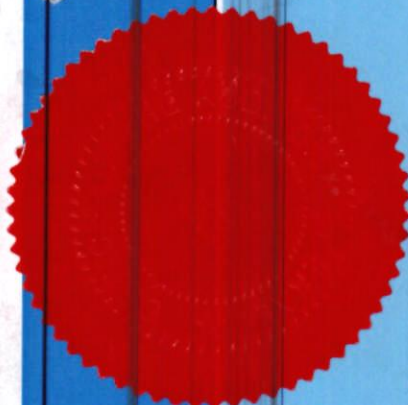


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REPORT

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CLERK AT THE TABLE: Kwaka M.

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF BUSIA

**FOR THE YEAR ENDED
30 JUNE, 2020**





COUNTY ASSEMBLY OF BUSIA

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

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1. KEY BUSIA COUNTY ASSEMBLY INFORMATION AND MANAGEMENT

(a) Background Information

The County Assembly of Busia is constituted as per the constitution of Kenya and is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 35 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards and 18 MCAs nominated by political parties to represent special interests, including persons with disabilities, minorities and the youth. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management

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

- The Office of the Clerk to the County Assembly
- The Plenary and Committees Services Department
- The Finance and Accounting Services Department
- The Corporate Affairs Services Department
- Sergeant at Arm and Security Services Department
- Legal Affairs Services Department.
- Procurement & Supply Chain Management Department.
- The Hansard Services Department
- Research, Information Communication Technology and Library Services Department
- Internal Audit & Assurance Services Department.

(c) Fiduciary Management

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

No.	Designation	Names.
1.	Clerk to the Assembly	Mr Allan W. Mabuka
2.	Deputy Clerk	Mrs. Carolyne Imuketet Apaa
3.	Principal Finance Officer	Mr Gabriel E. Erambo
4	Principal Hansard Editor	Mr. Jakob Mallo.

(d) Fiduciary Oversight Arrangements

During the year under review, the County's Assembly management and operations were supported by a number of institutions which were established to ensure prudent management. These institutions are:

COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

- i. Office of the County Executive committee member in charge of Finance and economic planning, which is majorly dealing with formulation of macro fiscal policies.
- ii. Office of Chief Officer Finance and economic planning, which is dealing with planning, revenue mobilisation, budgeting, expenditure controls and financial management.
- iii. The County Assembly Service Board and its committees including budget and finance, audit and risk management.
- iv. The committees of the County Assembly including Budget and appropriation, public accounts and investment committee.

Other institutions which provided oversight controls during the year under review were as follows:

- i. Office the controller of budgets.
- ii. National Assembly.
- iii. Public sector accounting standards board.
- iv. Senate.
- v. Commission on Revenue allocation.
- vi. Salaries and Remuneration Commission.

(e) Busia County Assembly's Headquarters

P.O. Box 1018,
Busia - Kisumu Road/Highway
Busia, Kenya.

(f) Busia County Assembly's Contacts.

The County Assembly contacts are,
Telephone: (254) 0721675217
E-mail: clerkbusiacountyassembly@yahoo.com

(g) Busia County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank – Busia Branch

(h) Independent Auditors.

Auditor General
Office of the Auditor-General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

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(i) Principal Legal Adviser.

During the financial year 2019/2020, the County Assembly engaged one legal adviser in the County Assembly to provide legal advice MS. JUMA & COMPANY ADVOCATES

2. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget Performance

The total budget for the County Assembly for FY 2019/2020 was **Kshs.798,502,746** which consisted of Recurrent **Kshs.728,502,746** and Development **kshs.70,000,000**. The county exchequer disbursed to the County Assembly a total sum of **Kshs.797,177,530** Inclusive of **Kshs.35,277,5307** budgeted under the County Secretary Office to cater for the seconded staff member's salaries. The actual expenditure of the county assembly was **Kshs.791,957,400** out of the total budget allocation for the Assembly, representing 99% absorption rate. The recurrent expenditure had an absorption rate of 96% while development expenditure had an absorption rate of 52%

Performance of Key Development Projects

During the financial year 2019/2020 the County Assembly was able to undertake some of capital projects which were budgeted. It's expected that the capital projects will have a positive outcome on service delivery by the county assembly.

These development projects included:

- Refurbishment of County Assembly Buildings.
- Construction of New Office Block.
- ICT Infrastructure
- Construction of Modern car park
- Purchase of Office Furniture.
- Installation of Electric Fence.
- NEMA EIA Study other approvals
- Research & Development.

Comment on Value-For-Money Achievements

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

Implementation Challenges and Recommended Way Forward

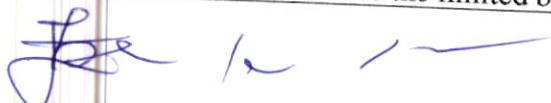
The major implementation challenges faced by the County Assembly during the financial year 2019/2020 were as follows:

- Delay in disbursement of development funds.
- IFMIS connectivity challenges.
- Limited budget resources vis-a-vis demand for the resources because of Commission on Revenue Allocation (CRA) budget ceilings.
- Lack of approved financial reporting framework for the County Assemblies.

Recommended way forward include:

- Timely disbursement of funds by The National treasury.
- The national treasury to address IFMIS connectivity delay challenges
- Prioritising activities to utilise the limited budgeted resource.

Sign



Clerk of the County Assembly

COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

**3a. STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
 PREDETRMINED OBJECTIVES**

Replaced

Guidance

Refer to the assembly's program on oversight, representation, and legislation. Report on bills enacted. Borrow objective from the County Assembly Program based budget.

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government Entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

The key mandate of the County Assembly of Busia is legislation, oversight, and representation. To achieve this, the assembly's program was document in terms of objective, key performance indicators, and output. Below were the expected outputs of the assembly in FY 2020/2021

Program 1	Objective	Outcome	Indicator	Performance
Legislation, oversight and representation	Develop new bills to address gaps in legislation	New bills enacted	No of bills passed in the County Assembly	6 new bills were enacted by the County Assembly
	Responsive handling of petitions	Petitions considered by the County Assembly	No of petitions passed by the County Assembly	3 petitions were processed by the County Assembly
	Enhanced oversight	Papers laid and considered by the County Assembly	No of papers laid and considered by the County Assembly	78 documents were debated and considered by the County Assembly

COUNTY ASSEMBLY OF BUSIA
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**STATEMENT OF PERFORMANCE AGAINST COUNTY ASSEMBLY
 PREDETRMINED OBJECTIVES**

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Program 2 Infrastructure development at the County Assembly	Develop new infrastructure	Improved working environment for MCAs and staff	% of completion	The County Assembly completed 100%of its targeted development projects
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3b. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

County Assembly of Busia exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on four pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements in each pillar

1. Sustainability strategy and profile -

The top management especially the accounting officer refer to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

In executing our development NEMA approvals are sought .We also ensure environment at the County Assembly is clean through installation of litter bins and regular collection of waste

3. Employee welfare

The board in recruiting its employees ensure diversity provisions as provided by the constitution. There is staff appraisal and provision of training opportunities for staff . The Assembly ensures compliance with Occupational Safety and Health Act of 2007, (OSHA).



4. Market place practices-

The organisation should outline its efforts to:

- a) Responsible competition practice.

In procurement and recruitment the County Assembly ensure the process is open free and fair to encourage competition by ensuring opportunities are advertised in the print media

- b) Responsible Supply chain and supplier relations- the assembly ensures contracts are honoured and its suppliers are paid when funds are available ces

5. Community Engagements-

During public participation the county assembly provides refreshments to the community attending the foras

3c. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a county government entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the County Assembly of Busia is responsible for the preparation and presentation of the County Assembly financial statements, which give a true and fair view of the state of affairs of the County Assembly for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

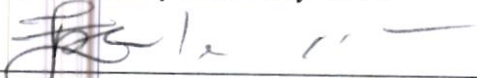
The Accounting Officer in charge of the County Assembly of Busia accepts responsibility for the County Assembly financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Assembly financial statements give a true and fair view of the state of County Assembly transactions during the financial year ended June 30, 2020, and of the County Assembly financial position as at that date. The Accounting Officer charge of the County Assembly of Busia further confirms the completeness of the accounting records maintained for the Assembly which have been relied upon in the preparation of the County Assembly financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the County Assembly of Busia confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the County Assembly financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

Approval of the financial statements

The County Assembly's annual financial statements were approved and signed by the Clerk of the County Assembly on 30 July 2020.



ALLAN W. MABUKA
Clerk of the County Assembly

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF BUSIA FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the County Assembly of Busia set out on pages 1 to 32, which comprise the statement of assets and liabilities as at 30 June, 2020, the statement of receipts and payments, statement of cash flows, statement of comparison of budget and actual amounts: recurrent, development and combined, budget execution by programmes and sub-programmes and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects the financial position of the County Assembly of Busia as at 30 June, 2020 and its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Presentation and Accuracy of Financial Statements

A review of the financial statements presented for audit revealed a number of inconsistencies between the financial statements balances and those in the primary records such as the ledger, supporting schedules among others as outlined below: -

- a) The statement of receipts and payments for the year ended 30 June, 2020 reflects compensation of employees' total expenditure of Kshs.380,343,284 which differs with total expenditure of Kshs.381,756,466 shown in the monthly payment vouchers by Kshs.1,413,182. Further, the supporting schedules amounts to Kshs.380,119,071 leading to unreconciled difference of Kshs.224,213. The three sets of records have not been reconciled.
- b) Further, the statement of receipts and payments reflects an amount of Kshs.33,470,919 under social security benefits for Members of County Assembly and staff while monthly supporting schedules reflect gratuity totalling Kshs.24,823,073 resulting to a variance of Kshs.8,647,846. Management has

explained that the resultant difference between the two sets of records was paid to defined pension funds LAPFUND, LAPTRUST and NSSF for permanent and pensionable staff but has not provided any supporting documents for review.

- c) The statement of receipts and payments reflects a balance of Kshs.320,391,933 in respect of use of goods and services which differs significantly with total amounts shown in the supporting schedules of Kshs.288,144,714 by Kshs.32,241,219.
- d) As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.131,528,476 under other operating expenses which constitutes expenditure of Kshs.1,254,300 and Kshs.2,967,555 on conference and hospitality and domestic travel respectively. The expenditure ought to have been accounted for under hospitality supplies and services; and domestic travel and subsistence respectively.
- e) The financial statements reflect nil outstanding salary advance balance for the years 2019/2020, while the ledger and supporting schedules provided for audit review reflect outstanding salary advances totalling Kshs.13,615,891. No explanation was provided for not reporting the advances in the financial statements.
- f) The statement of assets and liabilities reflects accounts payable – deposits balance of Kshs.14,309,581 which differs with corresponding balance of Kshs.14,359,397 in the supporting schedule by un-reconciled variance of Kshs.49,816 . Further, the balance of Kshs.14,309,581 includes salary advance recovery of Kshs.953,139 which is not a liability or payable but has the effect of setting off the liability.
- g) The report on budget execution by programmes and sub-programmes includes three programmes with numbers 4975, 703004975 and 713004975 which have no descriptions. Further, sub-programme number 0 – Default-Non Programmatic, under programme number 4975 reflects actual payments with a negative amount of Kshs.313,191, which has not been explained.
- h) Management did not include in the financial statements details of pending accounts payable, pending staff payables, other pending payables as at 30 June, 2020 and related party transactions for the year then ended but instead has included details relating to previous period that ended 30 June, 2019 as reflected in the financial statements then.
- i) The summary of fixed assets registers included in the financial statements at annex 4 is the same as the one in the previous financial statements for the period that ended 30 June, 2019 which does not incorporate additional fixed assets of Kshs.104,741,428 acquired during the year under review.

In the absence of any reconciliation and explanation, the accuracy and completeness of the financial statements for the year ended 30 June, 2020 could not be confirmed.

2. Compensation of Employees

Included in the compensation of employees' expenditure of Kshs.380,343,284 and recorded in the supporting schedules are basic salaries of permanent employees and personal allowances paid as part of salary totalling Kshs.58,677,977 for which, names of the payees were not indicated in the supporting schedules.

In the circumstances, the validity of the beneficiaries and propriety of the expenditure of Kshs.58,677,977 could not be ascertained.

3. Unsupported Cash and Cash Equivalents

As disclosed in Note 9A to the financial statements, the statement of assets and liabilities as at 30 June, 2020 reflects a balance of Kshs.14,690,600 under cash and cash equivalents which was held in four bank accounts. However, the relevant certificates of bank balances for the respective bank accounts and bank reconciliation statements for the four bank accounts were not provided for review.

Further, the statement of financial assets and liabilities reflects prior year adjustment amount of Kshs.33,747,678 which comprises bank accounts balance of Kshs.4,694,416. However, no explanation has been given for the adjustments.

Consequently, it has not been possible to confirm whether the cash and cash equivalents balance of Kshs.14,690,600 as at 30 June, 2020 is fairly stated.

4. Unsupported Expenditure - Use of Goods and Services

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.320,391,933 under use of goods and services which constitutes an amount of Kshs.20,000,000 being foreign travel and subsistence expenses. The balance includes Kshs.1,739,304 paid as allowances to members of the Health and Sanitation Committee when they reportedly attended training in Kampala, Uganda from 18 to 24 August, 2019. However, the expenditure was supported only with an unsigned report on the training. Training programme and receipts obtained for transport services were not provided for audit verification.

Further, three delegates from the County Assembly travelled to the United Nations Headquarters in New York to participate in a training on the Status of Women from 11 to 22 March, 2019 and were paid allowances amounting to Kshs.2,287,836. However, supporting documents such as the training program and training reports were not provided for audit verification.

In view of the foregoing, the propriety and completeness of the expenditure amounting to Kshs.4,027,140 could not be ascertained.

5. Unaccounted for Salary Advance Recoveries

The statement of financial assets reflects a balance of Kshs.1,958,703 under accounts receivables which constitutes outstanding imprests and clearance account. However, examination of records and salary advances schedule indicates that salary advance recoveries during the financial year under review amounted to Kshs.12,109,051, while salary advances banked in the deposits account during the year amounted to Kshs.9,708,708 resulting to an unexplained and unaccounted for variance of Kshs.2,400,343.

Further, the statement of financial assets and liabilities reflects prior year adjustment amount of Kshs.33,747,678 which comprises receivables-outstanding imprests amount of Kshs.29,053,262. However, no explanation has been given for the adjustments.

In the circumstances, the completeness of the accounts receivables balance of Kshs.1,958,703 could not be ascertained.

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

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.843,741,195 and Kshs.841,328,583 respectively, resulting to an under-funding of Kshs.2,413,212 or 3% of the budget. Similarly, the County Assembly expended Kshs.840,947,504 against an approved budget of Kshs.843,741,195 resulting to an under-expenditure of Kshs.2,794,321 or 3% of the budget.

However, scrutiny of records for Exchequer releases during the year under review revealed that Exchequer receipts amounting to Kshs.135,076,087 was receipted late in the months of June and early July, 2020.

Late Exchequer release by the County Treasury adversely affects County Assembly's planned activities and impacts negatively on service delivery to the public.

2. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management had not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Long Outstanding Imprests

Examination of temporary imprest records revealed that outstanding imprests as at 30 June, 2020 amounted to Kshs.1,958,703 which had not been accounted for or surrendered within seven (7) working days after returning to duty station, contrary to Section 93(5) of the Public Finance Management (County Governments) Regulations, 2015. Further, no evidence was provided to show that the imprests were being recovered with interest from the defaulting officers' salaries as required by Section 93(6) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, Management was in breach of the law.

2. Non-Compliance with One Third Pay Rule on Basic Salary

During the year ended 30 June, 2019, review of Human Resource records revealed that two hundred and sixty-two (262) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 as this may expose the staff to pecuniary embarrassment. The Management did not give explanation for failure to comply with the policy.

Consequently, Management was in breach of law.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards (Cash Basis) and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become

inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue sustaining its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures, as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

23 November, 2021

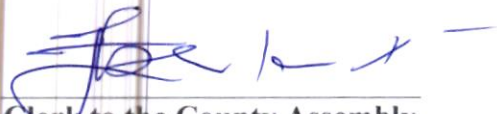
COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

5 FINANCIAL STATEMENTS


5.1 STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2019-2020 Kshs	2018-2019 Kshs
RECEIPTS			
Transfers from National Treasury	1	841,328,583	761,900,000
Transfers from Other Government Entities	2	-	35,277,530
TOTAL REVENUES		841,328,583	797,177,530
PAYMENTS			
Compensation of Employees	3	380,343,284	372,276,888
Use of goods and services	4	320,391,933	321,900,305
Transfers to Other Government Units	5	2,000,000	36,755,717
Social Security Benefits	6	23,505,412	22,165,792
Acquisition of Assets	7	114,706,935	38,587,036
Finance Costs, including Loan Interest	8	-	271,662
TOTAL PAYMENTS		840,947,564	791,957,400
SURPLUS/DEFICIT		381,019	5,220,130

The explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 30 July 2020 and signed by:



Clerk to the County Assembly
Name: Allan W. Mabuka




Principal Finance Officer
Name: Gabriel E. Erambo
ICPAK Member Number: 13348


COUNTY ASSEMBLY OF BUSIA
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5.2 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	2019-2020 Kshs	2018-2019 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	14,690,600	22,813,770
Cash Balances	9B	-	-
Total Cash And Cash Equivalents		14,690,600	22,813,770
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	1,958,703	29,053,262
TOTAL FINANCIAL ASSETS		16,649,303	51,867,032
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	14,309,581	16,160,651
NET FINANCIAL ASSETS		2,339,722	35,706,381
REPRESENTED BY			
Fund balance b/fwd	12	35,706,381	30,486,251
Surplus/Deficit for the year		381,019	5,220,130
Prior year adjustments	13	(33,747,678)	-
NET FINANCIAL POSSITION		2,339,722	35,706,381

The explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 30 July 2020 and signed by:


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 ICPAK Member Number: 13348

COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

5.3 STATEMENT OF CASH FLOWS

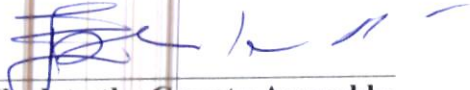
	Note	2019-2020 Kshs	2018-2019 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	841,328,583	761,900,000
Transfers from Other Government Entities	2	-	35,277,530
		841,328,583	797,177,530
Payments for operating expenses			
Compensation of Employees	3	380,343,284	372,276,888
Use of goods and services	4	320,391,933	321,900,305
Transfers to Other Government Units	5	2,000,000	36,755,717
Social Security Benefits	6	23,505,412	22,165,792
Finance Costs, including Loan Interest	8	-	271,662
		726,240,629	753,370,364
Adjusted for:			
Changes in receivables		27,094,559	(5,322,730)
Changes in payables		(1,851,070)	(4,384,465)
Adjustments during the year		(33,747,678)	-
Net cashflow from operating activities		106,583,764	34,099,971
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	(114,706,935)	(38,587,036)
Net cash flows from Investing Activities		(114,706,935)	(38,587,036)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(8,123,170)	(4,487,065)
Cash and cash equivalent at BEGINNING of the year		22,813,770	27,300,834
Cash and cash equivalent at END of the year		14,690,600	22,813,770

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COUNTY ASSEMBLY OF BUSIA
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For the year ended June 30, 2020

The explanatory notes to these financial statements form an integral part of the financial statements.
The annual financial statements were approved on 30 July 2020 and signed by:



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COUNTY ASSEMBLY OF BUSIA
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5.4 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchange releases	802,559,447	41,182,348	843,741,795	841,328,583	2,413,212	100%
Total Receipts	802,559,447	41,182,348	843,741,795	841,328,583	2,413,212	100%
Payments						
Compensation of Employees	413,268,711	33,051,017	380,217,694	380,343,284	(125,590)	100%
Use of goods and services	299,616,341	23,695,413	323,311,754	320,391,933	2,919,821	99%
Other grants and transfers	-	2,000,000	2,000,000	2,000,000	-	100%
Social Security Benefits	20,354,395	3,151,017	23,505,412	23,505,412	-	100%
Acquisition of Assets	69,320,000	45,386,935	114,706,935	114,706,935	0.40	100%
	802,559,447	41,182,348	843,741,795	840,947,564	2,794,231	100%

Notes

The explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 30 July 2020 and signed by:


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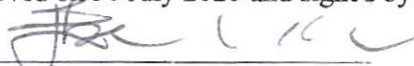
COUNTY ASSEMBLY OF BUSIA
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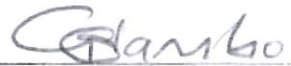
5.5 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Revenue/ Expense Item	Original Budget	Adjustments	Final Budget	Actual On Comparable Basis	Budget Utilisation Difference	% Of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer Releases	736,559,447	2,413,213	738,972,660	736,559,448	(2,413,212)	99.7%
Total Receipts	736,559,447	2,413,213	738,972,660	736,559,448	(2,413,212)	99.7%
Payments						
Compensation of Employees	413,268,711	(33,051,017)	380,217,694	380,343,284	(125,590)	100%
Use of goods and services	298,616,341	23,695,413	322,311,754	319,891,933	2,419,821	99%
Other grants and transfers		2,000,000	2,000,000	2,000,000	-	100%
Social Security Benefits	20,354,395	3,151,017	23,505,412	23,505,412	-	100%
Acquisition of Assets	4,320,000	6,617,800	10,937,800	10,937,800	-	100%
	736,559,447	2,413,213	738,972,660	736,678,429	2,294,231	100%

Notes

The explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 30 July 2020 and signed by:


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 Principal Finance Officer
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 ICPAK Member Number: 13348

COUNTY ASSEMBLY OF BUSIA
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5.6 STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	66,000,000	38,769,135	104,769,135	104,769,135	-	100%
Total Receipts	66,000,000	38,769,135	104,769,135	104,769,135	-	100%
Payments						
Use of goods and services	1,000,000	-	1,000,000	500,000	500,000.00	50%
Acquisition of Assets	65,000,000	38,769,135	103,769,135	103,769,135	0.40	100%
	66,000,000	38,769,135	104,769,135	104,269,135	500,000.40	100%

The development vote was underutilised due to delays in exchequer releases and procurement procedures and IFMIS challenges (use of goods and services)

The explanatory notes to these financial statements form an integral part of the financial statements. The annual financial statements were approved on 30 July 2020 and signed by:



Clerk to the County Assembly
 Name: Allan W. Mabuka



Principal Finance Officer
 Name: Gabriel E. Erambo
 ICPAK Member Number: 13348



COUNTY ASSEMBLY OF BUSIA
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5.7 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub	Description	Approved	Actual Payments	Variance
4975			-	-313,191.00	313,191.00
	0	Default - Non Programmatic	-	-313,191.00	313,191.00
703004975			738,972,660.00	736,991,620.40	1,981,039.60
	703014960	General Administration and Support	738,972,660.00	736,991,620.40	1,981,039.60
713004975			104,769,135.00	104,269,134.60	500,000.40
	713014960	Infrastructure Development	104,769,135.00	104,269,134.60	500,000.40
		Grand Total	843,741,795.00	840,947,564.00	2,794,231.00

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5.8 SIGNIFICANT ACCOUNTING POLICIES

1. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes. The principle accounting policies adopted in the preparation of these financial statements are set out below:

This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity. All values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting Entity

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

3. Recognition of Receipts and Payments

a) Recognition of receipts

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

c) Transfers from the Exchequer/ County Treasury

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

e) Recognition of payments

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

f) Compensation of employees

Salaries and wages, allowances, statutory contribution for employees are recognized in the period when the compensation is paid.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

g) Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

h) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-Kind Contributions

In-kind contributions are donations that are made to an entity in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the entity includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

5. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprests payments are recognized as payments when fully accounted for by the imprests or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current Assets

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

9. Pending bills

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

10. Budget

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Count Assembly's budget was approved as required by Law. The original budget was approved by the County Assembly on 30th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There were two supplementary budgets passed in the year. A high-level assessment of the Count Assembly's actual performance against the comparable budget for the financial year under review has been included



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SIGNIFICANT ACCOUNTING POLICIES (Continued)

in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

11. Comparative Figures

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

12. Subsequent events

Events subsequent to submission of the financial year end financial statements to County Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of the County Treasury.

13. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

14. Related Party Transactions

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

15. Additional Receipts

Amount of **Kshs.35,277,530** budgeted under the County Secretary's office was transferred to the County Assembly to cater for the staff on secondment pending determination of a case in court.



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COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

5.9 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

Description and reference of the transfer	2019-2020 Kshs	2018-2019 Kshs
1st quarter transfer	131,000,000	150,000,000
2nd quarter transfer	301,332,910	170,000,000
3rd quarter transfer	164,639,862	235,000,000
4th quarter transfer	244,355,811	206,900,000
Total	841,328,583	761,900,000

2. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description and reference of the transfer	2019-2020 Kshs	2018-2019 Kshs
Transfer County Executive of Busia	-	37,090,766
Reimbursements and Refunds	-	(1,813,236)
Total	-	35,277,530

3. COMPENSATION OF EMPLOYEES

	2019-2020 Kshs	2018-2019 Kshs
Basic salaries of permanent employees	207,945,892	332,355,322
Personal allowances paid as part of salary	151,576,138	39,685,813
Personal allowances paid as reimbursements	3,396,000	235,753
Compulsory national social security schemes	17,425,254	-
Total	380,343,284	372,276,888



COUNTY ASSEMBLY OF BUSIA
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4. USE OF GOODS AND SERVICES

	2019-2020 Kshs	2018-2019 Kshs
Utilities, supplies and services	1,250,000	1,683,777
Communication, supplies and services	2,470,000	1,755,000
Domestic travel and subsistence	74,556,496	90,382,038
Foreign travel and subsistence	20,000,000	21,008,144
Printing, advertising and information supplies & services	10,467,619	15,134,175
Rentals of produced assets	3,186,500	3,091,700
Training expenses	11,029,100	27,239,108
Hospitality supplies and services	13,000,000	13,584,874
Insurance costs	33,500,000	29,886,200
Specialised materials and services	1,100,000	1,274,273
Office and general supplies and services	8,453,742	8,893,764
Other operating expenses	131,528,476	103,684,880
Routine maintenance – vehicles and other transport equipment	2,400,000	1,828,108
Fuel Oil and Lubricants	2,500,000	2,454,264
Routine maintenance – other assets	4,950,000	-
Total	320,391,933	321,900,305

5. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2019-2020 Kshs	2018-2019 Kshs
Busia County Revolving Fund	-	30,000,000
Transfer to CRF	-	6,755,717
Emergency Relief and Refugee Assistance	2,000,000	
TOTAL	2,000,000	36,755,717

6. SOCIAL SECURITY BENEFITS

	2019-2020 Kshs	2018-2019 Kshs
Government pension and retirement benefits	23,505,412	22,165,792
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	23,505,412	22,165,792



COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

7. ACQUISITION OF ASSETS

	2019-2020 Kshs	2018-2019 Kshs
Non Financial Assets		
Construction of Buildings	88,769,135	26,330,865
Refurbishment of Buildings	5,000,000	4,950,000
Construction and Civil Works	10,000,000	-
Purchase of Office Furniture and General Equipment	10,337,800	-
Purchase of Specialised Plant, Equipment and Machinery	600,000	4,813,229
Acquisition of Land		2,492,942
Total	114,706,935	38,587,036

8. FINANCE COSTS

	2019-2020 Kshs	2018-2019 Kshs
Bank Charges	-	271,662
Total	-	271,662

9. CASH AND CASH EQUIVALENTS

9A. BANK BALANCES

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit, revenue, CRF e.t.c	2019-2020 Kshs	2018-2019 Kshs
<i>Central Bank Of Kenya, 1000195398 Ksh</i>	Recurrent	353,312	2,075,281
<i>Central Bank Of Kenya, 1000195401 Ksh</i>	Development	27,707	2,619,135
<i>Central Bank Of Kenya, 1000292512 Ksh</i>	Deposit	14,309,581	16,045,440
Kenya Commercial Bank, 1141667741 Ksh	Operations Account	-	2,073,914
Total		14,690,600	22,813,770

COUNTY ASSEMBLY OF BUSIA
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9B CASH IN HAND

	2019-2020 Kshs	2018-2019 Kshs
Cash in Hand – Held in domestic currency	-	-
Total	-	-

Cash in hand should also be analysed as follows:

	2019-2020 Kshs	2018-2019 Kshs
Total	-	-

10. ACCOUNTS RECEIVABLE

<i>Description</i>	2019-2020 Kshs	2018-2019 Kshs
Government Imprests	1,958,703	15,382,300
Staff and MCAs advances	-	13,670,962
Total	1,958,703	29,053,262

*See Annex 5 for a detailed analysis of the outstanding imprests.

11. ACCOUNTS PAYABLE

	2019-2020 Kshs	2018-2019 Kshs
Deposits	14,309,581	16,160,651
TOTAL	14,309,581	16,160,651

12. BALANCES BROUGHT FORWARD

	2019-2020 Kshs	2018-2019 Kshs
Bank accounts	22,813,770	27,300,834
Cash in hand	-	-
Receivables - Outstanding Imprests	29,053,262	23,730,533
Payables - Deposits	(16,160,651)	(20,545,116)
Total	35,706,381	30,486,251

COUNTY ASSEMBLY OF BUSIA
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13. PRIOR YEAR ADJUSTMENT

	2019-2020	2018-2019
	Kshs	Kshs
Bank accounts	(4,694,416)	-
Receivables - Outstanding Imprests	(29,053,262)	-
Total	(33,747,678)	-

5.10 OTHER DISCLOSURE

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Supply of goods	17,677,355	9,964,998	12,187,962	15,454,391
Supply of services	29,380,245	57,001,429	44,730,808	41,650,866
Total	47,057,600	66,966,427	56,918,770	57,105,257

2. PENDING STAFF PAYABLE (See Annex 2)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
MCAs	-	19,809,538	17,811,642	1,997,896
Staff	-	11,192,824	6,612,449	4,580,375
All	13,344,269	-	-	0
Total	13,344,269	31,002,362	24,424,091	6,578,271

3. OTHER PENDING A PAYABLE (See Annex 3)

Description	Balance b/f	Additions for the period	Paid during the year	Balance c/f
	FY 2018/2019			FY 2019/2020
	Kshs	Kshs	Kshs	Kshs
Amount due to county government entities	113,205,337	96,809,622	118,483,646	91,531,313
Total	113,205,337	96,809,622	118,483,646	91,531,313

4. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly.

- Members of County Assembly
- Key management personnel that include the Clerk of the Assembly and heads of departments
- The County Executive
- County ministries and departments
- Other County Government entities including corporations, funds and boards
- The National Government
- Other County Governments
- State Corporations and Semi-Autonomous Government Agencies



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OTHER DISCLOSURES (Continued)

Related party transactions:

	2019/2020	2018/2019
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	-	127,498,418
Key Management Compensation (Clerk and Heads of departments)	-	15,430,520
Total Compensation to Key Management	-	142,928,938
Transfers to related parties		
Transfers to Busia County Assembly Revolving Fund	10,000,000	30,000,000
Total Transfers to related parties		30,000,000
Transfers from related parties		
Transfers from the County Executive- Exchequer	841,328,583	761,900,000
Transfer from the County Treasury		35,277,530
Total Transfers from related parties	851,328,583	797,177,530



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6 PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the Auditor-General in the financial year 2019/2020 and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Referen ce No. in the Auditor General 's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timefram e: (Put a date when you expect the issue to be resolved)
REPORT ON FINANCIAL STATEMENTS					
Basis for Qualified Opinion					
1	Unvouched Expenditure Included in the use of goods and services figure of Kshs.242,467, 121 is an amount of Kshs.75,851,952 in respect of other operating expenses which in turn includes Kshs.2,375,000 paid to a local practicing law firm as legal fee for services rendered. However, the payment vouchers and support documents in respect of services rendered were not availed for audit verification.	Vouchers for Kshs.75,851,952 were provided	Mr. Gabriel Erambo , Principal finance officer	Resolved	N/A

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In the circumstances, it was not possible to ascertain the validity of the expenditure of Kshs.242,647,121 incurred during the year.				
2	<p>Accounts Payables Deposits and Retention</p> <p>The accounts payable-deposits and retentions balance of Kshs.20,545,116 reflected under note 11 to the financial statement is supported with a schedule listing individual accounts balances as at 30 June 2018 but no tangible documents were availed for audit review.</p> <p>In addition, it was noted that during the year under review, the County Assembly paid out retention money totaling</p>	Tangible documents were availed	Polycap Wafula Clerical Officer	Resolved	N/A



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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.2,091,296 out of the development account instead of making the In payment from the retention account. No refund has been made from the retention account to the development account, as at the time of audit.</p> <p>In the circumstances, it was not possible to confirm the accuracy and completeness of the balances of accounts payable reflected in the statement of financial assets and liabilities as at 30 June 2020.</p>				
Other Matter					
1	<p>Overall Budgeted Performance</p> <p>During the year under review, the Assembly budgeted for Kshs.1,089,534,307</p>	<p>The County Assembly will endeavour to increase absorption of development budget in future.</p>	<p>Mr. Gabriel Erambo, Principal finance officer</p>	<p>Not resolved</p>	<p>June 2020</p>

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>consisting of recurrent allocation of Kshs.906,631,094 (83%) and development allocation of Kshs.182,903,213 (17%). The actual expenditure amounted to Kshs.882,980,111 consisting of Kshs.882,980,111 (97%) and Kshs.111,426,080 (61%) on recurrent and development expenditure respectively, resulting into an overall budget absorption of 91%, being 97% on recurrent expenditure and 61% on development expenditure.</p>				
2	<p>Detailed Budget Variance Analysis The County Assembly did not avail for audit verification a detailed budget variance analysis for the year under review.</p>	<p>Detailed budget variance analysis was prepared and availed.</p>	<p>Mr. Gabriel Erambo, Principal finance officer</p>	<p>Resolved</p>	<p>N/A</p>

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	In view of the above, the County Assembly may not have achieved its targets as approved by the County Assembly hence service delivery may not be realized by the residents of the County.				
3	<p>Inter Borrowing from the County Assembly's Revolving Fund</p> <p>The Assembly borrowed funds from the revolving fund amounting to Kshs.8,100,000 in 2019/2020 and Kshs.45,320,452 in previous years which has not been refunded hence depriving the fund a total of Kshs.53,420,452. Further, the management did not provide for audit review records on loan agreements</p>		Mr. Allan Mabuka, Clerk to the assembly	Not resolved	Jan 2020- June 2020



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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and approval minutes for the borrowings. In the circumstances, huge borrowings not refunded immediately will negatively impact on subsequent year's budget formulation and implementation.				
4	Pending Accounts Payables Included in Note 13.1 and 13.2 to the financial statements are pending accounts payables and pending staff payables totaling Kshs.39,779,300 and Kshs.13,344,269 respectively. These pending bills have resulted to overrun of expenditures in the budget for the year under review. Further, the cash and cash equivalents for the year was only Kshs.27,300,834 more	The pending accounts payable were finally settled.	Festo Ileo Imprest Accountant	Resolved	N/A

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>than the pending accounts payable.</p> <p>In the circumstances, huge pending bills might impact negatively on subsequent year's budget formulation and implementation thus delaying the achievement of the County's objectives.</p>				
REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY					
Basis for Conclusion					
1	<p>Outstanding Imprests The accounts receivables - outstanding imprests balance Kshs.23,730,533 relates to amounts that had not been recovered from the county officers during the year under review with Kshs.17,510,533 being long outstanding balances for diverse periods, ranging up to eight (8) months from the imprest accounting due</p>	Surrender documents were provided	Mr. Gabriel Erambo , Principal finance officer	Resolved	N/A

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>dates. This is contrary to Section 93 of the Public Finance Management Act, Regulations - 2015 which requires imprest to be surrendered within seven (7) working days after returning to duty station.</p> <p>Further, the imprest register though maintained had not been updated, hence incomplete as at the time of audit.</p> <p>In the circumstances, the management of imprest was not in accordance with the law</p>				
2	<p>Non-conformity to a Third Basic Rule Policy</p> <p>From a sampled test on payroll, some of the employees and MCA's earned net salary less than one third (1/3) of their basic</p>	Confirmed and applied	Gideon Odieny-Humana Resource Officer	Not resolved	20 June 2020



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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>pay, in contravention to the Employment Act, 2007 and Regulations. Consequently, the County Assembly was in breach of the Employment Act, 2007 and Regulations.</p>				
REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE					
Basis for Conclusion					
1	<p>Management of Salary Advances The Assembly paid salary advances amounting to Kshs.22,041,406 during year under review. From a sample of salary advances, the following anomalies were observed:</p> <p>a) Salary advances were issued in consecutive months hence staff members would hold two salary advances at the same time.</p>		Tobias Jakaa Accounts Clerk	Not resolved	June 2020

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>b) In some cases, the payment vouchers were not signed as evidence of being authorized by the accounting officer.</p> <p>c) Some advances were more than the two months' basis salary exceeding the maximum ceiling set by the County Assembly's policies.</p> <p>As a result of the weak controls over salary advances, salary advances amounting to Kshs. 6,220,449 were long overdue as disclosed in the statement of financial assets and liabilities as at 30 June 2020.</p>				
	<p>In the circumstances, weak management of salary</p>				

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	advances my lead to loss of public funds				
2	<p>Incomplete Fixed Assets Register A review of the fixed assets register revealed the following weaknesses:</p> <p>a) The manual register book was not properly stored as it had started being worn out.</p> <p>b) The assets purchased were not frequently updated and tagged.</p> <p>c) The movement of assets from one department to another were not documented, hence the location of the fixed assets could not be determined.</p> <p>d) Physical location and the officer responsible of the register could not be ascertained.</p>	The register has been updated	Tobias Jakaa Accounts Clerk	Resolved	N/A

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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>e) The depreciation and net value of the assets had not been factored in determining the valuation of these assets.</p> <p>Consequently, in the absence of a complete and verified register, it is not possible to confirm the existence and values of the assets belonging to the County Assembly.</p>				
3	<p>Formulation of County Assembly Policies</p> <p>The following policies and guidelines had not been developed while others were in the process of being developed and approved for adoption.</p> <p>a) Finance Procedural manual (draft form)</p>	Policies forwarded	Caroline Imukutete	Not resolved	June 2020



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Reference No. in the Auditor General's Report	Issue / Observations from Auditor	Management Comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	b) Internship policy and guidelines c) Engagement of casual and temporary/contract staff d) Service charter e) Communications policy f) Overtime policy g) Records management policy Consequently, the County Assembly's ability to manage its resources and operations without clear guidelines may be weak.				

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COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
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7 ANNEXES

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Suppliers of Goods and Services		Original Amount	Amount Paid	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		Kshs	Kshs	Kshs	Kshs	
		a	b	c=a-b		
Suppliers of Goods						
1.	Conrados Agencies	8,161,095	-	8,161,095	8,161,095	Supply of tires. 2017/2018 figure is restated.
2.	MFI Document Solution	843,060	-	843,060	1,760,532	Supply of toners
3.	Pepachase	2,500,000	-	2,500,000	2,500,000	Installation of mortgage software
4.	Transclean	1,180,000	-	1,180,000	1,180,000	Supply of office stationery
5.	Double Shasa Ltd	760,000	-	760,000	-	Supply of accountable documents
6.	Compdeals Technologies	2,292,870	900,000	1,392,870	-	Supply of sports uniforms
7.	Compskills Technology	7,165,600	7,212,234	(46,634)	-	Supply of IPADS, Laptops and desktops
8.	Breeze Petrol	39,000	-	39,000	-	Purchase of fuel
9.	Shreeji Petrol	625,000	-	625,000	-	Purchase of fuel
10.	Rozina Decorators	1,027,528	1,027,528	-	1,027,528	Supply of bottled water
11.	Dopelink Enterprise	1,306,000	1,306,000	-	1,306,000	Supply of bottled and dispenser water
12.	Dynamite Security	1,742,200	1,742,200	-	1,742,200	Security services
	Sub-Total	27,642,353	12,187,962	15,454,391	17,677,355	
Suppliers of services						
13.	Chambers Solution	5,332,487	-	5,332,487	-	Provision of training services



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Suppliers of Goods and Services		Original Amount	Amount Paid	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		Kshs	Kshs	Kshs	Kshs	
14.	Chambers Solution	3,832,480	3,832,480	-	3,832,480	Provision of training services
15.	J. O. Juma & Co Advocates	11,616,422	-	11,616,422	-	Provision of legal services
16.	J. O. Juma & Co Advocates	5,425,000	5,425,000	-	5,425,000	Provision of legal services
17.	MFI Document Solution	232,100	-	232,100	-	Printing papers, photocopy and binding
18.	MFI Document Solution	98,600	98,600	-	98,600	Printing papers, photocopy and binding
19.	Nation Media Group	632,200	279,560	352,640	568,400	Provision of space for advertisement
20.	Optic Technologies Kenya	500,000	-	500,000	500,000	General servicing of hansard equipment
21.	Patregi Car Hire	58,500	-	58,500	-	Provision of car hire services
22.	Patregi Car Hire	40,500	40,500	-	40,500	Provision of car hire services
23.	The Standard Group	641,975	-	641,975	-	Provision of space for advertisement
24.	The Standard Group	510,400	510,400	-	510,400	Provision of space for advertisement
25.	Project Management Experts	1,785,000	1,785,000	-	1,785,000	
26.	Vintel Agencies	631,000	-	631,000	631,000	
27.	Younglanders	531,035	-	531,035	531,035	
28.	Farm View Hotel	3,778,764	2,549,429	1,229,335	2,262,360	Hospitality and catering services
29.	Hotel Itoya	6,312,480	1,237,280	5,075,200		Catering services
30.	Hotel Itoya	664,920	664,920	-	664,920	
31.	Joventure Hotel	11,989,000	7,437,361	4,551,639	5,582,000	Hospitality and conference services



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Suppliers of Goods and Services		Original Amount	Amount Paid	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		Kshs	Kshs	Kshs	Kshs	
32.	Kika Hotel	13,570,100	12,642,513	927,587	3,168,000	Hospitality and catering services
33.	Victoria Comfort Hotel	67,820	-	67,820		Hospitality services
34.	The Breeze Hotel	545,000	395,000	-	150,000	Hospitality and catering services
35.	Pride Kings	2,434,000	1,550,240	883,760	-	Provision of security services
36.	Vioros Ltd	41,068	-	41,068	-	
37.	Kenya Institute Of Management	3,535,680	2,050,000	1,485,680	-	Training services
38.	The Star	682,381	85,295	597,086	-	Other advance payments
39.	International Renaissance	2,000,000	450,000	1,550,000	-	Other advance payments
40.	Johncele Insurance Brokers	4,700,000	-	4,700,000	-	Provision of insurance services
41.	Jamii Telecommunications	100,050	-	100,050	-	
42.	Agandi General Construction	322,483	66,680	255,803	-	Other advance payments
43.	Matianyi Holdings Ltd	119,995	-	119,995	-	
44.	Emmachris Ent	133,683	-	133,683	-	
45.	Jovinah Investment	36,000	-	36,000	-	
46.	Nita	1,838,550	1,838,550	-	1,838,550	Tuition fees, administrative and refreshments
47.	Bepira Investment	1,792,000	1,792,000	-	1,792,000	
	Sub-Total	86,531,674	44,730,808	41,650,866	29,380,245	
	Grand Total	114,174,027	56,918,770	57,105,257	47,057,600	



COUNTY ASSEMBLY OF BUSIA
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ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

No	Name of Staff	Original Amount Kshs	Amount Paid To-Date Kshs	Outstanding Balance 2019/2020 Kshs	Outstanding Balance 2018/2019 Kshs	Comments
1	MCA's					
2	Angela Nafula	900,100	762,500	137,600	-	
3	Azida Ali	724,000	634,000	90,000	-	
4	Batholomew Were	494,000	502,000	(8,000)	-	
5	Beatrice Kanoti	655,150	478,000	177,150	-	
6	Benard Papa	529,250	553,250	(24,000)	-	
7	Benard Odako	356,300	408,000	(51,700)	-	
8	Casper Ajuna	432,850	463,600	(30,750)	-	
9	Cynthia Mutere	458,500	342,700	115,800	-	
10	David Luyemba	261,050	305,050	(44,000)	-	
11	Eunice Nyongesa	363,800	324,000	39,800	-	
12	Felix Omanyi	469,150	465,150	4,000	-	
13	Florence Owuori	1,040,971	900,971	140,000	-	
14	Gardy Jakaa	365,150	331,151	33,999	-	
15	George Busera	206,200	256,000	(49,800)	-	
16	Grace Olita	656,500	620,750	35,750	-	
17	Halima Hussein	656,500	596,000	60,500	-	
18	Hawa Hajir	471,600	429,600	42,000	-	
19	Immaculate Adhiambo	680,000	592,000	88,000	-	
20	Jackline Mukele	426,200	304,000	122,200	-	
21	James Ongole	749,862	623,010	126,852	-	
22	Julius Oriengi	304,000	286,000	18,000	-	
23	Margret Achungo	642,360	484,510	157,850	-	
24	Maskini Okodoi	947,171	814,171	133,000	-	
25	Maurine Wabwire	789,512	725,012	64,500	-	



COUNTY ASSEMBLY OF BUSIA
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No	Name of Staff	Original Amount Kshs	Amount Paid To-Date Kshs	Outstanding Balance 2019/2020 Kshs	Outstanding Balance 2017/2018 Kshs	Comments
26	Milton Kassaman	586,662	606,662	(20,000)	-	
27	Moses Ochieng	1,021,010	849,010	172,000	-	
28	Mwajuma Toloyi	847,700	677,650	170,050	-	
29	Patrick Obongoya	310,200	288,000	22,200	-	
30	Patrick Obuya	637,595	615,200	22,395	-	
31	Patrick Omanyala	474,000	412,000	62,000	-	
32	Ruth Ochola	716,845	618,095	98,750	-	
33	Simon Asuka	333,400	277,600	55,800	-	
34	Vincent Ojumbo	446,000	414,000	32,000	-	
35	Vincent Olumbe	383,250	407,500	(24,250)	-	
36	Zainab Mryoti	472,700	444,500	28,200	-	
37	Sub-Total	19,809,538	17,811,642	1,997,896	-	
	Staff					
38	Allan Mabuka	430,960	426,200.00	4,760	-	
39	Alphonse Okwara	165,615	80,975.00	84,640	-	
40	Antony Makana	35,500	18,900.00	16,600	-	
41	Antony Olando	3,825	1,575.00	2,250	-	
42	Benson Mwaka	60,600	36,500.00	24,100	-	
43	Bonface Okumbwe	369,600	257,600.00	112,000	-	
44	Brenda Kamani	143,200	103,900.00	39,300	-	
45	Caroline Imuk utete	828,471	779,971.00	48,500	-	
46	Caroline Nduyuli	66,425	61,700.00	4,725	-	
47	Daniel Tchasi	79,300	31,500.00	47,800	-	
48	Daniel Ote	291,898	264,498.00	27,400	-	
49	David Kunyuru	72,225	31,500.00	40,725	-	
50	Deborah Wandera	555,000	287,500.00	267,500	-	
51	Detaris Ojiamonye	72,400	19,900.00	52,500	-	

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COMUNITY ASSEMBLY OF BUNIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

No	Name of Staff	Original Amount Kshs	Amount Paid To-Date Kshs	Outstanding Balance 2019/2019 Kshs	Outstanding Balance 2017/2018 Kshs	Comments
52	Dennis Dougoh	17,700	41,100.00	13,600	-	
53	Duncan Oyasi	26,400	-	26,400	-	
54	Edward Ito Ohura	26,400	-	26,400	-	
55	Falleen Aswari	179,000	56,000.00	123,000	-	
56	Elijah Mwaro	215,900	201,600.00	54,500	-	
57	Elizabeth Asvor	117,425	28,300.00	39,125	-	
58	Elizabeth Mulanjan	61,000	34,600.00	26,400	-	
59	Emma Akiri	72,400	-	72,400	-	
60	Ephraim Kweza	259,250	803,450.00	(44,200)	-	
61	Erack Onapa	18,700	1,575.00	17,125	-	
62	Erack Odhya	42,300	2,100.00	30,200	-	
63	Ester Okutoyi	143,325	31,500.00	111,825	-	
64	Felix Omande	239,600	160,000.00	79,600	-	
65	Feardinal Masai	38,600	18,900.00	19,700	-	
66	Francis Malakha	701,600	443,000.00	253,600	-	
67	Gideon Odony	96,400	20,000.00	26,400	-	
68	Godwin wanyama	56,480	87,980.00	(31,500)	-	
69	Grace Masiga	17,125	25,200.00	(8,075)	-	
70	Gybson Waruh	106,000	34,600.00	71,400	-	
71	Immanuel Omboko	677,800	56,000.00	621,800	-	
72	Irene Ojow	15,240	223,940.00	91,300	-	
73	Isaac Opiyo	58,000	-	58,000	-	
74	Jackob Mallo	326,900	115,000.00	213,900	-	
75	JAMES LWANYONI	469,400	234,600.00	134,800	-	
76	James Karari	27,100	33,600.00	(6,500)	-	
77	John Maberwe	251,300	86,000.00	195,300	-	
78	John Adenre	211,600	44,800.00	186,800	-	



COUNTY ASSEMBLY OF BRIMA
Annual Reports and Financial Statements
For the year ended June 30, 2020

No	Name of Staff	Original Amount Kshs.	Amount Paid to-Date Kshs.	Outstanding Balance 2018/2019 Kshs.	Outstanding Balance 2017/2018 Kshs.	Comments
79	Judith Oropoto	80,400	60,000.00	26,400	-	
80	Justin Okuka	300,500	127,400.00	179,100	-	
81	Jahanna Longo	79,400	39,700.00	39,700	-	
82	Karen Jamba	88,400	57,400.00	31,000	-	
83	Kenneth Itaa	167,500	96,500.00	71,000	-	
84	Lilian Odunga	238,000	192,200.00	45,800	-	
85	James Khatundu	85,225	63,000.00	26,225	-	
86	Livertix Wabwire	183,400	159,800.00	23,600	-	
87	Maurice Ogembe	407,785	259,285.00	148,500	-	
88	Melby Machio	223,600	-	223,600	-	
89	Nancy Mutai	245,000	34,600.00	210,400	-	
90	Naomi Okanda	26,600	-	26,600	-	
91	Newton Machio	57,800	-	37,800	-	
92	Osman Nui	19,425	29,000.00	43,575	-	
93	Orestous Erono	16,600	-	16,600	-	
94	Pamela Wandera	30,800	100,000.00	(69,200)	-	
95	Praxides Okina	27,100	-	27,100	-	
96	Reinson Bahara	138,300	79,400.00	58,900	-	
97	Sammy Jaka	149,600	129,300.00	24,400	-	
98	Sebastian Erono	119,200	95,000.00	24,200	-	
99	Sheela Odunga	119,725	48,100.00	71,625	-	
100	Tony Ouyango	67,200	50,000.00	17,200	-	
101	Virginia Nakuru	52,500	-	52,500	-	
102	Witherforce Obolla	41,800	31,500.00	10,300	-	
103	Witherforce Wanyonyi	110,100	78,600.00	31,500	-	
104	William Nzi	110,100	59,700.00	50,400	-	
	Sub Total	4,192,824	6,618,449	4,880,126	-	



COUNCIL ASSEMBLY OF BLSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

No	Name of Staff	Original Amount Kshs	Amount Paid To-Date Kshs	Outstanding Balance 2019/2019 Kshs	Outstanding Balance 2017/2018 Kshs	Comments
	Prior Year					
1	Agriculture	-	-	-	68,200	6 Perdiems & Fare to Kisumu
2	Finance/Budget	-	-	-	1,302,000	3 Perdiems & Fare to Kisumu
3	Budget	-	-	-	631,000	3 Perdiems & Fare to Kisumu
4	Cash	-	-	-	178,800	2 Perdiems & Fare to Kisumu
5	Library	-	-	-	341,600	2 Final Perdiems to Kisumu
6	Bruce Peter Brown	-	-	-	48,800	4 Perdiems & Fare to Nairobi
7	Planning	-	-	-	622,000	1 Perdiems & Fare to Kisumu
8	Ag. Culture	-	-	-	56,600	Meal Allowance
9	Selection	-	-	-	376,600	2 Perdiems & Fare to Kisumu
10	Bozard OJ Simey	-	-	-	16,000	4 Days Meal Allowance
11	Agriculture	-	-	-	28,400	Meal Allowance
12	Collins Ndeda	-	-	-	8,400	2 final perdiems to Machakos
13	Anthony Olando	-	-	-	2,250	Meal Allowance
14	Stella Odanga	-	-	-	32,500	5 Perdiems & Fare to Kisumu
15	Linus Khabidi	-	-	-	19,900	3 Perdiems & fare to Kisumu
16	Stella Odanga	-	-	-	2,000	Meal Allowance
17	Stella Odanga	-	-	-	19,900	3 Perdiems & fare to Kisumu
18	Tobias Osaaru	-	-	-	8,100	2 final Perdiems to Machakos
19	Probus Lukoe	-	-	-	5,400	2 final Perdiems to Machakos
20	Humphrey Ovingo	-	-	-	14,000	2 final Perdiems to Machakos
21	Stella Odanga	-	-	-	19,900	3 Perdiems & fare to Kisumu
22	Leona Khasave	-	-	-	5,250	7 Days Meal Allowance



COUNTY ASSEMBLY OF BISA
Annual Reports and Financial Statements
For the year ended June 30, 2020

No	Name of Staff	Original Amount Kshs	Amount Paid To-Date Kshs	Outstanding Balance 2018/2019 Kshs	Outstanding Balance 2017/2018 Kshs	Comments
23	Jentrix Khasonye	-	-	-	2,250	Meal Allowance
24	Education	-	-	-	377,200	2 Perdiems & Fare to Kisumu
25	Culture	-	-	-	97,500	5 days Meal Allowance
26	Education	-	-	-	554,300	3 Perdiems & Fare to Kisumu
27	Health	-	-	-	403,200	3 Perdiems to Kisumu
28	Legal	-	-	-	396,000	3 Perdiems & Fare to Kisumu
29	Ward Development	-	-	-	1,099,000	5 Perdiems & Fare to Kisumu
30	Transport	-	-	-	733,600	4 Perdiems to Kisumu
31	Ward Development	-	-	-	904,400	4 Perdiems & Fare to Kisumu
32	Planning	-	-	-	138,400	3 Perdiems & Fare to Kisumu
33	Proc	-	-	-	11,400	Meal Allowance
34	James Lywayoni	-	-	-	34,600	3 Perdiems to Mombasa CAJ

All these pending proposals to be paid after supplementary budget of FY2018/2019



COUNTY ASSEMBLY OF BI-SIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

No.	Name of Staff	Original Amount	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
35	Implementation	-	-	-	574,200	3 Perdiems & Fare to Kisumu
36	Education	-	-	-	51,900	4 Days Meal Allowance
37	Speakers Pannel	-	-	-	819,000	5 Perdiems & Fare to Kisumu
38	House Business	-	-	-	645,600	3 Perdiems & Fare to Nairobi
39	Board Of Survey	-	-	-	121,800	3 Perdiems to Kisumu
40	Finance/legal	-	-	-	1,330,800	3 Perdiems& Fare to Kisumu
41	Felix Omande	-	-	-	29,119	Salary
42	Felix Omande	-	-	-	56,000	5 Perdiems & Fare to Kisumu
43	Felix Omande	-	-	-	22,400	2 Perdiems & Fare to Kisumu
44	Felix Omande	-	-	-	26,800	perdiems & Taxi Hire
45	Procedure & Rules	-	-	-	908,800	4 Perdiems & Fare to Kisumu
	Grand Total	31,002,362	24,424,091	6,578,271	13,344,269	

COCONINO ASSOCIATION OF BUSIA
 Annual Reports and Financial Statements
 For the year ended June 30, 2020

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount Kshs	Date Payable Contracted d	Amount Paid To- Date Kshs	Outstanding Balance 2018/2019 Kshs	Outstanding Balance 2017/2018 Kshs	Comments
Amounts due to County Govt Entities							
1 Busia County Assembly Revolving Fund	This amount was borrowed from the Fund and is yet to be repaid	53,420,452	2016-2018	30,000,000	23,420,452	53,420,452	To be budgeted for FY 2019/2020 - 2021/2022
2 Busia County Assembly Revolving Fund	This are loan recoveries from the salaries of members of the Fund and are yet to be remitted to the Fund	156,594,507	2013-2019	88,483,647	68,110,860	59,784,885	To be budgeted for FY 2019/2020 - 2021/2022
Total		210,014,959		118,483,647	91,531,312	113,205,337	



COUNTY ASSEMBLY OF BUSIA
Annual Reports and Financial Statements
For the year ended June 30, 2020

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical cost b/f - 2018/2019 Kshs	Additions during the year Kshs	Disposals during the year Kshs	Transfers in/(out) Kshs	Historical cost c/f - 2019/2020 Kshs
Land	-	4,813,229	-	-	4,813,229
Buildings and structures	220,382,687	31,280,865	-	-	251,663,552
Transport equipment	36,148,400	-	-	-	36,148,400
Office equipment, furniture and fittings	53,361,208	2,492,942	-	-	55,854,150
ICT Equipment, Software and Other ICT Assets	11,428,655	-	-	-	11,428,655
Other Machinery and Equipment	8,328,655	-	-	-	8,328,655
Total	329,649,605	38,587,036	-	-	368,236,641



COUNTY ASSEMBLY OF BUSIA

SCHEDULE OF OUTSTANDING IMPRESTS AS AT 30th JUNE 2020-FY 2019/20

Sum of AMOUNT	Column Labels		
<u>PAYEE</u>	<u>ISSUED</u>	<u>ISSUED2</u>	<u>Grand Total</u>
ANGELANAFULA		86,000.00	86,000.00
BATHLOMEW TABU		100,000.00	100,000.00
CAROLINE KANDIE		88,300.00	88,300.00
CASPER AJUMA		72,000.00	72,000.00
DAVID LUYEMBA		200,000.00	200,000.00
ELIZABETH SWARO		36,000.00	36,000.00
ELIZABETH AWOUR		31,500.00	31,500.00
ERIC ODUYA		19,900.00	19,900.00
ERICK KAIBE		50,000.00	50,000.00
EUNICE NYONGESA		72,000.00	72,000.00
EVANS BARASA		200,000.00	200,000.00
FELIX OMANYI		50,000.00	50,000.00
GRACE OLITA		32,800.00	32,800.00
IRENE OJOW		19,900.00	19,900.00
JACKOB MALLO		55,600.00	55,600.00
JAMES AWANYONI		6,500.00	6,500.00
JOHN OGANGA		50,000.00	50,000.00
LABAN MUEHWANA		46,000.00	46,000.00
LAWRENCE OKAALE		50,000.00	50,000.00
LEONARD ISOGOL		67,200.00	67,200.00
LILLIAN ODUNGA		34,600.00	34,600.00
MARK PAUL		49,000.00	49,000.00
MARTHA MAKOKHA		60,000.00	60,000.00
MAUREEN WABWIRE		70,403.00	70,403.00
MILTON KASSAMAN		50,000.00	50,000.00
MWAJUMA TOLOYI		72,000.00	72,000.00
NANCY MULLA		45,800.00	45,800.00
PAMELA ONYANGO		122,600.00	122,600.00
RENSON BULUMA		34,600.00	34,600.00
ZAINAB MUYOTI		86,000.00	86,000.00
(Blank)			
Grand Total		1,958,703.00	1,958,703.00

