



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



REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2016

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 2010 and is headed by the 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 30th June 2015 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	County Secretary	- Mr. Nicodemus Onyango Mulaku
2.	Chief Officer- Finance	- Mr. Allan Ekweny Omachar
3.	Head of Treasury- Accounting	- Mr. Samuel Oseko Ombui

(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 to provide oversight roles 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

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 COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE & ICT

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.334, 222,084.00 out of revised budget of Ksh. 543,066,927.00. This represented about 61.54% of the total local revenue projected during the year.

In addition, the county also received a total of Ksh. 6,156,609,694.00 from the National Government. This gives total revenue of Ksh 6,490,831,778.00 received by the county government out of total budget of Ksh 7,240,611,512.00. This is 85.0% of the total revenue received both from local and external sources in the year under review.

EXPENDITURES.

The county executive spent a total of Ksh 6,088,951,128.00 out of the total budget of Ksh7,305,464,905.00 The total personnel cost was Ksh. 1,975,691,837.00, use of goods and services cost Ksh.1,490,641,167.00, transfer to county assembly Ksh. 789,509,547.00, Other Grants and transfers Ksh. 212,595,880.00, acquisition of assets costed Ksh., other payments 927,432,964.00 and other payments Ksh 693,079,733.

VALUE FOR MONEY

Busia County's funds were utilized in accordance with the Constitution of Kenya 2010, provisions of Public Finance Management Act 2012, Public Procurement and Disposals Act 2015, Urban Areas and Cities Act 2011 and other financial regulations.

Physical progress on development.

During the financial year 2015/16, 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

12. Construction of maternity wards across various health centres
13. Purchase of motor vehicles to enhance efficient service delivery

IMPLEMENTATION CHALLENGES.

The major implementation challenges faced by the county during the financial year 2015/16 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 equipment.
12. Lack of access to credit facilities by traders within the county.

RECOMMENDATION.

1. Review the County's Medium Term Expenditures Framework to allow adequate allocation of fund to County Government affected departments
2. Improve on quality of education by focussing on the infrastructures and equipping learning institutions with relevant learning equipment.
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 rack developments within the county.
5. Develop legal framework and fiscal policies which shall protect traders from unfair competition among traders.

County Executive Committee Member- Finance & ICT.
COUNTY GOVERNMENT OF BUSIA

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, 2016. 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, 2016, 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 6th January 2017.

County Executive Committee Member – Finance & ICT

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

We have audited the accompanying financial statements of County Government of Busia for the year ended June 30, 2016, which comprise: (i) A statement of receipts and payments; (ii) A statement of financial assets and liabilities; (iii) A statement of comparative budget and actual amounts; (iv) A statement of pending bills as at June 30, 2016; and (v) A summary of significant accounting policies and other explanatory information.

Management’s responsibility for the financial statements

The County Government of Busia Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Public Sector Accounting Standards, and for such internal control as the management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors’ responsibility

Our responsibility is to express an opinion on the financial statements based on our audit. We conducted our audit in accordance with the International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors’ judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity’s preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the entity as at June 30, 2016, and its receipts and payments, as well as cash flows for the year then ended in accordance with International Public Sector Accounting Standards.

Auditor General

Date

I. STATEMENT OF RECEIPTS AND PAYMENTS

	<u>Note</u>	<u>2015-2016</u> <u>Kshs</u>	<u>2014-2015</u> <u>Kshs</u>
RECEIPTS			
Tax Receipts	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	149,748,750	10,310,000
Exchequer releases	4	6,006,860,944	5,053,964,067
Transfers from Other Government Entities	5	-	-
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Proceeds from Sale of Assets	8	-	-
Reimbursements and Refunds	9	-	55,375
Returns of Equity Holdings	10	-	-
Other Receipts	11	334,222,084	310,003,629
TOTAL RECEIPTS		6,490,831,778	5,374,333,071
PAYMENTS			
Compensation of Employees	12	1,975,691,837	2,036,477,042
Use of goods and services	13	1,490,641,167	1,234,290,202
Subsidies	14	-	-
Transfers to Other Government Units	15	789,509,547	158,000,000
Other grants and transfers	16	212,595,880	29,344,910
Social Security Benefits	17	-	-
Acquisition of Assets	18	927,432,964	1,100,331,325
Finance Costs, including Loan Interest	19	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Other Payments	21	693,079,733	592,833,804
TOTAL PAYMENTS		6,088,951,128	5,151,577,284
SURPLUS		401,880,650	222,755,786

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

II. STATEMENT OF ASSETS AND LIABILITIES

	<u>Note</u>	<u>2015-2016</u> <u>Kshs</u>	<u>2014-2015</u> <u>Kshs</u>
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	946,103,960	534,189,995
Cash Balances	22B	1,323,953	1,719,947
Total Cash and cash equivalent		947,427,913	535,909,942
Accounts receivables – Outstanding Imprests	23	4,067,469	23,627,715
TOTAL FINANCIAL ASSETS		951,495,382	559,537,656
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	24	-	-
NET FINANCIAL ASSETS		951,495,382	559,537,656
REPRESENTED BY			
Fund balance b/fwd	25	549,614,731	309,647,265
Surplus for the year		401,880,650	222,755,786
Prior year adjustments		-	-
NET FINANCIAL POSITION		951,495,382	559,537,656

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

III. STATEMENT OF CASHFLOW

	<u>NOTE</u>	<u>2015 - 2016</u> <u>Kshs</u>	<u>2014 - 2015</u> <u>Kshs</u>
Receipts for operating income			
Tax Revenues	1	-	-
Social Security Contributions	2	-	-
Proceeds from Domestic and Foreign Grants	3	149,748,750	10,310,000
Exchequer Releases	4	6,006,860,944	5,053,964,067
Transfers from Other Government Entities	5	-	-
Reimbursements and Refunds	9	-	55,375
Returns of Equity Holdings	10	-	-
Other Revenues	11	334,222,084	310,003,629
Payments for operating expenses			
Compensation of Employees	12	(1,975,691,837)	(2,036,477,042)
Use of goods and services	13	(1,490,641,167)	(1,234,290,202)
Subsidies	14	-	-
Transfers to Other Government Units	15	(789,509,547)	(158,300,000)
Other grants and transfers	16	(212,595,880)	(29,344,910)
Social Security Benefits	17	-	-
Finance Costs, including Loan Interest	19	-	-
Other Expenses	21	(693,079,733)	(592,833,804)
Adjusted for:			-
Adjustments during the year			27,134,606
Net cash flow from operating activities		<u>(1,329,313,614)</u>	<u>1,350,221,718</u>
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	8	-	-
Acquisition of Assets	18	(927,432,964)	(1,100,331,325)
Net cash flows from Investing Activities		<u>(927,432,964)</u>	<u>(1,100,331,325)</u>
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	6	-	-
Proceeds from Foreign Borrowings	7	-	-
Repayment of principal on Domestic and Foreign borrowing	20	-	-
Net cash flow from financing activities		=	=

NET INCREASE IN CASH AND CASH EQUIVALENT		401,880,650	249,890,392
Cash and cash equivalent at BEGINNING of the year	25	549,614,731	309,647,265
Cash and cash equivalent at END of the year	25	951,495,382	559,537,656

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the year ended June 30, 2016 (Ksh.)

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS	a	b	c= a+b	d	e=c-d	f=d/c %
Opening balance	497,524,108	-	497,524,108	-	497,524,108	-
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	193,189,854	-	193,189,854	149,748,750	43,441,104	78
Exchequer releases	6,006,860,623	-	6,006,860,623	6,006,860,944	(321)	100
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	543,036,927	-	543,036,927	334,222,084	208,814,843	62
TOTAL RECEIPTS	7,240,611,512	-	7,240,611,512	6,490,831,778	749,779,734	90
PAYMENTS						
Compensation of Employees	1,977,461,678	-	1,977,461,678	1,975,691,837	1,769,841	100
Use of goods and services	2,308,878,986	(719,948,000)	1,588,930,986	1,490,641,168	98,289,818	94
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	709,040,000	140,469,547	849,509,547	789,509,547	60,000,000	93
Other grants and transfers	220,315,000	(3,500,000)	216,815,000	212,595,880	4,219,120	98
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,033,318,127	232,778,302	1,266,096,429	927,432,964	338,663,465	73
Finance Costs, including Loan	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
RECEIPTS	a	b	c= a+b	d	e=c-d	f=d/c %
Interest						
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	125,117,021	1,281,534,244	1,406,651,265	693,079,732	713,571,533	49
TOTALS	6,374,130,812	931,334,093	7,305,464,905	6,088,951,128	1,216,513,777	83

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
Opening balance						
Tax Receipts	497,524,108	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	3,350,579,272	-	3,350,579,272	3,132,750,000	217,829,272	93
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<u>TOTAL RECEIPTS</u>	<u>3,848,103,380</u>	<u>-</u>	<u>3,350,579,272</u>	<u>3,132,750,000</u>	<u>217,829,272</u>	<u>93</u>
PAYMENTS						
Compensation of Employees	1,977,461,678	-	1,977,461,678	1,975,691,837	1,769,841	100
Use of goods and services	953,378,986	-	953,378,986	868,744,321	84,634,665	91
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	709,040,000	-	709,040,000	649,040,000	60,000,000	92
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	77,968,797	-	77,968,797	70,054,927	7,913,870	90
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	-	-	-	-	-	-

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	<u>3,717,849,461</u>	<u>-</u>	<u>3,717,849,461</u>	<u>3,563,531,085</u>	<u>154,318,376</u>	<u>96</u>

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	A	b	c=a+b	d	e=c-d	f=d/c %
Opening balance						
Tax Receipts	-	-	-	-	-	-
Social Security Contributions	-	-	-	-	-	-
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	-
Exchequer releases	2,656,281,351	790,864,546	3,447,145,897	2,740,789,411	706,356,486	80
Transfers from Other Government Entities	-	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-	-
Other Receipts	-	-	-	-	-	-
<u>TOTAL RECEIPTS</u>	<u>2,656,281,351</u>	<u>790,864,546</u>	<u>3,447,145,897</u>	<u>2,740,789,411</u>	<u>706,356,486</u>	<u>80</u>
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	1,355,500,000	(719,948,000)	635,552,000	621,896,847	13,655,153	98
Subsidies	-	-	-	-	-	-
Transfers to Other Government Units	-	140,469,547	140,469,547	140,469,547	-	100
Other grants and transfers	220,315,000	(3,500,000)	216,815,000	212,595,880	4,219,120	98
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	955,349,330	232,778,302	1,188,127,632	857,378,037	330,749,595	72
Finance Costs, including Loan Interest	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-	-
Other Payments	125,117,021	1,281,534,244	1,406,651,265	693,079,732	713,571,533	49

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
RECEIPTS	A	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	<u>2,656,281,351</u>	<u>931,334,093</u>	<u>3,587,615,444</u>	<u>2,525,420,043</u>	<u>1,062,195,401</u>	<u>70</u>

The accounting policies and explanatory notes to these amended financial statements form an integral part of the financial statements. The entity financial statements were approved on 6th January 2017 and signed by:

Chief Officer- Finance & ICT

Head of Treasury- Accounting

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 are 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>2015 - 2016</u>	<u>2014 - 2015</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)	-	-
	-	-
Total	-	-

2 SOCIAL SECURITY CONTRIBUTIONS

	<u>2015 - 2016</u>	<u>2014 - 2015</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	-	-
	-	-
Total	-	-

3 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

<u>Name of Donor</u>	<u>Date received</u>	<u>Amount in foreign currency</u>	<u>2015 - 2016</u>	<u>2014 - 2015</u>
			<u>Kshs</u>	<u>Kshs</u>
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)	-	-	-	-
(Insert name of donor)	-	-	-	-
	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)				
1. DANIDA- DANISH	-	-	-	10,310,000
(Insert name of donor)	-	-	-	-
	-	-	-	-
Grants Received from other levels				

of government				
Road Levy Fee	-	-	69,109,239	-
Free Maternity Fee	-	-	69,262,500	-
User Fees Foregone			11,377,011	
Total	-	-	<u>149,748,750</u>	<u>10,310,000</u>

4 EXCHQUER RELEASES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	435,219,836	900,472,331
Total Exchequer Releases for quarter 2	1,939,842,541	1,186,711,924
Total Exchequer Releases for quarter 3	1,059,310,672	1,281,648,878
Total Exchequer Releases for quarter 4	2,572,487,895	1,685,130,934
Total	<u>6,006,860,944</u>	<u>5,053,964,067</u>

5 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Transfers from Central government entities		
Transfer from National Government Entities (insert name of budget agency)	-	-
	-	-
Transfers from Counties	-	-
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	<u>-</u>	<u>-</u>

6 PROCEEDS FROM DOMESTIC BORROWINGS

	<u>2015 - 2016</u>	<u>2014 - 2015</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	-	-
Total	-	-

7 PROCEEDS FROM FOREIGN BORROWINGS

	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

8 PROCEEDS FROM SALE OF ASSETS

	<u>2015 - 2016</u>	<u>2014 - 2015</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	-	-
Total	-	-

9 REIMBURSEMENTS AND REFUNDS

	<u>2015 - 2016</u>	<u>2014 - 2015</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	-	-
Total	<u>-</u>	<u>55,375</u>

10 RETURNS OF EQUITY HOLDINGS

	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	<u>-</u>	<u>-</u>

11 OTHER REVENUES

	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Interest Received	-	-
Profits and Dividends	-	-
Rents	218,403	2,529,926
Other Property Income	-	-
Sales of Market Establishments	-	-
Receipts from Administrative Fees and Charges	886,447	-
Receipts from Administrative Fees and Charges - Collected as AIA	-	258,420
Receipts from Incidental Sales by Non-Market Establishments	-	2,549,200
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	36,630,490	43,034,366
Cesses	25,190,966	30,365,095
Poll rates	-	-

Plot rents	2,333,077	3,026,262
Other local levies	-	12,440
Administrative services fees	58,182,615	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	36,054,716	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	25,248,430	24,719,420
Vehicle parking fees	142,221,660	134,249,383
Housing	-	-
Social premises use charges	31,500	81,000
School fees	-	72,150
Other education-related	-	-
Other education revenues	-	-
Public health services	2,142,001	3,526,186
Public health facilities operations	-	-
Environment & conservancy	-	-
Administration	-	-
Slaughter houses administration	867,290	787,320
Water supply administration	4,214,489	3,094,624
Sewerage administration	-	-
Other health & sanitation	-	-
Technical services fees	-	-
External services fees	-	-
	334,222,084	310,003,329

12 COMPENSATION OF EMPLOYEES

	<u>2015 - 2016</u> <u>Kshs</u>	<u>2014 - 2015</u> <u>Kshs</u>
Basic salaries of permanent employees	1,064,023,126	1,219,649,637
Basic wages of temporary employees	16,459,994	43,794,651
Personal allowances paid as part of salary	722,216,463	98,758,624
Personal allowances paid as reimbursements	-	3,850,722
Personal allowances provided in kind	-	-
Pension and other social security contributions	91,486,184	57,134,175
Compulsory national social security schemes	1,836,000	7,208,120
Compulsory national health insurance schemes	31,967,715	6,627,330
Social benefit schemes outside government	-	-
Other personnel payments	47,702,355	599,453,783
Total	<u>1,975,691,837</u>	<u>2,036,477,042</u>

13 USE OF GOODS AND SERVICES

	<u>2015 - 2016</u> <u>Kshs</u>	<u>2014 - 2014</u> <u>Kshs</u>
Utilities, supplies and services	80,545,349	132,963,035
Communication, supplies and services	10,402,496	5,344,243
Domestic travel and subsistence	119,961,419	107,824,058
Foreign travel and subsistence	69,225,771	64,840,798
Printing, advertising and information supplies & services	62,041,453	57,925,607
Rentals of produced assets	14,585,631	19,789,196
Training expenses	35,783,505	88,705,226
Hospitality supplies and services	31,766,203	106,795,309
Insurance costs	182,875,654	67,117,745
Specialised materials and services	52,239,743	116,486,300
Office and general supplies and services	21,469,429	41,836,855
Other operating expenses	400,634,570	351,610,210
Routine maintenance – vehicles and other transport equipment	24,327,282	27,983,620
Routine maintenance – other assets	14,016,650	20,664,797
Fuel and lubricants	30,944,036	24,403,204
Medical Drugs	339,821,976	-
Total	<u>1,490,641,167</u>	<u>1,234,290,202</u>

14 SUBSIDIES

Description	<u>2015 - 2016</u>	<u>2014 - 2015</u>
5	<u>Kshs</u>	<u>Kshs</u>
Subsidies to Public Corporations	-	-
See list attached	-	-
(insert name)	-	-
	-	-
Subsidies to Private Enterprises	-	-
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

15 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Transfers to Central government entities		
Busia County Assembly	789,509,547	158,300,000
Transfers to Other Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	<u>789,509,547</u>	<u>158,300,000</u>

16 OTHER GRANTS AND OTHER PAYMENTS

	<u>2015 - 2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Scholarships and other educational benefits	74,400,000	29,344,910
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other Capital Grand and transfers	<u>138,195,880</u>	<u>-</u>
Total	<u>212,595,880</u>	<u>29,344,910</u>

17 SOCIAL SECURITY BENEFITS

	<u>2015 - 2016</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	-	-
Total	<hr/> <hr/> -	<hr/> <hr/> -

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18 ACQUISITION OF ASSETS

<u>Non Financial Assets</u>	<u>2015-2016</u> <u>Kshs</u>	<u>2014 - 2015</u> <u>Kshs</u>
Purchase of Buildings	-	-
Construction of Buildings	184,257,598	349,333,717
Refurbishment of Buildings	108,319,119	59,958,659
Construction of Roads	-	135,350,000
Construction and Civil Works	33,128,999	88,638,654
Overhaul and Refurbishment of Construction and Civil Works	-	4,000,000
Purchase of Vehicles and Other Transport Equipment	60,251,920	143,987,125
Purchase of Vehicles	21,727,512	-
Purchase of Household Furniture and Institutional Equipment	1,992,344	4,701,350
Purchase of Office Furniture and General Equipment	9,135,000	14,282,139
Purchase of ICT Equipment	78,910,711	28,227,774
Purchase of Specialized Plant, Equipment and Machinery	95,228,313	17,031,409
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	7,596,832
Purchase of Certified Seeds, Breeding Stock and Live Animals	69,396,612	55,199,983
Research, Studies, Project Preparation, Design & Supervision	26,070,431	1,921,893
Purchase of medical and dental equipment	1,633,272	142,811,987
Purchase of laboratory books	1,000,000	595,116
Rehabilitation of Civil Works	210,973,024	35,938,706
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	25,408,110	10,755,981
Acquisition of Intangible Assets	-	-
<u>Financial Assets</u>		-

Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
	-	-
Total	<u>927,432,964</u>	<u>1,100,331,325</u>

19 FINANCE COSTS, INCLUDING LOAN INTEREST

	<u>2015-2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
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	-	-
Total	<u>-</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20 REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	<u>2015-2016</u> <u>Kshs</u>	<u>2014 - 2015</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	-	-
Total	-	-

21 OTHER EXPENSES

	<u>2015-2016</u> <u>Kshs</u>	<u>2014 - 2015</u> <u>Kshs</u>
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other expenses	693,079,733	592,833,804
	693,079,733	592,833,804

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>2015-2016</u>	<u>2014 - 2015</u>
				<u>Kshs</u>	<u>Kshs</u>
co-op bank water & environment imprest A/C no 01141236344202				3,205	1,422,439
co-op bank public works imprest A/C 01141236344205				98	7,126,909
co-op bank com,dev,gender and culture and ss imprest A/C 01141236344207				2,374	101,934
co-op health and sanitation imprest A/C				1,511	3,143,443

01141236344209					
co-op bank lands housing urban managt &housing imprest A/C 011412363444203				711	1,567
co-op bank education imprest A/C01141236344204				26,827,622	9,256,753
co-op bank agriculture imprest A/C 0114123634408				26,310	4,615
Department of deputy Governor-coop bank A/C 01141236830000				2,476	2,608
Department of Office of the Governor-coop bank A/C 01141236874900				258	1,000,693
co-op trade imprest A/C 01141236344210				15,251	67,184
Cooperative loan collection A/C 01141236664002				-	943,251
Cooperative administration A/C 01141236664001				-	18,165
KCB Revenue fund A/C 1140758017				4,882,236	11,014,315
CBK recurrent A/C 1000171189				2,873,765	1,047,948
National bank current A/C 01001087293800				227,194	-
County public Service board COOPBANK A/C 01141236831300				200	1,354
County secretary coopbank -A/C 01141236880200				95,114	1,400
Public Service, labour and ICT KCB A/C 1167114280				-	13,249
KCB operational A/C1140901834				-	11,572
CBK development A/C 1000171138				368,254,596	4,163,217
CBK revenue fund A/C 1000171618				471,208,237	452,898,629
co-op bank standing imprest A/C				19,682,800	40,044,797.92

01141236344200					
Road maintenance levy fund account 1000268336				52,000,000	-
A/C no 1050294848617 malaba sub county equity				-	-
County Assembly KCB-1141667541				-	1,915,527
<u>Total</u>				<u>946,103,960</u>	<u>534,189,994.54</u>

22B: CASH IN HAND

	<u>2015-2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Cash in Hand – Held in domestic currency	1,323,953	1,719,947
Cash in Hand – Held in foreign currency	-	-
Total	<u>1,323,953</u>	<u>1,719,947</u>

Cash in hand should also be analysed as follows:

	<u>2015-2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
County Revenue Department	1,323,953	-
Busia referral hospital	-	934,650
County Public Service Board	-	653,400
County assembly cash office	-	131,897
Total	<u>1,323,953</u>	<u>1,719,947</u>

23: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description		2014 - 2015
	Kshs	Kshs
Salary Advances	1,404,089	8,018,98
Temporary imprests	2,663,380	15,608,732
Total	<u>4,067,469</u>	<u>23,627,715</u>

[Include a breakdown of the outstanding imprest below or as an annex to the notes if the list is longer than 1 page]

Name of Officer or Institution	Department	Amount Taken	Amount Surrendered	Balance
		Kshs	Kshs	Kshs
Mike Saja	Cpsb	5,000	-	5,000
Okisegere J. Maurice	D.Governor	9,300	-	9,300
Bernard Madiera	Health	13,000	-	13,000
Evans Lusi	Water	15,800	-	15,800
Dennis O. Odhiambo	Agriculture	21,000	-	21,000
Joseph Maloba	Water	21,800	-	21,800
Martin Osobi	Ict	30,170	-	30,170
Musa Otieno	Cpsb	31,500	-	31,500
Beatrice Akinyi	Agriculture	50,000	-	50,000
Chrispinus Ouma	Health	51,100	-	51,100
Hon. Benardette Muyomi	Ict	51,600	-	51,600
Gilbert R. Malala	Health	58,000	-	58,000
Omondi Collins	Agriculture	64,800	-	64,800
Hon Mchuma Grace	Agriculture	70,000	-	70,000
Wycliff Onyango	Agriculture	87,600	-	87,600
Silas Juma Ebisii	Health	100,000	-	100,000
Daniel Okana	Labour	105,000	-	105,000
Samson Aluda Mbaye	Agriculture	105,000	-	105,000
Martin Bwire	Health	119,900	-	119,900
Bonface W Nyongesa	Agriculture	144,000	-	144,000
Eric Ochieno	Agriculture	144,000	-	144,000
Gregory Odeke	Public Works	148,000	-	148,000
Joseph Otieno	Agriculture	152,810	-	152,810
Chrispinus Odhiambo	Lands	177,000	-	177,000
Hillary Makhulu	Trade	200,000	-	200,000
Greg Akide	Trade	339,000	-	339,000
Hon. Moses Osia	Public Works	348,000	-	348,000
Total		<u>2,663,380</u>	<u>-</u>	<u>2,663,380</u>

24. ACCOUNTS PAYABLE

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

25. FUND BALANCE BROUGHT FORWARD

	<u>2015-2016</u>	<u>2014 - 2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Bank accounts	532,274,468	309,372,866
Cash in hand	1,588,050	274,398
Accounts Receivables (Imprests and salary advances)	15,752,214	27,134,606
Accounts Receivables (debtors)	-	-
Accounts Payables	-	-
Total	549,614,731	366,781,870

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	<u>2015-2016</u>	<u>2014-2015</u>
	<u>Kshs</u>	<u>Kshs</u>
Construction of buildings	20,597,230	39,318,872
Construction of civil works	376,945,721	79,535,724
Supply of goods	74,054,139	57,068,815
Supply of services	197,292,462	27,219,368
	668,889,552	203,142,778

26.2: PENDING STAFF PAYABLES (See Annex 2)
2014 - 2015

2015 – 2016

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

26.3: OTHER PENDING PAYABLES (See Annex 3)
2014 - 2015

2015 – 2016

	Kshs	Kshs
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, 2016 (Ksh.)

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class (Assets Owned by the County)	Historical Cost (Kshs) 2015-2016	Acquisitions during the FY- 2015-2016	Historical Cost (Kshs) 2014/15
	LAND		198,819,749
BUILDINGS AND STRUCTURES	930,408,661	184,319,119	746,089,542
TRANSPORT EQUIPMENT	183,257,326	68,610,720	114,646,606
OFFICE EQUIPMENT, FURNITURE AND FITTINGS	152,300,950	11,127,344	141,173,606
ICT EQUIPMENT, SOFTWARE AND OTHER ICT ASSETS	220,522,128	78,910,711	141,611,417
OTHER MACHINERY AND EQUIPMENT	463,105,637	68,396,612	394,709,025
HERITAGE AND CULTURAL ASSETS	-	-	-
INTANGIBLE ASSETS	-	-	-
SUB-TOTAL	<u>2,148,414,451</u>	<u>436,772,616</u>	<u>1,711,641,835</u>
Assets acquired and transferred to the community (Community Assets).	1,447,248,453	490,660,348	956,588,105
TOTAL ASSETS ACQUIRED	<u>3,595,662,904</u>	<u>927,432,964</u>	<u>2,668,229,940</u>

Schedule of community assets acquired by the county from financial year 2013/2014 to 2015/2016

Financial Year	Accumulated Cost (a)	Acquisition (b)	Cash Flow Statement (c)	Community Assets (d)= c-b
2013/2014	1,325,902,799	445,296,173	687,291,989	241,995,816
2014/2015	1,711,641,835	385,739,036	1,100,331,325	714,592,289
2015/2016	2,148,414,427	436,772,616	927,432,964	490,660,348

ANNEX OF ACCOUNTS PAYABLES.

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
Construction Of Civil Works	Kingfisher General Works	2,151,800
	Canan Fabricators And Civil Works	1,495,800
	Canan Fabricators And Civil Works	477,000
	Rikebo Associates	360,000
	Rikebo Associates	1,008,000
	Karuok General Services	1,509,392
	Farm In Motion	1,396,500
	Lumbe Agencies	375,000
	Patliza Contractors	712,500
	Yoga General Contractors	1,499,567
	Rikebo Associates	990,000
	Namusali Kabiero	1,338,640
	Pam Construction	2,033,155
	Faithlink Ltd	210,000
	Jenco Contractors	1,888,944
	Sema Kweli Holdings	391,000
	New Esadon Ltd	278,400
	Megalaser International	1,593,000
	Megalaser International	1,197,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Fieldtech Construction Ltd	174,000
	Patliza Contractors	1,840,746
	Lenaat Building	210,000
	Lenaat Building	905,400
	Patliza Contractors	1,075,088
	Karuok General Services	391,500
	Karuok General Services	1,053,000
	Man County Construction	1,528,800
	Sam Seventy Five Gen Co.	193,120
	Rochale Gen. Enterprise	1,493,709
	Chrisons Building & Constr	1,226,218
	Winsdom Investment	990,000
	Asoma Ltd	533,025
	Kra Income Tax Collection	16,216
	Kra Income Tax Collection	4,874
	Kra Income Tax Collection	7,758
	Kra Income Tax Collection	50,915
	Kra Vat	101,831
	Kra Income Tax Collection	49,138
	Kra Income Tax Collection	4,495
	Kra Vat	8,991
	Kesiat Construction And Geneeral Supplies	1,000,000
	Kra Income Tax Collection	31,494
	Kra Vat	62,987
	Kra Vat	98,276
	Kra Vat	31,552
	Kra Income Tax Collection	25,438

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra Vat	49,165
	Kra Income Tax Collection	25,348
	Kra Income Tax Collection	35,618
	Kra Income Tax Collection	22,260
	Kra Vat	12,960
	Kra Vat	50,695
	Kra Vat	71,237
	Kra Vat	44,520
	Kra Vat	109,529
	Kra Vat	112,190
	Man County Construction Ltd	997,855
	Arsene Agencies Ltd	1,231,920
	Imboko B. Investment Ltd	1,498,500
	Chijuco International	346,320
	Avic Shantui Construction	991,986
	Lumbe Agencies	3,850,000
	Linpas Investment Co.	1,365,500
	Sosa Building And Construction Co. Ltd	255,086
	Makokha Busia General Works	1,957,399
	M/S Ayoti Contractors	11,141,828
	Kra Vat	350,372
	Withholding Tax	700,744
	Retantion Fee	1,354,772
	M/S Ayoti Contractors	9,450,882
	Kra Vat	264,978
	Withholding Tax	529,956
	Retantion Fee	1,138,424

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	M/S Ayoti Contractors	10,545,805
	Kra Vat	295,677
	Withholding Tax	591,354
	Retention Fee	1,270,315
	Water Africa International Ltd	7,310,334
	Alsafa Construction Company Ltd P.O Box	10,331,891
	Kedra Company Ltd P.O Box 134-50304	1,200,000
	Powa Construction Ltd P.O Box 128-50400	11,390,520
	Arsene Agencies Ltd P.O Box 300-50408	7,210,000
	Jalinsnado Enterprises Ltd P.O Box 100	10,736,720
	New Esadon Contractors Ltd	4,089,600
	Tajicom Ltd P.O Box 38 Amukura	995,000
	Opet Enterprises Ltd P.O	1,790,712
	Fremima Enterprise Ltd	997,832
	Two In One Enterprise Ltd	1,980,000
	Inuka Ltd P.O Box	4,260,000
	Abori Agencies Ltd	996,000
	Steelant Engineering	99,989
	Berodi Company Ltd P.O Box 51	957,000
	Vigoda Construction Co. Ltd	998,500
	Tijara Holding Ltd P.O Box 13599-00100	3,929,940
	Warono Builders Ltd	3,992,436
	Karuok General Services Ltd	3,994,830
	Kedra Enterprises P.O Box 134-50304	2,490,000
	Lungu Building Contractors Ltd	3,845,206
	Zimar Investment Ltd	3,632,958
	Bukhungu General Merchants	33,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Madulo Enterprises Ltd	18,970
	Namusali Kabiero	959,603
	Mwanambuzi Women Group	270,563
	Tawfig Women Group	270,563
	River Nile Women Group	270,563
	Bockama Group General Works Ltd	606,015
	Voice Of Malaba	202,000
	West Wing Youth Group	135,281
	Ejinja Youth Group	405,846
	Talanta Youth Group	108,225
	Mazingira Youth Group	135,281
	Nambale Tosha Women Group	135,281
	Adungos Wajane Apuseru Women Group	121,749
	Apokor Vision 2030	67,641
	Ekirididi Women Group	67,641
	Friends Of Environment Youth Group	108,225
	Nawa Venture	1,124,156
	Valley Drillers And Construction Co.Ltd	1,898,064
	Deonjoe General Contractors Ltd	1,124,156
	Jacod Ltd	2,580,600
	Jafan Kenya Ltd	1,495,500
	Elkedia Company Ltd	1,463,772
	Rossi Holdings Ltd	1,393,300
	Bobs Civil Engineering	1,296,416
	Chrisons Building Construction	1,100,000
	Elkedia Company Ltd	1,458,732
	Rowa Construction	577,170

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Tajicom Ltd	889,500
	Valley Drillers And Construction Company Ltd	1,499,400
	Rowa Construction Company	1,457,942
	Niwade Agencies Ltd	600,000
	Egeli Building And Supplies Contractors Ltd	1,700,000
	Invoke East Africa Ltd	1,066,736
	Mc Opollo Africa Ltd	1,393,300
	Adecon Ventures Ltd	1,900,000
	Madulo Enterprise	522,442
	Two In One Enterprises	585,200
	Finotech Agencies Ltd	1,434,654
	Murmo Company Ltd	1,157,468
	Sosa Building &	1,160,200
	Rapola General Contractors	1,500,531
	Mc Opollo Africa Ltd	1,400,000
	Josden Africa Ltd	1,524,699
	Aloyot Investment Company Ltd	1,893,651
	Aloyot Investment Company Ltd	1,940,000
	Kolak Builders Ltd	719,994
	Egeli Building And Supplies Contractors Ltd	1,499,850
	Deonjoe General Contractors Ltd	1,170,604
	Lenat Building Ltd	726,715
	Silver Building Works And General	1,179,360
	Chrisons Building & Construction Co. Ltd	495,990
	Murmo Company Ltd	1,152,228
	Finotech Agencies Ltd	1,246,061
	Murmo Company Ltd	1,137,554

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Davon Kenya Ltd	2,302,740
	Murmo Company Ltd	1,125,432
	Cisco Five Enterprises Ltd	3,454,620
	Dayworks Company Ltd	2,426,490
	Cisco Five Enterprises Ltd	3,459,000
	Man County Ltd	2,426,490
	Man County Ltd	2,426,490
	Man County Ltd	2,426,490
	Evalenca Enterprises	1,851,850
	Zaaw Housing Interior	498,661
	Geofchem (K)Ltd	523,850
	Benrich Ltd	1,350,016
	Needalah Ltd	999,950
	Kamorata Construction & General Merchants	998,750
	Tajicom Ltd	979,872
	Jacone Ent. Ltd	998,000
	Baya Farmcare Ltd	982,784
	Walo Eco Check Enterprises Ltd	1,000,000
	Jeva Trading Agencies	3,647,157
	Evalenca	499,950
	Baya Farmcare Ltd	593,792
	Patliza Contractors Ltd	2,995,000
	Angurai Investments	1,074,551
	Emitima Enterprises	1,036,286
	Valley Driller & Gen. Con Ltd	1,416,492
	Bren Enterprises Ltd	1,489,080
	Bonissa Gen. Services Ltd	606,300

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Munzongo Enterprises	2,583,560
	Yumil Agencies Ltd	1,469,790
	Emitima Enterprises	2,451,480
	Valley Drillers And General Contractors	1,416,492
	Busia Lead Ltd	1,416,492
	Two In One Enterprise	997,170
	Vision Women Group	811,962
	Pam Construction Ltd	521,640
	Kingfisher Gen.	399,200
	Hekima Projects & Development Kenya Ltd	2,471,000
	Steelant Engineering Company Ltd	3,399,902
	Madulo Enterprises Ltd	296,958
	Yoga General Contractors	840,420
	Geoflock Ltd Company	800,000
	Sidaka General Supplies	172,984
	Mani Investment Ltd	382,800
	Manuel General Enterprises And Supplies	108,900
	Tobifever Co.	200,000
	Busia Lead Ltd	400,000
	Tajicom Ltd	1,757,999
	M/S Imboko B. Investment	245,047
	Tajicom Ltd	495,360
	Tajicom Ltd	988,999
	Busia Lead Ltd	1,339,800
	Wajesca Constructors Ltd	986,906
	Kingfisher Gen Works Ltd	1,708,520
	Elyphasras General Brockarage	295,668

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Hass Contractors & General Suppliers Ltd	387,455
	Wajesca Contractors Ltd	299,383
	Zaaw Housing Interior	3,422,045
	B'dots &R Sons Company Ltd	285,054
	Moseje Ltd	275,550
	Farm In Motion Ltd	440,000
	Farm In Motion Ltd	440,000
	Farm In Motion Ltd	381,742
	Namusali Kabiero Ltd	600,000
	Marchi West Young Professional Company	600,000
	Valley Drillers Ltd	1,285,000
	Marena Basin Services	890,010
	Kingfisher General Works	1,025,550
	Overland Enterprise	1,400,000
	Busia Lead Ltd	1,700,000
	Bobs Civil Engineering & General Contractors Ltd	300,000
	Tajicom Ltd	300,000
	Davon Kenya Ltd	300,000
	Daywo Construction Company	1,400,000
	Sema Kweli Holding Ltd	3,500,600
	Dayow Construction Company	1,400,000
	Dayow Construction Company	1,400,000
	Dayow Construction Company	1,400,000
	Jacod Ltd	2,161,720
	Strabismus General Contractors	500,000
	Josden Africa Ltd	2,000,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kingfisher General Works	249,570
	All Sessions Holdings	200,000
	Imolnin Freighters Ltd	200,000
	Prime Contractors	750,000
	Patliza Contractors Ltd	700,000
	Sidaka General Supplies	200,000
	Wengineo Enterprises Ltd	1,050,000
	Josden Africa Ltd	2,200,000
	Safety Construction Company Ltd	300,000
	Okhandu Enterprises	3,000,000
	Oxx Investment	1,000,000
	Pinq Agencies Ltd	3,000,000
	Josden Africa Ltd	3,500,000
	Okhandu Enterprises Ltd	2,000,000
	Kra Income Tax	942,180
	Kra Vat	124,321
	Kra Vat	51,724
	Kra Income Tax	71,982
	Kra Vat	124,107
	Kra Vat	526,763
	Kra Vat	111,618
	Murmo Company Ltd	1,804,491
	Kra Vat	55,577
	Kra Vat	32,458
	Kra Income Tax	16,229
	Kra Income Tax	27,788
	Calsilanic Building And Civil Contacctors Ltd	898,487

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Calsilanic Building And Civil Contacctors Ltd	524,735
	Kra Vat	182,996
	Kra Vat	309,890
	Kra Vat	102,802
	Kra Income Tax	78,260
	Kra Vat	93,912
	Kra Vat	74,452
	Kra Vat	41,984
	Kra Vat	20,172
	Kra Income Tax	12,866
	Kra Vat	15,345
	Kra Vat	92,679
	Kra Income Tax	84,000
	Kra Vat	168,000
	Kra Income Tax	507,241
	Kra 51. Vat Bdots & R Sons Ltd	14,744
	Kra 31. Withholding Tax B-Dots	7,372
	Davis And Shirlift	14,250,610
	Mc Apollo Africa	1,400,000
	Western Consultants & Eng, Services	10,893,792
	<u>Sub Total</u>	<u>376,945,721</u>
Construction Of Buildings	Care Aaa Holdings	1,114,224
	Care Aaa Holdings	910,344
	Zimar Investment	276,054
	Reisci Invest Ltd	128,797

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Rossi Holding	106,225
	Chijuco International	99,560
	Nyamo Home Based Services Ltd	269,234
	Bodongo Enterprises & Suppliers Ltd	996,434
	Radigo Poa	474,956
	M/S Kamorata Con & Gen Merchants	950,000
	M/S Karop Entreprises	800,000
	Pankao Enterprises Ltd	220,905
	Manganga Build & Const	415,598
	Buffalo Agencies	1,085,238
	M/S Powa Ent.	106,518
	Manganga Buld &	51,950
	Nyamuhanda Const,Co.	209,094
	Reisci Invest	120,316
	Jalisnado Entp Ltd	303,918
	Chijuco Int.	42,465
	Mowe Cont.Suppliers And Services Ltd	697,580
	Dynamic Gen.Contractors	120,305
	Sow Construction Engineer Ltd	3,093,536
	Vat6%	173,469
	Vat3%	86,735
	Exquisite Construction Ltd	4,298,725
	Vat6%	241,050
	Vat3%	120,525
	Imboko B Investment	818,646
	Vat6%	46,034
	Vat3%	25,319

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Oradeba General Ltd	1,935,666
	Vat6%	54,271
	Vat3%	108,542
	Fopa Construction Ltd	87,629
	Vat6%	2,456
	Vat3%	4,913
	Sub Total	20,597,230
Supply Of Goods	Trojan International	600,000
	Alema Service Station	1,000,000
	Total Petrol Station	4,000,000
	Alema Service Station	1,000,000
	Kra Vat	87,703
	Kra Vat	61,208
	Kra Vat	93,931
	Kra Income Tax Collection	64,261
	Kra Income Tax Collection	91,316
	Kra Vat	38,631
	Kra Income Tax Collection	43,790
	Millyfred Enterprises Ltd	1,500,000
	Millyfred Enterprises Ltd	1,169,280
	Kra Vat	4,535
	Kra Income Tax Collection	44,913
	Kra Income Tax Collection	3,859
	Kra Income Tax Collection	89,826
	Kra Income Tax Collection	24,870
	Kra Income Tax Collection	7,792

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra Vat	15,584
	Kra Vat	63,879
	Kra Income Tax Collection	45,772
	Trojan International Ltd	500,000
	Kra Vat	13,914
	Kra Vat	47,626
	Kra Vat	72,000
	Kra Vat	144,392
	Kra Income Tax Collection	19,026
	Kra Income Tax Collection	23,813
	Kra Income Tax Collection	110,793
	Kra Income Tax Collection	36,000
	Kra Income Tax Collection	72,196
	Kra Income Tax Collection	42,150
	Kra Income Tax Collection	9,162
	Kra Vat	183,233
	Kra Vat	176,556
	Kra Income Tax Collection	24,043
	Kra Vat	48,086
	Kra Income Tax Collection	16,759
	Kra Income Tax Collection	130,345
	Shreeji Service Station	1,000,000
	Tesco Consolidated Ltd	945,000
	Total Petro Station	1,000,000
	Paotoku Contractors Ltd	1,607,963
	Niwe Hardware Ltd	1,848,400
	Toyota Kenya Ltd	3,413,431

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Arsene Agencies Ltd	1,231,920
	Syiokiset Ltd	150,000
	Toyota Kenya Ltd	4,830,858
	Kra Income Tax	8,966
	Kra Vat	14,669
	Kra Vat	7,759
	Kra Vat	5,172
	Kra Income Tax	45,163
	Kra Vat	68,312
	Kra Income Tax	35,582
	Kra Income Tax	4,215
	Kra Income Tax	21,896
	Kra Vat	71,165
	Kra Vat	8,438
	Kra Income Tax	11,979
	Kra Income Tax	3,000
	Kra Vat	20,653
	Kra Vat	5,172
	Kra Income Tax	12,249
	Kra Income Tax	15,447
	Kra Vat	30,894
	Kra Income Tax	33,515
	Kra Vat	67,030
	Kra Vat	269,483
	Kra Income Tax	21,000
	Kra Vat	42,000
	Kra Vat	62,712

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Plan B Holdings Ltd	1,411,115
	Kra Income Tax	31,356
	Karuok General Services	968,364
	Aserne Agencies	1,844,820
	Kra Income Tax	28,788
	Kra Income Tax	43,980
	Kra Income Tax	6,551
	Kra Vat	87,960
	Kra Vat	13,103
	Kra Income Tax	27,077
	Kra Income Tax	9,900
	Kra Income Tax	70,367
	Kra Income Tax	31,602
	Kra Vat	54,153
	Kra Vat	33,750
	Kra Vat	19,800
	Kra Vat	35,003
	Kra Vat	140,735
	Kra Vat	63,204
	Kra Income Tax	26,947
	Kra Vat	53,964
	Kra Vat	57,575
	Kra Income Tax	20,302
	Kra Vat	122,843
	Kra Income Tax	26,935
	Kra Income Tax	74,658
	Kra Vat	46,441

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra Vat	149,316
	Kra Vat	51,686
	Kra Income Tax	19,811
	Kra Vat	38,793
	Kra Vat	36,466
	Kra Income Tax	18,921
	Kra Vat	156,172
	Kra Vat	98,276
	Kra Vat	349,137
	Kra Income Tax	10,222
	Kra Vat	491,379
	Coltan International K Ltd	364,576
	Kra Vat	28,966
	Kra Vat	54,184
	Kra Income Tax	12,195
	Kra Vat	3,994
	Compskills Technologies	2,679,828
	Dadeli Communications	86,376
	Kra Vat	4,711
	Hdptroweb	28,211
	Comal Enterprises	580,345
	Steelant Engineering Company Ltd	853,448
	Top Hic Art And Signs	806,034
	Doryan Agencies	1,213,414
	Kesiat Construction And General Supplies C	1,300,000
	Trojan Internationalltd	400,000
	Toyota Kenya Ltd	86,041

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Toyota Kenya Ltd	75,524
	Toyota Kenya Ltd	442,489
	Kra Vat	4,119
	Coltan International K Ltd	643,870
	Kra Vat	35,120
	Kra Vat	64,520
	Double Shasa Ltd	379,310
	Kra Vat	20,690
	Kra Income Tax	77,586
	Kra Vat	42,931
	Kra Vat	93,103
	Kra Vat	45,190
	Kra Vat	51,437
	Kra Vat	50,431
	Kra Vat	71,379
	Kra Income Tax	81,897
	Kra Vat	98,276
	Mwemaou Company Ltd	354,000
	Tamam Petroleum	95,000
	Total Kenya Ltd	1,500,000
	Kenya Revenue Authority	310,345
	Toyota Kenya Limited	5,689,655
	Cmc Motors Group Ltd	75,508
	Kra- Toyota Kenya	183,266
	M/S Filma Gen.	2,283,009
	Yako Supermarket	944,298
	Top Hics Art And Signs	564,224

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Eudwin Co.Ltd	535,640
	Kra Vat	23,238
	Joo Motors	551,185
	Kra Income Tax	23,276
	Kra Vat	26,466
	Kra Income Tax	24,189
	Kra Income Tax	13,529
	Kra Income Tax	25,120
	Kra Income Tax	17,932
	Kra Income Tax	114,068
	Agrimac Enterprises Ltd	470,723
	Kra Income Tax	113,708
	Kra Vat	227,415
	Kra Income Tax	26,091
	Kra Vat	52,182
	Kra Income Tax	20,520
	Kra Vat	41,040
	Amukura Health Center	450,000
	Lupinda Health Center	450,000
	Moding Health Center	450,000
	Malaba Dispensary	110,000
	Okook Dispensary	110,000
	Kamolo Dispensary	110,000
	Bulwani Dispensary	110,000
	Akichelesti Dispensary	110,000
	Busia County Chmt Health Sector Support F	4,200,000
	Nangina Dispensary	110,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Busembe Dispensary	110,000
	Ikonzo Dispensary	110,000
	Masendebale Dispensary	110,000
	Rukala Dispensary	110,000
	Aboloi Dispensary	110,000
	Matayos Health Center	450,000
	Bumala B Health Center	450,000
	Shikarika Dispensary	110,000
	Rumbeye Dispensary	110,000
	Changara Dispensary	110,000
	Bumala A Health Center	450,000
	Musibiriri Dispensary	110,000
	Agenga Dispensary	110,000
	Ochude Dispensary	110,000
	Buduta Dispensary	110,000
	Bwaliro Dispensary	110,000
	Angurai Health Center	450,000
	Osieko Dispensary	110,000
	Nambale Health Center	450,000
	Bumutiru Dispensary	110,000
	Busibwabo Dispensary	110,000
	Malanga Dispensary	110,000
	Munongo Dispensary	110,000
	Mudende Dispensary	110,000
	Mukhobola Health Center	450,000
	Apokor Community Dispensary	110,000
	Morukarisa Dispensary	110,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Namuduru Dispensary	110,000
	Sisenye Dispensary	110,000
	Budalangi Dispensary	110,000
	Lukolis Dispensary	110,000
	Obekai Dispensary	110,000
	Igara Dispensary	110,000
	Amaase Dispensary	110,000
	Bukhalarire Dispensary	110,000
	Khayo Dispensary	110,000
	Nasewa Health Center	450,000
	Lwanyange Dispensary	110,000
	Burinda Dispensary	110,000
	Kra Vat	51,725
	Emalex Venture Enterprise	580,973
	Vat6%	32,578
	Vat3%	16,289
	Sub Total	74,054,139
Supply Of Services	The Standard Group Ltd	161,231
	Liz Travel & Tours Ltd	423,150
	Lake Victoria North Water Services	15,046
	Farmview Hotel Ltd	17,121
	Cmc Motors Group Ltd	414,652
	Kenserve Online Services	86,580
	Kra Income Tax	8,038
	Kra Vat	6,599
	Allyvans Security Services	705,600

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Comal Enterprises	568,966
	Kakamega Rural Roads Workers Sacco	424,898
	Kra Vat	37,376
	Hon Gervase B.K Akhaabi	162,400
	Project Manageent Fees	3,500,000
	Lake Victoria North Water Services Board	6,658
	Liz Travel And Tours	123,000
	Kra	22,500
	Dadeli Communications	13,000
	Faridi Sacco Society	2,150
	Kra Vat	9,872
	Kra Vat	4,287
	The Standard Group Ltd	1,096,408
	Liz Travel And Tours	26,350
	Liz Travel And Tours	58,300
	Jenco Contractors Ltd (Rent For Inyanja Plaza)	1,522,800
	Kra Vat	97,200
	Jenco Contractors Ltd (Rent Forport Victoriaplaza)	987,000
	Kra Vat	63,000
	Faridi Housing Co-Operative Society Ltd (Rent)	264,145
	Kra Vat	16,860
	Liz Travel And Tours	45,955
	Smartzipsystems Ltd	9,500
	Liz Travel And Tours	311,370
	Farmview Hotel	495,151
	Kra Vat	31,605
	Lake Victoria North Water Services Board	5,273

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Homepark Hotel	108,570
	Kra Vat	6,930
	Sunfacts Informention Investment	9,501
	Farmview Hotel	32,788
	The Archies Entrprises Ltd	239,800
	Destiny World Travel	14,630
	Kra Vat	2,093
	Kra Income Tax	20,939
	Kra Vat	41,878
	Kra Income Tax	24,054
	Kra Vat	46,664
	Kra Income Tax	37,565
	Kra Vat	75,130
	Kra Income Tax	19,784
	Kra Vat	39,569
	Kra Income Tax	12,522
	Kra Income Tax	49,100
	Kra Vat	25,045
	Kra Vat	98,201
	Kra Income Tax	49,711
	Kra Vat	99,421
	Kra Vat	2,117
	Joseph Paul Makokha	308,750
	Kra Income Tax	100,000
	Kra Vat	26,027
	Homepark Motel	407,755
	Syiokiset Ltd	165,820

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Syiokiset Ltd	389,500
	Destiny World Travel	201,900
	Joventure Hotel	292,320
	Kenya School Of Government	372,200
	Busia Agriculture Training College	35,400
	Joseph Makokha And Company Advocates	580,000
	Farm View Hotel	179,993
	Destiny World Travel	1,111,802
	Nation Media Group	325,710
	Nation Media Group	270,270
	Nelcom Cyber	7,340
	Nation Media Group	135,135
	Busia Training College	1,951,000
	Nation Media Group	74,025
	Nation Media Group	139,125
	Kenya Government Printers	186,180
	Ranet Bulala 107.5fm	25,000
	The Breeze Hotel	35,970
	Kenya Institute Of Highway	55,216
	Kenya Aler & Lighting	1,139,622
	Postal Corporation	1,140
	Postal Corporation Of Kenya	6,960
	Safaricom Kenya Limited	251,721
	Malaba Town Council Welfare	29,200
	Nide Services Ltd	2,926,474
	Kenya County Government Workers	451,000
	Kra Income Tax	201,660

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kenya Industrial Estates Ltd	712,000
	Lake Victoria North Water Services	23,954
	Postal Corporation Of Kenya	380
	Farm View Hotel Ltd	526,924
	Kra Vat	5,160
	Kra Vat	31,035
	Kra Vat	35,891
	Kra Vat	20,025
	Jivunie Sacco Society Ltd	150,086
	Kenya County Government Workers	412,500
	Micro Africa Ltd	499,647
	Farm View Hotel Ltd	249,810
	Africa Capital Ltd	162,127
	The Standard Group Ltd	3,024,560
	Kra Vat	31,729
	Kra Vat	48,414
	Kra Vat	20,443
	Kra Vat	797
	Kra Income Tax	379,655
	Kra Vat	455,586
	Kra Income Tax	105,000
	Kra Vat	24,786
	Kra Vat	87,672
	Syiokiset Ltd	367,131
	Kra Vat	102,827
	Mamoke Holdings Ltd	1,885,172

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra Vat	146,172
	Destny World Travel	197,670
	African Touch Safaris	136,490
	Postal Corporation Of Kenya	96,000
	Hotel Itoya	573,233
	Kra	31,267
	Allyvans Security Services	143,379
	Kra	7,821
	Allyvans Security Services	215,069
	Kra	11,731
	Kra Income	23,518
	Kra Vat	47,036
	Kra Vat	119,822
	Kra Income	50,933
	Kra Vat	87,816
	The Star Publications Ltd	580,000
	Joventure Hotel	426,880
	Trojan International	51,724
	Tom Mboya Labour College	408,000
	Border Palace	127,000
	Dominion Dishes	410,000
	Sceptre Tours Of Travel	250,280
	Destiny World Travel	603,250
	Atc	58,000
	Shreej Petrol Station	1,000,000
	Dominion Dishes Ltd	266,910

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Farm View Hotel Ltd	78,656
	Venture Berts Agencies	353,300
	Allyvans Security	252,000
	Kra Income Tax	428,175
	Kra Vat	856,350
	Kra Vat	9,870
	Kra Vat	15,000
	The Star Publications Ltd	275,000
	Kra Income Tax	50,780
	Kra Vat	101,560
	Kra Income Tax	97,361
	Kra Income Tax	87,931
	Kra Vat	175,862
	Kra Vat	25,859
	Liz Travel And Tours Ltd	499,999
	Liz Travel And Tours Ltd	18,040
	Kra 6% Vat- The Star	33,569
	Kra Vat	82,759
	Kra Vat	145,131
	Kra Income Tax Collection	3,491
	Kra Vat	6,983
	Kra Vat	158,975
	Kra Vat	25,805
	Allyvans Security Services	151,200
	Lasco Services Kenya Ltd	144,000
	Postal Corporation Of Kenya	2,620
	Kplc	8,810

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Lake Victoria North Water Services	2,400
	Smash Hit Communications	56,000
	Smash Hit Communications	72,500
	Postal Corporation Of Kenya	6,960
	Allyvans Security Services	25,200
	Lake Victoria North Water Services Board	1,568
	Kra Vat	21,594
	M/S Butalink Gen. Cont.	768,058
	Allyvans Sec. Services	201,600
	Destiny World Travel	111,890
	Smash Hit Communications	72,500
	Lasco Services Kenya Ltd	48,000
	Farm View Hotel Ltd	28,638
	Farm View Hotel Ltd	92,445
	Farm View Hotel Ltd	47,583
	Joseph Paul Makokha	700,000
	Total Kenya Ltd	1,000,000
	Total Kenya Ltd	300,000
	Kra Vat	17,352
	Busia Agricultural Training Centre	102,000
	Liz Travel And Tours Ltd	751,205
	Laventers Hotel	250,000
	Allyvans Security Services	392,000
	Busia Atc	19,600
	Busia Atc	59,000
	Bursary Recipient	47,000
	Destiny World Travel	97,060

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Farmview	48,372
	Emuria Fm	17,400
	Samba Support Security Services	88,000
	Samba Support Security Services	39,000
	Lizexcel Services	144,500
	Kakamega Rural Roads Workers Sacco Society	206,931
	Kma	5,205
	Jivunie Sacco	71,900
	Busia County Assembly Sacco	50,481
	Jubilee Insurance	27,864
	Apa Life Assurance	16,399
	Liberty Life Assurance	85,641
	Pan African Insurance	279,528
	Kenindia Assurance	77,010
	Pioneer Assurance	216,121
	British American Insurance	366,898
	Corporate Insurance	7,778
	Capex Life Insurance	1,200
	Madison Insurance	393,833
	Cic Insurance	64,557
	Insurance Co. Of East Africa	3,500
	Geminia Insurance	18,513
	Uap Provincial Insurance	35,698
	Old Mutual Lifeassurance	12,298
	The Monarch Insurance	36,879
	Prudential Life Assurance	62,677
	Xplico Insurance Ltd	3,200

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Eglet Insurance Solutions Ltd	800
	Argos Furnishers Ltd	4,000
	Credit Traders	77,120
	Woodventure Kenya	573
	Amedo S.Products	73,416
	Economic Traders	7,108
	Credit Africa	650
	Lunar Credit Ltd	23
	Housing Finance Corporation	6,525
	Settlement Fund Trustee	6,081
	Family Bank	6,023,784
	Platnum Credit Ltd	543,690
	Harambee Sacco	24,057
	Barclays Bank Of Kenya	2,224,909
	National Bank Of Kenya	891,794
	Kcb	7,858,688
	Cooperative Bank Of Kenya	4,188,663
	Stanbik Bank	27,934
	Equity Ban	2,814,292
	African Capital Ltd	67,533
	Ecobank	97,109
	Faulu Kenya Ltd	1,407,348
	Emu Inya Enterprises	87,244
	Bue Ltd Kenya	6,163
	Select Management Services Ltd	486,913
	Micro Africa Ltd	285,513
	Ngao Credit	12,516

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Premier Kenya Ltd	14,050
	Union Of Kenya C. Servants	200,500
	Mazingira Welfare	2,700
	Kenya Civil Servants Welfare	100
	National Nurses Association Of Kenya	46,600
	Mow Sports And Welfare	2,050
	Association Of Medical Records Off	400
	Association Of Public Health Officers	30,500
	Ardhi Social Welfare Association	200
	Bondo Kilimo Staff Welfare	200
	Homabay Self Help Group	100
	Industry Staff Welfare Association	1,160
	Kenya Association Of Livestock Technician	4,100
	Society Of Radiography In Kenya	2,500
	Kenya Clinical Officers Association	8,240
	Kenya Occupational Therapy Association	1,200
	Kenya Plasters Association	800
	Kenya Occupational Physiotherapy Associat	1,100
	Imigration Welfare	100
	Migori Kilimo Self Help Group	700
	Asso Of Kenya Medical Lab Scie Officers	15,600
	Water Welfare Association	1,450
	Nandi Kilimo Welfare Fund	300
	National Association Orthopaedic	450
	Kenya Vet. Association Of Nyeri	1,300
	Ministry Of Education Welfare Association	470
	Kitambulisho Welfare Fund	3,020

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	70 Busia	300
	Siaya Welfare	50
	Busia Welfare	2,550
	Baraka Kakamega Welfare	1,050
	Lugari Welfare	200
	Kisumu District Welfare Association	400
	Kenya Soc Of Agricultural Prfessionals	1,700
	Kenya Soc Of Agricultural Prfessionals	700
	Kisumu Vet. Association Nyanza	350
	Provincial Fisheries Staff Welfare	300
	Ministry Of Agriculture Self Help Group	23,900
	Kdta	100
	Knda	1,400
	Ohar	1,500
	Amek	1,200
	Kenya Vet. Association Of Rift Valley	1,000
	Kenya Progressive Nurses Assoc	20,350
	Kenya Water Technicians Assoc	800
	Busia Teachers Bb Scheme	2,000
	Ncc Jamii Welfare Association	3,000
	Kenya Local Government Workers Union	201,000
	Kenya National Secretaries Association	1,300
	Animal Production Society	700
	Kenya Medical Pp Dentist Association	40,000
	Knh Prime Care Welfare Association	200
	Kenya National Union Of Nurses	244,595
	Malaba Town Council Wshg	26,950

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Teso Council Welfare Group	3,000
	Kenya Med Social Workers Association	300
	Postbank Saye	23,000
	Swa	300
	Knut- Union Dues	918
	Kuppet Union Dues	1,500
	Kakamega R W.	700
	MI Welfare And Sports	550
	Kuppet Swa- Busia	200
	National Bank Of Kenya	2,281,915
	Total Paymaster General Posting	26,819,054
	Provident Fund Scheme	1,320,466
	Provident Fund	1,558,255
	Provident Fund Voluntary	330,338
	Provident Fund Scheme	1,888,593
	Total Provident Fund Posting	3,209,059
	Nhif	2,417,850
	Nssf	98,120
	Higher Education Loans Boad	279,390
	Gok House Rent	280,830
	Housing Fund Scheme	13,317
	Court Attachment	21,724
	Kra Vat	204,813
	Kra Vat	103,190
	Kra Income Tax Collection	38,664
	Joflo Enterprises	1,387,000
	Teso South Fish Farmers Association	3,999,996

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra Vat	30,776
	Kra Income Tax Collection	37,764
	Tersa Trading Enterprises	1,000,000
	Tri Source Engineerig Ltd	2,000,000
	Kra	149,979
	Stacode Holdings Ltd	924,300
	Shikers Trading	1,870,000
	Wimax Enterprises	900,000
	Filma General Construction	25,544,500
	Global Smart Trends Ltd	1,904,000
	Danjocy Entrprise	2,253,000
	Kra(Prime Contractors)	115,991
	Oligerm Holdings	689,909
	Kra	37,631
	Golden Crest	4,350,000
	Kra(Reliance Enterprise)	149,979
	Joflo Enterprises	1,041,300
	Lawino	500,000
	Kamorata	600,000
	Phijos Building	1,999,000
	Butula Mungano Nerica	2,767,000
	Teso South Fish Farmers Association	3,037,142
	Kra	48,843
	Joflo Enterprises	1,387,000
	Abori Agencies	657,800
	Lumbe Agencies	687,761
	Kra	205,893

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Kra	102,946
	Kwera Agencies	500,000
	Kwera Agencies	771,730
	Kenya Post Office Savings Bank	30,363
	Jami Sacco Society Ltd	130,463
	Kra Vat	14,674
	Ministry Of Agriculture Staff Welfare Gro	46,800
	Higher Education Loans Board	303,044
	Prudential Life Assurance Kenya Ltd	61,183
	Allyyvans Security Services	1,310,400
	Ministry Of Agriculture Staff Welfare Gro	23,400
	Kra Vat	4,230
	Prudential Life Assurance Kenya Ltd	62,677
	Total Petrol Station	828,000
	Dadeli Communication	371,000
	Liz Travel And Tours Ltd	459,360
	Amagoro Filling Station	88,000
	Farm View Hotel	237,897
	Kra Vat	12,976
	Kra Vat	43,966
	Toyota Kenya Ltd	34,522
	Kra Vat	1,883
	Hotel Itoya	764,880
	Kra Vat	39,562
	Kra Vat	44,017
	Kra Vat	23,400
	Nation Media	429,000

Description of Goods or Services	NAME OF PAYEE	OUTSTANDING AMOUNTS AS AT 30TH JUNE 2016
	Lizexcel Services	570,198
	Kra Vat	31,102
	Trojan Internationalltd	2,800,000
	Destiny World Travel	1,037,305
	Nation Media	142,506
	Kra Vat	7,371
	Mediamax	521,512
	Kra Vat	28,448
	Tom Mboya Labour College	649,586
	Kra Vat	35,413
	Bigshot Company Ltd	1,067,758
	Kra Vat	58,241
	Farmview Hotel	45,753.60
	Kra Vat	2,920
	Vivid Media	1,072,500
	Kra Vat	58,500
	Motor Groups Ltd	59,166
	Kra Vat	3,227
	Nation Media	309,100
	Kra Vat	16,860
	Farm View Hotel	79,640
	Kra Vat	4,344
	Kra Vat	13,236
	Nestca Investment	242,664
	Sub Total	197,292,462
	Grand Total	668,889,552