

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

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**COUNTY GOVERNMENT OF BUSIA**  
**COUNTY TREASURY**  
**P.O. BOX PRIVATE BAG – 50400**  
**BUSIA, KENYA**



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**COUNTY GOVERNMENT OF BUSIA**

**COUNTY EXECUTIVE FINANCIAL STATEMENT**

**FOR THE FORTH QUARTER ENDED**

**30<sup>TH</sup> JUNE, 2019**

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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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**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

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**KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The County Government 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.

**(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 status by County organs.

**(c) Fiduciary Management**

The key management personnel who held office during the 4<sup>th</sup> quarter ending 30<sup>th</sup> June 2019, and who had direct fiduciary responsibility were:

(d)

| No. | Name  | Designation      |
|-----|---|------------------|
| 1   | Mr Nicodemus Onyango Mulaku BED,MBA,<br>MKIM,CPA(K) | County Secretary |

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|   |                                    |                                  |
|---|------------------------------------|----------------------------------|
| 2 | Mr Charles Andima                  | AG Director Revenue              |
| 3 | Paul Okoth Onono, BBA,MBA, CPA (K) | AG. Director Accounting Services |

**(e) CHIEF OFFICERS**

|    |   |   |
|----|---|---|
| 4  | Ms Priscah I, Omoit Bcom, MBA, CPA(K), CPS(K) | AG. Chief Officer, Finance Economic Planning & ICT  |
| 5  | Mr.Moses Weunda                               | Youths,Sports,Tourism, Culture, & Social Services And Ag. Water Environment & Natural Resources |
| 6  | Eng.Gilbert Oduory                            | Public Works, Transport, Roads and Energy   |
| 7  | Mr. Ezekiel Otieno Okwach                     | Office of The Governor  |
| 8  | Eng.Richard Achiambo                          | Agriculture And Animal Resources  |
| 9  | Mr. Daniel Eliud Nyongesa                     | Educationa & Vocational Training  |
| 10 | Ms.Ruth Mukhongo                              | Agriculture And Animal Resources  |
| 11 | Mr. Andrew Namunyu Otit                       | Office of The Deputy Governor   |
| 12 | Dr. Isaac Omeri                               | Health and Sanitation   |
| 13 | Ms.Clementina Oundo Omoto                     | Public Service Management   |
| 14 | Ms.Lidya Nabwire                              | Educationa & Vocational Training  |
| 15 | Ms.Joy Wanga                                  | Youths,Sports,Tourism, Culture, Youth & Social Services   |
| 16 | Mr.Nelson Kwamini                             | Trade, Cooperatives & Industrialization   |
| 17 | Mr.Joe Maurice Odundoh                        | Lands, Housing & Urban Development  |
| 18 | Mr.Stephen Nasiagi Onyango                    | Ag. Public Works, Transport, Roads and Energy.  |

**CHIEF EXECUTIVE COMMITTEE MEMBERS**

**COUNTY GOVERNMENT OF BUSIA**  
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|    |                                  |  |
|----|----------------------------------|--|
| 19 | Ms Phaustine A. Barasa           | AG. CEC, Finance, Economic Planning & ICT  |
| 20 | Hon. Dr. Osia Mwanje             | Agriculture And Animal Resources           |
| 21 | Hon. Dr Isaac Alukwe             | Water Environment & Natural Resources      |
| 22 | Hon. John Bwire Mwami            | Educationa & Vocational Training           |
| 23 | Hon. Prof. Pancras Grephas Opata | Lands, Housing & Urban Development         |
| 24 | Hon. Dr. Janet Manyasi           | Public Service Management                  |
| 25 | Hon. George Ekirapa              | Public Works, Transport, Roads and Energy. |
| 26 | Hon. Judith Awino Maketso        | Trade, Cooperatives & Industrialization    |

**(f) Fiduciary Oversight Arrangements**

During the quarter under review, the County's management and operations were supported by a number of institutions which were established within the county to provide oversight role and ensure prudent management.

These institutions are;

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

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

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**FORWARD BY THE CHIEF OFFICER- FINANCE, ECONOMIC PLANNING & ICT**

**Budget performance.**

**a. Revenues**

The County's fiscal performance during the 4<sup>th</sup> quarter was witnessed with a number of challenges.

In the quarter under review, the County received a total Local revenue of Kshs. 114,984,310, Equitable share of Kshs. 2,475,980,000, World bank Loan for transforming healthcare Ksh. 6,341,873 Road maintenance fuel levy Kshs. 78,539,792, KDSP Kshs. 111,305,294, Kenya Agriculture Support Grant Kshs. 7,878,728, KUSP Kshs. 41,200,000, User fees foregone Kshs. 16,934,085 and allocation to Youth Polytechnics Kshs. 46,779,800 giving a total of Kshs. 2,899,853,882 as the overall revenue received for the quarter.

The County's total cumulative revenues collected from local sources for the 1<sup>st</sup>, 2<sup>nd</sup>, 3<sup>rd</sup> and 4<sup>th</sup> quarter stood at Ksh 51,277,608.00, Ksh 58,070,211, Ksh 75,041,148 and Ksh 114,984,310 respectively giving a total of Ksh 299,373,277 out of the total annual revised budget of Ksh.452, 519,667.00. This represented about 66.16% of the total projected local revenue during the year 2018/2019.

In addition, the County also received Equitable share of Ksh 298,300,000.00 , Ksh 954,560,000.00, 2,237,250,000.00 and Ksh 2,475,980,000 from 1<sup>st</sup> , 2<sup>nd</sup> ,3<sup>rd</sup> and 4<sup>th</sup> quarter respectively giving a total of Ksh 5,966,000,000 compared to the annual revised budget of Ksh. 5,966,000,000.00. This represents 100% of the total budgeted equitable share in the year. Further, Ksh 359,795,280 was received as foreign grants from development partners consisting of Ksh 37,651,624, Ksh 41,146,884.00, Ksh 142,271,500, Ksh , Ksh 19,541,250 and Ksh 111,305,294 for World Bank loan for transforming healthcare, Kenya Climate Smart Agriculture, Kenya urban Support Programme, Danida and KDSP respectively. The county also received Ksh. 63,713,885 as conditional allocation to county governments comprising of Ksh 16,934,085 as user fees foregone and Ksh 46,779,800 as Grant to youth polytechnic. Ksh 157,079,584 was received as fuel levy allocation to Busia County Government and Ksh 694,769,464 was Refund on CRF issues for the financial year 2018/2019.

**b. Expenditures.**

In the period under review, the total recurrent and development expenditures was Ksh 1,085,599,057.00 and Ksh 802,234,606.00 respectively. Therefore, the consolidated County Government Expenditure for the 4<sup>th</sup> quarter was Ksh. 1,887,833,663.00.

Therefore the County Government total expenditure for the 1<sup>st</sup>, 2<sup>nd</sup> 3<sup>rd</sup> and 4<sup>th</sup> quarter in the financial year 2018/2019 is Ksh.1, 021,825,021.00, Ksh 2,024,026,406.00 and 1,887,833,663.00 respectively giving a total of Ksh 4,933,685,091 out of annual approved budget of Ksh 8,703,635,847 that is 56.7%.

**COUNTY GOVERNMENT OF BUSIA**  
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**IMPLEMENTATION CHALLENGES.**

The major implementation challenges faced by the county during the 4<sup>th</sup> quarter cut across the broader areas which were covered by the county's socio-economic and political environments. Some of these challenges are,

1. Continued under performance in revenue collection which led to under-financing of budgeted activities
2. Continued delay, unpredictable disbursement of funds by the National treasury.
3. Poor connectivity for the operationalization of IFMIS exacerbated by inadequate human capacity and computer hardware to support the systems affected county operation.
4. Inadequate physical infrastructures.
5. Frequent Changes on e-procurement processes.

**Priscah Iseren Omoit**  
**Chief Officer – Finance, Economic Planning & ICT.**  
**COUNTY GOVERNMENT OF BUSIA.**

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> quarter ended 30<sup>th</sup> June 2019**

**I. STATEMENT OF RECEIPTS AND PAYMENTS**

|  | Note | Sep                | Dec                  | March                | June                 | Cumulative           | Comparative          |
|--|------|--------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
|  |      | Q1                 | Q2                   | Q3                   | Q4                   | Amount               | Period 2018          |
|  |      | Kshs               | Kshs                 | Kshs                 | Kshs                 | Kshs                 | Kshs                 |
| <b>RECEIPTS</b>  |      |                    |                      |                      |                      |                      |                      |
| Equitable Share (Exchequer releases)                     | 1    | 298,300,000        | 954,560,000          | 2,237,250,000        | 2,475,890,000        | 5,966,000,000        | 2,418,869,000        |
| Transfers from National Government Entities              | 2    | -                  | -                    | -                    | -                    | -                    | -                    |
| Proceeds from Foreign Grants / Development Partners      | 3    | -                  | 150,054,043          | 43,015,342           | 166,725,895          | 359,795,280          | 570,231,098          |
| Conditional Additional Allocations to County Governments | 4    | -                  | -                    | -                    | 63,713,885           | 63,713,885           | 78,301,325           |
| Conditional Allocation to Level 5 Hospitals              | 5    | -                  | -                    | -                    | -                    | -                    | -                    |
| Fuel Levy allocation                                     | 6    | -                  | -                    | 78,539,792           | 78,539,792           | 157,079,584          | 123,689,833          |
| County Own Generated Revenues                            | 7    | 51,277,608         | 58,070,211           | 75,041,148           | 114,984,310          | 299,373,277          | 56,800,033           |
| Refund on CRF issues                                     | 8    | 1,905,341          | 692,864,123          | -                    | -                    | 694,769,464          | -                    |
|  |      |                    |                      |                      |                      |                      |                      |
|  |      |                    |                      |                      |                      |                      |                      |
| <b>TOTAL RECEIPTS</b>                                    |      | <b>351,482,949</b> | <b>1,855,548,377</b> | <b>2,433,846,282</b> | <b>2,899,853,882</b> | <b>7,540,731,490</b> | <b>3,247,891,289</b> |
| <b>PAYMENTS</b>  |      |                    |                      |                      |                      |                      |                      |
|  |      |                    |                      |                      |                      |                      |                      |
| Compensation of Employees                                | 9    | 592,388,056        | 671,657,629          | 436,733,075          | 843,040,385          | 2,543,819,145        | 285,788,703          |
| Use of goods and services                                | 10   | 172,246,860        | 533,303,122          | 626,037,529          | 282,506,263          | 1,614,093,774        | 769,699,750          |
| Transfers to Other Government Entities                   | 11   | 150,000,000        | 170,000,000          | 235,000,000          | 207,194,746          | 762,194,746          | 333,700,000          |
| Other grants and transfers                               | 12   | -                  | 212,119,559          | 87,045,448           | 792,335              | 299,957,342          | 59,962,007           |
| Social Security Benefits                                 | 13   | -                  | -                    | 24,617,439           | 294,746              | 24,617,439           | -                    |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                        |           |                             |                             |                             |                             |                             |                             |
|------------------------|-----------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Acquisition of Assets  | <b>14</b> | 107,190,105                 | 436,946,097                 | 483,152,370                 | 1,122,176,553               | 2,149,465,124               | 1,116,306,744               |
| Other Payments         | <b>15</b> | -                           | -                           | 5,247,803                   | 3,633,500                   | 8,881,303                   | -                           |
|                        |           |                             |                             |                             |                             |                             |                             |
| <b>TOTAL PAYMENTS</b>  |           | <b><u>1,021,825,021</u></b> | <b><u>2,024,026,406</u></b> | <b><u>1,897,833,663</u></b> | <b><u>2,459,343,782</u></b> | <b><u>7,403,028,873</u></b> | <b><u>2,565,457,204</u></b> |
|                        |           |                             |                             |                             |                             |                             |                             |
| <b>SURPLUS/DEFICIT</b> |           | <b><u>- 670,342,072</u></b> | <b><u>- 168,478,029</u></b> | <b><u>536,012,619</u></b>   | <b><u>440,510,100</u></b>   | <b><u>137,702,617</u></b>   | <b><u>682,434,085</u></b>   |

The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
 Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
 Director- Accounting Services



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> quarter ended 30<sup>th</sup> June 2019**

**II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

|   | Note | Sep                         | Dec                       | Mar                         | Jun                         | Comparative                 |
|---|------|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|
|   |      | Q1                          | Q2                        | Q3                          | Q4                          | Period 2018                 |
| FINANCIAL ASSETS                            |      | Kshs                        | Kshs                      | Kshs                        | Kshs                        | Kshs                        |
| <b>Cash and Cash Equivalents</b>            |      |                             |                           |                             |                             |                             |
| Bank Balances                               | 16A  | 1,041,230,008               | 855,324,812               | 1,401,775,386               | 1,870,088,148               | 1,143,392,070               |
| Cash Balances                               | 16B  | 18,709                      | 10,100,300                | 86,545                      | 460,790                     | -                           |
| <b>Total Cash and cash equivalents</b>      |      | <b><u>1,041,248,716</u></b> | <b><u>865,425,112</u></b> | <b><u>1,401,861,931</u></b> | <b><u>1,870,548,938</u></b> | <b><u>1,143,392,070</u></b> |
| Accounts receivables – Outstanding Imprests | 17   | 6,145,665                   | 13,491,240                | 7,876,326                   | 8,810,565                   | 4,129,601                   |
| <b>TOTAL FINANCIAL ASSETS</b>               |      | <b><u>1,047,394,381</u></b> | <b><u>878,916,352</u></b> | <b><u>1,409,738,257</u></b> | <b><u>1,879,359,503</u></b> | <b><u>1,147,521,671</u></b> |
| <b>FINANCIAL LIABILITIES</b>                |      |                             |                           |                             |                             |                             |
| Accounts Payables – Deposits and retentions | 18   | <b>23,000</b>               | 3,938,892                 | 3,359,999                   | 25,751,148                  | 13,508,837                  |
| <b>NET FINANCIAL ASSETS</b>                 |      | <b><u>1,047,371,381</u></b> | <b><u>874,977,460</u></b> | <b><u>1,406,378,258</u></b> | <b><u>1,853,608,355</u></b> | <b><u>1,134,012,834</u></b> |
| <b>REPRESENTED BY</b>                       |      |                             |                           |                             |                             |                             |
| Fund balance b/fwd                          | 19   | 1,717,713,454               | 1,043,455,489             | 870,365,639                 | 1,413,098,256               | 451,578,749                 |
| Surplus/Deficit for the year                |      | - 670,342,072               | - 168,478,029             | 536,012,619                 | 440,510,100                 | 682,434,085                 |
| <b>NET FINANCIAL POSITION</b>               |      | <b><u>1,047,371,381</u></b> | <b><u>874,977,460</u></b> | <b><u>1,406,378,258</u></b> | <b><u>1,853,608,355</u></b> | <b><u>1,134,012,834</u></b> |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

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The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
Director- Accounting Service

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**III. STATEMENT OF CASHFLOW**

|   | Note | Sep                  | Dec                | Mar                  | Jun                  | Comparative          |
|---|------|----------------------|--------------------|----------------------|----------------------|----------------------|
|   |      | Q1                   | Q2                 | Q3                   | Q4                   | Period 2018          |
|   |      | Kshs                 | Kshs               | Kshs                 | Kshs                 | Kshs                 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES</b>              |      |                      |                    |                      |                      |                      |
| <b>Receipts from operating income</b>                   |      |                      |                    |                      |                      |                      |
| Equitable Share (Exchequer releases)                    | 1    | 298,300,000          | 954,560,000        | 2,237,250,000        | 2,475,890,000        | 2,418,869,000        |
| Transfers from National Government Entities             | 2    | -                    | -                  | -                    | -                    | -                    |
| Proceeds from Foreign Grants / Development Partners     | 3    | -                    | 150,054,043        | 43,015,342           | 166,725,895          | 570,231,098          |
| Conditional Additional Allocation to County Governments | 4    | -                    | -                  | -                    | 63,713,885           | 78,301,325           |
| Conditional Allocation to Level 5 Hospitals             | 5    | -                    | -                  | -                    | -                    | -                    |
| Fuel Levy allocation                                    | 6    | -                    | -                  | 78,539,792           | 78,539,792           | 123,689,833          |
| County Own Generated Revenues                           | 7    | 51,277,608           | 58,070,211         | 75,041,148           | 114,984,310          | 56,800,033           |
| Unspent Funds   | 8    | 1,905,341            | 692,864,123        | -                    | -                    | -                    |
| <b>Payments for operating expenses</b>                  |      |                      | -                  |                      |                      |                      |
| Compensation of Employees                               | 12   | - 592,388,056        | - 671,657,629      | - 436,733,075        | - 843,040,385        | - 285,788,703        |
| Use of goods and services                               | 13   | - 172,246,860        | - 533,303,122      | - 626,037,529        | - 282,506,263        | - 769,699,750        |
| Transfers to Other Government Entities                  | 16   | - 150,000,000        | - 170,000,000      | - 235,000,000        | - 206,900,000        | - 333,700,000        |
| Other grants and transfers                              | 17   | -                    | - 212,119,559      | - 87,045,448         | - 792,335            | - 59,962,007         |
| Social Security Benefits                                | 18   | -                    | -                  | - 24,617,439         | -294,746             | -                    |
| Other Payments  | 22   | -                    | -                  | - 5,247,803          | - 3,633,500          | -                    |
|   |      |                      |                    |                      |                      |                      |
| <b>Adjusted for:</b>                                    |      |                      |                    |                      |                      |                      |
| Adjustments during the year                             |      | - 6,145,665          | - 7,345,575        | 424,200              | 28,176,908           | -                    |
| Changes in Accounts Payables                            |      | 23,000               | -                  | -                    |                      | 13,508,837.00        |
| <b>Net cash flows from operating activities</b>         |      | <b>- 569,274,632</b> | <b>261,122,493</b> | <b>1,019,589,188</b> | <b>1,590,863,560</b> | <b>1,812,249,666</b> |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |           |                      |                      |                      |                        |                        |
|---|-----------|----------------------|----------------------|----------------------|------------------------|------------------------|
| <b>CASHFLOW FROM INVESTING ACTIVITIES</b>                   |           |                      |                      |                      |                        |                        |
| Acquisition of Assets                                       | <b>19</b> | - 107,190,105        | - 436,946,097        | - 483,152,370        | - 1,122,176,553        | - 1,116,306,744        |
| <b>Net cash flows from investing activities</b>             |           | <b>- 107,190,105</b> | <b>- 436,946,097</b> | <b>- 483,152,370</b> | <b>- 1,122,176,553</b> | <b>- 1,116,306,744</b> |
| <b>CASHFLOW FROM FINANCING ACTIVITIES</b>                   |           |                      |                      |                      |                        |                        |
| Proceeds from Domestic Borrowings                           | <b>4</b>  | -                    | -                    | -                    | -                      | -                      |
| <b>Net cash flow from financing activities</b>              |           | <b>-</b>             | <b>-</b>             | <b>-</b>             | <b>-</b>               | <b>-</b>               |
| <b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>             |           | <b>- 676,464,737</b> | <b>- 175,823,604</b> | <b>536,436,818</b>   | <b>468,687,007</b>     | <b>695,942,922</b>     |
| <b>Cash and cash equivalent at BEGINNING of the quarter</b> |           | <b>1,717,713,454</b> | <b>1,041,248,716</b> | <b>865,425,112</b>   | <b>1,401,861,931</b>   | <b>451,578,749</b>     |
| <b>Cash and cash equivalent at END of the quarter</b>       |           | <b>1,041,248,716</b> | <b>865,425,112</b>   | <b>1,401,861,931</b> | <b>1,870,548,938</b>   | <b>1,147,521,671</b>   |
| <b>As per statement of assets</b>                           |           | <b>1,041,248,716</b> | <b>865,425,112</b>   | <b>1,401,861,931</b> | <b>1,870,548,938</b>   | <b>515,027,836</b>     |

The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
 Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
 Director- Accounting Services

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**IV. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED**

| Receipt/Expense Item                                     | Approved Budget FY 2018/2019 | Adjustments | Revised Budget FY 2018/2019 | Actual Q1 2018 | Actual Q2 2018 | Actual Q3 2019 | Actual Q4 2019 | Actual cumulative to date | Budget utilization difference | Budget utilization |
|--|------------------------------|-------------|-----------------------------|----------------|----------------|----------------|----------------|---------------------------|-------------------------------|--------------------|
|  | Kshs                         | Kshs        | Kshs                        | Kshs           | Kshs           | Kshs           | Kshs           | Kshs                      | Kshs                          | %                  |
| <b>RECEIPTS</b>  |                              |             |                             |                |                |                |                |                           |                               |                    |
| Equitable Share (Exchequer releases)                     | 5,966,000,000                | -           | 5,966,000,000               | 298,300,000    | 954,560,000    | 2,237,250,000  | 2,475,890,000  | 5,966,000,000             | -                             | 100                |
| Transfers from National Government Entities              | -                            | -           | -                           | -              | -              | -              | -              | -                         | -                             | -                  |
| Proceeds from Foreign Grants/Development Partners        | 371,628,470                  | 142,840,239 | 514,468,709                 | -              | 150,054,043    | 43,015,342     | 166,725,895    | 359,795,280               | 154,673,429                   | 70                 |
| Conditional Additional Allocations to County Governments | 78,894,085                   | -           | 78,894,085                  | -              | -              | -              | 63,713,885     | 63,713,885                | 15,180,200                    | 81                 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |                             |                           |                             |                             |                             |                             |                             |                             |                             |                  |
|---|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------|
| Conditional Allocation to Level 5 Hospitals | -                           | -                         | -                           | -                           | -                           | -                           | -                           | -                           | -                           | -                |
| Fuel Levy Allocation                        | 157,079,584                 | -                         | 157,079,584                 | -                           | -                           | 78,539,792                  | 78,539,792                  | 157,079,584                 | -                           | 100              |
| County Own Generated Revenues               | 452,519,667                 | -                         | 452,519,667                 | 51,277,608                  | 58,070,211                  | 75,041,148                  | 114,984,310                 | 299,373,277                 | 153,146,390                 | 66               |
| Unspent Funds                               | 1,657,514,044               | -                         | 1,657,514,044               | 851,165,380                 | -                           | -                           | -                           | 851,165,380                 | 806,348,664                 | 51               |
| <b><u>TOTAL</u></b>                         | <b><u>8,683,635,850</u></b> | <b><u>142,840,239</u></b> | <b><u>8,826,476,089</u></b> | <b><u>1,200,742,988</u></b> | <b><u>1,162,684,254</u></b> | <b><u>2,433,846,282</u></b> | <b><u>2,899,853,882</u></b> | <b><u>7,697,127,406</u></b> | <b><u>1,129,348,683</u></b> | <b><u>87</u></b> |
| <b>PAYMENTS</b>                             |                             | -                         | -                           |                             | -                           |                             |                             | -                           | -                           | -                |
| Compensation of Employees                   | 2,142,417,481               | 374,249,966               | 2,516,667,447               | 592,388,056                 | 671,657,629                 | 436,733,075                 | 843,040,385                 | 2,543,819,145               | (27,151,697)                | 101              |
| Use of goods and services                   | 1,396,972,177               | 310,062,577               | 1,707,034,754               | 172,246,860                 | 533,303,122                 | 626,037,529                 | 282,506,263                 | 1,614,093,774               | 92,940,980                  | 95               |
| Transfers to Other Government Entities      | 784,042,746                 | 14,460,000                | 798,502,746                 | 150,000,000                 | 170,000,000                 | 235,000,000                 | 206,900,000                 | 761,900,000                 | 36,602,746                  | 95               |
| Other grants and transfers                  | 204,012,369                 | 1,096,749,963             | 1,300,762,332               | -                           | 212,119,559                 | 87,045,448                  | 792,335                     | 299,957,342                 | 1,000,804,990               | 23               |
| Social Security Benefits                    | -                           | -                         | -                           | -                           | -                           | 24,617,439                  | -                           | 24,617,439                  | (24,617,439)                | -                |
| Acquisition of Assets                       | 2,455,448,945               | 33,702,314                | 2,489,151,259               | 107,190,105                 | 436,946,097                 | 483,152,370                 | 1,122,176,553               | 2,149,465,124               | 339,686,135                 | 86               |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                     |                             |                             |                             |                             |                             |                             |                             |                             |                             |                  |
|---------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|------------------|
| Other Payments      | 30,067,429                  | (15,709,878)                | 14,357,551                  | -                           | -                           | 5,247,803                   | 3,633,500                   | 8,881,303                   | 5,476,248                   | 62               |
| <b><u>TOTAL</u></b> | <b><u>7,012,961,148</u></b> | <b><u>1,813,514,941</u></b> | <b><u>8,826,476,089</u></b> | <b><u>1,021,825,021</u></b> | <b><u>2,024,026,406</u></b> | <b><u>1,897,833,663</u></b> | <b><u>2,459,343,782</u></b> | <b><u>7,403,028,873</u></b> | <b><u>1,423,447,216</u></b> | <b><u>84</u></b> |

The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
 Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
 Director- Accounting Services

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**V. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

| Receipt/Expense Item                                     | Approved Budget FY 2018/2019 | Adjustments     | Revised Budget FY 2018/2019 | Actual Q1 2018            | Actual Q2 2018            | Actual Q3 2019              | Actual Q4 2019              | Actual cumulative to date   | Budget utilization difference | Budget utilization |
|--|------------------------------|-----------------|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------|
|  | Kshs                         | Kshs            | Kshs                        | Kshs                      | Kshs                      | Kshs                        | Kshs                        | Kshs                        | Kshs                          | %                  |
| <b>RECEIPTS</b>  |                              |                 |                             |                           |                           |                             |                             |                             |                               |                    |
| Equitable Share (Exchequer releases)                     | 3,460,280,000                | -               | 3,460,280,000               | 298,300,000               | 175,997,000               | 1,317,395,750               | 1,668,587,250               | 3,460,280,000               | -                             | 100                |
| Transfers from National Government Entities              | -                            | -               | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |
| Proceeds from Foreign Grants/Development Partners        | 153,556,970                  | -               | 153,556,970                 | -                         | -                         | 43,015,342                  | -                           | 43,015,342                  | 110,541,628                   | 28                 |
| Conditional Additional Allocations to County Governments | 16,934,085                   | -               | 16,934,085                  | -                         | -                         | -                           | 16,934,085                  | 16,934,085                  | -                             | 100                |
| Conditional Allocation to Level 5 Hospitals              | -                            | -               | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |
| Fuel Levy Allocation                                     | -                            | -               | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |
| County Own Generated Revenues                            | 266,986,603                  | -               | 266,986,603                 | 51,277,608                | 30,253,789                | 44,049,154                  | 58,808,416                  | 184,388,967                 | 82,597,636                    | 69                 |
| Unspent Funds  | 1,254,590,927                | -               | 1,254,590,927               | 448,242,263               | -                         | -                           | -                           | 448,242,263                 | 806,348,664                   | 36                 |
| <b><u>TOTAL</u></b>                                      | <b><u>5,152,348,585</u></b>  | <b><u>=</u></b> | <b><u>5,152,348,585</u></b> | <b><u>797,819,871</u></b> | <b><u>206,250,789</u></b> | <b><u>1,404,460,246</u></b> | <b><u>1,744,329,751</u></b> | <b><u>4,152,860,657</u></b> | <b><u>999,487,928</u></b>     | <b><u>81</u></b>   |
| <b>PAYMENTS</b>  | -                            | -               | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                             |                           |                             |                           |                             |                             |                             |                             |                           |                  |
|--|-----------------------------|---------------------------|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|---------------------------|------------------|
| Compensation of Employees              | 2,142,417,481               | 374,249,966               | 2,516,667,447               | 592,388,056               | 671,657,629                 | 436,733,075                 | 809,622,370                 | 2,510,401,129               | 6,266,318                 | 100              |
| Use of goods and services              | 1,380,069,675               | 256,010,067               | 1,636,079,742               | 172,246,860               | 263,408,858                 | 595,099,779                 | 270,873,658                 | 1,301,629,154               | 334,450,588               | 80               |
| Transfers to Other Government Entities | 729,042,746                 | (540,000)                 | 728,502,746.00              | 150,000,000               | 170,000,000                 | 235,000,000                 | 173,000,000                 | 728,000,000                 | 294,746                   | 100              |
| Other grants and transfers             | 104,140,062                 | (76,207,228)              | 27,932,834                  | -                         | 11,175,752                  | 12,787,456                  | 792,335                     | 24,755,543                  | 3,177,291                 | 89               |
| Social Security Benefits               | -                           | -                         | -                           | -                         | -                           | 24,617,439                  | -                           | 24,617,439                  | (24,617,439)              | -                |
| Acquisition of Assets                  | 76,064,271                  | 167,101,545               | 243,165,816                 | 6,965,341                 | 10,189,330                  | 16,361,309                  | 87,733,410                  | 121,249,390                 | 121,916,426               | 50               |
| Other Payments                         | -                           | -                         | -                           | -                         | -                           | -                           | -                           | -                           | -                         | -                |
| <b><u>TOTAL</u></b>                    | <b><u>4,431,734,235</u></b> | <b><u>720,614,350</u></b> | <b><u>5,152,348,585</u></b> | <b><u>921,600,257</u></b> | <b><u>1,126,431,568</u></b> | <b><u>1,320,599,057</u></b> | <b><u>1,342,316,519</u></b> | <b><u>4,710,947,401</u></b> | <b><u>441,401,184</u></b> | <b><u>91</u></b> |

The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
Director- Accounting Services

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

| Receipt/Expense Item                                     | Approved Budget FY 2018/2019 | Adjustments               | Revised Budget FY 2018/2019 | Actual Q1 2018            | Actual Q2 2018            | Actual Q3 2019              | Actual Q4 2019              | Actual cumulative to date   | Budget utilization difference | Budget utilization |
|--|------------------------------|---------------------------|-----------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-------------------------------|--------------------|
|  | Kshs                         | Kshs                      | Kshs                        | Kshs                      | Kshs                      | Kshs                        | Kshs                        | Kshs                        | Kshs                          | %                  |
| <b>RECEIPTS</b>  |                              |                           |                             |                           |                           |                             |                             |                             |                               |                    |
| Equitable Share (Exchequer releases)                     | 2,505,720,000                | -                         | 2,505,720,000               | -                         | 250,000,000               | 919,854,250                 | 1,335,865,750               | 2,505,720,000               | -                             | 100                |
| Transfers from National Government Entities              | -                            | -                         | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |
| Proceeds from Foreign Grants/Development Partners        | 218,071,500                  | 142,840,239               | 360,911,739                 | -                         | -                         | -                           | 160,384,022                 | 160,384,022                 | 200,527,717                   | 44                 |
| Conditional Additional Allocations to County Governments | 61,960,000                   | -                         | 61,960,000                  | -                         | -                         | -                           | 46,779,800                  | 46,779,800                  | 15,180,200                    | 76                 |
| Conditional Allocation to Level 5 Hospitals              | -                            | -                         | -                           | -                         | -                         | -                           | -                           | -                           | -                             | -                  |
| Fuel Levy Allocation                                     | 157,079,584                  | -                         | 157,079,584                 | -                         | -                         | 78,539,792                  | 78,539,792                  | 157,079,584                 | -                             | 100                |
| County Own Generated Revenues                            | 185,533,064                  | -                         | 185,533,064                 | 18,981,225                | 7,782,302                 | 30,991,994                  | 57,228,789                  | 114,984,310                 | 70,548,754                    | 62                 |
| Unspent Funds  | 402,923,117                  | -                         | 402,923,117                 | 402,923,117               | -                         | -                           | -                           | 402,923,117                 | -                             | 100                |
| <b>TOTAL</b>   | <b><u>3,531,287,265</u></b>  | <b><u>142,840,239</u></b> | <b><u>3,674,127,504</u></b> | <b><u>421,904,342</u></b> | <b><u>257,782,302</u></b> | <b><u>1,029,386,036</u></b> | <b><u>1,678,798,153</u></b> | <b><u>3,387,870,833</u></b> | <b><u>286,256,671</u></b>     | <b><u>92</u></b>   |
| <b>PAYMENTS</b>  |                              | -                         | -                           |                           | -                         | -                           |                             | -                           | -                             | -                  |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                             |                             |                             |                           |                           |                           |                             |                             |                           |                  |
|--|-----------------------------|-----------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|---------------------------|------------------|
| Compensation of Employees              | -                           | -                           | -                           | -                         | -                         | -                         | -                           | -                           | -                         | -                |
| Use of goods and services              | 16,902,502                  | 54,052,510                  | 70,955,012                  | -                         | 269,894,264               | 30,937,750                | 11,632,605                  | 312,464,619                 | (241,509,607)             | 440              |
| Transfers to Other Government Entities | 55,000,000                  | 15,000,000                  | 70,000,000                  | -                         | -                         | -                         | 33,900,000                  | 33,900,000                  | 36,100,000                | 48               |
| Other grants and transfers             | 99,872,307                  | 1,172,957,191               | 1,272,829,498               | -                         | 200,943,807               | 74,257,992                | 254,977,314                 | 530,179,114                 | 742,650,384               | 42               |
| Social Security Benefits               | -                           | -                           | -                           | -                         | -                         | -                         | -                           | -                           | -                         | -                |
| Acquisition of Assets                  | 2,379,384,674               | (133,399,231)               | 2,245,985,443               | 100,224,764               | 426,756,767               | 466,791,060               | 812,883,844                 | 1,806,656,435               | 439,329,008               | 80               |
| Other Payments                         | 30,067,429                  | (15,709,878)                | 14,357,551                  | -                         | -                         | 5,247,803                 | 3,633,500                   | 8,881,303                   | 5,476,248                 | 62               |
| <b>TOTAL</b>                           | <b><u>2,581,226,913</u></b> | <b><u>1,092,900,592</u></b> | <b><u>3,674,127,504</u></b> | <b><u>100,224,764</u></b> | <b><u>897,594,838</u></b> | <b><u>577,234,606</u></b> | <b><u>1,117,027,263</u></b> | <b><u>2,692,081,471</u></b> | <b><u>982,046,033</u></b> | <b><u>73</u></b> |

The entity financial statements were approved on 15<sup>th</sup> July 2019 and signed by:

\_\_\_\_\_  
Chief Officer – Finance, Economic Planning & ICT

\_\_\_\_\_  
Director- Accounting Services

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> quarter ended 30<sup>th</sup> June 2019**

**VII. NOTES TO THE FINANCIAL STATEMENTS**

| 1. EQUITABLE SHARE (EXCHQUER RELEASES) | Q1                        | Q2                        | Q3                          | Q4                          | Cummulative amount          | Comparative amount 2018     |
|--|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
|  | Kshs                      | Kshs                      | Kshs                        | Kshs                        | Kshs                        | Kshs                        |
| Total Exchequer Releases for quarter 1 | 298,300,000               | 954,560,000               | 2,237,250,000               | 2,475,890,000               | 5,966,000,000               | 2,418,869,000               |
| <b>Cumulative Amount</b>               | <b><u>298,300,000</u></b> | <b><u>954,560,000</u></b> | <b><u>2,237,250,000</u></b> | <b><u>2,475,890,000</u></b> | <b><u>5,966,000,000</u></b> | <b><u>2,418,869,000</u></b> |

**2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES**

|   | Q1   | Q2   | Q3   | Q4   | Cumulative amount | Comparative amount 2018 |
|---|------|------|------|------|-------------------|-------------------------|
| Description                                       | Kshs | Kshs | Kshs | Kshs | Kshs              | Kshs                    |
| <b>Transfers from Central government entities</b> |      |      |      |      |                   |                         |
| <i>Transfer from Ministry of Health</i>           | -    | -    | -    | -    | -                 | -                       |
| Leasing of medical equipment                      | -    | -    | -    | -    | -                 | -                       |
| Free maternity healthcare                         | -    | -    | -    | -    | -                 | -                       |
| Financing for level 5 hospitals                   | -    | -    | -    | -    | -                 | -                       |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |          |          |          |          |          |          |
|---|----------|----------|----------|----------|----------|----------|
| Abolishment of user fees in health centers and dispensaries       | -        | -        | -        | -        | -        | -        |
|   | -        | -        | -        | -        | -        | -        |
| <i>Transfer from Ministry of Transport and Infrastructure</i>     | -        | -        | -        | -        | -        | -        |
| Rehabilitation of class C roads                                   | -        | -        | -        | -        | -        | -        |
| Nairobi Missing Link Roads and Non-Motorized Transport Facilities | -        | -        | -        | -        | -        | -        |
|   | -        | -        | -        | -        | -        | -        |
| <b><u>TOTAL</u></b>   | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> | <b>-</b> |

**3. PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS**

| <b>Name of Donor</b>   | <b>Q1</b>   | <b>Q2</b>   | <b>Q3</b>   | <b>Q4</b>   | <b>Cumulative amount</b> | <b>Comparative amount 2018</b> |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------------|
|  | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b>              | <b>Kshs</b>                    |
| <b>Grants Received from Bilateral Donors (Foreign Governments)</b> |             |             |             |             |                          |                                |
| <i>Government of Germany</i>                                       |             |             |             |             |                          |                                |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |   |           |            |             |             |             |
|---|---|-----------|------------|-------------|-------------|-------------|
| Roads 2000 Project<br>in Western Kenya  | - | -         | -          | -           | -           | -           |
| Roads 2000 Project<br>in Central Kenya  | - | -         | -          | -           | -           | -           |
| <b>Government of Italy</b>  | - | -         | -          | -           | -           | -           |
| Rehabilitation of<br>sub-district hospitals<br>- KIDDP  | - | -         | -          | -           | -           | -           |
|   | - | -         | -          | -           | -           | -           |
| <b>Grants Received<br/>from Multilateral<br/>Donors<br/>(International<br/>Organizations)</b> | - | -         | -          | -           | -           | -           |
| <i>DANIDA</i>   | - | -         | 19,541,250 | -           | 19,541,250  | -           |
| Kenya Devolution<br>support Programme   | - | -         | -          | 111,305,294 | 111,305,294 | 570,231,098 |
| Health Sector<br>Support Project<br>(HSSP)  | - | -         | -          | -           | -           | -           |
|   | - | -         | -          | -           | -           | -           |
| <b>World Bank</b>   | - | -         | -          | -           | -           | -           |
| World Bank loan for<br>Transforming Health<br>Care  | - | 7,835,659 | 23,474,092 | 6,341,873   | 37,651,624  | -           |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                                  |          |                    |                   |                    |                    |                    |
|----------------------------------|----------|--------------------|-------------------|--------------------|--------------------|--------------------|
| Climate Smart Programme          | -        | 41,146,884         | -                 | -                  | 41,146,884         | -                  |
| Kenya Agricultural Support Grant | -        | -                  | -                 | 7,878,728          | 7,878,728          |                    |
| Kenya Urban Support Programme    |          | 101,071,500        | -                 | 41,200,000         | 142,271,500        |                    |
| <i>European Development Fund</i> | -        | -                  | -                 | -                  | -                  |                    |
| <b>TOTAL</b>                     | <b>-</b> | <b>150,054,043</b> | <b>43,015,342</b> | <b>166,725,895</b> | <b>359,795,280</b> | <b>570,231,098</b> |

**4. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS**

|   | <b>Q1</b>   | <b>Q2</b>   | <b>Q3</b>   | <b>Q4</b>   | <b>Cumulative amount</b> | <b>Comparative amount 2018</b> |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------------------------|
|   | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b>              | <b>Kshs</b>                    |
| <b>Loans and Grants Supplementary</b>                           |             |             |             |             |                          |                                |
| Conditional Allocations for Free Maternal Healthcare Allocation | -           | -           | -           | -           | -                        | 5,943,875                      |
| Conditional Allocations for Compensation for User Fees Foregone | -           | -           | -           | 16,934,085  | 16,934,085               | 8,651,414                      |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |   |   |   |                   |                   |                   |
|---|---|---|---|-------------------|-------------------|-------------------|
| Conditional Allocation for Leasing of Medical Equipment | - | - | - | -                 | -                 | -                 |
| Conditional Allocation for youth polytechnic            | - | - | - | 46,779,800        | 46,779,800        | 63,706,036        |
| Conditional Allocation to County Emergency Fund         | - | - | - | -                 | -                 | -                 |
| <b>Total</b>  | - | - | - | <b>63,713,885</b> | <b>63,713,885</b> | <b>78,301,325</b> |

**5. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS**

| Level 5 Hospital                         | Allocation | Allocation | Allocation | Allocation | Cumulative amount | Comparative amount 2018 |
|--|------------|------------|------------|------------|-------------------|-------------------------|
|  | Q1         | Q2         | Q3         | Q4         |                   |                         |
|  | Kshs       | Kshs       | Kshs       | Kshs       | Kshs              | Kshs                    |
| Mashinani teaching and referral Hospital | -          | -          | -          | -          | -                 | -                       |
| (name of level 5 hospital)               | -          | -          | -          | -          | -                 | -                       |
| <b>Total</b>                             | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>   | <b>-</b>          | <b>-</b>                |

**6. FUEL LEVY ALLOCATION**

|  | Allocation | Allocation | Q3   | Q4   | Cumulative amount | Comparative amount 2018 |
|--|------------|------------|------|------|-------------------|-------------------------|
|  | Q1         | Q2         | Kshs | Kshs |                   |                         |
|  | Kshs       | Kshs       |      |      | Kshs              | Kshs                    |
|  |            |            |      |      |                   |                         |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                                 |          |          |                          |                          |                           |                           |
|---------------------------------|----------|----------|--------------------------|--------------------------|---------------------------|---------------------------|
| Road maintenance fuel levy fund | -        | -        | 78,539,792               | 78,539,792               | 157,079,584               | 123,689,833               |
| <b>Total</b>                    | <b>-</b> | <b>-</b> | <b><u>78,539,792</u></b> | <b><u>78,539,792</u></b> | <b><u>157,079,584</u></b> | <b><u>123,689,833</u></b> |

**7. COUNTY OWN GENERATED REVENUE**

|                          | Q1        | Q2        | Q3        | Q4        | Cumulative amount | Comparative amount 2018 |
|--------------------------|-----------|-----------|-----------|-----------|-------------------|-------------------------|
|                          | Kshs      | Kshs      | Kshs      | Kshs      | Kshs              | Kshs                    |
| <b>RECEIPTS</b>          |           |           |           |           |                   |                         |
| Group Registration       | 750       | 500       | 250       | -         | 1,500             | -                       |
| Admin. Charges           | -         | 12,000    | 172,432   | -         | 184,432           | -                       |
| Advertisement            | 143,450   | 3,293,000 | 4,795,400 | 1,832,246 | 10,064,096        | 1,375,860               |
| Agri. Mach. Service      | 15,500    | -         | 23,000    | -         | 38,500            | -                       |
| Agri. Training College   | 281,515   | 734,810   | 1,057,460 | 1,527,630 | 3,601,415         | 430,560                 |
| Application /tender      | -         | -         | -         | -         | -                 | -                       |
| Application Of Plans     | 20,000    | -         | -         | 239,027   | 259,027           | -                       |
| Building Plans Approval  | 702,500   | 452,500   | 860,500   | 1,084,656 | 3,100,156         | 605,000                 |
| Bus Parking Fees         | 6,949,843 | 7,131,860 | 7,121,080 | 8,391,960 | 29,594,743        | 6,915,966               |
| Busia Hills Water Supply | 73,809    | 36,000    | -         | 131,982   | 241,791           | 3,680                   |
| Busijo Water Supply      | 68,308    | 58,490    | 113,128   | 67,800    | 307,726           | 10,700                  |
| Butula Water Supply      | 281,211   | 162,540   | 289,405   | 319,250   | 1,052,406         | 217,960                 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                        |            |            |           |            |            |           |
|------------------------|------------|------------|-----------|------------|------------|-----------|
| Cilor                  | -          | -          | 842,054   | -          | 842,054    | -         |
| Chacoal Cess           | -          | -          | 478,300   | 695,460    | 1,173,760  | -         |
| Co-op. Audit Fees      | -          | 11,375     | 20,580    | 77,840     | 109,795    | 35,450    |
| Fingerling Sale        | -          | 7,000      | -         | -          | 7,000      | -         |
| Fire Safety            | -          | 12,000     | 165,000   | 100,000    | 277,000    | -         |
| Fish Cess              | 884,110    | 810,950    | 638,080   | 694,293    | 3,027,433  | 839,990   |
| Fish Import Permit     | 124,700    | 15,590     | 87,090    | 45,560     | 272,940    | 69,740    |
| Fish Movement Permit   | 2,900      | 1,750      | 8,700     | 39,550     | 52,900     | 10,100    |
| Fish Traders Licence   | 5,900      | 8,200      | 94,200    | 130,050    | 238,350    | 3,000     |
| Fisherman's License    | 21,850     | -          | 171,400   | 33,200     | 226,450    | 65,900    |
| Health Sector Fund     | -          | -          | -         | -          | -          | -         |
| Hire Of Hall / Office  | 14,000     | 32,000     | 5,000     | 68,000     | 119,000    | 9,000     |
| Hospital User Fees     | 10,436,653 | 13,322,210 | 9,467,341 | 41,304,721 | 74,530,925 | 4,682,249 |
| Impounding/Clamp. Fees | 7,000      | 198,000    | 172,532   | 118,120    | 495,652    | -         |
| Land Rates             | 62,525     | 179,406    | 482,054   | 40,403     | 764,388    | 510,253   |
| Land Rates (Arrears)   | 71,102     | -          | 16,500    | 3,000      | 90,602     | -         |
| Land Sub-Division      | -          | -          | 1,620,100 | -          | 1,620,100  | -         |
| Liquor License         | 14,000     | 2,200,000  | 1,750,000 | 899,300    | 4,863,300  | 1,052,000 |
| Market Stall / Kiosk   | 97,391     | 289,050    | 362,340   | 158,230    | 907,011    | 248,340   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                          |           |           |            |            |            |            |
|--------------------------|-----------|-----------|------------|------------|------------|------------|
| Markets Fees             | 5,591,388 | 5,232,965 | 4,870,779  | 4,136,562  | 19,831,694 | 4,993,423  |
| Mortuary Fees            | 159,510   | 153,860   | 337,906    | 629,372    | 1,280,648  | 206,990    |
| Munana Water Supply      | 99,306    | 49,270    | 24,440     | 46,225     | 219,241    | 4,500      |
| Noise                    | 55,000    | 92,700    | 24,200     | 33,000     | 204,900    | 46,200     |
| Other Miscellaneous      | 1,568,995 | 2,084,157 | 631,679    | 12,642,254 | 16,927,085 | 5,267,296  |
| Plot Rent                | 112,527   | 499,812   | 1,069,014  | 752,290    | 2,433,643  | 504,620    |
| Port Vict. Water Supply  | 277,640   | 330,083   | 425,602    | 322,435    | 1,355,760  | 517,315    |
| Private Rent. Commercial | 3,000     | 270,970   | 566,340    | -          | 840,310    | -          |
| Private Rent. Domestic   | -         | -         | 193,170    | 352,370    | 545,540    | -          |
| Public Health            | 413,522   | 669,067   | 675,925    | 1,452,487  | 3,211,001  | 439,735    |
| Quarry Cess              | -         | -         | -          | -          | -          | -          |
| Reg. Of Boats License    | -         | -         | -          | 9,200      | 9,200      | 200        |
| Registration Of Ecd      | -         | 14,500    | 2,500      | -          | 17,000     | -          |
| Sand Cess                | 12,400    | 2,850     | 26,220     | 78,220     | 119,690    | 26,600     |
| Single Business Permit   | 5,499,276 | 2,838,537 | 23,690,802 | 22,681,111 | 54,709,726 | 14,059,485 |
| Slaughter Fees           | 197,400   | 281,335   | 180,460    | 172,220    | 831,415    | 205,600    |
| Stock Sale               | 953,430   | 921,890   | 901,610    | 817,170    | 3,594,100  | 720,350    |
| Sugar Cane Cess          | 146,947   | 797,915   | -          | 2,851,466  | 3,796,328  | -          |
| Timber Cess              | -         | -         | -          | -          | -          | -          |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                          |                          |                          |                           |                           |                          |
|--|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|--------------------------|
| Title Deeds, Reg Of Document, search charges and attestation | 1,500                    | -                        | -                        | -                         | 1,500                     | -                        |
| Tobacco Cess   | -                        | 1,706,069                | -                        | -                         | 1,706,069                 | -                        |
| Tourism  | -                        | -                        | -                        | -                         | -                         | -                        |
| Tractor Hire Services  | 3,000                    | -                        | 392,500                  | 43,000                    | 438,500                   | -                        |
| Trailer Parking Fees   | 5,238,560                | 5,049,140                | 4,716,685                | 3,643,080                 | 18,647,465                | 4,374,810                |
| Transist Produce Cess  | 10,261,550               | 7,712,600                | 4,919,990                | 5,645,370                 | 28,539,510                | 7,662,320                |
| Veterinary Services  | 403,640                  | 332,920                  | 517,680                  | 449,680                   | 1,703,920                 | 476,681                  |
| Wakhungu Fish Farm   | -                        | 11,400                   | -                        | -                         | 11,400                    | -                        |
| Weghts & Measures  | -                        | 48,940                   | 59,720                   | 224,520                   | 333,180                   | 208,160                  |
| <b>TOTAL</b>   | <b><u>51,277,608</u></b> | <b><u>58,070,211</u></b> | <b><u>75,041,148</u></b> | <b><u>114,984,310</u></b> | <b><u>299,373,277</u></b> | <b><u>56,800,033</u></b> |

**8. REFUNDS TO CRF ACCOUNT**

|                 | <b>Q1</b>               | <b>Q2</b>                 | <b>Q3</b>       | <b>Q4</b>       | <b>Cumulative amount</b>  | <b>Comparative amount 2018</b> |
|-----------------|-------------------------|---------------------------|-----------------|-----------------|---------------------------|--------------------------------|
|                 | <b>Kshs</b>             | <b>Kshs</b>               | <b>Kshs</b>     | <b>Kshs</b>     | <b>Kshs</b>               | <b>Kshs</b>                    |
| Equitable Share | 1,905,341               | 692,864,123               | -               | -               | 694,769,464               | -                              |
| <b>Total</b>    | <b><u>1,905,341</u></b> | <b><u>692,864,123</u></b> | <b><u>-</u></b> | <b><u>-</u></b> | <b><u>694,769,464</u></b> | <b><u>-</u></b>                |

**9. COMPENSATION OF EMPLOYEES**

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   | <b>Q1</b>   | <b>Q2</b>   | <b>Q3</b>   | <b>Q4</b>   | <b>Cumulative amount</b> | <b>Comparative amount 2018</b> |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------------------------|
|   | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b>              | <b>Kshs</b>                    |
| Basic salaries of permanent employees           | 505,690,290 | 579,101,937 | 317,818,883 | 229,817,973 | 1,632,429,082            | 189,011,412                    |
| Basic wages of temporary employees              | 1,490,000   | 682,500     | -           | 38,945,775  | 41,118,275               | 5,214,789                      |
| Personal allowances paid as part of salary      | 84,031,718  | 88,778,031  | 85,231,747  | 573,598,929 | 831,640,425              | 15,051,865                     |
| Personal allowances paid as reimbursements      | -           | -           | -           | -           | -                        | -                              |
| Personal allowances provided in kind            | -           | -           | -           | -           | -                        | -                              |
| Pension and other social security contributions | -           | -           | 33,418,015  | -           | 33,418,015               | 2,000,000                      |
| Compulsory national social security schemes     | -           | -           | -           | -           | -                        | -                              |
| Compulsory national health insurance schemes    | -           | -           | -           | -           | -                        | 6,028,850                      |
| Social benefit schemes outside government       | -           | -           | -           | -           | -                        | -                              |
| Other personnel payments (GRATUITY)             | 1,176,048   | 3,095,160   | 264,430     | 677,709     | 5,213,347                | 68,481,787                     |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|              |                    |                    |                    |                    |                      |                    |
|--------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|
| <b>Total</b> | <b>592,388,056</b> | <b>671,657,629</b> | <b>436,733,075</b> | <b>843,040,385</b> | <b>2,543,819,145</b> | <b>285,788,703</b> |
|--------------|--------------------|--------------------|--------------------|--------------------|----------------------|--------------------|

**10. USE OF GOODS AND SERVICES**

|   | <b>Q1</b>   | <b>Q2</b>   | <b>Q3</b>   | <b>Q4</b>   | <b>Cumulative amount</b> | <b>Comparative amount 2018</b> |
|---|-------------|-------------|-------------|-------------|--------------------------|--------------------------------|
|   | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b>              | <b>Kshs</b>                    |
| Utilities, supplies and services                          | 8,792,738   | 9,234,185   | 9,133,092   | 10,415,150  | 37,575,165               | 7,382,369                      |
| Communication, supplies and services                      | 2,358,129   | 2,374,739   | 1,068,122   | 4,863,120   | 10,664,110               | 3,064,553                      |
| Domestic travel and subsistence                           | 35,005,921  | 26,436,108  | 27,877,826  | 22,540,682  | 111,860,537              | 28,437,294                     |
| Foreign travel and subsistence                            | 6,647,498   | 7,676,249   | 4,855,149   | 5,977,806   | 25,156,702               | 2,741,759                      |
| Printing, advertising and information supplies & services | 2,226,660   | 3,020,420   | 4,427,996   | 3,105,964   | 12,781,040               | 780,614                        |
| Rentals of produced assets                                | -           | 2,651,575   | 2,319,248   | 149,601     | 5,120,424                | 3,457,891                      |
| Training expenses   | 15,947,813  | 13,727,267  | 26,770,801  | 1,402,000   | 57,847,881               | 16,874,814                     |
| Hospitality supplies and services                         | 5,671,292   | 24,327,903  | 13,657,573  | 11,749,163  | 55,405,932               | 144,730,480                    |
| Insurance costs   | -           | 77,900      | 150,394,298 | 1,120,504   | 151,592,702              | 237,174,126                    |
| Specialized materials and services                        | 91,666      | 7,348,439   | 53,109,602  | 98,491,830  | 159,041,537              | 103,733,782                    |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                           |                           |                           |                           |                             |                           |
|--|---------------------------|---------------------------|---------------------------|---------------------------|-----------------------------|---------------------------|
| Office and general supplies and services                     | 24,500                    | 1,883,993                 | 30,316,286                | 12,640,170                | 44,864,949                  | 8,516,924                 |
| Other operating expenses                                     | 76,662,507                | 120,790,212               | 182,848,986               | 8,124,641                 | 388,426,346                 | 123,865,720               |
| Routine maintenance – vehicles and other transport equipment | 415,185                   | 2,986,536                 | 2,914,042                 | 34,659,201                | 40,974,964                  | 6,952,917                 |
| Routine maintenance – other assets                           | -                         | 14,528,427                | 49,367,478                | 50,145,789                | 114,041,694                 | 35,501,849                |
| Fuel Oil and Lubricants                                      | 5,000                     | 6,986,400                 | 12,962,579                | 15,120,642                | 35,074,621                  | 35,359,532                |
| Medical Drugs  | 18,397,951                | 289,252,769               | 54,014,451                | 2,000,000                 | 363,665,171                 | 11,125,126                |
|  |                           | -                         | -                         | -                         |                             | -                         |
| <b>Total</b>   | <b><u>172,246,860</u></b> | <b><u>533,303,122</u></b> | <b><u>626,037,529</u></b> | <b><u>282,506,263</u></b> | <b><u>1,614,093,774</u></b> | <b><u>769,699,750</u></b> |

**11. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

| Description                               | Q1   | Q2   | Q3   | Q4   | Cumulative amount | Comparative amount 2018 |
|---|------|------|------|------|-------------------|-------------------------|
|   | Kshs | Kshs | Kshs | Kshs | Kshs              | Kshs                    |
| Transfers to National Government entities |      |      |      |      |                   |                         |
| See attached list                         | -    | -    | -    | -    | -                 | -                       |
| Transfers to Counties                     |      |      | -    | -    | -                 | -                       |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                 |                           |                           |                           |                           |                           |                           |
|-----------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| County Assembly | 150,000,000               | 170,000,000               | 235,000,000               | 206,900,000               | 761,900,000               | 333,700,000               |
|                 |                           |                           | -                         |                           | -                         | -                         |
| <b>TOTAL</b>    | <b><u>150,000,000</u></b> | <b><u>170,000,000</u></b> | <b><u>235,000,000</u></b> | <b><u>206,900,000</u></b> | <b><u>761,900,000</u></b> | <b><u>333,700,000</u></b> |

**12. OTHER GRANTS AND TRANSFERS**

|  | <b>Q1</b>   | <b>Q2</b>                 | <b>Q3</b>                | <b>Q4</b>             | <b>Cumulative amount</b>  | <b>Comparative amount 2018</b> |
|--|-------------|---------------------------|--------------------------|-----------------------|---------------------------|--------------------------------|
|  | <b>Kshs</b> | <b>Kshs</b>               | <b>Kshs</b>              | <b>Kshs</b>           | <b>Kshs</b>               | <b>Kshs</b>                    |
| Scholarships and other educational benefits                    | -           | 8,175,752                 | -                        | -                     | 8,175,752                 | 42,156,800                     |
| Emergency relief and refugee assistance                        | -           | 3,000,000                 | 12,787,456               | -                     | 15,787,456                | -                              |
| Subsidies to small businesses, cooperatives, and self employed | -           | 101,071,500               | -                        | -                     | 101,071,500               | 17,805,207                     |
| Grants to Youth polytechniques                                 | -           | 47,640,000                | -                        | -                     | 47,640,000                | -                              |
| Kenya Climate Smart - World Bank                               | -           | 41,146,884                | -                        | -                     | 41,146,884                | -                              |
| Other capital grants and transfers                             | -           | 11,085,423                | 74,257,992               | 792,335               | 86,135,750                | -                              |
|  |             |                           |                          |                       |                           |                                |
| <b>Total</b>   | <b>-</b>    | <b><u>212,119,559</u></b> | <b><u>87,045,448</u></b> | <b><u>792,335</u></b> | <b><u>299,957,342</u></b> | <b><u>59,962,007</u></b>       |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**13. SOCIAL SECURITY BENEFITS**

|  | Q1       | Q2       | Q3                | Q4             | Cumulative amount | Comparative amount 2018 |
|--|----------|----------|-------------------|----------------|-------------------|-------------------------|
|  | Kshs     | Kshs     | Kshs              | Kshs           | Kshs              | Kshs                    |
| Government pension and retirement benefits   | -        | -        | 24,617,439        | 294,746        | 24,912,185        | -                       |
| Social security benefits in cash and in kind | -        | -        | -                 | -              | -                 | -                       |
| Employer Social Benefits in cash and in kind | -        | -        | -                 | -              | -                 | -                       |
| <b>Total</b>                                 | <b>-</b> | <b>-</b> | <b>24,617,439</b> | <b>294,746</b> | <b>24,617,439</b> | <b>-</b>                |

**14. ACQUISITION OF ASSETS**

|                             | Q1          | Q2          | Q3          | Q4          | Cumulative amount | Comparative amount 2018 |
|-----------------------------|-------------|-------------|-------------|-------------|-------------------|-------------------------|
| <b>Non Financial Assets</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b> | <b>Kshs</b>       | <b>Kshs</b>             |
| Purchase of Buildings       | -           | -           | -           | -           | -                 | -                       |
| Construction of Buildings   | 18,420,000  | 9,412,326   | 30,047,653  | 14,453,081  | 72,333,060        | 155,742,436             |
| Refurbishment of Buildings  | -           | 25,041,589  | 22,241,884  | 14,384,151  | 61,667,624        | 2,881,088               |
| Construction of Roads       | 81,804,764  | -           | -           | 255,940,791 | 337,745,555       | 437,797,030             |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |         |             |            |             |             |             |
|--|---------|-------------|------------|-------------|-------------|-------------|
| Construction and Civil Works                                 | -       | 138,052,210 | 25,361,102 | 44,066,019  | 207,479,331 | 331,400,430 |
| Overhaul and Refurbishment of Construction and Civil Works   | -       | -           | -          | -           | -           | -           |
| Purchase of Vehicles and Other Transport Equipment           | -       | 6,200,150   | 12,313,553 | 20,987,756  | 39,501,459  | 22,231,870  |
| Overhaul of Vehicles and Other Transport Equipment           | -       | -           | -          | 2,225,569   | 2,225,569   | -           |
| Purchase of Household Furniture and Institutional Equipment  | 103,241 | 3,000,000   | 9,229,200  | 106,034     | 12,438,475  | 1,052,146   |
| Purchase of Office Furniture and General Equipment           | -       | 10,189,330  | 9,427,109  | 22,263,526  | 41,879,965  | 7,195,774   |
| Purchase of ICT Equipment, Software and Other ICT Assets     | -       | -           | 2,350,000  | 1,800,000   | 4,150,000   | 6,256,675   |
| Purchase of Specialised Plant, Equipment and Machinery       | -       | -           | -          | 350,910     | 350,910     | 5,546,172   |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | -       | -           | -          | 208,045,906 | 208,045,906 | 51,578,749  |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                           |                           |                           |                             |                             |                             |
|--|---------------------------|---------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| Purchase of Certified Seeds, Breeding Stock and Live Animals | -                         | 10,339,190                | 9,455,798                 | 9,473,581                   | 29,268,569                  | 15,785,510                  |
| Research, Studies, Project Preparation, Design & Supervision | 6,862,100                 | 229,209,985               | 268,348,024               | 236,305,513                 | 740,725,622                 | 1,724,924                   |
| Purchase of medical and dental equipment                     | -                         | -                         | -                         | 9,994,602                   | 9,994,602                   | -                           |
| Purchase of laboratory services                              | -                         | -                         | -                         | -                           | -                           | -                           |
| Rehabilitation of Civil Works                                | -                         | 5,501,317                 | 94,378,045                | 280,279,114                 | 380,158,476                 | 73,231,772                  |
| Acquisition of Strategic Stocks and commodities              | -                         | -                         | -                         | -                           | -                           | -                           |
| Acquisition of Land  | -                         | -                         | -                         | 1,500,000                   | 1,500,000                   | 3,882,168                   |
| Acquisition of Intangible Assets                             | -                         | -                         | -                         | -                           | -                           | -                           |
|  | -                         | -                         | -                         | -                           | -                           | -                           |
| <b>Total</b>   | <b><u>107,190,105</u></b> | <b><u>436,946,097</u></b> | <b><u>483,152,370</u></b> | <b><u>1,122,176,553</u></b> | <b><u>2,149,465,124</u></b> | <b><u>1,116,306,744</u></b> |

**15. OTHER PAYMENTS**

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                   | Q1       | Q2       | Q3                      | Q4                      | Cumulative amount       | Comparative amount 2018 |
|-------------------|----------|----------|-------------------------|-------------------------|-------------------------|-------------------------|
|                   | Kshs     | Kshs     | Kshs                    | Kshs                    | Kshs                    | Kshs                    |
| Other expenses    | -        | -        | 5,247,803               | 3,633,500               | 8,881,303               | -                       |
| Domestic Accounts | -        | -        | -                       | -                       | -                       | -                       |
| <b>Total</b>      | <b>-</b> | <b>-</b> | <b><u>5,247,803</u></b> | <b><u>3,633,500</u></b> | <b><u>8,881,303</u></b> | <b>-</b>                |

**16 A. BANK ACCOUNTS**

|  | Indicated whether recurrent or development | Amount Q1  | Amount Q2  | Amount Q3  | Amount Q4  | Comparative amount 2018 |
|--|--|------------|------------|------------|------------|-------------------------|
| Name of Bank, Account No. & Currency           |  | Kshs       | Kshs       | Kshs       | Kshs       | Kshs                    |
| Co-op bank education imprest A/C01141236344204 |  | 486,734    | 5,434      | 7,498,685  | 27,954,424 | -                       |
| KCB Revenue Collection A/C 1140758017          |  | 8,078,860  | 19,374,071 | 8,872,760  | 7,810,809  | 4,827,700               |
| CBK recurrent A/C 1000171189                   |  | 25,859,324 | 26,521,378 | 19,194,032 | 101,736    | 1,718,740               |
| County secretary coopbank -A/C 01141236880200  |  | 8,421,209  | 5,721,269  | 2,781,484  | 3,558      | -                       |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |  |             |             |             |               |               |
|---|--|-------------|-------------|-------------|---------------|---------------|
| Busia County Village Polytechnic A/C NO. 1000370092       |  | 45,286,136  | 16,066,136  | 15,766,136  | 3,881,350     | 47,779,527    |
| County Health Management team A/C no 079000026361         |  | 11,462,498  | 4,596,104   | 5,978,413   | 10,095,610    | -             |
| Busia County Special Purpose Account                      |  | 11,170,850  | 1,805,420   | 43,015,856  | 7,401,054     | 2,531,917     |
| CBK Road Maintainance Levy Fund account no. 1000268336    |  | 63,780,472  | 80,795,669  | 136,090,186 | 61,988,703    | 45,675,236    |
| CBK development A/C 1000171138-executive                  |  | -           | 21,301,233  | 333,286     | 6,685,545     | 186,602       |
| Busia County KCSAP account Coop Bank A/C no 1141238240600 |  | -           | -           | -           | 23,302,652    | -             |
| CBK revenue fund A/C 1000171618                           |  | 846,442,469 | 625,667,441 | 995,662,827 | 1,081,512,346 | 1,026,969,070 |
| Busia Climate Smart Agriculture Project                   |  | -           | 41,146,884  | 41,146,884  | 10,760,886    | -             |
| Co-op bank standing imprest A/C 01141236344200            |  | 6,732,619   | 10,824,186  | 21,003,338  | 102,138       | 194,442       |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|   |  |                             |                           |                             |                             |                             |
|---|--|-----------------------------|---------------------------|-----------------------------|-----------------------------|-----------------------------|
| Busia County<br>Deposit A/C NO.<br>1000239204                             |  | 13,508,837                  | 1,499,587                 | 3,359,999                   | 25,751,148                  | 13,508,837                  |
| Busia County Urban<br>Support Grant A/C<br>NO. 1000396695                 |  | -                           | -                         | 101,071,500                 | 101,071,500                 | -                           |
| Busia County<br>Devolution Support<br>Programme account<br>no. 1000412844 |  | -                           | -                         | -                           | 501,664,691                 | -                           |
| <b>Total</b>  |  | <b><u>1,041,230,008</u></b> | <b><u>855,324,812</u></b> | <b><u>1,401,775,386</u></b> | <b><u>1,870,088,148</u></b> | <b><u>1,143,392,070</u></b> |

Cash in hand should be analysed as follows:

|              | Q1                   | Q2                   | Q3                   | Q4              | Comparative amount<br>2018 |
|--------------|----------------------|----------------------|----------------------|-----------------|----------------------------|
|              | Kshs                 | Kshs                 | Kshs                 | Kshs            | Kshs                       |
| Location 1   | 18,709               | 50,000               | 86,545               | -               | -                          |
| <b>Total</b> | <b><u>18,709</u></b> | <b><u>50,000</u></b> | <b><u>86,545</u></b> | <b><u>-</u></b> | <b><u>-</u></b>            |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**17. ACCOUNTS RECEIVABLE**

|                     | Q1                      | Q2                       | Q3                      | Q4                      | Comparative amount<br>2018 |
|---------------------|-------------------------|--------------------------|-------------------------|-------------------------|----------------------------|
|                     | Kshs                    | Kshs                     | Kshs                    | Kshs                    | Kshs                       |
| Government Imprests | 6,145,665               | 13,491,240               | 7,876,326               | 8,810,565               | 4,129,601                  |
| Clearance Accounts  | -                       | -                        | -                       | -                       | -                          |
| Staff Advances      | -                       | -                        | -                       | -                       | -                          |
| Other Advances      | -                       | -                        | -                       | -                       | -                          |
| <b>Total</b>        | <b><u>6,145,665</u></b> | <b><u>13,491,240</u></b> | <b><u>7,876,326</u></b> | <b><u>8,810,565</u></b> | <b><u>4,129,601</u></b>    |

**18. ACCOUNTS PAYABLE**

|                         | Q1                   | Q2                      | Q3                      | Q4                       | Comparative amount<br>2018 |
|-------------------------|----------------------|-------------------------|-------------------------|--------------------------|----------------------------|
|                         | Kshs                 | Kshs                    | Kshs                    | Kshs                     | Kshs                       |
| Deposits and Retentions | 23,000               | 3,938,892               | 3,359,999               | 25,751,148               | 13,508,837                 |
| <b>Total</b>            | <b><u>23,000</u></b> | <b><u>3,938,892</u></b> | <b><u>3,359,999</u></b> | <b><u>25,751,148</u></b> | <b><u>13,508,837</u></b>   |

**19. FUND BALANCE BROUGHT FORWARD**

|                      | Q1            | Q2            | Q3          | Q4            | Comparative amount<br>2018 |
|----------------------|---------------|---------------|-------------|---------------|----------------------------|
|                      | Kshs          | Kshs          | Kshs        | Kshs          | Kshs                       |
| Bank accounts        | 1,714,898,486 | 1,041,230,008 | 855,324,812 | 1,401,775,386 | 451,578,749.00             |
| Cash in hand         | 3,120,984     | 18,709        | 50,000      | 86,545        | -                          |
| Accounts Receivables | 13,202,820    | 6,145,665     | 13,491,240  | 7,876,326     | -                          |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                   |                             |                             |                           |                             |                           |
|-------------------|-----------------------------|-----------------------------|---------------------------|-----------------------------|---------------------------|
| Accounts Payables | - 13,508,836.50             | - 3,938,892.10              | 1,499,586.90              | 3,359,999.00                | -                         |
| <b>Total</b>      | <b><u>1,717,713,454</u></b> | <b><u>1,043,455,489</u></b> | <b><u>870,365,639</u></b> | <b><u>1,413,098,256</u></b> | <b><u>451,578,749</u></b> |

**20. OTHER IMPORTANT DISCLOSURES**

**20.1: PENDING ACCOUNTS PAYABLE (See Annex 1)**

|                             | <b>Q1</b>       | <b>Q2</b>       | <b>Q3</b>       | <b>Q4</b>                 | <b>Comparative amount<br/>2018</b> |
|-----------------------------|-----------------|-----------------|-----------------|---------------------------|------------------------------------|
|                             | <b>Kshs</b>     | <b>Kshs</b>     | <b>Kshs</b>     | <b>Kshs</b>               | <b>Kshs</b>                        |
| Construction of buildings   | -               | -               | -               | 47,756,019                | -                                  |
| Construction of civil works | -               | -               | -               | 39,348,639                | -                                  |
| Supply of goods             | -               | -               | -               | 378,393,619               | -                                  |
| Supply of services          | -               | -               | -               | 370,146,002               | -                                  |
| <b>Total</b>                | <b><u>-</u></b> | <b><u>-</u></b> | <b><u>-</u></b> | <b><u>835,644,279</u></b> | <b><u>-</u></b>                    |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**ANNEX 1 ACTUAL REVENUE PERFORMANCE REPORT**

| Revenue Sources          | Budget Fy 2018/19 | Adjustments | Final/Approved Budget | Actual performance 1st Quarter | Actual performance 2nd Quarter | Actual performance 3rd Quarter | Actual performance 4th Quarter | Actual cumulative performance | % Actual Performance Realized | Variance    |
|--------------------------|-------------------|-------------|-----------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|-------------------------------|-------------|
| Group Registration       | 59,400            | 59,400      | 59,400                | 750                            | 500                            | 250                            | -                              | 1,500                         | 3%                            | 57,900      |
| Admin. Charges           | 32,878            | 32,878      | 32,878                | -                              | 12,000                         | 172,432                        | -                              | 184,432                       | 561%                          | (151,554)   |
| Advertisement            | 2,818,879         | 2,818,879   | 2,818,879             | 143,450                        | 3,293,000                      | 4,795,400                      | 1,832,246                      | 10,064,096                    | 357%                          | (7,245,217) |
| Agri. Mach. Service      | 200,000           | 200,000     | 200,000               | 15,500                         | -                              | 23,000                         | -                              | 38,500                        | 19%                           | 161,500     |
| Agri. Training College   | 2,700,000         | 2,700,000   | 2,700,000             | 281,515                        | 734,810                        | 1,057,460                      | 1,527,630                      | 3,601,415                     | 133%                          | (901,415)   |
| Application Of Plans     | 3,300,000         | 3,300,000   | 3,300,000             | 20,000                         | -                              | -                              | 239,027                        | 259,027                       | 8%                            | 3,040,973   |
| Building Plans Approval  | 862,000           | 862,000     | 862,000               | 702,500                        | 452,500                        | 860,500                        | 1,084,656                      | 3,100,156                     | 360%                          | (2,238,156) |
| Bus Parking Fees         | 37,800,000        | 37,800,000  | 37,800,000            | 6,949,843                      | 7,131,860                      | 7,121,080                      | 8,391,960                      | 29,594,743                    | 78%                           | 8,205,257   |
| Busia Hills Water Supply | 2,979,885         | 2,979,885   | 2,979,885             | 73,809                         | 36,000                         | -                              | 131,982                        | 241,791                       | 8%                            | 2,738,094   |
| Busijo Water Supply      | 616,105           | 616,105     | 616,105               | 68,308                         | 58,490                         | 113,128                        | 67,800                         | 307,726                       | 50%                           | 308,379     |
| Butula Water Supply      | 1,176,120         | 1,176,120   | 1,176,120             | 281,211                        | 162,540                        | 289,405                        | 319,250                        | 1,052,406                     | 89%                           | 123,714     |
| Cilor                    | -                 | -           | -                     | -                              | -                              | 842,054                        | -                              | 842,054                       |                               |             |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                        |            |            |            |            |            |           |            |            |      |             |
|------------------------|------------|------------|------------|------------|------------|-----------|------------|------------|------|-------------|
| Chacoal cess           | -          | -          | -          | -          | -          | 478,300   | 695,460    | 1,173,760  |      |             |
| Co-Op. Audit Fees      | 540,000    | 540,000    | 540,000    |            | 11,375     | 20,580    | 77,840     | 109,795    | 20%  | 430,205     |
| Fingerling Sale        | 156,168    | 156,168    | 156,168    | -          | 7,000      | -         | -          | 7,000      | 4%   | 149,168     |
| Fire safety            | -          | -          | -          | -          | 12,000     | 165,000   | 100,000    | 277,940    |      |             |
| Fish Cess              | 3,240,000  | 3,240,000  | 3,240,000  | 884,110    | 810,950    | 638,080   | 694,293    | 3,027,433  | 93%  | 212,567     |
| Fish Import Permit     | 1,232,185  | 1,232,185  | 1,232,185  | 124,700    | 15,590     | 87,090    | 45,560     | 272,940    | 22%  | 959,245     |
| Fish Movement Permit   | 907,200    | 907,200    | 907,200    | 2,900      | 1,750      | 8,700     | 39,550     | 52,900     | 6%   | 854,300     |
| Fish Traders Licence   | 100,000    | 100,000    | 100,000    | 5,900      | 8,200      | 94,200    | 130,050    | 238,350    | 238% | (138,350)   |
| Fisherman's License    | 65,340     | 65,340     | 65,340     | 21,850     | -          | 171,400   | 33,200     | 226,450    | 347% | (161,110)   |
| Health Sector Fund     | 13,478,400 | 13,478,400 | 13,478,400 | -          | -          | -         | -          | -          | 0%   | 13,478,400  |
| Hire Of Hall / Office  | 42,620     | 42,620     | 42,620     | 14,000     | 32,000     | 5,000     | 68,000     | 119,000    | 279% | (76,380)    |
| Hospital User Fees     | 84,366,607 | 84,366,607 | 84,366,607 | 10,436,653 | 13,322,210 | 9,467,341 | 41,304,721 | 74,530,925 | 88%  | 9,835,682   |
| Impounding/Clamp. Fees | 108,000    | 108,000    | 108,000    | 7,000      | 198,000    | 172,532   | 118,120    | 495,652    | 459% | (387,652)   |
| Land Rates             | 1,500,000  | 1,500,000  | 1,500,000  | 62,525     | 179,406    | 482,054   | 40,403     | 764,388    | 51%  | 735,612     |
| Land Rates (Arrears)   | 40,000     | 40,000     | 40,000     | 71,102     | -          | 16,500    | 3,000      | 90,602     | 227% | (50,602)    |
| Land Sub-Division      | 600,000    | 600,000    | 600,000    | -          | -          | 1,620,100 | -          | 1,620,100  | 270% | (1,020,100) |
| Liquor License         | 4,200,000  | 4,200,000  | 4,200,000  | 14,000     | 2,200,000  | 1,750,000 | 899,300    | 4,863,300  | 116% | (663,300)   |
| Market Stall / Kiosk   | 1,620,000  | 1,620,000  | 1,620,000  | 97,391     | 289,050    | 362,340   | 158,230    | 907,011    | 56%  | 712,989     |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                          |            |            |            |           |           |            |            |            |       |              |
|--------------------------|------------|------------|------------|-----------|-----------|------------|------------|------------|-------|--------------|
| Markets Fees             | 28,097,832 | 28,097,832 | 28,097,832 | 5,591,388 | 5,232,965 | 4,870,779  | 4,136,562  | 19,831,694 | 71%   | 8,266,138    |
| Mortuary Fees            | 712,800    | 712,800    | 712,800    | 159,510   | 153,860   | 337,906    | 629,372    | 1,280,648  | 180%  | (567,848)    |
| Munana Water Supply      | 1,562,658  | 1,562,658  | 1,562,658  | 99,306    | 49,270    | 24,440     | 46,225     | 219,241    | 14%   | 1,343,417    |
| Noise                    | 688,068    | 688,068    | 688,068    | 55,000    | 92,700    | 24,200     | 33,000     | 204,900    | 30%   | 483,168      |
| Other Miscellaneous      | 10,800     | 10,800     | 10,800     | 1,568,995 | 2,084,157 | 631,679    | 12,641,314 | 16,926,145 | ##### | (16,915,345) |
| Plot Rent                | 2,808,000  | 2,808,000  | 2,808,000  | 112,527   | 499,812   | 1,069,014  | 752,290    | 2,433,643  | 87%   | 374,357      |
| Port Vict. Water Supply  | 2,332,800  | 2,332,800  | 2,332,800  | 277,640   | 330,083   | 425,602    | 322,435    | 1,355,760  | 58%   | 977,040      |
| Private Rent. Commercial | 41,580     | 41,580     | 41,580     | 3,000     | 270,970   | 566,340    | -          | 840,310    | 2021% | (798,730)    |
| Private Rent. Domestic   | 648,000    | 648,000    | 648,000    | -         | -         | 193,170    | 352,370    | 545,540    | 84%   | 102,460      |
| Public Health            | 1,850,000  | 1,850,000  | 1,850,000  | 413,522   | 669,067   | 675,925    | 1,452,487  | 3,211,001  | 174%  | (1,361,001)  |
| Quarry Cess              | 648,000    | 648,000    | 648,000    | -         | -         | -          | -          | -          | 0%    | 648,000      |
| Reg. Of Boats License    | 540,000    | 540,000    | 540,000    | -         | -         | -          | 9,200      | 9,200      | 2%    | 530,800      |
| Registration Of Ecd      | 49,390     | 49,390     | 49,390     | -         | 14,500    | 2,500      | -          | 17,000     | 34%   | 32,390       |
| Sand Cess                | 85,000     | 85,000     | 85,000     | 12,400    | 2,850     | 26,220     | 78,220     | 119,690    | 141%  | (34,690)     |
| Single Business Permit   | 71,644,597 | 71,644,597 | 71,644,597 | 5,499,276 | 2,838,537 | 23,690,802 | 22,681,111 | 54,709,726 | 76%   | 16,934,871   |
| Slaughter Fees           | 1,660,500  | 1,660,500  | 1,660,500  | 197,400   | 281,335   | 180,460    | 172,220    | 831,415    | 50%   | 829,085      |
| Stock Sale               | 4,550,342  | 4,550,342  | 4,550,342  | 953,430   | 921,890   | 901,610    | 817,170    | 3,594,100  | 79%   | 956,242      |
| Sugar Cane Cess          | 2,700,000  | 2,700,000  | 2,700,000  | 146,947   | 797,915   | -          | 2,851,466  | 3,796,328  | 141%  | (1,096,328)  |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                          |                           |                           |                           |                          |                          |                          |                           |                           |                   |                           |
|--------------------------|---------------------------|---------------------------|---------------------------|--------------------------|--------------------------|--------------------------|---------------------------|---------------------------|-------------------|---------------------------|
| Title Deeds, Reg Of Docu | 2,500,000                 | 2,500,000                 | 2,500,000                 | 1,500                    | -                        | -                        | -                         | 1,500                     | 0%                | 2,498,500                 |
| Tobacco Cess             | 3,502,017                 | 3,502,017                 | 3,502,017                 | -                        | 1,706,069                | -                        | -                         | 1,706,069                 | 49%               | 1,795,948                 |
| Tourism                  | 540,000                   | 540,000                   | 540,000                   | -                        | -                        | -                        | -                         | -                         | 0%                | 540,000                   |
| Tractor Hire Services    | 4,774,331                 | 4,774,331                 | 4,774,331                 | 3,000                    | -                        | 392,500                  | 43,000                    | 438,500                   | 9%                | 4,335,831                 |
| Trailer Parking Fees     | 125,840,000               | 125,840,000               | 125,840,000               | 5,238,560                | 5,049,140                | 4,716,685                | 3,643,080                 | 18,647,465                | 15%               | 107,192,535               |
| Transist Produce Cess    | 24,773,318                | 24,773,318                | 24,773,318                | 10,261,550               | 7,712,600                | 4,919,990                | 5,645,370                 | 28,539,510                | 115%              | (3,766,192)               |
| Veterinary Services      | 2,484,000                 | 2,484,000                 | 2,484,000                 | 403,640                  | 332,920                  | 517,680                  | 449,680                   | 1,703,920                 | 69%               | 780,080                   |
| Wakhungu Fish Farm       | 653,846                   | 653,846                   | 653,846                   | -                        | 11,400                   | -                        | -                         | 11,400                    | 2%                | 642,446                   |
| Weghts & Measures        | 2,080,000                 | 2,080,000                 | 2,080,000                 | -                        | 48,940                   | 59,720                   | 224,520                   | 333,180                   | 16%               | 1,746,820                 |
| <b>TOTAL</b>             | <b><u>452,519,666</u></b> | <b><u>452,519,666</u></b> | <b><u>452,519,666</u></b> | <b><u>51,277,608</u></b> | <b><u>58,070,211</u></b> | <b><u>75,041,148</u></b> | <b><u>114,983,370</u></b> | <b><u>299,373,277</u></b> | <b><u>66%</u></b> | <b><u>155,440,143</u></b> |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

**ANNEX 2: ANNEX OF ACCOUNTS PAYABLES**

| <b>CLASSIFICATION</b>            | <b>SUPPLIER/CONTRACTOR</b> | <b>ORIGINAL AMOUNT</b> | <b>AMOUNT PAID TO DATE</b> | <b>OUTSTANDING AMOUNT</b> |
|----------------------------------|----------------------------|------------------------|----------------------------|---------------------------|
| <b>Construction of Buildings</b> | M/S Sango Delta Agencies   | 1,837,195.00           | -                          | 1,837,195.00              |
|                                  | Maelu Ltd                  | 622,819.20             | -                          | 622,819.20                |
|                                  | Elkedia Company Ltd        | 498,707.00             | -                          | 498,707.00                |
|                                  | Sseze Logitics             | 415,000.00             | -                          | 415,000.00                |
|                                  | Filtego Group Co.Ltd       | 462,401.94             | -                          | 462,401.94                |
|                                  | Nasewa Building Contracors | 736,368.00             | -                          | 736,368.00                |
|                                  | Kolak Builders Ltd         | 1,499,996.00           | -                          | 1,499,996.00              |
|                                  | Finotech Agencies Ltd      | 231,420.00             | -                          | 231,420.00                |
|                                  | Busembe Contractors Ltd    | 371,520.95             | -                          | 371,520.95                |
|                                  | Busia Lead Ltd             | 1,199,419.00           | -                          | 1,199,419.00              |
|                                  | Mc Opollo Africa           | 1,200,000.00           | -                          | 1,200,000.00              |
|                                  | Rowa Contruccion Co.Ltd    | 1,199,419.00           | -                          | 1,199,419.00              |
|                                  | Barese Enterprises Ltd     | 589,416.60             | -                          | 589,416.60                |
|                                  | Renja Holdings Ltd         | 1,200,000.00           | -                          | 1,200,000.00              |
|                                  | T.M.O Construction Co.Ltd  | 618,736.83             | -                          | 618,736.83                |
|                                  | Yumil Agencies Ltd         | 641,936.06             | -                          | 641,936.06                |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                                      |              |   |              |
|--|--------------------------------------|--------------|---|--------------|
|  | Agandi General Co.Ltd                | 74,743.00    | - | 74,743.00    |
|  | Zimar Enterprises Ltd                | 95,000.00    | - | 95,000.00    |
|  | Zimar Enterprises Ltd                | 110,421.54   | - | 110,421.54   |
|  | Zimar Enterprises Ltd                | 95,000.00    | - | 95,000.00    |
|  | Voa Building Construction            | 97,071.20    | - | 97,071.20    |
|  | Barnde Enterprises Limited           | 99,728.60    | - | 99,728.60    |
|  | Elkedia Company Limited              | 349,160.00   | - | 349,160.00   |
|  | Fopa Construction Company Limited    | 119,013.80   | - | 119,013.80   |
|  | Julens Merchants Limited             | 299,987.00   | - | 299,987.00   |
|  | Makokha Busia General Works Ltd.     | 619,403.40   | - | 619,403.40   |
|  | Moseje Ltd                           | 39,999.10    | - | 39,999.10    |
|  | Nasewa Engineering Limited           | 39,602.40    | - | 39,602.40    |
|  | Nenipe Engineering Company Limited   | 98,562.00    | - | 98,562.00    |
|  | Shanice And Shanice Services Limited | 840,005.00   | - | 840,005.00   |
|  | Sirikhaya Holdings Limited           | 97,574.51    | - | 97,574.51    |
|  | Sirikhaya Holdings Limited           | 147,401.20   | - | 147,401.20   |
|  | Sydicas Construction Limited         | 5,800,599.60 | - | 5,800,599.60 |
|  | Tajicom Limited                      | 39,358.80    | - | 39,358.80    |
|  | Trendpoint Solutions                 | 349,974.40   | - | 349,974.40   |
|  | Trendpoint Solutions                 | 349,974.40   | - | 349,974.40   |
|  | Vexmed Enterprises Limited           | 39,000.00    | - | 39,000.00    |
|  | Tencons Builders                     | 35,311.90    | - | 35,311.90    |
|  | Kamorata Contractors Ltd             | 249,992.00   | - | 249,992.00   |
|  | Derby Logistics                      | 235,916.00   | - | 235,916.00   |
|  | Ifumis Limited                       | 1,499,914.80 | - | 1,499,914.80 |
|  | Dine Logistics                       | 1,973,230.00 | - | 1,973,230.00 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                                    |  |                             |                 |                             |
|------------------------------------|--|-----------------------------|-----------------|-----------------------------|
|                                    | Arsene Agencies Ltd                                | 1,065,529.80                | -               | 1,065,529.80                |
|                                    | Megalaser International                            | 1,996,082.00                | -               | 1,996,082.00                |
|                                    | Mdala Company Limited                              | 558,688.00                  | -               | 558,688.00                  |
|                                    | Patrima Building Contractors                       | 496,050.00                  | -               | 496,050.00                  |
|                                    | Karuok General Services                            | 149,433.52                  | -               | 149,433.52                  |
|                                    | M/S Jacod Ltd                                      | 473,942.40                  | -               | 473,942.40                  |
|                                    | M/S Baya Farmcare                                  | 366,077.44                  | -               | 366,077.44                  |
|                                    | M/S Karuok General Servises Ltd                    | 2,988,670.00                | -               | 2,988,670.00                |
|                                    | Zactina Ltd  | 736,868.00                  | -               | 736,868.00                  |
|                                    | Triwest Kenya Ltd                                  | 1,653,435.00                | -               | 1,653,435.00                |
|                                    | M/S Baya Farmcare                                  | 1,464,309.76                | -               | 1,464,309.76                |
|                                    | Nobut Consult Ltd                                  | 299,280.00                  | -               | 299,280.00                  |
|                                    | Nasewa Building Contractors                        | 1,044,530.00                | -               | 1,044,530.00                |
|                                    | Makokha Busia General Works Ltd                    | 2,349,128.00                | -               | 2,349,128.00                |
|                                    | Dine Logistics                                     | 4,993,695.00                | -               | 4,993,695.00                |
| <b>SUB-TOTAL</b>                   |  | <b><u>47,756,019.15</u></b> | <b><u>-</u></b> | <b><u>47,756,019.15</u></b> |
|                                    | Millyfred Enterprises                              | 924,578.00                  | -               | 924,578.00                  |
| <b>Construction of Civil Works</b> | Fopa Construction Ltd                              | 2,887,779.20                | -               | 2,887,779.20                |
|                                    | County Secretary/Wambai And Sons Constructuion Co. | 364,483.00                  | -               | 364,483.00                  |
|                                    | Telkom Kenya                                       | 28,470.00                   | -               | 28,470.00                   |
|                                    | Arsen Arsen Agencies Ltd                           | 8,101,340.00                | -               | 8,101,340.00                |
|                                    | Befemu Building And Construction Limited           | 80,000.00                   | -               | 80,000.00                   |
|                                    | Multspectrum Engineering Construction Co Ltd       | 2,000,000.00                | -               | 2,000,000.00                |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                        |                                   |                             |                 |                             |
|------------------------|-----------------------------------|-----------------------------|-----------------|-----------------------------|
|                        | Mbinda Fire Appliances            | 211,756.00                  | -               | 211,756.00                  |
|                        | Megalser International            | 560,000.00                  | -               | 560,000.00                  |
|                        | Hanal Contractors                 | 420,000.00                  | -               | 420,000.00                  |
|                        | Aluku Resolutions                 | 700,000.00                  | -               | 700,000.00                  |
|                        | Jacod Limited                     | 2,500,000.00                | -               | 2,500,000.00                |
|                        | Mulureba General Construction Ltd | 172,050.00                  | -               | 172,050.00                  |
|                        | Nawa Ventures                     | 5,896,860.00                | -               | 5,896,860.00                |
|                        | Kobila Limited                    | 300,000.00                  | -               | 300,000.00                  |
|                        | Nawa Ventures                     | 994,862.40                  | -               | 994,862.40                  |
|                        | Nawa Ventures                     | 1,139,816.00                | -               | 1,139,816.00                |
|                        | Nawa Ventures                     | 1,197,862.40                | -               | 1,197,862.40                |
|                        | Jadini General Merchants Ltd      | 2,999,999.00                | -               | 2,999,999.00                |
|                        | Bermart Ltd                       | 98,280.00                   | -               | 98,280.00                   |
|                        | Chisna Cont Ltd                   | 522,000.00                  | -               | 522,000.00                  |
|                        | Jyan Const.Ltd                    | 816,779.20                  | -               | 816,779.20                  |
|                        | Benbella Ent.Ltd                  | 1,253,171.10                | -               | 1,253,171.10                |
|                        | Patliza Cont.Ltd                  | 3,569,351.80                | -               | 3,569,351.80                |
|                        | Busia Deposit Account             | 509,201.00                  | -               | 509,201.00                  |
|                        | Crown Garden Solutions            | 1,100,000.00                | -               | 1,100,000.00                |
| <b>SUB-TOTAL</b>       |                                   | <b><u>39,348,639.10</u></b> | <b><u>-</u></b> | <b><u>39,348,639.10</u></b> |
|                        |                                   |                             |                 |                             |
| <b>Supply of goods</b> |                                   |                             |                 |                             |
|                        | King Fisher General Works Ltd     | 451,000.00                  | -               | 451,000.00                  |
|                        | King Fisher General Works Ltd     | 644,000.00                  | -               | 644,000.00                  |
|                        | Shreeji Filling Station           | 953,000.00                  | -               | 953,000.00                  |
|                        | Sosa Building And Const Co.Ltd    | 360,000.00                  | -               | 360,000.00                  |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                               |              |   |              |
|--|-------------------------------|--------------|---|--------------|
|  | Dalda Petrol Station          | 1,175,900.00 | - | 1,175,900.00 |
|  | Shreeji Filling Station       | 1,000,000.00 | - | 1,000,000.00 |
|  | Big Shot Co. Ltd              | 471,500.00   | - | 471,500.00   |
|  | Busia Water And Severage      | 15,239.97    | - | 15,239.97    |
|  | Steadfast Group Ltd           | 2,290,040.00 | - | 2,290,040.00 |
|  | Olimex Enyterprises           | 598,123.00   | - | 598,123.00   |
|  | Dalda Petrol Station          | 200,000.00   | - | 200,000.00   |
|  | Liz Excel Services            | 987,820.00   | - | 987,820.00   |
|  | Katek Construction Ltd        | 360,912.00   | - | 360,912.00   |
|  | T-Shine Investment Ltd        | 565,800.00   | - | 565,800.00   |
|  | Amayingo Enterprises Ltd      | 779,245.00   | - | 779,245.00   |
|  | Cedana Company Ltd            | 239,791.00   | - | 239,791.00   |
|  | Rosmik Trading Co.Ltd         | 776,320.00   | - | 776,320.00   |
|  | Olimex Enterprises            | 515,653.00   | - | 515,653.00   |
|  | Hoshama Enterprises Ltd       | 3,060,000.00 | - | 3,060,000.00 |
|  | T-Shine Investment Ltd        | 103,518.00   | - | 103,518.00   |
|  | Juvenmas Africa Holdings      | 260,000.00   | - | 260,000.00   |
|  | Kenya Litarature Bureau       | 8,280,000.00 | - | 8,280,000.00 |
|  | Rofe General Construction     | 1,000,000.00 | - | 1,000,000.00 |
|  | Fabi Ltd                      | 845,750.00   | - | 845,750.00   |
|  | Kingfishers General Works     | 2,300,000.00 | - | 2,300,000.00 |
|  | Busia Water&Sewerage Services | 10,127.60    | - | 10,127.60    |
|  | Busia Lead Ltd                | 1,100,000.00 | - | 1,100,000.00 |
|  | Jills Media East Africa Ltd   | 375,000.00   | - | 375,000.00   |
|  | Budwongi Water Project        | 106,567.00   | - | 106,567.00   |
|  | Megalaser International       | 2,700,000.00 | - | 2,700,000.00 |
|  | Sowina Investment             | 2,284,000.00 | - | 2,284,000.00 |
|  | Bonissa General Services      | 3,200,000.00 | - | 3,200,000.00 |
|  | Dolmer Enterprises            | 2,400,000.00 | - | 2,400,000.00 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |  |               |   |               |
|--|--|---------------|---|---------------|
|  | Akadonyo Investment Ltd                    | 5,550,000.00  | - | 5,550,000.00  |
|  | Deta Enterprises Ltd                       | 2,850,000.00  | - | 2,850,000.00  |
|  | Kplc                                       | 19,189.00     | - | 19,189.00     |
|  | Hanal Investment                           | 3,040,000.00  | - | 3,040,000.00  |
|  | Bigshot Company Ltd                        | 1,700,570.00  | - | 1,700,570.00  |
|  | Turukana Min Filling Station               | 100,000.00    | - | 100,000.00    |
|  | Kidee Investment Ltd                       | 314,000.00    | - | 314,000.00    |
|  | Bren Enterprises                           | 2,400,000.00  | - | 2,400,000.00  |
|  | Busia Water&Sewerage Services Company Ltd  | 18,258.50     | - | 18,258.50     |
|  | Aldia General Supplies                     | 4,004,000.00  | - | 4,004,000.00  |
|  | Quemar Investment Ltd                      | 90,000.00     | - | 90,000.00     |
|  | Lovianah Enterprises                       | 2,450,000.00  | - | 2,450,000.00  |
|  | Double Shasa Ltd                           | 75,000.00     | - | 75,000.00     |
|  | Double Shasa Ltd                           | 299,950.00    | - | 299,950.00    |
|  | Onikere Holdings Ltd                       | 352,500.00    | - | 352,500.00    |
|  | Edugaw Services Ltd                        | 3,600,000.00  | - | 3,600,000.00  |
|  | Wedaya Enterprises Limited                 | 2,975,000.00  | - | 2,975,000.00  |
|  | Draccy Enterprises                         | 2,950,000.00  | - | 2,950,000.00  |
|  | Aba Healthcare Limited                     | 20,588,995.00 | - | 20,588,995.00 |
|  | Aba Healthcare Limited                     | 12,000,927.00 | - | 12,000,927.00 |
|  | Advanced Medical Solutions Limited         | 1,900,000.00  | - | 1,900,000.00  |
|  | Alema Service Station                      | 300,000.00    | - | 300,000.00    |
|  | Aluku Resolutions And Technologies Limited | 701,300.00    | - | 701,300.00    |
|  | Aluku Resolutions And Technologies Limited | 1,400,000.00  | - | 1,400,000.00  |
|  | Aluku Resolutions And Technologies Limited | 381,300.00    | - | 381,300.00    |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |  |               |   |               |
|--|--|---------------|---|---------------|
|  | Aluku Resolutions And Technologies Limited | 794,240.00    | - | 794,240.00    |
|  | Antony Barasa Ogutu Enterprises            | 467,500.00    | - | 467,500.00    |
|  | Apirianus Kagwero Supplies                 | 330,000.00    | - | 330,000.00    |
|  | Apirianus Kagwero Supplies                 | 125,000.00    | - | 125,000.00    |
|  | Apirianus Kagwero Supplies                 | 227,500.00    | - | 227,500.00    |
|  | Arsene Agencies Limited                    | 1,210,000.00  | - | 1,210,000.00  |
|  | Bimstar Company Limited                    | 746,000.00    | - | 746,000.00    |
|  | Busia Lead Limited                         | 817,000.00    | - | 817,000.00    |
|  | Oniker Holding Limited                     | 999,500.00    | - | 999,500.00    |
|  | Duke Cyber Café                            | 350,000.00    | - | 350,000.00    |
|  | Duke Cyber Café                            | 502,000.00    | - | 502,000.00    |
|  | Ema Westlink Ltd                           | 538,945.00    | - | 538,945.00    |
|  | Gombe Stationers And General Supplies      | 500,000.00    | - | 500,000.00    |
|  | Highridge Pharmaceuticals                  | 3,006,993.00  | - | 3,006,993.00  |
|  | Jowk Enterprises Limited                   | 615,000.00    | - | 615,000.00    |
|  | Jubain General Supplies Limited            | 1,580,000.00  | - | 1,580,000.00  |
|  | Juvenmas African Holdings Limited          | 485,000.00    | - | 485,000.00    |
|  | Karuok General Services Limited            | 997,840.00    | - | 997,840.00    |
|  | Kenya Medical Supplies Authority           | 14,759,899.00 | - | 14,759,899.00 |
|  | Kenya Medical Supplies Authority           | 54,000,000.00 | - | 54,000,000.00 |
|  | Kobila Limited                             | 1,324,150.00  | - | 1,324,150.00  |
|  | Mana Pharmacy Limited                      | 3,254,800.00  | - | 3,254,800.00  |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                              |              |   |              |
|--|------------------------------|--------------|---|--------------|
|  | Olimex Enterprises           | 316,000.00   | - | 316,000.00   |
|  | Olimex Enterprises           | 115,326.00   | - | 115,326.00   |
|  | Oniker Holding Limited       | 2,000,000.00 | - | 2,000,000.00 |
|  | Pharmatrade Pharmacy Limited | 3,566,700.00 | - | 3,566,700.00 |
|  | Rock Africa Ventures Limited | 700,000.00   | - | 700,000.00   |
|  | Spinc Pharmaceuticals        | 3,279,790.00 | - | 3,279,790.00 |
|  | Udichem Diagnostics Limited  | 2,998,600.00 | - | 2,998,600.00 |
|  | Olubela Services Ltd         | 3,000,000.00 | - | 3,000,000.00 |
|  | Antony Barasa Ogutu          | 383,000.00   | - | 383,000.00   |
|  | Gombe General Merchants      | 750,000.00   | - | 750,000.00   |
|  | Christopher Peywa            | 605,700.00   | - | 605,700.00   |
|  | Katek Construction           | 993,915.00   | - | 993,915.00   |
|  | Dalda Petrol                 | 667,810.00   | - | 667,810.00   |
|  | Dalda Petrol                 | 300,000.00   | - | 300,000.00   |
|  | Dalda Petrol                 | 200,000.00   | - | 200,000.00   |
|  | Dalda Petrol                 | 2,000,000.00 | - | 2,000,000.00 |
|  | Dalda Petrol                 | 500,000.00   | - | 500,000.00   |
|  | Bibo Pharmaceuticals         | 3,014,000.00 | - | 3,014,000.00 |
|  | Oni Kere Holdings            | 1,817,720.00 | - | 1,817,720.00 |
|  | Jubain General               | 1,276,300.00 | - | 1,276,300.00 |
|  | Esco Supplies Ltd            | 1,100,000.00 | - | 1,100,000.00 |
|  | Sosa Building Const. Ltd     | 724,650.00   | - | 724,650.00   |
|  | Borderline Contractors       | 125,050.00   | - | 125,050.00   |
|  | Dayworks Co Ltd              | 704,000.00   | - | 704,000.00   |
|  | Bioscan Diagnostics          | 4,000,000.00 | - | 4,000,000.00 |
|  | Oni Kere                     | 210,100.00   | - | 210,100.00   |
|  | Gombe Stationers             | 297,000.00   | - | 297,000.00   |
|  | Dalda Petrol Station         | 300,000.00   | - | 300,000.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                                   |              |   |              |
|--|-----------------------------------|--------------|---|--------------|
|  | Fin Pharm Medical Supplies        | 440,000.00   | - | 440,000.00   |
|  | Christopher S. Peywa              | 647,300.00   | - | 647,300.00   |
|  | Christopher S. Peywa              | 348,975.00   | - | 348,975.00   |
|  | New Malaba Border Service Station | 400,000.00   | - | 400,000.00   |
|  | Clapet Limited                    | 573,400.00   | - | 573,400.00   |
|  | Mana Pharmacy Limited             | 8,568.00     | - | 8,568.00     |
|  | Mana Pharmacy Limited             | 7,888,400.00 | - | 7,888,400.00 |
|  | Jaspa Pharmacy                    | 1,040,735.00 | - | 1,040,735.00 |
|  | Total Hospital Solutions          | 2,239,500.00 | - | 2,239,500.00 |
|  | Christopher Peywa                 | 362,050.00   | - | 362,050.00   |
|  | Andrew Otiaka                     | 72,000.00    | - | 72,000.00    |
|  | Andrew Otiaka                     | 407,400.00   | - | 407,400.00   |
|  | Bioscan Diagnostics Limited       | 990,400.00   | - | 990,400.00   |
|  | Bioscan Diagnostics Limited       | 4,200,000.00 | - | 4,200,000.00 |
|  | Finescope Systems Ltd             | 7,800,000.00 | - | 7,800,000.00 |
|  | Korexatony Limited                | 994,980.00   | - | 994,980.00   |
|  | Powa Enterprises                  | 4,689,200.00 | - | 4,689,200.00 |
|  | Isuzu East Africa                 | 3,000,000.00 | - | 3,000,000.00 |
|  | Faram East Africa Ltd             | 6,648,004.00 | - | 6,648,004.00 |
|  | Olimex Enterprises                | 290,130.00   | - | 290,130.00   |
|  | Ajie Investment Ltd               | 231,000.00   | - | 231,000.00   |
|  | Ajie Investment Ltd               | 461,000.00   | - | 461,000.00   |
|  | Busia Lead Ltd                    | 1,000,000.00 | - | 1,000,000.00 |
|  | Shreeji Petrol Station            | 3,000,000.00 | - | 3,000,000.00 |
|  | Seahawk General Logistics         | 2,500,000.00 | - | 2,500,000.00 |
|  | Edugaw Services                   | 3,600,000.00 | - | 3,600,000.00 |
|  | Sodako Ventures                   | 3,500,000.00 | - | 3,500,000.00 |
|  | Juvenmas Africa Ltd               | 346,810.00   | - | 346,810.00   |
|  | Jacod Ltd                         | 1,190,400.00 | - | 1,190,400.00 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                             |              |   |              |
|--|-----------------------------|--------------|---|--------------|
|  | Langi Traders               | 231,000.00   | - | 231,000.00   |
|  | Jenco Contractors           | 1,200,000.00 | - | 1,200,000.00 |
|  | Mershail Kenya Ltd          | 221,650.00   | - | 221,650.00   |
|  | Anjela & Sons               | 1,251,730.00 | - | 1,251,730.00 |
|  | Clique It Kenya             | 208,000.00   | - | 208,000.00   |
|  | Olimex Enterprises          | 1,268,000.00 | - | 1,268,000.00 |
|  | Sowina Investment           | 3,410,000.00 | - | 3,410,000.00 |
|  | Olimex Enterprises          | 1,240,000.00 | - | 1,240,000.00 |
|  | Opet Enterprise             | 330,500.00   | - | 330,500.00   |
|  | Opet Enterprises            | 692,800.00   | - | 692,800.00   |
|  | Arsene Agencies Ltd         | 588,000.00   | - | 588,000.00   |
|  | Faith Links                 | 1,080,000.00 | - | 1,080,000.00 |
|  | Mogito Amukura              | 505,000.00   | - | 505,000.00   |
|  | Metsy                       | 1,080,000.00 | - | 1,080,000.00 |
|  | Bewanga General Mercharnts. | 372,190.00   | - | 372,190.00   |
|  | Day Works                   | 2,000,000.00 | - | 2,000,000.00 |
|  | Monabu Enterprises          | 3,000,000.00 | - | 3,000,000.00 |
|  | Joflo Enterprises           | 3,000,500.00 | - | 3,000,500.00 |
|  | Berodi                      | 1,000,000.00 | - | 1,000,000.00 |
|  | Berodi Company              | 3,000,000.00 | - | 3,000,000.00 |
|  | Megalaser                   | 3,010,000.00 | - | 3,010,000.00 |
|  | Busia Lead                  | 250,160.00   | - | 250,160.00   |
|  | Fabi Limited                | 410,000.00   | - | 410,000.00   |
|  | Paltech Consuitants         | 1,300,000.00 | - | 1,300,000.00 |
|  | Edugaw Services Ltd         | 3,000,000.00 | - | 3,000,000.00 |
|  | Joflo Enterprises           | 4,050,000.00 | - | 4,050,000.00 |
|  | Lovianah Enterprises        | 2,600,000.00 | - | 2,600,000.00 |
|  | Rock Africa Ltd             | 3,100,000.00 | - | 3,100,000.00 |
|  | Elobe Tech                  | 2,900,000.00 | - | 2,900,000.00 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                          |                                    |                              |                 |                              |
|--------------------------|------------------------------------|------------------------------|-----------------|------------------------------|
|                          | Ventureline Ltd                    | 9,000,000.00                 | -               | 9,000,000.00                 |
|                          | Barasho                            | 1,500,000.00                 | -               | 1,500,000.00                 |
|                          | Barasho                            | 703,990.00                   | -               | 703,990.00                   |
|                          | Rudel White Ent                    | 3,500,000.00                 | -               | 3,500,000.00                 |
|                          | Synotech Co Ltd                    | 1,200,000.00                 | -               | 1,200,000.00                 |
|                          | Abori Agencies                     | 4,462,168.00                 | -               | 4,462,168.00                 |
|                          | Jockens                            | 501,000.00                   | -               | 501,000.00                   |
|                          | Dalda Petrol Station               | 2,500,000.00                 | -               | 2,500,000.00                 |
|                          | Dalda Petrol Station               | 2,500,000.00                 | -               | 2,500,000.00                 |
|                          | Tripple G Holdings                 | 201,500.00                   | -               | 201,500.00                   |
|                          | Dadeli Communication               | 371,000.00                   | -               | 371,000.00                   |
|                          | Arsene Agencies                    | 98,000.00                    | -               | 98,000.00                    |
|                          | Karuok General                     | 239,600.00                   | -               | 239,600.00                   |
|                          | Alema Service Station              | 1,200,000.00                 | -               | 1,200,000.00                 |
|                          | Dalda Petrol Station               | 406,569.00                   | -               | 406,569.00                   |
|                          | Sango Delta Contractors Ltd        | 900,000.00                   | -               | 900,000.00                   |
|                          | Busia Lead Limited                 | 110,924.00                   | -               | 110,924.00                   |
|                          | Busia Lead Limited                 | 45,762.00                    | -               | 45,762.00                    |
|                          | Big Shot Co. Ltd                   | 215,000.00                   | -               | 215,000.00                   |
|                          | Edugaw Services                    | 2,450,000.00                 | -               | 2,450,000.00                 |
|                          | Sosa Building And Construction Ltd | 189,600.00                   | -               | 189,600.00                   |
|                          | T-Shine Investment Limited         | 118,800.00                   | -               | 118,800.00                   |
|                          | Big Shot Co. Ltd                   | 1,372,000.00                 | -               | 1,372,000.00                 |
|                          | Shreeji Service Station            | 1,000,000.00                 | -               | 1,000,000.00                 |
|                          | Langi Traders Ltd                  | 3,190,600.00                 | -               | 3,190,600.00                 |
|                          | Alema Service Station              | 200,000.00                   | -               | 200,000.00                   |
|                          | Alema Service Station              | 1,000,000.00                 | -               | 1,000,000.00                 |
| <b><u>SUB- TOTAL</u></b> |                                    | <b><u>378,393,619.07</u></b> | <b><u>-</u></b> | <b><u>378,393,619.07</u></b> |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                           |                                    |              |   |              |
|---------------------------|------------------------------------|--------------|---|--------------|
| <b>Supply of services</b> | Farmview Hotel Ltd                 | 210,000.00   | - | 210,000.00   |
|                           | Farmview Hotel Ltd                 | 420,000.00   | - | 420,000.00   |
|                           | Garden Park                        | 965,000.00   | - | 965,000.00   |
|                           | The Breeze Hotel                   | 470,000.00   | - | 470,000.00   |
|                           | Wans Insurance                     | 83,421.00    | - | 83,421.00    |
|                           | Liz Excel                          | 506,000.00   | - | 506,000.00   |
|                           | Farmview Hotel Ltd                 | 225,500.00   | - | 225,500.00   |
|                           | The Standard Group                 | 88,160.00    | - | 88,160.00    |
|                           | Destiny World Travel               | 613,636.00   | - | 613,636.00   |
|                           | Lexus Driving School               | 420,000.00   | - | 420,000.00   |
|                           | Tesco Consolidated Ltd             | 400,000.00   | - | 400,000.00   |
|                           | Hotel Suddex                       | 900,000.00   | - | 900,000.00   |
|                           | Golden Crest                       | 700,000.00   | - | 700,000.00   |
|                           | County Wide Grant                  | 7,096,000.00 | - | 7,096,000.00 |
|                           | Exeva Consut.& Tech Sltns          | 1,996,945.00 | - | 1,996,945.00 |
|                           | Victoria Comfort                   | 66,000.00    | - | 66,000.00    |
|                           | Hotel Swit Wotas                   | 500,000.00   | - | 500,000.00   |
|                           | Liz Excel Services                 | 500,000.00   | - | 500,000.00   |
|                           | Joo Motors Busia                   | 138,130.00   | - | 138,130.00   |
|                           | Liz Excel Services                 | 178,000.00   | - | 178,000.00   |
|                           | Victoria Comfort Inn               | 324,300.00   | - | 324,300.00   |
|                           | Hotel Itoya                        | 111,000.00   | - | 111,000.00   |
|                           | Exeva Consulting Ltd               | 1,820,000.00 | - | 1,820,000.00 |
|                           | Governance Optimized               | 416,904.00   | - | 416,904.00   |
|                           | Victoria Comfort Inn               | 235,000.00   | - | 235,000.00   |
|                           | Busia Agricultural Training Centre | 213,800.00   | - | 213,800.00   |
|                           | Hotel Joventure                    | 342,200.00   | - | 342,200.00   |
|                           | Kenya Industrial Estates Ltd       | 550,104.00   | - | 550,104.00   |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |  |              |   |              |
|--|--|--------------|---|--------------|
|  | Busia Agricultural Training Center       | 16,700.00    | - | 16,700.00    |
|  | Hotel Joventure                          | 248,240.00   | - | 248,240.00   |
|  | Busia Agricultural Training Center       | 100,750.00   | - | 100,750.00   |
|  | The Star Newspaper                       | 771,214.40   | - | 771,214.40   |
|  | Association Of Certified Fraud Examiners | 9,920.00     | - | 9,920.00     |
|  | Garden Park Tourist Hotel                | 546,000.00   | - | 546,000.00   |
|  | Kidee Investment Ltd                     | 332,000.00   | - | 332,000.00   |
|  | Busia Agricultural Training Centre       | 3,400.00     | - | 3,400.00     |
|  | Tom Mboya Labour College                 | 624,998.00   | - | 624,998.00   |
|  | Hotel Itoya                              | 23,200.00    | - | 23,200.00    |
|  | Safaricom Ltd                            | 174,500.00   | - | 174,500.00   |
|  | Hotel Joventure                          | 754,000.00   | - | 754,000.00   |
|  | Hotel Itoya                              | 17,320.00    | - | 17,320.00    |
|  | Hotel Itoya                              | 309,640.00   | - | 309,640.00   |
|  | Hotel Itoya                              | 57,880.00    | - | 57,880.00    |
|  | Border Palace Hotel                      | 617,400.00   | - | 617,400.00   |
|  | Strathmore Research & Consultancy Center | 3,318,728.10 | - | 3,318,728.10 |
|  | Victoria Comfort Inn                     | 214,000.00   | - | 214,000.00   |
|  | Destiny World Travel                     | 1,276,330.00 | - | 1,276,330.00 |
|  | Farmview Hotel                           | 33,600.00    | - | 33,600.00    |
|  | Strathmore Research & Consultancy Center | 1,256,236.30 | - | 1,256,236.30 |
|  | Joventure Hotel Ltd                      | 700,060.00   | - | 700,060.00   |
|  | Afrique Hotel Ltd                        | 850,000.00   | - | 850,000.00   |
|  | Victoria Comfort Inn                     | 243,850.00   | - | 243,850.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |  |              |   |              |
|--|--|--------------|---|--------------|
|  | Branji Investment Ltd                    | 1,900,000.00 | - | 1,900,000.00 |
|  | Safaricom Ltd                            | 697,987.50   | - | 697,987.50   |
|  | Busia Agricultural Training Centre       | 9,700.00     | - | 9,700.00     |
|  | Strathmore Research & Consultancy Center | 2,166,284.90 | - | 2,166,284.90 |
|  | Nation Media Group                       | 142,680.00   | - | 142,680.00   |
|  | Farmview Hotel                           | 50,400.00    | - | 50,400.00    |
|  | The Comfort Hotel                        | 209,000.00   | - | 209,000.00   |
|  | Madhur Towers                            | 1,620,000.00 | - | 1,620,000.00 |
|  | Victoria Comfort Inn                     | 878,250.00   | - | 878,250.00   |
|  | Danelec Electrical Services              | 48,902.00    | - | 48,902.00    |
|  | Danelec Electrical Services              | 48,902.00    | - | 48,902.00    |
|  | Danelec Electrical Services              | 48,902.00    | - | 48,902.00    |
|  | Hotel Levantes                           | 392,000.00   | - | 392,000.00   |
|  | Government Printers                      | 111,360.00   | - | 111,360.00   |
|  | Posta                                    | 4,710.00     | - | 4,710.00     |
|  | Posta                                    | 1,760.00     | - | 1,760.00     |
|  | Busia Agricultural Training Center       | 57,000.00    | - | 57,000.00    |
|  | Joventure Hotel Ltd                      | 600,500.00   | - | 600,500.00   |
|  | Standard Group Plc                       | 177,480.00   | - | 177,480.00   |
|  | The Star                                 | 169,360.00   | - | 169,360.00   |
|  | Institute Of Internal Auditors           | 48,000.00    | - | 48,000.00    |
|  | Posta                                    | 4,740.00     | - | 4,740.00     |
|  | Victoria Comfort                         | 885,000.00   | - | 885,000.00   |
|  | The Star                                 | 511,374.40   | - | 511,374.40   |
|  | Kenya Industrial Estates Ltd             | 523,908.00   | - | 523,908.00   |
|  | Zhuji Enterprises                        | 2,630,250.00 | - | 2,630,250.00 |
|  | Victoria Comfort                         | 310,500.00   | - | 310,500.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                                   |               |   |               |
|--|-----------------------------------|---------------|---|---------------|
|  | Joventure Hotel Ltd               | 400,000.00    | - | 400,000.00    |
|  | Icpak                             | 1,525,000.00  | - | 1,525,000.00  |
|  | Berodi Company Ltd                | 4,999,252.00  | - | 4,999,252.00  |
|  | Aar Insurance                     | 73,815,358.00 | - | 73,815,358.00 |
|  | The Monarch Insurance             | 294,610.00    | - | 294,610.00    |
|  | The Monarch Insurance             | 3,263,884.00  | - | 3,263,884.00  |
|  | The Monarch Insurance             | 771,991.00    | - | 771,991.00    |
|  | The Monarch Insurance             | 16,897,335.00 | - | 16,897,335.00 |
|  | The Monarch Insurance             | 2,536,566.00  | - | 2,536,566.00  |
|  | Icea Lion                         | 3,587,140.00  | - | 3,587,140.00  |
|  | Kisumu Hotel                      | 450,000.00    | - | 450,000.00    |
|  | Kisumu Hotel                      | 89,500.00     | - | 89,500.00     |
|  | Kisumu Hotel                      | 37,500.00     | - | 37,500.00     |
|  | Kisumu Hotel                      | 248,490.00    | - | 248,490.00    |
|  | Kisumu Hotel                      | 190,680.00    | - | 190,680.00    |
|  | Kisumu Hotel                      | 480,000.00    | - | 480,000.00    |
|  | Trident Insurance Company Limited | 40,165,172.00 | - | 40,165,172.00 |
|  | Lakr Region Economic Bloc         | 50,000,000.00 | - | 50,000,000.00 |
|  | Chefwest Hotel                    | 59,000.00     | - | 59,000.00     |
|  | Cornerstone Services Busia        | 384,000.00    | - | 384,000.00    |
|  | Farmview Hotel                    | 285,800.00    | - | 285,800.00    |
|  | Farmview Hotel                    | 241,250.00    | - | 241,250.00    |
|  | Farmview Hotel                    | 58,800.00     | - | 58,800.00     |
|  | Farmview Hotel                    | 264,000.00    | - | 264,000.00    |
|  | Farmview Hotel                    | 25,000.00     | - | 25,000.00     |
|  | Farmview Hotel                    | 95,520.00     | - | 95,520.00     |
|  | Samia Resort                      | 77,500.00     | - | 77,500.00     |
|  | Chefwest Hotel                    | 369,500.00    | - | 369,500.00    |
|  | Kidee Investment                  | 106,000.00    | - | 106,000.00    |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                                   |              |   |              |
|--|-----------------------------------|--------------|---|--------------|
|  | Border Palace Hotel               | 108,000.00   | - | 108,000.00   |
|  | Border Palace Hotel               | 176,000.00   | - | 176,000.00   |
|  | Chefwest Hotel                    | 300,000.00   | - | 300,000.00   |
|  | Chefwest Hotel                    | 250,000.00   | - | 250,000.00   |
|  | Chefwest Hotel                    | 160,000.00   | - | 160,000.00   |
|  | Kidee Investment Limited          | 100,000.00   | - | 100,000.00   |
|  | Destiny World Travel              | 16,570.00    | - | 16,570.00    |
|  | Destiny World Travel              | 57,360.00    | - | 57,360.00    |
|  | Destiny World Travel              | 56,600.00    | - | 56,600.00    |
|  | Destiny World Travel              | 59,640.00    | - | 59,640.00    |
|  | Snipper Security                  | 7,888,000.00 | - | 7,888,000.00 |
|  | Destiny World Travel              | 27,400.00    | - | 27,400.00    |
|  | Destiny World Travel              | 30,970.00    | - | 30,970.00    |
|  | Destiny World Travel              | 57,160.00    | - | 57,160.00    |
|  | Destiny World Travel              | 61,500.00    | - | 61,500.00    |
|  | Snipper Security                  | 2,944,000.00 | - | 2,944,000.00 |
|  | Mediserve Healthcare              | 290,029.00   | - | 290,029.00   |
|  | Farmview Hotel                    | 495,000.00   | - | 495,000.00   |
|  | Farmview Hotel                    | 115,000.00   | - | 115,000.00   |
|  | St. John Council                  | 1,320,000.00 | - | 1,320,000.00 |
|  | Neru K. Ltd                       | 450,000.00   | - | 450,000.00   |
|  | Bedrock Holdings Limited          | 167,040.00   | - | 167,040.00   |
|  | Bedrock Holdings Limited          | 167,040.00   | - | 167,040.00   |
|  | Bedrock Holdings Limited          | 167,040.00   | - | 167,040.00   |
|  | Chefwest Hotel                    | 36,000.00    | - | 36,000.00    |
|  | Chefwest Hotel                    | 220,000.00   | - | 220,000.00   |
|  | Reliance Sentry Solutions Limited | 2,079,000.00 | - | 2,079,000.00 |
|  | Bedrock Holdings Limited          | 668,160.00   | - | 668,160.00   |
|  | Bedrock Holdings Limited          | 417,174.00   | - | 417,174.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                                     |              |   |              |
|--|-------------------------------------|--------------|---|--------------|
|  | Neru K. Ltd                         | 450,000.00   | - | 450,000.00   |
|  | Joo Motors Busia                    | 510,155.00   | - | 510,155.00   |
|  | Joo Motors Busia                    | 553,130.00   | - | 553,130.00   |
|  | Joo Motors Busia                    | 166,580.00   | - | 166,580.00   |
|  | Hotel Afrique Limited               | 240,000.00   | - | 240,000.00   |
|  | Hotel Afrique Limited               | 507,000.00   | - | 507,000.00   |
|  | Juvenmas African Holdings Limited   | 470,320.00   | - | 470,320.00   |
|  | Nation Media                        | 279,560.00   | - | 279,560.00   |
|  | Nation Media                        | 260,130.00   | - | 260,130.00   |
|  | Nation Media                        | 547,520.00   | - | 547,520.00   |
|  | Nation Media                        | 248,820.00   | - | 248,820.00   |
|  | Standard Group                      | 250,000.00   | - | 250,000.00   |
|  | Hotel Pearland                      | 500,000.00   | - | 500,000.00   |
|  | Victoria Comfort                    | 138,000.00   | - | 138,000.00   |
|  | Samia Resort                        | 250,000.00   | - | 250,000.00   |
|  | Farmview Hotel Ltd                  | 171,200.00   | - | 171,200.00   |
|  | Standard Group                      | 150,000.00   | - | 150,000.00   |
|  | Maendeleo Mashinani Rural Sacco Ltd | 300,000.00   | - | 300,000.00   |
|  | Farmview Hotel Ltd                  | 200,900.00   | - | 200,900.00   |
|  | Sams Event                          | 400,000.00   | - | 400,000.00   |
|  | Dalda Petrol Station                | 450,000.00   | - | 450,000.00   |
|  | Standard Group                      | 1,160,000.00 | - | 1,160,000.00 |
|  | Standard Group                      | 814,320.00   | - | 814,320.00   |
|  | Malaba Security Services            | 2,880,000.00 | - | 2,880,000.00 |
|  | Malaba Security Services            | 540,000.00   | - | 540,000.00   |
|  | Mediamax                            | 550,000.00   | - | 550,000.00   |
|  | Jadala Investment                   | 1,269,981.00 | - | 1,269,981.00 |
|  | Makokha General Works               | 3,510,000.00 | - | 3,510,000.00 |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |                             |              |   |              |
|--|-----------------------------|--------------|---|--------------|
|  | Pearl White Investment Ltd  | 1,500,000.00 | - | 1,500,000.00 |
|  | Royal Media                 | 1,740,000.00 | - | 1,740,000.00 |
|  | Destiny World Travels       | 5,582,665.00 | - | 5,582,665.00 |
|  | Lizexcel Services           | 1,277,000.00 | - | 1,277,000.00 |
|  | Nation Media Group Ltd      | 754,000.00   | - | 754,000.00   |
|  | Hotel Joventure             | 261,000.00   | - | 261,000.00   |
|  | The Star                    | 854,599.95   | - | 854,599.95   |
|  | The Standard Group          | 1,670,400.00 | - | 1,670,400.00 |
|  | The Star                    | 684,028.80   | - | 684,028.80   |
|  | Standard Group              | 88,160.00    | - | 88,160.00    |
|  | Nation Media Group Ltd      | 407,160.00   | - | 407,160.00   |
|  | Nation Media Group Ltd      | 407,160.00   | - | 407,160.00   |
|  | Nation Media Group Ltd      | 407,160.00   | - | 407,160.00   |
|  | Nation Media Group Ltd      | 407,160.00   | - | 407,160.00   |
|  | Hotel Itoya                 | 1,465,700.00 | - | 1,465,700.00 |
|  | Hotel Itoya                 | 1,800,000.00 | - | 1,800,000.00 |
|  | Hotel Itoya                 | 335,000.00   | - | 335,000.00   |
|  | Hotel Itoya                 | 2,000,000.00 | - | 2,000,000.00 |
|  | Neo Arts                    | 1,490,000.00 | - | 1,490,000.00 |
|  | Sahara Fm                   | 1,250,000.00 | - | 1,250,000.00 |
|  | Emuria Fm                   | 1,050,000.00 | - | 1,050,000.00 |
|  | Lizexcel Services           | 2,662,500.00 | - | 2,662,500.00 |
|  | Neo Arts                    | 1,490,000.00 | - | 1,490,000.00 |
|  | Hotel Itoya                 | 1,227,000.00 | - | 1,227,000.00 |
|  | Council Of Governors        | 5,179,691.00 | - | 5,179,691.00 |
|  | Busia Amka Young Women Ent. | 199,360.00   | - | 199,360.00   |
|  | Busia Amka Young Women Ent. | 263,962.00   | - | 263,962.00   |
|  | Makhulo Hiv/Aids Shg        | 203,330.00   | - | 203,330.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|  |  |              |   |              |
|--|--|--------------|---|--------------|
|  | Malareva Contractors Ltd               | 312,596.00   | - | 312,596.00   |
|  | Tuone Mbele Women Group                | 208,333.00   | - | 208,333.00   |
|  | Aburi Mwamko Mpya Youth Ent.           | 198,955.00   | - | 198,955.00   |
|  | Friends Of Environment                 | 429,413.00   | - | 429,413.00   |
|  | Jobesa Designers Ltd                   | 1,018,750.00 | - | 1,018,750.00 |
|  | Nambale Tosha Women Sacco              | 521,750.00   | - | 521,750.00   |
|  | West Wing Youth Group                  | 429,165.00   | - | 429,165.00   |
|  | Forever Thirty One Enterprise          | 1,000,000.00 | - | 1,000,000.00 |
|  | Pillar Of Capital Ltd                  | 1,041,666.40 | - | 1,041,666.40 |
|  | Cadeodeb Entreprises                   | 1,194,069.00 | - | 1,194,069.00 |
|  | Two Ems Associates Ltd                 | 9,103,207.00 | - | 9,103,207.00 |
|  | Kifaru Auto Works                      | 655,336.00   | - | 655,336.00   |
|  | Border Palace Hotel                    | 30,800.00    | - | 30,800.00    |
|  | Border Palace Hotel                    | 324,000.00   | - | 324,000.00   |
|  | Border Palace Hotel                    | 110,000.00   | - | 110,000.00   |
|  | Border Palace Hotel                    | 112,500.00   | - | 112,500.00   |
|  | Jenco Contractors Ltd                  | 5,501,532.00 | - | 5,501,532.00 |
|  | Faridi Housing Cooperative Society Ltd | 838,422.00   | - | 838,422.00   |
|  | Kidee Investment                       | 250,000.00   | - | 250,000.00   |
|  | Standard Group Plc                     | 586,856.00   | - | 586,856.00   |
|  | Farmview Hotel                         | 370,000.00   | - | 370,000.00   |
|  | Kenya Power And Lighting Company       | 812,010.33   | - | 812,010.33   |
|  | Nation Media Group Plc                 | 741,600.00   | - | 741,600.00   |
|  | The Star Publications Ltd              | 342,014.40   | - | 342,014.40   |
|  | Hotel Pearland                         | 500,000.00   | - | 500,000.00   |

**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

|                    |                                  |                              |                 |                              |
|--------------------|----------------------------------|------------------------------|-----------------|------------------------------|
|                    | Sceptre Tours And Travel         | 395,000.00                   | -               | 395,000.00                   |
|                    | Joventure Hotel                  | 205,320.00                   | -               | 205,320.00                   |
|                    | Smash Hit Communication          | 192,400.00                   | -               | 192,400.00                   |
|                    | Blemer Services                  | 236,000.00                   | -               | 236,000.00                   |
|                    | Malaba Security Services         | 8,190,000.00                 | -               | 8,190,000.00                 |
|                    | Destiny World Travel             | 252,390.00                   | -               | 252,390.00                   |
|                    | Destiny World Travel             | 269,020.00                   | -               | 269,020.00                   |
|                    | Standard Group Ltd               | 150,000.00                   | -               | 150,000.00                   |
|                    | Toyota K Ltd                     | 621,977.00                   | -               | 621,977.00                   |
|                    | Nation Media Group Ltd           | 150,000.00                   | -               | 150,000.00                   |
|                    | Nation Media Group Ltd           | 431,520.00                   | -               | 431,520.00                   |
|                    | Malaba Security Services         | 1,800,000.00                 | -               | 1,800,000.00                 |
|                    | Nation Media Group Ltd           | 547,520.00                   | -               | 547,520.00                   |
|                    | Farmview Hotel                   | 480,000.00                   | -               | 480,000.00                   |
|                    | Farm In Motion                   | 480,000.00                   | -               | 480,000.00                   |
|                    | Farm In Motion                   | 320,000.00                   | -               | 320,000.00                   |
|                    | Farm In Motion                   | 950,000.00                   | -               | 950,000.00                   |
|                    | Farm In Motion                   | 1,632,000.00                 | -               | 1,632,000.00                 |
|                    | Yumil Agencies                   | 1,597,500.00                 | -               | 1,597,500.00                 |
|                    | Phijos Building Construction Ltd | 1,481,176.00                 | -               | 1,481,176.00                 |
|                    | Mantrac Kenya Ltd                | 864,002.10                   | -               | 864,002.10                   |
| <b>SUB-TOTAL</b>   |                                  | <b><u>370,146,001.58</u></b> | <b><u>-</u></b> | <b><u>370,146,001.58</u></b> |
| <b>GRAND TOTAL</b> |                                  | <b><u>835,644,278.90</u></b> | <b><u>-</u></b> | <b><u>835,644,278.90</u></b> |



**COUNTY GOVERNMENT OF BUSIA**  
**Reports and Financial Statements**  
**For the 4<sup>th</sup> Quarter ended 30<sup>th</sup> June 2019**

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

| Asset class (Assets Owned by the County)                                | Historical Cost<br>B/F      | Acquisitions during QTR 3<br>FY- 2018-2019 | Disposal<br>during QTR<br>3 FY- 2018-<br>2019 | Historical Cost<br>QTR 3    |
|---|-----------------------------|--|---|-----------------------------|
|   | (Kshs)                      |  |   | (Kshs)                      |
|   | 2018-2019                   |  |   | 2018-2019                   |
| LAND  | 234,877,239                 | 1,500,000                                  | -   | 236,377,239                 |
| BUILDINGS AND STRUCTURES  | 978,163,246                 | 14,453,081.30                              | -   | 992,616,327                 |
| TRANSPORT EQUIPMENT   | 299,656,788                 | 20,987,756                                 | -   | 320,644,544                 |
| OFFICE EQUIPMENT,FURNITURE AND<br>FITTINGS                              | 256,861,180                 | 22,263,526                                 | -   | 279,124,706                 |
| ICT EQUIPMENT,SOFTWARE AND<br>OTHER ICT ASSETS                          | 300,355,266                 | 1,800,000                                  | -   | 302,155,266                 |
| OTHER MACHINERY AND<br>EQUIPMENT  | 463,105,637                 | -  | -   | 463,105,637                 |
| HERITAGE AND CULTURAL ASSETS  | -                           | -  | -   | -                           |
| INTANGIBLE ASSETS   | -                           | -  | -   | -                           |
| <b>SUB-TOTAL</b>  | <b><u>2,533,019,357</u></b> | <b><u>61,004,363</u></b>                   | <b><u>-</u></b>                               | <b><u>2,594,023,720</u></b> |
| Assets acquired and transferred to the<br>community (Community Assets). | 4,807,084,195               | 1,061,172,190                              | -   | 5,868,256,385               |
| <b>TOTAL ASSETS ACQUIRED</b>  | <b><u>7,340,103,552</u></b> | <b><u>1,122,176,553</u></b>                | <b><u>-</u></b>                               | <b><u>8,462,280,104</u></b> |