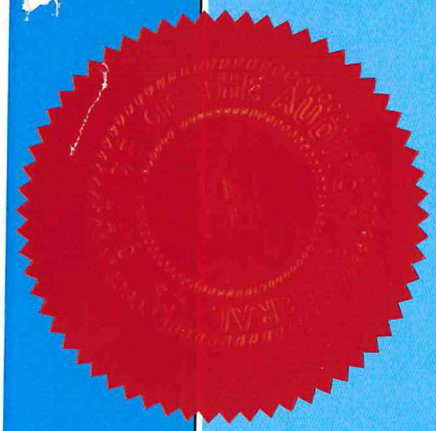
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF BUSIA

FOR THE YEAR ENDED 30 JUNE, 2019

COUNTY GOVERNMENT OF BUSIA

OFFICE OF THE GOVERNOR

P.O. BOX PRIVATE BAG – 50400

BUSIA, KENYA

COUNTY GOVERNMENT OF BUSIA

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2019.

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.

b) Key Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

No.	Name	Designation
1	Mr Nicodemus Onyango Mulaku	County Secretary
2	Mr Charles Andima	Ag. Director, Revenue Management Services
3	Ms Roselyn Lumbasi	Ag. Director, Accounting Services

c) Fiduciary Management

The fiduciary management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

(a) CHIEF OFFICERS.

1	Ms Priscah I, Omoit	Ag. Chief Officer, Finance Economic Planning & ICT
2	Mr.Moses Weunda	Youths, Sports, Tourism, Culture, & Social Services And Ag. Water Environment & Natural Resources
3	Eng.Gilbert Oduory	Public Works, Transport, Roads and Energy
4	Dr. Ezekiel Otieno Okwach	Office of The Governor
5	Eng.Richard Achiambo	Agriculture And Animal Resources
6	Mr. Daniel Eliud Nyongesa	Education & Vocational Training
7	Ms.Ruth Mukhongo	Agriculture And Animal Resources

8	Mr. Andrew Namunyu Otiti	Office of The Deputy Governor
9	Dr. Isaac Omeri	Health and Sanitation
10	Ms.Clementina Oundo Omoto	Public Service Management
11	Ms.Lidya Nabwire	Education & Vocational Training
12	Ms.Joy Wanga	Youths, Sports, Tourism, Culture, Youth & Social Services
13	Mr.Nelson Kwamini	Trade, Cooperatives & Industrialization
14	Mr.Joe Maurice Odundoh	Lands, Housing & Urban Development
15	Mr.Stephen Nasiagi Onyango	Ag. Public Works, Transport, Roads and Energy.
(b) COUNTY EXECUTIVE COMMITTEE MEMBERS		
1	Hon. Phaustine A. Barasa	Ag. CECM Finance, Economic Planning & ICT
2	Hon. Dr. Osia Mwanje	Agriculture And Animal Resources
3	Hon. Dr. Isaac Alukwe	Water Environment & Natural Resources
4	Hon. John Bwire Mwami	Educational & Vocational Training
5	Hon. Prof. Pancras Grephas Opata	Lands, Housing & Urban Development
6	Hon. Dr. Janet Manyasi	Public Service Management
7	Hon. George Ekirapa	Public Works, Transport, Roads and Energy.
8	Hon. Moses Mulomi	Health and Sanitation
9	Hon. Judith Awino Maketso	Trade, Cooperatives & Industrialization

d) Fiduciary Oversight Arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2019 were:

1. County Executive of Busia
2. County Assembly of Busia.
3. The National Treasury
4. Office of the Controller of Budget.
5. Public Sector Accounting Standards Board
6. Commission on Revenue Allocation
7. The Office of the Auditor General.
8. Salaries and Remuneration Commission.
9. World Bank.

(e) Entity headquarters

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

(f) Entity contacts

E-mail: busiacounty.go.ke

Website: www.busiacounty.go.ke

(g) Entity bankers

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.

4. National Bank of Kenya
   Busia Branch.

5. Family 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 2019. The financial statements present the financial performance of the County Government for the financial year 2018/2019.

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

Financing of the County Governments

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

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Busia County included 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.

Financial Performance

a) Revenue.

In the year ended 30th June 2019, the County had projected revenues of Ksh 8,703,635,847.00 consisting of Kshs 452,519,664.00 from own sources, Kshs. 6,595,559,423.00 from CARA, Ksh 5,061,424.00 as return from CRF issues and Kshs1,657,514,044 .00 as balance brought forward from 2017/2018 financial year.

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

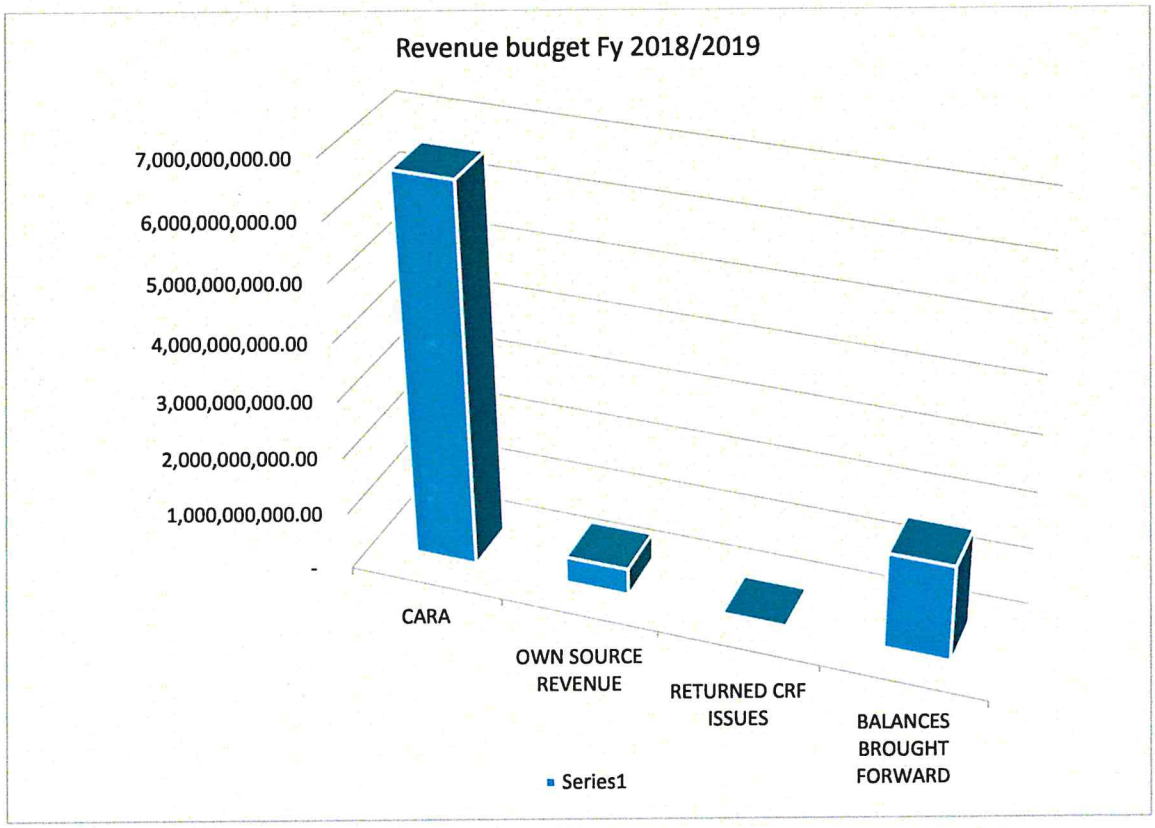


Figure 1: Busia County Revenue Sources in FY 2018/2019

CARA revenues continue to form the largest part of our revenue budget, contributing 75.7% towards our budget. Our own generated revenues formed 5.2% of our budget, Returned CRF issues 0.1% and the balance brought forward of 19% used to finance the deficits.

Out of the projected revenue, the County was able to realize Ksh. 6,845,962,026.00 in actual revenues representing 95% performance. This includes actual revenue received from CARA of Ksh 6,546,588,749.00, Ksh 299,373,277.00 from local sources, and Ksh 5,061,424.00 as returned CRF issues with respect to financial year 2017/2018. This low performance in revenues was as a result of low realization of the own generated revenues whose performance was at 66%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Khs)	Actual (Kshs)	Realizations (%)
CARA	6,738,399,662	6,546,588,749	98%
Balance brought forward	1,657,514,044	1,657,514,044	100.%
Own generated revenues	452,519,666	299,373,277	66.0%
Returned CRF Issues	5,061,424	5,061,424	100%
Total	8,710,654,556	8,508,537,494	97.7%

Table 1: Revenue performance in FY 2017/2018

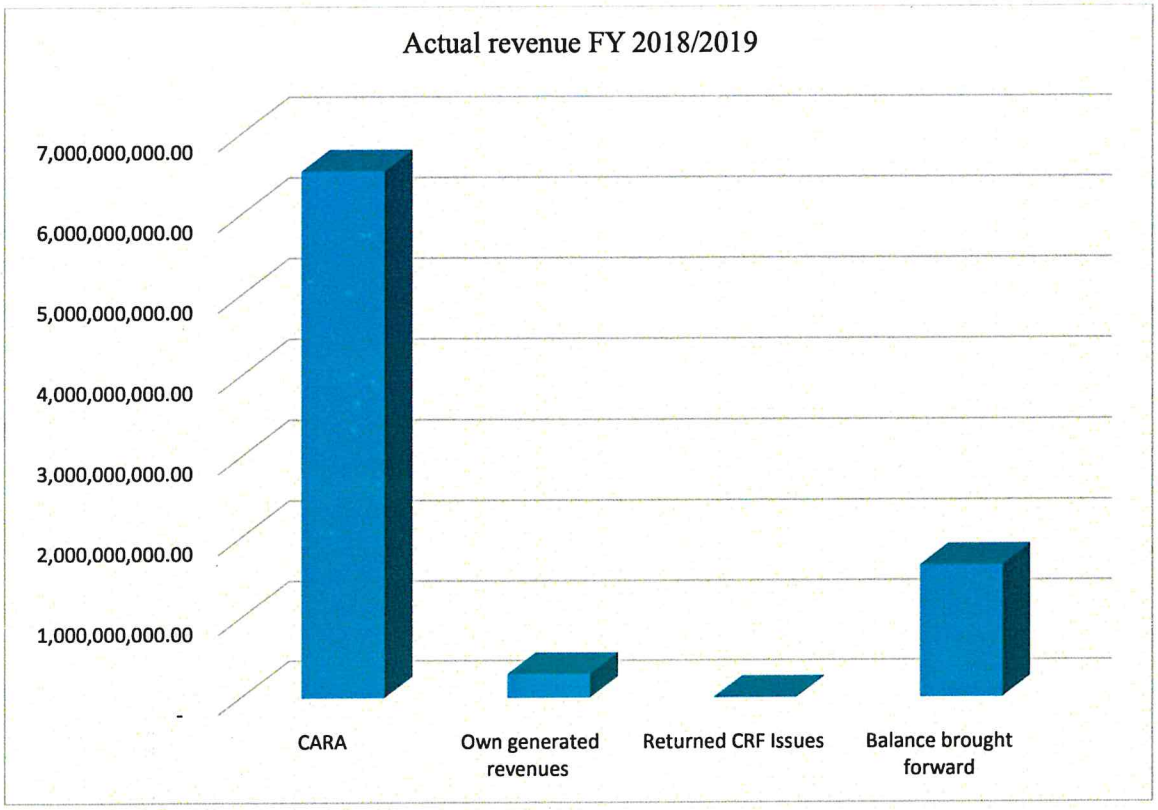


Figure 2. Graphical Presentation of actual revenue received by the County Government.

b) Payments

The total County Executive expenditure for the year was Kshs 6,734,976,249.00

c) Cash flows

In the FY 2018/2019, 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 8th July 2019 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 of 2015 on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to account for imprests on time.

e) Pending bills

The pending bills reduced from Kshs 993,302,628.68 in the FY 2017/2018 to Kshs 767,444,278.90 in FY 2018/2019.

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. 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.

County Government Flagship projects completed in FY 2018/2019

Some of the development projects in FY 2018/2019 included the following:

The County Government of Busia tarmacked Amukura house- Forest- YMCA road.

Constructed and equipped maternity ward Obekai dispensary in Teso South

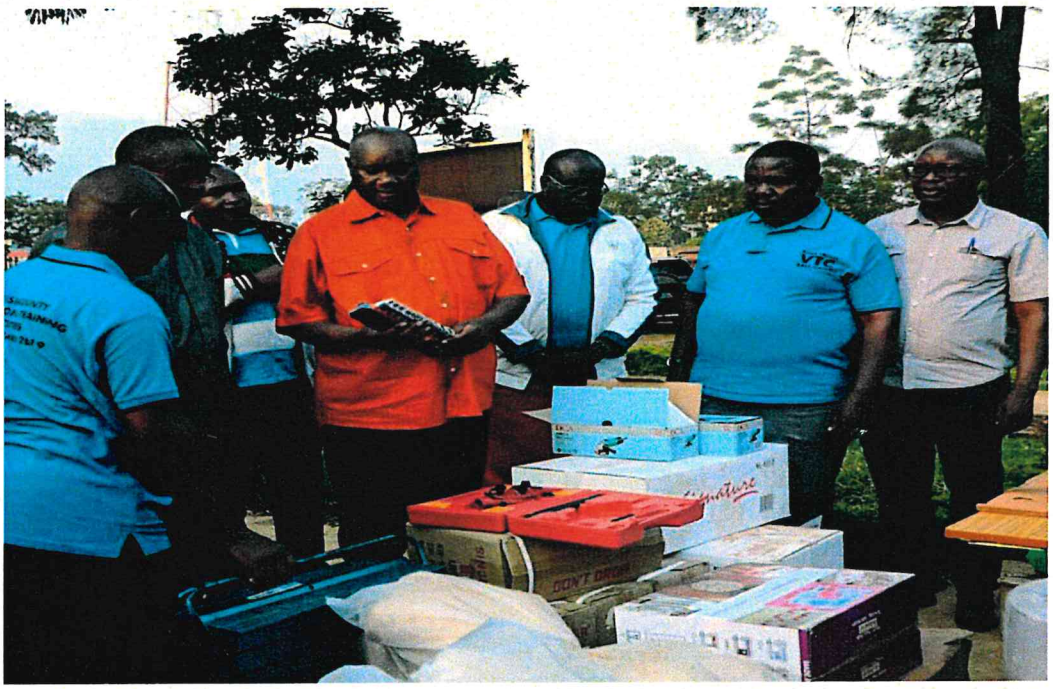
H.E Deputy Governor leads a team of Kenyan ambassadors on a tour for inspection of High Dependency and Intensive Care Unit at Busia County Referral Hospital. Construction ongoing.

The County Government of Busia installed CT Scan machine at Busia County Referral Hospital.

Construction of parking lot in Busia town adjacent to Huduma centre

The County drilled several boreholes across the county

Distribution of training equipment's to TTI across the county



County purchased and distributed training equipment's to various Vocational Training Centres

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 Natural Resources	1. Construction 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 5. Management of environment 6. Development of small scale irrigation infrastructures
2. Agriculture and Animal Resources	1. Supply of subsidized fertilizer to farmers 2. Breed improvement artificial insemination to improve breeding. 3. Value chain addition
3. Education and Vocational Training	1. Construction of ECD Classrooms to improve learning in the lower classes 2. Vocational training and skills improvement
4. Community Development ,Sport and culture	1. Refurbishment of social hall 2. operationalization of the child protection centre 3. Construction of community cultural centre 4. Sports promotion
5. Office of the Governor	1. Management and coordination of disasters 2. Public administration
6. Public Works, Transport and Infrastructure Development	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	1. Flood Lights, Street Solar Lighting and mass Lighting to ensure security within the County 2. Solid waste management 3. Urban/ town management

8. Health and Sanitation	1. Development and improvement of dispensaries 2. Purchase of medical equipment to health facilities in the county 3. Management of County and Sub County Hospitals

IMPLEMENTATION CHALLENGES

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

1. Changes in National Government policies that brought about one stop boarder shop in Malaba and Busia affected collection of local revenue from trailer parking fees leading to under collection.
2. Delay in disbursement of funds by the National Treasury where Ksh. 995,760,000.00 was disbursed after year-end and this necessitated the occurrence of pending bills.
3. Poor connectivity for the operationalization of IFMIS exacerbated by inadequate human capacity to support the systems affected county operation.
4. Changes from manual processes to e-procurement processes caused delays in projects implementation.

Conclusion

FY 2018/2019 was a good year in general. Good progress was made and the momentum has been created to enable Busia County continue focus into prosperity. We have identified gaps and areas 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 and the Accounting Officers in departments who we have worked hand in hand with to ensure that Busia County achieves its strategic objectives.

Hon. Phaustine A. Barasa
CECM-Finance, Economic Planning & ICT
COUNTY GOVERNMENT OF BUSIA

3. 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, 2019. 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, 2019, 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.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance, Economic Planning & ICT on September 28, 2019.

.....Barasa.....

Hon. Phaustine Barasa
Ag. County Executive Committee Member – Finance, Economic Planning & ICT

REPUBLIC OF KENYA

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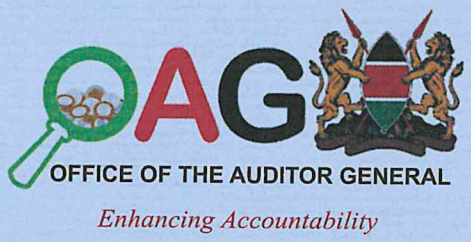

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Busia set out on pages 1 to 33, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the summary statement of appropriation: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements don not present fairly, in all material respects, the financial position of the County Executive of Busia as at 30 June, 2019, 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 do not comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0 Errors in Presentation of the Annual Reports and Financial Statements

The annual reports and the financial statements submitted for audit had the following errors: -

i. The summary statement of appropriation: recurrent and development combined does not include explanatory notes for material variances between the approved budget balances and actual balances.

ii. The statement of budget execution by programme and sub-programme is missing.

iii. The Integrated Financial Management Information System (IFMIS) reports and bank reconciliation statements are not included as required.

This is contrary to the format prescribed by the Public Sector Accounting Standards Board (PSASB).

Consequently, the annual report and the financial statements for the year ended 30 June, 2019 as prepared and presented are not compliant with IPSAS.

2.0 Variances Between Financial Statement Balances and IFMIS Report Balances

Review of the financial statements presented for audit against details from the Integrated Financial Management Information System (IFMIS) revealed the following difference: -

Item	Financial Statements Balance Kshs.	IFMIS Balance Kshs.	Variance Kshs.
Receipts	6,851,023,451	4,969,852,417	(1,881,171,034)
Payments	6,734,976,249	5,566,743,522	(1,168,232,727)
Cash and Bank	1,870,578,938	7,879,658,051	6,009,079,113
Receivables	7,503,126	512,042,622	504,539,496
Payables	25,751,148	11,866,358,984	11,840,607,836

Management did not provide reconciliations or explanations for the variances.

Consequently, the accuracy of the financial statements could not be confirmed.

3.0 Variances Between Financial Statements and Ledger Balances

Review of the financial statements balances against the ledgers provided revealed the following differences: -

Item	Ledger Balance Kshs.	Financial Statements Balance Kshs.	Variance Kshs.
Compensation of Employees	2,516,979,135	2,430,605,593	86,373,542
Use of Goods and Services	1,936,460,318	1,230,768,504	705,691,814
Account Receivable	2,028,620	7,503,126	(5,474,506)
Accounts payable	0	25,751,148	(25,751,148)
Pending Bills	771,553,534	767,444,279	4,109,255

Management did not avail explanations or reconciliations in support of the variances.

Consequently, the accuracy of the financial statements could not be confirmed.

4.0 Variances in Balances Brought Forward

Review of the opening balances in the financial statements for the year under review against the closing balances from the previous financial years revealed the following differences: -

Item	2017/18 Audited Financial Statements Balance Kshs.	2018/2019 Financial Statements Opening Balance Kshs.	Variance Kshs.
Exchequer Releases	5,870,286,000	6,558,598,326	(688,312,326)
Proceeds from Domestic and Foreign Grants	613,007,715	231,792,232	381,215,483
County Own Generated Receipts	177,771,330	177,497,985	273,345
Fund balance brought forward	1,731,222,290	1,717,713,454	13,508,836

Management did not provide explanations on the variances and did not make any restatements.

Consequently, the accuracy and validity of the financial statements could not be confirmed.

5.0 Unsupported Cash and Cash Equivalents

The statement of assets and liabilities reflects cash and cash equivalents balance of Kshs.1,870,578,938 comprising a cash balance of Kshs.460,790 and a bank balance of Kshs.1,870,118,148. However, Management did not avail the Board of Survey report and bank reconciliation statements for audit review. In addition, the cash books availed for audit were not properly maintained or balanced on monthly basis contrary to Regulation 90 of the Public Finance Management (County Governments) Regulations, 2015 which requires Accounting Officers to ensure that bank reconciliations are completed every month for each bank account and the statements are submitted to the County Treasury with a copy to the Auditor-General not later than the 10th of the subsequent month.

Further, the statement of cash flows reflects a cash and cash equivalents balance of Kshs.1,852,330,916 resulting to an unreconciled and unexplained difference of Kshs.18,248,022 between the two statements.

Consequently, the accuracy, completeness and validity of the cash and cash equivalents balance of Kshs.1,870,118,148 reflected in the statement of assets and liabilities as at 30 June, 2019 could not be confirmed.

6.0 Unaccounted for Receipts

The statement of receipts and payments reflects receipts of Kshs.6,851,023,450. Included in this was an amount of Kshs.299,373,277 in respect of Own Generated Revenue as disclosed under Note 9 to the financial statements. Review of revenue records from various hospitals within Busia County established that not all revenues were banked intact into the County Revenue Fund. Revenue collections for the financial year totalled Kshs.89,704,103 while the banking was Kshs.74,530,925.00 resulting to under banking of Kshs.15,173,178.00.

Consequently, the accuracy, completeness and validity of receipts of own generated revenue amount of Kshs.299,373,277 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

7.0 Unsupported Transfers to Other Government Units

The statement of receipts and payments reflects transfers to other government units of Kshs.790,857,288 as disclosed under Note 13 to the financial statements. This was a transfer to the County Assembly of Busia. However, the financial statements of the County Assembly of Busia reflects an amount of Kshs.797,177,530 as receipt from the County Executive, resulting to an unexplained and unreconciled variance of Kshs.6,320,242.

Consequently, it has not been possible to confirm the accuracy of the transfers to other government units of Kshs.790,857,288 reflected in the statement of receipts and payments for the year ended 30 June, 2019.

8.0 Irregular Charge of Expenditure

The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,497,593,783 as disclosed under Note 16 to the financial statements. The balance includes research, studies, projects preparations, design and supervision payments of Kshs.667,774,863 which further includes a payment of Kshs.225,370,566 in respect of pre-feasibility studies. However, it was noted that the nature of these expenditures did not relate to pre-feasibility studies but rather related to other expenses including projects, office administration, public participation and solar pumping units.

Consequently, the accuracy, completeness and validity of the acquisition of assets balance of Kshs.1,497,593,783 reflected in the statement of receipts and payments for the year ended 30 June, 2019 could not be confirmed.

9.0 Misallocation of Funds

Management incurred expenditure of Kshs.31,837,920 on retention money and taxes to Kenya Revenue Authority. However, the expenditure was paid out of recurrent account

and not from retention account where the deductions from the respective suppliers were supposed to have been deposited.

Consequently, the accuracy, completeness and validity of the expenditure totalling to Kshs.31,837,920 for the year ended 30 June, 2019 could not be confirmed.

10.0 Inaccuracy of Fixed Assets Register

The assets register maintained by Management did not include the assets that were taken over from the defunct local authorities when the County Government was established. Further, no handing over and taking over report in respect to assets and liabilities of the defunct local authorities in support of the assets and liabilities taken over by the County Executive was availed for audit review.

Consequently, the accuracy of the fixed assets listed at Annex 5 to the financial statements amounting to Kshs.7,997,374,104 as at 30 June, 2019 could not be confirmed.

11.0 Inaccuracies in Pending Bills

The forward statement by the County Executive Committee Member (CECM) for Finance, Economic Planning and ICT indicated that the pending bills balance amounting to Kshs.993,302,269 was brought forward from 2017/2018 financial year and as reported in Annex 1 to the financial statements. However, the balance carried forward from 2017/2018 financial year was Kshs.995,278,628 leading to an unreconciled and unexplained variance of Kshs.1,447,289.

The County Executive made payments of Kshs.356,922,544 for pending bills during the year while bills accumulated to Kshs.134,010,737 resulting in a net decrease of Kshs.222,911,807. However, the forward statement by the County Executive Committee Member (CECM) for Finance, Economic Planning and ICT indicated that the pending bills reduced from Kshs.993,302,269 to Kshs.767,444,279 resulting in a net decrease of Kshs.225,857,990 during the year under review. This led to an unreconciled and unexplained variance of Kshs.2,946,183.

In addition, Management reported pending bills amount of Kshs.767,444,279 as at 30 June, 2019. However, this did not take into account pending staff payables of Kshs.3,475,253. Had this been taken into account, the pending bills would have been reported at an amount of Kshs.770,919,532.

Consequently, the accuracy of the pending bills is in doubt due to the various unreconciled and unexplained variances.

12.0 Irregular Expenditure to Council of Governors

Management incurred Kshs.7,179,691 relating to transfers to the Council of Governors. However, the expenditure was incurred in contravention of Section 37 of the Intergovernmental Relations Act, 2012 which stipulates that the Council's budget shall be provided for in the annual estimates of the revenue and expenditure of the National Government.

Consequently, the payment of Kshs.7,179,691 to the Council of Governors was not lawful.

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

Key Audit Matters

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

Other Matter

1.0 Effects of the Fire Reported in the Finance Department on the Financial Statements

On the early morning of 25 September, 2019 at 2am, a fire broke out at the registry section of the finance department of the County Executive of Busia. Volumes of files belonging to various departments were partly or wholly destroyed. The fire damaged three ordinary filing cabinets and the safety of documents in two fireproof cabinets could not be ascertained. Management investigated the course of the fire, but, the investigation did not identify or list the specific documents that were destroyed or the extent of destruction.

In addition, Management indicated that informal communication was made to the Directorate of Criminal Investigations (DCI) to have the fire investigated which is yet to be finalised.

2.0 Budget Control and Performance

The summary statement of appropriation: recurrent and development combined reflects approved expenditure budget of Kshs.8,403,635,847 against approved budget receipts of Kshs.7,195,980,752 resulting to a variance of Kshs.1,207,655,095. This is contrary to Regulation 31(c) of the Public Finance Management (County Governments) Regulations,

2015 which provides that the budget be balanced. The statement reflects final receipts budget and actual on comparable basis of Kshs.7,195,980,752 and Kshs.6,851,023,451 respectively resulting to an under-funding of Kshs.344,957,301 of the budget. The local revenue balance was Kshs.299,373,277 against the budgeted amount of Kshs.452,519,666 resulting to an under collection of Kshs.153,146,389 or 34% of the budget.

Similarly, the statement reflects final expenditure budget and actual on comparable basis of Kshs.8,403,635,847 and Kshs.6,734,976,248 respectively, resulting to an under-funding of Kshs.1,668,659,599 or 20% of the budget. Management did not provide any reason for the under expenditure and under collection of the local revenue or the efforts being made to improve on the local revenue collection.

Based on the approved estimates, the under funding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Unsatisfactory Renovation of the General Ward at Port Victoria Hospital

Management paid a local contractor an amount of Kshs.1,498,256 in respect of repair and terazzo finishings for the General Ward at Port Victoria Hospital. The works were to commence on 7 May, 2018 and be completed on 30 November, 2018. Although the work had been done and certified by the monitoring and evaluation team, a site visit of the project for audit inspection in November, 2019 revealed cracks on the terrazzo floor. Management did not explain measures in place to ensure the work was done in accordance with the contractual terms.

Consequently, it was not possible to confirm that value for money was realised in the renovation of the General Ward at Port Victoria Hospital.

2.0 Unsupported Construction of Biogas Toilets

Management undertook construction of two (2) biogas toilets at Mulukoba Beach and Omena Beach in Bunyala West Ward at a contract sum of Kshs.6,999,488 during the 2017/2018 financial year. This amount was paid in full during the financial year

2018/2019. On completion, the toilets were to produce biogas for domestic cooking. However, during physical verification at Mulukoba Beach in November, 2019, it was noted that usage was too low at an average of six (6) users per week according to the records whereas at Omena Beach there was no bio gas.

Further, feasibility study for the project before implementation had not been carried out. Further, completion certificates in respect of the projects together with the report of the inspection and acceptance committee were not availed for audit review.

Consequently, it was not possible to confirm whether value for money was realised on the construction of the biogas toilets or whether it was a viable project.

3.0 Faulty Laundry Machine

Management awarded a local firm a contract for supply, delivery, installation, testing and training of users of the three (3) laundry machines at a contract sum of Kshs.7,800,000. The contract was to commence on 17 December, 2018 and be completed on 17 June, 2019. As at the time of audit in November, 2019, the laundry machine installed at Port Victoria Hospital was not working as it was said to be faulty. Although the contract sum of Kshs.7,800,000 had not been paid as at 30 June, 2019 and formed part of the pending bills, the inspection and acceptance certificate was not fully signed. Also, there was no information on the action taken by the Management to ensure that the faulty machine was repaired or replaced.

Under the circumstances, it was not possible to confirm whether value for money was realised on the installation of the laundry machines.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1.0 Non- Adherence to IT Internal Controls

Management did not have an approved IT Steering Committee, ICT asset management policy or strategic and data recovery plans. There were also no formal and documented emergency procedures, IT continuity plan, proper air conditioning in the server rooms or approved IT policies such as unique user names and account management policy. The computers were not installed with antivirus, hence exposing the data and information to risks of loss.

Consequently, the IT assets of the County Executive are at risk and the information may be compromised.

2.0 Manual Payroll Processing

The balance on compensation of employees of Kshs.2,430,605,593 as reflected in the statement of receipts and payments includes salary payments totalling Kshs.109,110,459 made to employees through a manual payroll.

Payment of salaries outside the IPPD payroll system contravenes Chapter 8 of the Accounting and Financial Reporting Manual for County Governments, which requires that all personal and payroll details should be reflected in each employee's IPPD data sheet and increments on salary points be automatically effected on IPPD.

Consequently, Management is in of breach the regulations.

3.0 Lack of Risk Management Policy Framework

Management had not designed and developed a basic risk management policy framework to provide necessary direction on how operations would be conducted in the event of occurrence of a disaster.

Consequently, the business operations of the County Executive are seriously exposed and likely to stall in the event of possible occurrence of disaster.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County 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 County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive 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.

From the matters communicated with Management, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. These matters are described in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

19 April, 2021

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS

		2018-2019	2017-2018
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	7.1	6,389,509,165	6,558,598,326
Proceeds from Domestic and Foreign Grants	8	157,079,584	231,792,232
County Own Generated Receipts	9	299,373,277	177,497,985
Returned CRF issues	10	5,061,424	776,310,280
TOTAL RECEIPTS		**6,851,023,451**	**7,744,198,823**
PAYMENTS			
Compensation of Employees	11	2,430,605,593	2,391,998,562
Use of goods and services	12	1,230,768,504	1,596,158,079
Transfers to Other Government Units	13	790,857,288	937,898,563
Other grants and transfers	14	694,185,554	32,404,719
Social Security Benefits	15	86,373,543	4,543,573
Acquisition of Assets	16	1,497,593,783	1,031,539,791
Other Payments	17	4,591,984	10,400,000
TOTAL PAYMENTS		**6,734,976,249**	**6,004,943,286**
SURPLUS/DEFICIT		**116,047,202**	**1,739,255,536**

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 September 28, 2019 and signed by:

Ag. Chief Officer for Finance, Economic Planning & ICT
Name: Nicodemus Onyango Mulaku
ICPAK Member Number: 5530

Ag. Director Accounting services
Name: Roselyne Lumbasi
ICPAK Member Number: 12273

5.2 STATEMENT OF ASSETS AND LIABILITIES

	Notes	2018-2019 KShs	2017 – 2018 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	18.1	1,870,118,148	1,714,898,486
Cash Balances	18.2	460,790	3,120,984
Total Cash And Bank balances		**1,870,578,938**	**1,718,019,470**
Accounts Receivables - Outstanding Imprest and Clearance Accounts	19	7,503,126	13,202,820
Total Cash And Cash Equivalents		**1,878,082,064**	**1,731,222,290**
LESS: FINANCIAL LIABILITIES			
Accounts Payables – Deposits	20	25,751,148	13,508,837
NET FINANCIAL ASSETS		**1,852,330,916**	**1,717,713,454**
REPRESENTED BY			
Fund balance b/fwd	21	1,731,222,290	754,768,197
Surplus for the year		116,047,202	1,739,255,536
Prior year adjustments	22	5,061,424	(776,310,280)
NET FINANCIAL POSITION		**1,852,330,916**	**1,717,713,454**

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 September 28, 2019 and signed by:

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Name: Nicodemus Onyango Mulaku
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Ag. Director Accounting services
Name: Roselyne Lumbasi
ICPAK Member Number: 12273

5.3 STATEMENT OF CASH FLOWS

		2018-2019	2017 – 2018
	Notes	KShs	KShs
Receipts from operating income			
Exchequer Releases	7.1	6,389,509,165	6,558,598,326
Proceeds from Domestic and Foreign Grants	8	157,079,584	231,792,232
County Own Generated Receipts	9	299,373,277	177,497,985
Returned CRF issues	10	5,061,424	776,310,280
Total Receipts from operating income		**6,851,023,451**	**7,744,198,823**
Payments for operating expenses		-	-
Compensation of Employees	11	(2,430,605,593)	(2,391,998,562)
Use of goods and services	12	(1,230,768,504)	(1,596,158,079)
Transfers to Other Government Units	13	(790,857,288)	(937,898,563)
Other grants and transfers	14	(694,185,554)	(32,404,719)
Social Security Benefits	15	(86,373,543)	(4,543,573)
Other Payments	17	(4,591,984)	(10,400,000)
Total Payments for operating expenses		**(5,237,382,465)**	**(4,973,403,495)**
Adjusted for:			-
Adjustments during the year	22	5,061,424	(776,310,280)
Net cash flow from operating activities		**1,618,702,410**	**1,994,485,047**
CASH FLOW FROM INVESTING ACTIVITIES		-	-
Acquisition of Assets	16	(1,497,593,783)	(1,031,539,791)
Net cash flows from Investing Activities		**(1,497,593,783)**	**(1,031,539,791)**

		-	-
NET INCREASE IN CASH AND CASH EQUIVALENTS		**121,108,626**	**962,945,256**
Cash and cash equivalents at BEGINNING of the year	**21**	1,731,222,290	754,768,197
Cash and cash equivalents at END of the year	**18**	**1,852,330,916**	**1,717,713,454**

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 September 28, 2019 and signed by:

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Name: Nicodemus Onyango Mulaku
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Ag. Director Accounting services
Name: Roselyne Lumbasi
ICPAK Member Number: 12273

5.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Approved Budget FY 2018/2019	Adjustments	Revised Budget FY 2018/2019	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	6,438,479,839	142,840,239	6,581,320,078	6,389,509,165	191,810,913	97
Proceeds from Domestic and Foreign Grants	157,079,584	-	157,079,584	157,079,584	-	100
County Own Generated Receipts	452,519,666	-	452,519,666	299,373,277	153,146,389	66
Returned CRF issues	5,061,424	-	5,061,424	5,061,424	-	100
TOTAL RECEIPTS	**7,053,140,513**	**142,840,239**	**7,195,980,752**	**6,851,023,451**	**-**	**95**
PAYMENTS						
Compensation of Employees	2,044,685,583	386,108,321	2,430,793,904	2,430,605,593	188,312	100
Use of goods and services	1,637,608,497	(177,981,533)	1,459,626,964	1,230,768,504	228,858,460	84
Transfers to Other Government Units	783,502,746	15,000,000	798,502,746	790,857,288	7,645,458	99
Other grants and transfers	484,058,247	711,472,586	1,195,530,833	694,185,554	501,345,279	58
Social Security Benefits	86,373,543	-	86,373,543	86,373,543	-	100
Acquisition of Assets	2,089,119,666	338,070,640	2,427,190,306	1,497,593,783	929,596,523	62
Other Payments	25,699,450	(20,081,899)	5,617,551	4,591,984	1,025,567	82

TOTAL PAYMENTS	**7,151,047,732**	**1,252,588,115**	**8,403,635,847**	**6,734,976,249**	**1,668,659,598**	**80**

(a) Social Security Benefits include employers contribution to National Social security benefits, Laptrust and Provident fund

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 September 28, 2019 and signed by:

Ag. Chief Officer for Finance, Economic Planning & ICT
Name: Nicodemus Onyango Mulaku
ICPAK Member Number: 5530

Ag. Director Accounting services
Name:Roselyne Lumbasi
ICPAK Member Number: 12273

5.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Approved Budget FY 2018/2019	Adjustments	Revised Budget FY 2018/2019	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	3,500,448,441	-	3,500,448,441	3,500,448,441	-	100.00
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
County Own Generated Receipts	265,508,173	-	265,508,173	175,652,149	89,856,024	66.16
Returned CRF issues	3,726,418	-	3,726,418	3,726,418	-	100.00
TOTAL RECEIPTS	**3,769,683,032**	**-**	**3,769,683,032**	**3,679,827,008**	**89,856,024**	**97.62**
PAYMENTS						
Compensation of Employees	2,044,685,583	386,108,321	2,430,793,904	2,430,605,593	188,312	99.99
Use of goods and services	1,403,870,748	(23,938,796)	1,379,931,952	1,198,715,798	181,216,154	86.87
Transfers to Other Government Units	713,502,746	15,000,000	728,502,746	756,957,288	(28,454,542)	103.91
Other grants and transfers	237,758,247	62,174,587	299,932,834	298,104,304	1,828,530	99.39
Social Security Benefits	86,373,543	-	86,373,543	86,373,543	-	100.00
Acquisition of Assets	89,243,953	91,930,510	181,174,463	108,538,165	72,636,298	59.91

Other Payments	-	-	-	-	-	-
TOTAL PAYMENTS	**4,575,434,820**	**531,274,622**	**5,106,709,442**	**4,879,294,691**	**227,414,751**	**95.55**

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 September 28, 2019 and signed by:

Ag. Chief Officer for Finance, Economic Planning & ICT
Name: Nicodemus Onyango Mulaku
ICPAK Member Number: 5530

Ag. Director Accounting services
Name: Roselyne Lumbasi
ICPAK Member Number: 12273

5.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Approved Budget FY 2018/2019	Adjustments	Revised Budget FY 2018/2019	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS						
Exchequer releases	2,938,031,398	142,840,239	3,080,871,637	2,889,060,724	48,970,674	94
Proceeds from Domestic and Foreign Grants	157,079,584	-	157,079,584	157,079,584	-	100
County Own Generated Receipts	187,011,493	-	187,011,493	123,721,128	63,290,365	66
Returned CRF issues	1,335,006	-	1,335,006	1,335,006	-	100
TOTAL RECEIPTS	**3,283,457,482**	**142,840,239**	**3,426,297,721**	**3,171,196,442**	**112,261,039**	**93**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	233,737,749	(154,042,737)	79,695,012	32,052,705	201,685,044	40
Transfers to Other Government Units	70,000,000	-	70,000,000	33,900,000	36,100,000	48
Other grants and transfers	246,300,000	649,297,999	895,597,999	396,081,250	499,516,749	44
Social Security Benefits	-	-	-	-	-	-

Acquisition of Assets	1,999,875,713	246,140,130	2,246,015,843	1,389,055,618	856,960,225	62
Other Payments	25,699,450	(20,081,899)	5,617,551	4,591,984	1,025,567	82
TOTAL PAYMENTS	**2,575,612,912**	**721,313,493**	**3,296,926,405**	**1,855,681,558**	**1,441,244,847**	**56**

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 September 28, 2019 and signed by:

Ag. Chief Officer for Finance, Economic Planning & ICT
Name: Nicodemus Onyango Mulaku
ICPAK Member Number: 5530

Ag. Director Accounting services
Name:Roselyne Lumbasi
ICPAK Member Number: 12273

6. 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 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 Busia County Government. 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.

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.

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.

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

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.

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 Busia County in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Busia County 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.

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 2019, this amounted to Kshs 25,751,147.65 compared to Kshs 13,508,836.50 in prior period as indicated on note 12A.

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.

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.

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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly for the period 1st July 2019 to 30 June 2019 as required by law. There was two supplementary budgets passed in the year. A high-level assessment of the Busia County 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 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.

7. NOTES TO THE FINANCIAL STATEMENTS

7.1 EXCHEQUER RELEASES

	2018 - 2019	2017 - 2018
	KShs	KShs
Total Exchequer Releases for quarter 1	298,300,000	408,002,000.00
Total Exchequer Releases for quarter 2	1,104,614,043.00	1,486,293,000.00
Total Exchequer Releases for quarter 3	2,280,265,342.00	1,553,851,941.00
Total Exchequer Releases for quarter 4	2,706,329,780.10	3,110,451,384.56
Total	**6,389,509,165.10**	**6,558,598,325.56**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer.

7.2 Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	298,300,000	408,002,000
Total Equitable Share for quarter 2	954,560,000	1,529,069,617
Total Equitable Share for quarter 3	2,237,250,000	1,515,436,000
Total Equitable Share for quarter 4	2,475,890,000	2,418,869,000
Total	**5,966,000,000**	**5,871,376,617**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

7.3 Donor Funds released through Exchequer Releases as per CARA

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	19,541,250	15,707,150
World Bank – THUSCP	37,651,624	35,708,402
Kenya Devolution Support Programme	111,305,294	597,300,565
Youth Polytechnic support grant	46,779,800	63,706,036
Abolishment of user fees in health centres and dispensaries	16,934,085	17,302,828
Kenya Urban Institutional Grant	41,200,000	-
Kenya Urban Support Programme	101,071,500	-
Kenya Agriculture Sector Development Support Project (ASDSP)	7,878,728	-
Kenya Climate Smart Agriculture Project (KCSAP)	41,146,884	-
Total	**423,509,165**	**729,724,981**

8. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
Grants Received from Multilateral Donors (International Organisations)				
(Insert name of donor)	-	-	-	-

(Insert name of donor)	-	-	-	-
Grants Received from other levels of government				
Busia County Road Maint. Levy Fund			157,079,584	231,792,232
Total			**157,079,584**	**231,792,232**

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
Administration Charges	184,432	-
Advertisement	10,064,096	3,216,870
Agricultural Machinery Services (AMS) Bumala	38,500	-
Agricultural Training College (ATC) Busia	3,601,415	1,218,095
Application of plans	259,027	290,720
Application/Tender/Transfer fees	-	2,000
Building Plans Approvals	3,100,156	1,452,300
Bus parking fees	29,594,743	22,989,937
Busia Hills Water Supply	241,791	337,339
Busijo Water Supply	307,726	274,108
Bututla water supply	1,052,406	882,535
Collection of land rates/arrears	-	30,050
Chacoal cess	1,173,760	-

Contribution in lieu of Rates (CILOR)	-	-
Cooperative Audit fees	109,795	64,450
Fingerlings sale	7,000	-
Fish Cess	3,027,433	2,132,408
Fish import permit	272,940	732,260
Fish movement Permit	52,900	18,800
Fish traders license	238,350	42,560
Fisherman's license	226,450	108,850
Fire safety	277,000	-
Group Registration	1,500	10,500
Health sector fund	-	-
Hire of Hall/Social/Office	119,000	22,000
Hospital users fees	74,530,925	8,292,354
Impounding/Clamping fees	495,652	1,300
Land Rates	764,388	1,784,409
Land Rates (arrears)	90,602	-
Land Sub-division	1,620,100	-
Liquor license	4,863,300	5,167,000
Market Fees	19,831,694	15,671,499
Markets stalls/kiosk Income	907,011	599,110
Mortuary Fees	1,280,648	704,107
Motor Cycle Fees	-	-

Munana Water Supply	219,241	275,507
Noise	204,900	209,200
Nursery	-	-
Other Miscellaneous	17,769,139	15,462,864
Plot Rent	2,433,643	1,349,427
Port Victoria Water Supply	1,355,760	1,979,633
Private Rental Commercial	840,310	-
Private Rental Domestic	545,540	1,203,400
Public Health	3,211,001	2,018,864
Quarry cess	-	-
Recovery of interest and principal from revolving fund	-	-
Registration of boats license	9,200	200
Registration of ECD	17,000	8,000
Sand Cess	119,690	106,590
Single Business Permits	54,709,726	32,362,167
Slaughter fees	831,415	799,540
Stock Sale	3,594,100	2,842,978
Sub-division of land	-	-
Sugar cane cess	3,796,328	1,601,447
Timber Cess	-	-

Title Deeds, Registration of Documents, Search charges, Attestation, Inspectation	1,500	2,000
Tobacco Cess	1,706,069	1,515,820
Tourism	-	-
Tractor Hire Services	438,500	576,500
Trailer Parking fees	18,647,465	24,085,605
Transit Produce Cess	28,539,510	23,424,770
Verification of stamping, weighing & measuring equipment	333,180	316,370
Veterinary Services	1,703,920	1,311,542
Wakhungu fish farm	11,400	-
TOTAL	**299,373,277**	**177,497,985**

10. RETURNED CRF ISSUES

	2018 - 2019	2017 – 2018
	KShs	KShs
Recurrent account	1,718,7340	80,263,835
Development account	186,602	1,623,723
Busia County Standing Imprest Account	194,442	-
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- CBK recurrent	1,813,236	61,316,636
County Assembly- CBK Development	1,148,405	
Total	**5,061,425**	**776,310,280**

11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	1,634,310,317	1,410,478,226
Basic wages of temporary employees	40,591,398	55,817,037
Personal allowances paid as part of salary	751,539,920	744,204,296
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	65,126,304
Compulsory national social security schemes	-	37,766,450
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments (Gratuity)	4,163,958	78,606,248
Total	**2,430,605,593**	**2,391,998,562**

12. USE OF GOODS AND SERVICES

	2018 - 2019	2017 – 2018
	KShs	KShs
Utilities, supplies and services	49,246,316	55,141,743

Communication, supplies and services	8,937,861	22,241,453
Domestic travel and subsistence	88,632,340	132,506,799
Foreign travel and subsistence	31,776,631	27,966,221
Printing, advertising and information supplies & services	15,848,419	29,449,531
Rentals of produced assets	10,245,990	16,893,139
Training expenses	98,228,780	90,705,748
Hospitality supplies and services	12,732,527	52,035,742
Insurance costs	121,851,751	296,599,266
Specialized materials and services	68,243,952	63,483,129
Office and general supplies and services	66,849,435	23,805,699
Other operating expenses	448,115,652	361,487,289
Routine maintenance – vehicles and other transport equipment	13,885,871	22,149,975
Routine maintenance – other assets	11,981,984	67,841,719
Fuel Oil and Lubricants	33,456,486	78,813,320

Medical drugs	150,734,508	255,037,307
Total	**1,230,768,504**	**1,596,158,079**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to County Government entities		
Transfer to Busia County Assembly	790,857,288	937,898,563
Transfers to National Government entities	-	-
Transfer to the Council of Governors	-	-
TOTAL	**790,857,288**	**937,898,563**

14. OTHER GRANTS AND PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	85,194,985	103,900
Education Revolving Scheme	29,200,000	-
Donations	-	600,000
Emergency relief and refugee assistance	27,706,959	-
Subsidies to small businesses, cooperatives, and self employed (ADF, ASDSP and Cooperative Enterprise Fund)	-	21,500,819
Agricultural Development Fund	10,000,000	
Cooperative Enterprise Fund	16,500,000	
Domestic Loans to individuals and households (Car Loan and Mortgage)	72,000,000	
ASDSP	10,175,853	
Special Purpose	54,620,797	
Other Capital Grants and Transfers	388,786,961	10,200,000
Total	**694,185,554**	**32,404,719**

15. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits in cash and in kind	-	4,543,573

Employer Social Benefits in cash and in kind	86,373,543	-
Total	**86,373,543**	**4,543,573**

16. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Purchase of Buildings	-	-
Construction of Buildings	29,498,186	90,315,026
Refurbishment of Buildings	44,353,022	102,237,404.97
Construction of Roads	-	-
Construction and Civil Works	95,755,320	395,140,131
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	39,369,251	-
Hire of Equipment plant and machinery	-	-
Purchase of Motor Vehicles	-	-
Overhaul of Vehicles and Other Transport Equipment	-	19,251,299
Purchase of Household Furniture and Institutional Equipment	3,259,773	613,639
Purchase of Office Furniture and General Equipment	20,587,151	31,463,841
Purchase of ICT, Networking and Communication Equipment	24,581,658	43,737,161
Purchase of Specialised Plant, Equipment and Machinery	50,091,252	3,070,000
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	9,400,400	33,904,569
Research, Studies, Project Preparation, Design & Supervision	667,774,863	35,699,561
Purchase of medical and dental equipment	12,871,203	6,295,950
Purchase of laboratory services	7,266,268	-
Rehabilitation of Civil Works	491,285,437	265,929,040
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	1,500,000	3,882,168
Acquisition of Intangible Assets	-	-

Total acquisition of non- financial assets	**1,497,593,783**	**1,031,539,791**
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Total acquisition of financial assets	-	-
Total acquisition of assets	**1,497,593,783**	**1,031,539,791**

17. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	4,591,984	10,400,000
	4,591,984	**10,400,000**

18. CASH AND BANK BALANCES

18.1 BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	Ex. rate (if in foreign currency)	2018 – 2019	2017 – 2018
				KShs	KShs
Co-Op Bank Education Imprest A/C01141236344204		Recurrent	N/A	27,954,424	490,034
KCB Revenue Collection A/C 1140758017		Receipts	N/A	7,810,809	4,310,124
CBK Recurrent A/C 1000171189		Recurrent	N/A	101,736	1,718,740
County Secretary Coop bank -A/C 01141236880200		Recurrent	N/A	3,558	1,816,909
Busia County Village Polythechnic A/C No. 1000370092		Development	N/A	3,881,350	47,779,527

County Health Management Team A/C No 079000026361		Recurrent	N/A	10,095,610	-
Busia County Special Purpose Account		Recurrent	N/A	7,401,054	2,531,917
CBK Road Maintainance Levy Fund Account No. 1000268336		Development	N/A	61,988,703	45,675,236
CBK Development A/C 1000171138-Executive		Development	N/A	6,715,545	186,602
Busia County KCSAP Account Coop Bank A/C No 1141238240600		Development	N/A	23,302,652	-
CBK Revenue Fund A/C 1000171618		Receipts	N/A	1,081,512,346	1,584,405,300
Busia Climate Smart Agriculture Project		Development	N/A	10,760,886	-
Co-Op Bank Standing Imprest A/C 01141236344200		Recurrent	N/A	102,138	194,442
Busia County Deposit A/C No. 1000239204		Development	N/A	25,751,148	13,508,837
Busia County Urban Support Grant A/C No. 1000396695		Development	N/A	101,071,500	12,280,818
Busia County Devolution Support Programme Account No. 1000412844		Development	N/A	501,664,691	-
Total				**1,870,118,148**	**1,714,898,486**

18.2 CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	460,790	3,120,984
Total	**460,790**	**3,120,984**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

19. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	7,503,126	13,202,820
Clearance accounts	-	-
Total	**7,503,126**	**13,202,820**

19.1 OUTSTANDING IMPRESTS

Name of Officer	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Vincent Ngala	31/05/2019	435,000	-	435,000
Humphrey oundo	02/03/2019	25,000	-	25,000
Anne Idewa	10/04/2019	500,000	-	500,000
Stephen Omadiri	03/05/2019	250,000	-	250,000
Stefan Okello	05/03/2019	123,000	-	123,000
Lucy Mildred Onyango	24/01/2019	1,469,506	-	1,469,506
Echaune Manase	18/03/2019	818,800	-	818,800
Naku Fredrick	12/02/2019	174,800	-	174,800
Nelson Etyang	12/02/2019	103,200	-	103,200
Theopilus Chitechi	30/05/2019	300,000	-	300,000
Sebastian Okiring	09/01/2019	54,400	-	54,400
Catherine Mubwaka	03/05/2019	262,500	-	262,500
Joseph Obanda	13/02/2019	301,800	-	1,800

Leonard Bukeke	04/02/2019	396,000	-	396,000
Oliver Emeje	07/02/2019	136,480	-	136,480
Sylvester Nadumbe	28/06/2019	370,940	-	370,940
Adija Abdalla	01/05/2019	321,000	-	321,000
Apollo Omurocho	12/02/2019	500,000	-	500,000
Joseph Adungo'	12/02/2019	912,700	-	912,700
Vivian Anyang'	10/01/2019	236,000	-	236,000
Theophilus Chitechi	27/06/2019	112,000	-	112,000
Total	-	**7,503,126**	-	**7,503,126**

20. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	25,751,148	13,508,837
Retention monies	-	-
Total	**25,751,148**	**13,508,837**

21. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	1,714,898,486	751,907,147
Cash in hand	3,120,984	-
Accounts Receivables	13,202,820	2,861,050
Accounts Payables	-	-
Total	**1,731,222,290**	**754,768,197**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018

	KShs	KShs
Adjustments on bank account balances	5,061,425	776,310,280
	5,061,425	776,310,280

23. OTHER IMPORTANT DISCLOSURES

23.1 PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Construction of buildings	37,290,565	10,465,454	-	47,756,019
Construction of civil works	362,415,872	-	323,067,233	39,348,639
Supply of goods	384,914,463	-	24,720,844	360,193,619
Supply of services	198,338,345	121,807,657	-	320,146,002
Total	982,959,245	132,273,111	347,788,077	767,444,279

23.2PENDING STAFF PAYABLES

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	10,872,094	1,737,626	9,134,467	1,737,626
Others	-	-	-	-
Total	**10,872,094**	**1,737,626**	**9,134,467**	**1,737,626**

23.3 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions		
	2018/2019	**2017/2018**
	Kshs	**Kshs**
Key Management Compensation		
Governor and Deputy Governor	18,543,000	20,673,941
County Executive Committee Members	43,389,500	31,080,000

County Chief Officers	38,758,720	36,834,150
Total Key Management Compensation	**100,691,220.00**	**88,588,091**
Transfers to related parties		
Transfer to the County Assembly	790,857,288	937,898,563
Transfers to other County Government Entities	34,378,728	31,700,000
Transfers to Development Projects	-	-
Transfers to non-reporting entities e.g schools and welfare	-	-
Transfers to County Water Service Providers	-	-
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**825,236,016**	**969,598,563**
Transfers from related parties		
Transfers from the Exchequer	6,389,509,165	6,558,598,326
Transfers from Ministry departments and Agencies	157,079,584	231,792,232
Transfers from SCs and SAGAs- National Government	-	-
Transfers from - National Government	-	-
Total Transfers from related parties	**6,546,588,749**	**6,790,390,558**

24. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Ref No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue	Status:	Timeframe:
2017/18 Query no.12	**Arrears of Revenue -** *Review of local revenue records revealed that the department of revenue had not collected outstanding property rates totaling to Kshs.177, 025,844*	The uncollected revenue arrears amounting to Kshs.177, 025,844.00 were occasioned by lack of an approved Valuation Roll. The Valuation Roll for the County Government of Busia was approved by the County Assembly of Busia 24/07/2019 and back dated to cover the years up to 2017, before it was very difficult to enforce collection of rates without an up dated Valuation Roll.	Director Revenue	Resolved	Done
2017/18 Query no.16	*An audit committee has not been established as required by Regulation 167 of the Public Financial Management (County Government) Regulations of March 2015.*	The audit committee has since been established and it was inaugurated on 29th April to 1st May, 2019.	Director of Audit	Resolved	Done
2017/18 Query no.5	*The Department of Youth, Gender and Social Services paid an amount of Kshs.1,196,550 to a local travel*	Letters of invitation and boarding passes were attached to the payment vouchers to daily subsistence which related to financial years	Chief Officer – Sports, Culture	Resolved	Done

	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.	2014-2015, 2015-2016, 2016-2017 and 2017-2018. These vouchers have been provided being boarding passes and letters for invitation for the traveling and purpose for audit verification.			

ANNEX 1. ANALYSIS OF PENDING BILLS

	SUPPLIER/CONTRACTOR	ORIGINAL AMOUNT	DATE CONTRACTED	AMOUNT PAID TO DATE	OUTSTANDING AMOUNT 2018/2019	OUTSTANDING AMOUNT 2017/2018
	Construction of Buildings					
Construction Of Buildings	M/S Sango Delta Agensies	1,837,195	-	-	1,837,195	-
	Maelu Ltd	622,819	23/3/2017	-	622,819	-
	Elkedia Company Ltd	498,707	17/6/2015	-	498,707	-
	Sseze Logitics	415,000	20/3/2015	-	415,000	-
	Filtego Group Co.Ltd	462,402	28/4/2015	-	462,402	-
	Nasewa Building Contracors	736,368	19/2/2015	-	736,368	-
	Kolak Builders Ltd	1,499,996	14/6/2016	-	1,499,996	-
	Finotech Agencies Ltd	231,420	17/2/2017	-	231,420	-
	Busembe Contractors Ltd	371,521	28/4/2015	-	371,521	-
	Busia Lead Ltd	1,199,419	17/02/2017	-	1,199,419	-
	Mc Opollo Africa	1,200,000	23/3/2017	-	1,200,000	-
	Rowa Contruction Co.Ltd	1,199,419	17/7/2017	-	1,199,419	-
	Barese Enterprises Ltd	589,417	23/3/2017	-	589,417	-
	Renja Holdings Ltd	1,200,000	3/4/2017	-	1,200,000	-
	T.M.O Construction Co.Ltd	618,737	28/4/2015	-	618,737	-

	Yumil Agencies Ltd	641,936	23/3/2017	-	641,936	-
	Agandi General Co.Ltd	74,743	17/3/2015	-	74,743	-
	Zimar Enterprises Ltd	95,000	29/4/2014	-	95,000	-
	Zimar Enterprises Ltd	110,422	28/4/2015	-	110,422	-
	Zimar Enterprises Ltd	95,000		-	95,000	-
	Voa Building Construction	97,071	17/3/2019	-	97,071	-
	Barnde Enterprises Limited	99,729	-	-	99,729	-
	Elkedia Company Limited	349,160	-	-	349,160	-
	Fopa Construction Company Limited	119,014	-	-	119,014	-
Cont: Analysis Of Pending Bills				-		-
	Julens Merchants Limited	299,987	-	-	299,987	-
	Makokha Busia General Works Ltd.	619,403	-	-	619,403	-
	Moseje Ltd	39,999	-	-	39,999	-
	Nasewa Engineering Limited	39,602	-	-	39,602	-
	Nenipe Engineering Company Limited	98,562	-	-	98,562	-
	Shanice And Shanice Services Limited	840,005	-	-	840,005	-
	Sirikhaya Holdings Limited	97,575	-	-	97,575	-
	Sirikhaya Holdings Limited	147,401	-	-	147,401	-
	Sydicas Construction Limited	5,800,600	-	-	5,800,600	-
	Tajicom Limited	39,359	-	-	39,359	-
	Trendpoint Solutions	349,974	-	-	349,974	-
	Trendpoint Solutions	349,974	-	-	349,974	-

	Vexmed Enterprises Limited	39,000	-	-	39,000	-
	Tencons Builders	35,312	-	-	35,312	-
	Kamorata Contractors Ltd	249,992	-	-	249,992	-
	Derby Logistics	235,916	-	-	235,916	-
	Ifumis Limited	1,499,915	-	-	1,499,915	-
	Dine Logistics	1,973,230	-	-	1,973,230	-
	Arsene Agencies Ltd	1,065,530	-	-	1,065,530	-
	Megalaser International	1,996,082	-	-	1,996,082	-
	Mdala Company Limited	558,688	-	-	558,688	-
	Patrima Building Contractors	496,050	-	-	496,050	-
	Karuok General Services	149,434	-	-	149,434	-
	M/S Jacod Ltd	473,942	-	-	473,942	-
	M/S Baya Farmcare	366,077	-	-	366,077	-
	M/S Karuok General Servises Ltd	2,988,670	-	-	2,988,670	-
Cont: Analysis Of Pending Bills				-		-
	Zactina Ltd	736,868	-	-	736,868	-
	Triwest Kenya Ltd	1,653,435	-	-	1,653,435	-
	M/S Baya Farmcare	1,464,310	-	-	1,464,310	-
	Nobut Consult Ltd	299,280	-	-	299,280	-
	Nasewa Building Contractors	1,044,530	-	-	1,044,530	-
	Makokha Busia General Works Ltd	2,349,128	1/16/2016	-	2,349,128	-
	Dine Logistics	4,993,695	31/1/2017	-	4,993,695	-

	Bumba Building Contractors	-	12/22/2016	104,600	-	-
	Trudea Services Ltd	-	9/30/2015	232,052	-	-
	Afro-Nets Limited	-	16/4/2018	99,865	-	-
	Arsen Agencies	-		1,534,793	-	-
	Smartworks Ltd	-	4/1/2015	100,000	-	-
	Afro-Nets Limited	-	2/5/2017	199,767	-	-
	Tesco Consolidated Co Ltd	-	8/22/2016	39,323	-	-
	Afro-Nets Limited	-	6/3/2016	-	-	482,080
	Hideout Properties	-		1,775,923	-	-
	Jalisnado Enterprise Ltd	-		183,645	-	-
	Afro-Nets Limited	-	1/31/2017	3,447,056	-	-
	Gathii Construction Ltd	-		1,675,550	-	-
	Nenipe Eng.	-	BSA/CG/428/14/15	49,941	-	-
	Ofumbulo Co. Ltd	-	BSA/CG/134/2015/2016	118,844	-	-
	St. Jude Medical Center	-	BSA/CG/548/2016/2017	1,200,000	-	-
	St. Jude Medical Center	-	BSA/CG/534/2016/2017	1,288,470	-	-
	Tesco Consolidated Co.Ltd	-	BSA/CG/6337/2016/2017	474,000	-	-
	M/S Strabismus Ltd	-	BSA/CG/147/15/16	924,000	-	-
	Giant Sahara Construction Ltd	-	28/3/2018	998,550	-	-

	M/S Josni Holdings Ltd	-		677,614	-	-
	Trend Point Solution	-	3/22/2017	2,518,646	-	-
	Trend Point Solution	-	3/22/2017	2,518,646	-	-
	Arsene Agencies	-	31/5/2016	1,671,386	-	-
	Sydcas Construction Co Ltd	-	3/5/2018	1,324,268	-	-
	Agandi General Construction	-	BSA/CG/ 547/2016/ 2017	1,200,000	-	-
	Amaj Holdings	-	BSA/CG/ 551/2016/ 2017	1,200,000	-	-
	Amaj Holdings	-	BSA/CG/ 555/2016/ 2017	1,200,000	-	-
	Fieldtech Construction Ltd	-	BSA/CG/ 596/2016/ 2017	1,200,000	-	-
	Fieldtech Construction Ltd	-	BSA/CG/ 592/2016/ 2017	721,098	-	-
	Fopa Construction Ltd	-	BSA/CG/ 561/2016/ 2017	211,642	-	-
	Fopa Construction Ltd	-	BSA/CG/ 528/2016/ 2017	109,583	-	-
	Hideout Properties	-	BSA/CG/ 76/2013/2 014	88,622	-	-
	Hideout Properties	-	BSA/CG/ 76/2013/2 014	687,645	-	-
	Jalisnado Enterprises	-	BSA/CG/ 2301/201 5/2015	999,240	-	-
	Kamorata Contractors	-	BSA/CG/ 594/2016/ 2017	694,568	-	-

	Kamorata Contractors	-	BSA/CG/ 594/2016/ 2017	505,432	-	-
	M/S Arsene Agencies	-	BSA/CG/ 129/14/15	199,152	-	-
	M/S Barese Enterprises Ltd	-	BSA/CG/ 571/2016/ 2017	678,426	-	-
	M/S Befemu Building Contractors	-	BSA/CG/ 580/2016/ 2017	753,868	-	-
	M/S Combic Kenya Ltd	-	BSA/CG/ 101/14/15	413,653	-	-
	M/S Flambert Holdings	-	BSA/CG/ 578/2016/ 2017	1,200,000	-	-
	M/S Kamorata Contractors	-	BSA/CG/ 535/2016/ 2017	848,818	-	-
	M/S Katek Construction Co Ltd	-	BSA/CG/ 595/2016/ 2017	538,820	-	-
	M/S Munzongo Enterprises	-	BSA/CG/ 103/2014/ 2015	326,059	-	-
	M/S Ngomuwa Agencies Ltd	-	BSA/CG/ 540/2016/ 2017	420,000	-	-
	M/S Ngomuwa Agencies Ltd	-	BSA/CG/ 540/2016/ 2017	780,000	-	-
	M/S Tesco Construction	-	BSA/CG/ 588/2016/ 2017	700,002	-	-
	Namusali Kabiero	-	BSA/CG/ 549/2016/ 2017	575,875	-	-
	Ngomuwa Agencies	-	BSA/CG/ 539/2016/ 2017	295,841	-	-
	Pamnad Enterprises	-	BSA/CG/ 49/17/18-19/20	999,600	-	-
	Phijos Building Contractors	-	BSA/CG/ 599/2016/ 2017	714,000	-	-

	Rapenda Contractors	-	BSA/CG/ 76/2013/2 014	80,564	-	-
	Smartworks Ltd	-	BSA/CG/ 105/2015/ 2016	674,974	-	-
	M/S Bukoma Traders	-	BSA/CG/ 274/14/15	540,096	-	-
	Powa Ent.	-	23/11/201 6	1,509,000	-	-
	Ofumbulo Company Ltd	-		364,102	-	-
	Ofumbulo Company Ltd	-		2,619,756	-	-
	Benbella Enterprises Ltd	-	24/5/2018	1,700,733	-	-
	Benbella Enterprises Ltd	-	24/5/2018	1,794,267	-	-
	M/S Masore Builders	-	BSA/CG/ 757/2014/ 2015	350,000	-	-
	Ifumis Ltd	-	7/6/2017	313,826	-	-
	Finotech Agencies Ltd	-	8/22/2016	581,164	-	-
	Smartworks Limited	-	7/6/2017	1,813,328	-	-
	Smartworks Ltd	-	7/6/2017	335,632	-	-
	Opet Enterprise Ltd	-	10/10/201 6	800,000	-	-
	M/S Bufallo Agencies	-		1,624,901	-	-
	Tajicom Ltd	-	8/22/2016	393,588	-	-
	Warono Builders Ltd	-	10/5/2016	3,900,000	-	-
	Zhuji Enterprises	-		1,910,000	-	-
	Valukulu Enterprises	-		1,000,000	-	-
	Valley Drillers And General Contractors	-	28/3/2018	4,491,600	-	-

	Hide Out Properties Ltd	-	28/3/2018	1,446,285	-	-
	Hide Out Properties Ltd	-	28/3/2018	4,853,716	-	-
	Famia Gen. Stores	-	28/3/2018	7,744,600	-	-
	Hanal Inv. Ltd	-	28/3/2018	5,563,000	-	-
	Lukolis Trading	-		399,795	-	-
	Valley Drillers And General Contractors	-	10/10/2016	1,997,000	-	-
	Valley Drillers And General Contractors	-	10/10/2016	1,992,000	-	-
	Dayow Construction Company	-	10/5/2016	1,400,000	-	-
	Megalaser International Ltd	-	10/10/2016	1,399,000	-	-
	Dayow Construction Company	-	10/5/2016	1,400,000	-	-
	Dayow Construction Company	-	10/5/2016	1,400,000	-	-
	Cisco Five Enterprise Limited	-		3,567,000	-	-
	Softek Systems	-	10/10/2016	2,927,000	-	-
	Cisco Five Enterprise Ltd	-	10/10/2016	1,285,127	-	-
	Masatec Engineering Works & Hardware	-	10/10/2016	3,007,416	-	-
	Man County Ltd	-	10/5/2016	2,426,490	-	-
	Talstar Supplies Ltd	-	10/10/2016	2,939,200	-	-
	M/S Wantech Services	-	BSA/CG/75/14/15	284,150	-	-

Sub-Total		**47,756,019**	-	**114,248,192**	**47,756,019**	**482,080**
	Millyfred Enterprises	924,578		-	924,578	-
Construction Of Civil Works	Fopa Construction Ltd	2,887,779		-	2,887,779	-
	County Secretary/Wambai And Sons Constructuion Co.	364,483	3/17/2015	-	364,483	-
	Telkom Kenya	28,470	5/9/2016	-	28,470	-
	Arsen Arsen Agencies Ltd	8,101,340		-	8,101,340	-
	Befemu Building And Construction Limited	80,000		-	80,000	-
	Multspectrum Engineering Construction Co Ltd	2,000,000		-	2,000,000	-
	Mbinda Fire Appliances	211,756		-	211,756	-
	Megalser International	560,000		-	560,000	-
	Hanal Contractors	420,000		-	420,000	-
	Aluku Resolutions	700,000		-	700,000	-
	Jacod Limited	2,500,000		-	2,500,000	-
	Mulureba General Construction Ltd	172,050		-	172,050	-
	Nawa Ventures	5,896,860		-	5,896,860	-
	Kobila Limited	300,000		-	300,000	-
	Nawa Ventures	994,862		-	994,862	-
	Nawa Ventures	1,139,816		-	1,139,816	-

Cont: Analysis Of Pending Bills	Nawa Ventures	1,197,862		-	1,197,862	-
	Jadini General Merchants Ltd	2,999,999		-	2,999,999	-
	Bermart Ltd	98,280		-	98,280	-
	Chisna Cont Ltd	522,000		-	522,000	-
	Jyan Const.Ltd	816,779		-	816,779	-
	Benbella Ent.Ltd	1,253,171		-	1,253,171	-
	Patliza Cont.Ltd	3,569,352		-	3,569,352	-
	Busia Deposit Account	509,201		-	509,201	-
	Crown Garden Solutions	1,100,000		-	1,100,000	-
Sub-Total		**39,348,639**	-	-	**39,348,639**	-
		-	-	-	-	-
	Supply Of Goods			-		
Supply Of Goods	King Fisher General Works Ltd	451,000		-	451,000	-
	King Fisher General Works Ltd	644,000		-	644,000	-
	Shreeji Filling Station	953,000	16/05/2018	-	953,000	-
	Sosa Building And Const Co.Ltd	360,000	24/04/2018	360,000	360,000	-
	Dalda Petrol Station	1,175,900		-	1,175,900	-
	Shreeji Filling Station	1,000,000	24/11/2016	1,000,000	1,000,000	-
	Big Shot Co. Ltd	471,500		471,500	471,500	-
	Busia Water And Severage	15,240		15,240	15,240	-
	Steadfast Group Ltd	2,290,040	12/11/2018	-	2,290,040	-
	Olimex Enyterprises	598,123	1/17/2019	-	598,123	-

	Dalda Petrol Station	200,000	8/4/2019	-	200,000	-
	Liz Excel Services	987,820	22/01/2019	-	987,820	-
	Katek Construction Ltd	360,912		-	360,912	-
	T-Shine Investment Ltd	565,800		-	565,800	-
	Amayingo Enterprises Ltd	779,245	6/2/2019	-	779,245	-
	Cedana Company Ltd	239,791	19/12/2018	-	239,791	-
	Rosmik Trading Co.Ltd	776,320	8/1/2019	-	776,320	-
Cont: Analysis Of Pending Bills	Olimex Enterprises	515,653	8/1/2019	-	515,653	-
	Hoshama Enterprises Ltd	3,060,000	28/3/2019	-	3,060,000	-
	T-Shine Investment Ltd	103,518	15/5/2019	-	103,518	-
	Juvemmas Africa Holdings	260,000	6/2/2019	-	260,000	-
	Kenya Litarature Bureau	8,280,000	22/3/2019	-	8,280,000	-
	Rofe General Construction	1,000,000	12/2/2019	-	1,000,000	-
	Fabi Ltd	845,750	28/3/2019	-	845,750	-
	Kingfishers General Works	2,300,000	16/5/2018	2,300,000	2,300,000	-
	Busia Water&Sewerage Services	10,128	12/4/2019	-	10,128	-
	Busia Lead Ltd	1,100,000	12/4/2019	-	1,100,000	-
	Jills Media East Africa Ltd	375,000	26/3/2019	-	375,000	-
	Budwongi Water Project	106,567	9/5/2018	-	106,567	-
	Megalaser International	2,700,000	20/05/2019	-	2,700,000	-

	Sowina Investment	2,284,000	17/05/2019	-	2,284,000	-
	Bonissa General Services	3,200,000	24/05/2019	-	3,200,000	-
	Dolmer Enterprises	2,400,000	20/05/2019	-	2,400,000	-
	Akadonyo Investment Ltd	5,550,000	19/4/2017	5,550,000	5,550,000	-
	Deta Enterprises Ltd	2,850,000	24/05/2019	-	2,850,000	-
	Kplc	19,189	30/7/2018	-	19,189	-
	Hanal Investment	3,040,000	8/5/2019	-	3,040,000	-
	Bigshot Company Ltd	1,700,570	16/5/2018	1,700,570	1,700,570	-
	Turukana Min Filling Station	100,000	2/5/2019	-	100,000	-
	Kidee Investment Ltd	314,000	2/5/2019	-	314,000	-
	Bren Enterprises	2,400,000	24/05/2019	-	2,400,000	-
	Busia Water&Sewerage Services Company Ltd	18,259	19/6/2019	-	18,259	-
	Aldia General Supplies	4,004,000	4/18/2018	-	4,004,000	-
	Quemar Investment Ltd	90,000	14/01/2019	-	90,000	-
Cont: Analysis Of Pending Bills	Double Shasa Ltd	75,000	28/03/2019	-	75,000	-
	Double Shasa Ltd	299,950	26/03/2019	-	299,950	-
	Onikere Holdings Ltd	352,500	8/4/2019	-	352,500	-
	Wedaya Enterprises Limited	2,975,000	5/2/2018	-	2,975,000	-
	Aba Healthcare Limited	20,588,995		-	20,588,995	-
	Aba Healthcare Limited	12,000,927		-	12,000,927	-

	Advanced Medical Solutions Limited	1,900,000		-	1,900,000	-
	Alema Service Station	300,000		-	300,000	-
	Aluku Resolutions And Technologies Limited	701,300		-	701,300	-
	Aluku Resolutions And Technologies Limited	1,400,000		-	1,400,000	-
	Aluku Resolutions And Technologies Limited	381,300		-	381,300	-
	Aluku Resolutions And Technologies Limited	794,240		-	794,240	-
	Antony Barasa Ogutu Enterprises	467,500		-	467,500	-
	Apirianus Kagwero Supplies	330,000		330,000	330,000	-
	Apirianus Kagwero Supplies	125,000		-	125,000	-
	Apirianus Kagwero Supplies	227,500		-	227,500	-
	Arsene Agencies Limited	1,210,000		-	1,210,000	-
	Bimstar Company Limited	746,000		-	746,000	-
	Busia Lead Limited	817,000		-	817,000	-
	Oniker Holding Limited	999,500		-	999,500	-
	Duke Cyber Café	350,000		-	350,000	-
	Duke Cyber Café	502,000		-	502,000	-
	Ema Westlink Ltd	538,945		-	538,945	-
	Gombe Stationers And General Supplies	500,000		-	500,000	-
	Highridge Pharmaceuticals	3,006,993		-	3,006,993	-
	Jowk Enterprises Limited	615,000		-	615,000	-

Cont: Analysis Of Pending Bills	Jubain General Supplies Limited	1,580,000		-	1,580,000	-
	Juvemmas African Holdings Limited	485,000		-	485,000	-
	Karuok General Services Limited	997,840		-	997,840	-
	Kenya Medical Supplies Authority	14,759,899		-	14,759,899	-
	Kenya Medical Supplies Authority	54,000,000		-	54,000,000	-
	Kobila Limited	1,324,150		-	1,324,150	-
	Mana Pharmacy Limited	3,254,800		-	3,254,800	-
	Olimex Enterprises	316,000		-	316,000	-
	Olimex Enterprises	115,326		-	115,326	-
	Oniker Holding Limited	2,000,000		-	2,000,000	-
	Pharmatrade Pharmacy Limited	3,566,700		-	3,566,700	-
	Rock Africa Ventures Limited	700,000		-	700,000	-
	Spinc Pharmaceuticals	3,279,790		-	3,279,790	-
	Udichem Diagnostics Limited	2,998,600		-	2,998,600	-
	Olubela Services Ltd	3,000,000		-	3,000,000	-
	Antony Barasa Ogutu	383,000		-	383,000	-
	Gombe General Merchants	750,000		750,000	750,000	-
	Christopher Peywa	605,700		605,700	605,700	-
	Katek Construction	993,915		-	993,915	-
	Dalda Petrol	667,810		-	667,810	-
	Dalda Petrol	300,000		-	300,000	-

	Dalda Petrol	200,000		-	200,000	-
	Dalda Petrol	2,000,000		2,000,000	2,000,000	-
	Dalda Petrol	500,000		500,000	500,000	-
	Bibo Pharmaceuticals	3,014,000			3,014,000	-
	Oni Kere Holdings	1,817,720		1,817,720	1,817,720	-
	Jubain General	1,276,300			1,276,300	-
Cont: Analysis Of Pending Bills	Esco Supplies Ltd	1,100,000			1,100,000	-
	Sosa Building Const. Ltd	724,650			724,650	-
	Borderline Contractors	125,050		125,050	125,050	-
	Dayworks Co Ltd	704,000			704,000	-
	Bioscan Diagnostics	4,000,000		4,000,000	4,000,000	-
	Oni Kere	210,100			210,100	-
	Gombe Stationers	297,000		297,000	297,000	-
	Dalda Petrol Station	300,000		-	300,000	-
	Fin Pharm Medical Supplies	440,000		-	440,000	-
	Christopher S. Peywa	647,300		647,300	647,300	-
	Christopher S. Peywa	348,975		348,975	348,975	-
	New Malaba Border Service Station	400,000		-	400,000	-
	Clapet Limited	573,400		-	573,400	-
	Mana Pharmacy Limited	8,568		8,568	8,568	8,568
	Mana Pharmacy Limited	7,888,400		7,888,400	7,888,400	-

	Jaspa Pharmacy	1,040,735		1,040,735	1,040,735	-
	Total Hospital Solutions	2,239,500		2,239,500	2,239,500	-
	Christopher Peywa	362,050		362,050	362,050	-
	Andrew Otiaka	72,000		72,000	72,000	-
	Andrew Otiaka	407,400		407,400	407,400	-
	Bioscan Diagnostics Limited	990,400		-	990,400	-
	Bioscan Diagnostics Limited	4,200,000		-	4,200,000	-
	Finescope Systems Ltd	7,800,000		-	7,800,000	-
	Korexatony Limited	994,980		-	994,980	-
	Powa Enterprises	4,689,200		-	4,689,200	-
	Isuzu East Africa	3,000,000		-	3,000,000	-
	Faram East Africa Ltd	6,648,004		-	6,648,004	-
Cont: Analysis Of Pending Bills	Olimex Enterprises	290,130		-	290,130	-
	Ajie Investment Ltd	231,000		-	231,000	-
	Ajie Investment Ltd	461,000		-	461,000	-
	Busia Lead Ltd	1,000,000		-	1,000,000	-
	Shreeji Petrol Station	3,000,000		-	3,000,000	-
	Seahawk General Logistics	2,500,000	6/1/2018	-	2,500,000	-
	Sodako Ventures	3,500,000	6/1/2018	-	3,500,000	-
	Juvemmas Africa Ltd	346,810	6/1/2018	-	346,810	-
	Jacod Ltd	1,190,400	6/1/2018	-	1,190,400	-

	Langi Traders	231,000	6/1/2018	-	231,000	-
	Jenco Contractors	1,200,000	6/1/2018	-	1,200,000	-
	Mershail Kenya Ltd	221,650	5/2/2019	-	221,650	-
	Anjela & Sons	1,251,730	14/03/2019	-	1,251,730	-
	Clique It Kenya	208,000	14/03/2019	-	208,000	-
	Olimex Enterprises	1,268,000	21/05/2018	-	1,268,000	-
	Sowina Investment	3,410,000	23/04/2018	-	3,410,000	-
	Olimex Enterprises	1,240,000	21/05/2018		1,240,000	-
	Opet Enterprise	330,500	20/2/2017	330,500	330,500	-
	Opet Enterprises	692,800	3/2/2017	692,800	692,800	-
	Arsene Agencies Ltd	588,000	2/12/2019	-	588,000	-
	Faith Links	1,080,000	23/1/2019	-	1,080,000	-
	Mogito Amukura	505,000	23/1/2019	-	505,000	-
	Metsy	1,080,000	23/1/2019	-	1,080,000	-
	Bewanga General Mercharnts.	372,190	14/5/2019	-	372,190	-
	Day Works	2,000,000	26/2/2018	2,000,000	2,000,000	-
	Monabu Enterprises	3,000,000	18/6/2019	-	3,000,000	-
	Joflo Enterprises	3,000,500	18/6/2019	-	3,000,500	-
Cont: Analysis Of Pending Bills	Berodi	1,000,000	23/1/2019	-	1,000,000	-
	Berodi Company	3,000,000		-	3,000,000	-
	Megalaser	3,010,000		-	3,010,000	-

	Busia Lead	250,160	23/1/2019	-	250,160	-
	Fabi Limited	410,000	28/3/2018	-	410,000	-
	Paltech Consuitants	1,300,000	30/1/2019	-	1,300,000	-
	Joflo Enterprises	4,050,000	28/3/2018	-	4,050,000	-
	Rock Africa Ltd	3,100,000	18/6/2019	-	3,100,000	-
	Elobe Tech	2,900,000		-	2,900,000	-
	Ventureline Ltd	9,000,000	31/1/2019	-	9,000,000	-
	Barasho	1,500,000	16/1/2019	-	1,500,000	-
	Barasho	703,990	23/1/2019	-	703,990	-
	Rudel White Ent	3,500,000	30/1/2019	-	3,500,000	-
	Synotech Co Ltd	1,200,000	30/1/2019	-	1,200,000	-
	Abori Agencies	4,462,168	31/1/2019	-	4,462,168	-
	Jockens	501,000	16/1/2019	-	501,000	-
	Dalda Petrol Station	2,500,000	21/5/2019	-	2,500,000	-
	Dalda Petrol Station	2,500,000	21/5/2019	-	2,500,000	-
	Tripple G Holdings	201,500	21/2/2019	-	201,500	-
	Dadeli Communication	371,000	20/6/2014	-	371,000	-
	Arsene Agencies	98,000	4/1/2017	-	98,000	-
	Karuok General	239,600		-	239,600	-
	Alema Servicse Station	1,200,000		-	1,200,000	-
	Dalda Petrol Station	406,569		-	406,569	-
	Sango Delta Contractors Ltd	900,000	1/1/2019	-	900,000	-
	Busia Lead Limited	110,924	1/1/2019	-	110,924	-

	Busia Lead Limited	45,762	1/1/2019	-	45,762	-
Cont: Analysis Of Pending Bills	Big Shot Co. Ltd	215,000	10/1/2016	215,000	215,000	-
	Edugaw Services	2,450,000	3/11/2019		2,450,000	-
	Sosa Building And Construction Ltd	189,600	10/1/2016	189,600	189,600	-
	T-Shine Investment Limited	118,800	1/1/2019		118,800	-
	Big Shot Co. Ltd	1,372,000	1/1/2017	1,372,000	1,372,000	-
	Shreeji Service Station	1,000,000	5/1/2017	1,000,000	1,000,000	-
	Langi Traders Ltd	3,190,600	3/11/2019		3,190,600	-
	Alema Service Station	200,000	6/1/2019	-	200,000	-
	Alema Service Station	1,000,000	6/1/2019	-	1,000,000	-
Sub-Total		**360,193,619**	-	**40,637,608**	**360,193,619**	**8,568**
-		-	-	-	-	-
	Supply Of Services			-		
Supply Of Services	Farmview Hotel Ltd	210,000		-	210,000	-
	Farmview Hotel Ltd	420,000		-	420,000	-
	Garden Park	965,000	1/10/2019	-	965,000	-
	The Breeze Hotel	470,000	6/7/2019	-	470,000	-
	Wans Insurance	83,421		-	83,421	-
	Liz Excel	506,000	1/9/2019	-	506,000	-
	Farmview Hotel Ltd	225,500		-	225,500	-
	The Standard Group	88,160	8/14/2019	-	88,160	-

	Destiny World Travel	613,636		-	613,636	-
	Lexus Driving School	420,000	25/05/2016	420,000	420,000	-
	Tesco Consolidated Ltd	400,000	12/17/2018	-	400,000	-
	Hotel Suddex	900,000	12/11/2018	-	900,000	-
	Golden Crest	700,000	4/11/2019	-	700,000	-
	County Wide Grant	7,096,000		-	7,096,000	-
	Exeva Consut.& Tech Sltns	1,996,945		-	1,996,945	-
	Victoria Comfort	66,000	15/05/2019	-	66,000	-
	Hotel Swit Wotas	500,000		-	500,000	-
Cont: Analysis Of Pending Bills	Liz Excel Services	500,000		-	500,000	-
	Joo Motors Busia	138,130		-	138,130	-
	Liz Excel Services	178,000		-	178,000	-
	Victoria Comfort Inn	324,300	15/5/2019	-	324,300	-
	Hotel Itoya	111,000	17/6/2019	-	111,000	-
	Exeva Consulting Ltd	1,820,000		-	1,820,000	-
	Governance Optimized	416,904	12/4/2019	-	416,904	-
	Victoria Comfort Inn	235,000	10/4/2017	235,000	235,000	-
	Busia Agricultural Training Centre	213,800	3/5/2019		213,800	-
	Hotel Joventure	342,200	30/7/2018	342,200	342,200	-
	Kenya Industrial Estates Ltd	550,104	25/2/2019	-	550,104	-
	Busia Agricultural Training Center	16,700	6/2/2019	-	16,700	-

	Hotel Joventure	248,240	30/7/2018		248,240	-
	Busia Agricultural Training Center	100,750	22/10/2018		100,750	-
	The Star Newspaper	771,214	8/9/2017	771,214	771,214	-
	Association Of Certified Fraud Examiners	9,920	20/12/2018	-	9,920	-
	Garden Park Tourist Hotel	546,000	8/2/2019	-	546,000	-
	Kidee Investment Ltd	332,000	1/4/2019		332,000	-
	Busia Agricultural Training Centre	3,400	9/5/2018	3,400	3,400	-
	Tom Mboya Labour College	624,998	18/6/2018	624,998	624,998	-
	Hotel Itoya	23,200	10/12/2018		23,200	-
	Safaricom Ltd	174,500	8/10/2018		174,500	-
	Hotel Joventure	754,000	30/7/2018	754,000	754,000	-
	Hotel Itoya	17,320	4/4/2019		17,320	-
	Hotel Itoya	309,640	10/12/2018		309,640	-
	Hotel Itoya	57,880	10/1/2019		57,880	-
	Border Palace Hotel	617,400	2/5/2018		617,400	-
	Strathmore Research & Consultancy Center	3,318,728	25/2/2018	3,318,728	3,318,728	-
	Victoria Comfort Inn	214,000	15/12/2017	214,000	214,000	-
	Destiny World Travel	1,276,330	17/12/2018		1,276,330	-
	Farmview Hotel	33,600	15/1/2018		33,600	-
	Strathmore Research & Consultancy Center	1,256,236	25/2/2018	1,256,236	1,256,236	-
	Joventure Hotel Ltd	700,060	10/12/2018		700,060	-

	Afrique Hotel Ltd	850,000	19/11/2018		850,000	-
	Victoria Comfort Inn	243,850	18/6/2018	243,850	243,850	-
	Branji Investment Ltd	1,900,000	7/3/2017	1,900,000	1,900,000	-
	Safaricom Ltd	697,988	6/2/2019		697,988	-
	Busia Agricultural Training Centre	9,700	22/10/2018		9,700	-
	Strathmore Research & Consultancy Center	2,166,285	8/5/2018	2,166,285	2,166,285	-
	Nation Media Group	142,680	24/4/2019		142,680	-
	Farmview Hotel	50,400	9/5/2018	50,400	50,400	-
	The Comfort Hotel	209,000	12/9/2016	209,000	209,000	-
	Madhur Towers	1,620,000	17/6/2019	-	1,620,000	-
	Victoria Comfort Inn	878,250	5/12/2018	-	878,250	-
	Danelec Electrical Services	48,902	13/5/2019	-	48,902	-
	Danelec Electrical Services	48,902	13/5/2019	-	48,902	-
	Danelec Electrical Services	48,902	13/5/2019	-	48,902	-
	Hotel Levantes	392,000	24/05/2019	-	392,000	-
	Government Printers	111,360	30/4/2019	-	111,360	-
	Posta	4,710	10/6/2019	-	4,710	-
	Posta	1,760	25/01/2018	-	1,760	-
	Busia Agricultural Training Center	57,000	10/6/2019	-	57,000	-
	Joventure Hotel Ltd	600,500	23/01/2019	-	600,500	-
	Standard Group Plc	177,480	14/6/2019	-	177,480	-
	The Star	169,360	27/06/2019	-	169,360	-

	Institute Of Internal Auditors	48,000	6/6/2019	-	48,000	-
	Posta	4,740	26/06/2019	-	4,740	-
	Victoria Comfort	885,000		-	885,000	-
	The Star	511,374	27/06/2019	-	511,374	-
	Kenya Industrial Estates Ltd	523,908	14/02/2018	523,908	523,908	-
	Zhuji Enterprises	2,630,250	18/04/2018	2,630,250	2,630,250	-
	Victoria Comfort	310,500		-	310,500	-
	Joventure Hotel Ltd	400,000	23/01/2019	-	400,000	-
	Icpak	1,525,000	12/4/2019	-	1,525,000	-
	Berodi Company Ltd	4,999,252	25/06/2019	-	4,999,252	-
	Aar Insurance	73,815,358		-	73,815,358	-
	The Monarch Insurance	294,610	15/08/2018	-	294,610	-
	The Monarch Insurance	3,263,884	24/11/2016	-	3,263,884	-
	The Monarch Insurance	771,991	5/4/2017	-	771,991	-
	The Monarch Insurance	16,897,335	-	-	16,897,335	-
	The Monarch Insurance	2,536,566	-	-	2,536,566	-
	Icea Lion	3,587,140	-	-	3,587,140	-
	Kisumu Hotel	450,000	22/03/2019	-	450,000	-
	Kisumu Hotel	89,500	26/03/2019	-	89,500	-
	Kisumu Hotel	37,500	27/04/2019	-	37,500	-
	Kisumu Hotel	248,490	30/04/2019	-	248,490	-
	Kisumu Hotel	190,680	30/04/2019	-	190,680	-
	Kisumu Hotel	480,000	17/06/2019	-	480,000	-

	Trident Insurance Company Limited	40,165,172	21/06/2019	-	40,165,172	-
	Chefwest Hotel	59,000	-	-	59,000	-
	Cornerstone Services Busia	384,000	-	-	384,000	-
	Farmview Hotel	285,800	-	-	285,800	-
	Farmview Hotel	241,250	-	-	241,250	-
	Farmview Hotel	58,800	-	-	58,800	-
	Farmview Hotel	264,000	-	-	264,000	-
	Farmview Hotel	25,000	-	-	25,000	-
	Farmview Hotel	95,520	-	-	95,520	-
	Samia Resort	77,500	-	-	77,500	-
	Chefwest Hotel	369,500	-	369,500	369,500	-
	Kidee Investment	106,000	-	-	106,000	-
	Border Palace Hotel	108,000	-	-	108,000	-
	Border Palace Hotel	176,000	-	-	176,000	-
	Chefwest Hotel	300,000	-	-	300,000	-
	Chefwest Hotel	250,000	-	-	250,000	-
	Chefwest Hotel	160,000	-	-	160,000	-
	Kidee Investment Limited	100,000	-	-	100,000	-
	Destiny World Travel	16,570	-	-	16,570	-
	Destiny World Travel	57,360	-	-	57,360	-
	Destiny World Travel	56,600	-	-	56,600	-
	Destiny World Travel	59,640	-	-	59,640	-
	Snipper Security	7,888,000	-	-	7,888,000	-

	Destiny World Travel	27,400	-	-	27,400	-
	Destiny World Travel	30,970	-	-	30,970	-
	Destiny World Travel	57,160	-	-	57,160	-
	Destiny World Travel	61,500	-	-	61,500	-
	Snipper Security	2,944,000	-	-	2,944,000	-
	Mediserve Healthcare	290,029	-	-	290,029	-
	Farmview Hotel	495,000	-	-	495,000	-
	Farmview Hotel	115,000	-	-	115,000	-
	St. John Council	1,320,000	-	1,320,000	1,320,000	-
	Neru K. Ltd	450,000	-	450,000	450,000	-
	Bedrock Holdings Limited	167,040	-	167,040	167,040	-
	Bedrock Holdings Limited	167,040	-	167,040	167,040	-
	Bedrock Holdings Limited	167,040	-	167,040	167,040	-
	Chefwest Hotel	36,000	-	36,000	36,000	-
	Chefwest Hotel	220,000	-	220,000	220,000	-
	Reliance Sentry Solutions Limited	2,079,000	-	2,079,000	2,079,000	-
	Bedrock Holdings Limited	668,160	-		668,160	-
	Bedrock Holdings Limited	417,174	-	417,174	417,174	-
	Neru K. Ltd	450,000	-	450,000	450,000	-
	Joo Motors Busia	510,155	-	-	510,155	-
	Joo Motors Busia	553,130	-	-	553,130	-
	Joo Motors Busia	166,580	-	-	166,580	-
	Hotel Afrique Limited	240,000	-	-	240,000	-

	Hotel Afrique Limited	507,000	-	-	507,000	-
	Juvemmas African Holdings Limited	470,320	-	-	470,320	-
	Nation Media	279,560	-	-	279,560	-
	Nation Media	260,130	-	-	260,130	-
	Nation Media	547,520	5/1/2019	-	547,520	-
	Nation Media	248,820		-	248,820	-
	Standard Group	250,000	-	-	250,000	-
	Hotel Pearland	500,000	-	-	500,000	-
	Victoria Comfort	138,000	22/03/2019	-	138,000	-
	Samia Resort	250,000	22/03/2019	-	250,000	-
	Farmview Hotel Ltd	171,200	-	-	171,200	-
	Standard Group	150,000	-	-	150,000	-
	Maendeleo Mashinani Rural Sacco Ltd	300,000	-	-	300,000	-
	Farmview Hotel Ltd	200,900	-	-	200,900	-
	Sams Event	400,000	-	-	400,000	-
	Dalda Petrol Station	450,000	-	-	450,000	-
	Standard Group	1,160,000	-	-	1,160,000	-
	Standard Group	814,320		-	814,320	-
	Malaba Security Services	2,880,000	16/11/2018	-	2,880,000	-
	Malaba Security Services	540,000	16/11/2018	-	540,000	-
	Mediamax	550,000		-	550,000	-
	Jadala Investment	1,269,981		-	1,269,981	-

	Makokha General Works	3,510,000	11/5/2018	3,510,000	3,510,000	-
	Pearl White Investment Ltd	1,500,000	7/5/2018	1,500,000	1,500,000	-
	Royal Media	1,740,000	7/6/2018	-	1,740,000	-
	Destiny World Travels	5,582,665		-	5,582,665	-
	Lizexcel Services	1,277,000	5/2/2018		1,277,000	-
	Nation Media Group Ltd	754,000		754,000	754,000	-
	Hotel Joventure	261,000	21/12/2017	261,000	261,000	-
	The Star	854,600			854,600	-
	The Standard Group	1,670,400	16/4/2018	1,670,400	1,670,400	-
	The Star	684,029	14/2/2017	684,029	684,029	-
	Standard Group	88,160	3/4/2018	88,160	88,160	-
	Nation Media Group Ltd	407,160	10/4/2018	407,160	407,160	-
	Nation Media Group Ltd	407,160	10/4/2018	407,160	407,160	-
	Nation Media Group Ltd	407,160	10/4/2018	407,160	407,160	-
	Nation Media Group Ltd	407,160	10/4/2018	407,160	407,160	-
	Hotel Itoya	1,465,700	24/5/2018	1,465,700	1,465,700	-
	Hotel Itoya	1,800,000	1/5/2018	1,800,000	1,800,000	-
	Hotel Itoya	335,000	12/6/2018	335,000	335,000	-
	Hotel Itoya	2,000,000		2,000,000	2,000,000	-
	Neo Arts	1,490,000	14/5/2015	1,490,000	1,490,000	-
	Sahara Fm	1,250,000	24/2/2017	1,250,000	1,250,000	-
	Emuria Fm	1,050,000	24/2/2017	1,050,000	1,050,000	-
	Lizexcel Services	2,662,500	28/03/2018		2,662,500	-

	Neo Arts	1,490,000	14/5/2015		1,490,000	-
	Hotel Itoya	1,227,000	1/5/2018	1,227,000	1,227,000	-
	Council Of Governors	5,179,691	1/4/2018	-	5,179,691	-
	Busia Amka Young Women Ent.	199,360	11/21/2018	-	199,360	-
	Busia Amka Young Women Ent.	263,962	11/22/2018	-	263,962	-
	Makhulo Hiv/Aids Shg	203,330	11/23/2018	-	203,330	-
	Malareva Contractors Ltd	312,596	11/24/2018	-	312,596	-
	Tuone Mbele Women Group	208,333	11/25/2018	-	208,333	-
	Aburi Mwamko Mpya Youth Ent.	198,955	11/26/2018	-	198,955	-
	Friends Of Environment	429,413	11/27/2018	-	429,413	-
	Jobesa Designers Ltd	1,018,750	11/28/2018	-	1,018,750	-
	Nambale Tosha Women Sacco	521,750	11/29/2018	-	521,750	-
	West Wing Youth Group	429,165	11/29/2018	-	429,165	-
	Forever Thirty One Enterprise	1,000,000	11/29/2018	-	1,000,000	-
	Pillar Of Capital Ltd	1,041,666	11/29/2018	-	1,041,666	-
	Cadeodeb Entreprises	1,194,069	5/25/2018	-	1,194,069	-
	Two Ems Associates Ltd	9,103,207	12/21/2016	9,103,207	9,103,207	-
	Kifaru Auto Works	655,336	2/12/2019	-	655,336	-
	Border Palace Hotel	30,800	10/31/2018	-	30,800	-
	Border Palace Hotel	324,000	4/8/2019	-	324,000	-
Cont: Analysis Of Pending Bills	Border Palace Hotel	110,000	2/12/2019	-	110,000	-

	Border Palace Hotel	112,500	11/5/2018	-	112,500	-
	Jenco Contractors Ltd	5,501,532	9/18/2013	-	5,501,532	-
	Faridi Housing Cooperative Society Ltd	838,422	6/1/2014	-	838,422	-
	Kidee Investment	250,000	4/8/2019	-	250,000	-
	Standard Group Plc	586,856	1/1/2019	-	586,856	-
	Farmview Hotel	370,000	5/22/2019	-	370,000	-
	Kenya Power And Lighting Company	812,010	7/1/2018	-	812,010	-
	Nation Media Group Plc	741,600	6/1/2016	-	741,600	-
	The Star Publications Ltd	342,014	1/1/2019	-	342,014	-
	Hotel Pearland	500,000	4/8/2019	-	500,000	-
	Sceptre Tours And Travel	395,000	7/5/2016	395,000	395,000	-
	Joventure Hotel	205,320	1/29/2018	205,320	205,320	-
	Smash Hit Communication	192,400	31/1/2019	-	192,400	-
	Blemer Services	236,000	31/1/2019	-	236,000	-
	Malaba Security Services	8,190,000	-	-	8,190,000	-
	Destiny World Travel	252,390	-	-	252,390	-
	Destiny World Travel	269,020	-	-	269,020	-
	Standard Group Ltd	150,000	-	-	150,000	-
	Toyota K Ltd	621,977	6/1/2019	-	621,977	-
	Nation Media Group Ltd	150,000	-	-	150,000	-
	Nation Media Group Ltd	431,520	-	-	431,520	-
	Malaba Security Services	1,800,000	-	-	1,800,000	-

	Nation Media Group Ltd	547,520	-	-	547,520	-
	Farmview Hotel	480,000	6/1/2019	-	480,000	-
	Farm In Motion	480,000	5/1/2016	-	480,000	-
	Farm In Motion	320,000	5/1/2016	-	320,000	-
Cont: Analysis Of Pending Bills	Farm In Motion	950,000	5/1/2016	-	950,000	-
	Farm In Motion	1,632,000	5/1/2016	-	1,632,000	-
	Yumil Agencies	1,597,500	5/1/2017	-	1,597,500	-
	Phijos Building Construction Ltd.	1,481,176	2/1/2019	-	1,481,176	-
	Mantrac Kenya Ltd	864,002	6/1/2015	-	864,002	-
	Faith Link Ltd	-		900,000	-	-
	M/S Ksg	-	N/A	64,960	-	-
	Bulala Fm	-	24/2/17	560,000	-	-
	Toyota Kenya	-	N/A	169,360	-	-
	M/S Nation Media Group Ltd	-		182,700	-	-
	M/S Standard Group Ltd	-	N/A	406,000	-	-
	Nation Media Group Ltd	-		216,920	-	-
	Standard Group Ltd	-		239,076	-	-
	Standard Group Ltd	-		168,300	-	-
	Nation Media	-		265,640	-	-
	Standard Group	-		170,056	-	-
	The Star	-	16/3/2017	169,360	-	-

	Jenris International Limited	-		200,000	-	-
	St. John Council For Kenya	-		550,000	-	-
	Arsene Agencies	-		801,435	-	-
	Kobila Ltd	-	21/3/2018	1,003,000	-	-
	Steadfast Group Ltd	-	10/1/2018	1,895,000	-	-
	Wincox General Contractors	-	6/4/2017	172,144	-	-
	Icpak	-		509,650	-	-
	Edesa General Stores	-		377,105	-	-
	Governance Optimized	-		416,904	-	-
	Governance Optimized	-		208,452	-	-
	Extramile Investment Ltd	-	23/4/2018	1,800,000	-	-
	Syiokiset Ltd	-		303,444	-	-
	Emilian Inya Ikana	-		45,560	-	-
	Busia County Govt Staff Welfare	-		39,700	-	-
	Dolmer Enterprises Ltd	-		1,100,000	-	-
	Dolmer Enterprises Ltd	-		3,922,000	-	-
	Draccy Enterprises	-		607,000	-	-
	Edugaw Services Ltd	-	2501	3,520,190	-	-
	Comal Enterprises	-		600,000	-	-
	Bonissa Gen. Service Ltd	-		3,321,050	-	-

	Compskills Technology Ltd	-	30/5/2016	1,973,000	-	-
	Juvemmas African Holdings Ltd	-		850,000	-	-
	Murmo Company Ltd	-	1/3/2018	1,250,000	-	-
	Double Shasa Ltd	-	17/4/2018	3,000,000	-	-
	Kingfisher Gen.Works	-		2,497,500	-	-
	Fabi Ltd	-	3/4/2018	574,000	-	-
	T-Shine Investment Ltd	-	26/2/2018	1,360,000	-	-
	Walag Stationeries	-	25/1/2018	1,100,000	-	-
	Edesa General Stores	-		297,160	-	-
	Jityy Company Ltd	-		900,600	-	-
	Felters Investment Ltd	-	20/4/2018	3,019,750	-	-
	Admiral General Supplies	-		888,400	-	-
	Bonissa Gen. Service Ltd	-		1,233,950	-	-
	Blackberry Mamboleo	-		1,970,622	-	-
	Draccy Enterprises	-		2,570,000	-	-
	Kingfisher Gen.Works	-		1,485,000	-	-
	Lovianah Enterprises	-		2,950,700	-	-
	Steadfast Group Ltd	-	21/3/2018	1,800,000	-	-
	Strathmore Research&Consultancy Centre	-		1,265,727	-	-
	Icpak	-		544,650	-	-

	Nation Media	-		182,280	-	-
	Standard Group	-		177,480	-	-
	Standard Group	-		177,480	-	-
	Standard Group	-		216,920	-	-
	Standard Group	-		177,480	-	-
	Standard Group	-		177,480	-	-
	Standard Group	-		32,160	-	-
	Destiny World Travel	-		2,254,470	-	-
	Beatrice Ondiek	-		64,000	-	-
	Kenya Power And Lighting Company	-		857,059	-	-
	Kplc	-		930	-	-
	Kplc	-		2,513	-	-
	Christopher Chesa Wakuto	-		146,289	-	-
	Collins Omondi Mwaloa	-		329,230	-	-
	Dr. Maurice Peter Siminyu	-		3,138,750	-	-
	Paul Amoo Richard	-		258,202	-	-
	Stephen Okalebo	-		377,419	-	-
	Revenue Fund	-		69,400	-	-
	Chase Bank Ltd	-		39,693	-	-
	Equity Bank	-		4,294,812	-	-
	Ardhi Sacco Society Ltd	-		75,293	-	-
	Icea Lion	-	16/5/2018	3,577,095	-	-

	Government Printer	-		52,500	-	-
	Madhur Towers	-		1,620,000	-	-
	Toyota Kenya Ltd	-		137,599	-	-
	Jacktone Wandera Wesonga	-		47,484	-	-
	Pascal Omondi Okumu	-		107,760	-	-
	Peter Wanjiri	-		85,868	-	-
	Icpak	-		180,050	-	-
	Icpak	-		100,000	-	-
	Icpak	-		121,400	-	-
	Institute Of Human Resource Mgt	-		75,400	-	-
	Icpak	-		8,950	-	-
	Icpak	-		232,700	-	-
	Insurance Co.Of East Africa	-		10,288	-	-
	Toyota Kenya Ltd	-		15,185	-	-
	Ardhi Sacco Society Ltd	-		125,440	-	-
	Ardhi Sacco Society Ltd	-		54,035	-	-
	Ardhi Sacco Society Ltd	-		89,519	-	-
	Ardhi Sacco Society Ltd	-		72,190	-	-
	Ardhi Sacco Society Ltd	-		75,292	-	-
	Ardhi Sacco Society Ltd	-		79,214	-	-
	Ardhi Sacco Society Ltd	-		87,537	-	-
	Ardhi Sacco Society Ltd	-		89,431	-	-

	Ardhi Sacco Society Ltd	-		58,108	-	-
	Ardhi Sacco Society Ltd	-		63,037	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,600	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,300	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,300	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,300	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,300	-	-
	Ass Of Kenya Med Lab Sci Officers	-		14,300	-	-
	Mazingira Welfare	-		2,100	-	-
	Mazingira Welfare	-		4,900	-	-
	Unknown Swa	-		300	-	-
	Mazingira Welfare	-		2,700	-	-
	Mow Sports And Welfare	-		2,050	-	-
	Mazingira Welfare	-		2,100	-	-
	Mazingira Welfare	-		2,700	-	-
	Mazingira Welfare	-		2,700	-	-
	Mow Sports And Welfare	-		2,050	-	-
	Mazingira Welfare	-		4,600	-	-
	Mazingira Welfare	-		4,600	-	-
	Mazingira Welfare	-		4,600	-	-
	Mazingira Welfare	-		5,094	-	-

	Bethans Technologies Ltd	-	5/3/2018	348,000	-	-
	Busia Water & Sewarage Services Co.Ltd	-		83,484	-	-
	Busia Water & Sewarage Services Co.Ltd	-		95,373	-	-
	Busia Water & Sewarage Services Co.Ltd	-		12,607	-	-
	Busia Water & Sewarage Services Co.Ltd	-		92,076	-	-
	Busia Water & Sewarage Services Co.Ltd	-		10,077	-	-
	Busia Water & Sewarage Services Co.Ltd	-		18,153	-	-
	Busia Water & Sewarage Services Co.Ltd	-		97,159	-	-
	Busia Water & Sewarage Services Co.Ltd	-		99,299	-	-
	Busia Water & Sewarage Services Co.Ltd	-		105,126	-	-
	Busia Water & Sewarage Services Co.Ltd	-		16,131	-	-
	Lukiri F.James	-		50,351	-	-
	Kingfisher Gen.Works	-		997,500	-	-
	Coltan International Ltd	-		6,170,000	-	-
	Janerose Amoit Ambuchi	-		31,000	-	-
	Farmview Hotel	-		27,216	-	-
	Farmview Hotel	-		30,508	-	-

	Farmview Hotel	-		7,677	-	-
	Farmview Hotel	-		1,719	-	-
	Farmview Hotel	-		11,600	-	-
	Farmview Hotel	-		14,732	-	-
	Farmview Hotel	-		21,808	-	-
	Farmview Hotel	-		41,876	-	-
	Farmview Hotel	-		79,924	-	-
	Liz Excel Services	-		501,360	-	-
	Farm View	-		70,000	-	-
	Lizexcel	-		1,702,155	-	-
	Lizexcel	-		960,345	-	-
	Lizexcel Services	-	17/5/2018	1,104,000	-	-
	Border Palace Hotel	-		60,800	-	-
	Busia Atc	-		52,500	-	-
	Farmview Hotel	-		20,880	-	-
	Farmview Hotel	-		23,432	-	-
	Farmview Hotel	-		66,620	-	-
	Farmview Hotel	-		41,760	-	-
	Farmview Hotel	-		77,952	-	-
	Farmview Hotel	-		104,400	-	-
	Farmview Hotel	-		104,400	-	-
	Farmview Hotel	-		37,584	-	-
	Hotel Itoya	-		75,000	-	-

	Kidee Investment	-		63,920	-	-
	Kidee Investment	-		86,080	-	-
	Kidee Investment	-		209,000	-	-
	Texas Annex Hotel	-			-	563,760
	Texas Hotel	-		513,000	-	-
	Texas Hotel	-		499,500	-	-
	Texas Hotel Annex Hotel	-		-	-	87,000
	Texas Hotel Annex Hotel	-		-	-	50,000
	Border Palace Hotel	-		266,000	-	-
	Farmview Hotel	-		99,000	-	-
	Farmview Hotel	-		99,000	-	-
	Farmview Hotel	-		23,669	-	-
	Farmview Hotel	-		29,123	-	-
	Hotel Levantes	-		25,700	-	-
	Texas Hotel	-		430,700	-	-
	Farmview Hotel	-		161,646	-	-
	Antony Barasa Ogutu	-	5/24/2018	349,400	-	-
	Antony Barasa Ogutu	-		250,000	-	-
	Apirianus Kagwero	-		465,000	-	-
	Apirianus Kagwero Supplies	-		324,750	-	-
	Wandera G Isaac	-	2/12/2015	334,800	-	-
	Wandera G.Isaac	-		54,000	-	-

	Wandera G.Isaac	-		54,000	-	-
	Wandera G.Isaac	-		54,000	-	-
	Kenya Power	-		500,000	-	-
	Kenya Power	-		300,000	-	-
	Kenya Power	-		300,000	-	-
	Kenya Power And Lighting	-		1,852,986	-	-
	Posta Kenya	-		440	-	-
	Posta Kenya	-		10,960	-	-
	Golden Crest Agencies	-	4/5/2018	973,000	-	-
	Golden Crest Agencies	-		973,000	-	-
	Liz Excel Services	-	4/5/2018	887,000	-	-
	Golden Crest Agencies	-		500,000	-	-
	Itoya	-		1,614,655	-	-
	Itoya	-		1,185,345	-	-
	Golden Crest Agencies	-		451,000	-	-
	Retro Tech Agencies	-		474,138	-	-
	Texas Annex Hotel	-		400,000	-	-
	Liz Excel Services	-		499,000	-	-
	Retro Tech	-		103,500	-	-
	Texas Annex Hotel	-	14/11/2016	300,000	-	-
	Liz Excel Services	-		330,000	-	-
	Golden Crest Agencies	-		1,164,000	-	-

	M/S Triluk Enterprises Ltd	-		156,083	-	-
	Andrew Otiaka	-		374,000	-	-
	Bewanga General Merchant	-		436,500	-	-
	Celfi Enterprises	-		770,000	-	-
	Ema Westlink	-		775,700	-	-
	Francisca N. Omoit	-		210,240	-	-
	Francisca N. Omoit	-		122,940	-	-
	Francisca N. Omoit	-		107,010	-	-
	Francisca N. Omoit	-		75,970	-	-
	Josephine Aula	-		98,100	-	-
	Josephine Aula	-		97,425	-	-
	Josephine Aula	-		90,720	-	-
	Josephine Aula	-		54,450	-	-
	Josephine Aula	-		10,800	-	-
	Joyce Shakiro Iluku	-	5/11/2017	1,892,100	-	-
	Jubain General Suppliers	-		1,090,250	-	-
	Juliwa Ltd	-		1,024,830	-	-
	Nancy Agwor Chegere	-		-	-	669,195
	Olubela Service Ltd	-	3/23/2018	2,759,300	-	-
	Opet Enterprise Ltd	-		658,521	-	-
	Opet Enterprise Ltd	-	24/10/2016	1,064,795	-	-
	Roselyne Kwoma	-		-	-	50,000

	Alema Service Station	-		97,000	-	-
	Alema Service Station	-		582,000	-	-
	Dalda Petrol Station	-	5/22/2018	1,000,000	-	-
	Dalda Petrol Station	-	5/22/2018	400,000	-	-
	Dalda Petrol Station	-	5/22/2018	533,800	-	-
	Ifumis Ltd	-	10/10/2016	570,000	-	-
	M/S Semakweli Ltd	-	19/5/2016	2,714,507	-	-
	M/S Western Construction Ltd	-	2/7/2018	2,400,000	-	-
	M/S Western Construction Ltd	-	2/7/2018	1,904,800	-	-
	M/S Vexmed Enerprises	-	2/7/2018	1,933,000	-	-
	M/S Tom Mboya Labour College	-	N/A	231,000	-	-
	M/S Victoria Comfort Inn	-	N/A	389,375	-	-
	M/S Farm View Hotel	-	25/5/2018	590,000	-	-
	M/S Farm View Hotel	-	25/5/2018	350,000	-	-
	Alsafa Construction Company Ltd.	-	10/5/2016	6,887,927	-	-
	Arsene Agencies Ltd	-	10/5/2016	7,210,000	-	-
	Davis And Shirtliff	-		20,358,015	-	-
	Dayow Construction Company	-	10/5/2016	2,426,490	-	-
	Davis And Shirtliff	-		36,430,974	-	-
	Josden Africa Ltd	-	10/10/2016	2,950,000	-	-
	Jalisnado Enterprises	-	10/5/2016	2,634,180	-	-

	Council Of Governors	-	N/A	2,000,000	-	-
	Council Of Governors	-	N/A	10,359,383	-	-
	Telcom Kenya	-		72,163	-	-
	Katek Construction	-	10/10/2016	1,499,500	-	-
	Jacod Ltd	-	10/10/2016	3,000,000	-	-
	Kra 30% Income Tax In Respect Of Vincent Ngala	-		64,672	-	-
	Bioscan Diagnostics Ea	-	5/4/2018	4,581,000	-	-
	Bioscan Diagnostics Ea	-	5/1/2018	1,760,000	-	-
	Total Hospital Solutions	-		770,000	-	-
	M/S Patliza Ltd	-	20/12/2016	2,534,857	-	-
	Murmo Ltd	-		1,300,000	-	-
	Toyota Kenya Ltd	-		139,092	-	-
	Toyota Kenya Ltd	-		5,870,000	-	-
	Toyota Kenya Ltd	-		224,000	-	-
	Anjela & Sons Ltd	-	27/02/2018	534,000	-	-
	Gombe Stationers & General Suppliers	-	22/5/2018	740,010	-	-
	Gombe Stationers & General Suppliers	-		8,985	-	-
	Hem Printers	-	28/8/2015	90,500	-	-
	Hem Printers	-	2/12/2015	658,665	-	-
	Hem Printers	-	11/12/2015	90,500	-	-

	Juvemmas African Holdings Limited	-	2/5/2018	1,040,591	-	-
	Westkom Ltd	-		1,200,000	-	-
	Chefwest Hotel	-	24/2/2018	4,000,000	-	-
	Chefwest Hotel	-	22/5/2018	1,775,000	-	-
	Harleys Ltd	-		137,592	-	-
	Mana Pharmacy Ltd	-	2/2/2018	7,000,000	-	-
	Olive Human Diagnostic	-		5,544,060	-	-
	Scorpion Pharmacy	-	8/1/2018	850,000	-	-
	M/S Megrasow Ltd	-	16/1/2017	1,601,798	-	-
	M/S Fred Openg Gen Engineering	-	20/12/2016	585,121	-	-
	M/S Semakweli Ltd	-	19/5/2016	2,638,308	-	-
	M/S Shreeji Service Station	-		500,000	-	-
	M/S Shreeji Service Station	-	20/10/2016	500,000	-	-
	M/S Semakweli Ltd	-	19/5/2016	2,231,873	-	-
	M/S Patliza Ltd	-	19/5/2016	1,236,000	-	-
	M/S Patliza Ltd	-	19/5/2016	2,341,692	-	-
	Telcom Kenya	-		28,471	-	-
	Malaba Securty Services	-		936,000	-	-
	M/S Mantrac K Ltd	-	17/5/2017	34,039,200	-	-
	M/S Geofchem Limited	-		180,000	-	-
	M/S Tobia Enterprises	-		209,983	-	-

	M/S Valgeo Investment	-	30/9/2015	150,000	-	-
	Kidee Investment	-		544,700	-	-
	M/S Pam Construction	-	17/3/2017	1,651,144	-	-
	M/S Namusali Kabiero Ltd	-	14/12/2016	3,022,221	-	-
	M/S Sifucha Building & Construction Ltd	-		2,274,006	-	-
	Rogen Traders Agency Ltd	-	2/7/2017	125,000	-	-
	M/S Nation Media Group Ltd	-	N/A	604,824	-	-
	M/S Abyssinia Gen Construction	-		1,967,157	-	-
	M/S Yoga Construction Ltd	-		463,118	-	-
	M/S Muzogo Enterprises Ltd	-		217,584	-	-
	Lizexcel Services	-	BSA/CG/28/17/18-19/20	760,000	-	-
	Lizexcel Services	-	BSA/CG/28/17/18-19/20	650,000	-	-
	M/S Shreeji Service Station	-	20/10/2016	500,000	-	-
	M/S Shreeji Service Station	-	24/5/2017	500,000	-	-
	M/S Shreeji Service Station	-	16/3/2016	500,000	-	-
	County Pension Fund	-		74,820	-	-
	Fednol Ventures	-		1,280,000	-	-
	Fednol Ventures	-		420,000	-	-

	Kenya Medical Supplies Authority	-	13/02/2018	8,259,252	-	-
	Mana Pharmacy Ltd	-	2/2/2018	3,305,280	-	-
	Pharmatrade Pharmacy Ltd	-	9/1/2018	1,940,099	-	-
	Pharmatrade Pharmacy Ltd	-		1,500,000	-	-
	Scorpion Pharmacy	-	8/1/2018	749,716	-	-
	Sodaco Ventures Ltd	-	5/22/2018	566,800	-	-
	Sosapharm Chemist	-	5/4/2018	7,145,600	-	-
	Sosapharm Chemist	-	5/4/2018	4,906,950	-	-
	Sosapharm Chemist	-	5/4/2018	4,675,780	-	-
	Bimstar Co. Ltd	-	28/3/2018	700,000	-	-
	Davon Kenya	-	28/3/2018	596,400	-	-
	Pelo Constractors Ltd	-	10/10/2016	1,194,427	-	-
	Pelo Construction Ltd	-	10/10/2016	3,800,000	-	-
	Bobs Civil Eng. Gen. Works Contractors Ltd	-	28/3/2018	926,100	-	-
	Tesata Enterprise	-	10/10/2016	1,997,950	-	-
	Butula Plus Enterprise	-		5,748,000	-	-
	Leojo Ltd	-	10/10/2016	2,684,927	-	-
	Tajicom Ltd	-	10/10/2016	1,155,000	-	-
	Berodi Company Ltd	-	10/10/2016	3,870,400	-	-
	Two In One Enterprise	-	10/10/2016	3,997,000	-	-
	Two In One Enterprise	-	10/10/2016	1,290,000	-	-

	Jocken Suppliers	-		1,003,500	-	-
	Jocken Suppliers	-		1,180,000	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Capex Life Insurance	-		1,164	-	-
	Icpak	-		174,000	-	-
	Capex Life Insurance	-		1,164	-	-
	Postal Corporation	-		15,060	-	-
	Postal Corporation	-		6,860	-	-
	Western Consultants Engineering	-		5,446,896	-	-
	Seld Network	-	10/10/2016	1,000,000	-	-
	Vivid Media	-		62,300	-	-
	Farmview Hotel Ltd	-		99,000	-	-
	Farmview Hotel Ltd	-		426,400	-	-

	Garden Park Enterprise	-	14/12/2016	200,000	-	-
	Border Palace Hotel	-		511,193	-	-
	Border Palace Hotel	-		106,207	-	-
	Farmview Hotel	-		27,228	-	-
	Farmview Hotel	-		6,372	-	-
	Hotel Itoya	-		969,400	-	-
	Hotel Itoya	-		1,682,780	-	-
	Hotel Itoya	-	11/4/2018	1,440,000	-	-
	Hotel Itoya	-		1,447,500	-	-
	Hotel Itoya	-		169,500	-	-
	Hotel Itoya	-		1,440,000	-	-
	Kisumu Hotel	-		448,914	-	-
	Kisumu Hotel	-		170,436	-	-
	Knda	-		1,400	-	-
	Neru Ltd	-	4/5/2018	1,344,000	-	-
	Philip Omoit	-		452,260	-	-
	Posta	-		3,580	-	-
	Posta	-		280	-	-
	Posta	-		440	-	-
	Posta	-		440	-	-
	Posta	-		880	-	-
	Posta	-		1,260	-	-
	Posta	-		1,540	-	-

	Posta	-		1,910	-	-
	Posta	-		2,620	-	-
	Posta	-		21,920	-	-
	Posta	-		23,880	-	-
	Posta	-		32,880	-	-
	Postal Corporation	-		1,280	-	-
	Allyvans Security	-		266,000	-	-
	P&H Procurement Consultants Ltd	-		7,888,000	-	-
	Ayoti Distributors Ltd	-		3,374,400	-	-
	Metsy Enterprises Ltd	-		3,100,000	-	-
	Megalaser International Ltd	-		3,000,000	-	-
	Ayoti Distributors.	-		1,560,000	-	-
	Wenol Enterprises	-		864,500	-	-
	Palister Center	-		1,000,000	-	-
	Bonisa General Services Ltd	-		1,500,240	-	-
	Yumil Enterprises	-		2,003,050	-	-
	Day Works Ltd	-		2,000,000	-	-
	Delta Suppliers	-	BSA/CG/ 09/17/18/ 19/20	1,040,700	-	-
	M/S Phemma Investment	-	BSA/CG/ 515/2016/ 2017	400,000	-	-
	Toyota Kenya	-		2,500,000	-	-

	Transafrica Motors	-	10/10/2016	4,945,000	-	-
	Transafrica Motors	-	10/10/2016	4,945,000	-	-
	Edugaw Enterprises	-		800,000	-	-
	Liward Agencies	-	BSA/CG/13/17/18-19/20	843,500	-	-
	Josmab Agencies	-	BSA/CG/04/17/18-19/20	250,000	-	-
	Fabi Ltd	-		1,051,500	-	-
	Juvemmas African Holdings	-		434,900	-	-
	Ayoti Distributors.	-		4,485,000	-	-
	Total Busia Petrol Station Ltd	-		500,000	-	-
	Liya Motors	-	28/3/2018	1,300,000	-	-
	M/S Chijuco International Ltd	-	18/5/2016	2,012,207	-	-
	M/S Busia Alliance Construction Company	-		130,000	-	-
	M/S Kamorata Gen Merchants	-	14/5/2015	450,216	-	-
	Makokha Busia General Works	-	16/1/2016	1,148,674	-	-
	Wilcoreg Limited	-		379,525	-	-
	Faridi Housing Cooperative Society	-		1,137,322	-	-
	Jenco Contractors Ltd	-		1,770,300	-	-
	Jenco Contractors Ltd	-		899,700	-	-

	Up Hill Engineering Services Ltd	-		66,178	-	-
	Mediserve Healthcare Ltd	-		268,400	-	-
	M/S Megalaser Int Ltd	-	23/2/2018	4,486,582	-	-
	M/S Baselink Group Ltd	-	18/5/2018	3,400,000	-	-
	M/S Hanal Inv.Ltd	-	23/2/2018	5,000,000	-	-
	Befemu Building Construction & Supplies Ent Ltd	-	28/3/2018	700,000	-	-
	M/S Cmc Motors Ltd	-	N/A	1,165,551	-	-
	M/S Toyota Kenya Ltd	-	N/A	153,845	-	-
	Joo Motors	-		309,080	-	-
	Cmc Motors Ltd	-		233,431	-	-
	Jalisnado Enterprise Ltd	-	28/4/2015	82,640	-	-
	Chimac Enterprises	-	14/5/2018	24,826	-	-
	Mbinda Fire Appliances	-		211,756	-	-
	M/S S & Sons Ltd	-		3,161,578	-	-
	M/S Intellibiz Africa Ltd	-	14/5/2015	943,670	-	-
	M/S Benbella Enterprises	-		2,117,696	-	-
	M/S Ayoti Contractors	-		5,120,800	-	-
	M/S Karat Construction Ltd	-	17/6/2016	746,460	-	-
	M/S Geofchem Limited	-		517,260	-	-
	M/S Jenco Contractors	-	14/5/2015	860,720	-	-

	M/S Semakweli Ltd	-	30/9/2015	3,090,240	-	-
	Allyvans Security	-		680,400	-	-
	Thunderbolt Investigators	-		1,260,000	-	-
	Bedrock Holdings Ltd	-		167,040	-	-
	Snipper Security	-		1,008,000	-	-
	Allyvans Security Services	-	17/5/2018	75,600	-	-
	Cmc Motors	-	N/A	241,217	-	-
	Motors Group	-	N/A	62,393	-	-
	Toyota Kenya	-	N/A	19,804	-	-
	Toyota Kenya	-	N/A	20,675	-	-
	West Fm	-	24/2/2017	71,776	-	-
	Kimess Sacco	-		100	-	-
	Busia Teso Teachers Sacco	-		2,145	-	-
	Kimess Sacco	-		100	-	-
	Kimess Sacco	-		100	-	-
	Kimess Sacco	-		100	-	-
	Kimess Sacco	-		100	-	-
	Kimess Sacco	-		100	-	-
	Busia Teso Teachers Sacco	-		2,145	-	-
	Busia Teso Teachers Sacco	-		2,145	-	-
	Busia Teso Teachers Sacco	-		2,145	-	-

	Kenya Ass Of Livestock Technician	-		4,100	-	-
	Kenya Society Of Agricultural Profession	-		2,400	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Transcom Sacco	-		2,985	-	-
	Ass Of Medical Records Off	-		400	-	-
	Kenya Ass Of Livestock Technician	-		3,700	-	-
	Busia Welfare	-		1,950	-	-
	Kenya Society Of Agricultural Profession	-		2,300	-	-
	Kenya Society Of Physiotherapy	-		1,400	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Bondo Kilimo Staff	-		200	-	-
	Kenya Ass Of Livestock Technician	-		3,700	-	-
	Kenya Society Of Agricultural Profession	-		2,300	-	-
	Transcom Sacco	-		2,985	-	-
	Kenya Civil Servant	-		100	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Afco Sacco	-		95	-	-
	Kenya Society Of Physiotherapy	-		1,400	-	-

	Kenya Vet Ass Of Nyeri	-		1,300	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Animal Production Society	-		700	-	-
	Homabay Self Help	-		100	-	-
	Kenya Medical Social Workers	-		300	-	-
	Kenya Society Of Physiotherapy	-		1,400	-	-
	Thika County United Welfare	-		300	-	-
	Transcom Sacco	-		2,985	-	-
	Water Welfare Association	-		1,450	-	-
	Kenya Society Of Agricultural Profession	-		2,400	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Kenya Ass Of Livestock Technician	-		3,700	-	-
	Kenya Occupational Therapy	-		1,500	-	-
	Kenya Society Of Agricultural Profession	-		2,400	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Transcom Sacco	-		2,985	-	-
	Bungoma County Govt Bbf	-		1,000	-	-
	Jogoo Sacco	-		11,479	-	-

	Kenya Ass Of Livestock Technician	-		4,100	-	-
	Kenya Society Of Agricultural Profession	-		2,300	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Kenya Ass Of Livestock Technician	-		3,700	-	-
	Kenya Society Of Agricultural Profession	-		2,400	-	-
	Knh Prime Care Welfare	-		200	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Transcom Sacco	-		2,985	-	-
	Ass Of Medical Records Off	-		400	-	-
	Cotu	-		300	-	-
	Kdta	-		100	-	-
	Kenya Ass Of Livestock Technician	-		3,700	-	-
	Kenya Society Of Agricultural Profession	-		2,300	-	-
	Society Of Radiography Kenya	-		2,500	-	-
	Transcom Sacco	-		3,000	-	-
	Kenya Society Of Agricultural Profession	-		2,300	-	-
	Transcom Sacco	-		2,985	-	-
	Busia Welfare	-		2,250	-	-

	Kenya Society Of Agricultural Profession	-		2,400	-	-
	Kenya Society Of Physiotherapy	-		1,100	-	-
	Teso Council Welfare Group	-		2,800	-	-
	Lumbe Agencies Ltd	-	10/10/2016	3,000,000	-	-
	Mulureba General Contractors Ltd	-	14/3/2017	1,720,500	-	-
	Rowatec Investment	-		1,106,640	-	-
	Aburi Mwamko Mpya Yuth Enterprise	-	29/5/2018	292,783	-	-
	Adungosi Wajane Apuseru Women Group	-	29/5/2018	292,783	-	-
	Amka Young Women Group	-	29/5/2018	292,783	-	-
	Apokor Vision 2030 Enterprise	-	29/5/2018	204,822	-	-
	Apokor Vision 2030 Enterprise	-	29/5/2018	227,166	-	-
	Bernmart Ltd	-	8/5/2017	195,719	-	-
	Bockama General Works Group Ltd	-	29/5/2018	658,863	-	-
	Bockama General Works Group Ltd	-	29/5/2018	658,863	-	-
	Ekirididi Women Group	-	29/5/2018	204,822	-	-
	Ekirididi Women Group	-	29/5/2018	227,166	-	-
	Friends Of Environment	-	29/5/2018	702,760	-	-
	Makhulo Hiv/Aids Shg	-	29/5/2018	292,783	-	-
	Mazingara Youth Group	-	29/5/2018	416,513	-	-

	Mazingara Youth Group	-	29/5/2018	461,952	-	-
	Mwanambuzi Women Group	-	29/5/2018	833,056	-	-
	Mwanambuzi Women Group	-	29/5/2018	923,934	-	-
	Nambale Tosha Women Group	-	29/5/2018	416,513	-	-
	Nambale Tosha Women Group	-	29/5/2018	461,952	-	-
	Pentagon Youth Group	-	29/5/2018	138,818	-	-
	Pentagon Youth Group	-	29/5/2018	153,965	-	-
	Pre-Envero Consultancy	-		60,000	-	-
	River Nile Women Group	-	29/5/2018	833,056	-	-
	River Nile Women Group	-	29/5/2018	923,934	-	-
	Talanta Youth Group	-	29/5/2018	333,205	-	-
	Talanta Youth Group	-	29/5/2018	369,556	-	-
	Tawfiq Women Group	-	29/5/2018	833,056	-	-
	Tawfiq Women Group	-	15/6/2018	923,934	-	-
	Tuone Mbele Women Group	-	29/5/2018	292,783	-	-
	Voice Of Malaba	-	29/5/2018	692,942	-	-
	Voice Of Malaba	-	29/5/2018	624,784	-	-
	West Wing Youth Group	-	29/5/2018	461,952	-	-
	West Wing Youth Group	-	29/5/2018	416,513	-	-
	Tesco Consolidated Co. Ltd.	-	28/3/2018	243,884	-	-
	Fopa Construction Ltd	-	10/10/2016	200,000	-	-

	Bonissa General Services Ltd	-	10/10/2016	898,800	-	-
	Imboko B. Investment	-	10/10/2016	580,000	-	-
	Josden Africa Ltd	-	10/10/2016	1,558,000	-	-
	Barasho K. Ltd	-	28/3/2018	1,398,264	-	-
	Duke Cyber Café	-		27,000	-	-
	Felters Investment Ltd	-		2,200,000	-	-
	Spring Printers And Stationers	-		7,280	-	-
	Spring Printers And Stationers	-		76,190	-	-
	Sosa Building Lpo 2358	-		655,000	-	-
	Evam Enterprises	-		1,137,950	-	-
	Jedmal Ent. Ltd	-	28/3/2018	1,147,450	-	-
	Yumil Agencies	-	BSA/CG/49/2017/2018-2019/2020	6,327,900	-	-
	M/S Langi Traders	-	BSA/CG/632/2016/2017	190,500	-	-
	M/S Langi Traders	-	BSA/CG/631/2016/2017	690,315	-	-
	Antony Barasa Ogutu Ent.	-	9/5/2018	1,505,900	-	-
	Shreeji Filling Station	-	16/5/2018	953,000	-	-
	Trojan Ltd	-		560,000	-	-
	Opet Enterprices	-	BSA/CG/05/2016/2017	370,050	-	-

	Zhuji Enterprise Ltd	-	10/10/2016	1,182,000	-	-
	M/S Bonnissa Services Ltd	-	18/5/2018	1,180,650	-	-
	M/S Bren Enterises Limited	-	18/4/2018	1,363,600	-	-
	The Star	-		1,831,700	-	-
	Bonnisa General Services	-		400,000	-	-
	M/S Bren Enterises Limited	-	18/4/2018	1,028,000	-	-
	Patso Enterprises Ltd	-	BSA/CG/521/2016/2017	299,870	-	-
	M/S Blemer Service Station	-		5,350,000	-	-
	M/S Blemer Service Station	-		3,050,000	-	-
	M/S Langi Traders Ltd	-	3/6/2018	1,432,400	-	-
	M/S Megalaser Int Ltd	-	13/2/2018	1,024,000	-	-
	Emawest Link Ltd	-	28/3/2017	582,100	-	-
	M/S Fabi Limited	-	4/12/2018	3,231,000	-	-
	Retro Tech Agencies	-		2,741,862	-	-
	Bimstar Company	-	18/10/2016	270,000	-	-
	M/S Busia Alliance Construction Company	-	14/4/2016	630,240	-	-
	Ayoti Distributors Ltd	-		3,360,000	-	-
	Sosa Building	-		1,150,000	-	-
	Destiny World Travel	-	N/A	1,037,751	-	-
	Magnet Silver Co.	-		235,000	-	-

	Davon Kenya Ltd	-	23/5/2018	215,000	-	-
	Davon Kenya Ltd	-	23/5/2018	430,200	-	-
	Compskills Technologies	-		1,067,000	-	-
	Wesliv Investment Ltd	-	25/1/2018	3,010,000	-	-
	Megalaser International Ltd	-		840,000	-	-
	Quemar Investment Ltd	-	9/2/2018	520,000	-	-
	Compskill Technology	-	20/5/2018	709,000	-	-
	Juvemas African Ltd	-		600,000	-	-
	Matco International	-		540,000	-	-
	Matco International	-		660,000	-	-
	Fabi Ltd	-	BSA/CG/ 49/2017/2 018	6,000,100	-	-
	Anjela & Sons Ltd.	-		428,000	-	-
	Anjela & Sons	-		1,901,200	-	-
	Katek Construction Firm	-		3,520,000	-	-
	Valukulu Enterprises	-		1,054,000	-	-
	Dominion Dishes	-	21/12/201 5	410,000	-	-
	Dalda Petrol Station	-		4,600,000	-	-
	Dalda Petrol Station	-		1,000,000	-	-
	Shreeji Service Station	-		200,000	-	-
	Total Petrol Station	-		1,300,000	-	-
	Tamam Petroleum Co. Ltd	-	19/4/2016	95,000	-	-

	Trojan International	-	30/5/2016	500,000	-	-
	Amagoro Filling Station	-		-	-	7,100,000
	New Malaba Border Service Station	-		2,844,828	-	-
	New Malaba Border Service Station	-	2283	2,844,828	-	-
	New Malaba Border Service Station	-	4/12/2018	3,070,345	-	-
	Trojan International	-		420,000	-	-
	M/S Katek Construction Ltd	-	1/5/2018	1,500,000	-	-
	M/S Alema Service Station	-	20/2/2018	2,994,200	-	-
	M/S Turukana Service Station	-	1/5/2018	1,000,000	-	-
	M/S Turukana Service Station	-	1/5/2018	2,000,000	-	-
	M/S New Malaba Petrol Station	-		1,000,000	-	-
	M/S Jakii Service Station	-	17/7/2015	550,000	-	-
	M/S Dalda Petrol Station	-	20/2/2018	1,700,000	-	-
	M/S Dalda Petrol Station	-	20/2/2018	1,000,000	-	-
	M/S Dalda Petrol Station	-	13/2/2018	1,896,400	-	-
	M/S Dalda Petrol Station	-	20/2/2018	1,200,000	-	-
	M/S Dalda Petrol Station	-	6/2/2018	900,000	-	-
	M/S Dalda Petrol Station	-	24/3/2016	900,000	-	-
	M/S Dalda Petrol Station	-	6/2/2018	1,200,000	-	-

	Trojan International Limited	-		1,000,000	-	-
	M/S Karuok	-		1,313,415	-	-
	Busia Lead Ltd	-		2,173,500	-	-
	Atenglor Ventures Ltd	-	BSA/CG/ 151/2016/ 2017	1,080,000	-	-
	Medix East Africa Limited	-	20/04/201 8	1,800,000	-	-
	Powa Enterprise	-		3,120,000	-	-
	Softek Systems Ltd	-	18/1/2018	2,160,000	-	-
	Sabcom Investments Limited	-		301,000	-	-
	Glowen Ventures	-		600,000	-	-
	T-Shine Investment Ltd	-		1,115,800	-	-
	Jesta E A Ltd	-		4,659,960	-	-
	Medix East Africa Limited	-	20/04/201 8	300,000	-	-
	Udichem Diagnostics	-		4,415,800	-	-
	Powa Enterprises	-		1,600,150	-	-
	Anjela & Sons Ltd.	-		305,000	-	-
	Jubaine Gen Suppliers	-		1,003,200	-	-
	Pamnad Enterprise Ltd	-	18/04/201 8	1,670,000	-	-
	Bren Enterprises	-		200,000	-	-
	Cmc Motors	-		522,600	-	-
	Dalda Petrol Station	-		1,917,032	-	-
	Yako Supermarket	-		944,298	-	-

	Amukura Pharmacy	-	9/1/2018	3,429,000	-	-
	Murmo Co. Ltd	-		1,000,000	-	-
	Olimex Enterprises Ltd	-		58,400	-	-
	Smash Hit Communications	-		264,075	-	-
	Powa Ent.	-		1,050,000	-	-
	Rochale Gen Ltd	-		1,000,000	-	-
	M/S Bonnissa Services Ltd	-	18/5/2018	603,500	-	-
	Atenglor Ventures Ltd	-	20/4/2018	126,000	-	-
	Zhuji Enterprises	-		1,297,500	-	-
	Busia Lead Ltd	-		293,250	-	-
	Zhuji Enterprises	-		1,417,200	-	-
	Zhuji Enterprises	-		1,849,700	-	-
	Aluku Resolutions Tech Ltd	-		661,836	-	-
	Anglican Development Services	-		600,000	-	-
	Opet Enterprises	-		1,000,000	-	-
	Cmc Motors	-		3,002,600	-	-
	Cmc Motors	-		3,002,600	-	-
	Powa Enterprises	-		650,000	-	-
	Powa Enterprise	-		1,355,000	-	-
	Deonjoe General Contractors	-	3/2/2017	405,000	-	-
	Powa Enterprise	-	14/12/2016	981,600	-	-

	Karuok General Services	-	10/10/2016	1,881,697	-	-
	Karuok General Services	-	10/10/2016	1,100,346	-	-
	Karuok General Services	-	10/10/2016	842,157	-	-
	Powa Construction Ltd	-		1,863,922	-	-
	Powa Construction Ltd	-		584,498	-	-
	Mershil Kenya Ltd	-	10/10/2016	698,000	-	-
	Samore Engineering Ltd	-		2,000,000	-	-
	Busia Corporate Services	-		3,000,400	-	-
	M/S Arsene Agencies	-	26/9/2016	174,000	-	-
	Lester Machinery	-		1,299,600	-	-
	M/S Standard Group Ltd	-	N/A	340,081	-	-
	M/S Standard Group Ltd	-	N/A	177,480	-	-
	Faithlink Co. Ltd	-	28/3/2018	3,995,000	-	-
	Kenya School Of Government	-		167,620	-	-
	Kenya Sch Of Govt	-		167,620	-	-
	I.C.P.S.K	-		100,000	-	-
	M/S Rural Electrification Authority	-	N/A	500,000	-	-
	M/S Rural Electrification Authority	-	N/A	4,700,000	-	-
	Destiny World Travel	-		141,920	-	-

	Sceptre Tours And Safaris	-		283,700	-	-
	Alusi Tours &Travels Ltd	-		23,960	-	-
	Alusi Tours &Travels Ltd	-		18,280	-	-
	Alusi Tours &Travels Ltd	-		27,490	-	-
	Alusi Tours &Travels Ltd	-		52,121	-	-
	Alusi Tours &Travels Ltd	-		14,000	-	-
	Alusi Tours &Travels Ltd	-		10,270	-	-
	Alusi Tours &Travels Ltd	-		26,840	-	-
	Alusi Tours &Travels Ltd	-		26,220	-	-
	Alusi Tours &Travels Ltd	-		26,880	-	-
	Alusi Tours &Travels Ltd	-		27,800	-	-
	Alusi Tours &Travels Ltd	-		45,650	-	-
	Alusi Tours &Travels Ltd	-		23,150	-	-
	Destiny World Travel	-		110,560	-	-
	Destiny World Travel	-		21,100	-	-
	Destiny World Travel	-		51,680	-	-
	Destiny World Travel	-		26,950	-	-
	Destiny World Travel	-		67,780	-	-
	Destiny World Travel	-		61,010	-	-
	Liz Travel	-		-	-	53,700
	M/S Ksg	-	N/A	88,160	-	-
	M/S Ksg	-	N/A	112,000	-	-

	Kenya School Of Government	-		136,648	-	-
	Global Tech Suppliers	-		987,500	-	-
	Global Tech Suppliers	-		987,500	-	-
	M/S Andamangu Const Ltd	-	9/12/2016	22,086,103	-	-
	M/S Dynacorp Logistics Ltd	-		9,072,870	-	-
	Budwongi Water Project	-		106,567	-	-
	Busia Water And Sewerage Service C0 Ltd	-		820,308	-	-
	Busia Water And Sewerage Service C0 Ltd	-		500,000	-	-
	Busia Water And Sewerage Service C0 Ltd	-		380,836	-	-
	Busia Water And Sewerage Service C0 Ltd	-		226,810	-	-
	Busia Water And Sewerage Service C0 Ltd	-		4,384	-	-
	Busia Water And Sewerage Service C0 Ltd	-		5,512	-	-
	Busia Water And Sewerage Service C0 Ltd	-		6,268	-	-
	Busia Water And Sewerage Service C0 Ltd	-		10,452	-	-
	Colour International Ltd	-	9/1/2018	133,045	-	-
	Angelica Medical Supplies Ltd	-	11/5/2018	1,041,485	-	-
	Angelica Medical Supplies Ltd	-	-	175,063	-	-

	Bigshot Company Limited	-	-	143,500	-	-
	Blackberry Mambo-Leo	-	-	120,000	-	-
	Cpsb National Consultative Forum	-	-	300,000	-	-
	Devbees Solutions	-	-	120,000	-	-
	Draccy Enterprises	-	-	925,000	-	-
	Blackberry Mamboleo	-	-	308,300	-	-
	Lasco Services	-		96,000	-	-
SUB-TOTAL		**320,146,002**	-	**808,954,349**	**320,146,002**	**8,573,655**
GRAND TOTAL	-	**767,444,279**	-	**963,840,148**	**767,444,279**	**9,064,303**

ANNEX 2 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	298,300,000	-	-	-	298,300,000
Exchequer Releases for quarter 2	954,560,000	-	-	150,054,043	1,104,614,043
Exchequer Releases for quarter 3	2,237,250,000	-	-	43,015,342	2,280,265,342
Exchequer Releases for quarter 4	2,475,890,000	19,541,250	-	210,898,530	2,706,329,780
Total	**5,966,000,000**	**19,541,250**	**-**	**403,967,915**	**6,389,509,165**

ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES

Payee	Description	Original Amount	Amount Paid To-Date	Outstanding Balance 2017/2018
SBM BANK	Loan Salary Arrears In Respect Of Joe Maurice Ouma Odundoh	793,442.00	-	793,442.00
UNKNOWN SWA	Social Welfare For Dec2017	300.00	-	300.00
KDTA	Share Contribution For Aug2017	100.00	-	100.00
MOW SPORTS AND WELFARE	Social Welfare For Dec2017	2,050.00	-	2,050.00
MOW SPORTS AND WELFARE	Social Welfare For Mar2018	2,050.00	-	2,050.00
WATER WELFARE ASSOCIATION	Social Welfare For Mar2018	1,450.00	-	1,450.00
KNDA	Social Welfare For Feb2019	1,200.00	-	1,200.00
TRANSCOM SACCO	Share Contribution For Jan2019	1,990.00	-	1,990.00
WCPS	Share Contribution For Nov2018	419,963.90	-	419,963.90
KIMESS SACCO	Share Contribution For Feb2019	100.00	-	100.00
CAPEX LIFE INSURANCE	Policy Premium For Feb2019	1,164.00	-	1,164.00
KNDA	Social Welfare For Apr2019	1,200.00	-	1,200.00
BUSIA TESO TEACHERS SACCO	Share Contribution For Jun2019	19,420.00	-	19,420.00
CAPEX LIFE INSURANCE	Policy Premium For Jun2019	1,164.00	-	1,164.00
KNDA	Social Welfare For Jun2019	1,200.00	-	1,200.00
KENYA ASS OF LIVESTOCK TECHNIC	Social Welfare For Jun2019	2,900.00	-	2,900.00
TESO COUNCIL WELFARE GROUP	Social Welfare For Aug2017	2,800.00	-	2,800.00

BUSIA TESO TEACHERS SACCO	Share Contribution For Jun2019	2,145.00	-	2,145.00
KIMESS SACCO	Share Contribution For Apr2019	100.00	-	100.00
TRANSCOM SACCO	Share Contribution For Jun2019	1,990.00	-	1,990.00
KIMESS SACCO	Share Contribution For Jun2019	100.00	-	100.00
TRANSCOM SACCO	Share Contribution For Feb2019	1,990.00	-	1,990.00
KENYA SOCIETY OF AGRIC PROFF	Social Welfare For Feb2019	2,000.00	-	2,000.00
KENYA ASS OF LIVESTOCK TECHNIC	Social Welfare For Feb 2019	3,000.00	-	3,000.00
KENYA SOCIETY OF AGRIC PROFF	Social Welfare For Jun2019	2,100.00	-	2,100.00
KENYA MED SOCIAL WORKERS ASS	Social Welfare For Jun2019	300.00	-	300.00
KENYA SOCIETY OF AGRIC PROFF	Social Welfare For Jun2019	2,100.00	-	2,100.00
CAPEX LIFE INSURANCE	Policy Premium For Apr2019	1,164.00	-	1,164.00
BUSIA TESO TEACHERS SACCO	Share Contribution For May2019	19,420.00	-	19,420.00
TRANSCOM SACCO	Share Contribution For May2019	1,990.00	-	1,990.00
KIMESS SACCO	Share Contribution For May2019	100.00	-	100.00
KENYA ASS OF LIVESTOCK TECHNIC	Social Welfare For May2019	2,800.00	-	2,800.00
TRANSCOM SACCO	Share Contribution For Apr2019	1,990.00	-	1,990.00
KNDA	Social Welfare For May2019	1,200.00	-	1,200.00

KENYA SOCIETY OF AGRIC PROFF	Social Welfare For May2019	2,100.00	-	2,100.00
CAPEX LIFE INSURANCE	Policy Premium For May2019	1,164.00	-	1,164.00
BUSIA TEACHERS BB SCHEME	Social Welfare For Jun2019	1,000.00	-	1,000.00
KENYA ASS OF LIVESTOCK TECHNIC	Social Welfare For Jan2019	3,000.00	-	3,000.00
KENYA SOCIETY OF AGRIC PROFF	Social Welfare For Mar2019	2,000.00	-	2,000.00
KNDA	Social Welfare For Mar2019	1,200.00	-	1,200.00
TRANSCOM SACCO	Share Contribution For Dec2018	1,990.00	-	1,990.00
KIMESS SACCO	Share Contribution For Dec2018	100.00	-	100.00
KNDA	Social Welfare For Dec2018	1,200.00	-	1,200.00
KENYA SOCIETY OF AGRIC PROFF	Social Welfare For Dec2018	1,800.00	-	1,800.00
WCPS	Share Contribution For Aug2018	422,761.40	-	422,761.40
CAPEX LIFE INSURANCE	Policy Premium For Jan2019	1,164.00	-	1,164.00
CAPEX LIFE INSURANCE	Policy Premium For Mar2019	1,164.00	-	1,164.00
Total		**1,737,626.30**	**-**	**1,737,626.30**

ANNEX 4 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs
1	County Assembly	7,257,521	5,017,585	7,554,395	9,127,788	28,957,288	28,957,288
2	Cooperative Enterprise Fund	-	-	-	16,500,000	16,500,000	16,500,000
3	Agricultural Development Fund	-	-	-	10,000,000	10,000,000	10,000,000
4	Car Loan and Mortgage	-	-	-	72,000,000	72,000,000	72,000,000
5	ASDSP	-	-	-	7,878,728	7,878,728	7,878,728
6	Department of Education Standing Imprest	-	-	36,500,000	68,000,000	104,500,000	104,500,000
9	**Total**	**7,257,521**	**5,017,585**	**44,054,395**	**183,506,516**	**239,836,016**	**239,836,016**

ANNEX 5- SUMMARY OF FIXED ASSET REGISTER

Asset class (Assets Owned by the County)	Historical Cost B/F (Kshs) 2017-2018	Acquisitions during the FY- 2018-2019	Disposal during the FY 2018-2019	Historical Cost (Kshs) 2018-2019
LAND	234,877,239	1,500,000	-	236,377,239
BUILDINGS AND STRUCTURES	948,115,593	29,498,186	-	977,613,779
TRANSPORT EQUIPMENT	281,143,085	39,369,251	-	320,512,337
OFFICE EQUIPMENT,FURNITURE AND FITTINGS	225,015,541	23,846,924	-	248,862,465
ICT EQUIPMENT,SOFTWARE AND OTHER ICT ASSETS	298,005,266	24,581,658	-	322,586,923
OTHER MACHINERY AND EQUIPMENT	463,105,637	70,228,723	-	533,334,360
HERITAGE AND CULTURAL ASSETS	-	-	-	-
INTANGIBLE ASSETS	-	-	-	-
SUB-TOTAL	**2,450,262,361**	**189,024,742**	-	**2,639,287,103**
Assets acquired and transferred to the community (Community Assets).	4,049,517,960	1,308,569,042	-	5,358,087,001
TOTAL ASSETS ACQUIRED	**6,499,780,321**	**1,497,593,783**	-	**7,997,374,104**