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**COUNTY GOVERNMENT OF BUSIA**

**REPORTS AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**  
**JUNE 30, 2015**

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

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## **I. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

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

### **(b) Key Management**

The County Government day-to-day management is under the following key organs:

County Executive

County Assembly

The Executive arm is charged with the responsibility of policy formulation and implementation of legislations, while the County Assembly on the other hand is responsible for passing and oversight of various policy implementation statuses by County organs.

### **(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2015 and who had direct fiduciary responsibility were:

| <b>No.</b> | <b>Designation</b>              | <b>Name</b>                           |
|------------|---------------------------------|---------------------------------------|
| 1.         | County Secretary                | - <b>Mr. Nicodemus Onyango Mulaku</b> |
| 2.         | Chief Officer-<br>Finance       | - <b>Mr. Allan Ekwenyi Omachar</b>    |
| 3.         | Clerk to Assembly               | - <b>Mr. Allan Mabuka</b>             |
| 4.         | Head of Treasury-<br>Accounting | - <b>Mr. Samuel Oseko Ombui</b>       |

### **(d) Fiduciary Oversight Arrangements**

During the year under review, the county's management and operations were supported by a number of institutions which were established within the county to provide oversight rolls to ensure prudent management. These institutions are;

1. County assembly which provided legislations.
2. County Executive committee, which is majorly dealing with formulation of macro fiscal policies.
3. Office of Chief Officer Finance, which is dealing with planning, revenue mobilisation, budgeting, expenditure controls and financial management.

Other institutions which provided oversight controls during the year under review are;

1. Office of the controller of budgets.
2. County Assembly.
3. Public sector accounting standards board.

4. The Senate.
5. Offices of the Accountant and Auditor General.
6. Commission on Revenue Allocation among Others

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: (254)  
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.

**(h) Independent Auditors**

Auditor General  
Kenya National Audit Office  
Anniversary Towers, University Way  
P.O. Box 30084  
GOP 00100  
Nairobi, Kenya

**(i) Principal Legal Adviser**

The Attorney General  
State Law Office  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
Nairobi, Kenya

## **II. FORWARD BY THE CEC**

### **Budget performance.**

The county's fiscal performance during the year was witnessed with a number of challenges. The county's total cumulative revenues collected from local revenue sources was Ksh.310, 059,004.00. out of revised budget of Ksh. 324,945,073.00. This represented about 5.1% of the total income projected during the year.

**In addition, the county also received a total of Ksh. 5,053,964,067.00** from the Exchequer, out of total budget of Ksh. 6,316,911,516.00 and a total of Ksh.10, 310,000.00. Thus, the total income received during the year was Ksh.5, 374,333,071.00.

### **EXPENDITURES.**

The county spent a total of Ksh.5, 151,577,284.00 out of the total budget of Ksh6, 316,911,516.00. The total personnel cost was Ksh. 2,036,477,042.00, use of goods and services costed Ksh.1, 234,290,202.00, Other Grants and transfers Ksh. 29,344,910.00, acquisition of assets costed Ksh. 1,100,331,325.00, other payments Ksh.592,833,804.00 while transfers to other government units was Ksh. 158,300,000.00.

### **VALUE FOR MONEY**

Busia County's funds were utilized in accordance with the provisions of Public Finance Management Act 2012 and the purpose for which they were intended for.

### **Physical progress on development.**

During the financial year 2014/15, the county was able carry out some projects, whose outcomes had positive impacts on the citizens' welfare. These development projects included:

1. Acquire farm machineries for agricultural mechanisation.
2. Promotion of poultry farming and animals diseases controls.
3. Construction of ECD classrooms in each of the seven sub counties.
4. Equipping learning institutions with relevant learning materials.
5. Creation of information centres for trades to enable them to get access to the requisite trade information.
6. Procurement and distribution of farm inputs to farmers within the county
7. Construction of foot bridges and maintenance of access roads around county.
8. Created bursary programme and paid out a total of Ksh.29, 344,910.05 to needy students.
9. Purchase of County Government land
10. Construction of social amenities
11. Acquisition of ICU machines
13. Construction of maternity wards across various health centres
14. Construction theatres across various health centres
15. Purchase of motor vehicles to enhance efficient service delivery

16. Enhancement of infrastructures through:

- a. Purchase of bulldozers, graders and tippers for roads maintenance.
- b. Solar street lighting.

### **IMPLEMENTATION CHALLENGES.**

The major implementation challenges faced by the county during the financial year 2014/15 cut across the broader areas which were covered by the county's socio-economic and political environments.

Some of these challenges were,

1. The County Government inherited a high number of low carder staff from the National Government which has led to a high wage bill. The staff capacity has also been identified to be wanting. To enhance capacity of existing staff, on-the job training will be conducted through relevant resource persons to equip the staff with modern and up to date skills for improvement of their performance and service delivery.
2. Continued under performance in revenue collection led to under-financing of budgeted activities. Fiscal discipline will also be key in ensuring proper management of funds and delivering the outputs expected. It is also hoped that the National government will release funds on a timely basis.
3. Continued delay, unpredictable disbursement of funds by the National treasury and lengthy procurement procedures has also affected implementation of programmes.
4. Poor connectivity for the operationalization of IFMIS exacerbated by inadequate human capacity and computer hardware to support the systems affected county operation.
5. High costs of farm inputs.
6. Inadequate physical infrastructures
7. Declining soil fertility.
8. Effects of climate change.
9. High demand of bursary allocation needy cases.
10. Unaffordable health care services due to high medical and patient admissions.
11. Lack of modern survey planning equipments.
12. Lack of access to credit facilities by traders within the county.

### **RECOMENDATION.**

1. Review the county's medium term expenditures framework to allow adequate allocation of fund to County Government affected departments
2. Improve on quality education by focussing on the infrastructures and equipping learning institutions with relevant learning equipments.
3. Focuses more on citizen education to sensitise the public on the available opportunities and services offered by the county, by organising seminars and meetings

at Sub-county and Ward levels.

4. Facilitate preparation of spatial plan to fast track developments within the county.
5. Develop legal framework and fiscal policies which shall protect traders from unfair competition among traders.

**CEC Member- Finance & Economic Planning.**  
**BUSIA COUNTY GOVERNMENT**

### **III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES**

Section 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 revenue 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 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, 2015. 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 County Executive Committee (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 County Executive Committee (CEC) Member for Finance is of the opinion that the County Government transactions during the year ended June 30, 2015, and of its financial position as at that date. The County Executive Committee (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 its financial statements as well as the adequacy of the systems of internal financial control.

The County Executive Committee (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 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 County Executive Committee (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 (Amended)**

The County Government's amended financial statements were approved and signed by the CEC Member for Finance on 20<sup>th</sup> January 2016.

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County Executive Committee member – Finance



**IV. REPORT OF THE INDEPENDENT AUDITOR ON THE COUNTY GOVERNMENT OF BUSIA**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

|  | <u>Note</u> | <u>2014-2015</u><br><u>Kshs</u> | <u>2013-2014</u><br><u>Kshs</u> |
|--|-------------|---------------------------------|---------------------------------|
| <b>RECEIPTS</b>  |             |                                 |                                 |
| Tax Receipts   | <b>1</b>    | -                               | -                               |
| Social Security Contributions                            | <b>2</b>    | -                               | -                               |
| Proceeds from Domestic and Foreign Grants                | <b>3</b>    | 10,310,000                      | -                               |
| Exchequer releases                                       | <b>4</b>    | 5,053,964,067                   | 2,766,937,159                   |
| Transfers from Other Government Entities                 | <b>5</b>    | -                               | 810,696,520                     |
| Proceeds from Domestic Borrowings                        | <b>6</b>    | -                               | -                               |
| Proceeds from Foreign Borrowings                         | <b>7</b>    | -                               | -                               |
| Proceeds from Sale of Assets                             | <b>8</b>    | -                               | -                               |
| Reimbursements and Refunds                               | <b>9</b>    | 55,375                          | 1,762,020                       |
| Returns of Equity Holdings                               | <b>10</b>   | -                               | -                               |
| Other Receipts   | <b>11</b>   | 310,003,629                     | 301,567,188                     |
| <b>TOTAL RECEIPTS</b>                                    |             | <b>5,374,333,071</b>            | <b>3,880,962,889</b>            |
| <b>PAYMENTS</b>  |             |                                 |                                 |
| Compensation of Employees                                | <b>12</b>   | 2,036,477,042                   | 1,215,016,056                   |
| Use of goods and services                                | <b>13</b>   | 1,234,290,202                   | 756,016,204                     |
| Subsidies  | <b>14</b>   | -                               | -                               |
| Transfers to Other Government Units                      | <b>15</b>   | 158,300,000                     | 810,696,520                     |
| Other grants and transfers                               | <b>16</b>   | 29,344,910                      | 102,294,853                     |
| Social Security Benefits                                 | <b>17</b>   | -                               | -                               |
| Acquisition of Assets                                    | <b>18</b>   | 1,100,331,325                   | 687,291,989                     |
| Finance Costs, including Loan Interest                   | <b>19</b>   | -                               | -                               |
| Repayment of principal on Domestic and Foreign borrowing | <b>20</b>   | -                               | -                               |
| Other Payments   | <b>21</b>   | 592,833,804                     | -                               |
| <b>TOTAL PAYMENTS</b>                                    |             | <b>5,151,577,284</b>            | <b>3,571,315,622</b>            |
| <b>SURPLUS/DEFICIT</b>                                   |             | <b>222,755,786</b>              | <b>309,647,265</b>              |

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

**II. STATEMENT OF ASSETS AND**

**LIABILITIES**

|   | <u>Note</u> | <u>2014-2015</u><br><u>Kshs</u> | <u>2013-2014</u><br><u>Kshs</u> |
|---|-------------|---------------------------------|---------------------------------|
| <b>FINANCIAL ASSETS</b>                     |             |                                 |                                 |
| <b>Cash and Cash Equivalents</b>            |             |                                 |                                 |
| Bank Balances                               | 22A         | 534,189,995                     | 309,372,866                     |
| Cash Balances                               | 22B         | 1,719,947                       | 274,398                         |
| <b>Total Cash and cash equivalent</b>       |             | <b><u>535,909,942</u></b>       | <b><u>309,647,264</u></b>       |
| Accounts receivables – Outstanding Imprests | 23          | 23,627,715                      | 27,134,606                      |
| <b>TOTAL FINANCIAL ASSETS</b>               |             | <b><u>559,537,656</u></b>       | <b><u>336,781,870</u></b>       |
| <b>FINANCIAL LIABILITIES</b>                |             |                                 |                                 |
| Accounts Payables – Deposits and retentions | 24          | -                               | -                               |
| <b>NET FINANCIAL ASSETS</b>                 |             | <b><u>559,537,656</u></b>       | <b><u>336,781,870</u></b>       |
| <b>REPRESENTED BY</b>                       |             |                                 |                                 |
| <b>Fund balance b/fwd</b>                   | 25          | 336,781,870                     | 117,833,725                     |
| <b>Surplus/Deficit for the year</b>         |             | 222,755,786                     | 309,647,265                     |
|   |             | -                               | (90,699,120)                    |
| <b>NET FINANCIAL POSITION</b>               |             | <b><u>559,537,656</u></b>       | <b><u>336,781,870</u></b>       |

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

### III. STATEMENT OF CASHFLOW

|  | <u>NOTE</u> | <u>2014 - 2015</u><br><u>Kshs</u> | <u>2013 - 2014</u><br><u>Kshs</u> |
|--|-------------|-----------------------------------|-----------------------------------|
| <b>Receipts for operating income</b>                     |             |                                   |                                   |
| Tax Revenues   | <b>1</b>    | -                                 | -                                 |
| Social Security Contributions                            | <b>2</b>    | -                                 | -                                 |
| Proceeds from Domestic and Foreign Grants                | <b>3</b>    | 10,310,000                        | -                                 |
| Exchequer Releases                                       | <b>4</b>    | 5,053,964,067                     | 2,766,937,159                     |
| Transfers from Other Government Entities                 | <b>5</b>    | -                                 | 810,696,520                       |
| Reimbursements and Refunds                               | <b>9</b>    | 55,375                            | 1,762,020                         |
| Returns of Equity Holdings                               | <b>10</b>   | -                                 | -                                 |
| Other Revenues   | <b>11</b>   | 310,003,629                       | 301,567,188                       |
| <b>Payments for operating expenses</b>                   |             |                                   |                                   |
|  |             | -                                 | -                                 |
| Compensation of Employees                                | <b>12</b>   | (2,036,477,042)                   | (1,215,016,056)                   |
|  |             | -                                 | -                                 |
| Use of goods and services                                | <b>13</b>   | (1,234,290,202)                   | (756,016,204)                     |
| Subsidies  | <b>14</b>   | -                                 | -                                 |
|  |             | -                                 | -                                 |
| Transfers to Other Government Units                      | <b>15</b>   | (158,300,000)                     | (810,696,520)                     |
|  |             | -                                 | -                                 |
| Other grants and transfers                               | <b>16</b>   | (29,344,910)                      | (102,294,853)                     |
| Social Security Benefits                                 | <b>17</b>   | -                                 | -                                 |
| Finance Costs, including Loan Interest                   | <b>19</b>   | -                                 | -                                 |
| Other Expenses   | <b>21</b>   | (592,833,804)                     | -                                 |
| <b>Adjusted for:</b>                                     |             | -                                 | -                                 |
| Adjustments during the year                              |             | 27,134,606                        | -                                 |
| <b>Net cash flow from operating activities</b>           |             | <b><u>1,350,221,718</u></b>       | <b><u>996,939,254</u></b>         |
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                |             |                                   |                                   |
| Proceeds from Sale of Assets                             | <b>8</b>    | -                                 | -                                 |
|  |             | -                                 | -                                 |
| Acquisition of Assets                                    | <b>18</b>   | (1,100,331,325)                   | (687,291,989)                     |
|  |             | -                                 | -                                 |
| <b>Net cash flows from Investing Activities</b>          |             | <b><u>(1,100,331,325)</u></b>     | <b><u>(687,291,989)</u></b>       |
| <b>CASHFLOW FROM BORROWING ACTIVITIES</b>                |             |                                   |                                   |
| Proceeds from Domestic Borrowings                        | <b>6</b>    | -                                 | -                                 |
| Proceeds from Foreign Borrowings                         | <b>7</b>    | -                                 | -                                 |
| Repayment of principal on Domestic and Foreign borrowing | <b>20</b>   | -                                 | -                                 |
| <b>Net cash flow from financing activities</b>           |             | -                                 | -                                 |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>          |             | <b>249,890,392</b>                | <b>309,647,265</b>                |
| <b>Cash and cash equivalent at BEGINNING of the year</b> | <b>25</b>   | 309,647,265                       | -                                 |

|  |           |                           |                           |
|--|-----------|---------------------------|---------------------------|
| <b>Cash and cash equivalent at END of the year</b> | <b>25</b> | <b><u>559,537,656</u></b> | <b><u>309,647,265</u></b> |
|--|-----------|---------------------------|---------------------------|

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

**IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED**

| <b>Receipt/Expense Item</b>               | <b>Original Budget</b> | <b>Adjustments</b>   | <b>Final Budget</b>  | <b>Actual on Comparable Basis</b> | <b>Budget Utilization Difference</b> | <b>% of Utilization</b> |
|---|------------------------|----------------------|----------------------|-----------------------------------|--------------------------------------|-------------------------|
|   | a                      | b                    | c=a+b                | d                                 | e=c-d                                | f=d/c %                 |
| <b>RECEIPTS</b>                           |                        |                      |                      |                                   |                                      |                         |
| Opening balance                           | 1,007,793,488          | (334,805,307)        | 672,988,181          | 0                                 |                                      | 0%                      |
| Tax Receipts                              |                        |                      |                      |                                   |                                      | 0%                      |
| Social Security Contributions             |                        |                      |                      |                                   |                                      | 0%                      |
| Proceeds from Domestic and Foreign Grants | 36,575,813             | (25,415,813)         | 11,160,000           | 10,310,000                        | 850,000                              | 92%                     |
| Exchequer releases                        | 5,358,256,302          | (611,408,604)        | 4,746,847,698        | 5,053,964,067                     |                                      | 100%                    |
| Transfers from Other Government Entities  |                        | 561,050,564          | 561,050,564          |                                   | 561,050,564                          | 0%                      |
| Proceeds from Domestic Borrowings         |                        |                      |                      |                                   |                                      | 0%                      |
| Proceeds from Foreign Borrowings          |                        |                      |                      |                                   |                                      | 0%                      |
| Proceeds from Sale of Assets              |                        |                      |                      |                                   |                                      | 0%                      |
| Reimbursements and Refunds                |                        |                      |                      | 55,375                            | 55,375                               | 0%                      |
| Returns of Equity Holdings                |                        |                      |                      |                                   |                                      | 0%                      |
| Other Receipts                            | 698,495,238            | (373,550,165)        | 324,945,073          | 310,003,629                       | 14,941,445                           | 95%                     |
| <b>TOTAL RECEIPTS</b>                     | <b>7,101,120,841</b>   | <b>(784,129,325)</b> | <b>6,316,991,516</b> | <b>5,674,333,071</b>              | <b>576,786,634</b>                   |                         |
| <b>PAYMENTS</b>                           |                        |                      |                      |                                   |                                      |                         |
| Compensation of Employees                 | 1,919,160,277          | 138,562,986          | 2,057,723,263        | 2,036,477,042                     | 21,246,221                           | 99%                     |
| Use of goods and services                 | 1,861,221,332          | 96,931,106           | 1,958,152,438        | 1,234,290,202                     | 726,442,236                          | 63%                     |
| Subsidies                                 |                        |                      |                      |                                   |                                      | 0%                      |
| Transfers to Other Government Units       |                        |                      |                      | 158,300,000                       | 158,300,000                          | 0%                      |
| Other grants and transfers                | 112,100,000            | (48,300,000)         | 63,800,000           | 29,344,910                        | 34,455,090                           | 46%                     |
| Social Security Benefits                  |                        |                      |                      |                                   |                                      | 0%                      |
| Acquisition of Assets                     | 2,208,643,110          | (843,069,103)        | 1,365,574,007        | 1,100,331,325                     | 262,362,682                          | 81%                     |
| Finance Costs, including Loan             |                        |                      |                      |                                   |                                      | 05                      |

| <b>Receipt/Expense Item</b>                              | <b>Original Budget</b>      | <b>Adjustments</b>          | <b>Final Budget</b>         | <b>Actual on Comparable Basis</b> | <b>Budget Utilization Difference</b> | <b>% of Utilization</b> |
|--|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|--------------------------------------|-------------------------|
| <b>RECEIPTS</b>  | a                           | b                           | c=a+b                       | d                                 | e=c-d                                | f=d/c %                 |
| Interest   |                             |                             |                             |                                   |                                      |                         |
| Repayment of principal on Domestic and Foreign borrowing |                             |                             |                             |                                   |                                      |                         |
| Other Payments   | 858,741,808                 | 13,000,000                  | 871,741,808                 | 592,833,804                       | 257,185,246                          |                         |
| <b>TOTALS</b>  | <b><u>6,959,866,527</u></b> | <b><u>(642,875,011)</u></b> | <b><u>6,316,991,516</u></b> | <b><u>5,151,577,284</u></b>       | <b><u>1,143,691,474</u></b>          | <b><u>82%</u></b>       |

The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

**V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT**

| <b>Receipt/Expense Item</b>               | <b>Original Budget</b>      | <b>Adjustments</b>          | <b>Final Budget</b>         | <b>Actual on Comparable Basis</b> | <b>Budget Utilisation Difference</b> | <b>% of Utilisation</b> |
|---|-----------------------------|-----------------------------|-----------------------------|-----------------------------------|--------------------------------------|-------------------------|
| <b>RECEIPTS</b>                           | a                           | b                           | c=a+b                       | d                                 | e=c-d                                | f=d/c %                 |
| <b>Opening balance</b>                    | 534,130,549                 | (177,446,813)               | 356,683,736                 |                                   |                                      | 0%                      |
| Tax Receipts                              |                             |                             |                             |                                   |                                      | 0%                      |
| Social Security Contributions             |                             |                             |                             |                                   |                                      | 0%                      |
| Proceeds from Domestic and Foreign Grants | 36,575,813                  | (25,415,813)                | 11,160,000                  | 10,310,000                        | 850,000                              | 92%                     |
| Exchequer releases                        | 3,127,237,884               | (611,408,604)               | 2,515,829,280               | 2,679,600,956                     | (163,771,676)                        | 107%                    |
| Transfers from Other Government Entities  | -                           | 314,969,132                 | 314,969,132                 | -                                 | 314,969,132                          | 0%                      |
| Proceeds from Domestic Borrowings         |                             |                             |                             |                                   |                                      | 0%                      |
| Proceeds from Foreign Borrowings          |                             |                             |                             |                                   |                                      | 0%                      |
| Proceeds from Sale of Assets              |                             |                             |                             |                                   |                                      | 0%                      |
| Reimbursements and Refunds                |                             |                             |                             |                                   |                                      | 0%                      |
| Returns of Equity Holdings                |                             |                             |                             |                                   |                                      | 0%                      |
| Other Receipts                            | 370,202,389                 | (197,981,500)               | 172,220,889                 | 164,331,272                       | 7,889,617                            | 95%                     |
| <b>TOTAL RECEIPTS</b>                     | <b><u>4,068,146,635</u></b> | <b><u>(697,283,598)</u></b> | <b><u>3,370,863,037</u></b> | <b><u>2,854,242,228</u></b>       | <b><u>159,937,073</u></b>            |                         |
| <b>PAYMENTS</b>                           |                             |                             |                             |                                   |                                      |                         |
| Compensation of Employees                 | 1,919,160,277               | 138,562,986                 | 2,057,723,263               | 2,036,477,042                     | 21,246,221                           | 99%                     |
| Use of goods and services                 | 952,455,429                 | 291,074,784                 | 1,243,530,213               | 756,614,327                       | 489,795,884                          | 61%                     |
| Subsidies                                 |                             |                             |                             |                                   |                                      | 0                       |
| Transfers to Other Government Units       |                             |                             |                             | 158,300,000                       | (158,300,000)                        | 0                       |
| Other grants and transfers                |                             |                             |                             |                                   |                                      | 0                       |
| Social Security Benefits                  |                             |                             |                             |                                   |                                      | 0                       |
| Acquisition of Assets                     | 113,572,887                 | (43,963,326)                | 69,609,561                  | 19,928,625                        | 49,680,936                           | 29%                     |
| Finance Costs, including Loan Interest    |                             |                             |                             |                                   |                                      | 0                       |



| <b>Receipt/Expense Item</b>                              | <b>Original Budget</b>      | <b>Adjustments</b>        | <b>Final Budget</b>         | <b>Actual on Comparable Basis</b> | <b>Budget Utilisation Difference</b> | <b>% of Utilisation</b> |
|--|-----------------------------|---------------------------|-----------------------------|-----------------------------------|--------------------------------------|-------------------------|
| <b>RECEIPTS</b>  | a                           | b                         | c=a+b                       | d                                 | e=c-d                                | f=d/c %                 |
| Repayment of principal on Domestic and Foreign borrowing |                             |                           |                             |                                   |                                      | 0%                      |
| Other Payments   |                             |                           |                             |                                   |                                      | 0%                      |
| <b>TOTALS</b>  | <b><u>2,985,188,593</u></b> | <b><u>385,674,444</u></b> | <b><u>3,370,863,037</u></b> | <b><u>2,971,319,996</u></b>       | <b><u>402,423,041</u></b>            | <b><u>88%</u></b>       |

The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

**VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT**

| <b>Receipt/Expense Item</b>                              | <b>Original Budget</b>      | <b>Adjustments</b>            | <b>Final Budget</b>         | <b>Actual on Comparable Basis</b> | <b>Budget Utilisation Difference</b> | <b>% of Utilisation</b> |
|--|-----------------------------|-------------------------------|-----------------------------|-----------------------------------|--------------------------------------|-------------------------|
| <b>RECEIPTS</b>  | a                           | b                             | c=a+b                       | d                                 | e=c-d                                | f=d/c %                 |
| <b>Opening balance</b>                                   | 473,662,939                 | (157,358,494)                 | 316,304,445                 |                                   |                                      | 0%                      |
| Tax Receipts   |                             |                               |                             |                                   |                                      | 0%                      |
| Social Security Contributions                            |                             |                               |                             |                                   |                                      | 0%                      |
| Proceeds from Domestic and Foreign Grants                |                             |                               |                             |                                   |                                      | 0%                      |
| Exchequer releases                                       | 2,231,018,418               | -                             | 2,231,018,418               | 2,375,363,111                     | 144,344,693                          | 106%                    |
| Transfers from Other Government Entities                 | -                           | 246,081,432                   | 246,081,432                 | -                                 | 246,081,432                          | 0%                      |
| Proceeds from Domestic Borrowings                        |                             |                               |                             |                                   |                                      | 0%                      |
| Proceeds from Foreign Borrowings                         |                             |                               |                             |                                   |                                      | 0%                      |
| Proceeds from Sale of Assets                             |                             |                               |                             |                                   |                                      | 0%                      |
| Reimbursements and Refunds                               |                             |                               |                             |                                   |                                      | 0%                      |
| Returns of Equity Holdings                               |                             |                               |                             |                                   |                                      | 0%                      |
| Other Receipts   | 328,292,849                 | (175,568,665)                 | 152,724,184                 | 145,727,732                       | 6,996,453                            | 95%                     |
| <b>TOTAL RECEIPTS</b>                                    | <b><u>3,032,974,206</u></b> | <b><u>(86,845,727)</u></b>    | <b><u>2,946,128,479</u></b> | <b><u>2,521,090,843</u></b>       | <b><u>108,733,192</u></b>            |                         |
| <b>PAYMENTS</b>  |                             |                               |                             |                                   |                                      |                         |
| Compensation of Employees                                |                             |                               |                             |                                   |                                      | 0%                      |
| Use of goods and services                                | 908,765,903                 | (194,143,678)                 | 714,622,225                 | 477,675,873                       | 236,946,352                          | 67%                     |
| Subsidies  |                             |                               |                             |                                   |                                      |                         |
| Transfers to Other Government Units                      |                             |                               |                             |                                   |                                      |                         |
| Other grants and transfers                               | 112,100,000                 | (48,300,000)                  | 63,800,000                  | 29,344,910                        | 34,455,090                           | 46%                     |
| Social Security Benefits                                 |                             |                               |                             |                                   |                                      |                         |
| Acquisition of Assets                                    | 2,095,070,223               | (799,150,777)                 | 1,295,964,446               | 1,080,402,700                     | 212,681,746                          | 84%                     |
| Finance Costs, including Loan Interest                   |                             |                               |                             |                                   |                                      | 0%                      |
| Repayment of principal on Domestic and Foreign borrowing |                             |                               |                             |                                   |                                      | 0%                      |
| Other Payments   | 858,741,808                 | 13,000,000                    | 871,741,808                 | 592,833,804                       | 257,185,246                          | 70%                     |
| <b>TOTALS</b>  | <b><u>3,974,677,934</u></b> | <b><u>(1,028,549,455)</u></b> | <b><u>2,946,128,479</u></b> | <b><u>2,180,257,288</u></b>       | <b><u>741,268,433</u></b>            | <b><u>75%</u></b>       |

The entity amended financial statements were approved on 20<sup>th</sup> January 2016 and signed by:

\_\_\_\_\_  
Head of Treasury- Accounting

\_\_\_\_\_  
Chief Officer- Finance

\_\_\_\_\_  
CEC Member- Finance & Economic Planning

## **VII. 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 and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Government of Busia and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

### **2. Recognition of revenue and expenses**

The County recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the County. In addition, the County recognises all expenses when the event occurs and the related cash has actually been paid out.

### **3. In-kind contributions**

In-kind contributions are donations that are made to the 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 County includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

### **4. 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.

**5. 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 expenditure 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.

**6. 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

**7. 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.

**8. Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as ‘memorandum’ or ‘off-balance’ items to provide a sense of the overall net cash position of the County 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.

**9. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County’s budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the County’s actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**10. Comparative figures**

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

**11. 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.

## VIII. NOTES TO THE FINANCIAL STATEMENTS

### 1 TAX REVENUES

|   | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|---|--------------------|--------------------|
|   | <u>Kshs</u>        | <u>Kshs</u>        |
| Taxes on Income, Profits and Capital Gains    | -                  | -                  |
| Taxes on Property                             | -                  | -                  |
| Taxes on Goods and Services                   | -                  | -                  |
| Taxes on International Trade and Transactions | -                  | -                  |
| Other Taxes (not elsewhere classified)        | -                  | -                  |
|   | -                  | -                  |
| <b>Total</b>                                  | <b>-</b>           | <b>-</b>           |

### 2 SOCIAL SECURITY CONTRIBUTIONS

|  | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|--|--------------------|--------------------|
|  | <u>Kshs</u>        | <u>Kshs</u>        |
| Receipts for Health Insurance Contribution                                   | -                  | -                  |
| Receipts to NHIF for Health Insurance Contributions                          | -                  | -                  |
| Receipts from Government Employees to Social & Welfare Schemes in Government | -                  | -                  |
|  | -                  | -                  |
| <b>Total</b>   | <b>-</b>           | <b>-</b>           |

### 3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| <u>Name of Donor</u>  | <u>Date received</u> | <u>Amount in foreign currency</u> | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|---|----------------------|-----------------------------------|--------------------|--------------------|
|   |                      |                                   | <u>Kshs</u>        | <u>Kshs</u>        |
| <b>Grants Received from Bilateral Donors (Foreign Governments)</b>            |                      |                                   |                    |                    |
| (Insert name of donor)  | -                    | -                                 | -                  | -                  |
| (Insert name of donor)  | -                    | -                                 | -                  | -                  |
|   | -                    | -                                 | -                  | -                  |
| <b>Grants Received from Multilateral Donors (International Organizations)</b> |                      |                                   |                    |                    |
| 1. DANIDA- DANISH   | -                    | -                                 | 10,310,000         | -                  |
| (Insert name of donor)  | -                    | -                                 | -                  | -                  |

|  |   |   |                   |   |
|--|---|---|-------------------|---|
|  | - | - | -                 | - |
| <b>Grants Received from other levels of government</b> |   |   |                   |   |
| (Insert name of donor)                                 | - | - | -                 | - |
| (Insert name of donor)                                 | - | - | -                 | - |
| <b>Total</b>   | - | - | <b>10,310,000</b> | - |

#### 4 EXCHEQUER RELEASES

|  | <b>2014 - 2015</b>   | <b>2013 - 2014</b>   |
|--|----------------------|----------------------|
|  | <b>Kshs</b>          | <b>Kshs</b>          |
| Total Exchequer Releases for quarter 1 | 900,472,331          | 580,108,708          |
| Total Exchequer Releases for quarter 2 | 1,186,711,924        | 614,232,749          |
| Total Exchequer Releases for quarter 3 | 1,281,648,878        | 716,604,876          |
| Total Exchequer Releases for quarter 4 | 1,685,130,934        | 855,990,826          |
| <b>Total</b>                           | <b>5,053,964,067</b> | <b>2,766,937,159</b> |

**N/B: Included in exchequer releases is an amount of Ksh. 307,116,369.00 for the year 2013/2014 disbursed on 7/7/2014 hence included as part of exchequer receipts for 2014/2015 due to IPSAS cash basis of reporting.**

#### 5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

| <b>Description</b>   | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Transfers from Central government entities                                   |                           |                           |
| Transfer from National Government Entities<br>(insert name of budget agency) | -                         | 810,696,520               |
|  | -                         | -                         |
|  | -                         | -                         |
| Transfers from Counties<br>(insert name of budget agency)                    | -                         | -                         |
| (insert name of budget agency)   | -                         | -                         |
|  | -                         | -                         |
| <b>TOTAL</b>   | <b>-</b>                  | <b>810,696,520</b>        |

#### 6 PROCEEDS FROM DOMESTIC

#### BORROWINGS

|   | <u>2014 - 2015</u>   | <u>2013 - 2014</u>   |
|---|----------------------|----------------------|
|   | <u>Kshs</u>          | <u>Kshs</u>          |
| Borrowing within General Government                       | -                    | -                    |
| Borrowing from Monetary Authorities (Central Bank)        | -                    | -                    |
| Other Domestic Depository Corporations (Commercial Banks) | -                    | -                    |
| Borrowing from Other Domestic Financial Institutions      | -                    | -                    |
| Borrowing from Other Domestic Creditors                   | -                    | -                    |
| Domestic Currency and Domestic Deposits                   | -                    | -                    |
| <b>Total</b>  | <hr/> <hr/> <b>-</b> | <hr/> <hr/> <b>-</b> |

#### **7 PROCEEDS FROM FOREIGN BORROWINGS**

|  | <u>2014 - 2015</u>   | <u>2013 - 2014</u>   |
|--|----------------------|----------------------|
|  | <u>Kshs</u>          | <u>Kshs</u>          |
| Foreign Borrowing – Draw-downs Through Exchequer | -                    | -                    |
| Foreign Borrowing - Direct Payments              | -                    | -                    |
| Foreign Currency and Foreign Deposits            | -                    | -                    |
| <b>Total</b>                                     | <hr/> <hr/> <b>-</b> | <hr/> <hr/> <b>-</b> |

#### **8 PROCEEDS FROM SALE OF ASSETS**

|   | <u>2014 - 2015</u>   | <u>2013 - 2014</u>   |
|---|----------------------|----------------------|
|   | <u>Kshs</u>          | <u>Kshs</u>          |
| Receipts from the Sale of Buildings                           |                      |                      |
| Receipts from the Sale of Vehicles and Transport Equipment    | -                    | -                    |
| Receipts from the Sale Plant Machinery and Equipment          | -                    | -                    |
| Receipts from Sale of Certified Seeds and Breeding Stock      | -                    | -                    |
| Receipts from the Sale of Strategic Reserves Stocks           | -                    | -                    |
| Receipts from the Sale of Inventories, Stocks and Commodities | -                    | -                    |
| Disposal and Sales of Non-Produced Assets                     | -                    | -                    |
| Receipts from the Sale of Strategic Reserves Stocks           | -                    | -                    |
| <b>Total</b>  | <hr/> <hr/> <b>-</b> | <hr/> <hr/> <b>-</b> |

#### **9 REIMBURSEMENTS AND REFUNDS**



|  | <u>2014 - 2015</u>   | <u>2013 - 2014</u>      |
|--|----------------------|-------------------------|
|  | <u>Kshs</u>          | <u>Kshs</u>             |
| Refund from World Food Programme (WFP)                   | -                    | -                       |
| Reimbursement of Audit Fees                              | 55,375               | -                       |
| Reimbursement on Messing Charges (UNICEF)                | -                    | -                       |
| Reimbursement from World Bank – ECD                      | -                    | -                       |
| Reimbursement from Individuals and Private Organizations | -                    | -                       |
| Reimbursement from Local Government Authorities          | -                    | -                       |
| Reimbursement from Statutory Organizations               | -                    | -                       |
| Reimbursement within Central Government                  | -                    | -                       |
| Reimbursement Using Bonds                                | -                    | 1,762,020               |
| <b>Total</b>   | <b><u>55,375</u></b> | <b><u>1,762,020</u></b> |

#### **10 RETURNS OF EQUITY HOLDINGS**

|   | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|---|--------------------|--------------------|
|   | <u>Kshs</u>        | <u>Kshs</u>        |
| Returns of Equity Holdings in Domestic Organisations      | -                  | -                  |
| Returns of Equity Holdings in International Organisations | -                  | -                  |
| <b>Total</b>  | <b><u>-</u></b>    | <b><u>-</u></b>    |

#### **11 OTHER REVENUES**

|  | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|--|--------------------|--------------------|
|  | <u>Kshs</u>        | <u>Kshs</u>        |
| Interest Received  | -                  | -                  |
| Profits and Dividends  | -                  | -                  |
| Rents  | 2,529,926          | 2,631,683          |
| Other Property Income  | -                  | 392,750            |
| Sales of Market Establishments                                   | -                  | -                  |
| Receipts from Administrative Fees and Charges                    | -                  | 298,542,255        |
| Receipts from Administrative Fees and Charges - Collected as AIA | 258,420            | -                  |
| Receipts from Incidental Sales by Non-Market Establishments      | 2,549,200          | 500                |
| Receipts from Sales by Non-Market Establishments                 | -                  | -                  |
| Receipts from Sale of Incidental Goods                           | -                  | -                  |
| Fines Penalties and Forfeitures                                  | 33,500             | -                  |
| Receipts from Voluntary transfers other than grants              | -                  | -                  |
| Business permits   | 43,034,366         | -                  |

|   |                           |                           |
|---|---------------------------|---------------------------|
| Cesses                                    | 30,365,095                | -                         |
| Poll rates                                | -                         | -                         |
| Plot rents                                | 3,026,262                 | -                         |
| Other local levies                        | 12,440                    | -                         |
| Administrative services fees              | 32,613,715                | -                         |
| Various fees                              | -                         | -                         |
| Council's natural resources               | -                         | -                         |
| Exploitation                              | -                         | -                         |
| Sales of council assets                   | -                         | -                         |
| Lease / rental of council's               | -                         | -                         |
| Infrastructure assets                     | -                         | -                         |
| Other miscellaneous revenues              | -                         | -                         |
| Other miscellaneous revenues              | 29,050,621                | -                         |
| Insurance claims recovery                 | -                         | -                         |
| Medium term loans (1-3 yr repayment)      | -                         | -                         |
| Long term loans (over 3 yr repayment)     | -                         | -                         |
| Transfers from reserve funds              | -                         | -                         |
| Donations                                 | -                         | -                         |
| Fund raising events                       | -                         | -                         |
| Other revenues from financial assets loan | -                         | -                         |
| Market/trade centre fee                   | 24,719,420                | -                         |
| Vehicle parking fees                      | 134,249,383               | -                         |
| Housing                                   | -                         | -                         |
| Social premises use charges               | 81,000                    | -                         |
| School fees                               | 72,150                    | -                         |
| Other education-related                   | -                         | -                         |
| Other education revenues                  | -                         | -                         |
| Public health services                    | 3,526,186                 | -                         |
| Public health facilities operations       | -                         | -                         |
| Environment & conservancy                 | -                         | -                         |
| Administration                            | -                         | -                         |
| Slaughter houses administration           | 787,320                   | -                         |
| Water supply administration               | 3,094,624                 | -                         |
| Sewerage administration                   | -                         | -                         |
| Other health & sanitation                 | -                         | -                         |
| Technical services fees                   | -                         | -                         |
| External services fees                    | -                         | -                         |
|   | <b><u>310,003,329</u></b> | <b><u>301,567,188</u></b> |

**12 COMPENSATION OF EMPLOYEES**

|                                       | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|---------------------------------------|---------------------------|---------------------------|
|                                       | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Basic salaries of permanent employees | 1,219,649,637             | 1,215,016,056             |
| Basic wages of temporary employees    | 43,794,651                | -                         |

|   |                      |                      |
|---|----------------------|----------------------|
| Personal allowances paid as part of salary      | 98,758,624           | -                    |
| Personal allowances paid as reimbursements      | 3,850,722            | -                    |
| Personal allowances provided in kind            | -                    | -                    |
| Pension and other social security contributions | 57,134,175           | -                    |
| Compulsory national social security schemes     | 7,208,120            | -                    |
| Compulsory national health insurance schemes    | 6,627,330            | -                    |
| Social benefit schemes outside government       | -                    | -                    |
| Other personnel payments                        | 599,453,783          | -                    |
| <b>Total</b>                                    | <b>2,036,477,042</b> | <b>1,215,016,056</b> |

### **13 USE OF GOODS AND SERVICES**

|  | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Utilities, supplies and services                             | 132,963,035               | 8,795,714                 |
| Communication, supplies and services                         | 5,344,243                 | 3,578,445                 |
| Domestic travel and subsistence                              | 107,824,058               | 103,249,198               |
| Foreign travel and subsistence                               | 64,840,798                | -                         |
| Printing, advertising and information supplies & services    | 57,925,607                | 14,220,542                |
| Rentals of produced assets                                   | 19,789,196                | 2,400                     |
| Training expenses  | 88,705,226                | 13,681,782                |
| Hospitality supplies and services                            | 106,795,309               | 9,696,739                 |
| Insurance costs  | 67,117,745                | 79,131,003                |
| Specialised materials and services                           | 116,486,300               | 51,848,619                |
| Office and general supplies and services                     | 41,836,855                | 26,599,956                |
| Other operating expenses                                     | 351,610,210               | 17,620,143                |
| Routine maintenance – vehicles and other transport equipment | 27,983,620                | 293,686,980               |
| Routine maintenance – other assets                           | 20,664,797                | 7,750,996                 |
| Fuel and lubricants  | 24,403,204                | 126,153,687               |

|              |                             |                           |
|--------------|-----------------------------|---------------------------|
| <b>Total</b> | <b><u>1,234,290,202</u></b> | <b><u>756,016,204</u></b> |
|--------------|-----------------------------|---------------------------|

**14 SUBSIDIES**

| <b>Description</b>   | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Subsidies to Public Corporations<br>See list attached<br>(insert name) | -                         | -                         |
| Subsidies to Private Enterprises<br>See list attached<br>(insert name) | -                         | -                         |
| <b>TOTAL</b>   | <b>-</b>                  | <b>-</b>                  |

**15 TRANSFER TO OTHER GOVERNMENT ENTITIES**

| <b>Description</b>  | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|---|---------------------------|---------------------------|
|   | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Transfers to Central government entities<br>Busia county assembly revolving fund                | 158,300,000               | 810,696,525               |
| Transfers to Other Counties<br>(insert name of budget agency)<br>(insert name of budget agency) | -                         | -                         |
| <b>TOTAL</b>  | <b><u>158,300,000</u></b> | <b><u>810,696,525</u></b> |

**16 OTHER GRANTS AND OTHER PAYMENTS**

| <b>Description</b>   | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Scholarships and other educational benefits                    | 29,344,910                | 47,294,853                |
| Emergency relief and refugee assistance                        | -                         | -                         |
| Subsidies to small businesses, cooperatives, and self employed | -                         | 48,000,000                |
| Other Capital Grand and transfers                              | 0                         | 7,000,000                 |
| <b>Total</b>   | <b><u>29,344,910</u></b>  | <b><u>102,294,853</u></b> |

**17 SOCIAL SECURITY BENEFITS**

|  | <u>2014 - 2015</u>   | <u>2013 - 2014</u>   |
|--|----------------------|----------------------|
|  | <u>Kshs</u>          | <u>Kshs</u>          |
| Government pension and retirement benefits   | -                    | -                    |
| Social security benefits in cash and in kind | -                    | -                    |
| Employer Social Benefits in cash and in kind | -                    | -                    |
| <b>Total</b>                                 | <hr/> <hr/> <b>-</b> | <hr/> <hr/> <b>-</b> |

**NOTES TO THE FINANCIAL STATEMENTS (Continued)****18 ACQUISITION OF ASSETS**

| <b><u>Non Financial Assets</u></b>                           | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Purchase of Buildings  | -                         | -                         |
| Construction of Buildings                                    | 349,333,717               | 49,982,080                |
| Refurbishment of Buildings                                   | 59,958,659                | 116,142,923               |
| Construction of Roads  | 135,350,000               | -                         |
| Construction and Civil Works                                 | 88,638,654                | 300,000                   |
| Overhaul and Refurbishment of Construction and Civil Works   | 4,000,000                 | -                         |
| Purchase of Vehicles and Other Transport Equipment           | 143,987,125               | -                         |
| Overhaul of Vehicles and Other Transport Equipment           | -                         | 25,022,000                |
| Purchase of Household Furniture and Institutional Equipment  | 4,701,350                 | -                         |
| Purchase of Office Furniture and General Equipment           | 14,282,139                | 14,956,189                |
| Purchase of ICT Equipment                                    | 28,227,774                | 24,574,594                |
| Purchase of Specialized Plant, Equipment and Machinery       | 17,031,409                | 53,866,000                |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | 7,596,832                 | -                         |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | 55,199,983                | 307,933,514               |
| Research, Studies, Project Preparation, Design & Supervision | 1,921,893                 | 89,304,689                |
| Purchase of medical and dental equipment                     | 142,811,987               |                           |
| Purchase of laboratory books                                 | 595,116                   |                           |
| Rehabilitation of Civil Works                                | 35,938,706                | -                         |
| Acquisition of Strategic Stocks and commodities              | -                         | -                         |
| Acquisition of Land  | 10,755,981                | 5,210,000                 |
| Acquisition of Intangible Assets                             | -                         | -                         |

|   |                             |                           |
|---|-----------------------------|---------------------------|
| <b><u>Financial Assets</u></b>                  |                             | -                         |
| Domestic Public Non-Financial Enterprises       | -                           | -                         |
| Domestic Public Financial Institutions          | -                           | -                         |
| Foreign financial Institutions operating Abroad | -                           | -                         |
| Other Foreign Enterprises                       | -                           | -                         |
| Foreign Payables - From Previous Years          | -                           | -                         |
|   | -                           | -                         |
| <b>Total</b>                                    | <b><u>1,100,331,325</u></b> | <b><u>687,291,989</u></b> |

**19 FINANCE COSTS, INCLUDING LOAN INTEREST**

|   | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|---|---------------------------|---------------------------|
|   | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Exchange Rate Losses                                    | -                         | -                         |
| Interest Payments on Foreign Borrowings                 | -                         | -                         |
| Interest Payments on Guaranteed Debt Taken over by Govt | -                         | -                         |
| Interest on Domestic Borrowings (Non-Govt)              | -                         | -                         |
| Interest on Borrowings from Other Government Units      | -                         | -                         |
| <b>Total</b>  | <b><u>-</u></b>           | <b><u>-</u></b>           |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

**20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING**

|  | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|--|--------------------|--------------------|
|  | <u>Kshs</u>        | <u>Kshs</u>        |
| Repayments on Borrowings from Domestic                           | -                  | -                  |
| Principal Repayments on Guaranteed Debt Taken over by Government | -                  | -                  |
| Repayments on Borrowings from Other Domestic Creditors           | -                  | -                  |
| Repayment of Principal from Foreign Lending & On – Lending       | -                  | -                  |
| <b>Total</b>   | <b>-</b>           | <b>-</b>           |

**21 OTHER EXPENSES**

|                            | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|----------------------------|--------------------|--------------------|
|                            | <u>Kshs</u>        | <u>Kshs</u>        |
| Budget Reserves            | -                  | -                  |
| Civil Contingency Reserves | -                  | -                  |
| Other expenses             | 592,833,804        | -                  |
|                            | <b>592,833,804</b> | <b>-</b>           |

**22A: Bank Accounts**

| Name of Bank, Account No. & currency                                    | Amount in bank account currency | Indicate whether recurrent, Development, deposit, revenue e.t.c | Exchange rate (if in foreign currency) | <u>2014 - 2015</u> | <u>2013 - 2014</u> |
|---|---------------------------------|---|--|--------------------|--------------------|
|   |                                 |   |  | <u>Kshs</u>        | <u>Kshs</u>        |
| co-op bank water & environment imprest A/C no 01141236344202            |                                 |   |  | 1,422,439          | 303                |
| co-op bank public works imprest A/C 01141236344205                      |                                 |   |  | 7,126,909          | 209                |
| co-op bank com,dev,gender and culture and ss imprest A/C 01141236344207 |                                 |   |  | 101,934            | 86,875             |



|  |  |  |  |            |            |
|--|--|--|--|------------|------------|
| co-op health and sanitation imprest A/C 01141236344209                     |  |  |  | 3,143,443  | 18,672,718 |
| co-op bank lands housing urban managt &housing imprest A/C 011412363444203 |  |  |  | 1,567      | 4,036      |
| co-op bank education imprest A/C01141236344204                             |  |  |  | 9,256,753  | 41,580,369 |
| co-op bank agriculture imprest A/C 0114123634408                           |  |  |  | 4,615      | 1,135      |
| Department of deputy Governor-coop bank A/C 01141236830000                 |  |  |  | 2,608      | -          |
| Department of Office of the Governor-coop bank A/C 01141236874900          |  |  |  | 1,000,693  | -          |
| co-op trade imprest A/C 01141236344210                                     |  |  |  | 67,184     | 8,392      |
| Cooperative loan collection A/C 01141236664002                             |  |  |  | 943,251    | -          |
| Cooperative administration A/C 01141236664001                              |  |  |  | 18,165     | -          |
| KCB Revenue fund A/C 1140758017  |  |  |  | 11,014,315 | 14,639,149 |
| CBK recurrent A/C 1000171189   |  |  |  | 1,047,948  | 43,687     |
| National bank current A/C 01001087293800                                   |  |  |  | -          | 208,082    |
| County public Service board COOPBANK A/C 01141236831300                    |  |  |  | 1,354      | -          |
| County secretary coopbank -A/C 01141236880200                              |  |  |  | 1,400      | -          |
| Public Service, labour and ICT KCB A/C 1167114280                          |  |  |  | 13,249     | -          |
| KCB operational A/C1140901834  |  |  |  | -          | 11,572     |
| CBK development A/C 1000171138   |  |  |  | 4,163,217  | 45,004,527 |

|  |  |  |  |                       |                    |
|--|--|--|--|-----------------------|--------------------|
| CBK revenue fund A/C<br>1000171618                   |  |  |  | 452,898,629           | 184,052,707        |
| co-op bank standing<br>imprest A/C<br>01141236344200 |  |  |  | 40,044,797.92         | -                  |
| A/C no 1000013925<br>teso sub-county                 |  |  |  | -                     | -                  |
| A/C no 1050294848617<br>malaba sub county<br>equity  |  |  |  | -                     | -                  |
| County Assembly<br>KCB-1141667541                    |  |  |  | 1,915,527             | 5,059,105          |
| <b>Total</b>   |  |  |  | <b>534,189,994.54</b> | <b>309,372,866</b> |

## **22B: CASH IN HAND**

|  | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Cash in Hand – Held in domestic currency | 1,719,947                 | 274,398                   |
| Cash in Hand – Held in foreign currency  | -                         | -                         |
| <b>Total</b>                             | <b><u>1,719,947</u></b>   | <b><u>274,398</u></b>     |

Cash in hand should also be analysed as follows:

|                                  | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|----------------------------------|---------------------------|---------------------------|
|                                  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| County Cash Office(headquarters) | -                         | 10,000                    |
| Busia referral hospital          | 934,650                   | 264,398                   |
| County Public Service Board      | 653,400                   | -                         |
| County assembly cash office      | 131,897                   | -                         |
| <b>Total</b>                     | <b><u>1,719,947</u></b>   | <b><u>274,398</u></b>     |

## **23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS**

| Description        | <b>2014 - 2015</b>       | <b>2013 - 2014</b>       |
|--------------------|--------------------------|--------------------------|
|                    | <b>Kshs</b>              | <b>Kshs</b>              |
| Salary Advances    | 8,018,98                 | 2,273,533                |
| Temporary imprests | 15,608,732               | 24,861,073               |
| <b>Total</b>       | <b><u>23,627,715</u></b> | <b><u>27,134,606</u></b> |

| <b>Name of Officer or Institution</b> | <b>Date Imprest Taken</b> | <b>Amount Taken</b> | <b>Amount Surrendered</b> | <b>Balance</b> |
|---------------------------------------|---------------------------|---------------------|---------------------------|----------------|
| Dennis odhiambo                       | 15/9/14                   | 21,000              | -                         | 21,000.00      |
| Abraham Emuria                        | 15/9/14                   | 20,000              | -                         | 20,000.00      |
| Adelade Auma                          | 7/10/2014                 | 4,000               | -                         | 4,000.00       |
| Aderi michael                         | 23/1/2015                 | 153,000             | -                         | 153,000.00     |
| Agnes Oduya                           | 13/1/2015                 | 30,000              | -                         | 30,000.00      |
| Alex Etyang'                          | 7/10/2014                 | 4,000               | -                         | 4,000.00       |
| Ali Robler Dholir                     | 15/9/14                   | 20,000              | -                         | 20,000.00      |
| Alphine Adoyo                         | 2/9/2014                  | 11,520              | -                         | 11,520.00      |
| Ang'ana Oriko                         | 28/11/2014                | 115,000             | -                         | 115,000.00     |
| Annelilly Bwire                       | 4/2/2015                  | 70,000              | -                         | 70,000.00      |
| Beatrice Akinyi                       | 3/9/2014                  | 50,000              | -                         | 50,000.00      |
| Beatrice Obayo                        | 25/11/2014                | 40,000              | -                         | 40,000.00      |
| Benard Wamalwa                        | 19/11/2014                | 100,000             | -                         | 100,000.00     |
| Benard wamalwa                        | 19/11/2014                | 100,000             | -                         | 100,000.00     |
| Benardette Muyomi                     | 6/2/2015                  | 51,600              | -                         | 51,600.00      |
| Boaz Owalla                           | 7/11/2014                 | 169,700             | -                         | 169,700.00     |
| Bonface Nyongesa                      | 15/12/2014                | 44,000              | -                         | 44,000.00      |
| Boniface Imelenyi                     | 4/3/2015                  | 35,000              | -                         | 35,000.00      |
| Bonventure O. Okaroni                 | 4/2/2015                  | 1,100,020           | -                         | 1,100,020.00   |
| Brenda Maketso                        | 15/4/2015                 | 100,000             | -                         | 100,000.00     |
| Charles Andima                        | 11/9/2014                 | 10,800              | -                         | 10,800.00      |
| Charles Inapaa Akaa                   | 8/4/2015                  | 30,000              | -                         | 30,000.00      |
| Chrispinus Odhiambo                   | 18/12/14                  | 177,000             | -                         | 177,000.00     |
| Colleta Ikaal                         | 20/08/14                  | 161,280             | -                         | 161,280.00     |
| colleta otii ekisa                    | 9/12/2014                 | 204,350             | -                         | 204,350.00     |
| Dan Abasa                             | 25/11/2014                | 123,000             | -                         | 123,000.00     |
| Dan Ekisa                             |                           | 108,600             | -                         | 108,600.00     |
| Dan Ekisa                             |                           | 108,600             | -                         | 108,600.00     |
| Daniel Okawa                          | 9/12/2014                 | 105,000             | -                         | 105,000.00     |
| David Adalla                          | 8/12/2014                 | 704,000             | -                         | 704,000.00     |
| David Luyemba                         | 24/9/2014                 | 37,313              | -                         | 37,312.50      |
| David Luyemba                         | 18/12/2014                | 16,000              | -                         | 16,000.00      |
| Dennis Odhiambo                       | 15/9/2014                 | 21,000              | -                         | 21,000.00      |
| Dennis Okinda                         | 26/11/2014                | 150,000             | -                         | 150,000.00     |
| Dickson Pakol                         | 27/11/2014                | 4,000               | -                         | 4,000.00       |
| Dixon Ogutu                           | 11/9/2014                 | 27,600              | -                         | 27,600.00      |
| Dr.Asoka Itur                         | 15/12/2014                | 200,000             | -                         | 200,000.00     |
| Electrine Mukadi                      | 6/10/2014                 | 100,000             | -                         | 100,000.00     |
| Ellah akivaga                         | 30/1/2015                 | 100,000             | -                         | 100,000.00     |
| Emoit herman tumaini                  | 30/1/2015                 | 200,000             | -                         | 200,000.00     |

|                      |            |         |   |            |
|----------------------|------------|---------|---|------------|
| Evans lusi           | 10/2/2015  | 15,800  | - | 15,800.00  |
| Felix Mugabe         | 2/12/2014  | 153,000 | - | 153,000.00 |
| Florence Kwena       | 18/12/2014 | 30,000  | - | 30,000.00  |
| Fredrick W. Makokha  | 8/12/2014  | 15,000  | - | 15,000.00  |
| Gimoi ann            | 8/4/2005   | 315,000 | - | 315,000.00 |
| Grace Apadeet        | 23/9/14    | 185,000 | - | 185,000.00 |
| Greg Akide           | 5/12/2014  | 339,000 | - | 339,000.00 |
| Hezron Opiyo         | 15/8/2014  | 142,000 | - | 142,000.00 |
| Hillary makhulu      | 19/5/2015  | 200,000 | - | 200,000.00 |
| HON AGNETA<br>AKHABI | 3-Sep      | 633,821 | - | 633,821.00 |
| Hon. Grace Mchuma    | 10/11/2014 | 20,000  | - | 20,000.00  |
| Hon. Moses Osia      | 9/9/2014   | 42,000  | - | 42,000.00  |
| Hon.Kizito Wangalwa  | 16/3/2015  | 99,130  | - | 99,130.00  |
| Hon.Matinde Mchuma   | 27/11/2014 | 15,000  | - | 15,000.00  |
| Isaiah S. Andoto     | 3/2/2015   | 34,600  | - | 34,600.00  |
| Jacqueline Ongeso    | 9/9/2014   | 309,250 | - | 309,250.00 |
| James Akedi          | 10/3/2015  | 75,400  | - | 75,400.00  |
| Jane Ajakait Osiba   | 12/1/2015  | 345,600 | - | 345,600.00 |
| Joel Manyonge        | 4/9/2014   | 193,740 | - | 193,740.00 |
| John Newton Odongo   | 3/10/2014  | 10,000  | - | 10,000.00  |
| John Ohato           | 15/12/2014 | 200,000 | - | 200,000.00 |
| Joseph Adungo        | 19/11/2014 | 637,587 | - | 637,586.90 |
| Joseph adungo        | 28/1/2015  | 498,800 | - | 498,800.00 |
| Joseph Ikaal Inagai  | 30/3/14    | 6,000   | - | 6,000.00   |
| Joseph Otieno        | 12/11/2014 | 152,810 | - | 152,810.00 |
| JOSIAH WANYAMA       | 10/12/2014 | 189,801 | - | 189,801.00 |
| Julius Kubai         | 15/12/2014 | 14,000  | - | 14,000.00  |
| Kennedy Mwangi       | 15/12/2014 | 200,000 | - | 200,000.00 |
| Kennedy Mwangi       | 15/12/2014 | 200,000 | - | 200,000.00 |
| laban omwando        | 29/4/15    | 48,000  | - | 48,000.00  |
| laura nyongesa ouma  | 14/5/2015  | 140,000 | - | 140,000.00 |
| Linet Sibocha        | 5/11/2014  | 50,000  | - | 50,000.00  |
| Linus ouma Asiba     | 2/4/2015   | 565,000 | - | 565,000.00 |
| Martin Bwire         | 19/11/14   | 119,900 | - | 119,900.00 |
| Martin S. Kafwa      | 2/10/2014  | 4,000   | - | 4,000.00   |
| Mary Amolo           | 10/10/2014 | 37,500  | - | 37,500.00  |
| Mary Idiama          | 10/2/2015  | 100,000 | - | 100,000.00 |
| Mary Otieno          | 7/10/2014  | 6,000   | - | 6,000.00   |
| Maureen Okhato       | 15/12/2014 | 50,460  | - | 50,460.00  |
| Maurice Wandera      | 16/3/15    | 33,600  | - | 33,600.00  |
| Michael Musee        | 18/12/2014 | 80,620  | - | 80,620.20  |
| Millicent Otula      | 15/9/2014  | 10,000  | - | 10,000.00  |

|                        |            |           |   |                  |
|------------------------|------------|-----------|---|------------------|
| Millicent Otula        | 14/1/2015  | 48,200    | - | 48,200.00        |
| Milton Kisiangani      | 15/9/2014  | 9,600     | - | 9,600.00         |
| Moses Emare            | 24/10/2014 | 164,400   | - | 164,400.00       |
| Moses Olima            | 8/9/2014   | 22,000    | - | 22,000.00        |
| Moses Osia Mwanje      | 3/9/2014   | 306,000   | - | 306,000.00       |
| Musa Otieno            | 11/9/2014  | 31,500    | - | 31,500.00        |
| Nemuel Onchanga        | 9/9/2014   | 13,300    | - | <b>13,300.00</b> |
| Nicholaus K. Mutai     | 3/2/2015   | 8,000     | - | 8,000.00         |
| Okisegere Maurice      | 19/9/2014  | 9,300     | - | 9,300.00         |
| Omondi Collins         | 18/5/2015  | 33,900    | - | 33,900.00        |
| Pamela Odero           | 25/11/2014 | 18,500    | - | 18,500.00        |
| Patricia okello        | 23/10/14   | 200,000   | - | 200,000.00       |
| Patrick Abwaku         | 1/10/2014  | 4,000     | - | 4,000.00         |
| Peter Odima            | 22/10/2014 | 132,000   | - | 132,000.00       |
| Peter Odipo            | 19/11/14   | 229,850   | - | 229,850.00       |
| Polycap Kuudembele     | 15/12/2014 | 200,000   | - | 200,000.00       |
| Reuben Olita           | 6/10/2014  | 10,000    | - | 10,000.00        |
| Rita Odero             | 3/11/2014  | 25,000    | - | 25,000.00        |
| Robert Ijaka           | 7/5/2015   | 100,000   | - | 100,000.00       |
| Roseline Barasa        | 1/9/2014   | 66,000    | - | 66,000.00        |
| Roselyne Barasa        | 3/9/2014   | 306,000   | - | 306,000.00       |
| Samson Khadima         | 9/9/2014   | 32,000    | - | 32,000.00        |
| sharon ndakalu         | 29/01/2015 | 100,000   | - | 100,000.00       |
| Silvia Paska           | 16/9/2014  | 9,000     | - | 9,000.00         |
| Simoi Anne             | 18/11/2014 | 200,000   | - | 200,000.00       |
| Stephen Makhanu        | 1/8/2014   | 20,000    | - | 20,000.00        |
| SUSAN KAPOLE           |            | 345,000   | - | 345,000.00       |
| Theophilus chitechi    | 9/2/2015   | 42,000    | - | 42,000.00        |
| Thomas Twara           | 15/12/2014 | 168,000   | - | 168,000.00       |
| Timmon O. Mboga        | 5/12/2014  | 1,099,680 | - | 1,099,680.00     |
| Tom Chepkwesi          | 3/10/2014  | 4,000     | - | 4,000.00         |
| Vincent Ngala          | 27/11/2014 | 4,000     | - | 4,000.00         |
| Wycliff                | 14/10/2014 | 87,600    | - | 87,600.00        |
| Zacharia Itur          | 29/8/2014  | 44,000    | - | 44,000.00        |
| Zachary Otundo         | 1/9/2014   | 14,100    | - | 14,100.00        |
| Felix Otande           | 28/11/2013 | 35,000.00 | - | 35,000           |
| Pascal Ayieko          | 2/12/13    | 5,000.00  | - | 5,000            |
| Pascal Ayieko          | 13/1/2014  | 2,000.00  | - | 2,000            |
| Ezekiel Asera          | 24/12/2013 | 50,000.00 | - | 50,000           |
| Christopher Siandianya | 31/12/2013 | 5,000.00  | - | 5,000            |
| Moses Oboyere ote      | 18/8/2014  | 30,000.00 | - | 30,000           |
| Bonface Okumbe         | 18/8/2014  | 30,000.00 | - | 30,000           |

|              |   |                      |   |                      |
|--------------|---|----------------------|---|----------------------|
| <b>Total</b> | - | <b>15,608,731.60</b> | - | <b>15,608,731.60</b> |
|--------------|---|----------------------|---|----------------------|

## **24. ACCOUNTS PAYABLE**

|              | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--------------|---------------------------|---------------------------|
|              | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Deposits     | -                         | -                         |
| <b>Total</b> | <b>-</b>                  | <b>-</b>                  |

## **25. FUND BALANCE BROUGHT FORWARD**

|  | <b><u>2014 - 2015</u></b> | <b><u>2013 - 2014</u></b> |
|--|---------------------------|---------------------------|
|  | <b><u>Kshs</u></b>        | <b><u>Kshs</u></b>        |
| Bank accounts  | 309,372,866               | 117,833,725               |
| Cash in hand   | 274,398                   | -                         |
| Accounts Receivables (impressts and salary advances) | 27,134,606                | -                         |
| Accounts Receivables (debtors)                       | 140,068,152               | 102,503,551               |
| Accounts Payables                                    | -                         | -                         |
| <b>Total</b>   | <b>476,580,022</b>        | <b>220,337,276</b>        |

## **26. OTHER IMPORTANT DISCLOSURES**

### **26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | 2014-2015          | 2013-2014            |
|-----------------------------|--------------------|----------------------|
|                             | <b>Kshs</b>        | <b>Kshs</b>          |
| Construction of buildings   | 39,318,872         | 556,333,640          |
| Construction of civil works | 79,535,724         | 349,918,322          |
| Supply of goods             | 57,068,815         | 370,329,562          |
| Supply of services          | 27,219,368         | 3,900,000            |
|                             | <b>203,142,778</b> | <b>1,280,481,523</b> |

### **26.2: PENDING STAFF PAYABLES (See Annex 2)**

|                       | <b>Kshs</b> | <b>Kshs</b> |
|-----------------------|-------------|-------------|
| Senior management     | -           | -           |
| Middle management     | -           | -           |
| Unionisable employees | -           | -           |
| Others                | -           | -           |
|                       | <hr/>       | <hr/>       |
|                       | -           | -           |
|                       | <hr/> <hr/> | <hr/> <hr/> |

**26.3: OTHER PENDING PAYABLES (See Annex 3)**

|   | <b>Kshs</b> | <b>Kshs</b> |
|---|-------------|-------------|
| Amounts due to National Government entities | -           | -           |
| Amounts due to County Government entities   | -           | -           |
| Amounts due to third parties                | -           | -           |
| Others                                      | -           | -           |
|   | <hr/>       | <hr/>       |
|   | -           | -           |
|   | <hr/> <hr/> | <hr/> <hr/> |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the year ended June 30, 2015 (Kshs'000)**

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**ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER**

| Asset class                                 | Historical Cost             | Acquisitions during the<br>FY- 2014-2015 | Historical Cost             |
|---|-----------------------------|--|-----------------------------|
|   | (Kshs)                      |  | (Kshs)                      |
|   | 2014/15                     |  | 2013/14                     |
| LAND  | 173,411,639                 | 16,023,500                               | 157,388,139                 |
| BUILDINGS AND STRUCTURES                    | 746,089,542                 | -  | 746,089,542                 |
| TRANSPORT EQUIPMENT                         | 114,646,606                 | 67,046,292                               | 47,600,314                  |
| OFFICE EQUIPMENT,FURNITURE AND FITTINGS     | 141,173,606                 | 20,350,570                               | 120,823,036                 |
| ICT EQUIPMENT,SOFTWARE AND OTHER ICT ASSETS | 141,611,417                 | 108,200,500                              | 33,410,917                  |
| OTHER MACHINERY AND EQUIPMENT               | 394,709,025                 | 174,118,174                              | 220,590,851                 |
| HERITAGE AND CULTURAL ASSETS                | -                           | -  | -                           |
| INTANGIBLE ASSETS                           | -                           | -  | -                           |
| <b>TOTAL</b>                                | <b><u>1,711,641,835</u></b> | <b><u>385,739,036</u></b>                | <b><u>1,325,902,799</u></b> |



**ANNEX OF ACCOUNTS PAYABLES.**

| Description of Goods or Services                                      | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance<br>2,015 | Outstanding Balance<br>2014 | Comments |
|---|-----------------|-----------------|---------------------|------------------------------|-----------------------------|----------|
|   | a               | b               | c                   | d=a-c                        |                             |          |
| <b>Construction of buildings</b>                                      |                 |                 |                     |                              |                             |          |
| COUNTRACTION OF ECD CLASS ROOM AT EMORU PRI SCHOOL                    | 155,400         |                 | 139,860             | 15,540                       |                             |          |
| FENCING AT NGELECHEM DISPENSARY                                       | 899,999         |                 | 810,000             | 89,999                       |                             |          |
| CONSTRUCTION OF PIT LATRINE AT AMUKURA SPORTS GROUNDS AMUKURA CENTRAL | 398,809         |                 | 378,868             | 19,940                       |                             |          |
| DEVELOPMENT OF SHALLOW WELL PLOT 2 AMUKURA CENTRAL                    | 1,049,936       |                 | 1,018,438           | 31,498                       |                             |          |
| CONSTRUCTION OF A FENCER AT MUSIBIRI DISPENSARY MARACHI EAST          | 1,199,440       |                 | 1,079,496           | 119,944                      |                             |          |
| COMPETION OF AMAGORO YOUTH POLYTECHNIC TOILET-MALABA CENTRAL          | 363,704         |                 | 327,334             | 36,370                       |                             |          |
| CONSTRUCTION ECD CLASSROOM AT AKITESI PRI SCH                         | 352,446         |                 | 317,201             | 35,245                       |                             |          |
| CONSTRUCTION OF ECD CLASSROOM AT AKUDIET PRI SCHOOL                   | 441,456         |                 | 400,310             | 41,146                       |                             |          |
| CONSTRUCTION OF EDC CLASSROOM AT OKUKU PRI SCH                        | 432,636         |                 | 389,372             | 43,264                       |                             |          |
| CONSTRUCTION OF ECD CLASSROOM AT NABUTUKI PRM                         | 83,550          |                 | 75,195              | 8,355                        |                             |          |
| REROOFING AND RENOVATION OF MAIN HALL AT ODIADO EDUCATIONAL CENTRE    | 1,968,668       |                 | 1,771,801           | 196,867                      |                             |          |

|  |           |  |           |           |  |  |
|--|-----------|--|-----------|-----------|--|--|
| CONSTRUCTION OF ECD CLASSROOM AT NANJOMI PRI SCHOOL              | 297,800   |  | 268,020   | 29,780    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT LUGALE PRI SCH                  | 838,810   |  | 732,281   | 106,529   |  |  |
| CONSTRUCTION OF ECD CLASSROOM OF KIDERA PRI SCH                  | 455,331   |  | 409,798   | 45,533    |  |  |
| CONSTRUCTION OF ECD CLASSROOMS AT ST PETERS AKIJAMUS PRI SCH     | 209,000   |  | 188,100   | 20,900    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT ESIBEMBE PRI SCH                | 278,206   |  | 250,335   | 27,871    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT PAPA PRI SCH                    | 331,505   |  | 298,354   | 33,151    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT BUSIBULA PRIMARY SCH            | 510,752   |  | 459,677   | 51,075    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT OKEREBWA [PRIMARY SCH           | 619,975   |  | 557,978   | 61,997    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT NAMBALE PRI SCH                 | 301,269   |  | 271,142   | 30,127    |  |  |
| CONSTRUCTION OF ECD CLASSROOM AT DULIENGE                        | 579,500   |  | 521,550   | 57,950    |  |  |
| PROPOSED FENCING 4 DOORS PIT LATRINE BLOCK AT SAMIA YOUTH CENTER | 1,887,649 |  | 1,698,884 | 188,765   |  |  |
| BIO LATRINE BIO CENTRES AT BUDANDALANGI MARKET BUNYALA WARD      | 804,972   |  | 618,626   | 186,346   |  |  |
| DEV OF MABALE  | 1,123,856 |  | 87,196    | 1,036,660 |  |  |
| DEV OF KALIWA CHIEFS OFICE                                       | 1,049,115 |  | 81,397    | 967,718   |  |  |
| DEV OF SHALOW WELL MARACHI NORTH                                 | 2,730,000 |  | 211,810   | 2,518,190 |  |  |
| DEV OF SHALOW WELLS MARACHI WEST                                 | 3,000,000 |  | 232,759   | 2,767,241 |  |  |
| DEV OF NANGWE BOREHOLE MAYENJE WD                                | 2,333,804 |  | 181,071   | 2,152,733 |  |  |
| CONSTRUCTION OF CLASSROOM AKITESI PR SCH                         | 352,446   |  | 44,761    | 307,685   |  |  |

|  |           |  |         |           |  |
|--|-----------|--|---------|-----------|--|
| CONSTRUCTION OF ECD CLASSROOM MUNYURU                              | 395,096   |  | 50,177  | 344,919   |  |
| CONSTRUCTION OF ECD AKUDIET P SCH                                  | 441,456   |  | 56,065  | 385,391   |  |
| CONSTRUCTION OF ECD CLASSROOM OKUKU PR SCH                         | 432,636   |  | 54,945  | 377,691   |  |
| CONSTRUCTION OF CLASSROOM AT NABITUKI                              | 83,550    |  | 10,611  | 72,939    |  |
| REROOFING AND RENOVATION OF MAIN HALL AT ODIADO EDUCATIONAL CENTRE | 1,968,668 |  | 250,021 | 1,718,647 |  |
| CONSTRUCTION OF ECD NANJONI PR SCH                                 | 297,800   |  | 37,821  | 259,979   |  |
| CONSTRUCTION OF ECD LUGALE P SCH                                   | 838,810   |  | 129,177 | 709,633   |  |
| CONSTRUCTION OF CLASSROOM AT KIDERA P SCH                          | 455,331   |  | 57,827  | 397,504   |  |
| CONSTRUCTION OF ECD ST PETERS PR SCHOOL                            | 209,000   |  | 26,543  | 182,457   |  |
| CONSTRUCTION OF ECD ESIBEMBE P SCH                                 | 278,206   |  | 35,332  | 242,874   |  |
| CONSTRUCTION OF ECD PAPA PR SCH                                    | 331,506   |  | 42,101  | 289,404   |  |
| CONSTRUCTION OF ECD BUSIBULA                                       | 510,752   |  | 64,866  | 445,887   |  |
| REFURBISHMENT OF EXECUTIVE FINANCE OFFICE                          | 1,026,180 |  | 130,784 | 895,397   |  |
| CONSTRUCTION OF ECD CLASSROOM OKAREBWA PR SCH                      | 619,975   |  | 78,737  | 541,238   |  |
| CONSTRUCTION OF ECD NAMBALE PR SCH                                 | 301,269   |  | 38,261  | 263,008   |  |
| CONSTR OF ECD DULIENGE   | 579,500   |  | 73,597  | 505,904   |  |
| PROPOSED FENCING 4 DOORS PIT LATRINE BLOCK AT SAMIA YOUTH CENTER   | 1,887,649 |  | 239,731 | 1,647,918 |  |
| BIO LATRINE BIO CENTRES AT BUDANDALANGI MARKET BUNYALA WARD        | 804,972   |  | 152,232 | 652,740   |  |
| BIO LATRINE BIO CENTRES AT BUDANDALANGI MARKET BUNYALA WARD        | 1,663,610 |  | 950,793 | 712,817   |  |

|   |                           |          |                          |                          |                 |
|---|---------------------------|----------|--------------------------|--------------------------|-----------------|
| CONSTRUCTION OF NAMBALE SUB COUNT LABORATORY                      | 3,225,639                 |          | 547,803                  | 2,677,836                |                 |
| Paotoku Contractors   | 4,304,319                 |          | 2,209,829                | 2,094,490                |                 |
| Fahari Construction Co.   | 22,000,000                |          | 14,000,000               | 8,000,000                |                 |
| Sydcas Construction Co.   | 39,157,695                |          | 34,485,914               | 4,671,781                |                 |
| <b><u>SUB-TOTALS</u></b>  | <b><u>106,863,652</u></b> | <b>=</b> | <b><u>67,544,780</u></b> | <b><u>39,318,872</u></b> | <b><u>=</u></b> |
|   |                           |          |                          |                          |                 |
| <b>Construction of civil works</b>                                |                           |          |                          |                          |                 |
| COUNTRACTION OF OTIJMO CULVERT FOOT BRIDGE                        | 486,810                   |          | 438,129                  | 48,681                   |                 |
| CONSTRUCTION OF EMERGENCY CULVERT FOOTBRIDGE AT JOSEPH AMASE      | 569,183                   |          | 512,265                  | 56,918                   |                 |
| CONSTRUCTION OF KAUKORT KONGELE MUGE FOOTBRIDGE MALABA NORTH      | 1,738,376                 |          | 1,564,538                | 173,838                  |                 |
| SPOT IMPROVEMENT OF MASERO- SIRISIA BUKHAYO WEST                  | 2,816,885                 |          | 2,541,974                | 274,911                  |                 |
| ROUTINE MAINTENANCE OF LWANIKA FWATANA BUYOFU ROAD                | 3,379,080                 |          | 3,210,126                | 168,954                  |                 |
| LAYING OF PIPELINE MAYENYE WARD                                   |                           |          | -                        | -                        |                 |
| ROUTINE MAINTENANCE OF MADENDE MINYENYA BUKHAYO                   | 2,564,040                 |          | 2,364,892                | 199,148                  |                 |
| SPOT IMPROVEMENT OF   | 1,190,740                 |          | 1,131,203                | 59,537                   |                 |
| SPOT IMPROVEMENT OF MUKHESO -OKOI-MATAYOS SOUTH WARD              | 2,069,208                 |          | 1,965,748                | 103,460                  |                 |
| SPOT IMPROVEMENT OF BUKALAMA PRIMARY SCH                          | 895,636                   |          | 850,854                  | 44,782                   |                 |
| CONTRACTION OF OPATE KANIKAN FOOTBRIDGE                           | 2,691,200                 |          | 2,422,080                | 269,120                  |                 |
| SPOT IMPROVEMENT AND GRAVELLING OF BUSIJO MUTERAKHUNGA BWIRI WARD | 880,759                   |          | 805,701                  | 75,058                   |                 |
| OPENNING OF DRAINAGE BUNYALA SOUTH                                | 2,503,280                 |          | 2,252,952                | 250,328                  |                 |

|   |           |  |           |         |  |
|---|-----------|--|-----------|---------|--|
| SPOT IMPROVEMENT OF KOTENGO MARKET                            | 1,545,700 |  | 1,468,415 | 77,285  |  |
| SPOT IMPROVEMENT BUSEMBE BEACH NAMUNYWEDA BWIRE WARD          | 934,090   |  | 887,386   | 46,705  |  |
| CONSTRUCTION OF LIYAKA KHAYO FOOTBRIDGE                       | 1,240,633 |  | 1,116,570 | 124,063 |  |
| SPOT IMPROVEMENT OF AMUKURA JUNCTION KOSERA PAPA JUNCTION RD  | 2,665,216 |  | 2,531,956 | 133,260 |  |
| CONSTRUCTION OF NAYABU OPILO CURLVERT FOOT BRIDGE             | 1,188,915 |  | 1,170,024 | 18,891  |  |
| CONSTRUCTION OF CULVERT BULAGHU KHULUKHUNDU                   | 507,832   |  | 451,406   | 56,426  |  |
| CONSTRUCTION OF CULVERT AT SIDELEWA STEEL FOOT BRIDGE         | 1,478,889 |  | 1,331,000 | 147,889 |  |
| CONSTRUCTION OF WAHUNGU BURUDU CURLVERT FOOTBRIDGE            | 1,373,635 |  | 1,236,272 | 137,364 |  |
| CULVERT INSTALATION ST MARYS MARYS MAUKO BURUMBA BUKESA RD    | 564,745   |  | 538,877   | 25,868  |  |
| CONSTRUCTION OF GOVERNORS KOSENYI KULUNGA CULVERT FOOT BRIDGE | 1,301,880 |  | 1,171,692 | 130,188 |  |
| MAINTAINANCE OF ELECTRICAL WORKS SECURITY LIGHTS MATAYOS      | 759,980   |  | 683,982   | 75,998  |  |
| CONTRUCTION OF NYIBURA OPILO FOOTBRIDGE                       | 699,986   |  | 629,988   | 69,998  |  |
| ANGANGAMO BOREHOLE  | 1,916,000 |  | 1,858,520 | 57,480  |  |
| SITEKO BOREHOLE   | 1,367,850 |  | 1,326,815 | 41,035  |  |
| REPAIR OF ENGINE  | 349,350   |  | 338,870   | 10,481  |  |
| DEVELOPMENT OF HAND DUG WELL AMUKURA CENTRAL                  | 679,000   |  | 642,280   | 36,720  |  |
| SPRINGS PROTECTION  | 999,275   |  | 77,530    | 921,745 |  |
| RENOVATION OF SHALLOW WELLS                                   | 499,960   |  | 38,790    | 461,170 |  |

|   |           |  |         |           |  |
|---|-----------|--|---------|-----------|--|
| DEV OF OBRONI SHALLOW WELL HAND PUMPS                         | 1,894,150 |  | 146,960 | 1,747,190 |  |
| DEV OF ASERIT POSHO MIL                                       | 399,850   |  | 31,023  | 368,827   |  |
| SPORT GRAVELLING AMUKURA KATE                                 | 1,448,902 |  | 46,167  | 1,402,735 |  |
| CONSTRUCTION OF LIYAKA KHAYO FOOTBRIDGE                       | 1,240,634 |  | 157,561 | 1,083,073 |  |
| CONSTRUCTION OF OPILO CULVERT FOOTBRIDGE                      | 1,188,913 |  | 150,992 | 1,037,921 |  |
| CONSTRUCTION OF CULVERT BULAGLU KHULUKHUNDU                   | 507,833   |  | 15,235  | 492,598   |  |
| SPOT IMPROVEMENT OF AMUKURA JUNCTION KOSERA PAPA JUNCTION RD  | 2,665,216 |  | 213,217 | 2,451,999 |  |
| SPOT IMPROVEMENT AMAGORO OKULEU RD                            | 299,271   |  | 55,218  | 244,053   |  |
| CONSTRUCTION OF CULVERT AT SIDELEWA STEEL FOOT BRIDGE         | 1,478,889 |  | 187,819 | 1,291,070 |  |
| CONSTRUCTION OF WAHUNGU BURUDU CULVERT FOOTBRIDGE             | 1,373,635 |  | 924,452 | 449,183   |  |
| SPOT IMPROVEMENT MRENGA JUNCTION OMENA BEACH                  | 1,220,848 |  | 137,723 | 1,083,125 |  |
| SPOT IMPROVEMENT MULUKOBA RD                                  | 194,335   |  | 105,220 | 89,115    |  |
| CULVERT INSTALATION ST MARYS MARYS MAUKO BURUMBA BUKESA RD    | 564,745   |  | 153,234 | 411,511   |  |
| INTALLATION OF CULVERT OJWANG MKT                             | 1,858,728 |  | 205,762 | 1,652,966 |  |
| REHABILITATION OF APEGET BRIDGE                               | 849,604   |  | 175,488 | 674,116   |  |
| IINSTALLATION OF CULVERT BUTURI                               | 184,417   |  | 5,533   | 178,884   |  |
| SPOT IMPROVEMENT BUMANYI RD                                   | 1,694,034 |  | 150,821 | 1,543,213 |  |
| SPOT IMPROVEMENT NYAPERA LUKHARI RD                           | 1,221,406 |  | 186,642 | 1,034,764 |  |
| CONSTRUCTION OF GOVERNORS KOSENYI KULUNGA CULVERT FOOT BRIDGE | 1,301,880 |  | 165,339 | 1,136,541 |  |

|   |                           |                 |                          |                          |                 |                 |
|---|---------------------------|-----------------|--------------------------|--------------------------|-----------------|-----------------|
| INA KAJEI RDSTALLATION OF CULVERT<br>ROIKO EKISEGER         | 1,700,269                 |                 | 126,008                  | 1,574,261                |                 |                 |
| SPOT IMROVEMENT KACHORO NAMBALE<br>RD                       | 1,103,366                 |                 | 183,101                  | 920,265                  |                 |                 |
| MAINTAINANCE OF ELECTRICAL WORKS<br>SECURITY LIGHTS MATAYOS | 759,980                   |                 | 96,517                   | 663,463                  |                 |                 |
| CONSTRUCTION OF OPILO CULVERT<br>FOOTBRIDGE                 | 699,986                   |                 | 88,899                   | 611,087                  |                 |                 |
| DRILLIG TEST PUMP   | 3,139,950                 |                 | 430,459                  | 2,709,491                |                 |                 |
| DRILLIG TEST PUMP   | 16,556,100                |                 | 2,711,775                | 13,844,325               |                 |                 |
| DRILLIG TEST PUMP   | 5,670,000                 |                 | 1,030,376                | 4,639,624                |                 |                 |
| DRILLIG TEST PUMP WATER ANALYSIS                            | 2,268,000                 |                 | 412,150                  | 1,855,850                |                 |                 |
| DRILLING TEST PUMP AT TESO NORTH                            | 13,608,000                |                 | 2,228,896                | 11,379,104               |                 |                 |
| CONSTRUCTION OF KONGUROKAL SPRING                           | 100,000                   |                 | 7,759                    | 92,241                   |                 |                 |
| DEV OF SHALOW WELLS AMUKURA<br>CENTRAL                      | 1,747,091                 |                 | 135,550                  | 1,611,541                |                 |                 |
| SPRINGS PROTECTION  | 298,000                   |                 | 23,121                   | 274,879                  |                 |                 |
| PROTECTION OF ALUDIKA OKAJULU<br>SPRING                     | 250,000                   |                 | 19,397                   | 230,603                  |                 |                 |
| PROTECTION OF ALUDIKA OKABURU<br>SPRING                     | 250,000                   |                 | 19,397                   | 230,603                  |                 |                 |
| DEV OF BUDULUKU Bhole                                       | 1,192,050                 |                 | 92,487                   | 1,099,563                |                 |                 |
| REHAB OF SPRING PUMPS                                       | 390,000                   |                 | 30,259                   | 359,741                  |                 |                 |
| REHAB OF HAND PUMPS   | 1,121,549                 |                 | 94,336                   | 1,027,213                |                 |                 |
| SPRING PROTECTION   | 299,805                   |                 | 23,261                   | 276,544                  |                 |                 |
| SPRING PROTECTION   | 842,500                   |                 | 65,366                   | 777,134                  |                 |                 |
| DRILLING DEVELOPING OFBOREHOLES                             | 2,399,400                 |                 | 455,886                  | 1,943,514                |                 |                 |
| REHAB OF AMUKURA CHAKOL WATER                               | 3,163,237                 |                 | 518,117                  | 2,645,120                |                 |                 |
| DRILLING DEVELOPING OFBOREHOLES                             | 9,597,600                 |                 | 1,572,021                | 8,025,579                |                 |                 |
| SPRING PROTECTION   | 80,000                    |                 | 6,207                    | 73,793                   |                 |                 |
| <b><u>SUB-TOTAL</u></b>                                     | <b><u>130,682,305</u></b> | <b><u>-</u></b> | <b><u>51,146,581</u></b> | <b><u>79,535,724</u></b> | <b><u>-</u></b> | <b><u>-</u></b> |

|                                    |                          |          |                         |                          |          |                 |
|------------------------------------|--------------------------|----------|-------------------------|--------------------------|----------|-----------------|
| -                                  |                          |          |                         |                          |          |                 |
| <b>Supply of Goods</b>             |                          |          |                         | -                        |          |                 |
| SUPPLY OF HP COMPUTERS             | 15,720,000               |          | 890,151                 | 14,829,849               |          |                 |
| SUPPLY OF DOCUMENTS                | 2,030,000                |          | 105,000                 | 1,925,000                |          |                 |
| PURCHASE OF M VEHICLE              | 4,593,275                |          | 237,583                 | 4,355,692                |          |                 |
| SUPPLY OF FORD RANGER              | 5,725,900                |          | 343,554                 | 5,382,346                |          |                 |
| SUPPLY OF TYRES                    | 142,985                  |          | 7,396                   | 135,589                  |          |                 |
| SUPPLY OF DIANOSTIC AND SCIENTIFIC | 426,580                  |          | -                       | 426,580                  |          |                 |
| SUPPLY OF WATER BROWSER            | 13,840,000               |          | 715,862                 | 13,124,138               |          |                 |
| SUPPLY OF DIGITAL CAMERAS 35 NO    | 525,000                  |          | 27,155                  | 497,845                  |          |                 |
| SUPPLY OF POULTRY INPUTS           | 75,000                   |          | -                       | 75,000                   |          |                 |
| SUPPLY OF SPRAYER KNAPSACK         | 150,000                  |          | -                       | 150,000                  |          |                 |
| FUEL SUPPLY                        | 1,057,300                |          | -                       | 1,057,300                |          |                 |
| FUEL SUPPLY                        | 99,615                   |          | -                       | 99,615                   |          |                 |
| FUEL SUPPLY                        | 500,000                  |          | -                       | 500,000                  |          |                 |
| RENT ARREAS                        | 1,060,871                |          | -                       | 1,060,871                |          |                 |
| EMS DEBT                           | 4,360                    |          | -                       | 4,360                    |          |                 |
| GUARDING SERVICES                  | 75,600                   |          | -                       | 75,600                   |          |                 |
| M/s Toyota Kenya Ltd               | 3,146,500                |          | 0                       | 3,146,500                |          |                 |
| MFI documents                      | 745,996                  |          | 0                       | 745,996                  |          |                 |
| Optic Technologies Kenya Ltd       | 3,610,000                |          | 0                       | 3,610,000                |          |                 |
| Manase Petrol Station              | 1,500,000                |          | 850,000                 | 650,000                  |          |                 |
| Yako Supermarket                   | 8,543,744                |          | 5,941,95                | 2,601,792                |          |                 |
| Kra                                |                          |          |                         | 1,822,592                |          |                 |
| Motor Centre                       |                          |          |                         | 547,000                  |          |                 |
| Vintel Agencies                    |                          |          |                         | 245,150                  |          |                 |
| <b>SUB-TOTAL</b>                   | <b><u>63,572,726</u></b> | <b>=</b> | <b><u>3,176,701</u></b> | <b><u>57,068,815</u></b> | <b>=</b> | <b><u>-</u></b> |
|                                    |                          |          |                         |                          |          |                 |
| <b>Supply of Services</b>          |                          |          |                         |                          |          |                 |



|   |           |  |           |           |  |
|---|-----------|--|-----------|-----------|--|
| SYSTEM DESIGN ANALYSIS AND CONFIGURATION    | 3,550,000 |  | 2,130,000 | 1,420,000 |  |
| PUBLISHING AND PRINTING INVESTOR CONFERENCE | 3,750,000 |  | 1,875,000 | 1,875,000 |  |
| CATERING                                    | 102,868   |  | 5,320     | 97,548    |  |
| CONFERENCE                                  | 171,700   |  | 8,731     | 162,970   |  |
| WATER BILL                                  | 26,325    |  | -         | 26,325    |  |
| ELECTRICITY                                 | 249,253   |  | -         | 249,253   |  |
| PHOTOCOPY                                   | 75,000    |  | -         | 75,000    |  |
| PHOTOCOPY                                   | 675,500   |  | -         | 675,500   |  |
| PRINTING                                    | 139,500   |  | -         | 139,500   |  |
| SEMINAR FEES                                | 160,080   |  | -         | 160,080   |  |
| REPAIR AND PHOTOCOPY                        | 32,500    |  | -         | 32,500    |  |
| HIRE OF HALL                                | 38,000    |  | -         | 38,000    |  |
| SERVICES REPAIRS                            | 61,829    |  | -         | 61,829    |  |
| REPAIRS TO FIRE ENGINE                      | 66,584    |  | -         | 66,584    |  |
| DESIGN AND PRINTING                         | 30,000    |  | -         | 30,000    |  |
| TRAINING CHARGES                            | 280,720   |  | 16,843    | 263,877   |  |
| CONFERENCE PACKAGE                          | 10,500    |  | -         | 10,500    |  |
| SUPPLY OF PHOTOCOPY                         | 400,000   |  | 20,690    | 379,310   |  |
| M VEHICLES                                  | 247,080   |  | 12,780    | 234,300   |  |
| TILES DSTV BULBS                            | 3,959,718 |  | 204,813   | 3,754,905 |  |
| GENERATOR                                   | 944,298   |  | 48,843    | 895,455   |  |
| SUPPLY OF TYRES                             | 385,987   |  | 19,965    | 366,022   |  |
| SUPPLY OF TYRES                             | 2,702,020 |  | 139,760   | 2,562,260 |  |
| SUPPLY OF TRANSMISSION TUBES                | 2,702,020 |  | 162,122   | 2,539,898 |  |
| POULTRY                                     | 63,000    |  | -         | 63,000    |  |
| SUPPLY OF FURNITURE                         | 299,308   |  | 15,481    | 283,827   |  |
| LANDS BRANDED T SHIRTS                      | 8,000     |  | -         | 8,000     |  |
| ADVERTISING                                 | 965,120   |  | -         | 965,120   |  |

|  |                           |          |                           |                           |          |                 |
|--|---------------------------|----------|---------------------------|---------------------------|----------|-----------------|
| Sparr Drilling Ltd                     | 1,877,123.60              |          | 1,068,018.60              | 809,105                   |          |                 |
| Technopolies co. Ltd                   | 2,892,000                 |          | 950,000                   | 1,942,000                 |          |                 |
| Allyvans Security                      | 1,187,000                 |          | 643,000                   | 544,000                   |          |                 |
| Hotel Joventure                        | 253,076                   |          | 0                         | 253,076                   |          |                 |
| Farm View Hotel                        | 1,117,104                 |          | 558,552                   | 558,552                   |          |                 |
| Global Centre for Capacity Development | 1,700,000                 |          | 850,000                   | 850,000                   |          |                 |
| Gynn International tours & Travel      |                           |          |                           | 1,124,597                 |          |                 |
| Reno Media Production                  | 1,568,000                 |          | 0                         | 1,568,000                 |          |                 |
| Ndanyi & Associates Insurance          |                           |          |                           | 1,500,000                 |          |                 |
| Liz Travel & Tours                     |                           |          |                           | 15,334                    |          |                 |
| Lihaja General Suppliers               |                           |          |                           | 599,000                   |          |                 |
| Worf Technology Co.Ltd                 |                           |          |                           | 19,140                    |          |                 |
| <b><u>SUB-TOTAL</u></b>                | <b><u>32,691,214</u></b>  | <b>=</b> | <b><u>8,729,917</u></b>   | <b><u>27,219,368</u></b>  | <b>=</b> | <b><u>-</u></b> |
|  |                           |          |                           |                           |          |                 |
| <b><u>GRAND TOTAL</u></b>              | <b><u>333,809,897</u></b> | <b>=</b> | <b><u>130,597,980</u></b> | <b><u>203,142,778</u></b> | <b>=</b> | <b><u>-</u></b> |

ANNEX OF COUNTY ASSEMBLY FINANCIAL STATEMENTS..... CONT.