

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY EXECUTIVE OF BUSIA**

**FOR THE YEAR ENDED
30 JUNE 2018**

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the year ended June 30, 2018



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



COUNTY GOVERNMENT OF BUSIA

ANNUAL REPORT AND AUDITED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2018

**Prepared in accordance with the Cash Basis of Accounting Method under the
International Public**

Sector Accounting Standards (IPSAS)

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

The County is constituted as per the constitution of Kenya 2010 and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

b) Key Management.

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

	Name	Designation
1.	H.E. Sospeter Odeke Ojaamong, EGH:	Governor
2.	H.E. Moses Mulomi Okhoba	Deputy Governor
3.	Mr Lenard Wanda Obimbira	CEC, Finance & ICT
4.	MS Phaustine A. Barasa	CEC, Health And Sanitation
5.	Ms Judith Awino Maketso	CEC, Trade, Cooperative and Industrialization
6.	Mr George Okwara Ekirapa	CEC, Public Works, Transport and Roads
7.	Prof. Pancaras Grephas Opata	CEC, Lands, Housing and Urban development
8.	Dr Mose Osia Mwanje	CEC, Agriculture and Animal Resources
9.	Mr John Wabwire Mwami	CEC, Education and Vocational Training
10.	Dr JanetNangila Manyasi	CEC, Public Service Management
12	Mr Benard Krade Yaite	CEC, Sport, Tourism, Culture and Social Community Development

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13	Dr Isaac Andanje Alukwe	CEC, Water, Environment and Natural Recourses.
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d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	Mr Nicodemus Onyango Mulaku BED,MBA, MKIM,CPA(K)	County Secretary
2	Mr Samuel Oseko Ombui, Bcom, MBA, CPS(K) CPA (K)	Director Accounting Services
3	Mr Antony Opondo BBA, MBA,CPA(K), CPS(K), ISACA	Director Revenue
4	Paul Okoth Onono, BBA,MBA, CPA (K)	AG. Director Accounting Services

CHIEF OFFICERS

5	Ms Priscah I, Omoit Bcom, MBA, CPA(K), CPS(K)	AG. Chief Officer, Finance Economic Planning & ICT
6	Mr Allan Ekweny Omachar Bcom, Bsc, Msc, MBA, CPS (K), CPA (K).	Chief Officer, Finance ,Economic Planning & ICT
7	Mr.Moses Weunda	Youths,Sports,Tourism, Culture, & Social Services And Ag. Water Environment & Natural Resources
8	Eng.Gilbert Oduory	Public Works, Transport, Roads and Energy

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9	Mr. Ezekiel Otieno Okwach	Office of The Governor
10	Eng.Richard Achiambo	Agriculture And Animal Resources
11	Mr. Daniel Eliud Nyongesa	Educationa & Vocational Training
12	Ms.Ruth Mukhongo	Agriculture And Animal Resources
13	Mr. Andrew Namunyu Oti	Office of The Deputy Governor
14	Dr. Isaac Omeri	Health and Sanitation
	Ms.Clementina Oundo Omoto	Public Service Management
15	Ms.Lidya Nabwire	Educationa & Vocational Training
16	Ms.Joy Wanga	Youths,Sports,Tourism, Culture, Youth & Social Services
17	Mr.Nelson Kwamini	Trade, Cooperatives & Industrialization
18	Mr.Joe Maurice Odundoh	Lands, Housing & Urban Development
19	Mr.Stephen Nasiagi Onyango	Ag. Public Works, Transport, Roads and Energy.
CHIEF EXECUTIVE COMMITTEE MEMBERS		
20	Ms Phaustine A. Barasa	AG. CEC, Finance, Economic Planning & ICT
21	Mr Lenard Wanda Obimbira, (Bcom)	CEC, Finance, Economic Planning & ICT
22	Hon. Dr. Osia Mwanje	Agriculture And Animal Resources
23	Hon. Benard Yaite	Youths,Sports,Tourism, Culture, Youth & Social Services
24	Hon. Dr Isaac Alukwe	Water Environment & Natural Resources
25	Hon.John Bwire Mwami	Educationa & Vocational Training
26	Hon. Prof.Pancras Grephas Opata	Lands, Housing & Urban Development

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27	Hon. Dr. Janet Manyasi	Public Service Management
28	Hon. George Ekirapa	Public Works, Transport, Roads and Energy.
29	Hon. Judith Awino Maketso	Trade, Cooperatives & Industrialization

e) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2018 were:

1. County Assembly of Busia.
2. County Executive of Busia
3. Office of the Controller of Budget.
4. Public Sector Accounting Standards Board
5. Commission on Revenue Allocation
6. The National Treasury
7. The National Audit Office.

(e) Entity headquarters

P.O. Box Private Bag 50400
Busia (K)
Town Hall Building
Busia Kisumu/Road/Highway
Busia, Kenya

(f) Entity contacts

E-mail: busiacyounty.go.ke
Website: www.busiacyounty.go.ke

(g) Entity bankers

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1. Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya.

2. Kenya Commercial Bank

Busia Branch

3. Cooperative bank of Kenya

Busia Branch.

(h) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084 – GPO 00100

Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

2. FORWARD BY THE CECM- FINANCE, ECONOMIC PLANNING & ICT

It is my pleasure to present the County Government of Busia financial statements for the year ended 30th June 2018. The financial statements present the financial performance of the County Government over the past year.

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.

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 business permits, land rates, business plan approval, advertising fees, cases 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) Purchase of service delivery vehicles to enhance local revenue collection.

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Financial Performance

a) Revenue.

In the year ended 30th June 2018, the County had projected revenues of Ksh 7,449,198,158.00 consisting of Kshs 412,155,210.00 from own sources Kshs. 6,260,553,668.00 from CARA and Kshs 776,310,280.00 as balance brought forward from 2016/2017 financial year.

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

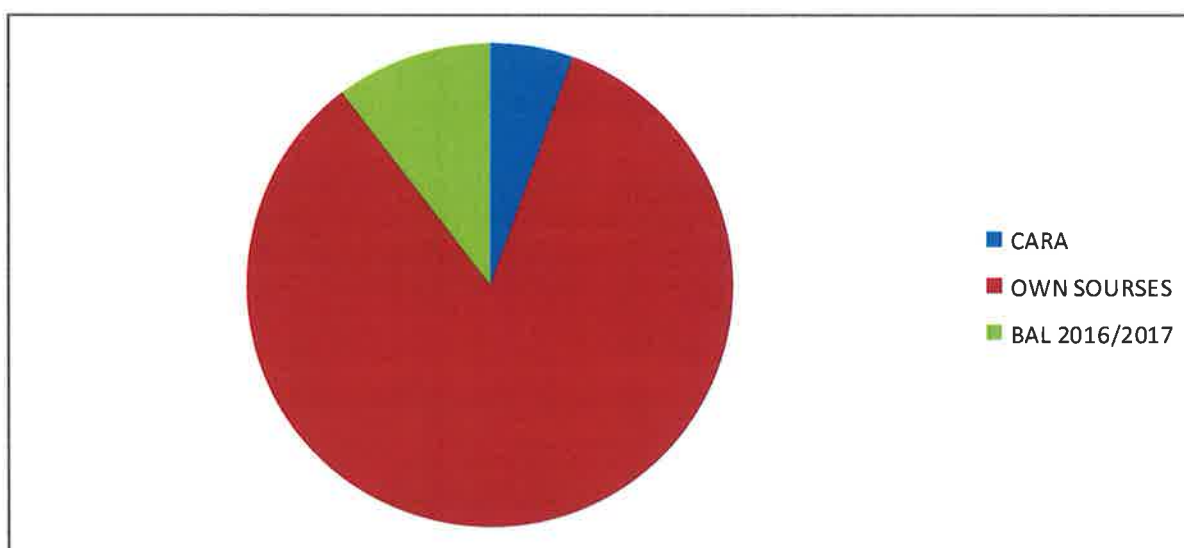


Figure 1: Busia County Revenue Sources in FY 2017/2018

CARA revenues continue to form the largest part of our revenue budget, contributing 84% towards our budget. Our own generated revenues formed 6% of our budget and the balance brought forward of 10% used to finance the deficits.

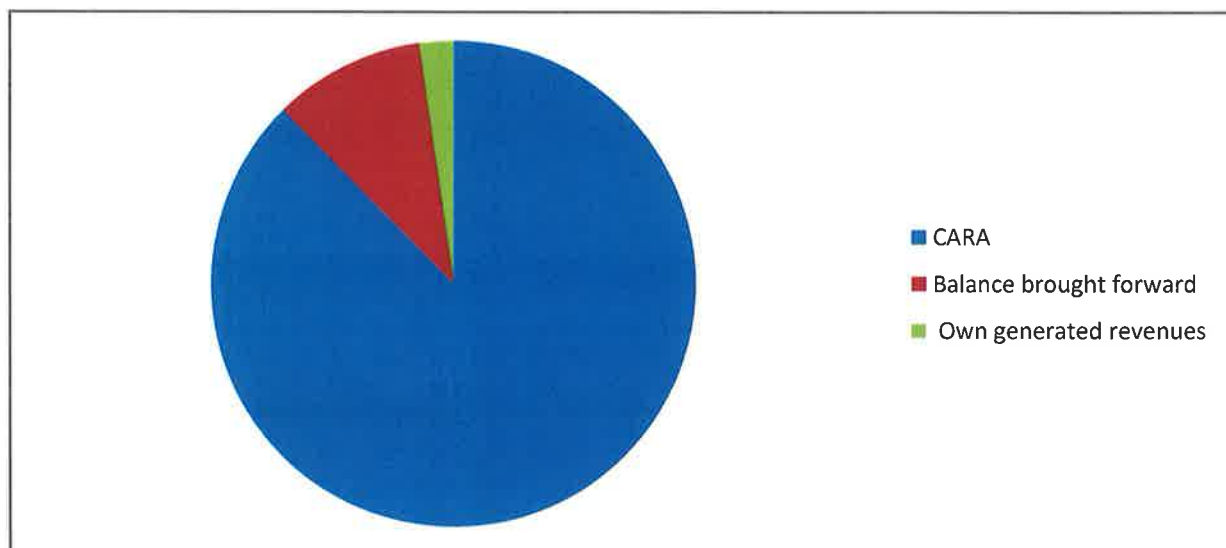
Out of the projected revenue, the County was able to realize Ksh. 7,744,198,823.00 in actual revenues representing 101% performance. This includes actual revenue received from CARA of Ksh 6,237,077,983, Ksh 177,771,330 from local sources, Ksh 553,039,230 as additional funding from World Bank and Ksh 776,310,280 as return on CRF issues with respect to financial year 2016/2017. This low performance in revenues was as a result of

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low realization of the own generated revenues whose performance was at 37%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Khs)	Actual (Kshs)	Realizations (%)
CARA	6,260,553,668	6,790,117,213	108%
Balance brought forward	776,310,280	776,310,280	100.0%
Own generated revenues	412,155,210	177,771,380	37.0%
Total	7,449,019,158	7,744,198,823	101%

Table 1: Revenue performance in FY 2017/2018



b) Payments

The total County Executive expenditure for the year was Kshs 6,004,943,286.00. Ksh 1,200,193,562.00 was spent on development expenditure, Ksh 3,866,851,161.00 was spent on recurrent expenditure Kshs 937,898,563.00 was transferred to Busia County Assembly.

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This represents 81% of the total budgeted expenditure of Ksh 7,449,019,134 in the year under review.

c) Cash flows

In the FY 2017/2018, we had many liquidity disruptions. This was as a result of late disbursements fund by the National Treasury since some funds were disbursed as late as 4th July 2018 after the year end.

d) Accounts receivables

Imprest management is a critical area of focus in Busia County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to account for their imprests on time. Going into FY 2018/2019, emphasis will continue to be made on complying with the PFM regulations with regards to imprests.

e) Pending bills

The pending bills increased from Kshs 825,278,136.63 in the FY 2016/2017 to Kshs 993,602,628.68 in 2017/2018.

f) Fixed assets

Busia County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct local authorities. We are in the process of developing a comprehensive asset management policy, which we hope to finalize in FY 2018/2019. The policy will among other things incorporate physical verification of all assets, valuation of assets, tagging of assets and maintenance of a comprehensive asset register.

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County Government Flagship projects completed in FY 2017/2018

Some of the development projects in FY 2017/2018 included the following:



The County Government murramed 51 roads across Busia County.



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The County Government of Busia continued with completion of projects which had previously stalled.



The County Government purchased drugs and medical supplies amounting to about Ksh50 million.

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Construction of Emergency and High Dependency Unit is ongoing.



A total of 20 boreholes were dug across the county

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. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities
1. Water environment and neutral resources	<ol style="list-style-type: none"> 1. Contraction of water pans 2. Drilling , Development, Test pumping and water quality analysis and solar installation 3. Pipe extension & associated water works 4. Pump installation and associated works County wide

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2. Agriculture and Animal Resources	<ol style="list-style-type: none"> 1. Supply of subsidized fertilizer to farmers 2. Breed improvement artificial insemination to improve breeding.
3. Education and Vocational Training	<ol style="list-style-type: none"> 1. Construction of ECD Class Rooms to improve leaning in lower classes 2.
4. Community Development ,Sport and culture	<ol style="list-style-type: none"> 1. Refurbishment of social hall 2. operationalization of the child protection centre 3. Construction of community cultural centre
5. Office of the Governor	<ol style="list-style-type: none"> 1. Contraction of disaster centre
6. Public Works, Transport and Infrastructure Development	<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.
7. Land Housing and Urban Development	<ol style="list-style-type: none"> 1. Flood Lights, Street Solar Lighting and mass Lighting to ensure security within the County
8. Health and Sanitation	<ol style="list-style-type: none"> 1. Construction of Igula dispensary 2. Purchase of medical equipment to health facilities in the county

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Table 2: Departmental performance in FY 2017/2018

Despite the notable achievements, we have experienced some challenges during the year. These include:

- 1) Poor own revenue collection – the actual local revenue collected during the year was 37% of the total projected revenues. The County is exploring ways of boosting revenue collection as mentioned earlier;
- 2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to accumulation of pending bills;

Conclusion

FY 2017/2018 was a good year in general. Good progress was made and the momentum has been created to enable Busia County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. Sospeter Odeke Ojaamong, the Governor and H.E. Moses Mulomi Okhoba the Deputy Governor for their support. I want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Busia County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Busia County.


Phaustine A. Barasa

CECM-Finance, Economic Planning & ICT
COUNTY GOVERNMENT OF BUSIA

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STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2018, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

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Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 27th September 2018.



Phaustine A. Barasa

CECM-Finance, Economic Planning & ICT

COUNTY GOVERNMENT OF BUSIA

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE 2018

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 111, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of changes in equity, 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 effects of the matter 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 2018, 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 Financial Management Act, 2012.

Basis for Qualified Opinion

Fixed Assets and Liabilities from Defunct Local Authorities

The fixed assets balance of Kshs.6,499,780,321 shown under annex 5 to the financial statements excludes assets that were taken over from the defunct local authorities. Further, no hand over report was availed for audit review in support of how the assets and liabilities were taken over by the County Executive.

In the circumstances, the completeness of all the fixed assets held by the County Government could not be ascertained as at 30 June 2018.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Busia in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Report of the Auditor-General on the Financial Statements of the County Executive of Busia for the year ended 30 June 2018

Emphasis of Matter

Pending Accounts Payable

Annex 2 to the financial statements reflects pending accounts payable of Kshs.984,406,535 in respect to construction of buildings, construction of civil works, supply of goods and services as summarized in the table below:

Pending Bill	Amount (Kshs)	Remarks
Steelant Engineering Company Ltd	2,452,000	No invoice
Egeli Building and Suppliers Contractors Ltd	3,994,000	Invoice amount is Kshs.1700000
Bonissa Gen Services Ltd	1,233,950	No documents
Powa Ent:	1,050,000	No documents
Total	8,729,950	

However, as at the time of audit, the management did not provide the analysis of the current payment status and outstanding amount with details of the LPO/LSO numbers and dates, invoices, interim certificate numbers as well as inspection and acceptance reports.

Failure to pay bills in the year they relate to distorts the financial statements for the year and adversely affects the provisions for the subsequent years they have to be charged to. Further, included in the pending accounts payable of Kshs.984,406,535 are bills totaling to Kshs.8,729,950 as tabulated below that lacked supporting documents in form of interim certified certificates, invoices, inspection and acceptance reports and /or partly paid vouchers.

In the circumstances, the validity, accuracy and completeness of the pending accounts payable of Kshs.984,406,535 could not be confirmed.

Key Audit Matters

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

Other Matter

1.0 Acquisition of Assets

1.1 Unsupported Expenditure on Construction of Civil Works

The Department of Water, Irrigation, Environment and Natural Resources made payments totaling Kshs.20,218,537 to various contractors in respect of construction of civil works as tabulated below:

	Payee	Description	Cheque No.	Amount Kshs
1	Pumping Units 8 Boreholes Samia Bunyala	Davis and Shirliff Limited	10010314	5,608,282
2	Okhandu Ltd	Liquid Waste Management	10009071	3,673,103
3	Pipe Extension Solar Powered Boreholes Angorom	Vexmed Enterprises Limited	10009287	3,673,103
4	Drilling Dev Kakinei Kamuria	Valley Drillers and General Contractors	10009958	2,749,318
5	Drilling Dev Lunga Catholic Church Matayos	Valley Drillers and General Contractors	10009990	2,725,443
6	Agenda water works pipe Extension	Building Masters Group Limited	10010018	1,789,288

However, review of the payment records revealed that they lacked proper support documents such as tender advertisements, evaluation minutes and notification of award and letter of acceptance.

Consequently, the regularity of the expenditures totaling to Kshs.20,218,537 could not be confirmed.

1.2 Construction of an Accident and Emergency Department (ICU Centers) at the Busia County Referral hospital

The Department of Health and Sanitation contracted a local construction company at a sum of Kshs.52,687,199 for construction of an Accident and Emergency Department (ICU centers) at the Busia County Referral hospital. However, no documentation was availed to confirm whether the works specified in the bills of quantities as tabulated below were performed.

Element	Bills of Quantity Amount Kshs
External and Internal walling	4,260,400
Doors	2,400,200
Windors	3,077,800
Finishes	8,129,464
Stairs and railing	50,400
Total	17,918,264

Consequently, the propriety of the expenditure of Kshs.17,918,264 as at 30 June 2018 could not be confirmed.

2.0 Domestic Travel and Accommodation

The Department of Youth, Gender and Social Services paid an amount of Kshs.1,196,550 to a local travel agency. However, the requisition for expenditure, purposes of the travels, and boarding passes indicating the travel dates were not provided for audit verification.

In the circumstances, the propriety of the expenditure of Kshs.1,196,550 as at 30 June 2018 could not be confirmed.

3.0 2013-17 County Integrated Development Plan Implementation (CIDP) Status

Review of the 2013-2017 CIDP implementation review report revealed that the Executive had budgeted for 1,250 flagship projects costing Kshs.7,332,054,741 to be implemented by its eleven (11) sectoral departments. However, by the time of audit, the Executive had completed 770 projects with a budgeted cost of Kshs.2,171,252,238, while 264 projects with a budgeted cost of Kshs.2,171,252,238 were ongoing and 168 projects estimated to cost Kshs.1,960,676,284 were not started/ remained stalled as tabulated below.

2013-2017 CIDP Implementation Review Outlook								
	Budget Projects		Completed Projects		Ongoing Projects		Stalled/Not Started Projects	
Department Programmes	No	Amount in Kshs	No.	Amount in Kshs.	No	Amount in Kshs.	No	Amount in Kshs.
1. Finance and Planning								
Construction of Offices	7	20,000,000					7	20,000,000
Revenue Automation	1	13,790,000			1	13,790,000		
Information and Communication Services	3	5,000,000	3	5,000,000				
Sub-Total	11	38,790,000	3	5,000,000	1	13,790,000	7	20,000,000
2. Education and Vocational Training								
ICT development	1	100,000,000	-	-	1	2,400,000	-	-
Construction of ECD classrooms	207	214,725,125	142	148,502,794	53	53,504,927	12	12,717,404
Employment of ECD teachers	1	528,000,000	-	-	1	30,291,000	-	-
Vocational training: Refurbishment and construction of infrastructure in vocation training centers	6	13,166,675	1	1,595,359	4	10,438,466	1	1,132,850
Ward projects	120	109,310,859	35	27,875,859	24	30,750,000	61	50,685,000
Sub-Total	335	965,202,659	178	177,974,012	83	127,384,393	74	64,535,254

2013-2017 CIDP Implementation Review Outlook								
	Budget Projects		Completed Projects		Ongoing Projects		Stalled/Not Started Projects	
Department Programmes	No	Amount in Kshs	No.	Amount in Kshs.	No	Amount in Kshs.	No	Amount in Kshs.
3. Health and Sanitation								
Curative Health Services	44	519,969,000	9	128,826,000	23	311,657,000	12	17,248,000
Preventive and health promotion services	18	12,999,996	18	12,999,996	-	-	-	-
Sub-Total	62	532,968,996	27	141,825,996	23	311,657,000	12	17,248,000
4. Trade Cooperative and Industrialization								
Trade	12	1,002,000,000	7	10,717,783			5	920,000,000
Tourism	6	168,000,000					6	168,000,000
Industrialization	6	600,000,000					6	600,000,000
Co-operative	2	510,000,000			1	8.791	1	-
Sub-Total	26	2,280,000,000	7	10,717,783	1	9	18	1,688,000,000
5. Agriculture and Natural Resources								
Agriculture and Natural Resources	86	617,546,543	61	351,287,161	21	267,401,142	4	3,604,240
Crop production Management	16	519,298,211	3	300,061,161	13	219,237,050		
Veterinary Services	12	50,868,332	2	4,746,000	8	48,164,092	2	2,704,240
Ward Projects	58	47,380,000	56	46,480,000			2	900,000
Sub-Total	172	1,235,093,086	122	702,574,322	42	534,802,284	8	7,208,480
6. Roads, Public Works, Energy and Transport								
Rural electrification	20	68,784,735			18	33,784,735	2	35,000,000
Grading and gravelling of roads	29	105,001,660	22	36,132,971	7	68,868,689		
Grading,gravelling,culvert installation	108	297,516,960	108	297,516,960				
Ward development programme:Construction of major drainage	54	59,901,174	52	53,894,515	2	6,006,659		
Sub-Total	211	531,204,529	182	387,544,446	27	108,660,083	2	35,000,000
7. Water Environment and Natural Resources								
Environmental management and protection	29	100,410,919	11	36,061,080	15	61,329,404	3	3,020,435

2013-2017 CIDP Implementation Review Outlook								
	Budget Projects		Completed Projects		Ongoing Projects		Stalled/Not Started Projects	
Department Programmes	No	Amount in Kshs	No.	Amount in Kshs.	No	Amount in Kshs.	No	Amount in Kshs.
General administration and support services	9	34,000,000	1	14,000,000	6	20,000,000	2	
Water supply services	273	704,088,232	220	559,105,577	35	72,839,629	18	68,378,387
Irrigation and drainage development	17	68,400,000	3	12,800,000	11	39,100,000	3	16,500,000
Forest development and management	13	20,123,032	4	5,973,022	8	13,950,010	1	200,000
Sub-Total	341	927,022,183	239	627,939,679	75	207,219,043	27	88,098,822
8. The Governorship								
Disaster management	4	97,000,000	4	97,000,000				
Public Administration	2	3,500,000	2	3,500,000				
Communication	4	6,830,000	4	6,830,000				
Ward Projects	1	10,346,000	1	10,346,000				
Sub-Total	11	117,676,000	11	117,676,000	-	-	-	-
9. Community Culture, sports and Social Services								
Youth development	17	321,450,000					9	40,585,728
Gender and social development	5	1,051,000,000				42,785,000		
Sports	9	217,000,000				69,021,219		
Child protection	5	361,000,000				4,926,350		
Culture	11	183,500,000				111,000,000		
Tourism						14,200,000		
Ward development projects						44,700,000		
Sub-Total	47	2,133,950,000	-	-	-	286,632,569	9	40,585,728
10. Lands, Housing and urban Development								
Flagship Projects	34		1		12		11	
Sub-Total	34	-	1	-	12	-	11	-
Grand Total	1,250	8,761,907,454	770	2,171,252,238	264	1,590,145,380	168	1,960,676,284

Consequently, the Executive failed to complete and operationalize projects after investing some funds in them thus denying the community beneficial use of the facilities.

4.0 2017-18 Development Budget Projects Implementation Status

The Executive budgeted to implement seventy four (74) development projects estimated to cost Kshs.1,757,147,354 during the financial year 2017/2018. However, review of records indicated that as at the time of audit, the Executive had completed four (4) projects with a budget cost of Kshs.31,143,964 while seventy (70) projects budgeted to cost Kshs.1,726,003,390 remained unimplemented as analysed in the table below;

2017-18 Development Budget Project Performance Summary						
Departmental Projects Programmes:	Budgeted		Completed		Not Started	
	No.	Amount Kshs	No.	Amount Kshs	No.	Amount Kshs.
1. Department of Finance and ICT						
Financial Management and Control	1	13,793,964	1	13,793,964		
Information and Communication Services	3	18,400,000	2	15,600,000	1	2,800,000
Ward projects	1	1,750,000	1	1,750,000		
Sub-Total	5	33,943,964	4	31,143,964	1	2,800,000
2. Department of Trade Cooperative and Industry						
Trade Cooperative and Industry	7	67,000,000			7	67,000,000
Ward projects		67,982,123				67,982,123
Sub-Total	7	134,982,123	-	-	7	134,982,123
3. Department of Education and Vocational Training						
Basic Education	2	63,328,000			2	63,328,000
Education Support programmes	4	81,706,036			4	81,706,036
Ward projects	1	102,912,196			1	102,912,196
Sub-Total	7	247,946,232	-	-	7	247,946,232
4. Department of Agriculture						
Crop production and management	6	36,572,055			6	36,572,055
Agricultural Training Services	2	13,593,695			2	13,593,695
Agribusiness Development	1	29,500,000			1	29,500,000
Fisheries Development	6	30,300,000			6	30,300,000

2017-18 Development Budget Project Performance Summary						
Departmental Projects Programmes:	Budgeted		Completed		Not Started	
	No.	Amount Kshs	No.	Amount Kshs	No.	Amount Kshs.
Livestock Resources and Development	7	21,082,600			7	21,082,600
Ward Projects		31,193,734				31,193,734
Sub-Total	22	162,242,084	-	-	22	162,242,084
5. Department of Gender and Youth						
Social Services	3	3,767,270			3	3,767,270
Youth Empowerment	1	3,200,000			1	3,200,000
Children Services	1	1,000,000			1	1,000,000
Heritage and Culture	1	8,900,000			1	8,900,000
Tourism Development	1	4,000,000			1	4,000,000
Ward Projects		47,471,400				47,471,400
Sub-Total	7	68,338,670	-	-	7	68,338,670
6. Department of Roads and Public Works						
Roads Development Maintenance and management	5	653,955,504			5	653,955,504
Energy	3	13,500,000			3	13,500,000
Ward Projects		172,922,500				172,922,500
Sub-Total	8	840,378,004	-	-	8	840,378,004
7. Department of Lands, Housing and Urban Development						
Housing Development and management	3	10,000,000			3	10,000,000
County Urban Management and Development	4	30,000,000			4	30,000,000
Ward Projects		110,192,400				110,192,400
Sub-Total	7	150,192,400	-	-	7	150,192,400
8. Department of Water, Irrigation, Environment and Natural Resource						
Water Supply and Sewerage Services	6	45,700,346			6	45,700,346
Irrigation and drainage Development	1	7,799,654			1	7,799,654
Natural Resources management and Utilization	1	7,000,000			1	7,000,000

2017-18 Development Budget Project Performance Summary						
Departmental Projects Programmes:	Budgeted		Completed		Not Started	
	No.	Amount Kshs	No.	Amount Kshs	No.	Amount Kshs.
Forest development and management	1	4,000,000		-	1	4,000,000
Ward Projects		137,302,000				137,302,000
Sub-Total	9	201,802,000	-	-	9	201,802,000
9. The Governorship Office						
Disaster Management	2	27,800,000			2	27,800,000
Ward Projects		24,504,000				24,504,000
Sub-Total	2	52,304,000	-	-	2	52,304,000
Grand Total	74	1,892,129,477	4	31,143,964	70	1,860,985,513

Consequently, the Executive failed to implement projects amounting to Kshs.1,860,985,513 thus denying the citizens of Busia County the services they are entitled to.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Acquisition of Assets

Note 11 to the financial statements reflects acquisition of assets during the year of Kshs.1,031,539,791. However, review of payment records at the time of audit revealed the following anomalies:

1.1 Incomplete and Stalled Extension of Water Pipelines Works

The Department of Water, Environment and Natural Resources gave out various contracts for extension of water pipelines to various companies at a contract sum of Kshs.11,796,200. However, field verification revealed that the projects were not done to completion and therefore remained unutilized as indicated in the table below:

No.	Contract No.	Payee	Amount Kshs.	Expected length (KM)	Remarks
1	BSA/CG/178/2016/17	DeonJoe	3,902,800	4	Line not in use
4	BSA/CG/171/2016/17	Josden Africa Ltd	3,893,400	4.1	Extension not complete
5	BSA/CG/217/2016/17	Vexmed Enterprises Ltd	4,000,000	4	Extension not complete
	Total		11,796,200	12.1	

Consequently, the validity of the expenditure of Kshs.11,796,200 as at 30 June 2018 could not be confirmed and no value for money was obtained on this expenditure.

1.2 Delayed Construction of Early Childhood and Development Centers (ECD)

The Department of Basic Education and Vocational Training awarded various contracts for construction of ECD centers to various companies at a contract sum of Kshs.7,467,177 all of which had project duration of eighty (80) working days as tabulated below.

Contract Detail	Contractor	Contract Sum Kshs.
Construction of ECD classroom at Dirakho Primary School	Fredopen General Engineering Works Ltd	1,167,084
Construction of ECD classroom at Luliba Primary School	Hass contractors	646,215
Construction of ECD classroom at Sifugwe Primary School	Paotoku contractors ltd	640,141
Construction of ECD at Emagombe Primary	Malareva General Contractor And Supplies Limited	578,395
Construction of ECD classroom at Makongeni Primary School	Murwa engineering ltd	529,637
Construction of ECD classroom at Elunyiko Primary School	Sunset Acacia Ltd	967,000
Construction of ECD classroom at Busende Primary School	Busimbe Construction Ltd	1,142,310
Construction of ECD classroom at Akobwait Primary School	Sezze Logistics Ltd	755,317
Construction of ECD classroom at Kengatunyi Primary School	Dimba Ltd	1,041,079
Total		7,467,177

However, physical verification of the facilities revealed that they remained incomplete and not in use despite the lapse of the contract periods.

Consequently, the Executive did not achieve value-for-money in the expenditure of Kshs.7,467,177 as at June 2018.

1.3 Proposed Construction and Renovations of Market Centers

The Department of Trade, Cooperatives and Industrialization implemented projects costing Kshs.3,851,088 as tabulated below:

Project Name	Contract No.	Contract Sum Kshs.	Start date	Cumulative Payment to date Kshs.	Status
Proposed construction of market shed at Nambuku market	BSA/CG/86/2016/17	598,418	25/8/2016	538,576	Phase 1/slab completed and Phase 11 not budgeted for
Proposed construction of market stall and pit latrine at Ganjala market	BSA/CG/226/2016/17	3,997,960	9/1/2017	2,158,981	Completed and handed over but not in use
Proposed renovation works at Muruka market	BSA/CG/110/2015/16	1,281,701	16/5/2017	1,153,531	Market constructed under ESP before devolution Renovation works done but market has never been used
Total				3,851,088	

However, field verification revealed that the projects remained incomplete and not in use. Consequently, the validity of the expenditure of Kshs.3,851,088 as at June 2018 could not be confirmed and value for money was not realized.

1.4 Development, Implementation and Maintenance of a Web-Based Geographical Information System

The Department of Finance and ICT entered into a contract for the to develop, implement and maintain a web-based Geographical Information System that would digitize the county's survey plans and enable linkage with the revenue collection system for effective and efficient collection, administration and management of land rates at a cost of Kshs.5,987,920 .

The contract was to be executed within a period of eighteen (18) weeks. The scope of work included training fifteen youths, managing the conversion of survey plans to the digital

database, avail the GIS software to host the data converted to a scalable digital database. Verification of the project on 16 December 2018 revealed that its deployment was complete and handed over. However, the Executive had not fully adopted the system modules.

In the circumstances, the County Executive did not realise value for money through the deployment of the revenue automation system.

2. Receipts

2.1 Arrears of Revenue

Review of local revenue records revealed that the Department of Revenue had not collected outstanding property rates relating to land rates, rent from commercial properties and county market stalls amounting to Kshs.177,025,844 as indicated in the table below;

Sub County	Amount Kshs
Butula	4,085,162
Budalangi	2,402,900
Nambale	33,733,008
Teso North	6,019,330
Matayos	128,565,444
Teso South	2,220,000
Total	177,025,844

In addition, the Department had not collected arrears for water revenue amounting to Kshs.7,611,874 in various sub-counties as summarized below;

Revenue Source	Amount Kshs
Butula water supply	915,702
Munana water supply	722,481
Busijo water supply	565,578
Onana water supply	624,832
Busia hills water supply	2,171,218
Port Victoria water supply	2,612,063
Total	7,611,874

Consequently, the management was in breach of Regulation 63(1a) of the PFM Regulations (County Government, 2015) which states that an accounting officer and a receiver of revenue are personally responsible for ensuring that adequate safeguards exist and are applied for the prompt collection and proper accounting for all county government revenue and other public monies relating to their county departments or agencies.

2.2 Spending at Source

Review of revenue records from various hospitals within Busia County established that not all revenues were being banked intact into the County Revenue Fund. The total collections for the financial year was Kshs.40,147,069 while the banking's were Kshs.18,728,778 indicating that Kshs.21,418,291 was spent at source as tabulated below:

Hospital	Total Collection Kshs	Total Banking Kshs	Under-banking Kshs
Busia	13,353,729	5,904,311	7,449,418
Alupe	4,462,561	1,991,603	2,470,958
Kocholya	11,709,146	6,129,562	5,579,584
Khunyang'u	2,814,968	2,498,679	316,289
Port Victoria	5,672,794	1,315,908	4,356,886
Sio Port	661,275	451,535	209,740
Nambale	1,472,596	437,180	1,035,416
Total	40,147,069	18,728,778	21,418,291

Consequently, the Department of Health and Sanitation was in breach of Section 109(2) of the Public Financial Management Act, 2012 which provides that all money raised or received by or on behalf of the County Government is paid into the County Revenue Fund.

3. Over Deduction of Staff Salaries

Review of the Executive's payroll revealed that the following number of staff members were subjected to over deductions, leaving their net take home to less than a third of their basic monthly earnings contrary to the Government policy;

Month	No of Staff with Salary Deductions in Excess of 2/3rd
July 2017	37
August 2017	25
September 2017	14

Consequently, the Executive was in breach of Section 19(3) of the Employment Act, 2007 which permits an employer to make deduction from an employee's salary provided the employee takes home not less than one-third of his salary.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the review so as to obtain limited assurance as to whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7 (1) (a) of the Public Audit Act, 2015, based on the procedures performed, except for the matters described in the Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing 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. Under Collection of Local Revenue

During the year under review, the Executive had projected to collect local revenue amounting to Kshs.475,511,846. However, the Executive realized revenue totaling to Kshs.177,771,330 hence resulting to revenue shortfall of Kshs.297,740,516 representing 63% of the budgeted revenue. Further analysis revealed that there was a drastic drop in revenue collection by an amount of Kshs.77,461,799 representing a 43.6% as compared with previous financial year 2016/17 whereby Kshs.255,233,129 had been collected.

In the circumstances, the Executive failed to meet its revenue targets due to weak controls over revenue collection.

2. Governance and Internal Control

An audit committee had not been established as required by Regulation 167 of the Public Financial Management (County Government) Regulations of March 2015. Further, the management had not developed and implemented a risk management framework and policy.

3. Information and Communication Technology (ICT) Policies

The County Executive had not developed, approved and implemented any ICT policies despite engaging consultants for the same. A local consultant had been paid an amount of Kshs.8,710,085 as part payment for development of an IT policy. Consequently, there was non-effective use of funds and management of the Executive's ICT assets.

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained 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 such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Executive's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Executive's or to cease operations, or have no realistic alternative but to do so.

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 money is applied in an effective manner.

Those charged with governance are responsible for overseeing the Executive's financial reporting process, reviewing the effectiveness of how the entity 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 of the Financial Statements

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is

limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

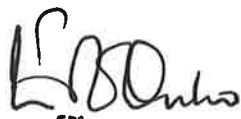
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the Executive's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Executive's to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Executive's to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

18 February 2019

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the year ended June 30, 2018

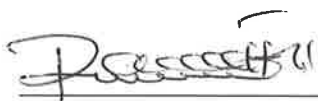
4. FINANCIAL STATEMENTS

4.1. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2017-2018	2016-2017
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	613,007,715	19,485,000
Transfers from National Treasury	2	5,828,600,000	5,870,097,210
Transfers from Other Government Entities	3	348,509,498	291,630,580
Other Receipts	4	177,771,330	255,233,129
Returned CRF issues	5	776,310,280	-
TOTAL REVENUES		7,744,198,823	6,436,445,919
PAYMENTS			
Compensation of Employees	6	2,391,998,562	2,094,521,999
Use of goods and services	7	1,596,158,079	1,775,240,230
Transfers to Other Government Units	8	937,898,563	765,867,938
Other grants and transfers	9	32,404,719	108,127,189
Social Security Benefits	10	4,543,573	6,083,997
Acquisition of Assets	11	1,031,539,791	1,872,577,626
Other Expenses	12	10,400,000	41,093,044
TOTAL PAYMENTS		6,004,943,286	6,663,512,023
SURPLUS/DEFICIT		1,739,255,537	(227,066,104)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27th September, 2018 and signed by:


 Chief Officer Finance, Economic Planning & ICT
 Name: Priscah Iseren Omoit



 Director Accounting Services
 Name: Paul Okoth Onono
 ICPAK Member Number: 14404.


COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the year ended June 30, 2018

4.2. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018	2016-2017
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	13A	1,714,898,486	751,907,147
Cash Balances	13B	3,120,984	-
Total Cash And Bank balances		<u>1,718,019,470</u>	<u>751,907,147</u>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	14	13,202,820.00	2,861,050
Total Cash And Cash Equivalents		<u>1,731,222,290</u>	<u>754,768,197</u>
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	15	13,508,837	30,338,919
NET FINANCIAL ASSETS REPRESENTED BY		<u>1,717,713,454</u>	<u>724,429,278</u>
Fund balance b/fwd.	16	754,768,197	951,495,382
Surplus/Deficit for the year		1,739,255,537	(227,066,104)
Prior year adjustments	17	<u>(776,310,280)</u>	<u>30,338,919</u>
NET FINANCIAL POSSITION		<u>1,717,713,454</u>	<u>754,768,197</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27th September, 2018 and signed by:


 Chief Officer Finance, Economic Planning & ICT
 Name: Priscah Iseren Omoit


 Director Accounting Services
 Name: Paul Okoth Onono
 ICPAK Member Number: 14404

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the year ended June 30, 2018

4.3. STATEMENT OF CASH FLOWS

	Note	2017-2018	2016-2017
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	613,007,715	19,485,000
Transfers from National Treasury	2	5,828,600,000	5,870,097,210
Transfers from Other Government Entities	3	348,509,498	291,630,580
Other Revenues	4	177,771,330	255,233,129
		6,967,888,543	6,436,445,919
Payments for operating expenses			
Compensation of Employees	6	(2,391,998,562)	(2,094,521,999)
Use of goods and services	7	(1,596,158,079)	(1,775,240,230)
Transfers to Other Government Units	8	(937,898,563)	(765,867,938)
Other grants and transfers	9	(32,404,719)	(108,127,189)
Social Security Benefits	10	(4,543,573)	(6,083,997)
Other Expenses	12	(10,400,000)	(41,093,044)
		(4,973,403,495)	(4,790,934,397)
Adjusted for:			
Changes in receivables		10,341,770	-
Changes in payables		(16,830,083)	30,338,919
Adjustments during the year		6,794,329	-
Net cashflow from operating activities		1,994,791,064	1,675,850,441
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(1,031,539,791)	(1,872,577,626)
Net cash flows from Investing Activities		(1,031,539,791)	(1,872,577,626)

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NET INCREASE IN CASH AND CASH EQUIVALENT		963,251,273	196,727,185
Cash and cash equivalent at BEGINNING of the year	16	<u>754,768,197</u>	<u>951,495,382</u>
Cash and cash equivalent at END of the year		<u>1,718,019,470</u>	<u>754,768,197</u>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 27th September, 2018 and signed by:



Chief Officer Finance, Economic Planning & ICT
Name: Priscah Iseren Omoit



Director Accounting Services
Name: Paul Okoth Onono
ICPAK Member Number: 14404

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4.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	105,818,651	(30,143,016)	75,675,635	613,007,715	(537,332,080)	810%
Exchequer releases	5,833,158,120	(4,558,120)	5,828,600,000	5,828,600,000	-	100%
Transfers from Other Government Entities	395,414,924	114,329,045	509,743,969	348,509,498	161,234,471	68%
Other Receipts	722,198,480	(246,686,634)	475,511,846	177,771,330	297,740,516	37%
Return on CRF issues	776,310,280	-	776,310,280	776,310,280	-	100%
Total Receipts	7,832,900,455	(167,058,725)	7,665,841,730	7,744,198,823	(78,357,093)	101%

Payments						
Compensation of Employees	2,462,687,920	15,491,289	2,447,196,631	2,391,998,562	55,198,070	98%
Use of goods and services	1,997,496,724	20,619,259	1,853,828,485	1,599,228,079	254,600,406	86%
Transfers to Other Government Units	1,066,701,776	-	1,089,534,307	937,898,563	151,635,744	86%
Other grants and transfers	139,740,000	(25,430,600)	114,309,400	32,404,719	81,904,681	28%
Social Security Benefits	4,543,573	-	4,543,573	4,543,573	-	
Acquisition of Assets	1,356,037,294	423,373,666	1,765,206,238	1,028,469,791	736,736,447	58%

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Other Expenses	164,280,000	10,120,500	174,400,500	10,400,000	164,000,500	6%
Totals	7,191,487,287	444,174,114	7,449,019,134	6,004,943,286	1,444,075,848	81%
Surplus/Deficit	641,413,168	(611,232,839)	216,822,596	1,739,255,537	(1,522,432,941)	802%

- (a) The underutilization of the budget was as a result of Ksh 553,039,230.00 which was not budget for and received from World Bank for being the best compared to other 47 Counties in prudence financial managements.
- (b) There was also late disbursement from National Treasury during the financial year that made it difficult to make payment as some disbursements in respect of financial year 2017/2018 were made after 30th June 2018.
- (c) Poor internet connectivity on IFMIS also necessitated the underutilization of funds.

(The changes between the original budget and final budget in the year under review are as a result of reallocations within the budget.)

The entity financial statements were approved on 27th September, 2018 and signed by:


 Chief Officer Finance, Economic Planning & ICT
 Name: Priscah Iseren Omoit


 Director Accounting Services
 Name: Paul Okoth Onono
 ICPAK Member Number: 14404

COUNTY GOVERNMENT OF BUSIA
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4.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	105,818,654	(30,143,016)	75,675,635	613,007,715	(537,332,080)	810%
Exchequer releases	3,966,548,482	(3,099,522)	3,963,448,960	3,963,448,960	-	100%
Transfers from Other Government Entities	241,852,424	36,099,313	277,951,737	35,708,402	242,243,335	13%
Other Receipts	491,747,767	(167,746,911)	324,000,856	120,884,504	203,116,351	37%
Return on CRF issues	230,682,407	-	230,682,407	230,682,407	-	100%
Total Receipts	5,036,649,731	(164,890,136)	4,871,759,595	4,963,731,989	(91,972,394)	102%
Payments						
Compensation of Employees	2,462,687,920	15,491,289	2,447,196,631	2,391,998,562	55,198,070	98%
Use of goods and services	1,710,497,439	82,143,749	1,628,353,690	1,415,010,959	213,342,731	87%
Transfers to Other Government Units (County Assembly)	906,631,094	-	906,631,094	883,798,563	22,832,531	97%
Social Security Benefits	4,543,573	-	4,543,573	4,543,573	-	100%
Acquisition of Assets	79,989,050	7,102,361	72,886,689	55,298,068	17,588,621	76%
Grand Total	5,164,349,076	104,737,399	5,059,611,677	4,750,649,724	308,961,953	94%
Surplus/Deficit	(127,699,345)	(269,627,535)	(187,852,082)	213,079,263	(400,934,346)	-113%

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- a) The underutilization of the budget was as a result of Ksh 553,039,230.00 which was not budget for and received from World Bank for being the best compared to other 47 Counties in prudence financial managements.
- b) There was also late disbursement from National Treasury during the financial year that made it difficult to make payment as some disbursements in respect of financial year 2017/2018 were made after 30th June 2018.
- c) Poor internet connectivity on IFMIS also necessitated the underutilization of funds.

(The changes between the original budget and final budget in the year under review are as a result of reallocations within the budget.)

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Director Accounting Services
Name: Paul Okoth Onono
ICPAK Member Number: 14404

COUNTY GOVERNMENT OF BUSIA
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4.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipts/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	1,866,609,638	(1,458,598)	1,865,151,040	1,865,151,040	-	100
Transfers from Other Government Entities	153,562,500	78,229,732	231,792,232	312,801,096	(81,008,864)	135
Other Receipts	230,450,713	(78,939,723)	151,510,990	56,886,826	94,624,165	38
Return on CRF issues	545,627,873	-	545,627,873	545,627,873	-	100
Total Receipts	<u>2,250,622,852</u>	<u>(2,168,589)</u>	<u>2,248,454,262</u>	<u>2,234,838,962</u>	<u>13,615,301</u>	<u>99</u>
Payments						
Use of goods and services	286,999,285	(61,524,490)	225,474,795	184,217,121	41,257,674	82
Transfers to Other Government Units(County Assembly)	182,903,213	-	182,903,213	54,100,000	128,803,213	30
Other grants and transfers	139,740,000	(25,430,600)	114,309,400	32,404,719	81,904,681	28
Acquisition of Assets	1,276,048,244	416,271,305	1,692,319,549	973,171,723	719,147,826	58
Other Expenses	164,280,000	10,120,500	174,400,500	10,400,000	164,000,500	6
Grand Total	<u>2,049,970,742</u>	<u>339,436,715</u>	<u>2,389,407,457</u>	<u>1,254,293,562</u>	<u>1,135,113,895</u>	


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						<u>52</u>
<u>Surplus/Deficit</u>	<u>200,652,110</u>	<u>(341,605,304)</u>	<u>(140,953,195)</u>	<u>980,545,400</u>	<u>(1,121,498,594)</u>	<u>= 696</u>

- (a) The underutilization of the budget was as a result of Ksh 553,039,230.00 which was not budget for and received from World Bank for being the best compared to other 47 Counties in prudence financial managements.
- (b) There was also late disbursement from National Treasury during the financial year that made it difficult to make payment as some disbursements in respect of financial year 2017/2018 were made after 30th June 2018.
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4.7. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with 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 entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2018, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

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These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

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.

Interest on borrowing

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

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. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

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.

4. In-kind contributions

In-kind contributions are donations that are made to the entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind

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contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 2018, this amounted to KShs 13,508,837 compared to Ksh. 30,338,919 in prior period as indicated on note 23A.

There were no other restrictions on cash during the year

6. Accounts Receivable

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.

7. Accounts Payable

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.

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Reports and Financial Statements
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8. Non-current assets

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

COUNTY GOVERNMENT OF BUSIA

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For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Pending bills

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

10. 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 Government of Busia 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 16th June 2017 for the period 1st July 2017 to 30 June 2018 as required by law. There was one supplementary budgets passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

11. Comparative figures

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

12. 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.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred

COUNTY GOVERNMENT OF BUSIA

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before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

COUNTY GOVERNMENT OF BUSIA**Reports and Financial Statements****For the year ended June 30, 2018****4.8. NOTES TO THE FINANCIAL STATEMENTS****1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

Name of Donor	Date received	Amount in foreign currency	2017-2018	2016-2017
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				-
KENYA DEVOLUTION SUPPORT PROGRAMME- WORLD BANK			597,300,565	-
Grants Received from Multilateral Donors (International Organisations)				
DANIDA- DANISH			15,707,150	19,485,000
Total			<u>613,007,715</u>	<u>19,485,000</u>

COUNTY GOVERNMENT OF BUSIA**Reports and Financial Statements****For the year ended June 30, 2018****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****2 EXCHEQUER RELEASES**

Description and reference of the transfer	2017-2018	2016-2017
	Kshs	Kshs
1st quarter transfer	408,002,000	997,916,526
2nd quarter transfer	1,486,293,000	1,496,874,789
3rd quarter transfer	1,515,436,000	1,467,524,303
4th quarter transfer	2,418,869,000	1,907,781,592
Total	<u>5,828,600,000</u>	<u>5,870,097,210</u>

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Busia County Road Maint. Levy Fund	231,792,232	90,194,000
Free Maternity Fees	-	82,717,500
User Foregone Fees	17,302,828	17,302,828
Coffee Cess	-	812
Other Exchequer Receipt	-	7,410,440
Doctors, Nurses, Clinical Officers And Other Staff Allowances	-	94,005,000
Universal Healthcare		-

COUNTY GOVERNMENT OF BUSIA
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	35,708,402	
Grant for Youth Polytechnics	63,706,036	-
TOTAL	348,509,498	291,630,580

4 OTHER RECEIPTS

	2017-2018	2016-2017
	Kshs	Kshs
Rents	1,802,510	539,270
Receipts from Administrative Fees and Charges	1,218,095	1,826,200
Receipts from Sales by Non-Market Establishments	2,000	-
Fines Penalties and Forfeitures	1,300	39,000
Business Permits	41,274,815	33,815,308
Cesses	28,781,035	18,186,430
Plot Rents	3,163,886	2,071,578
Administrative Services Fees	13,634,835	13,034,833
Other Miscellaneous Revenues	37,038,190	33,364,247
Market/Trade Centre Fee	-	17,837,870
Vehicle Parking Fees	47,075,542	128,596,745

COUNTY GOVERNMENT OF BUSIA
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Social Premises Use Charges	22,000	62,500
School Fees	8,000	41,020
Water Supply Administration	3,749,122	5,801,028
Total	<u>177,771,330</u>	<u>255,233,129</u>

5 RETURN ON CRF ISSUES

	2017 - 2018	2016 - 2017
	KShs	KShs
CBK recurrent A/C 1000171189	80,263,835	-
CBK development A/C 1000171138-executive	1,623,723	-
CBK revenue fund A/C 1000171618	480,915,669	-
CBK Road Maintenance Levy Fund account no. 1000268336	121,851,498	-
Busia County Deposit A/C NO. 1000239204	30,338,919	-
County Assembly	61,316,636	-
Total	<u>776,310,280</u>	<u>-</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	1,410,478,226	1,166,618,855
Basic wages of temporary employees	55,817,037	18,359,821
Personal allowances paid as part of salary	744,204,296	816,326,147
Pension and other social security contributions	65,126,304	54,700,509
Compulsory national health insurance schemes	37,766,450	30,367,450
Other personnel payments (Gratuity	78,606,248	8,149,217
Total	<u>2,391,998,562</u>	<u>2,094,521,999</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

7 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	55,141,743	29,071,880
Communication, supplies and services	22,241,453	5,355,834
Domestic travel and subsistence	132,506,799	106,665,070
Foreign travel and subsistence	27,966,221	37,167,485
Printing, advertising and information supplies & services	29,449,531	17,812,767
Rentals of produced assets	16,893,139	6,703,825
Training expenses	90,705,748	122,563,951
Hospitality supplies and services	52,035,742	17,555,453
Insurance costs	296,599,266	270,000,000
Specialised materials and services	63,483,129	332,017,225
Office and general supplies and services	23,805,699	9,546,049
Other operating expenses		470,082,693

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	361,487,289	
Routine maintenance – vehicles and other transport equipment	22,149,975	12,158,065
Routine maintenance – other assets	67,841,719	171,935,979
Fuel Oil and Lubricants	78,813,320	31,928,337
Medical drugs	255,037,307	134,675,617
Total	<u>1,596,158,079</u>	<u>1,775,240,230</u>

8 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Busia County Assembly	905,198,563	765,867,938
Other capital grants and transfers (County Assembly)	32,700,000	-
TOTAL	<u>937,898,563</u>	<u>765,867,938</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

9 OTHER GRANTS AND OTHER PAYMENTS

	2017-2018	2016-2017
	Kshs	Kshs
Scholarships and other educational benefits	103,900	41,404,999
Donations	600,000	8,522,190
Subsidies to small businesses, cooperatives, and self employed	21,500,819	-
Other Capital Grants and Transfers	10,200,000	58,200,000
Total	<u>32,404,719</u>	<u>108,127,189</u>

10 SOCIAL SECURITY BENEFITS

	2017-2018	2016-2017
	Kshs	Kshs
Social security benefits in cash and in kind	4,543,573	6,083,997
Total	<u>4,543,573</u>	<u>6,083,997</u>

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

11 ACQUISITION OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Construction of Buildings	90,315,026	251,464,817
Refurbishment of Buildings	102,237,405	134,499,686
Construction and Civil Works	395,140,131	581,009,480
Hire of Equipment plant and machinery	-	10,730,279
Purchase of Motor Vehicles	19,251,299	78,634,460
Purchase of Household Furniture and Institutional Equipment	613,639	-
Purchase of Office Furniture and General Equipment	31,463,841	240,874,933
Purchase of ICT, Networking and Communication Equipment	43,737,161	66,406,937
Purchase of Specialised Plant, Equipment and Machinery	3,070,000	15,420,690

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Purchase of Certified Seeds, Breeding Stock and Live Animals	33,904,569	49,915,094
Research, Studies, Project Preparation, Design & Supervision	35,699,561	108,320,873
Purchase of medical and dental equipment	6,295,950	-
Rehabilitation of Civil Works	265,929,040	303,125,055
Acquisition of Land	3,882,168	32,175,322
Total	<u>1,031,539,791</u>	<u>1,872,577,626</u>

12 OTHER EXPENSES

	2017-2018	2016-2017
	Kshs	Kshs
Other expenses	10,400,000	41,093,044
Total	<u>10,400,000</u>	<u>41,093,044</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

13A BANK ACCOUNTS

Name of Bank, Account No. & currency	Account number	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2017-2018	2016-2017
			Kshs	Kshs
Co-op bank education imprest A/C01141236344204			490,034	34,014,675
KCB Revenue Fund Collection A/C 1140758017			4,310,124	2,551,864
CBK recurrent A/C 1000171189			1,718,740	80,263,838
County secretary coopbank -A/C 01141236880200			1,816,909	30,283
CBK development A/C 1000171138-excutive			186,601	1,623,723
CBK revenue fund A/C 1000171618			1,584,405,300	480,915,669
CBK Road Maintainance Levy Fund account no. 1000268336			45,675,236	121,851,498
Co-op bank standing imprest A/C 01141236344200			194,442	204,693

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Busia County Deposit A/C NO. 1000239204			13,508,837	30,338,919
Busia County Village Polytechnic A/C NO. 1000370092			47,779,527	-
County Health Management team A/C no 0790000026361			12,280,818	111,986
Busia County Special Purpose Account			2,531,917	
<u>Total</u>			1,714,898,486	751,907,147

13B CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
County Revenue department	3,120,984	-
<u>Total</u>	<u>3,120,984</u>	<u>-</u>

Cash in hand should also be analysed as follows:	2017-2018	2016-2017
	Kshs	Kshs
County Revenue department	3,120,984	-
<u>Total</u>	<u>3,117,982</u>	<u>-</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

14 Outstanding Imprests

Description	2017-2018	2016-2017
	Kshs	Kshs
Salary advances	-	16,000
Outstanding imprests	13,202,820	2,845,050
Total	<u>13,202,820</u>	<u>2,861,050</u>

Name of Officer or Institution	date taken	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
JOSEPH MALOBA	1/7/2016	21,800	-	21,800
MARTIN OSIBI	9/5/2016	30,170	-	30,170
BERNADETTE MUYOMI	1/7/2016	51,600	-	51,600
CATHERINE OKWARE	9/4/2017	62,000	-	62,000
COLLINS OMONDI	4/5/2016	64,800	-	64,800
GRACE MUCHUMA	4/18/2016	70,000	-	70,000
STEFAN OKELLO	8/28/2017		-	74,000

COUNTY GOVERNMENT OF BUSIA
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		74,000		
DANIEL OKANA	5/23/2016	105,000	-	105,000
SAMSON MBAYE	9/5/2016	105,000	-	105,000
MOSES EMARE	6/26/2018	111,400	-	111,400
BONFACE NYONGESA	1/7/2016	114,000	-	114,000
MARTIN BWIRE	1/7/2016	119,900	-	119,900
RAEL KINYWA	10/23/2017	137,600	-	137,600
ERIC OCHIENO	3/22/2016	144,000	-	144,000
BEATRICE OCHWADI	6/27/2018	144,000	-	144,000
GREGORY ODEKE	2/16/2016	148,000	-	148,000
JOSEPH OTIENO	1/7/2016	152,810	-	152,810
GILBERT ODUORI	1/9/2017	173,200	-	173,200
HILLARY MAKHULU	1/7/2016	200,000	-	200,000
JOHN ADONGO	3/2/2017	216,500	-	216,500
INNOCENT OMBOKO	9/15/2016	295,880	-	295,880
LEONARD OPOLLO	12/1/2017	300,000	-	300,000

COUNTY GOVERNMENT OF BUSIA
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PATRICK ABWAKU	6/26/2018	300,000	-	300,000
DOUGLAS BARAZA	11/8/2017	327,600	-	327,600
STEPHEN OMADIRI	6/26/2018	350,000	-	350,000
VINCENT JUMA	4/17/2018	393,400	-	393,400
JACKLINE WANYAMA	6/26/2018	453,000	-	453,000
PETER LUGEKHE	6/26/2018	520,600	-	520,600
WINSTON MBANDA	11/8/2017	550,000	-	550,000
AMOS ONYANGO	2/20/2018	663,600	-	663,600
CYPRIAN OLIKO	6/26/2018	749,800	-	749,800
HUDSON OGUBI	6/26/2018	770,000	-	770,000
STEPHEN MAKHANU	6/26/2018	852,800	-	852,800
ROSE SANG'	6/26/2018	874,200	-	874,200
LAMBERT OGOCHI	11/29/2016	959,800	-	959,800
POLVIN OKOBA	6/25/2018	1,099,360	-	1,099,360
VICTOR JUMA	1/14/2017	1,497,000	-	1,497,000
<u>TOTAL</u>	-	<u>13,202,820</u>	<u>-</u>	<u>13,202,820</u>

COUNTY GOVERNMENT OF BUSIA**Reports and Financial Statements****For the year ended June 30, 2018****NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)****15 Accounts Payables**

	2017-2018	2016-2017
	Kshs	Kshs
Deposits	13,508,836.50	30,338,919
TOTAL	<u>13,508,836.50</u>	<u>30,338,919</u>

16 BALANCES BROUGHT FORWARD

	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	751,907,147.02	946,103,960
Cash in hand	-	1,323,953
Accounts Receivables(imprests and salary advances)	2,861,050.00	4,067,469
Total	<u>754,768,197.02</u>	<u>951,495,382</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS
(CONTINUED)

17 PRIOR YEAR ADJUSTMENTS		
Description of the error	2017 – 2018	2016 – 2017
	KShs	KShs
Adjustments on bank account balances	776,310,280	-
	<u>776,310,280</u>	<u>-</u>

COUNTY GOVERNMENT OF BUSIA
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4.9. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2017 – 2018	2016 – 2017
	KShs	KShs
Construction of buildings	37,290,565.10	49,085,774.95
Construction of civil works	362,415,872.29	413,417,332.57
Supply of goods	384,914,463.11	211,520,026.63
Supply of services	198,338,344.80	151,255,002.48
	<u>984,406,534.93</u>	<u>825,278,136.63</u>

2. PENDING STAFF PAYABLES (See Annex 2)

	2017 – 2018	2016 – 2017
	KShs	KShs
Senior management	3,138,750.00	-
Unionisable employees	7,733,343.75	41,298,500.45
	<u>10,872,093.75</u>	<u>41,298,500.45</u>

COUNTY GOVERNMENT OF BUSIA
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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Road Maintenance Fuel Levy	Grant for youth polytechnics	Kenya Devolution Support Programme	Compensation for user fees foregone	Total Transfers from the National Treasury
Exchequer Releases for quarter 1	408,002,000	-	-	108,102,399	-	-	-	516,104,399
Exchequer Releases for quarter 2	1,486,293,000	15,707,150	-	-	-	-	15,707,150	1,517,707,300
Exchequer Releases for quarter 3	1,515,436,000	-	29,764,527	-	-	27,069,467	-	1,572,269,994
Exchequer Releases for quarter 4	2,418,866,000	-	5,943,875	123,689,833	-	570,231,098	-	3,118,730,806
Total	<u>5,828,600,000</u>	<u>15,707,150</u>	<u>35,708,402</u>	<u>231,792,232</u>	<u>63,706,036</u>	<u>597,300,565</u>	<u>15,707,150</u>	<u>6,788,521,535</u>

COUNTY GOVERNMENT OF BUSIA
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ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Classification	Supplier of Goods or Services	Original Amount	Amount Paid To- Date	Outstanding Balance 2017/2018
	GATHI CONSTRUCTION LTD	1,447,289.63	-	1,447,289.63
	M/S WANTECH SERVICES	284,150.26	-	284,150.26
	RAPENDA CONTRACTORS	80,564.32	-	80,564.32
	M/S PHERNMA INVESTMENT	379,310.34	-	379,310.34
	M/S NGOMUWA AGENCIES LTD	780,000.00	-	780,000.00
	FILTECH CONSTRUCTION	721,098.00	-	721,098.00
	M/S MASORE BUILDERS	349,999.84	-	349,999.84
	M/S ARSENE AGENCIES	199,152.00	-	199,152.00
	M/S HIDEOUT PROPERTIES	100,000.00	-	100,000.00
	M/S HIDEOUT PROPERTIES	88,622.00	-	88,622.00
	M/S NENIPE ENG.WORKS	108,188.56	-	108,188.56
	M/S FIELDTECH CONSTRUCTION LTD	1,200,000.00	-	1,200,000.00
	M/S FIMER CONSTRUCTION LTD		-	

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		64,982.00		64,982.00
	M/S HIDEOUT PROPERTIES	99,631.24	-	99,631.24
	PATSO ENTERPRISES LTD	299,870.00	-	299,870.00
	ATENGLOR VENTURES LTD	1,024,137.00	-	1,024,137.00
	TESCO CONSOLIDATED CO.LTD	474,000.00	-	474,000.00
	M/S BARESE ENTERPRISES LTD	678,426.00	-	678,426.00
	NAMUSALI KABIERO	575,875.04	-	575,875.04
	M/S MUNZONGO ENTERPRISES	326,059.00	-	326,059.00
	M/S FLAMBERT HOLDINGS	1,200,000.00	-	1,200,000.00
	M/S COMBIC KENYA LTD	413,653.10	-	413,653.10
	YUMIL AGENCIES	6,327,900.00	-	6,327,900.00
	PHIJOS BUILDING CINTRACTORS	714,000.00	-	714,000.00
	OPET ENTERPRISES LTD	370,000.00	-	370,000.00
	JALISNADO ENTERPRISES	99,924.00	-	99,924.00
	M/S BUKOMA TRADERS	540,096.00	-	540,096.00
	OFUMBULO CO. LTD	118,843.60	-	118,843.60

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	FOPA CONSTRUCTION LTD	211,642.00	-	211,642.00
	FOPA CONSTRUCTION LTD	109,583.00	-	109,583.00
	FABI LTD	6,000,000.00	-	6,000,000.00
	M/S MUNZONGO ENTERPRISES	130,423.64	-	130,423.64
	AMAJ HOLDINGS	1,200,000.00	-	1,200,000.00
	AMAJ HOLDINGS	60,000.00	-	60,000.00
	JALISNADO ENTERPRISES	999,240.00	-	999,240.00
	M/S KATEK CONSTRUCTION CO LTD	538,820.00	-	538,820.00
	M/S LANGI TRADERS	190,500.00	-	190,500.00
	M/S LANGI TRADERS	690,315.00	-	690,315.00
	LIWARD AGENCIES	843,500.00	-	843,500.00
	DELTA SUPPLIERS	1,040,700.00	-	1,040,700.00
	AMAJ HOLDINGS	1,200,000.00	-	1,200,000.00
	FOPA CONSTRUCTION LTD	211,642.00	-	211,642.00
	M/S BEFEMU BUILDING CONTRACTORS	753,867.76	-	753,867.76
	M/S KAMORATA CONTRACTORS	848,818.40	-	848,818.40

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	AMAJ HOLDINGS	1,200,000.00	-	1,200,000.00
	M/S NGOMUWA AGENCIES LTD	349,178.00	-	349,178.00
	AGANDI GENERAL CONSTRUCTION	1,200,000.00	-	1,200,000.00
	NGOMUWA AGENCIES	245,955.00	-	245,955.00
	M/S TESCO CONSTRUCTION	700,002.00	-	700,002.00
	PAMNAD ENTERPRISES	947,896.00	-	947,896.00
<u>SUB-TOTAL</u>		<u>38,737,854.73</u>	<u>-</u>	<u>38,737,854.73</u>
Construction of Civil Works				
	Tajicom Limited	491,100	-	491,100.00
	Steelant Engeneering Company LTD	2,452,000	-	2,452,000.00
	Seld Network	1,000,000	-	1,000,000.00
	Patliza Contractors LTD	2,474,520	-	2,474,520.00
	Patliza Contractors LTD	2,450,200	-	2,450,200.00
	Katek Construction	1,499,500	-	1,499,500.00
	Jacod LTD	3,000,000	-	3,000,000.00
	OPET ENTERPRISE LTD	800,000	-	

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				800,000.00
	Two in One Enterprise	3,997,000	-	3,997,000.00
	Bucket Banda LTD `	4,000,000	-	4,000,000.00
	EGELI BUILDING AND SUPPLIERS CONTRACTORS LTD	3,994,000	-	3,994,000.00
	Softtek systems	2,927,000	-	2,927,000.00
	CISCO FIVE ENTERPRISE LTD	3,567,000	-	3,567,000.00
	KARUOK GENERAL SERVICES	3,824,200	-	3,824,200.00
	Pelo Construction LTD	3,800,000	-	3,800,000.00
	Masatec Engineering Works & Hardware	3,007,416	-	3,007,416.00
	Bonissa General Services LTD	400,000	-	400,000.00
	Mazingira Youth Polytechic	401,000	-	401,000.00
	Two in One Enterprise	1,290,000	-	1,290,000.00
	Talstar Supplies LTD	2,939,200	-	2,939,200.00
	Josden Africa Ltd	1,558,000	-	1,558,000.00
	All seasons Holding	1,256,000	-	1,256,000.00
	KARUOK GENERAL SERVICES	3,824,200	-	3,824,200.00

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	Tajicom LTD	1,155,000	-	1,155,000.00
	Kamorliban Construction Company	3,180,000	-	3,180,000.00
	Kamorliban Construction Company	3,180,000	-	3,180,000.00
	Bucket Banda LTD `	1,399,500	-	1,399,500.00
	TESATA ENTERPRISES	1,997,950	-	1,997,950.00
	Bucket Banda LTD `	1,499,900	-	1,499,900.00
	FOPA CONSTRUCTION CO.	200,000	-	200,000.00
	STEELANT ENGINEERING COMPANY LTD	1,600,000	-	1,600,000.00
	KARUOK GENERAL SERVICES	2,600,000	-	2,600,000.00
	JAFAN KENYA LTD	2,400,000	-	2,400,000.00
	JAFAN KENYA LTD	2,600,000	-	2,600,000.00
	Alsafa Construction Company Ltd.	6,887,927	-	6,887,927.00
	Man County Ltd	2,426,490	-	2,426,490.00
	Dayow Construction Company	1,400,000	-	1,400,000.00
	Dayow Construction Company	1,400,000	-	1,400,000.00
	Dayow Construction Company	1,400,000	-	1,400,000.00

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	Dayow Construction Company	2,426,490	-	2,426,490.00
	Tijara Holding Ltd.	3,929,943	-	3,929,943.00
	Powa Construction Ltd	2,448,420	-	2,448,420.00
	Arsene Agencies Ltd	7,210,000	-	7,210,000.00
	Jalispado Enterprises	2,634,180	-	2,634,180.00
	Western Consultants Engineering	5,446,896	-	5,446,896.00
	BOBS CIVIL ENGINEERING LTD	1,402,000	-	1,402,000.00
	Lukolis Trading	399,795	-	399,795.00
	Ifumis LTD	570,000	-	570,000.00
	Imboko B. Investment	580,000	-	580,000.00
	Warono Builders Ltd	3,900,000	-	3,900,000.00
	Davis and Shirtliff	14,219,566	-	14,219,566.00
	Davis and Shirtliff	6,138,449	-	6,138,449.00
	VALLEY DRILLERS AND GENERAL CONTRACTORS	1,997,000	-	1,997,000.00
	LUMBE AGENCIES LTD	3,000,000	-	3,000,000.00

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	VALLEY DRILLERS & GENERAL CONTRACTORS LTD.	1,992,000	-	1,992,000.00
	JOSDEN AFRICA LTD	2,950,000	-	2,950,000.00
	DEONJOE GENERAL CONTRACTORS LTD	3,997,240	-	3,997,240.00
	MEGALASER INTERNATIONAL	1,399,000	-	1,399,000.00
	BERODI COMPANY LTD	3,870,400	-	3,870,400.00
	Hanal Inv. Ltd	5,563,000	-	5,563,000.00
	Rochale Gen. Ent.	5,525,000	-	5,525,000.00
	Hide Out Properties Ltd	6,300,000	-	6,300,000.00
	Famia Gen. Stores	7,744,600	-	7,744,600.00
	Butula Plus Ent.	5,748,000	-	5,748,000.00
	Valley Drillers and General Contractors	4,491,600	-	4,491,600.00
	Arsene Agencies	2,853,900	-	2,853,900.00
	Nawa Ventures Ltd	2,842,812	-	2,842,812.00
	Sosa Building and Construction	2,770,530	-	2,770,530.00
	Bimstar Co. Ltd	700,000	-	700,000.00
	Giant Sahara Construction Ltd	998,550	-	

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				998,550.00
	Barasho K. Ltd	1,398,264	-	1,398,264.00
	Tesco Consolidated Co. Ltd.	243,884	-	243,883.50
	Davon Kenya	596,400	-	596,400.00
	Pelo Constructors Ltd	1,194,427	-	1,194,427.00
	Kingfisher Gen. Works Ltd	558,000	-	558,000.00
	Befemu Building Construction & Supplies Ent Ltd	700,000	-	700,000.00
	Swali Bore & Mwasame K Ltd	3,286,500	-	3,286,500.00
	Bobs Civil Eng. Gen. Works Contractors Ltd	926,100	-	926,100.00
	Jafan Kenya Ltd	3,424,696	-	3,424,696.00
	Faithlink Co. Ltd	3,995,000	-	3,995,000.00
	Viopa Consultants Ltd	4,000,000	-	4,000,000.00
	M/S ANDAMANGU CONST LTD	22,086,103.02	-	22,086,103.02
	M/S DYNACORP LOGISTICS LTD	9,072,870.40	-	9,072,870.40
	M/S MEGRASOW LTD	1,601,797.60	-	1,601,797.60
	M/S SEMAKWELI LTD	2,715,506.60	-	2,715,506.60

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	M/S SEMAKWELI LTD	2,638,308.30	-	2,638,308.30
	M/S SEMAKWELI LTD	2,231,873.30	-	2,231,873.30
	M/S SEMAKWELI LTD	3,090,240.00	-	3,090,240.00
	M/S CHIJUCO INTERNATIONAL LTD	2,012,206.90	-	2,012,206.90
	M/S VEXMED ENTERPRISES	1,933,000.00	-	1,933,000.00
	M/S BENBELLA ENTERPRISES	2,117,696.00	-	2,117,696.00
	M/S TRILUK ENTERPRISES LTD	152,047.10	-	152,047.10
	M/S JOSNI HOLDINGS LTD	677,614.00	-	677,614.00
	M/S KAMORATA GEN MERCHANTS	486,358.00	-	486,358.00
	M/S INTELLIBIZ AFRICA LTD	943,670.00	-	943,670.00
	M/S JENCO CONTRACTORS	593,920.00	-	593,920.00
	M/S SHREEJI SERVICE STATION	500,000.00	-	500,000.00
	M/S TOBIA ENTERPRISES	209,983.20	-	209,983.20
	M/S MEGALASER INT LTD	4,486,582.00	-	4,486,582.00
	M/S MEGALASER INT LTD	1,024,000.00	-	1,024,000.00
	M/S HANAL INV.LTD	5,000,000.00	-	5,000,000.00

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	M/S YOGA CONSTRUCTION LTD	463,117.90	-	463,117.90
	M/S PATLIZA LTD	1,236,000.00	-	1,236,000.00
	M/S MUZOGO ENTERPRISES LTD	217,584.40	-	217,584.40
	M/S ABYSSINIA GEN CONSTRUCTION	1,967,157.00	-	1,967,157.00
	M/S KARAT CONSTRUCTION LTD	746,460.00	-	746,460.00
	M/S SIFUCHA BUILDING & CONSTRUCTION LTD	2,274,006.00	-	2,274,006.00
	M/S PAM CONSTRUCTION	1,651,144.00	-	1,651,144.00
	M/S VALGEO INVESTMENT	150,000.00	-	150,000.00
	M/S PATLIZA LTD	2,731,526.67	-	2,731,526.67
	M/S NAMUSALI KABIERO LTD	3,022,221.30	-	3,022,221.30
	M/S FRED OPENG GEN ENGINEERING	585,121.40	-	585,121.40
	M/S GEOFCHEM LIMITED	180,000.00	-	180,000.00
	M/S GEOFCHEM LIMITED	517,260.00	-	517,260.00
	M/S PATLIZA LTD	2,341,692.00	-	2,341,692.00
	M/S S & SONS LTD	3,161,577.60	-	3,161,577.60

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	M/S BUSIA ALLIANCE CONSTRUCTION COMPANY	630,240.00	-	630,240.00
	M/S BUSIA ALLIANCE CONSTRUCTION COMPANY	180,000.00	-	180,000.00
	M/S MANTRAC K LTD	24,000,000.00	-	24,000,000.00
	M/S TURUKANA SERVICE STATION	2,000,000.00	-	2,000,000.00
	M/S BASELINK GROUP LTD	3,400,000.00	-	3,400,000.00
	M/S WESTERN CONSTRUCTION LTD	2,400,000.00	-	2,400,000.00
	M/S WESTERN CONSTRUCTION LTD	1,904,800.00	-	1,904,800.00
	M/S FARM VIEW HOTEL	350,000.00	-	350,000.00
	M/S KATEK CONSTRUCTION LTD	1,500,000.00	-	1,500,000.00
	M/S LANGI TRADERS LTD	1,432,400.00	-	1,432,400.00
	M/S AYOTI CONTRACTORS	5,120,800.00	-	5,120,800.00
	M/S BIG SHOT COMPANY LTD	1,372,000.00	-	1,372,000.00
	SAMORE ENGINEERING	2,000,000.00	-	2,000,000.00
	OFUMBULO COMPANY LTD	2,619,755.60	-	2,619,755.60
	OFUMBULO COMPANY LTD	364,101.50	-	364,101.50
	Arsene Agencies	1,671,386	-	

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				1,671,386.00
SUB-TOTAL		362,415,872.29	-	362,415,872.29
Supply of Goods				
	ADMIRAL GENERAL SUPPLIES	888,400.00	-	888,400.00
	AKADONYO INVESTMENT LTD	5,550,000.00	-	5,550,000.00
	AMAGORO FILLING STATION	7,100,000.00	-	7,100,000.00
	ARSENE AGENCIES	801,435.00	-	801,435.00
	BETHANS TECHNOLOGIES LTD	348,000.00	-	348,000.00
	BIGSHOT COMPANY LTD	1,700,570.00	-	1,700,570.00
	BRANJI INVESTMENT LTD	1,900,000.00	-	1,900,000.00
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	97,158.75	-	97,158.75
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	83,483.90	-	83,483.90
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	95,373.10	-	95,373.10
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	12,606.70	-	12,606.70
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	92,075.50	-	92,075.50
	BUSIA WATER & SEWARAGE SERVICES CO.LTD	99,298.75	-	99,298.75

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	BUSIA WATER & SEWAGE SERVICES CO.LTD	105,126.20	-	105,126.20
	BUSIA WATER & SEWAGE SERVICES CO.LTD	10,076.90	-	10,076.90
	BUSIA WATER & SEWAGE SERVICES CO.LTD	16,130.70	-	16,130.70
	BUSIA WATER & SEWAGE SERVICES CO.LTD	18,152.60	-	18,152.60
	COMAL ENTERPRISES	600,000.00	-	600,000.00
	COMPSKILLS TECHNOLOGY LTD	1,973,000.00	-	1,973,000.00
	DOLMER ENTERPRISES LTD	1,100,000.00	-	1,100,000.00
	DOLMER ENTERPRISES LTD	3,922,000.00	-	3,922,000.00
	DOUBLE SHASA LTD	3,000,000.00	-	3,000,000.00
	DRACCY ENTERPRISES	607,000.00	-	607,000.00
	EDESA GENERAL STORES	297,160.00	-	297,160.00
	EDESA GENERAL STORES	377,105.00	-	377,105.00
	EXTRAMILE INVESTMENT LTD	1,800,000.00	-	1,800,000.00
	FABI LTD	574,000.00	-	574,000.00
	JITYY COMPANY LTD	900,600.00	-	900,600.00
	JUVEMMAS AFRICAN HOLDINGS LTD	850,000.00	-	850,000.00

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	KENYA SCH OF GOVT	167,620.00	-	167,620.00
	KINGFISHER GEN.WORKS	1,485,000.00	-	1,485,000.00
	KINGFISHER GEN.WORKS	997,500.00	-	997,500.00
	KINGFISHER GEN.WORKS	2,300,000.00	-	2,300,000.00
	KINGFISHER GEN.WORKS	2,497,500.00	-	2,497,500.00
	KISUMU HOTEL	619,350.00	-	619,350.00
	KOBILA LTD	1,003,000.00	-	1,003,000.00
	MURMO COMPANY LTD	1,250,000.00	-	1,250,000.00
	NATION MEDIA	182,280.00	-	182,280.00
	NEW MALABA BORDER SERVICE STATION	8,760,000.00	-	8,760,000.00
	EVAM ENTERPRISES LTD	319,000.00	-	319,000.00
	ZHUJI ENTERPRISES	2,630,250.00	-	2,630,250.00
	SHREEJIFILING STATION	953,000.00	-	953,000.00
	DAVON KENYA LTD	430,200.00	-	430,200.00
	SOSA BUILDING AND CONST CO.LTD	360,000.00	-	360,000.00
	DAVON KENYA LTD	215,000.00	-	215,000.00

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	SHREEJI FILLING STATION	1,000,000.00	-	1,000,000.00
	POWA ENT:	1,050,000.00	-	1,050,000.00
	JUVEMAS AFRICAN LTD	600,000.00	-	600,000.00
	COMPSKILL TECHNOLOGY	400,000.00	-	400,000.00
	BIG SHOT CO.LTD	471,500.00	-	471,500.00
	BUSIA WATER AND SEWERAGE	15,239.97	-	15,239.97
	TROJAN LTD	560,000.00	-	560,000.00
	M/S NEW MALABA PETROL STATION	1,000,000.00	-	1,000,000.00
	SOSA BUILDING & CONSTRUCTION COMPANY LTD	189,600.00	-	189,600.00
	ROGEN TRADERS AGENCY LTD	125,000.00	-	125,000.00
	M/S ARSENE AGENCIES	174,000.00	-	174,000.00
	M/S BREN ENTERISES LIMITED	1,028,000.00	-	1,028,000.00
	M/S BREN ENTERISES LIMITED	1,363,600.00	-	1,363,600.00
	M/S BIG SHOT COMPANY LTD	215,000.00	-	215,000.00
	OLIMEX ENTREPRISES	58,400.00	-	58,400.00
	LASCO SERVICES		-	

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		96,000.00		96,000.00
	TOYOTA KENYA LIMITED	2,500,000.00	-	2,500,000.00
	TROJAN INTERNATIONAL LIMITED	420,000.00	-	420,000.00
	ZHUJI ENTERPRISES LTD	1,417,200.00	-	1,417,200.00
	JENCO CONTRACTORS LTD	1,050,000.00	-	1,050,000.00
	JENCO CONTRACTORS LTD	1,620,000.00	-	1,620,000.00
	BLACKBERRY MAMBO-LEO	120,000.00	-	120,000.00
	DEV BEES SOLUTIONS	120,000.00	-	120,000.00
	DRACCY ENTERPRISES	925,000.00	-	925,000.00
	TOTAL BUSIA PETROL STATION LTD	500,000.00	-	500,000.00
	BIGSHOT COMPANY LIMITED	143,500.00	-	143,500.00
	EDUGAW ENTERPRISES	800,000.00	-	800,000.00
	Deonjoe General Contractors	405,000	-	405,000.00
	Evam Enterprises	1,137,950	-	1,137,950.00
	Opet Entapprises	692,800	-	692,800.00
	Dalda Petrol Station Ltd	1,917,032	-	1,917,032.00

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	AMUKURA PHARMACY	3,430,500.00	-	3,430,500.00
	ANDREW OTIAKA	374,000.00	-	374,000.00
	ANDREW OTIAKA	407,400.00	-	407,400.00
	ANDREW OTIAKA	72,000.00	-	72,000.00
	ANGELICA MEDICAL SUPPLIES LTD	1,041,485.00	-	1,041,485.00
	ANGELICA MEDICAL SUPPLIES LTD	175,063.00	-	175,063.00
	ANJELA & SONS LTD	534,000.00	-	534,000.00
	ANTONY BARASA OGUTU	349,400.00	-	349,400.00
	ANTONY BARASA OGUTU	250,000.00	-	250,000.00
	APIRIANUS KAGWERO	330,000.00	-	330,000.00
	APIRIANUS KAGWERO	465,000.00	-	465,000.00
	APIRIANUS KAGWERO	316,000.00	-	316,000.00
	ATENGLOR VENTURES LTD	126,000.00	-	126,000.00
	BEDROCK HOLDINGS LTD	167,040.00	-	167,040.00
	BEDROCK HOLDINGS LTD	167,040.00	-	167,040.00
	BEDROCK HOLDINGS LTD	167,040.00	-	167,040.00

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	BEDROCK HOLDINGS LTD	167,040.00	-	167,040.00
	BEDROCK HOLDINGS LTD	417,174.00	-	417,174.00
	BEWANGA GENERAL MERCHANT	436,500.00	-	436,500.00
	BIOSCAN DIAGNOSTICS EA	4,581,000.00	-	4,581,000.00
	BIOSCAN DIAGNOSTICS EA	1,668,965.00	-	1,668,965.00
	BIOSCAN DIAGNOSTICS EA	4,000,000.00	-	4,000,000.00
	LOVIANAH ENTERPRISES	2,950,700.00	-	2,950,700.00
	BORDER PALACE HOTEL	60,800.00	-	60,800.00
	BORDERLINE CONTRACTORS AND GENERAL SERVICE	125,050.00	-	125,050.00
	BUDWONGI WATER PROJECT	106,567.00	-	106,567.00
	BUSIA ATC	52,500.00	-	52,500.00
	BUSIA WATER AND SEWERAGE SERVICE C0 LTD	820,307.50	-	820,307.50
	BUSIA WATER AND SEWERAGE SERVICE C0 LTD	5,511.50	-	5,511.50
	BUSIA WATER AND SEWERAGE SERVICE C0 LTD	10,452.00	-	10,452.00
	BUSIA WATER AND SEWERAGE SERVICE C0 LTD	226,810.00	-	226,810.00

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	BUSIA WATER AND SEWERAGE SERVICE CO LTD	4,384.25	-	4,384.25
	BUSIA WATER AND SEWERAGE SERVICE CO LTD	880,835.85	-	880,835.85
	BUSIA WATER AND SEWERAGE SERVICE CO LTD	6,267.50	-	6,267.50
	CELFI ENTERPRISES	770,000.00	-	770,000.00
	CHRISTOPHER PEYWA	362,050.00	-	362,050.00
	CHRISTOPHER PEYWA	605,700.00	-	605,700.00
	CHRISTOPHER PEYWA	348,975.00	-	348,975.00
	CHRISTOPHER PEYWA	647,300.00	-	647,300.00
	DALDA PETROL STATION	1,000,000.00	-	1,000,000.00
	DALDA PETROL STATION	400,000.00	-	400,000.00
	FELTERS INVESTMENT LTD	2,200,000.00	-	2,200,000.00
	FRANCISCA N. OMOIT	75,970.00	-	75,970.00
	FRANCISCA N. OMOIT	122,940.00	-	122,940.00
	FRANCISCA N. OMOIT	107,010.00	-	107,010.00
	FRANCISCA N. OMOIT	210,240.00	-	210,240.00
	GOMBE STATIONERS & GENERAL		-	

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	SUPPLIERS	750,000.00		750,000.00
	GOMBE STATIONERS & GENERAL SUPPLIERS	740,010.00	-	740,010.00
	GOMBE STATIONERS & GENERAL SUPPLIERS	279,000.00	-	279,000.00
	GOMBE STATIONERS & GENERAL SUPPLIERS	8,985.00	-	8,985.00
	HARLEYS LTD	137,592.00	-	137,592.00
	HEM PRINTERS	658,665.00	-	658,665.00
	HEM PRINTERS	90,500.00	-	90,500.00
	HEM PRINTERS	90,500.00	-	90,500.00
	HOTEL ITOYA	75,000.00	-	75,000.00
	JASPA PHARMACY	1,040,735.00	-	1,040,735.00
	JENRIS INTERNATIONAL LIMITED	200,000.00	-	200,000.00
	JESTA E A LTD	4,659,960.00	-	4,659,960.00
	JOSEPHINE AULA	54,450.00	-	54,450.00
	JOSEPHINE AULA	90,720.00	-	90,720.00
	JOSEPHINE AULA	10,800.00	-	10,800.00
	JOSEPHINE AULA	97,425.00	-	97,425.00

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	JOSEPHINE AULA	98,100.00	-	98,100.00
	JOYCE SHAKIRO ILUKU	1,892,100.00	-	1,892,100.00
	JUBAIN GENERAL SUPPLIERS	1,090,250.00	-	1,090,250.00
	JULIWA LTD	1,024,830.00	-	1,024,830.00
	JUVEMMAS AFRICAN HOLDINGS LIMITED	1040591	-	1,040,591.00
	KENYA MEDICAL PRACTITIONERS AND DENTIST BOARD	80,000.00	-	80,000.00
	KENYA MEDICAL PRACTITIONERS AND DENTIST BOARD	80,000.00	-	80,000.00
	KENYA MEDICAL PRACTITIONERS AND DENTIST BOARD	80,000.00	-	80,000.00
	KENYA MEDICAL PRACTITIONERS AND DENTIST BOARD	90,000.00	-	90,000.00
	KENYA MEDICAL SUPPLIES AUTHORITY	8,259,252.00	-	8,259,252.00
	KENYA POWER	500,000.00	-	500,000.00
	KENYA POWER	300,000.00	-	300,000.00
	KENYA POWER	300,000.00	-	300,000.00
	KIDEE INVESTMENT	209,000.00	-	209,000.00
	KIDEE INVESTMENT	150,000.00	-	150,000.00
	MAGNET SILVER CO.		-	

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		235,000.00		235,000.00
	MALPAM ENTERPRISE	808,000.00	-	808,000.00
	MANA PHARMACY LTD	3,305,280.00	-	3,305,280.00
	MANA PHARMACY LTD	7,000,000.00	-	7,000,000.00
	MANA PHARMACY LTD	8,568.00	-	8,568.00
	MANA PHARMACY LTD	7,888,400.00	-	7,888,400.00
	MATCO INTERNATIONAL	660,000.00	-	660,000.00
	MATCO INTERNATIONAL	540,000.00	-	540,000.00
	MEDISERVE HEALTHCARE LTD	268,400.00	-	268,400.00
	MEDIX EAST AFRICA LIMITED	1,800,000.00	-	1,800,000.00
	MEDIX EAST AFRICA LIMITED	300,000.00	-	300,000.00
	NANCY AGWOR CHEGERE	152,479.00	-	152,479.00
	NATION MEDIA GROUP LTD	216,920.00	-	216,920.00
	NERU K LTD	450,000.00	-	450,000.00
	NERU K LTD	450,000.00	-	450,000.00
	NERU LTD	1,350,000.00	-	1,350,000.00

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	OLIVE HUMAN DIAGNOSTIC	5,544,060.00	-	5,544,060.00
	OLUBELA SERVICE LTD	2,759,300.00	-	2,759,300.00
	EDUGAW ENTERPRISES	3,520,190.00	-	3,520,190.00
	ONI KER HOLDINGS LTD	1,817,720.00	-	1,817,720.00
	OPET ENTERPRISE LTD	1,064,795.00	-	1,064,795.00
	OPET ENTERPRISE LTD	658,521.00	-	658,521.00
	PAMNAD ENTERPRISE LTD	1,670,000.00	-	1,670,000.00
	PHARMATRADE PHARMACY LTD	1,940,100.00	-	1,940,100.00
	PHARMATRADE PHARMACY LTD	1,500,000.00	-	1,500,000.00
	POSTA KENYA	440.00	-	440.00
	POSTA KENYA	10,960.00	-	10,960.00
	POWA ENTERPRISE	981,600.00	-	981,600.00
	POWA ENTERPRISE	3,120,000.00	-	3,120,000.00
	POWA ENTERPRISE	1,355,000.00	-	1,355,000.00
	QUEMAR INVESTMENT LTD	520,000.00	-	520,000.00
	RELIANCE SENTRY SOLUTIONS	2,079,000.00	-	2,079,000.00

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	ROSELYNE KWOMA	50,000.00	-	50,000.00
	SCEPTRE TOURS AND SAFARIS	283,700.00	-	283,700.00
	SCORPION PHARMACY	749,716.00	-	749,716.00
	SCORPION PHARMACY	850,000.00	-	850,000.00
	SNIPPER SECURITY	1,008,000.00	-	1,008,000.00
	SODACO VENTURES LTD	566,800.00	-	566,800.00
	SOFTEK SYSTEMS LTD	2,160,000.00	-	2,160,000.00
	SOSAPHARM CHEMIST	4,675,780.00	-	4,675,780.00
	COLTAN INTERNATIONAL L.T.D	6,170,000.00	-	6,170,000.00
	SOSAPHARM CHEMIST	4,906,950.00	-	4,906,950.00
	SOSAPHARM CHEMIST	7,145,600.00	-	7,145,600.00
	SPRING PRINTERS AND STATIONERS	7,280.00	-	7,280.00
	SPRING PRINTERS AND STATIONERS	76,190.00	-	76,190.00
	ST. JOHN COUNCIL FOR KENYA	550,000.00	-	550,000.00
	ST. JOHN COUNCIL FOR KENYA	1,320,000.00	-	1,320,000.00
	ZHUJI ENTERPRISES	1,297,500.00	-	1,297,500.00

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	TOTAL HOSPITAL SOLUTION LTD	2,239,500.00	-	2,239,500.00
	TOTAL HOSPITAL SOLUTIONS	770,000.00	-	770,000.00
	UDICHEM DIAGNOSTICS	4,415,800.00	-	4,415,800.00
	ZHUJI ENTERPRISES	780,000.00	-	780,000.00
	UP HILL ENGINEERING SERVICES LTD	66,178.00	-	66,178.00
	WANDERA G ISAAC	334,800.00	-	334,800.00
	WANDERA G.ISAAC	54,000.00	-	54,000.00
	WANDERA G.ISAAC	54,000.00	-	54,000.00
	WANDERA G.ISAAC	54,000.00	-	54,000.00
	WESTKOM LTD	1,200,000.00	-	1,200,000.00
	Shreeji Service station	200,000.00	-	200,000.00
	Total petrol station	1,300,000	-	1,300,000.00
	Dalda Petrol station	1,000,000	-	1,000,000.00
	Dalda Petrol station	231,400	-	231,400.00
	Dalda petrol station	237,350	-	237,350.00
	KIDEE INVESTMENT	544,700	-	544,700.00

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	JOSMAB AGENCIES	250,000	-	250,000.00
	Bren Enterprises	200,000.00	-	200,000.00
	Agela & Sons Ltd.	428,000.00	-	428,000.00
	Agela & Sons Ltd.	305,000.00	-	305,000.00
	Yako supermarket	944,298.00	-	944,298.00
	Powa Enterprises	1,600,150.00	-	1,600,150.00
	Bonisa General services Ltd	1,500,240	-	1,500,240.00
	Ayoti Distributor Ltd	1,560,000	-	1,560,000.00
	Ayoti Distributors Ltd	3,374,400	-	3,374,400.00
	Ayoti Distributors Ltd	3,360,000	-	3,360,000.00
	Megalaser International Ltd	3,000,000	-	3,000,000.00
	Yumil Enterprises	2,003,050	-	2,003,050.00
	Metsy Enterprises Ltd	3,100,000	-	3,100,000.00
	Wenol Enterprises	864,500	-	864,500.00
	Global Tech Suppliers	1,975,000	-	1,975,000.00
	Jocken Suppliers	1,180,000	-	1,180,000.00

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	Jocken Suppliers	1,003,500	-	1,003,500.00
	Faith Link Ltd	900,000	-	900,000.00
	Subcom Investors	301,000	-	301,000.00
	Palister Center	1,000,000	-	1,000,000.00
	Katek Construction Firm	3,520,000	-	3,520,000.00
	Valukulu Enterprises	1,054,000	-	1,054,000.00
	Senike Ltd	1,600,000	-	1,600,000.00
	Day Works Ltd	2,000,000	-	2,000,000.00
	Opet Enterprises	1,000,000	-	1,000,000.00
	CMC Motors	3,002,600	-	3,002,600.00
	CMC Motors	3,002,600	-	3,002,600.00
	Nasewa Building Construction	2,196,000	-	2,196,000.00
	Murmo Co. Ltd	1,000,000	-	1,000,000.00
	Anjela \$ Sons	1,901,200	-	1,901,200.00
	Fabi Ltd	1,051,500	-	1,051,500.00
	Dalda petrol station	4,600,000	-	4,600,000.00

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	Retima contractors \$ Gen	500,760	-	500,760.00
	Jubaine Gen suppliers	1,003,200	-	1,003,200.00
	Fednol ventures	1,280,000	-	1,280,000.00
	Day works Ltd	2,000,000	-	2,000,000.00
	Glowen Ventures	600,000	-	600,000.00
	Sosa Building	1,150,000	-	1,150,000.00
	Nasewa Building Co.	1,000,000	-	1,000,000.00
	Juvenmmas African Holdings	434,900	-	434,900.00
	Valukulu Enterprises	1,000,000	-	1,000,000.00
	Fabi Ltd	1,000,000	-	1,000,000.00
	Rochale Gen Ltd	1,000,000	-	1,000,000.00
	Nesteroid Co. Ltd	1,400,400	-	1,400,400.00
	Busia Lead Ltd	722,000	-	722,000.00
	M/S Bufallo Agencies	1,624,901	-	1,624,901.00
	Fednol ventures	420,000	-	420,000.00
	Ayoti Distributors.	4,485,000	-	4,485,000.00

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	JALISNADO ENTERPRISE LTD	82,640.43	-	82,640.43
	WILCOREG LIMITED	379,525.00	-	379,525.00
	BODONGO LTD	188,764.90	-	188,764.90
	GOLDEN CREST AGENCIES	973,000.00	-	973,000.00
	EMAWEST LINK LTD	582,100.00	-	582,100.00
	FOPA CONSTRUCTION LTD	4,256,724.00	-	4,256,724.00
	GOLDEN CREST AGENCIES	500,000.00	-	500,000.00
	SOSA BUILDING AND CONST CO.LTD	655,000.00	-	655,000.00
	RETRO TECH AGENCIES	3,216,000.00	-	3,216,000.00
	DRACCY ENTERPRISES	2,570,000.00	-	2,570,000.00
	GOLDEN CREST AGENCIES	1,164,000.00	-	1,164,000.00
	M/S KARUOK	1,331,415.00	-	1,331,415.00
	RETRO TECH AGENCIES	750,000.00	-	750,000.00
	LESTER MACHINERY	1,299,600.00	-	1,299,600.00
	M/S JAKII SERVICE STATION	550,000.00	-	550,000.00
	M/S DALDA PETROL STATION	2,000,000.00	-	2,000,000.00

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	M/S DALDA PETROL STATION	1,896,400.00	-	1,896,400.00
	M/S ALEMA SERVICE STATION	2,994,200.00	-	2,994,200.00
	M/S DALDA PETROL STATION	1,000,000.00	-	1,000,000.00
	M/S DALDA PETROL STATION	1,700,000.00	-	1,700,000.00
	M/S DALDA PETROL STATION	1,200,000.00	-	1,200,000.00
	M/S TURUKANA SERVICE STATION	1,000,000.00	-	1,000,000.00
	M/S DALDA PETROL STATION	900,000.00	-	900,000.00
	M/S DALDA PETROL STATION	1,200,000.00	-	1,200,000.00
	M/S SHREEJI SERVICE STATION	500,000.00	-	500,000.00
	SOPHICK ENTREPRISES	399,970.00	-	399,970.00
	MBINDA FIRE APPLIANCES	211,756.10	-	211,756.10
	ABURI MWAMKO MPYA YOUTH ENTERPRISE	292,783	-	292,783.00
	ADUNGOSI WAJANE APUSERU WOMEN GROUP	292,783	-	292,783.00
	AMKA YOUNG WOMEN GROUP	292,783	-	292,783.00
	APOKOR VISION 2030 ENTERPRISE	431,988	-	431,988.00
	BERNMAT LTD		-	

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		98,280		98,280.00
	BERNMAT LTD	97,439	-	97,439.00
	BOCKAMA GENERAL WORKS GROUP LTD	1,317,726	-	1,317,726.00
	BORDER PALACE HOTEL	266,000	-	266,000.00
	CHIMAC ENTERPRISE	24,826	-	24,826.00
	EKIRIDIDI WOMEN GROUP	431,988	-	431,988.00
	FRIENDS OF ENVIRONMENT	702,760	-	702,760.00
	HIDEOUT PROPERTIES	1,775,923	-	1,775,923.00
	MAKHULO HIV/AIDS SELF HELP GROUP	292,783	-	292,783.00
	MAKOKHA BUSIA GENERAL WORKS	1,148,674	-	1,148,674.00
	MAZINGIRA YOUTH GROUP	878,465	-	878,465.00
	BLACKBERRY MAMBOLEO	1,970,620.00	-	1,970,620.00
	MULUREBA GENERAL CONTRACTORS LTD	1,720,500	-	1,720,500.00
	MURMO LTD	1,300,000	-	1,300,000.00
	MWANAMBUZI WOMEN GROUP	1,756,990	-	1,756,990.00
	NAMBALE TOSHA WOMEN GROUP	878,465	-	878,465.00
	PENTAGON YOUTH GROUP		-	

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		292,783		292,783.00
	PRE-ENVERO CONSULTANCY	30,000	-	30,000.00
	RIVER NILE WOMEN GROUP	1,756,990	-	1,756,990.00
	TALANTA YOUTH GROUP	702,761	-	702,761.00
	TAWFIQ WOMEN GROUP	1,756,990	-	1,756,990.00
	TUONE MBELE WOMEN GROUP	292,783	-	292,783.00
	TWO EMS ASSOCIATES LTD	9,103,207	-	9,103,206.60
	VOICE OF MALABA	1,317,726	-	1,317,726.00
	ROWATEC INVESTMENT	1,106,640	-	1,106,640.00
	WEST WING YOUTH GROUP	878,465	-	878,465.00
	Pearl White Investment Ltd	1,500,000	-	1,500,000.00
	Makokha Busia General Works	3,400,000	-	3,400,000.00
	AFRO-NETS LIMITED	3,447,056.00	-	3,447,056.00
	AFRO-NETS LIMITED	199,767.08	-	199,767.08
	BENBELLA ENTERPRISES LTD	1,768,327.00	-	1,768,327.00
	IFUMIS LTD	313,826.40	-	313,826.40

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	ARSEN AGENCIES	2,600,323.28	-	2,600,323.28
	SMARTWORKS LIMITED	335,632.90	-	335,632.90
	SMARTWORKS LTD	1,813,328.00	-	1,813,328.00
	SYDCAS CONSTRUCTION CO LTD	1,324,267.60	-	1,324,267.60
	AFRO-NETS LIMITED	313,681.40	-	313,681.40
	TREND POINT SOLUTION	2,518,524.00	-	2,518,524.00
	TREND POINT SOLUTION	2,518,524.00	-	2,518,524.00
	FINOTECH AGENCIES LTD	581,164.00	-	581,164.00
	AFRO-NETS LIMITED	99,865.00	-	99,865.00
	SMARTWORKS LTD	99,999.95	-	99,999.95
	TESCO CONSOLIDATED CO LTD	39,322.80	-	39,322.80
	TRUDEA SERVICES LTD	116,026.00	-	116,026.00
	TAJICOM LTD	393,588.00	-	393,588.00
	BUMBA BUILDING CONTRACTORS	104,600.00	-	104,600.00
<u>SUB TOTAL</u>		<u>384,914,463.11</u>	<u>-</u>	<u>384,914,463.11</u>

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Supply of Services				
	POSTAL CORPORATION	6,960.00	-	6,960.00
	ALLYVANUS SECURITY SERVICES	75,600.00	-	75,600.00
	POSTAL CORPORATION OF KENYA	16,070.00	-	16,070.00
	CMC MOTORS LTD	75,508.00	-	75,508.00
	KENYA SCHOOL OF GOVERNMENT	167,620.00	-	167,620.00
	SMASH HIT COMMUNICATIONS	264,075.00	-	264,075.00
	DESTINY WORLD TRAVEL	61,010.00	-	61,010.00
	BUSIA WATER AND SEWERAGE	35,864.00	-	35,864.00
	POSTAL CORPORATION OF KENYA	5,860.00	-	5,860.00
	CMC MOTORS LTD	157,923.00	-	157,923.00
	FARM VIEW HOTEL	95,062.00	-	95,062.00
	FARM VIEW HOTEL	66,584.00	-	66,584.00
	POSTAL CORPORATION OF KENYA	3,320.00	-	3,320.00
	Kenya power	46,700.00	-	46,700.00
	Busia Lead		-	

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		2,173,500.00		2,173,500.00
	Busia Lead	293,250.00	-	293,250.00
	Dalda Petrol Station	500,000.00	-	500,000.00
	BONISSA GEN. SERVICE LTD	1,233,950.00	-	1,233,950.00
	BORDER PALACE HOTEL	617,400.00	-	617,400.00
	BUSIA AGRICULTURAL TRAINING CENTRE	3,400.00	-	3,400.00
	COMFORTS HOTEL	209,000.00	-	209,000.00
	FARMVIEW HOTEL	33,600.00	-	33,600.00
	FARMVIEW HOTEL	50,400.00	-	50,400.00
	GOVERNANCE OPTIMIZED	416,904.00	-	416,904.00
	GOVERNANCE OPTIMIZED	208,452.00	-	208,452.00
	GOVERNMENT PRINTER	52,500.00	-	52,500.00
	HOTEL ITOYA	969,400.00	-	969,400.00
	HOTEL ITOYA	1,682,780.00	-	1,682,780.00
	HOTEL ITOYA	1,447,500.00	-	1,447,500.00
	HOTEL ITOYA	1,440,000.00	-	1,440,000.00

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	HOTEL ITOYA	169,500.00	-	169,500.00
	HOTEL JOVENTURE	342,200.00	-	342,200.00
	HOTEL JOVENTURE	754,000.00	-	754,000.00
	HOTEL JOVENTURE	561,156.00	-	561,156.00
	HOTEL JOVENTURE	1,232,500.00	-	1,232,500.00
	ICEA LION	3,577,095.00	-	3,577,095.00
	ICPAK	180,050.00	-	180,050.00
	ICPAK	1,691,350.00	-	1,691,350.00
	INSTITUTE OF HUMAN RESOURCE MGT	75,400.00	-	75,400.00
	KENYA INDUSTRIAL ESTATES LTD	523,908.00	-	523,908.00
	KENYA POWER AND LIGHTING COMPANY	857,058.50	-	857,058.50
	KPLC	930.20	-	930.20
	KPLC	2,513.20	-	2,513.20
	MADHUR TOWERS	1,620,000.00	-	1,620,000.00
	P&H PROCUREMENT CONSULTANTS LTD	7,888,000.00	-	7,888,000.00
	POSTA	1,260.00	-	1,260.00

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	POSTA	23,880.00	-	23,880.00
	POSTA	32,880.00	-	32,880.00
	POSTA	1,910.00	-	1,910.00
	POSTA	3,580.00	-	3,580.00
	POSTA	440.00	-	440.00
	POSTA	440.00	-	440.00
	POSTA	21,920.00	-	21,920.00
	POSTA	1,540.00	-	1,540.00
	POSTA	880.00	-	880.00
	POSTA	280.00	-	280.00
	POSTA	2,620.00	-	2,620.00
	POSTAL CORPORATION	1,280.00	-	1,280.00
	STANDARD GROUP	177,480.00	-	177,480.00
	STANDARD GROUP	177,480.00	-	177,480.00
	STANDARD GROUP	216,920.00	-	216,920.00
	STANDARD GROUP	177,480.00	-	177,480.00

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	STANDARD GROUP	177,480.00	-	177,480.00
	STANDARD GROUP	32,160.00	-	32,160.00
	STEADFAST GROUP LTD	1,895,000.00	-	1,895,000.00
	STEADFAST GROUP LTD	1,800,000.00	-	1,800,000.00
	STRATHMORE RESEARCH & CONSULTANCY CENTRE	2,166,284.90	-	2,166,284.90
	STRATHMORE RESEARCH & CONSULTANCY CENTRE	3,318,728.10	-	3,318,728.10
	STRATHMORE RESEARCH&CONSULTANCY CENTRE	1,265,726.95	-	1,265,726.95
	STRATHMORE RESEARCH&CONSULTANCY CENTRE	1,256,236.30	-	1,256,236.30
	SYIOKISET LTD	303,444.00	-	303,444.00
	TELCOM KENYA	28,470.80	-	28,470.80
	THE STAR NEWSPAPER	771,214.40	-	771,214.40
	TOM MBOYA LABOUR COLLEGE	624,998.50	-	624,998.50
	TOYOTA KENYA LTD	137,599.00	-	137,599.00
	TOYOTA KENYA LTD	15,185.00	-	15,185.00
	T-SHINE INVESTMENT LTD	1,360,000.00	-	1,360,000.00
	VICTORIA COMFORT INN	214,000.00	-	214,000.00

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	VICTORIA COMFORT INN	235,000.00	-	235,000.00
	VICTORIA COMFORT INN	243,850.00	-	243,850.00
	WINCOX GENERAL CONTRACTORS	172,144.00	-	172,144.00
	LEXUS DRIVING SCHOOL	420,000.00	-	420,000.00
	TEXAS ANNEX HOTEL	300,000.00	-	300,000.00
	LIZ EXCEL SERVICES	887,000.00	-	887,000.00
	LIZ EXCEL SERVICES	1,060,000.00	-	1,060,000.00
	TEXAS ANNEX HOTEL	400,000.00	-	400,000.00
	CHEFWEST HOTEL	1,775,000.00	-	1,775,000.00
	CHEFWEST HOTEL	4,000,000.00	-	4,000,000.00
	ALUKU RESOLUTIONS TECH LTD	661,836.00	-	661,836.00
	FARMVIEW HOTEL LTD	99,000.00	-	99,000.00
	FARMVIEW HOTEL LTD	426,400.00	-	426,400.00
	ITOYA	2,800,000.00	-	2,800,000.00
	DOMININ DISHES	410,000.00	-	410,000.00
	M/S CMC MOTORS LTD	1,165,551.00	-	1,165,551.00

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	M/S MANTRAC	864,002.10	-	864,002.10
	M/S CMC MOTORS LTD	795,943.00	-	795,943.00
	M/S BLEMER SERVICE STATION	5,350,000.00	-	5,350,000.00
	M/S BLEMER SERVICE STATION	3,050,000.00	-	3,050,000.00
	M/S VICTORIA COMFORT INN	389,375.00	-	389,375.00
	M/S TOM MBOYA LABOUR COLLEGE	31,000.00	-	31,000.00
	M/S BONNISSA SERVICES LTD	1,180,650.00	-	1,180,650.00
	M/S BONNISSA SERVICES LTD	603,500.00	-	603,500.00
	M/S FARM VIEW HOTEL	590,000.00	-	590,000.00
	MALABA SECURTY SERVICES	936,000.00	-	936,000.00
	M/S FABI LIMITED	3,231,000.00	-	3,231,000.00
	BUSIA WATER & SEWAGE SERVICES CO. LTD	28,978.59	-	28,978.59
	TROJAN INTERNATIONAL LIMITED	1,000,000.00	-	1,000,000.00
	M/S TOYOTA KENYA LTD	153,845.00	-	153,845.00
	M/S KSG	88,160.00	-	88,160.00
	M/S KSG		-	

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		64,960.00		64,960.00
	M/S KSG	112,000.00	-	112,000.00
	FARIDI HOUSING COPERATIVE SOCIETY LTD	339,817.00	-	339,817.00
	FARIDI HOUSING COPERATIVE SOCIETY LTD	797,504.90	-	797,504.90
	FARM VIEW HOTEL	7,679.00	-	7,679.00
	FARMVIEW HOTEL	16,448.20	-	16,448.20
	FARMVIEW HOTEL	17,237.60	-	17,237.60
	FARMVIEW HOTEL	22,968.00	-	22,968.00
	FARMVIEW HOTEL	104,400.00	-	104,400.00
	FARMVIEW HOTEL	20,000.00	-	20,000.00
	FARMVIEW HOTEL	13,688.00	-	13,688.00
	FARMVIEW HOTEL	22,040.00	-	22,040.00
	FARMVIEW HOTEL	26,332.00	-	26,332.00
	HOTEL LEVANTES	6,500.00	-	6,500.00
	HOTEL LEVANTES	19,200.00	-	19,200.00
	JOO MOTORS	309,080.00	-	309,080.00

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	JOVENTURE HOTEL LTD	205,320.00	-	205,320.00
	KENYA POWER & LIGHTING COMPANY	130,248.20	-	130,248.20
	KENYA POWER & LIGHTING COMPANY	121,367.81	-	121,367.81
	KENYA POWER & LIGHTING COMPANY	120,590.64	-	120,590.64
	KENYA POWER & LIGHTING COMPANY	87,502.45	-	87,502.45
	KENYA POWER & LIGHTING COMPANY	90,792.03	-	90,792.03
	KENYA POWER & LIGHTING COMPANY	69,970.28	-	69,970.28
	KENYA POWER & LIGHTING COMPANY	46,053.08	-	46,053.08
	KENYA POWER & LIGHTING COMPANY	111,125.47	-	111,125.47
	KENYA POWER & LIGHTING COMPANY	44,866.40	-	44,866.40
	KENYA POWER & LIGHTING COMPANY	32,569.07	-	32,569.07
	KENYA POWER & LIGHTING COMPANY	31,351.49	-	31,351.49
	KENYA POWER & LIGHTING COMPANY	35,327.01	-	35,327.01
	KENYA POWER & LIGHTING COMPANY	297,706.88	-	297,706.88
	KENYA POWER & LIGHTING COMPANY	22,899.41	-	22,899.41
	KENYA POWER & LIGHTING COMPANY	3,555.22	-	3,555.22

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	KENYA POWER & LIGHTING COMPANY	17,701.99	-	17,701.99
	KENYA POWER & LIGHTING COMPANY	16,780.52	-	16,780.52
	KENYA POWER & LIGHTING COMPANY	18,864.78	-	18,864.78
	KENYA POWER & LIGHTING COMPANY	7,465.76	-	7,465.76
	KENYA POWER & LIGHTING COMPANY	170,780.68	-	170,780.68
	KENYA POWER & LIGHTING COMPANY	36,783.59	-	36,783.59
	KENYA POWER & LIGHTING COMPANY	4,318.40	-	4,318.40
	KENYA POWER & LIGHTING COMPANY	3,571.23	-	3,571.23
	KENYA POWER & LIGHTING COMPANY	106,254.46	-	106,254.46
	KENYA POWER & LIGHTING COMPANY	6,050.00	-	6,050.00
	KENYA POWER & LIGHTING COMPANY	6,513.00	-	6,513.00
	KENYA POWER & LIGHTING COMPANY	9,122.00	-	9,122.00
	KENYA POWER & LIGHTING COMPANY	6,823.00	-	6,823.00
	KENYA POWER & LIGHTING COMPANY	7,610.00	-	7,610.00
	KENYA POWER & LIGHTING COMPANY	4,631.00	-	4,631.00
	KENYA POWER & LIGHTING COMPANY	9,773.00	-	9,773.00

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	KENYA POWER & LIGHTING COMPANY	8,059.00	-	8,059.00
	KENYA POWER & LIGHTING COMPANY	6,778.00	-	6,778.00
	KENYA POWER & LIGHTING COMPANY	4,964.00	-	4,964.00
	KENYA POWER & LIGHTING COMPANY	11,732.00	-	11,732.00
	KENYA POWER & LIGHTING COMPANY	7,573.07	-	7,573.07
	KENYA POWER & LIGHTING COMPANY	26,425.00	-	26,425.00
	KENYA POWER & LIGHTING COMPANY	12,981.00	-	12,981.00
	KENYA POWER & LIGHTING COMPANY	9,983.00	-	9,983.00
	KENYA POWER & LIGHTING COMPANY	25,507.00	-	25,507.00
	KENYA POWER & LIGHTING COMPANY	35,055.00	-	35,055.00
	KENYA POWER & LIGHTING COMPANY	2,568.00	-	2,568.00
	KENYA POWER & LIGHTING COMPANY	22,392.00	-	22,392.00
	LIZ TRAVEL	53,700.00	-	53,700.00
	NATION MEDIA	265,640.00	-	265,640.00
	PRE-ENVERO CONSULTANCY	30,000.00	-	30,000.00
	SCEPTRE TOURS & TRAVEL	395,000.00	-	395,000.00

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	STANDARD GROUP	170,050.00	-	170,050.00
	TEXAS HOTEL	430,700.00	-	430,700.00
	THE STAR	169,360.00	-	169,360.00
	VIVID MEDIA	6,000.00	-	6,000.00
	VIVID MEDIA	23,650.00	-	23,650.00
	VIVID MEDIA	5,000.00	-	5,000.00
	VIVID MEDIA	27,650.00	-	27,650.00
	FARMVIEW HOTEL	11,600.00	-	11,600.00
	FARMVIEW HOTEL	14,732.00	-	14,732.00
	FARMVIEW HOTEL	41,876.00	-	41,876.00
	FARMVIEW HOTEL	79,924.00	-	79,924.00
	FARMVIEW HOTEL	21,808.00	-	21,808.00
	FARMVIEW HOTEL	27,216.00	-	27,216.00
	FARMVIEW HOTEL	30,508.00	-	30,508.00
	FARMVIEW HOTEL	9,396.00	-	9,396.00
	TOYOTA KENYA LTD	139,092.00	-	139,092.00

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	KENYA SCHOOL OF GOVERNMENT	136,648.00	-	136,648.00
	CPSB NATIONAL CONSULTATIVE FORUM	300,000.00	-	300,000.00
	TOYOTA KENYA LTD	5,869,999.99	-	5,869,999.99
	DESTINY WORLD TRAVEL	110,560.00	-	110,560.00
	DESTINY WORLD TRAVEL	21,100.00	-	21,100.00
	DESTINY WORLD TRAVEL	51,680.00	-	51,680.00
	DESTINY WORLD TRAVEL	26,950.00	-	26,950.00
	TOYOTA KENYA LTD	224,000.00	-	224,000.00
	COUNTY PENSION FUND	74,820.00	-	74,820.00
	I.C.P.S.K	100,000.00	-	100,000.00
	ALUSI TOURS & TRAVELS LTD	23,960.00	-	23,960.00
	ALUSI TOURS & TRAVELS LTD	18,280.00	-	18,280.00
	ALUSI TOURS & TRAVELS LTD	27,490.00	-	27,490.00
	ALUSI TOURS & TRAVELS LTD	52,121.00	-	52,121.00
	ALUSI TOURS & TRAVELS LTD	14,000.00	-	14,000.00
	ALUSI TOURS & TRAVELS LTD	10,270.00	-	10,270.00

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	ALUSI TOURS & TRAVELS LTD	26,840.00	-	26,840.00
	ALUSI TOURS & TRAVELS LTD	27,800.00	-	27,800.00
	ALUSI TOURS & TRAVELS LTD	26,220.00	-	26,220.00
	ALUSI TOURS & TRAVELS LTD	23,150.00	-	23,150.00
	ALUSI TOURS & TRAVELS LTD	45,650.00	-	45,650.00
	ALUSI TOURS & TRAVELS LTD	26,680.00	-	26,680.00
	DESTINY WORLD TRAVEL	67,780.00	-	67,780.00
	Destiny World Travel	1,037,750.60	-	1,037,750.60
	Council of Governors	2,000,000.00	-	2,000,000.00
	Nation Media Group Ltd	754,000	-	754,000.00
	Hotel Joventure	261,000	-	261,000.00
	The Star	854,599.95	-	854,599.95
	The Standard Group	1,670,400	-	1,670,400.00
	The Star	684,028.80	-	684,028.80
	Standard Group	88,160	-	88,160.00
	Nation Media Group Ltd	407,160.00	-	407,160.00

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	Nation Media Group Ltd	407,160	-	407,160.00
	Nation Media Group Ltd	407,160	-	407,160.00
	Nation Media Group Ltd	407,160	-	407,160.00
	Hotel Itoya	1,465,700	-	1,465,700.00
	Hotel Itoya	1,800,000	-	1,800,000.00
	Hotel Itoya	335,000	-	335,000.00
	Bonnisa General Services	400,000	-	400,000.00
	Hotel Itoya	2,000,000	-	2,000,000.00
	Lizexcel Services	2,662,500	-	2,662,500.00
	Bimstar Company	270,000	-	270,000.00
	CMC Motors	228,740.30	-	228,740.30
	Neo Arts	1,490,000	-	1,490,000.00
	Sahara FM	1,250,000	-	1,250,000.00
	Emuria FM	1,050,000	-	1,050,000.00
	Balala FM	560,000	-	560,000.00
	Busia Corporate Services	3,000,400	-	3,000,400.00

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	Jedmal Ent. Ltd	1,147,450	-	1,147,450.00
	Lizexcel Services	1,104,000	-	1,104,000.00
	Opet Entrprises	330,500	-	330,500.00
	Blackberry mamboleo	308,300	-	308,300.00
	Toyota Kenya	71,776	-	71,776.00
	Toyota Kenya	20,675	-	20,675.00
	The Star	169,360	-	169,360.00
	Zhuji Enterprises	1,831,700	-	1,831,700.00
	Motors Group	62,393	-	62,393.00
	Farm view Hotel	70,000	-	70,000.00
	Toyota Kenya	19,804	-	19,804.00
	West FM	1,620,000	-	1,620,000.00
	Hotel Itoya	1,227,000	-	1,227,000.00
	Council of Gorvenors	10,359,383	-	10,359,383.00
	Antony Barasa Ogutu Enterprises	1,505,900	-	1,505,900.00
	ALEMA SERVICE STATION	97,000.00	-	97,000.00

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	ALEMA SERVICE STATION	582,000.00	-	582,000.00
	CHEF WEST HOTEL	220,000.00	-	220,000.00
	CHEF WEST HOTEL	369,500.00	-	369,500.00
	CHEF WEST HOTEL	36,000.00	-	36,000.00
	COLOUR INTERNATIONAL LTD	133,045.00	-	133,045.00
	DALDA PETROL STATION	533,800.00	-	533,800.00
	DESTINY WORLD TRAVEL	141,920.00	-	141,920.00
	DUKE CYBER CAFÉ	27,000.00	-	27,000.00
	EMMA WESTLINK	775,700.00	-	775,700.00
	FARMVIEW HOTEL	20,880.00	-	20,880.00
	FARMVIEW HOTEL	23,432.00	-	23,432.00
	FARMVIEW HOTEL	77,952.00	-	77,952.00
	FARMVIEW HOTEL	104,400.00	-	104,400.00
	FARMVIEW HOTEL	37,584.00	-	37,584.00
	FARMVIEW HOTEL	41,760.00	-	41,760.00
	FARMVIEW HOTEL	24,860.00	-	24,860.00

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	FARMVIEW HOTEL	104,400.00	-	104,400.00
	STANDARD GROUP LTD	239,076.00	-	239,076.00
	STANDARD GROUP LTD	168,300.00	-	168,300.00
	TELCOM KENYA	72,163.00	-	72,163.00
	TEXAS ANNEX HOTEL	563,760.00	-	563,760.00
	TEXAS HOTEL	513,000.00	-	513,000.00
	TEXAS HOTEL	499,500.00	-	499,500.00
	TEXAS HOTEL ANNEX HOTEL	50,000.00	-	50,000.00
	TEXAS HOTEL ANNEX HOTEL	87,000.00	-	87,000.00
	ALVAN SECURITY	266,000	-	266,000.00
	LIZEXCEL SERVICES	650,000	-	650,000.00
	LIZEXCEL SERVICES	760,000	-	760,000.00
	Agricultural Development Fund.	20,000,000.00	-	20,000,000.00
	Anglican Development services	600,000.00	-	600,000.00
	CMC Motors	522,600	-	522,600.00
	Transafrica Motors	9,800,000	-	9,800,000.00

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	Liya Motors	1,300,000	-	1,300,000.00
	M/S STANDARD GROUP LTD	406,000.00	-	406,000.00
	M/S NATION MEDIA GROUP LTD	604,824.00	-	604,824.00
	M/S NATION MEDIA GROUP LTD	182,700.00	-	182,700.00
	M/S STANDARD GROUP LTD	177,480.00	-	177,480.00
	M/S STANDARD GROUP LTD	340,081.00	-	340,081.00
	M/S SHREEJI SERVICE STATION	500,000.00	-	500,000.00
	M/S SHREEJI SERVICE STATION	1,000,000.00	-	1,000,000.00
	M/S SHREEJI SERVICE STATION	500,000.00	-	500,000.00
	M/S SHREEJI SERVICE STATION	500,000.00	-	500,000.00
	M/S DALDA PETROL STATION	900,000.00	-	900,000.00
	M/S RURAL ELECTRIFICATION AUTHORITY	500,000.00	-	500,000.00
	M/S RURAL ELECTRIFICATION AUTHORITY	4,700,000.00	-	4,700,000.00
<u>SUB TOTAL</u>		<u>198,338,344.80</u>	<u>-</u>	<u>198,338,344.80</u>
<u>GRAND TOTAL</u>		<u>984,406,534.93</u>	<u>-</u>	<u>984,406,534.93</u>

COUNTY GOVERNMENT OF BUSIA**Reports and Financial Statements****For the year ended June 30, 2018****ANNEX 3- ANALYSIS OF PENDING STAFF PAYABLES**

Classification	Supplier of Goods or Services	Original Amount	Amount Paid To- Date	Outstanding Balance 2017/2018
	ASS OF KENYA MED LAB SCI OFFICERS	14,300.00	-	14,300.00
	KENYA OCCUPATIONAL THERAPY	1,500.00	-	1,500.00
	KENYA SOCIETY OF PHYSIOTHERAPY	1,400.00	-	1,400.00
	ASS OF MEDICAL RECORDS OFF	400.00	-	400.00
	TRANSCOM SACCO	2,985.00	-	2,985.00
	ANIMAL PRODUCTION SOCIETY	700.00	-	700.00
	UNKNOWN SWA	300.00	-	300.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	ASS OF MEDICAL RECORDS OFF	400.00	-	400.00
	BONDO KILIMO STAFF	200.00	-	200.00
	KIMESS SACCO	100.00	-	100.00
	KENYA MEDICAL SOCIAL WORKERS	300.00	-	300.00
	MAZINGIRA WELFARE	8,534.00	-	8,534.00

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	TRANSCOM SACCO	2,985.00	-	2,985.00
	KIMESS SACCO	100.00	-	100.00
	ASS OF KENYA MED LAB SCI OFFICERS	14,300.00	-	14,300.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	3,700.00	-	3,700.00
	ASS OF KENYA MED LAB SCI OFFICERS	14,300.00	-	14,300.00
	REVENUE FUND	69,400.00	-	69,400.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	BUSIA TESO TEACHERS SACCO	2,145.00	-	2,145.00
	MOW SPORTS AND WELFARE	2,050.00	-	2,050.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	3,700.00	-	3,700.00
	MAZINGIRA WELFARE	2,700.00	-	2,700.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	COTU	300.00	-	300.00
	SOCIETY OF RADIOGRAPHY KENYA	2,500.00	-	2,500.00
	BUSIA WELFARE	1,950.00	-	1,950.00

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	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,300.00	-	2,300.00
	MOW SPORTS AND WELFARE	2,050.00	-	2,050.00
	CHASE BANK LTD	39,692.90	-	39,692.90
	JANEROSE AMOIT AMBUCHI	31,000.00	-	31,000.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	MAZINGIRA WELFARE	8,526.00	-	8,526.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,300.00	-	2,300.00
	KIMESS SACCO	100.00	-	100.00
	INSURANCE CO.OF EAST AFRICA	10,287.80	-	10,287.80
	KIMESS SACCO	100.00	-	100.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,300.00	-	2,300.00
	TRANSCOM SACCO	2,985.00	-	2,985.00
	BUSIA TESO TEACHERS SACCO	2,145.00	-	2,145.00
	KNH PRIME CARE WELFARE	200.00	-	200.00
	HOMABAY SELF HELP		-	

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		100.00		100.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	3,700.00	-	3,700.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	MAZINGIRA WELFARE	2,700.00	-	2,700.00
	KENYA CIVIL SERVANT	100.00	-	100.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,400.00	-	2,400.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,300.00	-	2,300.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	3,700.00	-	3,700.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	TRANSCOM SACCO	3,000.00	-	3,000.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,400.00	-	2,400.00

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	BUSIA WELFARE	2,250.00	-	2,250.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	3,700.00	-	3,700.00
	KENYA SOCIETY OF PHYSIOTHERAPY	1,400.00	-	1,400.00
	ASS OF KENYA MED LAB SCI OFFICERS	14,300.00	-	14,300.00
	TRANSCOM SACCO	2,985.00	-	2,985.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	EMILIAN INYA IKANA	45,560.00	-	45,560.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,400.00	-	2,400.00
	MAZINGIRA WELFARE	6,034.00	-	6,034.00
	MAZINGIRA WELFARE	2,700.00	-	2,700.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	KENYA SOCIETY OF PHYSIOTHERAPY	1,100.00	-	1,100.00
	TESO COUNCIL WELFARE GROUP		-	

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		2,800.00		2,800.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	4,100.00	-	4,100.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,400.00	-	2,400.00
	AFCO SACCO	95.00	-	95.00
	KNDA	1,400.00	-	1,400.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	THIKA COUNTY UNITED WELFARE	300.00	-	300.00
	TESO COUNCIL WELFARE GROUP	2,800.00	-	2,800.00
	TRANSCOM SACCO	2,985.00	-	2,985.00
	BUSIA TESO TEACHERS SACCO	2,145.00	-	2,145.00
	KDTA	100.00	-	100.00
	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,400.00	-	2,400.00
	KENYA ASS OF LIVESTOCK TECHNICIAN	4,100.00	-	4,100.00
	KENYA VET ASS OF NYERI	1,300.00	-	1,300.00
	CAPEX LIFE INSURANCE	1,164.00	-	1,164.00
	MAZINGIRA WELFARE	4,900.00	-	4,900.00

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	KENYA SOCIETY OF AGRICULTURAL PROFESSION	2,300.00	-	2,300.00
	ASS OF KENYA MED LAB SCI OFFICERS	14,300.00	-	14,300.00
	BUNGOMA COUNTY GOVT BBF	1,000.00	-	1,000.00
	BUSIA COUNTY GOVT STAFF WELFARE	39,700.00	-	39,700.00
	JOGOO SACCO	11,478.85	-	11,478.85
	KIMESS SACCO	100.00	-	100.00
	TRANSCOM SACCO	2,985.00	-	2,985.00
	KIMESS SACCO	100.00	-	100.00
	BUSIA TESO TEACHERS SACCO	2,145.00	-	2,145.00
	KENYA SOCIETY OF PHYSIOTHERAPY	1,400.00	-	1,400.00
	ASS OF KENYA MED LAB SCI OFFICERS	14,600.00	-	14,600.00
	WATER WELFARE ASSOCIATION	1,450.00	-	1,450.00
	EQUITY BANK	4,294,811.60	-	4,294,811.60
	ARDHI SACCO SOCIETY LTD	939,981.10	-	939,981.10
	BEATRICE ONDIEK	64,000.00	-	64,000.00
	COLLINS OMONDI MWALOA		-	

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		329,230.10		329,230.10
	PASCAL OMONDI OKUMU	107,760.00	-	107,760.00
	PETER WANJIRI	85,868.00	-	85,868.00
	JACKTONE WANDERA WESONGA	47,483.60	-	47,483.60
	PHILIP OMOIT	452,259.50	-	452,259.50
	PAUL AMOO RICHARD	258,202.20	-	258,202.20
	CHRISTOPHER CHESA WAKUTO	146,289.00	-	146,289.00
	LUKIRI F.JAMES	50,351.40	-	50,351.40
	STEPHEN OKALEBO	377,419.20	-	377,419.20
	DR. MAURICE PETER SIMINYU	3,138,750.00	-	3,138,750.00
	KRA 30% INCOME TAX IN RESPECT OF VINCENT NGALA	64,671.50	-	64,671.50
TOTALS		10,872,093.75	-	10,872,093.75

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ANNEX 4: PROGRESS ON THE FOLLOW UP OF AUDITORS RECOMMENDATIONS FOR FY 2016/2017.

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

Period	Issues Observations from Auditor	Management comments	Focal point person to resolves the issue (name and designation)
FY2016. 17	<p>Fixed Assets and Liabilities from Defunct Local Authorities</p> <p>Annexure 2 of the financial statements under summary of fixed asset register reflects a balance of Kshs.2,372,777,852 as assets owned by the County as at 30 June 2017. However, the balance excludes assets that were taken over from the defunct local authorities. Further, no handover report was availed for audit review to show the assets and liabilities that were taken over by the County Executive of Busia.</p> <p>In the circumstances, the completeness of all the fixed assets held by the County Executive of Busia as at 30 June 2017 cannot be confirmed.</p>	<p>The verification of the fixed assets and liabilities of taken over from defunct local authorities was contain in the Kenya Gazette Vol. CXIX- No. 37 of 24th March, 2017. No 2701 the Intergovernmental Relation Act. The report has since been hand over to The Intergovernmental Relation who should then hand over the report to the County Governor for their action.</p>	<p>CECM- Finance & ICT</p>
	<p>Imprest Management</p> <p>The statement of financial assets and liabilities as at 30 June 2017 discloses outstanding imprests totaling Kshs.2,861,050, all of which were overdue as at 30 June 2017. However, review of surrender documents at the time of audit revealed that a total of Kshs.1,885,650 was</p>	<p>The county is in the process recovering the outstanding imprest</p>	<p>Director Accounting Services</p>

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	outstanding and unaccounted for, contrary to Section 93(5) of the Public Finance Management Act, 2012; Regulations, 2015 which state that each travel imprest should be accounted for or surrendered within seven(7) working days after the return to duty station by the imprest holder. No explanation was provided by management for failure to surrender the imprests on time.		
	<p>Accident and Emergency Unit at Busia County Referral Hospital</p> <p>The department of Health and Sanitation made payments totaling Kshs.52,737,929 to a local construction company for construction and completion of an accident and emergency unit at Busia County Referral Hospital. The contract was to be executed within a period of twelve (12) months from 6 June 2014 to 6 June 2015. However, physical verification two and half years after expiry of the planned completion date revealed that the work stalled at 70% level of completion, No evidence has been presented by management to indicate that the project period was extended. In addition, progress reports to confirm that the execution of the project was supervised by of the relevant Ministry were not provided for verification.</p>	<p>a. We concur with the auditor's observation that the project has been paid to the tune of 70%. Due to inter alia suspension and desertion of the works without the project managers authority, the contractor was written a default notice vide letter Ref: MSPW/BSA/CTA/083/2013-14/24. The letter has been attached for your perusal.</p> <p>b. We do not concur with the auditor that an L.P.O number 5082 dated 17th February was processed to completion. The L.P.O in question was written but was not processed and therefore, there is no payment whatsoever to the said contractor for financial appraisal.</p> <p>We wish to state that additional funding has been provided in the supplementary budget of 2017/18 amounting to Kshs. 13,000,000. This amount will be used in the completion of the project.</p>	Chief Officer for Health and Sanitation

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	<p>Construction of Maternity and New Born Unit at Busia County Referral Hospital</p> <p>The Department of Health and Sanitation made payments totaling Kshs.44,412,469 to Sydcas Construction Limited for construction of Maternity and New Born Unit at Busia County Referral Hospital. The contract was to be executed in twelve (12) months from f 19 June 2014 to 19 June 2015. As at 30th June 2017, the County Executive of Busia had paid Kshs.31,587,960 to the contractor. However, physical verification conducted two and half years after expiry of the planned completion date revealed that the work stalled at 40% completion level with no evidence to indicate that the project period was extended. Also, the contractor was not on site. Further, the pillars and the slab of the building had started cracking, an indication of poor workmanship. Lastly, progress reports to confirm that the project was supervised by the relevant Ministry was not provided for verification.</p>	<p>We concur with the auditor's observation regarding the above mentioned project. The project has stalled due to inadequate funding. The initial budget provision was to complete phase I of the project which comprised the ground floor and the first floor. The project has been paid to the tune of Kshs. 31,587,960. This implies that the balance of Kshs. 12,824,509 has not been paid. The contractor will make good the defects before a certificate of practical completion is issued and final payment made thereof</p>	<p>Chief Officer for Health and Sanitation</p>
	<p>Drainage Works at Odiado Rehabilitation Centre</p> <p>During the year under review, the Department of Gender, Youth Sports and Culture contracted M/S Sema Kweli Contractors to refurbish Odiado Rehabilitation Centre at a contract sum of Kshs.1,892,323.00. The contract was to commence on 22nd April 2016 and last for f ten (10) months to November 2016. The scope of works involved rehabilitation of drainage systems. Physical verification of the project on 6th February 2018 revealed that works on the drainage system had not commenced and the contractor was not on site despite the expiry of the contract period.</p>	<p>Payment for incomplete drainage works at Odiado rehabilitation center kshs.1, 892,323. The contractor has been paid an amount of kshs.1, 892,323 the contract sum totals to kshs.3, 280,160. The difference of kshs.1, 387,837 will be held until completion of the works</p> <p>The contractor has since gone back to the site with the objective of completing the drainage system pending payments.</p>	<p>Chief Officer for Gender, Youth Sports and Culture</p>

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	<p>Feasibility study for the proposed Busia International Airport</p> <p>The Department of Public Works and Transport contracted a local private firm to offer consultancy services and undertake a feasibility study of the proposed Busia airport at a contract sum of Kshs.4,809,000 on 18th August 2014. The scope of work entailed critical analysis of the socio-economic benefit of the proposed airport, estimation of the cost of the project, recommendations on the various modes of raising project funds, sourcing for partners and designing a standard airport that would accommodate various classes of aircrafts. The contract duration shown in the work plan was 20 working days with expected completion date of 12th September 2014. The consultant submitted the feasibility study report on 11th May 2016 and a part-payment amounting to Kshs.1,923,600 was made by the County Executive on 5th May 2017. However, review of the project file at the time of audit revealed that although the contract period had expired, the consultant had not submitted the design of a standard airport as required in the terms of reference.</p>	<p>The consultant was handed over all the sites on time. Therefore, the submission of the report was done late which resulted to the delay of his payment as per the engineer's certification attached here in. the balance to the consultant will be paid upon his submission of the design of standard airport.</p>	<p>Chief Officer for Public Works</p>
	<p>County Comprehensive Hospital Information Management System (CHIMS)</p> <p>The Department of Health and Sanitation contracted a local software provider to develop, deliver, install, test, deploy and support a comprehensive hospital information management system at Busia County Referral Hospital. The contract was to be executed in eighteen (18) weeks between 19-September 2016 and completion date of 19-</p>	<p>The county Enterprise resource planning (ERP) was developed to link various functions (department) across the entire county. All county processes were to be automated. ERP user requirement analysis report identified 16 functional areas (Modules) but the county only managed to implement only three modules (<19%) due to financial constraints. The other modules were to be implemented in phases</p>	<p>Chief Officer for Health and Sanitation</p>

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	<p>January 2017. Verification of the project on 16 February 2018 revealed that the deployment was completed and handed over. However, the County Executive had not fully adopted most of the system's modules.</p> <p>At minimum, the system was to have seventeen (17) modules that included; patient management, laboratory management, radiology information system, operation theater management, and budget management, among others. In addition, it was to have in -uilt internal control and accounting, project tracking, outcome performance features & contacts and communication managing features. Its key objective was to enhance operational efficiency, improve financial management, integrate all the functional departments and eventually link to the Department of Health offices at the County headquarters.</p> <p>However, verification of the system at the time of audit revealed that the system was not adopted fully as initially desired. Most of the modules were functioning in part only and were thus not utilized fully as per the initial agreement: The payroll module was not integrated, inpatient module was only partly in use and the pharmacy module was underutilized with the system only holding redundant data input at the time it was installed.</p> <p>Further, the system was not integrated with National Health Insurance System (NHIF) as clients had to fill manual NHIF forms. In addition, the data clean-up needs were yet to be addressed. Lastly, periodic reconciliations between the collection reports from the system and the revenue section reports were not carried out.</p> <p>In the circumstances, the County Executive failed to achieve value-for-money in the deployment of the revenue automation system.</p>	<p>over a period of five years. All the 16 modules are interlinked and the three modules can operate optimally once three more modules are implemented. Adoption of the three modules currently implemented could result in noisy (erroneous) data being captured since the output of one module result in the input of another module. Currently the online helpdesk and the human resource module are being used although not optimally.</p> <p>The online help desk is not fully adopted since some county offices lack internet and hence we are currently undergoing parallel changer over. In addition, the county is in the process of networking and equipping all county offices with necessary ICT infrastructure.</p> <p>Vehicle management module was intended to work with the GPRS system that would monitor county vehicle movement and report on real time the position of the vehicle. The output for the GPRS is to be the input data for the vehicle management module. The GPRS module is to be implemented in this financial year.</p> <p>Human resource module has been partially implemented will county staff data having been uploaded and some activities being done online e.g. leave management.</p>	
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	<p>Payment for non-delivered Digital Health Equipment's</p> <p>The department of health and sanitation made payments totaling Kshs.9,998,914 in agency fees to a local clearing and forwarding firm for clearance and transportation of the digital health equipment from the port of Mombasa to the Digital Health Village at Amukura. According to the agreement between the firm and the County Executive dated 22nd May 2017, the agency fee was for supply, shipping, duty charges, pharmacy and Poison Board permit, Kenya Ports Authority charges, agency fee, custom warehouse and transport from Mombasa to Amukura Health Centre upon receipt of full payment. However, the contract agreement did not indicate the specific digital equipment's to be supplied. Site visit at the time of audit revealed that at the equipment had not yet been delivered although the agent had received the full payment as provided for in the agreement.</p> <p>In addition, the department had not conducted a feasibility study on the viability and sustainability of the digital health project before it was initiated.</p> <p>In view of various omissions in executing the project, the County Executive may have lost public funds totaling Kshs.9,998,914 through payments for non-delivered goods and services.</p>	<p>We concur with the auditors' observation that the sum of Kshs. 9,998,913.80 was paid to Jomasa Freighters Ltd to deliver a digital health village in Amukura Health Centre. However the contractor failed to deliver as per the agreement. We have since written to the County Legal Advisor vide a letter Ref: CG/BSA/H/FIN/1/ VOL.II (58) to institute legal proceedings against the contractor to ensure delivery of the said equipments in accordance with the contract agreement.</p> <p>The containers to be delivered were five (5) in number and the contents of the containers have been attached for your verification.</p> <p>AMREF has already agreed to pay for any balance remaining for the delivery of the containers in the event that the contractor does not honour the agreement. This is on condition that the county provides a bank guarantee from a reputable bank.</p> <p>The variation of Kshs. 216,584.80 arose due to continued stay of the equipments at the port which attracted storage costs and other incidental expenses</p>	<p>Chief Officer for Health and Sanitation</p>
	<p>Purchase of Trailer Park Land</p> <p>Examination of payment records revealed that the department of lands, housing and urban development</p>	<p>The department will make budgetary allocation in the next financial year 2018/2019 for demarcation and fencing of the trailer park</p>	<p>Chief Officer Lands, Housing and urban</p>

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	<p>purchased several parcels of land at an aggregate cost of Kshs.24,385,000 during the year. However, physical verification of two parcels of land; with parcel numbers Bukhayo/Bugengi/1007(6 Acres) costing Kshs.9,900,000 and North Teso/Kocholia/247(10 Acres) costing kshs.9,240,000 earmarked for a trailer park revealed that the lands were not demarcated by means of beacons and were therefore prone to encroachment by other parties. Further, review of the subsequent year budgetary allocations and projections revealed that no provisions were made for demarcation and fencing of the lands.</p>	land in Malaba town and Busia town	development
	<p>Borehole Water Projects</p> <p>The Department of Water Environment Irrigation and National Resources drilled one hundred and seventy-five (175) boreholes distributed at the rate of eight (8), thirty-five (35), sixty-five (65) and sixty-seven (67) between financial years 2013/2014, 2014/2015, 2015/2016 and 2016/2017 respectively. The department equipped 96 of the boreholes with solar powered pumping units in addition to water storage capacities amounting to an average of nine hundred and sixty thousand litres. Among the drilled one hundred and seventy-five (175) boreholes, included 75 shallow wells that were fitted with mechanical hand pumping units.</p> <p>However, physical verification of sampled projects and review of respective project documents revealed that ten (10) of the boreholes fitted with solar powered pumping units contracted at Kshs.20,400,000 were not operational due to various mechanical defects. In addition, review of the department's financial budgets for subsequent years</p>	<p>Drilling is scientifically determined through Geo-physical surveys that are carried out by registered geologists. The boreholes in question have been surveyed by different teams at least twice without success.</p> <p>To date we have concluded that ground water harvesting is not the solution for the said areas. Meanwhile alternative water points have been identified for development. As the contracts involved payments for productive boreholes, the Department has not paid for the said works hence money set aside for these projects has not been spend .</p> <p>Mugasa solar pumping unit has not been handed over to the Department by the Said</p>	Chief Officer Water

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	<p>revealed that no allocations were made for completion of the unproductive boreholes.</p> <p>In the circumstances, the public were not served with water as expected and hence no value- for- money had been obtained from the projects worth Kshs.20,400,000 as at 30 June 2017.</p>	<p>Contractor. Although reports indicate the system was Vandalized, the Contractor has been given up to end of March 2018 to make good of the project, hand over to the department before being paid. (See letter attached)</p> <p>a) Further ten (10) drilled boreholes fitted with solar powered pumping units but not operational due to various mechanical defaults.</p> <p>The systems in question were operational for over one year before mechanical issues emerged. Generally, most of the mechanical issues range from</p> <ul style="list-style-type: none"> ▪ High silt deposits within the borehole ▪ Human operational short comings eg, tempering with the on/ off switch ▪ High electrical surges during rainy seasons and ▪ Out stretched demand. <p>As solution to the above, the department has set aside Maintenance and Repair budget to mitigate issues that emerge after site have been</p>	
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		handed over.	
	<p>Lack of Title Deed for Purchased Land</p> <p>During the year under review, the Department of Gender, Youth, Culture and Sports purchased a parcel of land plot number Bukhayo/Kisoko/8739 measuring 9.5 acres for Kshs.3,800,000. However, the title deed for the parcel was not availed for audit verification. In the circumstance, the ownership of the land by the County Executive could not be confirmed.</p>	<p>The title deed for the parcel of land plot number Bukhayo/Kisoko/8739 measuring 9.5 acres is being processed however the search has been conducted (see attached document for your verification).</p>	<p>Chief Officer Lands, Housing and urban development</p>
	<p>Inflated Installation of Solar Pumping Units' Contract</p> <p>The Department of Water, Environment, Irrigation and National Resources contracted M/s Jalisnado Enterprises Limited Company at a contract sum of Kshs.21,073,440 to install solar pumping units with accessories for eight (8 Nos) Boreholes in Samia and Bunyala Sub-counties. However, audit examination of the costed bill of quantities for the procured goods, works and services under Element 1.2 (Preliminaries and General) included performance security bid-bond 2% at Kshs.3,240,000 as part of the project deliverables. Consequently, the project's cost may have been overstated by an amount of Kshs.3,240,000.</p>	<p>M/S JALISNADO ENTERPRISES LTD of P.O.BOX 100, Funyula was awarded Tender No. BSA/CG/30/2015/2016 for Solar Pumping units with accessories for 8 No Boreholes in Bunyala and Samia Sub – Counties at Kshs 21,073,440/=</p> <p>The scope of the tender involved:</p> <ol style="list-style-type: none"> 1. Pump design and sizing 2. Supply and installation of Solar System, Solar Panels and Arrays, solar pump and Borehole sundries. 3. Supply and installation of storage 	<p>Chief Officer Water</p>

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		<p>facilities</p> <ol style="list-style-type: none"> 4. Piping and plumbing works 5. Construction of Communal water point (Kiosk) 6. Testing and Commissioning. <p>The Engineers estimate for the above works per site was Kshs 2.5 Million. Special Conditions of the contract allowed a performance security bond of 2% of the contract sum.</p>	
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ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class (Assets Owned by the County)	Historical Cost B/F (Kshs) 2016-2017	Acquisitions during the FY- 2017-2018	Disposal during the FY 2017- 2018	Historical Cost
				(Kshs) 2017-2018
LAND	230,995,071	3,882,168	-	234,877,239
BUILDINGS AND STRUCTURES	936,304,593	11,811,000	-	948,115,593
TRANSPORT EQUIPMENT	261,891,786	19,251,299	-	281,143,085
OFFICE EQUIPMENT, FURNITURE AND FITTINGS	193,551,700	31,463,841	-	225,015,541
ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	286,929,065	11,076,201	-	298,005,266
OTHER MACHINERY AND EQUIPMENT	463,105,637	-	-	463,105,637
SUB-TOTAL	<u>2,372,777,852</u>	<u>77,484,509</u>	<u>-</u>	<u>2,450,262,361</u>
Assets acquired and transferred to the community (Community Assets).	3,095,462,678	954,055,282	-	4,049,517,960
TOTAL ASSETS ACQUIRED	<u>5,468,240,530</u>	<u>1,031,539,791</u>	<u>-</u>	<u>6,499,780,321</u>

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.