/2024			FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	125,814,261	-	-	125,814,261
Construction of civil works	169,879,828	-	-	169,879,828
Supply of goods	836,543,459	-	-	836,543,459
Supply of services	706,632,796	-	-	706,632,796
Total	<u>1,838,870,345</u>	=	=	<u>1,838,870,345</u>

2. Pending Staff Payables (See Annex 3)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2023/2024			FY 2023/2024
	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	=	=	=	=

3. Other Pending Payables (See Annex 4)

Description	Balance b/f	Adjustments	Paid during the year	Balance c/f
	FY 2023/2024	Additions for the year		FY 2023/24
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County	-	36	-	-

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Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. External Assistance

Description	FY 2023/2024	2022 - 2023
	Kshs	Kshs
External assistance received in cash	-	-
External assistance received as loans and grants	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

a) External assistance relating to loans and grants

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	-	-
Total	-	-

b) Undrawn external assistance

Description	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Undrawn External Assistance - Loans		-	-
Undrawn External Assistance - Grants		-	-
Total		-	-

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c) Classes of providers of external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d) Non-monetary external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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e) Purpose and use of external assistance.

Payments Made By Third Parties	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
Total	-	-

f) External Assistance paid by Third Parties on behalf of the County Executive by Source

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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5. Payments by Third Party on Behalf of the County Executive

This relates to payments made directly to supplier on behalf of the county Executive. For example, the national government may fund the operations of health or education program, a donor may pay directly for construction of a given market etc.

5.1 Classification by Source

Description	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Other County Entities	-	-
Others	-	-
Total	-	-

5.2 Classification of payments made by Third Parties by Nature of expenses.

Payments Made By Third Parties	FY 2023/2024	FY 2022/2023
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-

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Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

6. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

Related party transactions	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
<u>Key Management Compensation</u>		
Governor and Deputy Governor	18,543,000	7,136,500
County Executive Committee Members	46,893,000	29,106,000
County Chief Officers	47,690,760	14,822,640
Total Key Management Compensation	<u>113,126,760</u>	<u>51,065,140</u>
<u>Transfers to related parties</u>		
Transfer to the County Assembly	-	-

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Transfers to CRF	237,937	422,849
Transfers to Development Projects	-	7,924,642
Transfers to non reporting entities e.g schools and welfare	-	-
Transfers to Busia County Public Officer Revolving fund	-	150,000,000
Transfers to FIF	-	19,500,000
Total Transfers to related parties	<u>237,937</u>	<u>177,847,491</u>
<u>Transfers from related parties</u>		
Transfers from the Exchequer	-	-
Transfers from Ministry departments and Agencies	-	-
Transfers from SCs and SAGAs- National Government	-	-
Transfers from - National Government	-	-
Total Transfers from related parties		
Total	113,364,697	228,912,631

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Other Important Disclosures

7. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Cooperative Enterprise Fund	7th May 2014	County Headquarter	Mr. Oscar Odaba
Agricultural Development Fund	16th May 2014	County Headquarter	Mr. Benjamin Onyanha
Busia County Public officers Revolving Fund	28th Dec, 2018	County Headquarter	CS. Truphenah Akide
Busia Water and Sewarage Co.	14th April 2020	County Headquarter	Mr. Eric Nakitare
Busia County Alcoholic Drinks Fund Account	16th July 2014	County Headquarter	Mr. Willis Ekesa
Busia County Health Facility Improvement Fund (FIF)	15th May 2015	County Headquarter	CPA. Keneth Odera
Busia County Trade Revolving Fund	1-Feb-18	County Headquarter	Mr. Fredrick Naku
Busia County Assembly Revolving Fund		County Headquarter	Ms. Carolyne Apaa

8. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item it is not included in the statement of receipts and payments in the current financial year.

9. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court cases against the entity	-	-
contingent liabilities arising from PPPs	-	-
Total	-	-

10. Program for Results (PforR) Disclosure

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

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11. Progress on Follow-Up on Prior Year Auditor's Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Facial Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeline: (Put a date when you expect the issue to be resolved)
REPORT ON THE FINANCIAL STATEMENTS					
	1. Compensation of Employees <i>i. Irregular Commuter Allowance Review of supporting documents revealed that the amount includes an amount of Kshs.1,066,451 paid to the Secretary and Members of the County Public Service Board as transport (commuter) allowance. However, payment of commuter allowance to full time members of the County Public Service Board is contrary to Salaries and Remuneration Commission Circular Ref. SRC/TS/CGOVT/3/61 Vol. IV (49) of 8 December, 2017.</i>	The Management is in agreement with the observation of Auditors. Management has initiated corrective measures including full recovery of the same from the affected officers. We note however that by virtue of the SRC circular Ref. SRC/TS/29/04 dated 10 th November 2023, the subject allowances have been reinstated, that is commuter allowances for members and Secretary of the County Public Service Board effective 1 st July 2024.	Hon. Pamela Awour: CECM Public service administration & Gender	Partially resolved	To be resolved after appearing at the senate

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<p>ii. Misstatement of Balances The compensation of employees amount of Kshs.2,759,066,747 includes Kshs.43,352,068 paid to three (3) insurance providers for provision of insurance services and excludes payments totalling Kshs.744,011,131 incurred on employee costs but wrongly charged to other various expenditure items under use of goods and services. Consequently, the expenditures on compensation of employees and use of goods and services are misstated by the same amounts. In the circumstances, the accuracy and completeness of compensation of employees and use of goods and services amount of Kshs.2,759,066,747 and Kshs.1,883,687,039 respectively could not be confirmed.</p>	<p>The Management would like to state that the amount of Kshs. 43,352,068 alluded to in the query was expenditure on insurance cost and was not part of compensation of employees of Kshs. 2,759,066,747 as observed by Auditors.The Kshs.744,011,131 was expenditure on employee compensation but not captured in the vote head for the employee compensation of Kshs. 2,759,066,747. This was caused by under budgeting of employee compensation by Kshs.744,011,131. Corrective measures have been ut in place to address the problem of under budgeting for employee compensation. The Department of the County Treasury and Economic Planning has written to the Department of Public Service Management requesting to establish the possible causes of under budgeting in employee compensation. The Department of Public Service Management has completed the exercise of Payroll Audit and is in the process of implementing the same for the purposes of correction of the anomaly. Additionally, the Department, in conjunction with the County Public Service Board is engaged in an exercise of establishing a Staff Establishment and Staff rationalization as part of the efforts to address the problem. Efforts are also underway to centralize Employee benefits management functions.</p>	<p>Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>
<p>2.1 Insurance Costs</p>				

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<p>The statement of receipts and payments reflects use of goods and services amount of Kshs.1,883,687,039 as disclosed in Note 4 to the financial statements which includes Kshs.98,882,847 for insurance costs. The payment was made to an insurance company as part-payment in relation to a contract for provision of medical insurance cover for 2,941 members of staff and the members of the County Public Service Board and their eligible dependents for a period of six (6) months, between 8 June, 2023 and 8 November, 2023 at a contract sum of Kshs.143,269,588. However, the payment was not supported by a detailed list of the beneficiaries staff covered by the medical insurance plan, indicating their full names, personal numbers, job groups, names of eligible dependents and copies of birth or child adoption certificates. In the circumstances, the accuracy, completeness and propriety of Kshs.98,882,847 on insurance costs could not be confirmed.</p>	<p>The Management is in agreement with the observation of the Auditors. The detailed list of the beneficiaries and the dependants for the Insurance costs is hereby availed for verification. Copies of birth or child adoption certificates were not a requirement by the service provider.</p>	<p>Hon. Pamela Awour: CECM Public service administration & Gender</p>	<p>Resolved</p>
<p>2.2 Deposits and Retention</p> <p>The statements of assets and liabilities and as disclosed in Note 12 to the financial statements reflects deposits and retention balance of Kshs.5,104,361. However, the balance includes Kshs.4,139,884 transferred to two (2) commercial bank accounts, for which the nature and purpose were neither explained nor supported. In the circumstances, the accuracy, completeness and propriety of Kshs.4,139,884 could not be confirmed.</p>	<p>It is true that an amount of Kshs. 4,139,884 was paid to two (2) commercial bank accounts as observed by the Auditors. This was borrowings from the deposit/ retention accounts held at the Central bank for the payment of salaries due to late disbursement from National Treasury. However, this was later refunded back to Deposit /Retention account.</p>	<p>Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning</p>	<p>Resolved</p>
<p>2.3 Summary of Non-Current Assets</p> <p>Annex 6 to the financial statements on summary of non-current assets register reflects a balance of Kshs.9,691,573,128 as the historical cost of non-current assets of the County Government. However, valuation report and the detailed fixed assets register reflecting assets details on; name, date of acquisition, cost, supplier, unique identification number, location, custodian, accumulated depreciation and the net book value were not provided. In the circumstances, the accuracy, completeness, valuation and ownership of the non-current assets of the County Executive costing Kshs.9,691,573,128 could not be confirmed.</p>	<p>The Management is in agreement with the Auditor's observation on the completeness, accuracy, valuation and ownership of non-current Assets. The Management wishes to state that the Asset Register provided was not detailed as stated by the Auditor since it excludes assets inherited from former local Authorities whose cost, date of acquisition 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,</p>	<p>Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved To be resolved after appearing at the senate</p>

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	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>2.4 Domestic Travel and Subsistence</p> <p>The statement of receipts and payments reflects use of goods and services amount of Kshs.1,883,687,039 as disclosed in Note 4 to the financial statements, which includes Kshs.141,545,416 for domestic travel and subsistence. However, the amount of Kshs.141,545,416 includes Kshs.1,600,000 that was not supported by payment vouchers and underlying documents. In the circumstances, the accuracy, completeness and propriety of domestic travel and subsistence expenditure of Kshs.1,600,000 could not be ascertained.</p>	It is true that as at the time of Audit, the payment vouchers and underlying documents for domestic travel of Kshs.1,600,000 for the Department of Public Service Management were not availed but have since been provided for Audit verification.	Hon. Pamela Awour: CECM Public service administration & Gender	Resolved
<p>1. Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual amounts on comparable basis of Kshs.8,666,685,093 and Kshs.7,293,544,081 respectively, resulting to under-funding of Kshs.1,373,141,012 or 16% of the budget. Similarly, the County Executive expended Kshs.6,580,867,577 against an approved budget of Kshs.8,666,685,093 resulting to under-performance of Kshs.2,085,817,516 or 24% of the budget. The under-funding and under-performance affected the planned activities and may have impacted negatively on service delivery to the public.</p>	The Management wishes to acknowledge that there was under-funding and under performance due to late disbursement of the Exchequer from the National Treasury, under collection of Own Source Revenue and unrealized donor funding. The underfunding of Ksh 1,373,141,012 was part of the balance carried forward to FY 2023/2024 because of late disbursement of Exchequer from National Treasury and the sum of Kshs. 2,085,817,516 incorporates under collection of Own Source Revenue and donor funding which was not realized due to various reasons including loss of sugar Cess following the closure of sugar companies by National Government and loss of Hospital Revenue caused by frequent doctors strikes during the period under review. Measures have been put in place to address this including the Automation of Revenue System (Appendix 15A) and introduction of new Revenue streams such as Trailer Entry Fees in the Finance Bill in place of Trailer Parking fees which was not realizing Revenue for the County	Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning	Not Resolved To be resolved after appearing at the senate

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<p>2. Pending Bills</p>	<p><i>Other important disclosures under Note 17.1 to the financial statements reflects pending accounts payable balance of Kshs.1,941,629,827 as at 30 June, 2023. However, Annex 2 indicates that some of the bills relate to the period between 2013/2014 and 2021/2022. Had the bills been paid and settled during the year under review, the statement of receipts and payments could have reflected deficit for the year of Kshs.2,019,497,251 instead of Kshs.77,867,424 currently shown. Failure to settle bills in the year to which they relate distorts the financial statements for that year and affects the budgetary provisions of the subsequent financial year to which they must be charged.</i></p>	<p>It is true that the Management inherited pending bills dating from FY 2013/2014 as observed by the Auditors. The Management through its annual verification of pending bills exercise took deliberate steps to ascertain why the bills were still pending for such a long time. Some of the bills were determined to be unsupported hence rendering them ineligible for payment. However, out of the outstanding pending bills of Kshs 1,941,629,827 as at 30th June 2023, an amount of Kshs. 521,037,401 has since been paid as at the end of financial year 2023/2024 leaving a balance of Kshs.1,420,592,425. Similarly, late disbursement of funds from National Treasury contributes to accumulation of these pending bills.</p>	<p>Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>
<p>REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES</p>					
<p>1. Failure to Enlist Permanent and Pensionable Staff on Pension Scheme</p>	<p><i>Review of the June 2023 Integrated Payroll and Personnel Database (IPPD) revealed that two hundred and fifty-two (252) employees engaged on permanent and pensionable terms in January, 2021, and had not attained forty-five years of age at the commencement of the Public Service Superannuation Scheme Act, 2012, and were therefore eligible for enlisting in the scheme as at 30 June, 2023. However, the two hundred and fifty-two (252) employees had not been enlisted in the scheme. In the circumstances, Management was in breach of the law.</i></p>	<p>The Management agrees with the observation of the Auditors. However, it is worth noting that the County government comprises of staff from the Defunct Local Authorities, National Government and those hired by County Government. These staff have an option to choose between the major players in the Retirement Benefits sector being Lap Fund and CPF. Sometimes the newly employed staff take long to decide which pension scheme to join. However, corrective measures have been taken through sensitization of staff and currently all staff have been enlisted in one or the other of the Pension Schemes.</p>	<p>Hon. Pamela Awour: CECM Public service administration & Gender</p>	<p>Resolved</p>	
<p>2. Lack of Staff Ethnic Diversity</p> <p><i>During the year under review, the County Government of Busia had 3,767 employees, out of whom, 2,187 or 58% were from the dominant ethnic community. This was contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides</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</p>	<p>CS Truphenah Akide: CEO County Public Service Board</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at</p>	

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<p>that no public establishment shall have more than one-thirds of its staff from the dominant ethnic community in the County. In the circumstances, Management was in breach of the law.</p>	<p>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. Further, considering the combined population of the Luhya sub tribes in the five 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>the senate</p>
<p>3. Irregular Terms of Employment Review of the Integrated Payroll and Personnel Database (IPPD) revealed that the County Government had a total of 3,767 employees as at 30 June, 2023, out of whom seventy-one (71) continued to serve on probation terms despite having served for periods ranging from seventy-three (73) to three hundred and twenty-two (322) cumulative months. This was contrary to the provisions of the Employment Act, 2007 and Part II Section B of the Public Service Commission Human Resource Policies and Procedures Manual, May, 2016 on appointment on probation and pensionable terms. In the circumstances, Management was in breach of the law.</p>	<p>The Management agree with the Audit findings that the seventy-one (71) identified officers served on probation beyond six months. This was occasioned by transition challenges from one government to another. Majority of the staff affected were absorbed from the National Government who were transferred while still on probation. The Management has initiated the process vide communication by the County Secretary to all the staff affected to appear before County Public Service Board for confirmation purposes.</p>	<p>Partially resolved To be resolved after appearing at the senate</p>
<p>4. Non-Adherence to the One-Third Salary Rule Review of the Integrated Payroll and Personnel Database (IPPD) for the year under review revealed that 931 employees had net pay that was less than one-third of their respective basic salaries. This is contrary to 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.</p>	<p>The Management agrees with the observation of the Auditors. At the time of Audit, the 931 employees whose net pay was less than one-third was occasioned by abrupt HELB recoveries and interdiction of a number of staff who had already committed their pay slips leading to contravening of the a third rule. However,</p>	<p>Partially resolved To be resolved after appearing at the senate</p>

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	<p>the Management has taken quick measures to reverse the situation and currently only less than 6 employees are affected.</p>			
<p>5. Use of Manual Payroll</p> <p>During the year under review, the County Government operated two payrolls, a manual payroll and the Integrated Payroll and Personnel Database (IPPD), to pay salaries of its permanent and pensionable staff and those on contract. The manual payroll requires 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 errors. 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. In the circumstances, Management was in breach of the law.</p>	<p>The Management is in agreement with the Auditor. The existence of a manual payroll was occasioned by the recruitment of new employees by the County government after the elections. These included County Executive Committee Members and Chief Officers who were yet to receive the personal numbers for IPPD salary payment. Corrective measures have been taken as the initiation of processing payroll numbers was done in the month of February 2023 and currently most of the affected staff have payroll numbers save for a few cases requiring the re-activation of payroll numbers.</p>	<p>Hon. Pamela Awour: CECM Public service administration & Gender</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>
<p>6. Irregular Operation of Revenue Bank Accounts</p> <p>During the year under review, the County Executive operated five (5) Revenue collection accounts held at commercial banks with five (5) Mpesa pay bill numbers for Revenue collection. This is contrary to Regulation 82(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that all County Government bank accounts shall be opened at the Central Bank of Kenya except for imprest accounts for petty cash. No justifiable reason was provided for operating the five (5) Revenue accounts contrary to the law. In the circumstances, Management was in breach of the law</p>	<p>The Management is in agreement with the observation of the Auditors. This was occasioned by the failure by the Management to access real time data on Revenue collected by Departments when the previous Automated Avenue Collection System was shut down. The opening of the said Revenue Collection Accounts was therefore meant to enhance efficiency and accountability of Revenue collected by each and every Department in the absence of the Automated Revenue Collection system. Despite the foregoing, all money collected in each of the accounts was not applied for operational purposes but was swiped to the main Revenue account in KCB every end of the week and thereafter to CRF in CBK. This was in line with the Regulation stipulating that where all County money be held in a CRF Account at the Central Bank of Kenya. The purpose of the MPESA pay bill was to integrate</p>	<p>Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>

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		payments to those accounts for elimination of cash handling and make direct payment to accounts. Upon installation of a new Automated Revenue Collection System, all the Revenue collection accounts were closed and what exists currently is one account integrating Revenue collected from all Departmental streams.			
	7. Unsupported Procurements				
	7.1 Integrated Revenue Collection and Management System and Hospital Information Management System				
	<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, procurement documents in support of the contract were not provided for Audit review.</i>	The Management is in agreement with the Auditors observation. The original procurement documents for the acquisition of the Revenue Management System and HMIS system were not provided to the Auditors at the time of Audit. This was occasioned by the fact that the subject documents had been submitted to the EACC immediately after the closure of the Financial year 2023.The certified copies of the said documents are hereby availed for verification.	Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning	Not Resolved	To be resolved after appearing at the senate
	7.2 Renovation of the Governor's Lounge				
	<i>The County Government awarded a contract to a company for renovation of the Governor's lounge at a contract sum of Kshs.29,954,265. However, procurement documents in support of this contract were not provided for Audit review.In the circumstances, the regularity of the awarded contracts as per the procurement procedures required of Article 227(1) of the Constitution and procurement law could not be confirmed</i>	The Management is in agreement with the observation of the Auditors. However, Management would like to clarify that all the procurement documents in support of this contract are available and submitted for verification. The failure to submit the documents at the time of the Audit was due to the fact that the same had inadvertently been misplaced within the Procurement Department.	Mr. Solomon Akadaku Abwaku: Chief Officer Governorship and Disaster Management	Not Resolved	To be resolved after appearing at the senate
	8. Construction of Parking Areas within Busia Municipality				

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<p>Review of the payment details in the Department of Lands, Housing and Urban Development revealed that various self – help groups were paid Kshs.29,249,621 for construction of parking areas within various designated areas in Busia Municipality. However, review of documents revealed that procurement requisitions were not attached to the payment vouchers. The County Government and One Stop Boarder Self-Help Group entered into a contract for laying of cabros at One Stop Border within Busia Municipality at a contract sum of Kshs.4,707,940. However, a transfer of Kshs.7,674,828 was made to the group and thus an unexplained over payment of Kshs.2,966,888. Another contract was entered into between the County Government and Polytechnic Parking Self Help Group at a contract sum of Kshs.7,397,720, for laying of cabros at polytechnic parking area within Busia Municipality. However, a transfer of Kshs.7,674,828 was made to the group and thus an unexplained over payment of Kshs.277,108. A Physical verification of the projects carried out in August, 2023 revealed that at hospital parking lot project, at polytechnic parking lot project, at one stop border post project and Agricultural Training Centre parking project, no works were going on and the projects had been abandoned whereby only site clearance and murraming had been carried out. In the circumstances, the value for money for the projects could not be confirmed.</p>	<p>a) Procurement requisition: The Management hereby avails the copy of Procurement Requisition for Audit review. b) Over payment of Kshs 2,966,888 : The Management is in agreement with the observation of Auditor. The over payment was caused by the following reasons:- a) The scope of works for the project was revised from Kshs. 4,707,940/= to Kshs. 7,674,828 to incorporate some elements that had been omitted. b) The said change of scope of works necessitated the termination of the initial contract awarded to One Stop Boarder Self-Help Group at Kshs.4,707,940, and the subsequent preparation of a new contract for the revised sum of Kshs.7,674,828. d) The Management hereby avails the contract file with respect to the sum Kshs.7,674,828 for verification. c) Over payment of Kshs 277,108: The Management would like to clarify that the “over payment” of Kshs 277,108 was as a result of a change in the scope of works for the Project in the contract awarded to Polytechnic Parking Self Help Group that revised the contract sum from Kshs. 7,397,720 to Kshs.7,674,828 to incorporate BRC slabs in place of ordinary slabs. This necessitated the termination of the initial contract. a) At the time of Audit the original contract file for the sum of Kshs. 7,397,720 was inadvertently provided to the Auditors, in place of the correct file for the Contract as revised. b) The Management hereby avails the contract file with respect to the sum Kshs.7,674,828 for verification.</p>	<p>Hon. Peter Khasamule Odima: Housing and Urban Development</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>
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		<p>At Hospital Road Parking Lot: The Management is in agreement with the observations of the Auditors that the project had stalled at the time of Audit. This was occasioned by the requirement of the Procurement Regulations Number 111 which states that for purposes of framework on implementation of Direct Community Participation, the procuring entity shall transfer funds in tranches to the bank account opened in the name of the community project. Similarly, there was delay in transfer of funds to the Group account due to late disbursement by National Treasury. The Group signed the Contract in May 2023 and disbursement of Kshs. 6,225,137.95 was made in July 2023 after the close of the financial year thus delaying commencement of the project. Currently the works are ongoing and the Contractor is on site.</p>			
		<p>At Polytechnic Parking Lot: The Management is in agreement with the observations of the Auditors that the project had stalled at the time of Audit. This was occasioned by the requirement of the Procurement Regulations Number 111 which states that for purposes of framework on implementation of Direct Community Participation, the procuring entity shall transfer funds in tranches to the bank account opened in the name of the community project. Similarly, there was delay in transfer of funds to the Group account due to late disbursement by National Treasury. The Group signed the contract in May 2023 and disbursement of Kshs. 7,674,827.60 made in July 2023 which delayed commencement of the project. Currently the works are ongoing and contractor is on site</p>			

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	<p>At One Stop Boarder Parking Lot: The Management is in agreement with the observations of the Auditors that the project had stalled at the time of Audit. This was occasioned by the requirement of the Procurement Regulations Number 111 which states that for purposes of framework on implementation of Direct Community Participation, the procuring entity shall transfer funds in tranches to the bank account opened in the name of the community project. There was delay in the commencement of the project due to the delay in the transfer of funds to the Group Account due to late disbursement by National Treasury. The Group signed the contract in May 2023 and the sum of Kshs. 7,674,827.60 was transferred in July 2023 after the close of the financial year. This delayed commencement of the project. We wish to confirm that the works are complete.</p>	
	<p>Agricultural Training Centre Parking Lot: The Management is in agreement with the observations of the Auditors that the project had stalled at the time of Audit. This was occasioned by the requirement of the Procurement Regulations Number 111 which states that for purposes of framework on implementation of Direct Community Participation, the procuring entity shall transfer funds in tranches to the bank account opened in the name of the community project. There was delay in transfer of funds to the Group account due to delay of disbursement by National Treasury. The Group signed the contract in May 2023 and the sum of Kshs. 7,674,827.60 transferred in July 2023 after the close of the financial year which delayed commencement of the project. Currently the works are ongoing and the contractor is on site.</p>	

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REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE				
1. Operating Without an Approved Staff Establishment				
<i>Review of the June 2023 payroll revealed that during the year under review, the County Government paid 3,767 and 40 employees through the Integrated Payroll and Personnel Database (IPPD) and manual payrolls respectively. Out of this number, three (3) staff were promoted while 37 were recruited during the year. However, verification carried out revealed that the County Executive 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. Management did not also explain or specify the mechanisms it relied upon to identify existence of vacancies to be filled during the year. In the circumstances, the basis for declaring vacancies, advertising and recruitment could not be confirmed.</i>	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. 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. The Management remains committed to the process of developing a staff establishment for the County.	Hon. Pamela Awour: CECM Public service administration & Gender	Not Resolved	To be resolved after appearing at the senate
2. Revenue Automation				
<i>During the Audit, it was revealed that the County Executive automated part of its Revenue collection streams through the Busia County Revenue Collection System managed by the County ICT Department with back up and support from the vendor. However, it was not possible to confirm which Revenue streams had been automated and the modules in use. Further, there were no reports generated from the system detailing consolidated Revenue collection from all the Revenue collection streams including the arrears accruing from non-payment of Revenue for the year under review. There were also no well defined backup and archiving procedures that are</i>	The County Executive Contracted M/S Web tribe Limited to supply, deliver, install, customize and commission a Revenue Management System as from 1 st August 2023. At the time of Audit, we wish to clarify that only a few unstructured Revenue streams had not been automated. However, the Management confirms that 95% of the Revenue Management System (RMS) and 85% of the Hospital Information Management system (HIMS) of Revenue	Hon. Topister Naiti Wanyama: CECM County Treasury and Economic Planning	Not Resolved	To be resolved after appearing at the senate


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<p>central to data Management process. A site visit in September, 2023 at Malaba Border office revealed that two Revenue streams: bus parking fees and transit produces cess were managed through the POS gadgets. It was noted that there were challenges in collection of fees from moving vehicles and motorcycles. Further, the POS gadgets generate more than one receipt causing conflicting reconciliations. The gadgets are also linked whereby a collector can access another collector's information when generating receipts. In the circumstances, value for money was not obtained from the Revenue automation system.</p>	<p>streams automation are fully configured and in optimized operation. The system can now generate a consolidated Revenue report from all the automated Revenue streams. System rollover comes with a lot of challenges. The County recognizes the threats posed by these challenges to the County government thus has actively involved the vendor in ensuring that these anomalies are rectified. Initially, app was capable of printing more than one receipt for a given transaction. The reprint feature was originally provided to allow users to verify a bill or reprint a receipt in case the POS system ran out of paper. However, this feature led to the unintended consequence of multiple receipts being printed for a single transaction. To resolve this issue, the reprint button was deactivated on the app. This change ensured that only one receipt would be printed per transaction, eliminating the problem of multiple receipts. Additionally, the update was rolled out across the County to ensure consistency and prevent the issue from occurring in any location. With regard to data Management processes including backups and archiving, the County government has procured cloud services from Konza Technopolis for the purposes of hosting the system which is also capacitated to provide back-up services for the system as well as preparing infrastructures to provide for onsite redundancies. These measures will ensure business continuity in case of an emergency as well as promote data and information security confidentiality and integrity.</p>	
<p>3. Lack of Inventory on House Rent Revenue</p>		

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<p>During the year under review, the County Government had a budget estimate of Kshs.2,463,294, as the amount of Revenue to be collected through rental of houses. However, the County Government did not have details of all its housing units, the occupancy, name of the occupants and employer details, rates chargeable per unit and arrears, (if any). It was therefore not possible to reconcile the Revenue collected from deductions of rent payment through the payroll system. In the circumstances, the lack of an up-to-date record on house rent may lead to loss of Revenue.</p>	<p>The Management agrees with the observation of the Auditor at the time of Audit. However, the Management has since initiated the exercise of having inventory on House Rent and currently most of the houses have been recorded.</p>	<p>Hon. Topister Naitii Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>
<p>4. Lack of Single Business Permit Register During the year under review, the County Government had a budget estimate of Kshs.67,973,538, as amount of Revenue to be collected through issuance of single business permits (SBP). The SBP Revenue stream has been fully automated and collections are done through the Busia County Pro Revenue System. At the time of Audit in September, 2023, Audit review could not be carried out since access to the system was not granted. In the circumstances, the Revenue collected through SBP could not be authenticated.</p>	<p>The Management agrees with the observation of the Auditor at the time of Audit. The Auditors could not access the system due to shut down of County pro system by the previous vendor and denying access to obtain system generated SBP register. However, the Management has a running SBP database for all the tax payers through Revenue Management System.</p>	<p>Hon. Topister Naitii Wanyama: CECM County Treasury and Economic Planning</p>	<p>Not Resolved</p>	<p>To be resolved after appearing at the senate</p>

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 County Executive Committee Member
 County Treasury and Economic Planning
 1st October, 2024

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15. Annexes

Annex 1 – Analysis of Transfers From the CRF

Details	quarter 1	quarter 2	quarter 3	quarter 4	Totals
Equitable Share	940,578,536	1,724,621,170	1,525,577,751	3,074,111,332	7,264,888,789
Industrial Park	-	-	-	62,500,000	62,500,000
Nutrition International	-	-	-	20,972,500	20,972,500
Kenya Livestock Commercialization Program (KELCOP)	-	-	-	16,095,837	16,095,837
Special Purpose	-	-	-	26,952,579	26,952,579
World Bank Kenya Climate Smart Agriculture (KCSAP)	-	-	-	15,000,000	15,000,000
Agricultural Sector Development Support Programme II (ASDSP II)	-	-	-	9,404,970	9,404,970
World Bank National Agricultural Value Chain Development Project (NAVCDP) - State Department of Crop Development	-	-	-	204,375,123	204,375,123
World Bank Credit-Financing localy Led climate programme (FFLoCA)	-	-	-	193,059,914	193,059,914
TOTAL	940,578,536	1,724,621,170	1,525,577,751	3,622,472,255	7,813,249,712

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Annex 2 – Analysis Of Pending Accounts Payable

COUNTY GOVERNMENT OF BUSIA						
PENDING BILLS AS AT 30TH JUNE 2024						
CLASSIFICATION	SUPPLIER OF GOODS/SERVICES	DATE OF LPO/LSO CONTRACT	PARTICULARS	VERIFIED OUTSTANDING PENDING BILLS AS AT 30TH JUNE 2024	REMARKS	RECOMMENDATIONS
Construction of building	Bemut ventures Ltd	12/04/2023	Construction of administration block Okisimo VTC	870,000	All documents attached	Eligible for payment
	Baraba Enterprises Ltd	10/01/2024	Proposed completion of lab at Osieko dispensary Bunyala Sub County	1,128,280	All documents attached	Eligible for payment
	Cylink Construction Ltd	10/01/2024	Proposed expansion of maternity wing at Nangina dispensary	1,459,060	All documents attached	Eligible for payment
	Manchez Ltd	13/05/2024	Proposed phase II construction of mother & child health specialized hospital at Alupe sch	4,101,380	All documents attached	Eligible for payment
	Walji Constructions Ltd	30/6/2023	Renovation of governors lounge	29,954,265	All documents Attached	Eligible for payment
	Ms Ofumbulo company Ltd	12/04/2023	Construction of administration block Buburi VTC	2,506,310	Attach appointment letters of inspection and inspection report.	Eligible for payment subject to provision of missing documents
	Towpell Kenya Limited	28/06/2024	Proposed Completion and Operationalization of Laboratory at Munongo Dispensary	3,969,494	Appointment letter to inspection and acceptance, inspection and acceptance report and certificate of practical completion not provided	Eligible for payment subject to provision of missing documents
	Cylink Construction Ltd	02/11/2023	Proposed construction of gender sensitive & disability inclusive sanitation block at Sio-port Sub County Hospital	998,877	Tender adverts, minutes and report of the opening tender not provided	Eligible for payment subject to provision of missing documents

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Namonya Contractors	17/6/2016	Construction of 3 door pit latrine at Sumba island Bunyala West ward	1,095,388	Attach budget, Requisition, procurement plan, advertisement, appointment letters of opening and evaluation minutes and report for opening, and evaluation, professional opinion, business permit, tax compliance, CR12 IDdirectors, incorporation certificate, BQ.	Eligible for payment subject to provision of missing documents
Ms Benbella Interprises Ltd	17/2/2017	Construction of classrooms with veranda at Ekisumo pri school .Bukhoyo east ward	1,136,811	Attach budget, Requisition, procurement plan, advertisement, appointment letters of opening and evaluation minutes and report for opening, and evaluation, professional opinion, business permit, tax compliance, CR12 IDdirectors, incorporation certificate.	Eligible for payment subject to provision of missing documents
Ms Burtik Building Ltd	12/03/2020	Consturction of twin number of ECD classroom at Mwikemo &Manyore pri school.	1,034,840	Attach budget, Requisition, procurement plan, advertisement, appointment letters of opening and evaluation minutes and report for opening, and evaluation, professional opinion, business permit, tax compliance, CR12 IDdirectors, incorporation certificate.	Eligible for payment subject to provision of missing documents
Prime Contractors Kenya Ltd	15/04/2020	Finishing of Angurai vocational centre	1,320,000	Attach Requisition, LPO Duplicate: budget, procurement plan, advertisement, appointment letters of opening and evaluation and inspection, minutes and report for opening, inspection and evaluation, professional opinion, acceptance letter	Eligible for payment subject to provision of missing documents

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Ngomuwa Agencies Ltd	21/06/2021	Construction of Administration block Mubwayo Bunyala central	2,075,910	Attach professional opinion, Agreement and Advertisement	Eligible for payment subject to provision of missing documents
Ms Tavana Holding Ltd	24/05/2021	construction of administration block Onyonyur VTC Teso north	3,462,798	Attach budget extract, procurement plan, requisition, advertisement, appointment letters of opening and evaluation and inspection, minutes and report for opening, inspection and evaluation, professional opinion,	Eligible for payment subject to provision of missing documents
Moseje Ltd	20/06/2021	Construction of ECD classroom & 8 door toilet at Mumadeya pri school Bunyala west	1,851,170	Attach appointment letters of opening and contract agreement.	Eligible for payment subject to provision of missing documents
Namusali Kabicro contractors Ltd	02/01/2022	Construction of classrooms at Nyaluanda ,Butunyi ,kingandole, Buyira, Bukwako & lunyiko primary.	550,570	Attach duplicate LPO, inspection report and appointment letters, certificate of incorporation, Business permit, CR12 & IDs for directors, Tax compliance.	Eligible for payment subject to provision of missing documents
Majimbo Contractors	21/12/2020	Proposed construction of Busia Disaster Centre Phase II	948,105	Attach a certified document to support the variation between the BQ and the LPO amount	Eligible for payment subject to provision of missing documents
Ofumbulo Co. Ltd	15/05/2019	Proposed expansion of maternity wing at Nasira dispensary in Busibwabo ward	85,163	Budget, procurement plan, contract agreement, tender advert, acceptance letter, notification letter for successful bidder, appointment letters to opening tender, minutes & report, appointment to tender evaluation, professional opinion, business permit, KRA compliance cert, CR12, AGPO, incorporation certificate not provided	Eligible for payment subject to provision of missing documents
Ofumbulo Co. Ltd	15/05/2019	Proposed completion of existing wards block at Matayos health centre Matayos South ward	221,980	Tender advert, minutes and report of the opening tender, contract agreement not provided	Eligible for payment subject to provision of missing documents

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Jaba Supplies Ltd	21/05/2020	Proposed completion of theatre at Sio-Port sch	681,848	Minutes & report to opening tender,professional opinion report and handing over report ,minutes and instructions not provided	Eligible for payment subject to provision of missing documents
Moseje Ltd	27/05/2020	Proposed erection completion of 100 persons capacity septic tank & soak pit at Angurai health centre	1,394,000	Budget,procurement plan,contract agreement,tender advert,appointmnet letters to opening tender,minutes& report,appointment to tender evaluation,professional opinion,business permit,KRA comppliance cert,CR12,AGPO,incorporation certificate not provided	Eligible for payment subject to provision of missing documents
Bordergate Construction Services Ltd	18/03/2021	Proposed completion of maternity & new born unit phase II at BCRH	2,420,626	Procurement requisition,L.P.O,contract agreement not provided	Eligible for payment subject to provision of missing documents
Opet Enterprises Ltd	24/11/2020	Proposed construction of maternity ward at Changara dispensary phase I	2,047,830	Attach appointment letters for inspection and acceptance, business permit, professional opinion, appointment letters to opening and tender evaluation, procurement plan and procurement requisition	Eligible for payment subject to provision of missing documents
Sosa Building and Construction Ltd	14/06/2021	Proposed completion of maternity wing at Karisa dispensary in Chakol North ward	2,115,265	Budget extract,procurement plan extract,requisition & otherprocurements proceeding documents not provided	Eligible for payment subject to provision of missing documents
Tavana Holding Ltd	17/12/2020	Proposed construction of lab at Akiriama dispensary in Tesa South sc	381,840	Budget extract, notification letter for successful bidder, acceptance letter, contract agreement, appointment letter for each inspection & acceptance, Avalid single business permit, KRA tax compliance certificate, CR12 and incorporation certificate not provided	Eligible for payment subject to provision of missing documents

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Triswest kenya ltd	29/12/2016	Proposed construction of mkt shade at Bukiri in Agenga nanguba ward	287,570	Budget extract,procurement plan extract,tender advert,acceptance letter,professional opinion report,contract agreement,appointment letter for each inspection & acceptance,Avalid single business permit,CR12, document not provided	Eligible for payment subject to provision of missing documents
Triswest kenya ltd	21/06/2017	Proposed construction of market shed at Bukiri Agenga Nanguba ward	1,973,412	Budget extract,notification letter for successful bidder,acceptance letter,contract agreement,appointment letter for each inspection & acceptance,Avalid single business permit,KRA tax compliance certificate,CR12,incorporation certificate among other document not provided	Eligible for payment subject to provision of missing documents
Patiso enterprises ltd	16/05/2019	Proposed construction & completion of 32 Stall at Bukadanyi mkt shade phase I Bukhayo central	589,850	Procurement requisition,L.P.O for the variation not provided	Eligible for payment subject to provision of missing documents
Josden africa ltd	25/06/2019	Proposed construction & completion of 32 Stall with mkt shade at Stwongo mkt	471,400	Budget extract,notification letter for successful bidder,acceptance letter,contract agreement,appointment letter for each inspection & acceptance,Avalid single business permit,KRA tax compliance certificate,CR12,incorporation certificate among other document not provided	Eligible for payment subject to provision of missing documents

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Befermu Building construction ltd	16/05/2019	Proposed construction of 32 Stalls at Bukhalanre mkt phase 1	60,080	Budget extract,procurement plan extract,signed procurement requisition,professional opinion report,tender advert,appointment letter to opening tender,..Appointment letter for each inspection & acceptance not provided	Eligible for payment subject to provision of missing documents
Finotech agencies ltd	06/04/2020	Proposed erection & completion of 28 Stall with annexed office & store at Rumbiye mkt	545,954	Budget extract,procurement plan,procurement requisition,acceptance letter,appointment letter to opening tender,notification letter for successful bidder among other document not provided	Eligible for payment subject to provision of missing documents
Finotech agencies ltd	06/04/2020	Proposed erection & completion of 28 Stall with annexed office & store at Rumbiye mkt	513,178	Budget extract,procurement plan,procurement requisition,acceptance letter,appointment letter to opening tender,notification letter for successful bidder among other document not provided	Eligible for payment subject to provision of missing documents
Fopa construction co. ltd	18/06/2020	Proposed construction & completion of 28 Stall with annexed offices & store at Aboloi mkt	2,327,760	Budget extract,procurement plan extract,minute & report of the opening tender,acceptance letter not provided	Eligible for payment subject to provision of missing documents
Jotori & sons investment	29/04/2020	Proposed construction & completion of 28 Stall with annexed offices & store at Budokomi mkt	2,008,790	Budget extract,notification letter for successful bidder,acceptance letter,contract agreement,appointment letter for each inspection & acceptance,Avalid single business permit,KRA tax compliance certificate,CR12,incorporation certificate among other document not provided	Eligible for payment subject to provision of missing documents

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Finotech agencies ltd	06/04/2020	Proposed erection & completion of 28 Stall with annexed office & store at Rumbiye mkt	1,282,003	Budget extract,procurement plan,procurement requisition,appointment letter to opening tender,notification letter for successful bidder not provided	Eligible for payment subject to provision of missing documents
Fintech agencies ltd	24/12/2020	Proposed construction of mkt Stalls at Budwongi	1,683,200	Budget extract,procurement plan extract,signed procurement requisition,professional opinion report,tender advert,appointment letter to opening tender,acceptance letter,KRA tax compliance certificate,CR12,Appointment letter to tender evaluation not provided	Eligible for payment subject to provision of missing documents
Menancy enterprises ltd	24/12/2020	Proposed construction of abolition block at Katelonyang mkt in Teso South sc	594,760	Notification letter for successful bidder,A valid single business permit	Eligible for payment subject to provision of missing documents
Nalum ltd	23/06/2021	Proposed renovation of Mundika mkt Bukhayo West ward	1,950,800	Budget extract,procurement plan extract,signed procurement requisition,professional opinion report,tender advert,appointment letter to opening tender,acceptance letter,signed contract agreement,Appointment letter to tender evaluation not provided	Eligible for payment subject to provision of missing documents
Rivroc contract ltd	23/06/2021	Proposed construction of mkt at Sagania in Namboboto ward	1,489,200	A valid single permit not provided	Eligible for payment subject to provision of missing documents
Tashim global ventures ltd	07/02/2022	Proposed construction of mkt shade at Bukiri in Agenga Nanguba ward	690,050	Budget extract,procurement plan extract,tender advert,acceptance letter,professional opinion report,contract agreement,appointment letter for each inspection & acceptance,A valid single business permit,CR12, document not provided	Eligible for payment subject to provision of missing documents

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Taslim global ventures ltd	07/02/2022	Proposed construction of mkt stalls at Malanga mkt Nangina ward	1,269,150	procurement plan,minutes & report of the opening tender,acceptance letter,appointment letter to opening tender not provided	Eligible for payment subject to provision of missing documents
Taslim global ventures ltd	07/02/2022	Proposed construction of Matayos mkt abolition block	702,730	Tender advert,appointment letter to opening tender,acceptance letter,KRA tax compliance certificate,CR212,Appointment letter to tender evaluation not provided	Eligible for payment subject to provision of missing documents
Kenite System Solution Ltd	10/01/2024	Proposed construction of gender sensitise & disability inclusive sanitation block at BCRH	712,825	Valid business permit,kra certificate,CR12 and copies of Id(s) for directors not provided	Eligible for payment subject to provision of missing documents
Nagclendy Enterprises Ltd	05/04/2024	Proposed construction of gender sensitise and disability inclusive sanitation block at Khunyang sch	835,735	Budget extract,notification letter for successful bidder,acceptance letter,contract agreement,appointment letter for each inspection & acceptance,Avalid single business permit,KRA tax compliance certificate,CR12,incorporation certificate not provided	Eligible for payment subject to provision of missing documents
Stelid Company Ltd	13/05/2024	Proposed renovation of Burumba dispensary at Burumba ward	996,410	Budget, procurement plan, tender advert, appointmnet letters to opening tender, minutes & report, appointment to tender evaluation, professional opinion, business permit, KRA compliance certificate, CR12, AGPO, incorporation certificate not provided	Eligible for payment subject to provision of missing documents
Wambayi & Sons Building	10/01/2024	Proposed expansion of lab at Igula dispensary	1,950,920	A valid single permit,Kra tax compliance certificate,C12,incorporation certificate not provided	Eligible for payment subject to provision of missing documents

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Ms Ossiezys Enterprise ltd	08/05/2024	Proposed completion of Bumbe Cultural Centre	3,500,730	Attach,Budget Extract,Procurement plan extract,Appointment letter to tender opening,Minutes and report of the Opening Tender,Appointment letter to tender Evaluation,professional opinio,Duly signed contract Agreement,Appointment letter to inspection	Eligible for payment subject to provision of missing documents
Anna holding ltd	15/12/2023	Proposed construction of Mayenje mkt Stalls at Mayenje ward	2,100,410	Signed procurement requisition not provided	Eligible for payment subject to provision of missing documents
Eodge Ltd	14/07/2023	Proposed completion of ward at Matayos SCH	1,190,000	All documents attached	Eligible for payment
Film General Building Contractors	14/07/2023	Proposed refurbishment of rooms as food safety lab at BCRH	1,846,080	All documents attached	Eligible for payment
Barasho Kenya Ltd	17/3/2023	Renovation of governors office	3,284,230	All documents attached	Eligible for payment
Ms Ananaw Holdings Ltd	30/6/2023	Renovation of Malaba Town hall	5,222,808	All documents attached	Eligible for payment
Ms Golden Crest Agencies Ltd	30/6/2023	Completion and equipping of Katakwa VTC phase II and Namasali VTC phase II	4,878,292	Attach appointment letters of inspection and inspection report, award letter.	Eligible for payment subject to provision of missing documents
Multidose Agro-Suppliers Ltd	21/06/2023	Fencing of Sio-Port sch	1,427,014	Appointment letter for each inspection & acceptance not provided	Eligible for payment subject to provision of missing documents
Burtik Builder Ltd	24/11/2020	Proposed completion of mairuunity at Nambale sch	2,007,910	All documents attached	Eligible for payment
Clams Innovation Services	14/06/2021	Proposed of sitting slab for patients and welding of grills to five windows at Okwata dispensary in Teso South sc	298,000	All documents attached	Eligible for payment
Mernancy Enterprises Ltd	18/12/2020	Proposed construction of dispensary in Malaba Central ward-Teso North sc	1,601,700	All documents attached	Eligible for payment
Mago Trends Ltd	11/02/2022	Proposed construction of Rwatama dispensary in Angurai ward-Teso North sc	4,832,645	All documents attached	Eligible for payment

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	Fred open General Engineering	17/02/2022	Proposed construction to completion of Nambale Youth Empowerment	700,325	All documents attached	Eligible for payment
	Rivtoc contract ltd	23/06/2021	Proposed construction of mkt shade at Muramba mkt in samia sc	782,000	All documents attached	Eligible for payment
	Taslim global ventures ltd	09/12/2021	Proposed construction of Bukiri mkt abolition block Agenga Nanguba ward	1,394,530	All documents attached	Eligible for payment
	Sub - Total			125,814,261		
Construction of civil works	Viasco Construction Co. Ltd	18/12/2023	Provision of construction of Musirira box culvert	438,720	All documents attached	Eligible for payment
	Malareva general contractor & supplies ltd	13/05/2024	Proposed fencing of Bukhuyi market & cattle ring at Marachi east ward	1,270,620	All documents attached	Eligible for payment
	Chivas Enterprise ltd	05/01/2024	Water pipeline extension to Mainline and service line at Nangoma	1,948,500	All documents attached	Eligible for payment
	Nengo Enterprises ltd	17/07/2023	Rehabilitation of Ludacho small holder irrigation scheme	1,546,076	All documents attached	Eligible for payment
	Nile Logistics Services company ltd	05/01/2024	Development of Aterait spring	3,869,050	All documents attached	Eligible for payment
	Ofumbulo com ltd	05/01/2024	Solarization of Ejinja community water bore hole	2,953,000	All documents attached	Eligible for payment
	Pejma contractors ltd	18/12/2023	INSTALLATION OF NEW SOLAR MASS LIGHT WITHIN THE COUNTY SUMBA ISLAND BUNYALA WEST WARD AND BUNYALA VOCATIONAL TRAINING CENTRE	2,300,000	All documents attached	Eligible for payment
	Inforcom Technology solution	30/06/2023	Proposed construction of access culverts in Busia Municipality	1,477,060	All documents attached	Eligible for payment
	Ngino Holdings	19/02/2023	Supply and delivery of murrum for routine maintenance of roads in burumba ward	1,996,727	All documents attached	Eligible for payment

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Hanal Investment ltd	01/12/2022	Supply and delivery of murram for gravelling of roads in malaba south ward,	796,050	Attach duly signed procurement requisition duplicate,Appointment letter for each inspection and acceptance team,duly filled and signed goods received note and S13.	Eligible for payment subject to provision of missing documents
Mabu com ltd	14/05/2023	Proposed installation of culvert in roads ward wide	973,300	Attach Budget extract,Notification letter,Acceptance letter,Duly signed contract agreement,site handover report,Appointment letter for inspection and acceptance,invoice,completion certificate	Eligible for payment subject to provision of missing documents
Ms Jelamen	30/06/2023	Proposed reconstruction of sidokho timber bridge in Bunyala	4,600,000	Attach Budget extract,procurement plan,Tender advert,Appointment letter to opening tender,Acceptance letter,Valid business permit,kra tax pin & certificate of incorporation	Eligible for payment subject to provision of missing documents
Kobila Ltd	16/06/2021	Proposed renovation & installation of electricity at Mafumbo dispensary	1,078,764	All documents attached	Eligible for payment
Ofumbulo company	26/06/2019	Construction of Alaki-Akanyo box culvert-Marachi North Ward	733,123	All documents attached	Eligible for payment
Hanal Investment	03/07/2022	Provision of upgrading of LOT 4 roads to bitmen and cabros standard	27,434,360	All documents attached	Eligible for payment
Go Solar systems ltd	25/06/2019	Installation of solar powered pumping system and replacement of solar pump at asiriam borehole-Chakoi south wrad	4,142,135	All documents attached	Eligible for payment
Evanton com ltd	21/04/2020	Installation of solar pumping systems at Nabalaki and maasali and pipeline extension at Namuduru,muyanja,nyamilia	2,899,289	All documents attached	Eligible for payment

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Megalaser International	20/02/2020	Rehabilitation and operationalization of Muijuru water supply at Muijuru	1,452,990	All documents attached	Eligible for payment
Valley drillers and gen contractors	21/04/2020	Drilling of borehole and installation of solar powered pumping system at sigulu and murike- Marachi North ward	1,287,000	All documents attached	Eligible for payment
Valley drillers and gen contractors	20/02/2020	Drilling of borehole and installation of hand pump at Obekai Dispensary and pipeline extension at kefa spring-Amukura central ward	1,177,100	All documents attached	Eligible for payment
Yumil Agencies	20/02/2020	Drilling borehole and equipping with hand pump at kakapel b and pipeline extension from katakwa ginnery to kamnywele primary sch.	2,446,710	All documents attached	Eligible for payment
Berodi com ltd	05/03/2021	Repair and maintenance of Mubwayo community water pump	2,200,000	All documents attached	Eligible for payment
Berodi com ltd	05/03/2021	Repair and maintenance of water pumps(Ganjai market solar pump)Nambuku-Namboboto ward	2,000,000	All documents attached	Eligible for payment
Brunstar construction & gen supplies ltd	09/12/2020	Akudep water project	3,863,800	All documents attached	Eligible for payment
Cukam company ltd	10/07/2020	Maintenance of water projects and pipeline extension-Marachi west ward	1,369,920	All documents attached	Eligible for payment
Evanton com ltd	09/12/2020	Pipeline extension and 5 water kiosk at kokare kochohya,kapina gara kadakai and machakus	9,937,200	All documents attached	Eligible for payment
Nawa ventures ltd	06/11/2021	Drilling, testpumping and capping of boreholes at Bukhahala, Mukhwayo, Bukhwaku B, Bumila and Sitota areas	5,959,350	All documents attached	Eligible for payment
Valley drillers and gen contractors	09/12/2020	Drilling ,developing and test pumping kwang'amor borehole	3,945,900	All documents attached	Eligible for payment

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Emirates solution ltd	15/12/2021	Repair and maintenance of water pumps at nyakhobi primary	4,485,000	All documents attached	Eligible for payment
Rofe general construction and supply ltd	15/03/2022	Pipe extension (Bishop ,arice posho mill kwangapus centre	1,350,000	All documents attached	Eligible for payment
Moseje Limited	05/03/2021	Opening up of river Sidokho in Bunyala South Ward	3,499,880	Attach invoice, inspection and acceptance and completion certificate	Eligible for payment subject to provision of missing documents
BMC Construction Ltd	25/06/2019	Proposed construction of Kiunari-Sigombere Culvert footbridge and associated works	1,670,539	Attach Duly signed procurement requisition	Eligible for payment subject to provision of missing documents
Bordergate construction services ltd	25/06/2019	Proposed construction of box culvert at maolo-makema Bukhayo central ward	696,232	Attach Budget extract,procurement requisition,Procurement plan	Eligible for payment subject to provision of missing documents
westkorm ltd	18/06/2020	Proposed construction of road cross culvert in Malaba south ward	1,598,300	Attach appointment letter to tender opening and acceptance letter,Acceptance letter and procurement plan	Eligible for payment subject to provision of missing documents
Ms Bimaco Enterprise	07/03/2022	Proposed construction of culvert at kengatuny/kamusing in teso north	5,800,000	Attach Tender advert, appointment letter to opening tender, minutes and report of tender opening, appointment letter to tender evaluation, professional opinion, notification letter, site handover, business permit, tax compliance, certificate of incorporation and priced bill of quantity	Eligible for payment subject to provision of missing documents
Musarat palm ascend ltd	07/02/2022	Proposed fencing of lukolis mkt in Teso South sc	1,109,630	Budget extract,procurement plan extract,procurement requisition,professional opinion report,appointment letter for each inspection & acceptance,to tender evaluation not provided	Eligible for payment subject to provision of missing documents
Go Solar systems ltd	27/06/2019	Equipping existing boreholes with solar power pumping system at mukhobola -Bunyala central ward	2,285,798	Attach valid single business permit and cr12	Eligible for payment subject to provision of missing documents

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Techlen holders ltd	25/06/2019	Proposed Repair of kamolo solar pump in Malaba south ward	483,000	Attach duplicate LSO and duly signed procurement requisition	Eligible for payment subject to provision of missing documents
Shabsai com ltd	18/11/2020	Solar installation at osuret primary and pipeline extension to okaikoko village osuret market	2,214,345	Attach completion certificate	Eligible for payment subject to provision of missing documents
Wesliv investment ltd	21/12/2021	Repair and maintenance of water pumps at nyakhobi primary	2,690,000	Attach site handover report, minutes and instructions and completion certificate	Eligible for payment subject to provision of missing documents
Man County Constructions	21/2/2022	Provision installation of lightening arrestors	6,063,225	Attach duplicate procurement requisition and LPO, appointment letter for inspection and acceptance/team, appointment letter for tender opening.	Eligible for payment subject to provision of missing documents
Otumbulo company	18/12/2023	Proposed construction of kabura box culvert	3,397,988	Attach budget extract	Eligible for payment subject to provision of missing documents
Ms Patiza contractors ltd	18/12/2023	Installation of culvert in Bukhayo North Ward	938,400	Attach completion certificate	Eligible for payment subject to provision of missing documents
Megrasow logistics com ltd	15/12/2023	Proposed construction of 3 door latrine at Elwanikha market at Bukhayo east ward	499,840	Budget extract,procurement plan extract,signed procurement requisition,professional opinion report,tender advert,appointment letter to opening tender,acceptance letter,KRA tax compliance certificate,CR212,Appointment letter to tender evaluation not provided	Eligible for payment subject to provision of missing documents
Abyssinia general constructors and suppliers ltd	10/07/2023	Repair of boreholes and water points ward wide	998,000	Attach completion certificate	Eligible for payment subject to provision of missing documents
Udonga general merchants	05/01/2024	Construction 32m3 steel tank at Bumuturu Catholic Church	2,940,000	Attach appointment letter to each inspection and acceptance	Eligible for payment subject to provision of missing documents
Charlink General supplies	05/01/2024	Solarization of Siekunya borehole	2,995,400	Attach appointment letter for each inspection and acceptance team and completion certificate	Eligible for payment subject to provision of missing documents
Kaswesmal enterprise ltd	05/01/2024	Water pipeline extension from Lupida market to hospital	1,881,900	Attach completion certificate	Eligible for payment subject to provision of missing documents

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Kaswesmal enterprise ltd	05/01/2024	Water pipeline extension from Amoni Spring	2,799,300	Attach site handover report, Appointment letter for each inspection and acceptance and completion certificate	Eligible for payment subject to provision of missing documents
Larsen International ltd	05/01/2024	Rehabilitation of khunyangu water storage facilities	1,999,250	Attach completion certificate	Eligible for payment subject to provision of missing documents
Nine Eighty Eight ltd	05/01/2024	Fencing and installation of water tank and construction of water kiosk at Nambale township	3,994,080	Attach appointment letter for each inspection and acceptance team	Eligible for payment subject to provision of missing documents
Prime contractors	05/01/2024	Drilling and equipping the solar pumping systems at Kakoli/Kosenyi	4,000,000	Attach completion certificate	Eligible for payment subject to provision of missing documents
Nile Logistics service com ltd	17/05/2024	Upgrading of Busende Secondary borehole into solar pumping systems	3,450,000	Attach appointment letter for each inspection and completion certificate	Eligible for payment subject to provision of missing documents
Alsafa Construction Co. Ltd	22/12/2023	Proposed construction of 5 NO. 30 meter high mast community lightening arrestors	9,942,978	All documents Attached	Eligible for payment
Sub - Total			169,879,828		
Turukana Min filling station	21/02/2023	Supply & delivery of fuel lubricants	1,000,000	Attach procurement plan, Acceptance letter, duly signed contract agreement, duly signed call off	Eligible for payment subject to provision of missing documents
Ariwo Services Ltd	15/05/2023	Supply and delivery of computers and computer accessories	232,302	Attach duly filled and signed Goods Received Note	Eligible for payment subject to provision of missing documents
Kaspal ventures	17/02/2023	Supply and delivery of office stationery	499,948	Attach inspection certificate, duly filled and signed goods received note & s13	Eligible for payment subject to provision of missing documents
Infocom Technology Solution Ltd	19/05/2023	Supply & delivery of office stationery	1,000,000	S13 not provided	Eligible for payment subject to provision of missing documents
Double shasa ltd	22/05/2023	Provision of banners, magazines & brochures	350,000	Signed procurement requisition, professional opinion report, appointment letter for each inspection & acceptance, inspection certificate, signed GRN, signed S13 not provided	Eligible for payment subject to provision of missing documents
T-shine	11/05/2023	Supply and delivery of tonners and cartridges	799,400	Attach duly filled and signed S13	Eligible for payment subject to provision of missing documents
Supply of goods					

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Losia Investments Ltd	30/05/2023	Supply Installation, Testing Configuration of Network Server Cabinet Utility	1,090,000	Attach duplicate Requisition, LPO	missing documents
Moseje ltd	31/05/2023	Supply and delivery of cleaning materials	1,499,831	Invoice amounts different from the LPO	Eligible for payment subject to provision of missing documents
Jubain General supplies ltd	11/05/2023	Supply and delivery of staff uniforms	2,571,000	Attach Duly filled and signed invoice	Eligible for payment subject to provision of missing documents
T-shine Investment Ltd	05/11/2023	Supply and delivery of office stationery	999,883	Attach original procurement documents	Eligible for payment subject to provision of missing documents
Advico Services Ltd	01/10/2022	Supply and delivery of 14 Incalf pedigree heifers	2,814,000	All documents attached	Eligible for payment
Fopa Construction Company Ltd	14/09/2021	Supply & delivery Of 10 Stock Livestock 3-4 Months Incalf Heifers	999,750	All documents attached	Eligible for payment
Sowina Investment Ltd	20/01/2022	Supply and delivery of Tilapia Brooders	1,599,850	All documents attached	Eligible for payment
Ema Westlink Ltd	12/06/2021	Provision for supply and delivery 206 bags of 10kg certified maize seeds and 36 bags of 50kg NPK fertilizer to Malaba Central Ward	993,550	All documents attached	Eligible for payment
Fopa Construction Company Ltd	24/01/2022	Supply and delivery of farm implements	1,999,550	All documents attached	Eligible for payment
Megalaser International Ltd	20/1/2022	Provision for supply and delivery of 12820 Tilapia pre-grower 2mm fish feed pellets 35% cp< 1.8 for to fisheries HQs	2,499,900	All documents attached	Eligible for payment
Megalaser International Ltd	19/1/2022	Provision for supply and delivery of Livestock feeds for Marachi East and Chakol North Ward dairy parks	1,442,942	All documents attached	Eligible for payment
Mernancy Enterprises Ltd	24/01/2022	Provision for supply and delivery of Livestock (pigs and piglets) to Bukhayo West Ward	2,094,050	All documents attached	Eligible for payment

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Munami Agroline Enterprises	01/12/2022	Provision for supply and delivery on In calf 3-4 months Heifers, Aysshire, Freshian and Gurnsey to Amukura West Ward	999,750	All documents attached	Eligible for payment
Milestep Medical & Surgical Supplies Ltd	11/02/2022	Supply,delivery,installation,testing,training & commissioning of digital X-ray machine at Alupe isolation centre	8,975,000	All documents attached	Eligible for payment
Anjela and sons	14/12/2021	Supply and delivery of murrum in Amukura East Ward	796,050	All documents attached	Eligible for payment
Daldia petrol station	03/12/2021	Supply and delivery of fuel and lubricants for routine maintenance of roads in kingandole ward	1,200,000	All documents attached	Eligible for payment
Watchtower Service station	14/12/2021	Supply and delivery of bulk fuel and lubricants.	900,000	All documents attached	Eligible for payment
Somao Ltd	09/12/2020	Development of tree nurseries in Matayos	745,500	All documents attached	Eligible for payment
Brunstar construction & gen supplies ltd	14/12/2021	Supply and delivery of assorted tree seedlings	999,950	All documents attached	Eligible for payment
Advico Services Ltd	18/04/2024	Supply and delivery of 503 Litres of Insecticide diazol to Agriculture Headquarters	1,886,250	All documents Attached	Eligible for payment
AI Eussra Ltd	05/02/2024	Provision for supply and delivery 200 bags of 50kgs of Kienyeji mash East coast fever vaccines to Livestock HQs	1,005,600	All documents attached	Eligible for payment
AI Eussra Limited	03/04/2024	Provision of Vaccination exercise of foot and Mouth doses to all wards	1,199,625	All documents attached	Eligible for payment
AI Eussra Limited	04/04/2024	Supply and delivery of Animal Breeding Artificial Insemination. AI	1,128,675	All documents attached	Eligible for payment
AI Eussra Limited	04/04/2024	Supply and delivery of Accaricides	818,300	All documents attached	Eligible for payment
AI Rose Builders Limited	13/03/2024	Supply and delivery of Livestock Vaccination Services	2,999,850	All documents attached	Eligible for payment

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Ahose Builders Ltd	04/10/2024	Provision for supply and delivery of 2,890 kgs of Tilapia fingerlings starter fish feed mash 24% cp< 1.8 fcr to Fisheries HQs	1,999,880	All documents attached	Eligible for payment
Bergoy Company Ltd	04/10/2024	Supply and delivery of Cantfish fingerlings	3,135,000	All documents Attached	Eligible for payment
Brejay Investment Ltd	03/07/2024	Provision for supply and delivery 921 kgs of fungicide ridomil (1kg) to Agriculture HQs	3,499,800	All documents attached	Eligible for payment
Brejay Investments Ltd	04/10/2024	Supply and delivery of 603 Kgs of Fungicide ridomil to Agriculture HQs	2,291,400	All documents Attached	Eligible for payment
Chirimpa Company Ltd	18/4/2024	Provision for supply and delivery of 1000 satchets of capsicum yolo wonder to HQs	1,856,000	All documents attached	Eligible for payment
Combic Kenya Ltd	18/4/2024	Provision for supply and delivery of 193 tins of decis 10 litre of Agriculture HQs	1,997,550	All documents attached	Eligible for payment
Combic Kenya Ltd	13/03/2024	Supply and delivery of 404 vials of Breeding hormones to Veterinary Headquarters	3,196,852	All documents Attached	Eligible for payment
Cornilizzo Agencies Ltd	19/03/2024	Provision for supply and delivery of 131 of 20ml Breeding hormones (Cytoreline) to Veterinary HQs	994,500	All documents attached	Eligible for payment
Finotech Agencies Ltd	16/4/2024	Provision for supply and delivery 600 bags of 10kg certified maize to Agriculture HQs	2,745,000	All documents attached	Eligible for payment
Finotech Agencies Ltd	04/10/2024	Supply and delivery of Decis	2,494,350	All documents Attached	Eligible for payment
Finotech Agencies Ltd	18/4/2024	Provision for supply and delivery 390 bags of 10kg certified groundnut seeds to Agriculture HQs	1,755,500	All documents attached	Eligible for payment
Finotech Agencies Ltd	13/3/2024	Provision for supply and delivery 612 of Acaricide Deltamethrine 500ml to Agriculture HQs	2,998,800	All documents attached	Eligible for payment

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Finotech Agencies Ltd	01/10/2024	Provision for supply and delivery 2400 bags of 2kg certified Soya beans seeds to Agriculture HQs	2,880,000	All documents attached	Eligible for payment
Finotech Agencies Ltd	24/04/2024	Supply and delivery of Footpumps Spray	1,482,000	All documents attached	Eligible for payment
Franjuc Company Ltd	21/02/2024	Supply and delivery of Cat fish fingerlings starter Crubles 26%	2,475,000	All documents attached	Eligible for payment
Golden Crest Gencies Ltd	06/11/2024	Provision for supply and delivery of 2167 kgs of Tilapia fingerlings starter fish feed mash 24% cp< 1.8 fcr to Fisheries HQs	1,499,564	All documents attached	Eligible for payment
Heartland Investment Company Ltd	09/04/2024	Provision of Livestock Vaccination Services	599,873	All documents attached	Eligible for payment
Imbui General Supplies Ltd	13/3/2024	Provision for supply and delivery of 4760 litres of dewormers Albendazole 2.5% to Agriculture HQs	3,498,600	All documents attached	Eligible for payment
Imbui General Supplies Ltd	24/04/2024	Supply and delivery of Bull Semen (Ashire, Freshian, Jersey)	1,254,450	All documents attached	Eligible for payment
Izelle Agencies	01/10/2024	Provision for supply and delivery of cassava cuttings 50kg (approx. 1000pcs per bag to HQs	2,223,000	All documents attached	Eligible for payment
J & E Africa Ltd	13/3/2024	Provision for supply and deliver 472 vials of breeding hormone -Estroplan to veterinary HQs	2,997,200	All documents attached	Eligible for payment
Jaba Supplies Ltd	05/02/2024	Provision for supply and delivery of assorted seeds and fertilizer to Busia ATC	24,045	All documents attached	Eligible for payment
Jevantex Enterprises Ltd	03/07/2024	Provision for supply and delivery 970 doses of East coast fever vaccines to Veterinary HQs	2,245,550	All documents attached	Eligible for payment
Jobrides Company Ltd	27/3/2024	Provision for supply and delivery of assorted veterinary drugs to veterinary HQs	499,990	All documents attached	Eligible for payment
Jurcca Invesment Ltd	03/07/2024	Provision for supply and delivery of 220tins of decis 10 litreof Agriculture HQs	2,277,000	All documents attached	Eligible for payment

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Jureca Investment Ltd	01/10/2024	Provision for supply and delivery 210 bags of 10kg certified rice seeds (irrigated rice seeds) to Agriculture HQs	2,520,000	All documents attached	Eligible for payment
Jureca Investments Ltd	13/3/2024	Provision for supply and delivery of 1250 doses of human anti-rabbies vaccines to Veterinary Headquarters	3,000,000	All documents attached	Eligible for payment
Jureca Investments Ltd	01/10/2024	Provision for supply and delivery 1288 bags of 5kg certified groundnut seeds to Agriculture HQs	2,898,000	All documents attached	Eligible for payment
Jureca Investments Ltd	16/4/2024	Provision for supply and delivery 533 litres of diazot insecticide to Agriculture HQs	1,998,750	All documents attached	Eligible for payment
Kapesuru Enterprises	13/3/2024	Provision for supply and delivery of 1511 doses of Livestock vaccination services (East Coast fever vaccine to HQs	3,497,965	All documents attached	Eligible for payment
Kapesuru Enterprises	13/03/2024	Supply and delivery of 409 Vials of Breeding Hormone-Estroplan to Vet HQs	2,597,150	All documents Attached	Eligible for payment
Lacolla General Supplies & Services	01/10/2024	Provision for supply and delivery of 3800 kgs of catfish fingerlings starter crumbles 26% cp< 1.8 fcr to fisheries HQs	3,135,000	All documents attached	Eligible for payment
Lacolla General Supplies & Services	26/02/2024	Provision for supply and delivery 3543 bags of 50kg Agricultural lime to Agriculture HQs	4,499,610	All documents attached	Eligible for payment
Mabu Company Ltd	25/3/2024	Provision for supply and delivery of 1,714 doses of Livestock vaccination services (Rabbies) in all Wards.	1,199,800	All documents attached	Eligible for payment
Malareva General Constructor and Supplies Ltd	06/11/2024	Provision for supply and delivery 784 bags of 10kg certified maize seeds to Marachi East Ward	999,600	All documents attached	Eligible for payment

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Mewrel Investments Ltd	03/07/2023	Provision for supply and delivery of 3500 doses of foot and mouth disease vaccine to Veterinary HQs	1,837,500	All documents attached	Eligible for payment
Mohjoe Investments	18/05/2024	Catfish Growers 3mm Pellets 23% CP	2,499,525	All documents attached	Eligible for payment
Mohjoe Investments	02/05/2024	Supply and delivery of feeds	833,196	All documents attached	Eligible for payment
Naamani Ltd	04/03/2024	Provision for supply and delivery 63 motorized sprayer to Veterinary HQs	1,204,875	All documents attached	Eligible for payment
Ofumbulo Company Ltd	22/2/2024	Provision for supply and delivery of 3 batch pasteurizer and 5 stainless steel milk can for Livestock Headquarters	1,041,250	All documents attached	Eligible for payment
Ofumbulo Company Ltd	24/4/2024	Provision for supply and delivery of assorted seeds and fertilizer to Busia ATC	142,139	All documents attached	Eligible for payment
Oiro Enterprisc	24/04/2024	Supply and delivery of Lime	1,800,000	All documents attached	Eligible for payment
Oiro Enterprisc Ltd	05/07/2024	Provision for supply and delivery 500 bags of 10kg certified groundnut seeds to Agriculture HQs	2,250,000	All documents attached	Eligible for payment
Otomac Company Ltd	13/3/2024	Provision for supply and delivery of 3265 of dewormers Albendazole 2.5% to Vet HQs	2,399,775	All documents attached	Eligible for payment
Oweflex Company Ltd	21/02/2024	Certified Maize Seeds 2Kgs Bags	1,830,000	All documents attached	Eligible for payment
Oweflex Company Ltd	24/04/2024	Supply certified maize seed	1,878,750	All documents attached	Eligible for payment
Oweflex Company Ltd	24/2/2024	Provision for supply and delivery 650 bags of 10kg certified groundnut seeds to Agriculture HQs	2,925,000	All documents attached	Eligible for payment
Phisue Venture Ltd	04/10/2024	Provision for supply and delivery of 2000 litres tins of decis 10 litreof Agriculture HQs	2,070,000	All documents attached	Eligible for payment
Phisue Ventures	20/2/2024	Provision for supply and delivery 1290 bags of 5kg certified groundnut seeds to Agriculture HQs	2,902,500	All documents attached	eligible for payment

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Phisue Ventures Limited	04/10/2024	Supply of Kale Seeds	2,498,293	All documents attached	Eligible for payment
Prosperous Great Action	27/02/2024	Supply and delivery of Foliar feeds Super Grow	1,279,800	All documents attached	Eligible for payment
Retma Supplies Ltd	28/02/2024	Supply of Bags of 2Kg Certified Maize Seeds	997,650	All documents attached	Eligible for payment
Retma Supplies Ltd	19/3/2024	Provision for supply and delivery of 26,315 pcs of 10g all male Tiipia fingerlings form a certified hatchery to Bwiri Ward	999,970	All documents attached	Eligible for payment
Rochale General Enterprises Ltd	04/10/2024	Supply and delivery of Cowpens seed	1,999,776	All documents attached	Eligible for payment
Rochale General Enterprises Ltd	03/07/2024	Provision for supply and delivery 7150 doses of Anthrax vaccines to Veterinary HQs	1,508,650	All documents attached	Eligible for payment
Rock Africa Ventures	24/04/2024	Supply and delivery of Duduthrin	3,136,000	All documents attached	Eligible for payment
Rontech Logistics Ltd	18/4/2024	Provision for supply and delivery of 350 bottles of Acaricide deltamethrine to Vet HQs	1,715,000	All documents attached	Eligible for payment
Rossalu Enterprise Ltd	17/4/2024	Provision for supply and delivery 59 foot spray pump doses of East coast fever vaccines to Veterinary HQs	1,681,500	All documents attached	Eligible for payment
Rossalu Enterprise Ltd	05/07/2024	Provision for supply and delivery 600 bags of 10kg certified groundnut seeds to Agriculture HQs	2,700,000	All documents attached	Eligible for payment
Rotech Logistics Ltd	07/03/2024	Supply and delivery of Dog Rabbits	2,380,000	All documents attached	Eligible for payment
Sabcom Investment Ltd	28/2/2024	Provision for supply and delivery 2,288 bags of 2kg certified maize seeds to Agriculture HQ	3,299,700	All documents attached	Eligible for payment
Schocher Vega Ltd	18/04/2024	Supply and delivery of 500 Litres of Insecticides diazot to Agriculture headquarters	1,785,000	All documents Attached	Eligible for payment

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Schocher Vega Ltd	05/07/2024	Provision for supply and delivery of 5000 pcs of male Tilapia brooders to Fisheries HQ	2,325,000	All documents attached	Eligible for payment
Schocher Vega Ltd	04/10/2024	Provision for supply and delivery 506 litres of diazot insecticide to Agriculture HQs	1,897,500	All documents attached	Eligible for payment
Spellion Kenya Ltd	17/4/2024	Provision for supply and delivery of 140 tins of decis 10 litreof Agriculture HQs	1,449,000	All documents attached	Eligible for payment
Spellion Kenya Ltd	01/10/2024	Provision for supply and delivery of 1092 bags of 50kg Cassava Cutting (approx. 1000pcs per bag to HQs	3,276,000	All documents Attached	Eligible for payment
State Designers and General Supplies Ltd	04/04/2024	Provision for supply and delivery of fodder seeds - 50kgs Rhodes grass, 50 kgs Braccharia seeds and 150 bags of Braccharia splits to Livestock HQs	1,015,650	All documents attached	Eligible for payment
Tesco Consolidated Company Ltd	27/2/2024	Provision for supply and delivery 3937 bags of 50kg Agricultural lime to Agriculture HQs	4,999,990	All documents attached	Eligible for payment
Ucha Company Ltd	13/03/2024	Supply and delivery of 794 Litres of dewormers Levamisole to Veterinary Headquarters	2,997,350	All documents Attached	Eligible for payment
Ucha Company Ltd	05/04/2024	Supply and delivery of 2240 bags of 2kg Certified Maize Seeds to Angorom Ward	2,800,000	All documents Attached	Eligible for payment
Ucha Company Ltd	25/2/2024	Provision for supply and delivery 784 bags of 2kg certified maize seeds to Angorom Ward	999,375	All documents attached	Eligible for payment
Ucha Company Ltd	17/4/2024	Provision for supply and delivery 437 bags of 10kg certified maize seeds to Nanginal Ward	1,999,275	All documents attached	Eligible for payment

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Upper View Ventures	01/10/2024	Provision for supply and delivery 1288 bags of 5kg certified groundnut seeds to Agriculture HQs	2,898,000	All documents attached	Eligible for payment
Upper View Ventures	18/4/2024	Provision for supply and delivery 437 bags of 10kg certified maize seeds to Agriculture HQs	1,999,275	All documents attached	Eligible for payment
Upperview Ventures	18/4/2024	Provision for supply and delivery 400 bags of 10kg certified maize seeds to Agriculture HQs	1,830,000	All documents attached	Eligible for payment
Uyonga General Supplies	04/10/2024	Supply and delivery of 603 Kgs of Fungicide ndomil to Agriculture HQs	2,291,400	All documents Attached	Eligible for payment
Jobrides Company Limited	13/3/2024	Provision for supply and delivery of 62,900 doses of Livestock vaccination services (fowl) HQs	2,893,400	All documents Attached	Eligible for payment
Ucha Company Ltd	21/2/2024	Provision for supply and delivery of 65,789 pcs of 10mgs all male Tilapia fingerlings to Agenga Ward	2,499,982	All documents Attached	Eligible for payment
Biocare Health Systems Ltd	19/04/2024	Supply, installation & commissioning of advanced lab equipments & lab reagents @ level IV hospitals.	10,000,000	All documents attached	Eligible for payment
Cathemax Investments Ltd	10/01/2024	Supply, delivery, installation, testing, training & commissioning of digital X-ray machine at Alupe isolation centre	2,960,000	All documents attached	Eligible for payment
Cathemax Investments Ltd	14/07/2023	Supply, delivery, installation, testing, training & commissioning of 12 body mortuary coolant at Alupe sch	3,982,000	All documents attached	Eligible for payment
Cathemax Investments Ltd	05/04/2024	Supply, installation & commissioning of X-ray printer at BCRH and khunyangu sch	1,997,200	All documents attached	Eligible for payment
Ali Eukolot Emoru		Purchase of Land-Construction of VTC Chakol North	3,500,000	All documents Attached	Eligible for payment

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Hanal investment	08/03/2024	Supply and delivery of heavy machinery spare parts	1,796,840	All documents attached	Eligible for payment
Omera Auto Spares Ltd	05/02/2024	Supply and delivery of tyres and tubes for farm tractors	1,323,560	All documents attached	Eligible for payment
Ngino Holdings Company Ltd	19/02/2024	Supply and delivery of murrum for gravelling of roads in Angurai South ward	989,033	All documents attached	Eligible for payment
Nile Logistics Services company ltd	05/01/2024	Distribution of pipeline network for port victoria water supply	2,832,600	All documents attached	Eligible for payment
Abet General Agencies	26/2/2024	Provision for supply and delivery of rice seeds (irrigated rice pishori) to Agriculture HQs	2,520,000	Attach duplicate procurement requisition and Signed (Call-of) Contract.	Eligible for payment subject to provision of missing documents
Brejay Investment Ltd	19/3/2024	Provision for supply and delivery of 50000 pcs doses of new castle disease vaccine to Veterinary HQs	1,500,000	Attach notification letter for successful bidder, acceptance letter form to the successful bidder, duly signed contract agreement, duly filled and signed Goodss Received Note	Eligible for payment subject to provision of missing documents
Emirates Solution Kenya Ltd	14/3/2024	Provision for supply and delivery 506 litres of diazol insecticide to Agriculture HQs	1,897,500	Attach duplicate procurement requisition, duly filled and signed S13/S11 by relevant parties, duly filed and signed Goods Received Note	Eligible for payment subject to provision of missing documents
Finotech Agencies Ltd	07/03/2024	Supply and delivery of 200 Enzo prost of 20ml to Veterinary HQs	1,830,000	Attach duplicate LPO	Eligible for payment subject to provision of missing documents
Imbuchi General Supplies Ltd	04/10/2024	Supply and delivery of Tilapia fish feed	2,499,778	Attach S13 & S11	Eligible for payment subject to provision of missing documents
Jaba Supplies Ltd	26/2/2024	Provision for supply and delivery 1288 bags of 5kg certified groundnut seeds to Agriculture HQs	2,898,000	Attach duplicate procurement requisition and Signed (Call-of) Contract.	Eligible for payment subject to provision of missing documents
Jaysa Industries Ltd	07/03/2024	Supply and delivery of Acaricide Delta Methrine	2,156,000	Attach duplicate of LPO	Eligible for payment subject to provision of missing documents
Omera Auto Spares Ltd	26/02/2024	Supply and delivery of 4000Kg of Tilapia grower 3mm Pellet fish feeds	1,892,000	Attach duplicate of LPO	Eligible for payment subject to provision of missing documents

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Skyland Printers & stationerys	25/3/2024	Provision for supply and delivery 3678 bags of 50kg Agricultural lime to Agriculture HQs	3,199,860	Attach duplicate procurement requisition and appointment letter for each inspection and acceptance/learn implementation	Eligible for payment subject to provision of missing documents
Spellion Kenya Ltd	16/5/2024	Provision for supply and delivery of certified maize seeds to Agriculture HQs	1,647,000	Attach duplicate of LPO and procurement requisition	Eligible for payment subject to provision of missing documents
Spellion Kenya Ltd	14/03/2024	Certified Maize Seeds 10 Kg Bags	1,999,275	Attach Requisition	Eligible for payment subject to provision of missing documents
Seahawk General Logistics	28/02/2024	Supply and delivery of certified maize seeds 1,803 kg	2,298,825	Attach notification letter for successful bidder, acceptance letter form to the successful bidder, duly signed contract agreement, call off contract	Eligible for payment subject to provision of missing documents
Cathemax Investments Ltd	10/01/2024	Supply, installation & commissioning of X-ray machine & printer & Port Victoria sch	7,450,000	Site handing over report, report/completion certificate, C12, BQ not provided	Eligible for payment subject to provision of missing documents
Jidan Co Ltd	13/05/2024	Procurement, installation, training, commissioning of heavy duty laundry machine with service	4,490,000	Professional opinion report, site handing over report, appointment letter for each inspection & acceptance, report/completion certificate, AGPO and BQ not provided	Eligible for payment subject to provision of missing documents
Ms Patliza contractors	19/02/2024	Supply and delivery of murrum for road maintenance in Elugulu ward	989,033	Attach budget extract	Eligible for payment subject to provision of missing documents
Ms Ngino	19/02/2024	Supply and delivery of murrum for road maintenance in Nambale township ward	298,576	Attach duly filled and signed Goods Received Note and duly filled and signed S13	Eligible for payment subject to provision of missing documents
Arsene Agencies	19/02/2024	Supply and delivery of murrum for routine maintenance of roads in Amukura East Ward	496,589	Attach missing duly signed procurement requisition duplicate	Eligible for payment subject to provision of missing documents
Bech Holdings ltd	19/02/2024	Supply and delivery of murrum for maintenance of roads.	496,589	Attach invoice duly filled and signed	Eligible for payment subject to provision of missing documents

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New malaba border service station	13/03/2024	Supply and delivery of fuel and lubricants	1,500,000	Attach budget extract, procurement plan, Procurement requisition, tender advert, Notification letter, Acceptance letter, Duly signed contract agreement, Invoice & valid business permit.	Eligible for payment subject to provision of missing documents
Omera Auto Spares Ltd	05/02/2024	Supply and delivery of farm tractors spare parts.	4,637,780	Attach professional opinion report	Eligible for payment subject to provision of missing documents
New malaba border service station	12/02/2024	Supply and delivery of fuel and lubricants for road maintenance in Angurai south road	3,000,000	Attach notification letter, Acceptance letter, Duly signed contract agreement, CALL-OFF	Eligible for payment subject to provision of missing documents
New malaba border service station	19/02/2024	Supply and delivery of fuel and lubricants for road maintenance in Amukura central ward	2,500,000	Attach Notification letter for successful bidder, Acceptance letter, Duly signed contract agreement, CALL-OFF, Valid business permit	Eligible for payment subject to provision of missing documents
Omera Auto Spares Ltd	04/02/2024	Supply of sanitary and cleaning materials	65,100	All documents Attached	Eligible for payment
Wekhonya Company Ltd	24/4/2024	Provision for supply and delivery of Uniforms and clothes to Busia ATC	52,015	All documents attached	Eligible for payment
Rossalu Enterprise ltd	31/05/2024	Supply and delivery of computers	239,359	All documents Attached	Eligible for payment
Isuzu East Africa Limited	31/05/2024	Purchase of Motor vehicle	8,000,000	All documents Attached	Eligible for payment
Briden Agencies Company Ltd	15/04/2024	Supply of Bottled Water & Water Dispensers	398,041	All documents Attached	Eligible for payment
Finotech Agencies Limited	19/12/2023	Provision of supply and delivery of office furniture and fittings	2,400,200	All documents Attached	Eligible for payment
Finotech Agencies Limited	19/12/2023	Provision of supply and delivery of bottled water and dispensers	1,201,200	All documents Attached	Eligible for payment
Finotech Agencies Ltd	02/04/2024	Supply and delivery of office stationery	1,219,893	All documents Attached	Eligible for payment
Oniala General Construction & Supplies Ltd	15/04/2024	Supply of Computer & Compute Accessories	383,023	All documents Attached	Eligible for payment
Oniala General Construction & Supplies Ltd	15/03/2024	Supply of Computer & Compute Accessories	582,837	All documents Attached	Eligible for payment

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Oniala General Construction & Supplies Ltd	04/02/2024	Supply of Computer & Compute Accessories	389,282	All documents Attached	Eligible for payment
Pheshima Investment Limited	19/12/2023	Provision of supply and delivery of tonners and cartridges	1,955,020	All documents Attached	Eligible for payment
Pheshima Investment Limited	19/12/2023	Provision of supply and delivery of cleaning materials	1,783,795	All documents Attached	Eligible for payment
Smartamaa Enterprise	15/04/2024	Supply and delivery of office furniture	480,661	All documents Attached	Eligible for payment
Veneto Enterprises	19/12/2023	Supply and delivery of Accountable document	1,499,200	All documents Attached	Eligible for payment
Imbuh General Supplies Ltd	23/02/2024	Provision for supply and delivery of tonners and cartridges	2,795,100	All documents Attached	Eligible for payment
Towpell Kenya Ltd	20/03/2024	Delivery and supply of Computer and Computer Accessories	349,605	All documents Attached	Eligible for payment
Barasho Kenya Ltd	29/4/24	Supply of Tonners	818,136	All documents Attached	Eligible for payment
Deciben Company Ltd	25/11/2024	Supply of office furniture	1,343,103	All documents Attached	Eligible for payment
Deco Annex Company Ltd	26/3/24	Supply of cleaning materials	885,850	All documents Attached	Eligible for payment
Nabbs Agencies Ltd	15/3/24	Supply of office furniture	1,499,977	All documents Attached	Eligible for payment
Spellion Kenya	31/5/24	Supply of stationery	649,320	All documents Attached	Eligible for payment
T-shine Investments Ltd	29/4/2024	Supply of stationery	1,299,310	All documents Attached	Eligible for payment
Upper view Ventures	05/08/2024	Supply of food stuffs	995,800	All documents Attached	Eligible for payment
Odukeri Enterprise	15/05/2023	Supply and delivery of food and rationed	1,000,000	Attach professional opinion and appointment letter for each inspection and acceptance team	Eligible for payment subject to provision of missing documents
Deco Annex Co. Ltd	19/02/2024	Provision of supply of foodstuff	999,595	All documents Attached	Eligible for payment
Ifuvu Ltd	26/02/2024	Provision of supply of tonners	697,450	All documents Attached	Eligible for payment
Oniala General Construction Supplies	30/05/2024	Supply & delivery of tonners & cartridges	296,731	All documents Attached	Eligible for payment
Apirianus Kagwero Supplies	19/03/2024	Supply & delivery of charcoal to Nambale sch	299,625	All documents Attached	Eligible for payment
Biocare Health Systems Ltd	19/04/2024	Supply & delivery of lab reagents	4,000,000	All documents Attached	Eligible for payment

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Chirima Co. Ltd	19/04/2024	Supply & delivery of general equipments	4,999,835	All documents Attached	Eligible for payment
Clayfarm Africa Ltd	06/05/2024	Supply & delivery of bed linens	2,566,460	All documents Attached	Eligible for payment
Combic Kenya Ltd	30/06/2024	Supply & delivery foodstuffs to Nambale sch	999,926	All documents Attached	Eligible for payment
Comerside Supplies Ltd	08/12/2023	Supply & delivery of foodstuffs	517,201	All documents Attached	Eligible for payment
Comerside Service Busia	17/01/2024	Supply & delivery of foodstuffs to Khunyungu sch	999,647	All documents Attached	Eligible for payment
Deco Annex Co. Ltd	08/12/2023	Supply & delivery of foodstuffs Teso North sch Koeholia	1,499,733	All documents Attached	Eligible for payment
Deco Impact Computers	03/02/2024	Supply & delivery of foodstuffs to BCRH	1,999,855	All documents Attached	Eligible for payment
Enna Wastlink	30/06/2023	Supply & delivery of foodstuffs	369,745	All documents Attached	Eligible for payment
Enna Wastlink	30/06/2023	Supply & delivery of foodstuffs	1,499,952	All documents Attached	Eligible for payment
Finotech Agencies Ltd	27/05/2024	Supply & delivery of charcoal to Sio- Port sch	176,250	All documents Attached	Eligible for payment
Hopemitch Holding Ltd	13/03/2024	supply & delivery of charcoal Port Victoria sch	359,550	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceuticals items BCRH	976,069	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceutical items BCRH	1,281,208	All documents Attached	Eligible for payment
House of Brands Ltd	06/05/2024	Supply & delivery of non pharmaceutical items BCRH	614,752	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceutical items Teso north	1,298,991	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceutical items to Port Victoria sch	1,361,057	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of pharmaceuticals BCRH	2,711,026	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceuticals	1,127,834	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharms to Khunyungu sch	1,360,771	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharms to Teso South sch	896,648	All documents Attached	Eligible for payment

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House of Brands Ltd	15/03/2024	Supply & delivery of pharmaceuticals Samia sch	3,449,110	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of pharmaceuticals Khunyangu sch	1,874,001	All documents Attached	Eligible for payment
House of Brands Ltd	18/03/2024	Supply & delivery pharmaceuticals to Nambale sch	1,218,920	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery pharmaceuticals to Teso North sch	1,280,356	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceuticals to Nambale sch	624,425	All documents Attached	Eligible for payment
House of Brands Ltd	15/03/2024	Supply & delivery of non pharmaceuticals to Teso South sch	1,796,101	All documents Attached	Eligible for payment
Jaba Supplies Ltd	07/02/2024	Supply & delivery of cleaning material	304,913	All documents Attached	Eligible for payment
Jaba Supplies Ltd	22/12/2023	supply & delivery of foodstuff to Port Victoria sch	702,273	All documents Attached	Eligible for payment
Jaba Supplies Ltd	15/05/2024	Supply & delivery of lab equipments	953,100	All documents Attached	Eligible for payment
Jaysa Industries Ltd	30/05/2024	Supply & installation of curtains shears & curtain rods	2,814,900	All documents Attached	Eligible for payment
Jaysa Industries Ltd	14/05/2024	Supply & delivery of charcoal to Nambale sch	352,500	All documents Attached	Eligible for payment
Jidan Co. Ltd	04/04/2024	Supply & delivery of medical equipments Nambale theatre	2,167,523	All documents Attached	Eligible for payment
Jobrides Co. Ltd	22/04/2024	Supply & delivery of charcoal to Khunyangu sch	352,500	All documents Attached	Eligible for payment
Jovina Investment	14/05/2024	Supply & delivery of stationery to Nambale sch	99,945	All documents Attached	Eligible for payment
Keaton System	20/03/2024	Supply & delivery of therapy equipments	752,700	All documents Attached	Eligible for payment
Kemsa	15/04/2024	Supply & delivery pharmaceutical	5,959,264	All documents Attached	Eligible for payment
Kemsa	01/11/2023	Supply & delivery of essential medicine & medical supplies	13,113,061	All documents Attached	Eligible for payment
Kemsa	01/11/2023	Supply & delivery of essential medicine & medical supplies	3,495,400	All documents Attached	Eligible for payment

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Kemsa	01/11/2023	Supply & delivery of essential medicine & medical supplies	2,163,037	All documents Attached	Eligible for payment
Kemsa	01/11/2023	Supply & delivery of essential medicine & medical supplies	2,739,623	All documents Attached	Eligible for payment
Kemsa	01/11/2023	Supply & delivery of essential medicine & medical supplies	16,618,331	All documents Attached	Eligible for payment
Koach Okech Ltd	03/04/2024	Supply & delivery of fungicide, insecticide & sprays	1,345,798	All documents Attached	Eligible for payment
Majacoo Co. Ltd	12/04/2024	Supply & delivery of foodstuff to Mukhobola sch	339,816	All documents Attached	Eligible for payment
Medstra Ventures Ltd	25/03/2024	Supply & delivery of anti jigger commodities	528,117	All documents Attached	Eligible for payment
Medstra Ventures Ltd	15/05/2024	Supply & delivery of cleaning materials to Port Victoria sch	249,747	All documents Attached	Eligible for payment
Medstra Ventures Ltd	03/02/2024	Supply & delivery of cleaning materials to BCRH	399,862	All documents Attached	Eligible for payment
Medstra Ventures Ltd	12/04/2024	Supply & delivery of cleaning materials to BCRH	599,910	All documents Attached	Eligible for payment
Mid max International Ltd	26/04/2024	Supply & delivery of office furniture to DOH	2,173,765	All documents Attached	Eligible for payment
Migedi Investments	12/04/2024	Supply & delivery of office curtains	282,810	All documents Attached	Eligible for payment
Migedi Investments	30/04/2024	Supply & delivery of office curtains & runners	676,963	All documents Attached	Eligible for payment
Murmo Co. Ltd	13/05/2024	Supply & delivery of charcoal	172,725	All documents Attached	Eligible for payment
Nelcomsue General Enterprises	22/12/2023	Supply & delivery of foodstuffs Khunyangungu sch	617,011	All documents Attached	Eligible for payment
Ngino Holdings Co.Ltd	16/04/2024	Supply & delivery of computer & computer accessories	299,914	All documents Attached	Eligible for payment
Ofumbulo Co. Ltd	13/03/2024	Supply & delivery of cleaning materials to Alupe sch	97,845	All documents Attached	Eligible for payment
Oniala General Construction Supplies	29/04/2024	supply & delivery of office stationeries	249,962	All documents Attached	Eligible for payment
Oniala General Construction Supplies	30/05/2024	Supply & Delivery of stationery	414,424	All documents Attached	Eligible for payment
Oniala General Construction Supplies	29/05/2024	Supply & delivery of tonners & cartridges	281,497	All documents Attached	Eligible for payment
Oniala General Construction Supplies	02/05/2024	Supply & delivery of tonners & cartridges	135,200	All documents Attached	Eligible for payment
Oniala General Construction Supplies	03/02/2024	supply & delivery of charcoal to alupe sch	149,812	All documents Attached	Eligible for payment

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Omiala General Construction Supplies	13/05/2024	Supply & delivery office stationeries	708,982	All documents Attached	Eligible for payment
Patsio Enterprises Ltd	30/06/2023	Supply & delivery of foodstuff to Nambale sch	676,963	All documents Attached	Eligible for payment
Patsio Enterprises Ltd	27/02/2024	Supply & delivery of foodstuff to Alupe sch	1,034,804	All documents Attached	Eligible for payment
Pharmachoice Pharmaceuticals Ltd	11/01/2024	Supply & delivery of radiology and X-ray items to BCRH	1,946,528	All documents Attached	Eligible for payment
Pheshima Investment Ltd	04/04/2024	Supply & delivery of assorted medical equipments	5,299,495	All documents Attached	Eligible for payment
Prime Health Pharma Ltd	30/06/2024	Supply & delivery of lab reagents	1,219,976	All documents Attached	Eligible for payment
Samia Ventures Ltd	04/04/2024	Supply & delivery of cleaning material	999,806	All documents Attached	Eligible for payment
Samia Ventures Ltd	04/04/2024	Supply & delivery of cleaning materials	324,975	All documents Attached	Eligible for payment
Samia Ventures Ltd	04/04/2024	Supply & delivery of cleaning materials to dispensaries	1,099,706	All documents Attached	Eligible for payment
Shibalinx Co. Ltd	30/06/2023	Supply & delivery of lab reagents	6,737,550	All documents Attached	Eligible for payment
Skyland	11/04/2024	Supply & delivery of computer accessories	1,919,625	All documents Attached	Eligible for payment
Smartmama Enterprise	02/05/2024	Supply & delivery foodstuffs	1,000,980	All documents Attached	Eligible for payment
Solekid Enterprises	27/02/2024	Supply & delivery of foodstuffs to Nambale sch	1,634,066	All documents Attached	Eligible for payment
Strata-med Solution Ltd	04/04/2024	Supply & delivery of chlorine	667,641	All documents Attached	Eligible for payment
Tavana Holding Ltd	30/06/2023	Supply & delivery of tonners & cartridges	532,200	All documents Attached	Eligible for payment
T-shine Investment Ltd	19/03/2024	Supply of office stationery	504,481	All documents Attached	Eligible for payment
Westrift logistics ltd	22/12/2023	supply & delivery of food stuffs	149,768	All documents Attached	Eligible for payment
Ofumbulo Co. Ltd	20/03/2024	Supply & delivery of cleaning materials	119,781	All documents Attached	Eligible for payment
Emmajo Ltd	31/05/2024	Supply and delivery of office stationery	1,499,915	All documents Attached	Eligible for payment
Smartmama Enterprise	31/05/2024	Supply of tonners and cartridges	999,400	All documents Attached	Eligible for payment
Befemu Building and Constructions	20/02/2024	Supply & delivery of Office furniture	589,191	All documents Attached	Eligible for payment

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Comerside supplies Ltd	20/02/2024	Supply and delivery of the furniture	747,546	All documents Attached	Eligible for payment
Decco Annex Company Ltd	13/05/2024	Supply & delivery of Office furniture	190,331	All documents Attached	Eligible for payment
Marley Agencies	20/02/2024	Supply of tonner and cartridges	273,520	All documents Attached	Eligible for payment
Nelcomsue General Enterprises	14/02/2024	Supply and delivery of Cleaning Materials	299,757	All documents Attached	Eligible for payment
Ngino Holdings	13/05/2024	Supply of office stationary and printed medical records	696,544	All documents Attached	Eligible for payment
Perezoli Company Ltd	18/03/2024	Supply & delivery of computers & Computer Accessories	344,757	All documents Attached	Eligible for payment
Fatimoyas Company Limited	20/05/2024	Supply & delivery of Stationery	399,983	All documents Attached	Eligible for payment
The Breeze Hotel	31/01/2024	Provision of Hotel & Catering Services.	1,988,250	All documents Attached	Eligible for payment
Bridden n Agencies Ltd	31/01/2024	Supply and delivery of computers	1,598,993	All documents Attached	Eligible for payment
Chakaden Ltd	31/01/2024	Provision for supply and delivery of stationary	2,077,120	All documents Attached	Eligible for payment
Infocom Technology Solutions Ltd	20/02/2024	Supply and delivery of Phones	1,395,101	All documents Attached	Eligible for payment
Ng'imo Holdings	20/02/2024	Supply and delivery of Tonners and Cartridges	1,080,273	All documents Attached	Eligible for payment
Bridenn agencies	23/05/2024	Supply of office stationary	439,610	All documents Attached	Eligible for payment
Chirima com ltd	15/04/2024	Supply of office furniture and fittings	1,592,736	All documents Attached	Eligible for payment
Giant sahara	27/02/2024	Supply of airtime/calling cards	149,825	All documents Attached	Eligible for payment
Magdo com ltd	09/01/2024	Supply of office stationary	599,040	All documents Attached	Eligible for payment
Tedvi investment	15/04/2024	Provision for printing of banners, magazines, brochures	1,845,000	All documents Attached	Eligible for payment
Lincer enterprise	09/02/2024	Supply of computers and computer accessories	383,721	All documents Attached	Eligible for payment
Fatimoyas com ltd	06/03/2024	Supply of computers and computer accessories	698,443	All documents Attached	Eligible for payment
Juzama Holdings ltd	26/02/2024	Supply of office furniture and fittings	518,360	All documents Attached	Eligible for payment
Ngino Holdings com ltd	06/03/2024	Supply and delivery of office stationary	999,998	All documents Attached	Eligible for payment

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Westrift Logistics	12/03/2024	Purchase of assorted softwares	1,599,922	All documents Attached	Eligible for payment
Deco Annex Co. Ltd	18/01/2024	Supply & delivery of staff uniform	670,000	All documents Attached	Eligible for payment
Nethill agencies ltd	13/06/2024	Supply & delivery of tonners	897,000	All documents Attached	Eligible for payment
Ngino holdings	24/04/2024	supply and delivery of furniture and fittings	617,835	All documents Attached	Eligible for payment
Ofumbulo Company Limited	18/03/2024	Safaricom Scratch Cards for Portable Internet Wifi	630,500	Attached procurement requisition that accommodates the LPO amount & Professional Opinion	Eligible for payment subject to provision of missing documents
Edugaw Services Ltd	03/01/2024	Supply and delivery of tonners and cartridges	1,994,800	Attach S13 & S11	Eligible for payment subject to provision of missing documents
Nicrael Enterprise Bookshop	03/01/2024	Provision for supply and delivery of stationary and printed medical records	1,649,588	Attach inspection certificate/report, duly filled and signed S13/S11 by relevant parties, duly filed and signed Goods Received Note	Eligible for payment subject to provision of missing documents
Ossiczeys Enterprises Ltd	11/712/2023	Provision for supply and delivery of tonners and cartridges	277,355	Attach appointment letter for each inspection and acceptance/team and signed S13/S11 by relevant parties	Eligible for payment subject to provision of missing documents
Ossiczeys Enterprises Ltd	12/11/2023	Provision for supply and delivery of tonners and cartridges	239,200	Attach inspection certificate/report, duly filled and signed S13/S11 by relevant parties, duly filed and signed Goods Received Note	Eligible for payment subject to provision of missing documents
CFAO Motors (K) Ltd	31/05/2024	Provision of purchase Toyota land cruiser prado	18,000,000	Attach inspection report, appointment letters for each inspection and acceptance/team, inspection certificate, GRN, S13and delivery note.	Eligible for payment subject to provision of missing documents
Barasho Kenya Ltd	16/04/2024	Supply & delivery of kitchen appliance	184,728	Professional opinion,appointment letter for the inspection,inspection certificate,GRN,S13 not provided	Eligible for payment subject to provision of missing documents

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Emma Wastlink	16/05/2024	Supply & delivery of foodstuffs to BCRH	466,613	Appointment letter for each inspection & acceptance,inspection certificate,GRN & S13 not provided	Eligible for payment subject to provision of missing documents
Emmajjo Ltd	22/04/2024	Supply & delivery of charcoal to BCRH	352,500	Delivery note duly filled & signed in firm letter head	Eligible for payment subject to provision of missing documents
Hopemitch Holding Ltd	22/04/2024	Supply & delivery of charcoal to Sio -Port sch	299,625	Appointment letter for each inspection & acceptance & professional opinion report not provided	Eligible for payment subject to provision of missing documents
Jaba Supplies Ltd	11/04/2024	Supply & delivery of RMNCAH assorted equipment	819,858	Professional opinion,appointment letter for the inspection,inspection certificate,GRN,S13 not provided	Eligible for payment subject to provision of missing documents
Jaba Supplies Ltd	30/05/2024	Supply & delivery of cleaning material .Alupe-sch	364,850	Correct appointment letters for inspection & acceptance committee not provided	Eligible for payment subject to provision of missing documents
Jaba Supplies Ltd	24/04/2024	Supply & delivery of general medical equipment	649,185	Inspection certificate & GRN not provided	Eligible for payment subject to provision of missing documents
Jaba Supplies Ltd	21/05/2024	Supply& delivery of medical equipments across the county	663,134	S13 not provided	Eligible for payment subject to provision of missing documents
Jesta East Africa Ltd	27/02/2024	Supply & delivery of non pharmaceuticals	209,835	Inspection certificate not provided	Eligible for payment subject to provision of missing documents
Kemsa	15/04/2024	Supply and delivery medical supplies	4,547,659	Appointment letter for inspection, inspection certificate, GRN not provided	Eligible for payment subject to provision of missing documents
Kemsa	15/04/2024	Supply and delivery medical supplies	3,338,773	Appointment letter for inspection, inspection certificate, GRN not provided	Eligible for payment subject to provision of missing documents
Kemsa	15/04/2024	Supply and medical supplies	15,082,101	Appointment letter for inspection, inspection certificate, GRN not provided	Eligible for payment subject to provision of missing documents
Kemsa	15/04/2024	Supply & delivery of essential medical services	4,465,537	Appointment letter for the inspection,inspection certificate,GRN, not provided	Eligible for payment subject to provision of missing documents

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Kemsa	15/04/2024	Supply & delivery of essential medical supplies	4,351,965	Professional opinion report,appointment letter for each inspection & acceptance ,GRN,S13 not attached	Eligible for payment subject to provision of missing documents
Leokiz Investments	30/05/2024	Supply & delivery of firewoods to Teso North	249,609	Appointment letter for each inspection & acceptance not provided	Eligible for payment subject to provision of missing documents
Medstra ventures ltd	30/05/2024	supply & delivery of fannigation & cleaning materials BCRH	499,969	LPO,inspection certficate,GRN not provided	Eligible for payment subject to provision of missing documents
Murmo Co. Ltd	13/05/2024	Supply & delivery of firewood to Teso North sch	393,274	Professional opinion report,appointment letter for inspection & acceptance not attached	Eligible for payment subject to provision of missing documents
Murmo Co.Ltd	13/05/2024	Supply & delivery of chorcoal	88,125	Professional opinion report,appointment letter for each inspection not attached	Eligible for payment subject to provision of missing documents
Nelcomsue General Enterprises	06/05/2024	supply & delivery of firewood to Kochohia sch	553,794	Professional opinion report,appointment letter for inspection & acceptance not provided	Eligible for payment subject to provision of missing documents
Ngino Holdings Co.Ltd	30/05/2024	Supply and delivery of general medical equipment	2,200,000	S13 not provided	Eligible for payment subject to provision of missing documents
Ngino Holdings Co.Ltd	30/05/2024	Supply & delivery of office stationery to Teso sch	272,852	Professional opinion report,appointment letter for inspection & acceptance not provided	Eligible for payment subject to provision of missing documents
Ofumbulo Co. Ltd	20/03/2024	Supply and delivery of cleaning materials	56,740	Requisition not provided	Eligible for payment subject to provision of missing documents
Oniala General Construction Supplies	30/05/2024	Supply and delivery X- ray items	525,214	GRN, Inspection Certificatc and S13 not attached	Eligible for payment subject to provision of missing documents
Oniala General Construction Supplies	27/02/2024	Supply & delivery of office stationery	545,435	dully filled & signed GRN not attached	Eligible for payment subject to provision of missing documents
Oniala General Construction Supplies	30/05/2024	Supply & delivery of radiology items to Matayos sch	2,084,810	Professional opinion report, inspection certificate,GRN &S13	Eligible for payment subject to provision of missing documents
Oniala General Construction Supplies	24/04/2024	Supply & delivery of computers and computer accessories to county commodity store	249,463	Appointment letter for each inspection & acceptance,inspection certificate,GRN not provided	Eligible for payment subject to provision of missing documents

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Patso Enterprises Ltd	06/03/2024	Supply & delivery of foodstuff	3,722,980	Professional opinion report not provided	Eligible for payment subject to provision of missing documents
Pharmaichoice Pharmaceuticals Ltd	30/05/2024	supply & delivery of pharmaceuticals	823,224	Inspection cetficate, GRN not provided	Eligible for payment subject to provision of missing documents
Pharmaichoice Pharmaceuticals Ltd	30/05/2024	supply & delivery of renal & non pharmaceuticals	655,700	Professional opinion, appointment lettel for inspection, inspection cetficate not provided	Eligible for payment subject to provision of missing documents
Pharmaichoice Pharmaceuticals Ltd	19/03/2024	Supply & delivery of advanced lab equipment & reagents at Alupe	3,990,072	GRN not attached	Eligible for payment subject to provision of missing documents
Pharmaichoice Pharmaceuticals Ltd	11/02/2024	Supply & delivery of theatre equipments to Sio-Port sch	3,191,495	Inspection certificate not provided	Eligible for payment subject to provision of missing documents
Prime Health Pharma Ltd	11/01/2024	Supply & delivery of lab reagents	3,852,833	Proffessional opinion,appointment letter for the inspection,inspection certificate,GRN, not provided	Eligible for payment subject to provision of missing documents
Suo Agencies Ltd	30/01/2024	Supply & delivery of foodstuffs to Kocholia sch	599,769	Professional opinion report,appointment letter for each inspection & acceptance ,invoice duly filed & signed in letter head of the firm not attached	Eligible for payment subject to provision of missing documents
Suo Agencies Ltd	13/05/2024	Supply & dclivery of foodstuffs to Sio-Port sch	129,678	Professional opinion report,appointment letter for each inspection & acceptance&invoice dully filled & signed not provided	Eligible for payment subject to provision of missing documents
Tedvi Investment Ltd	30/05/2024	Supply& delivery of branded polo t-shirts & caps	223,200	inspection cetficate,GRN and dully signed and stamped delivery note not provided	Eligible for payment subject to provision of missing documents
Westrif Logistics Ltd	22/12/2023	Supply & delivery of foodstuffs to Matayos sch	129,914	Professional opinion report, Appointment letter for each inspection & acceptance, inspection certificate & GRN not provided	Eligible for payment subject to provision of missing documents
Pharmatrade Pharmacy Limited	30/05/2024	Supply and Delivery of Non-Pharmaccuticals	4,347,700	Attach procurement requisition	Eligible for payment subject to provision of missing documents

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Tedvi Investment Ltd	30/05/2024	Supply & delivery of banner & brochures	767,000	Appointment letter for inspection, inspection certificate, GRN and Delivery note not duly signed and stamped not provided	Eligible for payment subject to provision of missing documents
Terranova Auto Spares Ltd	16/04/2024	Delivery of one new Toyota Hiace 14 Seater	6,162,308	Attach proforma Invoice and not an Invoice, no need for delivery note	Eligible for payment subject to provision of missing documents
Towpell Kenya Limited	21/02/2024	Supply and delivery of Fumigation and cleaning materials	1,176,540	Attach the duplicate LPO 7068/7069/7070, GRN, S13	Eligible for payment subject to provision of missing documents
Abet General agencies	27/02/2024	Supply and delivery of sporting equipments	2,500,000	Attach appointment letter for inspection and acceptance	Eligible for payment subject to provision of missing documents
Finotech agencye ltd	15/02/2024	Supply & delivery of office stationery	1,522,750	Professional opinion report, signed S13 not provided	Eligible for payment subject to provision of missing documents
Ms mayasom construction and engineering	19/02/2024	supply and delivery of office stationary	799,958	Attach duly filled and signed Goods Received Note	Eligible for payment subject to provision of missing documents
Moseje ltd	31/05/2023	Supply and delivery of cleaning materials	1,499,831	Invoice amounts different from the LPO	Eligible for payment subject to provision of missing documents
Ossiezey's enterprise ltd	08/02/2024	Supply of tonners and cartridges	792,935	Attach professional opinion	Eligible for payment subject to provision of missing documents
Bumly Investment Ltd	17/5/2023	Provision for supply and delivery of Veterinary equipment to Veterinary HQs	1,319,920	All documents attached	Eligible for payment
Bumly Investment Ltd	05/02/2023	Provision for supply and delivery of reagents and equipment for soil PH testing to Agriculture HQs	2,808,000	All documents attached	Eligible for payment
Felthers Investment	17/5/2023	Supply and delivery of synthetic pyrethroids	1,417,500	All documents attached	Eligible for payment
Megrasow Logistics Company Ltd	15/06/2023	Provision for supply and delivery 210 bags of 10kg certified maize seeds to Marachi Central Ward	995,400	All documents attached	Eligible for payment
Mwesila Investment Company Ltd	15/2/2024	Provision for supply and delivery 1,128 bags of 2kg certified maize seeds to Marachi North Ward	1,099,050	All documents attached	Eligible for payment

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Munami Agroline Enterprises	17/5/2023	Provision for supply and delivery of establishment and maintenance of Boma Rhodes Grass seeds (Lumpsum)	2,000,000	All documents attached	Eligible for payment
Brunstar construction & gen supplies ltd	12/05/2023	Supply and delivery of assorted tree seedlings	1,999,974	All documents attached	Eligible for payment
Touch and Finish Africa Ltd	16/05/2023	Supply and delivery of 700 bottles (100ml of diazol pesticide)	315,700	Attach Goods received note	Eligible for payment subject to provision of missing documents
Breeze petroleum	21/12/2022	Supply and delivery of fuel and lubricants	500,000	Attach the correct voucher as per the LSO and Procurement requisition	Eligible for payment subject to provision of missing documents
Turukana min filling station	25/10/2022	Supply and delivery of fuel and lubricants for road maintenance in Chakol North ward	500,000	Attach Duly filled and signed goods received note, Delivery note and invoice duly filled and signed	Eligible for payment subject to provision of missing documents
Jamasa Construction Agency	05/02/2023	Supply of sanitary and cleaning materials	119,931	All documents Attached	Eligible for payment
Jomasa Construction Agency	05/04/2023	Supply and delivery of Sanitary and Cleaning Materials	313,004	All documents Attached	Eligible for payment
Moseje Ltd	30/1/2023	Supply of Tyres	563,730	All documents Attached	Eligible for payment
Paiso Enterprise	30/5/2023	Supply of stationery	150,679	All documents Attached	Eligible for payment
Sowima investment Ltd	24/1/2023	Supply of animal feeds for ATC	104,200	All documents Attached	Eligible for payment
Win Kiss Enterprise Ltd	05/09/2023	Supply of office furniture	1,230,331	All documents Attached	Eligible for payment
Breez Petrol Station	01/06/2023	Supply and delivery of fuel, oil and lubricants	1,000,000	All documents Attached	Eligible for payment
Kobila Limited	08/06/2023	Supply of Office furniture	841,006	All documents Attached	Eligible for payment
Moseje Ltd	27/10/2022	Supply & delivery of office stationery	1,000,070	All documents Attached	Eligible for payment
Rokani Enterprises	02/05/2023	Supply of Computer & Compute Accessories	1,112,880	All documents Attached	Eligible for payment
Smartmama Enterprise	20/06/2023	Supply and delivery of Accountable document	599,800	All documents Attached	Eligible for payment
Jomasa Construction Agencies	06/02/2023	Supply of food stuffs	1,499,186	All documents Attached	Eligible for payment
Prime Health Pharma Ltd	30/2023	Supply & delivery of lab reagents	1,219,976	All documents Attached	Eligible for payment

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Ikoese Investment Ltd	30/06/2023	supply & delivery of staff uniform	565,000	All documents Attached	Eligible for payment
Jaysa Industries Ltd	20/06/2023	Supply & delivery of infant formula feeds	647,000	All documents Attached	Eligible for payment
Jomas Construction Agency	07/10/2022	Supply & delivery of tyres & tubes	1,483,500	All documents Attached	Eligible for payment
Olubela Services	18/04/2023	Supply & delivery of lysol solution	398,400	All documents Attached	Eligible for payment
Olubela Services	16/03/2023	Supply & delivery of chlorine	500,000	All documents Attached	Eligible for payment
Olubela Services	16/06/2023	Supply & delivery of baby incubator	977,930	All documents Attached	Eligible for payment
Olubela Services Ltd	20/03/2023	Supply & delivery of firewood & charcoals to BCRH	661,000	All documents Attached	Eligible for payment
Rionovet	14/09/2022	Supply & delivery of charcoal to Port Victoria sch	240,000	All documents Attached	Eligible for payment
Solekid	30/06/2023	Supply & delivery of foodstuff	999,926	All documents Attached	Eligible for payment
Solekid Enterprise	30/06/2023	Supply & delivery of food stuffs to Khunyangu sch	1,499,952	All documents Attached	Eligible for payment
Solekid Enterprises	30/06/2023	Supply & delivery of foodstuffs to Alupe sch	999,926	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	15/03/2023	Supply & delivery of non pharmaceuticals items BCRH	1,424,400	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	30/06/2023	Supply & delivery of non pharmaceutical items BCRH	4,911,600	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	30/06/2023	Supply & delivery of drugs	22,176,122	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	30/06/2023	Supply & delivery of non pharms	9,304,245	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	15/03/2023	Supply & delivery of pharmaceuticals	452,500	All documents Attached	Eligible for payment
Dalda petrol station	09/05/2023	Supply and delivery of bulk fuel and lubricants	600,000	All documents Attached	Eligible for payment
Sowina investment	12/01/2023	Supply of bottled water	1,069,700	All documents Attached	Eligible for payment
Dalda Petrol Station	01/04/2024	Supply of refined fuels and lubricants	660,000	All documents Attached	Eligible for payment
Ariwo Services Ltd	15/05/2023	Supply and delivery of computer and computer accessories	522,720	All documents Attached	Eligible for payment

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Jomasa Construction Agency Ltd	03/01/2023	Supply & delivery of office stationery	749,590	All documents Attached	Eligible for payment
Kaspal ventures	18/05/2023	Supply and delivery of fumigation materials	532,293	All documents Attached	Eligible for payment
T-Shime investment lid	18/01/2023	Supply and delivery of office stationery and printed medical records	603,140	All documents Attached	Eligible for payment
Icon Business units lid	22/03/2023	Supply and delivery of computer and computer accessories	2,999,784	All documents Attached	Eligible for payment
Anjela and Sons Lid	28/3/2023	Supply of office furniture	1,218,278	Attach professional opinion	Eligible for payment subject to provision of missing documents
Barasho Kenya Lid	05/10/2023	Supply of Tonners	356,800	Attach Duplicate Ipo	Eligible for payment subject to provision of missing documents
Blemer Services station	05/04/2023	Supply of fuel for agriculture department	500,000	Attach procurement requisition, Inspection certificate, Duly filled goods received note, Duly filled and signed s13.	Eligible for payment subject to provision of missing documents
Patso Enterprises Limited	26/10/2022	Supply of Motor Vehicle Tyres	571,000	Attach Orinal Requisition, Original LPO & Invoice with correct amount.	Eligible for payment subject to provision of missing documents
Double Shasa Lid	25/11/2022	Provision for supply and delivery of Accountable Documents	999,550	Attach S13 & S11	Eligible for payment subject to provision of missing documents
Murmo Company Lid	30/05/2023	Provision for supply and delivery of Computer and Computer accessories	648,720	Attach duplicate procurement requisition, Inspection certificate/report, duly filled and signed S13/S11 by relevant parties, duly filed and signed Goods Received Note	Eligible for payment subject to provision of missing documents
Nexium Enterprises	30/5/2023	Provision for supply and delivery of tonners and cartridges	2,670,000	Attach S13 & S11	Eligible for payment subject to provision of missing documents
Breez petroleum	13/10/2022	Supply and delivery of petrol diesel oil and lubricants to the county secretary	1,200,000	Attach budget extract, procurement plan extract, Tender advert,	Eligible for payment subject to provision of missing documents
Cadeodeb Enterprises lid	30/06/2023	Supply & delivery of non-pharmas to Matayos count commodity store	2,001,911	Signed Inspection certificate/report, GRN and Signed S13	Eligible for payment subject to provision of missing documents

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Breez Hotel	27/06/2023	Provision of bulk fuel	452,500	Professional opinion report, appointment letter for each inspection & acceptance, inspection certificate, GRN, S13 not provided	Eligible for payment subject to provision of missing documents
Prime Health Pharma Ltd	30/06/2023	Supply & delivery of lab reagents	1,219,976	Professional opinion report, inspection certificate GRN not provided	Eligible for payment subject to provision of missing documents
Veteran Pharmaceutical Ltd	03/05/2023	Supply & delivery of pharmaceuticals to Alupe sch	747,520	Appointment letter for each inspection & acceptance, inspection certificate, GRN & signed invoice not provided	Eligible for payment subject to provision of missing documents
Dalida petrol station	24/04/2023	Supply and delivery of fuel oil and lubricants	1,000,000	Attach procurement requisition and certificate of incorporation	Eligible for payment subject to provision of missing documents
Turukana min filling station	03/05/2023	Supply and delivery of fuel and lubricants for Malaba municipality	500,000	Attach Appointment letter for inspection and acceptance, inspection certificate, Duly filled and signed Goods Received Note, Duly filled and signed S13	Eligible for payment subject to provision of missing documents
Giant Salhara Construction Ltd	05/11/2023	Supply and delivery of office Stationery and medical records	351,890	Attach S13	Eligible for payment subject to provision of missing documents
Odukeri Enterprises	26/01/2023	Supply and delivery of Printers	317,369	Attach S13	Eligible for payment subject to provision of missing documents
Redseal Solutions Ltd	05/11/2023	Provision for supply and delivery of tonners	88,000	Attach S13 & S11	Eligible for payment subject to provision of missing documents
Dalida petrol station	13/04/2023	Supply of petrol diesel oils and lubricants	500,000	Attach duly filled and signed Goods Received Note, Duly filled and signed s13 and delivery note	Eligible for payment subject to provision of missing documents

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Rokani Enterprise	16/03/2023	Supply of computers & computer accessories	1,398,891	Attach duly signed procurement requisition, Notification letter, Acceptance letter, Duly signed contract agreement, Call-off, inspection certificate, S13, Goods Received Note, Appointment letter for inspection and Acceptance	Eligible for payment subject to provision of missing documents
Dalida petrol station	22/02/2021	Supply of fuel for ploughing	1,000,000	Attach minutes and report to opening tender, Appointment letters to tender evaluation, duly signed contract agreement, detailed purchase order, fuel statement.	Eligible for payment subject to provision of missing documents
Fednol Ventures Ltd	03/03/2022	Supply and delivery of Pesticides Diazol	999,440	Attach duplicate Requisition	Eligible for payment subject to provision of missing documents
Felters Investment Ltd	24/01/2022	Supply and delivery of satchet of tripanocidal drug	999,905	Attach duly signed invoice	Eligible for payment subject to provision of missing documents
Turukana Mini Filling Station	12/08/2021	Provision for supply and delivery 412 bags of 10kg certified maize seeds and 73 bags of 50kg NPK fertilizer to Angurai North Ward	1,992,525	Attach CR 12	Eligible for payment subject to provision of missing documents
Megalaser International Limited	20/05/2022	Supply and delivery of 258 bags of certified maize seeds	999,750	Attach S13	Eligible for payment subject to provision of missing documents
Pam Constructors Limited	19/01/2022	Supply and delivery of bullying heifer of livestock for Marachi East Ward	2,480,000	Attach duplicate procurement requisition, S13, Inspection and acceptance report, list of beneficiaries and market survey price for the items	Eligible for payment subject to provision of missing documents
Kedra Enterprises	10/10/2016	County Greening Project at Samia Schools	2,399,000	Attach procurement requisition and Professional Opinion	Eligible for payment subject to provision of missing documents
Bren Enterprises Ltd	16/1/2020	Supply of tools at Angurai VCT	1,300,000	Attach appointment letters of inspection and Professional opinion	Eligible for payment subject to provision of missing documents
ABA Healthcare Ltd	18/02/2020	Supply, delivery, installation, testing and commissioning of medical equipment and furniture at BCRH	7,954,000	Minutes and report of the opening tender not provided	Eligible for payment subject to provision of missing documents

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Mr Pataleo Sikedi, Alphonse Alego and Dalmas Madala		Purchase of land Khusuma ECD Bunyala South.	500,000	Attach budget and procurement plan	Eligible for payment subject to provision of missing documents
Mega laser international	30/01/2020	Supply and delivery of murrain for road maintenance in malaba central ward	600,000	Attach duplicate LPO	Eligible for payment subject to provision of missing documents
Dalda petrolcum station	18/06/2021	Supply and delivery of fuel for routine maintenance of roads in matayos south ward	1,000,000	Attach signed call off, fuel statements and detailed order	Eligible for payment subject to provision of missing documents
Magero suppliers	01/03/2021	Supply and delivery of murrain for routine maintenance of road in Bunyala Central ward	495,900	Attach LPO, professional opinion, appointment letter for inspection, Duty signed and filled goods received note	Eligible for payment subject to provision of missing documents
Jubain general supplies	14/12/2021	Supply and delivery of murrain of minimum CBR 20 for gravelling of roads	495,900	Attach duly filled and signed S13	Eligible for payment subject to provision of missing documents
dalda Petrol Station Limited		Supply of fuel and lubricants for utility vehicle.	900,000	Attach duly signed procurement requisition, duplicate payment lso/lpo and signed voucher,	Eligible for payment subject to provision of missing documents
Muculo limited	29/06/2022	Supply and delivery of culverts in Nangina ward	1,499,874	Attach Budget extract, Procurement plan, appointment letter to opening tender, minutes and report of the opening tender, Appointment letter to tender evaluation, professional opinion report, duly signed contract agreement.	Eligible for payment subject to provision of missing documents
Dalda petrol station	03/12/2021	Supply and delivery of fuel and lubricants for utility in chakol north ward	900,000	Attach duly signed procurement requisition, Duplicate LPO, Notification letter for successful bidder, Acceptance letter,	Eligible for payment subject to provision of missing documents
Dalda petrol station	25/05/2022	Supply and delivery of fuel and lubricants for routine Maintenance of roads at angorom	3,000,000	Attach appointment letters to tender evaluation	Eligible for payment subject to provision of missing documents

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Dalda petrol station	25/05/2022	Supply and delivery of fuel lubricants for routine maintenance of roads in Mayenje Ward	2,000,000	attach reconciled customer statement, LPO and Invoice, actual breakdown and corresponding S13 (Detailed fuel order), inspection and acceptance certificate report, commitment and certificate of worker done by works officers.	Eligible for payment subject to provision of missing documents
Dee & manor lid	18/02/2022	Supply and delivery of murrum -Bukhayo central ward	2,996,425	Attach invoice,site handover report	Eligible for payment subject to provision of missing documents
Moseje lid	14/12/2021	Supply and delivery of murrum -Bukhayo east ward	3,001,500	Attach Budget extract, Notification letter, Acceptance letter, Duly signed contract agreement, site handover report, Appointment letter for inspection and acceptance, invoice, completion certificate	Eligible for payment subject to provision of missing documents
Moseje lid	14/12/2021	Supply and delivery of murrum -Bukhayo east ward	1,631,250	attach Minutes and report,Notification letter,Acceptance letter,Contract agreement,site handover report,appointment letter for inspection and acceptance team and invoice	Eligible for payment subject to provision of missing documents
Watch tower service station	31/01/2022	Supply and delivery of fuel and lubricants for routine maintenance of roads in chakol south	6,000,000	Attach procurement plan, tender advert. Appointment letters to tender opening and tender evaluation, professional opinion, Notification letter, Acceptance letter, Duly signed contract agreement, dully filled and signed invoice, detailed orders & fuel statement	Eligible for payment subject to provision of missing documents
Anjela and sons	10/01/2022	Supply and delivery of sports equipments	1,538,200	Attach appointment letter for each inspection and acceptance	Eligible for payment subject to provision of missing documents
Redseal Solutions	12/04/2020	Supply and delivery of tonners and cartridges	153,100	All documents Attached	Eligible for payment

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Abori Agencies Limited	01/10/2022	Provision for supply and delivery of certified maize seeds, mitto seeds and spider plant seeds to Bukhayo East Ward	923,210	All documents Attached	Eligible for payment
Smash Hit Communication	16/06/2021	Supply and Delivery of Printed Banners and Roll Up Banners For Department of Agriculture	238,600	All documents Attached	Eligible for payment
Admion Supplies Limited	24/3/2021	Provision of supply and delivery of tonners and cartidges	3,800,000	All documents Attached	Eligible for payment
Kaspal Venture Limited	05/04/2022	Provision of supply and delivery of fumigation materials and generalstores sundrises	891,265	All documents Attached	Eligible for payment
Kenya Literature Beureau	22/01/2019	Supply an delivery of ECDE Text Books	8,132,249	All documents Attached	Eligible for payment
Fabi Ltd	06/01/2020	Suupply of cleaning materials	1,000,000	All documents Attached	Eligible for payment
Rokani Enterprises	05/05/2022	Supply of Computer & Computer Accessories	991,800	All documents Attached	Eligible for payment
Bimstar Company Ltd	22/03/2020	Supplies of Computers and Computer Accessories	719,551	All documents Attached	Eligible for payment
Arsene Agencies Ltd	26/11/2020	Provision for supply and delivery of miscellaneous building materials and stores.	1,999,260	All documents Attached	Eligible for payment
Bimstar Company Ltd	26/11/2020	Provision for supply and delivery of miscellaneous building materials and stores.	1,999,260	All documents Attached	Eligible for payment
Compskills Technologies	03/11/2016	Supply of computer & computer accessories	1,360,000	All documents Attached	Eligible for payment
Bibo Pharmaceutical Ltd	14/02/2019	Supply & delivery of non pharmaceutical goods	370,500	All documents Attached	Eligible for payment
Clapet Ltd	07/06/2019	Supply and delivery of Non pharmaccuticals	573,400	All documents Attached	Eligible for payment
Advanced Medical Solutions Ltd	28/01/2020	Supply& delivery of medical equipments across the county	5,168,000	All documents Attached	Eligible for payment
Powa Enterprises Ltd	07/02/2020	Supply & delivery of X-Ray machine at Matayos sch	3,500,000	All documents Attached	Eligible for payment
Anthony Barasa Ogutu Enterprises	15/04/2019	Supply & delivery of charcoals to BCRH	250,000	All documents Attached	Eligible for payment
Christopher Peywa	07/12/2021	Supply & delivery of foodstuffs to Sio-Port sch	586,075	All documents Attached	Eligible for payment

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Jaspa Pharmacy Ltd	30/04/2021	Supply & delivery of gloves, surgicals & sterile		All documents Attached	Eligible for payment
Kemisa	18/11/2020	Supply & delivery of medical supplies	3,378,000	All documents Attached	Eligible for payment
Kobila Ltd	26/04/2021	Supply and delivery computers	299,040	All documents Attached	Eligible for payment
Majacac Co. Ltd	09/12/2023	Supply & delivery of foodstuff to Teso North sch	1,500,000	All documents Attached	Eligible for payment
Mershil Kenya Ltd	03/03/2021	Supply & delivery of tyres & tubes	1,930,000	All documents Attached	Eligible for payment
Busia Lead Ltd	22/03/2022	Supply & delivery of charcoal & firewood to BCRH	199,500	All documents Attached	Eligible for payment
Farm East Africa Ltd	17/03/2022	Supply & delivery of lab reagents	3,000,000	All documents Attached	Eligible for payment
Jaipagy Group Ltd	15/03/2022	Supply & delivery of firewood to Khunyangu sch	399,000	All documents Attached	Eligible for payment
Olubela Services	20/12/2021	Supply & delivery of food stuffs to Khunyangu sch	1,200,000	All documents Attached	Eligible for payment
Prime Health Pharma Ltd	10/01/2022	Supply & delivery of lab reagents	4,688,097	All documents Attached	Eligible for payment
Ricnovet General	14/09/2022	Supply & delivery of charcoal to Khunyangu sch	300,000	All documents Attached	Eligible for payment
Veteran Pharmaceutical Ltd	22/06/2022	Supply & delivery of non pharmaceuticals to Samia sch	2,000,000	All documents Attached	Eligible for payment
Generalid Nyongesa	12/07/1905	Purchase of land	200,000	All documents Attached	Eligible for payment
New Malaba Service Station	01/12/2021	Supply & delivery of fuel lubricants	130,384	All documents Attached	Eligible for payment
Skyland printers and stationers	08/03/2021	Supply and delivery of office stationery	1,150,400	All documents Attached	Eligible for payment
Murmo company ltd	07/05/2021	Supply and delivery of office and assorted furnitures	638,600	All documents Attached	Eligible for payment
Dalda petrol station	14/07/1905	Supply and delivery of fuel and lubricants to the department	650,000	All documents Attached	Eligible for payment
Kobila ltd	16/12/2021	Supply and delivery of stationery	1,000,000	All documents Attached	Eligible for payment
Estiam Services Ltd	20/04/2021	Supply & delivery of office stationery	1,199,520	All documents Attached	Eligible for payment
Dalda Petrol Station Limited	20/03/2021	Supply of fuel for ploughing Matayos South ward for Matayos South ward.	1,000,000	Attach Inspection certificate, duly filled and signed goods received note, S13 and delivery note to be duly signed,	Eligible for payment subject to provision of missing documents

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Mershil Kenya Ltd	22/04/2021	Supply and delivery of office stationery	60,900	Attach duplicate procurement requisition	Eligible for payment subject to provision of missing documents
Double Shasha Limited	01/04/2021	Supply and delivery of Accountable document	2,040,000	Attach letter of appointment for inspection and acceptance,Duly filled s13	Eligible for payment subject to provision of missing documents
Walag Stationers	21/02/2020	Provision for supply and delivery of office supplies	113,870	Attach procurement plan extract, budget extract, tender advert, appointment letters to opening tenders, minutes and report to opening tender, appointment letters to tender evaluation, professional opinion report, notification letter for successful Bidder, acceptance letter, duly signed contract agreement, dully signed CALL-OFF, valid business permit, KRA Tax Certificate, CR 12 and copies of ID(s) for Director(s) business registration certificate/ certificate of incorporation	Eligible for payment subject to provision of missing documents
Karuok General Services Ltd	15/12/2021	Provision for supply and delivery of Flood Mitifation Equipment	5,999,895	Attach Signed (Call-off) Contract.	Eligible for payment subject to provision of missing documents
Kooj World Ltd	24/05/2021	Provision for supply and delivery, installation, maintainance and refilling of fire appliances	1,969,000	Attach Inspection report, appointment letters for each inspection and acceptance, GRN, S13.	Eligible for payment subject to provision of missing documents
Murmo Company Ltd	19/04/2021	Provision for supply and delivery of bottled water and water dispensers	1,502,200	Attach requisition with matching figure as that of LPO since LPO amount is higher than requisition amount.	Eligible for payment subject to provision of missing documents
Celfi Enterprises	04/08/2022	Provision of supply and delivery of staff uniform	1,500,680	Attach appointment letter for Inspection and acceptance/team, S13, duplicate procurement requisition	Eligible for payment subject to provision of missing documents
Double Sasha Ltd	18/01/2022	Provision of Printing Banners, Magazines & Bronchures	3,799,995	Attach Inspection, GRN,S13,Delivery Note	Eligible for payment subject to provision of missing documents

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Double Sasha Ltd	31/05/2022	Provision of Printing Banners, Magazines & Brochures	1,800,000	Attach Inspection, GRN,S13,Delivery Note	Eligible for payment subject to provision of missing documents
Jafan Kenya Ltd	04/08/2022	Provision for supply and delivery of miscellaneous building materials and stores.	1,500,170	Attach appointment letters for each inspection and acceptance/team, professional opinion report, S13 and delivery note to be signed.	Eligible for payment subject to provision of missing documents
Murmo Company Ltd	24/02/2022	Provision of supply and delivery of fumigation materials and general stores sundres	1,500,025	Attach correct procurement requisition with correct amount matching the LPO and the invoice. Attach S13	Eligible for payment subject to provision of missing documents
Hanal investment	02/03/2022	Supply of Building materials	355,551	Attach duplicate LPO, Professional opinion, Inspection report and appointment letters,goods received note,S13,.	Eligible for payment subject to provision of missing documents
Sowina investment Ltd	20/1/2022	Supply of office furniture	310,839	Attach Inspection report and appointment letters,goods received note,S13,.	Eligible for payment subject to provision of missing documents
Finpharm Medical Supplies	09/02/2018	Supply & delivery of bottled water	880,000	additional requisition,delivery not dully filled & signed by supplies officer assigned to department,invoice duly filled & signed not provided.	Eligible for payment subject to provision of missing documents
Bioscan Diagnostics East Africa Ltd	02/04/2019	Supply & delivery lab reagents	4,200,000	Professional opinion report not provided	Eligible for payment subject to provision of missing documents
Barasho Kenya Ltd	06/03/2020	Supply & delivery of firewood & charcoal	270,000	Duly signed requisition not provided	Eligible for payment subject to provision of missing documents
Jesta East Africa Ltd	29/10/2021	Supply & delivery of cleaning reagents	2,602,300	signed delivery note not provided	Eligible for payment subject to provision of missing documents
Kaspal Ventures Ltd	03/06/2021	Supply & delivery of general medical equipment	999,650	Inspection certificate,GRN & S13 not provided	Eligible for payment subject to provision of missing documents
Kemsa	08/09/2022	Supply & delivery of medicine to Khunyangu sch	2,331,822	All documents provided	Eligible for payment subject to provision of missing documents

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Kemsa	08/09/2022	Supply & delivery of non pharmaceutical	623,532	Appointment letter for inspection & acceptance,inspection certificate/report,S13,delivery note dully filled & signed not provided	Eligible for payment subject to provision of missing documents
Kobila Ltd	27/03/2022	Supply & delivery of foodstuffs BCRH	2,000,000	Duly signed requisition & GRN not provided	Eligible for payment subject to provision of missing documents
New malaiba border services station	03/12/2021	Supply and delivery of fuel and for routine maintenance of roads in chakol North ward	2,200,000	Attach procurement plan	Eligible for payment subject to provision of missing documents
Watch tower service ltd	17/12/2021	Supply and delivery of fuel and lubricants to the department for utility vehicles	780,700	Attach Appointment letter for each inspection and acceptance,inspection certificate,Duly filled and signed Goods Received Note,Duly filled and signed S13 and delivery note	Eligible for payment subject to provision of missing documents
Dalda Petrol Station Ltd	14/12/2020	Supply & delivery of refined fuel & lubricants	800,000	Signed procurement requisition,L.S.O original not provided	Eligible for payment subject to provision of missing documents
Toyota/CFAO motors kenya ltd	22/06/2021	Supply & delivery of 4 yamaha motor bikes	600,000	Appointment letter for each inspection & acceptance,signed S13,inspection certificate,signed GRN,duly sigend delivery not provided	Eligible for payment subject to provision of missing documents
Dalda petrol station	09/12/2021	Supply and delivery of bulk fuel and lubricants	800,000	All documents Attached	Eligible for payment
Nanjaya Enterprises	12/03/2019	Supply and delivery of water chemicals to the department of Water	2,925,000	Attach procurement requisition	Eligible for payment subject to provision of missing documents
Sub - Total			836,543,459		
Motor Garage and space	23/05/2023	Maintenance and servicing of motor vehicle as per attached engineers estimates for Amukura central ward-Reg No.40cg085a	500,000	Attach Duly signed procurement requisition and duly filled and signed invoice	Eligible for payment subject to provision of missing documents
Motor Garage and Space Corner ltd	23/05/2023	Maintenance and Servicing of motor vehicle for Nangina ward,	500,000	Attach Duly signed procurement requisition and duly filled and signed invoice	Eligible for payment subject to provision of missing documents
Supply of services					

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Farmview Hotel	18/05/2023&5/5/2023	Provision of hotel & catering services	420,600	Signed requisition, L.P.O, budget extract among other documents not provided	Eligible for payment subject to provision of missing documents
Hotel itoya	06/04/2023	Provision of hotel & catering services	78,740	Budget extract, procurement plan, procurement requisition, signed contract agreement, tender advert, not provided	Eligible for payment subject to provision of missing documents
Agricultural Training Centre	10/04/2022	Provision of Hotel & Catering Services.	120,000	Attach professional opinion report	Eligible for payment subject to provision of missing documents
Hotel Rastopark	23/05/2023	Provision of hotel & catering services	305,500	Professional opinion report, tender advert, call off contract, appointment letter to opening tender, tender evaluation among other documents not provided	Eligible for payment subject to provision of missing documents
Laudrops Kenya Ltd	15/05/2023	Provision of hotel & catering services	1,428,000	Budget extract, procurement plan extract, signed procurement requisition, professional opinion report, tender advert, appointment letter to opening tender, acceptance letter L.S.O, Appointment letter to tender evaluation, A valid single business permit among other documents not provided	Eligible for payment subject to provision of missing documents
Laudrops Kenya Ltd	13/04/2023	Provision of hotel & catering services	82,920	Professional opinion report, tender advert, call off contract, appointment letter to opening tender, tender evaluation among other documents not provided	Eligible for payment subject to provision of missing documents
The Cooperative University Of Kenya	06/09/2023	Provision of Catering Services and Hotel Accomodation	90,000	Only LSO, invoice attached and the invoice amount is higher than the LSO	Eligible for payment subject to provision of missing documents
Bulls security services ltd	29/06/2023	Provision of security services to the department	749,250	Attach Duly filled and signed invoice	Eligible for payment subject to provision of missing documents
Nation media	30/05/2023	Space order for advertisement of departmental projects	142,680	Attach duly signed procurement requisition	Eligible for payment subject to provision of missing documents
Nation media	12/04/2023	Provision of advertisement for addendum of job vacancies	91,640	All documents attached	Eligible for payment

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Alema Ltd	03/10/2021	Provision for supply of fuel for ploughing to Marachi North Ward	1,500,000	All documents attached	Eligible for payment
Brimaton Business Consortium Ltd	30/6/2023	Consultancy on Assets and Liabilities policy document	4,850,000	Attach final policy document, signed validation minutes/inspection and acceptance report	Eligible for payment subject to provision of missing documents
Global Point Consultants Ltd	30/6/2023	Consultancy on Public participation policy document	4,984,000	Attach professional opinion	Eligible for payment subject to provision of missing documents
Global Point Consultants Ltd	30/6/2023	Consultancy on Debt policy document	4,992,000	Attach requisition, acceptance letter, call-off contract CR12	Eligible for payment subject to provision of missing documents
Two Ems Association Ltd	21/6/2016	Preparation of spatial plan	9,103,206	All documents attached	Eligible for payment
Viopa consultant ltd	28/03/2018	Provision of consultancy services for research on environmental consequences of spreading of coscuta	3,984,500	All documents attached	Eligible for payment
Braaji Investment ltd	18/12/2023	Hire of machine for road construction in Marachi North ward	4,000,000	All documents attached	Eligible for payment
Chirima company Ltd	18/12/2023	Hire of Machine for road construction in Nangina Ward	2,192,250	All documents attached	Eligible for payment
Hill Holding Construction	18/12/2023	Hire of machine for Road construction in Bunyala Central Ward	1,499,350	All documents attached	Eligible for payment
Kaalai ltd	18/12/2023	Routine Maintenance of Sio water supply - Buyende school Munongo bridge road	2,997,800	All documents attached	Eligible for payment
Ms Mojas contractors ltd	18/12/2023	Hire of machine for road construction in Bukhayo central ward	1,943,546	All documents attached	Eligible for payment
Omera Auto spares ltd	22/02/2024	Repair and maintenance of ward van for Amukura East ward	499,625	All documents attached	Eligible for payment
Omera Auto spares ltd	24/04/2024	Repair and Maintenance of matayos south ward pick-up	499,564	All documents attached	Eligible for payment
Laudrops kenya ltd		Provision of hotel & catering services	163,700	Procurement plan extract, Signed procurement requisition, appointment letter to opening tender, L.S.O, signed invoice not provided	Eligible for payment subject to provision of missing documents

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Palmarine ltd	18/12/2023	Hire of machine for road construction in Ehugalu ward	5,694,000	All documents attached	Eligible for payment
Gesterd professional services	17/07/2023	Provision of consultancy services for development of the county climate change policy	5,985,500	All documents attached	Eligible for payment
Gesterd travel & tours ltd	24/04/2023	Provision of travel services	500,000	Minute & report to opening tender, signed contract agreement, L.P.O, Call-off incorporation	Eligible for payment subject to provision of missing documents
Inforcom technology solution ltd	10/07/2023	Development of county irrigation policy	1,925,275	All documents attached	Eligible for payment
Megrasow logistics company ltd	10/07/2023	Repair and maintenance of bore holes ward wide-Bukhayo east	999,285	All documents attached	Eligible for payment
Nawa ventures ltd	27/05/2024	Maintenance of solar mass lights at Katotoi and Adanya-Angurai North Ward & Amaito Amukura West Ward	1,395,550	All documents attached	Eligible for payment
Omera Auto Spare limited	05/06/2024	Repair and maintenance of Amukura central ward pick-up	499,170	Attach missing professional opinion report.	Eligible for payment subject to provision of missing documents
Boarder Palace Hotel Ltd		Event Management Services	59,700	All documents Attached	Eligible for payment
Border Palace Hotel	24/01/2024	Provision of Hotel & Catering Services.	881,100	All documents Attached	Eligible for payment
Border Palace Hotel	18/03/2024	Provision of Hotel & Catering Services.	685,000	All documents Attached	Eligible for payment
Gesterd Tours and Travel	04/12/2024	Air Ticketing	1,800,000	All documents Attached	Eligible for payment
Kika Hotel	22/12/2023	Provision of Hotel & Catering Services.	750,750	All documents Attached	Eligible for payment
Divine Homes Resort	06/11/2024	Provision of Hotel and Catering Services	609,875	All documents Attached	Eligible for payment
Tom Mboya Labour Collage	06/03/2024	Catering services	550,000	All documents Attached	Eligible for payment
The Breeze Hotel	26/02/2024	Provision of Hotel and Catering Services	231,250	All documents Attached	Eligible for payment
Breeze Hotel	04/08/2024	Catering services	1,585,000	All documents Attached	Eligible for payment
Deco Impact Coputers	15/3/2024	Repair of furniture	264,000	All documents Attached	Eligible for payment
Gesterd Travel & Tourist	31/05/2024	Air ticketing	2,468,000	All documents Attached	Eligible for payment

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Nation Media Group	12/08/2023	Advertisement services		850,000	All documents Attached	Eligible for payment
Alusi Tours & Travel Ltd	05/09/2024	Provision of Air ticket		1,000,000	All documents Attached	Eligible for payment
Giant Sahara Ltd	29/02/2024	Provision of security and safety services		1,063,348	All documents Attached	Eligible for payment
Hotel Itoya	01/03/2024	Provision of Hotel & Catering Services.		2,072,750	All documents Attached	Eligible for payment
The Breeze Hotel	31/05/2024	Provision of Hotel & Catering Services.		795,000	All documents Attached	Eligible for payment
The Breeze Hotel	27/03/2024	Provision of Hotel & Catering Services.		496,625	All documents Attached	Eligible for payment
The Breeze Hotel	27/03/2024	Provision of Hotel & Catering Services.		297,500	All documents Attached	Eligible for payment
Border Palace Hotel	30/05/2024	Provision of catering services		58,225	All documents Attached	Eligible for payment
Border Palace Hotel	30/06/2023	Provision of catering services		232,500	All documents Attached	Eligible for payment
Border Palace Hotel	06/03/2024	provision of hotel services & catering		204,750	All documents Attached	Eligible for payment
Border Palace Hotel	16/05/2024	Provision of hotel & catering services		95,900	All documents Attached	Eligible for payment
Border Palace Hotel	16/05/2024	Provision of hotel & catering services		65,075	All documents Attached	Eligible for payment
Border Palace Hotel	06/03/2024	Provision of hotel & catering services		155,250	All documents Attached	Eligible for payment
Border Palace Hotel	06/03/2024	Provision of hotel & catering services		155,250	All documents Attached	Eligible for payment
Breez Hotel	06/03/2024	Provision of catering services		119,000	All documents Attached	Eligible for payment
Breez Hotel	19/03/2024	Provision of catering services		548,000	All documents Attached	Eligible for payment
Breez Hotel	24/04/2024	Provision of hotel & catering services		513,750	All documents Attached	Eligible for payment
Breez Hotel	27/06/2023	Provision of catering services		514,450	All documents Attached	Eligible for payment
Breez Hotel	06/03/2024	Provision of hotel & catering services		52,500	All documents Attached	Eligible for payment
Cornerstone Service Busia	30/05/2024	Provision of security services		703,000	All documents Attached	Eligible for payment
Farmview Hotel	30/05/2024	Provision of hotel & catering services		105,155	All documents Attached	Eligible for payment
Hotel Rowceena	11/04/2024	Provision of catering services		44,000	All documents Attached	Eligible for payment

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Hotel Rowcena	16/02/2024	Provision of catering services	46,200	All documents Attached	Eligible for payment
Kokodrinilla Ltd	24/04/2024	Provision of catering services	233,300	All documents Attached	Eligible for payment
Nation Media Group	21/02/2024	provision of advertisement services	279,560	All documents Attached	Eligible for payment
Rowcena Hotel	06/05/2024	provision of catering services	349,250	All documents Attached	Eligible for payment
Rowcena Hotel	27/05/2024	Provision of catering services	349,500	All documents Attached	Eligible for payment
Devine Home Resort Ltd	21/2/2024	Catering services	374,630	All documents Attached	Eligible for payment
Nation Media Group PLC	02/11/2023	Provision of advertising Services	73,080	All documents Attached	Eligible for payment
Alusi Tours & Travel Ltd	16/04/2024	Provision of Air ticket	500,000	All documents Attached	Eligible for payment
Farmview Hotel	17/05/2024	Provision of Hotel & Catering Services.	364,650	All documents Attached	Eligible for payment
Gestered Travels and Tours	15/03/2024	Provision of air tickets	1,000,000	All documents Attached	Eligible for payment
Gestered Travels and Tours	28/05/2024	Provision of air tickets	1,000,000	All documents Attached	Eligible for payment
Golf Hotel Ltd	14/09/2023	Provision of Hotel & Catering Services.	147,000	All documents Attached	Eligible for payment
Malaba Security	29/05/2024	Provision of Security Services	1,715,857	All documents Attached	Eligible for payment
Natrecol Investment Company Ltd	04/05/2022	Payment of solid waste	1,250,000	All documents Attached	Eligible for payment
Reliance Sentry Solution Ltd	14/2/2024	Provision of Security Services	845,845	All documents Attached	Eligible for payment
Divine Home Resort	13/12/2023	Provision of Hotel & Catering Services.	445,250	All documents Attached	Eligible for payment
Farmview Hotel Ltd	14/12/2023	Provision of Hotel & Catering Services.	498,000	All documents Attached	Eligible for payment
Border palace	27/02/2024	Provision of hotel accommodation, event management and outside catering	178,750	All documents Attached	Eligible for payment
Deco annex com.	09/02/2024	Repair of office furniture and equipment at security and enforcement offices	238,810	All documents Attached	Eligible for payment
Gestered	27/02/2024	Provision of air ticketing and air travel services	200,000	All documents Attached	Eligible for payment

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Gesterd travel & tours ltd	03/10/2023	Provision of Air Ticketing	1,152,000	All documents Attached	Eligible for payment
Mewrci investment	26/03/2024	Repair and maintenance of computers	724,760	All documents Attached	Eligible for payment
Mipeja hotel ltd	20/11/2023	Full day conference package	177,800	All documents Attached	Eligible for payment
Nation media group	08/12/2023	Busia county edition on NTV	2,000,000	All documents Attached	Eligible for payment
Sunset hotel	03/10/2023	Full day conference services	38,400	All documents Attached	Eligible for payment
Sunset hotel	11/09/2023	Provision of conference services	86,400	All documents Attached	Eligible for payment
Gesterd Travel & tours ltd	08/02/2024	Provision of Air ticketing and air travel services	1,400,000	All documents Attached	Eligible for payment
Lympo resort	27/05/2024	Provision of hotel and catering services for tree planting day	192,500	All documents Attached	Eligible for payment
Nation media	13/03/2024	Provision of advertisement services	547,520	All documents Attached	Eligible for payment
Breeze Hotel	27/03/2024	Provision of hotel and catering services	400,725	All documents Attached	Eligible for payment
Lasco services kenya ltd	29/02/2024	Provision of security and safety services	1,160,016	All documents Attached	Eligible for payment
Rauka border garage & auto spares	04/03/2024	Repair and Maintenance of various motor vehicle	1,000,000	All documents Attached	Eligible for payment
Rowcena hotel	07/03/2024	Provision of hotel and catering services	890,500	All documents Attached	Eligible for payment
Border Palace Hotel	03/07/2024	Provision of Hotel & Catering Services.	89,250	Attach notification letter for successful Bidder, acceptance letter, duly signed contract agreement, dully signed CALL-OFF, valid business permit, KRA Tax Certificate, CR 12 and copies of ID(s) for Director(s), business registration certificate/ certificate of incorporation	Eligible for payment subject to provision of missing documents
Ciala Resort	26/02/2024	Provision of Hotel and Catering Servises	398,380	Attach Requisition, Tax Compliance, Business Permit, CR 12, Cert of Incorporation	Eligible for payment subject to provision of missing documents
Lympo Resort Ltd	06/03/2024	Catering services	202,300	Key documents missing Requisition, invoice, List of attendanca among others	Eligible for payment subject to provision of missing documents

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Madison General Insurance Kenya Ltd	02/10/2023	Extension of Motor Vehicle Insurance	1,792,555	Attach Appointment Letter to Tender Evaluation, Minutes & Report of the opening Tender, Contract Agreement, Copy of Initial file payment documents.	Eligible for payment subject to provision of missing documents
Trident Insurance	03/11/2023	Payment Extension of Motor Vehicle Insurance	12,683,992	Attach Tax Compliance, Cert of Incorporation, Business Permit, Signed Contract Agreement,	Eligible for payment subject to provision of missing documents
Border Palace Hotel	02/12/2024	Catering services	89,250	Attach Tax compliance, CR12 and IDs of directors, Certificate of incorporation, CALL-OFF Contract, Agreement, Acceptance letter, Notification letter.	Eligible for payment subject to provision of missing documents
Farmview Hotel	05/03/2024	Catering services	801,800	Attach professional opinion & CALL-OFF Contract	Eligible for payment subject to provision of missing documents
Hartland invest.Ltd	15/4/2024	Supply of Furniture	671,802	Attach SI3	Eligible for payment subject to provision of missing documents
Hotel Itoya	23/06/2023	Provision of Hotel & Catering Services.	995,000	Attach, appointment letters for tender evaluation, opening, Professional opinion report, acceptance letter, notification letter for successful bidder.	Eligible for payment subject to provision of missing documents
Hotel Itoya	18/12/23	Catering services	2,490,000	Attach list of beneficiaries .	Eligible for payment subject to provision of missing documents
Border Palace Hotel	30/05/2024	provision of hotel services & catering	119,875	Dully signed duplicate requisition not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	30/05/2024	Provision of catering services	1,428,750	Professional opinion not attached	Eligible for payment subject to provision of missing documents
Border Palace Hotel	06/03/2024	Provision of catering services	253,000	Notification letter for successful bidder not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	06/03/2024	Provision of catering services	445,250	Incorporation certificate not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	16/05/2024	provision of hotel services & catering	75,350	Notification letter for successful bidder & duly signed call-off contract not provided	Eligible for payment subject to provision of missing documents

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Border Palace Hotel	16/05/2024	provision of hotel services & catering	68,500	Notification letter for successful bidder, acceptance letter & duly signed call-off contract not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	30/06/2024	provision of hotel services & catering	400,000	Tender advert, appointment letter to opening tender, acceptance letter, professional opinion report notification letter for successful bidder & duly signed call-off contract not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	16/05/2024	Provision of catering services	171,250	Notification letter for successful bidder & signed call-off contract not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	06/03/2024	Provision of hotel services	247,000	Notification letter for successful bidder not provided	Eligible for payment subject to provision of missing documents
Border Palace Hotel	16/05/2024	Provision of hotel & catering services	65,075	Notification letter for successful bidder & signed call-off contract not provided	Eligible for payment subject to provision of missing documents
Breez Hotel	06/03/2024	provision of catering services	548,000	Duplicate LSO not provided	Eligible for payment subject to provision of missing documents
Comerstone Service Busia	13/05/2024	provision of security services	629,000	Professional opinion not provided	Eligible for payment subject to provision of missing documents
Destiny World Travel	03/02/2024	provision of airticket services	700,000	Boarding passes and statement not provided	Eligible for payment subject to provision of missing documents
Hotel Rowcena	30/05/2024	Provision of catering services	328,800	Professional opinion report, invoice dully filled and signed not provided	Eligible for payment subject to provision of missing documents
Hotel Rowcena	30/05/2024	Provision of catering services	75,350	Professional opinion report, invoice dully filled and signed not provided	Eligible for payment subject to provision of missing documents
Hotel Rowcena	30/05/2024	Provision of catering services	198,000	Professional opinion report not attached	Eligible for payment subject to provision of missing documents
Hotel Rowcena	30/05/2024	Provision of catering services	198,650	Professional opinion report, invoice dully filled and signed not provided	Eligible for payment subject to provision of missing documents
House of Brands Ltd	30/05/2024	Provision of catering services	198,650	professional opinion report, invoice dully filled and signed not provided	Eligible for payment subject to provision of missing documents

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Roweena Hotel	30/05/2024	Provision of catering services	78,775	Invoice dully filled & signed in firm letter head not provided	Eligible for payment subject to provision of missing documents
Snipper Security Ltd	30/05/2024	provision of security services	1,111,682	Professional opinion and correct masterroll not attached	Eligible for payment subject to provision of missing documents
Snipper Security Ltd	26/05/2023	provision of security services	425,500	Tender advert,professional opinion report, & duly signed call-off contract not provided	Eligible for payment subject to provision of missing documents
Snipper Security Service	13/05/2024	provision of security services	851,000	Attach correct masterroll	Eligible for payment subject to provision of missing documents
The standard group	25/10/2023	Advertisement for invitation for tender for medical insurance	177,480	Attach invoice	Eligible for payment subject to provision of missing documents
Gestered travel & tours	27/03/2024	Provision of air ticketing and air travel service	400,000	Attach missing invoice from the statement	Eligible for payment subject to provision of missing documents
Farmview hotel	12/06/2024	Provision of services for event management, hotel accommodation and catering	312,000	Attach budget extract, CALL-OFF,Minutes and report to opening tender	Eligible for payment subject to provision of missing documents
Planet garden	14/06/2024	Provision of hotel, accommodation event management and catering services	1,111,500	Attach acceptance letter	Eligible for payment subject to provision of missing documents
Sceptre Tours & Travels	14/06/2023	Provision of travel services	8,415,000	Budget extract, procurement requisition, call-off contract, CR12 not provided	Eligible for payment subject to provision of missing documents
Gestered travel & tours lid	07/03/2024	Provision of air travel services	275,000	Attach professional opinion report,Appointment letters to tender evaluation,	Eligible for payment subject to provision of missing documents
Reliance security solutions	05/03/2024	Provision of security and safety services	2,537,535	Attach Budget extract, Procurement plan, Tender advert, Appointment letters to opening tenders, Minutes and report to professional opinion, Notification letter, Duly signed contract agreement, Kra tax compliance and certificate of incorporation	Eligible for payment subject to provision of missing documents
The standard group lid	24/10/2023	Provision of advertisement services	266,800	Attach invoice	Eligible for payment subject to provision of missing documents

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The standard group ltd	13/03/2024	Provision of advertisement services	266,000	Attach invoice	Eligible for payment subject to provision of missing documents
The standard group ltd	25/03/2024	Provision oh advertisement services	266,000	Attach invoice	Eligible for payment subject to provision of missing documents
Ranka border garage & auto spares	06/05/2024	Repair and maintenance of county motor vehicle	764,371	Attach professional opinion	Eligible for payment subject to provision of missing documents
Tom Mboya Labour College	28/08/2023	Provision of hotel, accommodation and catering services	1,929,200	Attach professional opinion	Eligible for payment subject to provision of missing documents
Jureca investment ltd	17/07/2023	Repair and maintenance of water pump and solar powered system at Mufimu Ageng'a Nanguba ward	2,887,976	All documents attached	Eligible for payment
Megrasow logistics company	30/06/2023	Repair and maintenance of boreholes in malaba central ward	1,499,450	All documents attached	Eligible for payment
Gestered professional service ltd	30/06/2023	Provision of consultancy services for feasibility study(busibwabo bridge)	4,075,100	Attach tender advert,Professional opinion,Notification letter for successful bidder,Acceptance letter,Duly signed contract agreement,CALL-OFF.invoice duly filled and signed	Eligible for payment subject to provision of missing documents
Border Palace Hotel	02/09/2022	Catering services	196,000	All documents Attached	Eligible for payment
Hotel Itoya	13/3/23	Catering services	80,500	All documents Attached	Eligible for payment
Border Palace Hotel	05/11/2023	Provision of Hotel & Catering Services.	127,580	All documents Attached	Eligible for payment
Chefwest Hotel Ltd	15/05/2023	Provision of Hotel & Catering Services.	127,100	All documents Attached	Eligible for payment
Chefwest Hotel Ltd	10/12/2023	Provision of Hotel & Catering Services.	262,500	All documents Attached	Eligible for payment
Farm View Hotel Limited	20/04/2023	Provision of Hotel & Catering Services.	305,000	All documents Attached	Eligible for payment
Farm View Hotel Limited	05/10/2023	Provision of Hotel & Catering Services.	627,600	All documents Attached	Eligible for payment
Hotel Itoya	02/06/2023	Provision of Hotel & Catering Services.	237,250	All documents Attached	Eligible for payment
Malaba Security Services	04/07/2022	Provision of Security Services		All documents Attached	Eligible for payment

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Nation Media Group PLC	09/06/2023	Provision of advertising Services	1,332,000	All documents Attached	Eligible for payment
Farmview Hotel	16/02/2023	Provision of Hotel and Catering Services	142,680	All documents Attached	Eligible for payment
Hotel Itoya	05/11/2023	Provision of Hotel & Catering Services.	105,620	All documents Attached	Eligible for payment
Hotel Itoya	12/04/2023	Provision for hotel accommodation & catering services	132,400	All documents Attached	Eligible for payment
Standard Group plc	07/05/2023	provision of advertisement services	483,410	All documents Attached	Eligible for payment
Thunderbolt Private Investigators Ltd	04/11/2022	provision of security services	272,600	All documents Attached	Eligible for payment
Boarder Palace Hotel	04/06/2023	Catering services	999,000	All documents Attached	Eligible for payment
Boarder Palace Hotel	31/3/23	Catering services	107,470	All documents Attached	Eligible for payment
Boarder Palace Hotel	16/2/23	Catering services	132,300	All documents Attached	Eligible for payment
Boarder Palace Hotel	02/02/2023	Catering services	74,300	All documents Attached	Eligible for payment
Busia Water Sewerage		Water Bill	99,000	All documents Attached	Eligible for payment
Devine Home Resort Lid	01/09/2023	Catering services	277,731	All documents Attached	Eligible for payment
Malaba Security Services	05/09/2023	Provision of security services	535,000	All documents Attached	Eligible for payment
Malaba Security Services	05/09/2023	Provision of security services	1,461,500	All documents Attached	Eligible for payment
Moseje Lid	02/08/2023	Catering services	1,054,500	All documents Attached	Eligible for payment
Nation Media Group	20/9/2022	Advertisement services	749,675	All documents Attached	Eligible for payment
M/s Edlax Company Lid	17/03/2022	Payment for solid waste management	142,680	All documents Attached	Eligible for payment
Busia Highway tyre and Autocentre Garage	22/09/2022	Repair and servicing of motor vehicle registration number 40cg205a	600,000	All documents Attached	Eligible for payment
Divine Homes Resort	14/06/2023	Provision of Hotel & Catering Services	76,351	All documents Attached	Eligible for payment
			146,700	All documents Attached	Eligible for payment

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Inforcom Technology Solutions Ltd	30/06/2023	Provision of Consultancy Services for preparation for policy documents	4,100,000	All documents Attached	Eligible for payment
The Breeze Hotel	27/3/2023	Provision of Hotel & Catering Services.	222,000	All documents Attached	Eligible for payment
Border palace	18/05/2023	Provision of conference and hotel services	137,250	All documents Attached	Eligible for payment
Divine homes	01/04/2023	Provision of conference services for officers carrying out audit of academic and professional certificates	374,760	All documents Attached	Eligible for payment
Statutory deductions		Statutory deductions arrears	351,880,864	Statutory deductions	Eligible for payment
Gratuity		Gratuity arrears	43,384,227	Gratuity	Eligible for payment
WTBA		WTBA	10,105,795	WTBA	Eligible for payment
Border Palace hotel	09/06/2023	Provision of hotel, accommodation, event management and catering services	502,100	All documents Attached	Eligible for payment
Border Palace hotel	09/06/2023	Provision of hotel, accommodation, event management and catering services	540,800	All documents Attached	Eligible for payment
Motor Garage	13/04/2023	Provision of repair, maintenance and servicing of motor vehicle kcd 756g	585,280	All documents Attached	Eligible for payment
Border palace hotel	30/06/2023	Provision of hotel and catering services	522,600	All documents Attached	Eligible for payment
Border palace hotel	04/04/2023	Provision of hotel and catering services	199,560	All documents Attached	Eligible for payment
Border palace hotel	09/05/2023	Provision of hotel and catering services	137,980	All documents Attached	Eligible for payment
Border palace hotel	08/06/2023	Provision of hotel and catering services	221,960	All documents Attached	Eligible for payment
Breeze hotel	02/06/2023	Provision of hotel and catering services for the world international environment day	345,000	All documents Attached	Eligible for payment
Farm view hotel	08/06/2023	Provision of hotel and catering services	648,000	All documents Attached	Eligible for payment

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Kika hotel	08/06/2023	Provision of hotel and catering services	760,520	All documents Attached	Eligible for payment
Nation media	23/05/2023	Provision of advertising services	346,000	All documents Attached	Eligible for payment
Border palace hotel	08/02/2023	Provision of hotel accommodation event management and catering services	246,000	All documents Attached	Eligible for payment
Chef west hotel ltd	10/05/2023	Provision of hotel accommodation events,management and catering service	250,500	All documents Attached	Eligible for payment
Farm view hotel ltd	16/03/2023	Provision of catering and hotel services	327,000	All documents Attached	Eligible for payment
Kika hotel	20/04/2023	Provision of hotel accommodation,event management and catering services	1,604,820	All documents Attached	Eligible for payment
Lympo resort ltd	08/02/2023	Provision of hotel accommodation,event management and catering services	694,500	All documents Attached	Eligible for payment
Motor Garage and Spare corner ltd	22/03/2023	Repair and servicing of motor vehicle registration number 40CG005A and 40CG024A	267,020	All documents Attached	Eligible for payment
Mershil Kenya Lid	01/11/2023	Repair and Maintenance of Computers and Computer Accessories	250,000	Attach duplicate Professional opinion report	Eligible for payment subject to provision of missing documents
Rosella Otieno Njaya		Provision for Rent Younear building	1,200,000	Attach duly Signed Invoice, Contract has no reference No	Eligible for payment subject to provision of missing documents
Boarder Palace Hotel	02/07/2023	Provision of Hotel & Catering Services.	52,900	Attach CR 12	Eligible for payment subject to provision of missing documents

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Farmview Hotel	16/05/2023	Provision of Hotel & Catering Services.	168,800	Attach duplicate procurement requisition, budget extract, tender advert, appointment letters to opening tenders, minutes and report to opening tender, appointment letters to tender evaluation, professional opinion report, acceptance letter, duly signed CALL-OFF, duplicate payment LSO.	Eligible for payment subject to provision of missing documents
Joventure Hotel	23/11/2023	Provision of Hotel & Catering Services.	1,480,500	Attach ID (s) for Directors (s) and certificate of Incorporation/Business Registered Certificate	Eligible for payment subject to provision of missing documents
Kika Hotel	19/12/2022	Provision of Hotel & Catering Services.	193,850	Attach valid business permit	Eligible for payment subject to provision of missing documents
Laudrups Ltd	07/11/2023	Catering services	588,100	Attach acceptance letter, agreement contract, call-off contract CR12	Eligible for payment subject to provision of missing documents
Nation Media Group	18/05/2023	provision of advertisement services	279,560	requisition not attached	Eligible for payment subject to provision of missing documents
Divine Homes Resort	01/09/2023	Hotel Catering Services	599,100	Notification letter for successful bidder, Acceptance letter from the successful bidder, Duly signed contract agreement, Valid business permit not attached	Eligible for payment subject to provision of missing documents
Border Palace Hotel	01/12/2022	Provision of Hotel & Catering Services	591,800	Attach Requisition,	Eligible for payment subject to provision of missing documents
Border Palace Hotel	14/02/2023		107,360	Attach Requisition, Signed Hotel Attendance Register	Eligible for payment subject to provision of missing documents
Fine Bridge Consulting Ltd	30/06/2023	Provision of Consultancy Services for preparation for performance Management	2,995,000	Attach Consultancy report, Inspection & Acceptance report	Eligible for payment subject to provision of missing documents
Joventure Hotel Ltd	30/11/2022	Provision of Hotel & Catering Services	114,660	Attach Professional Opinion	Eligible for payment subject to provision of missing documents
Busia highway tyres and autocentre garage	22/09/2022	Repair and servicing of motor vehicle reg 40cg 006A	72,732	Attach duly signed procurement requisition	Eligible for payment subject to provision of missing documents

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Hotel itoya	13/12/2022	Provision of catering services	48,400	Attach Acceptance letter,Duly signed contract agreement,Call -off contract,duplicate LSO&valid business permit	Eligible for payment subject to provision of missing documents
Border palace	10/01/2023	Provision of conference services	511,830	Attach duly signed procurement requisition,call off & valid business permit	Eligible for payment subject to provision of missing documents
Chef west hotel	30/03/2023	Provision of conference services for chief officers meeting	90,900	Attach duly signed procurement requisition,Notification letter,acceptance letter,duly signed contract agreement,call-off,valid business permit,kra tax compliance & cr12	Eligible for payment subject to provision of missing documents
Nation media group	11/05/2023	Advertisement of job vacancies	539,400	Attach procurement requisition	Eligible for payment subject to provision of missing documents
Nation media group	27/04/2023	Advertisement for invitation for tender for medical insurance	216,920	Attach procurement requisition	Eligible for payment subject to provision of missing documents
Nation media group	27/03/2023	Advertisement for job vacancies	356,120	Attach procurement requisition	Eligible for payment subject to provision of missing documents
Inforcom Technologies Ltd	17/12/2020	Storm Water Management	1,451,856	Attach Certified Procurement requisition, LSO for advertisement, A bank tender document uploaded to PPIP, Duly signed contract agreement, Appointment letter for inspection and acceptance, PPRA Clearance certificate, Business permit, CR12 and copies of ID(s) for directors, Monitoring and evaluation report/certificate	Eligible for payment subject to provision of missing documents
Farm in motion	16/05/2016	Hire of track/lorry	320,000	Attach procurement requisition	Eligible for payment subject to provision of missing documents
Farm in motion	10/05/2016	Hire of truck	480,000	Attach duplicate LPO,Duly signed procurement requisition	Eligible for payment subject to provision of missing documents
Haka International ltd	04/06/2019	Provision for machine hire for roads maintenance in Angurai East Ward	2,394,474	Attach valid professional opinion and duly signed invoice	Eligible for payment subject to provision of missing documents

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Chijuco International	14/01/2020	Provision for machinery hire and road maintenance to Bukhaya West,	3,974,400	Attach Tender advert, Appointment letters to opening tender, Minutes and report to opening tenders, CALL-OFF.	Eligible for payment subject to provision of missing documents
Murmo company ltd	28/05/2021	Hire of machine and equipment for routine maintenance of roads in Nangina Ward	2,899,400	Attach budget extract, Tender advert, duly signed procurement requisition, valid business permit, Invoice duly filled and signed	Eligible for payment subject to provision of missing documents
Murmo company ltd	07/03/2022	Hire of machines for maintenance of roads in Angurai north ward	2,982,000	Attach Duly signed contract agreement, call off, invoice duly filled and signed.	Eligible for payment subject to provision of missing documents
Brimark training consultancy	09/12/2021	Consultancy services for the development of the county climate change	2,000,000	Attach procurement plan, completion certificate & valid business permit	Eligible for payment subject to provision of missing documents
Hotel Rastopark Ltd	28/1/22	Catering services	115,800	All documents Attached	Eligible for payment
Victoria Comfort Inn	08/03/2021	Provision of Hotel & Catering Services.	145,000	All documents Attached	Eligible for payment
Victoria Comfort Inn	19/01/2022	Provision of Hotel & Catering Services.	131,200	All documents Attached	Eligible for payment
Divine Homes Resort	18/01/2022	Provision of Hotel & Catering Services.	1,242,000	All documents Attached	Eligible for payment
Malaba Security Services	20/04/2022	Provision of Security Sevices	3,108,000	All documents Attached	Eligible for payment
Victoria Comfort Inn	18/01/2022	Provision of Hotel & Catering Services.	543,550	All documents Attached	Eligible for payment
Joventure Hotel	06/10/2021	Provision of Hotel & Catering Services.	940,000	All documents Attached	Eligible for payment
T-shine Investment Ltd	24/02/2021	Supply and delivery of office stationery	1,200,400	All documents Attached	Eligible for payment
Border Palace Hotel	08/10/2021	Provision of Hotel & Catering Services.	1,290,000	All documents Attached	Eligible for payment
Joventure Hotel	17/8/2021	Provision of Hotel & Catering Services.	870,000	All documents Attached	Eligible for payment
Kika Hotel	01/10/2022	Provision of Hotel & Catering Services.	947,500	All documents Attached	Eligible for payment
West FM	06/07/2018	Provision of radio live coverage LREB summit	290,000	All documents Attached	Eligible for payment
Joventure Hotel	21/4/2021	Catering services	2,399,100	All documents Attached	Eligible for payment

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Javantex Enterprise	20/5/22	Catering services	723,600	All documents Attached	Eligible for payment
Busia High Way Tire & Auto Centre	30/05/2022	Repair and Maintenance of Motor Vehicle	67,686	All documents Attached	Eligible for payment
Busia highway tyre	30/05/2022	Provision for motor repair and maintenance	165,648	All documents Attached	Eligible for payment
Busia Highway tyre auto centre	30/05/2022	Provision of motor vehicle repair and maintenance	153,700	All documents Attached	Eligible for payment
Farm View Hotel	02/03/2022	Provision of Hotel & Catering Services.	82,500	All documents Attached	Eligible for payment
Standard Group	18/08/2022	Provision live tv coverage	928,000	All documents Attached	Eligible for payment
Farm View Hotel	02/02/2022	Provision of Hotel & Catering Services.	216,000	All documents Attached	Eligible for payment
Jevantex Enterprises	24/05/2022	Provision of Hotel & Catering Services.	945,400	All documents Attached	Eligible for payment
Border Palace Hotel	25/05/2021	Provision of catering services	649,000	All documents Attached	Eligible for payment
Farmview Hotel Ltd	03/11/2020	Provision of catering services	594,000	All documents Attached	Eligible for payment
Standard Group Plc	18/01/2022	Provision advertisement services	497,640	All documents Attached	Eligible for payment
Standard Group plc	25/02/2021	Provision of advertisement services	150,000	All documents Attached	Eligible for payment
Faridi Housing	06/12/2014	Rent	382,188	All documents Attached	Eligible for payment
Jenco Contractors	23/10/2018	Rent	16,573,360	All documents Attached	Eligible for payment
Nation Media Group PLC		Provision of advertising Services	832,880	All documents Attached	Eligible for payment
Barasho Kenya Lid	23/2/2022	Catering services	997,450	All documents Attached	Eligible for payment
Boarder Palace Hotel	16/2/22	Catering services	360,000	All documents Attached	Eligible for payment
Nation Media Group PLC	25/01/2022	Provision of advertising Services	1,350,936	All documents Attached	Eligible for payment
Border Palace	16/02/2022	Provision of Hotel & Catering Services.	163,800	All documents Attached	Eligible for payment
Divine Homes Resort	14/12/2021	Provision of Hotel & Catering Services	682,000	All documents Attached	Eligible for payment
Divine Homes Resort	21/02/2022	Provision of Hotel & Catering Services	418,000	All documents Attached	Eligible for payment

Annex 5 – Analysis Of imprests and Advances

(a) Government Imprest

Name of Officer	Department	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
			KShs	KShs	KShs
Happy Gloria Akhayalu	Governorship	8/4/2024	193,500	-	193,500
Boniface Omondi	Governorship	17/4/2024	500,000	-	500,000
Sub-Total			693,500	-	693,500
Denis Edasi	Culture	3/6/2024	200,000	-	200,000
Sub-Total			200,000	-	200,000
Wilfred Juma Wafula	PSB	15/05/2024	450,000	-	450,000
Sub-Total			450,000	-	450,000
Total			<u>1,343,500</u>	=	<u>1,343,500</u>

(b) Salary Advance

Name of Officer	Date Advanced	Amount Advanced	Amount Recovered	Balance
		Kshs	Kshs	Kshs
		-	-	-
Total		-	-	-

*County Government of Busia
County Executive of Busia
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Annex 6 – Summary of Non-Current Asset Register

Asset class (Assets Owned by the County)	Historical Cost B/F (Kshs) 2023-2024	Acquisitions during the FY- 2023-2024	Disposal during the FY 2023-2024	Historical Cost
				(Kshs) 2023-2024
Land	240,877,239	1,409,196	-	242,286,435
Buildings And Structures	1,575,153,960	690,925,307	-	2,266,079,266
Transport Equipment	354,005,703	34,749,000	-	388,754,703
Office Equipment, Furniture And Fittings	502,088,101	80,580,066	-	582,668,167
Ict Equipment, Software And Other Ict Assets	377,469,187	66,888,594	-	444,357,781
Other Machinery And Equipment	643,737,076	102,711,336	-	746,448,413
Heritage And Cultural Assets	-	-	-	-
Intangible Assets	-	2,727,961	-	2,727,961
Sub-Total	3,693,331,266	979,991,460	-	4,673,322,726
Assets acquired and transferred to the community (Community Assets).	5,998,241,862	176,663,178	-	6,174,905,040
Total Assets Acquired	9,691,573,128	1,156,654,638	-	10,848,227,766

Annex 7 – Inter-Entity Transfers

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	Cooperative Enterprise Fund	-	-	0	5,500,000	5,500,000	5,500,000	-	All received
3	Transfers to County Revenue Fund	237,937	-	-	-	237,937	237,937	-	All received
	Total	<u>237,937</u>	=	=	5,500,000	<u>5,737,937</u>	<u>5,737,937</u>	=	

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Director of Finance
 County Executive

.....
Director of Finance
 Cooperative Enterprise Fund

Annex 8 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						

Annex: 9 Reporting of Climate Relevant Expenditures

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

Annex 10 Reporting on Disaster Expenditure

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