



COUNTY GOVERNMENT OF BUSIA

COUNTY TREASURY

P.O. BOX PRIVATE BAG

50400 BUSIA,

KENYA



COUNTY REVENUE FUND
COUNTY GOVERNMENT OF BUSIA

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE PERIOD ENDED

SEPTEMBER 30, 2023

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

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1. Acronyms and Glossary of Terms

a) Acronyms

CA	County Assembly
COB	Controller of Budget
CRF	County Revenue Fund
FY	Financial Year
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
OSR	Own Source Revenue
PFMA	Public Finance Management Act
PSASB	Public Sector Accounting Standards Board
ROR	Receiver of Revenue
Kshs	Kenya Shillings
FIF	Facility Improvement Fund
FFLOCA	Financing Local Lead Climate Program
NAVCDP	National Agricultural Value Chain Development Project
ASDSP	Agricultural Sector Development Support Programme
KCSAP	Kenya Climate Smart Agriculture Programme
SIDA	Swedish International Development Cooperation Agency
DANIDA	Danish International Development Agency
CBK	Central Bank of Kenya
CRF	County Revenue Fund
CCIS	County Climate Institutional support

b) glossary of terms

Fiduciary Management The key management personnel who had financial responsibility

2. Key Entity Information and Management

a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

b) Key Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Topista Naiti Wanyama
2.	C.O Finance	CPA. Wafula Gypson Ojiambo
3.	Director Accounting Services/Finance	CPA.CS Roselin Lumbasi

c) Fiduciary Management

The key management personnel who held office during the period ended September 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Topista Naiti Wanyama
2.	Accounting Officer in charge of Finance	CPA. Wafula Gypson Ojiambo
3.	Director Accounting Services/Finance	CPA.CS Roselin Lumbasi

d) Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the 1st quarter ended 30th September, 2023 were:

1. County Assembly of Busia - Legislation and Oversight
2. The National Treasury - Designing, prescribing an efficient financial management system for national and county government to ensure transparent financial management and standard reporting.
3. The Senate - Legislation and Oversight
4. Office of the Controller of Budget - Monitoring budget execution
5. Public Sector Accounting Standards Board - Setting of generally accepted accounting and financial system standards.

6. Commission on Revenue Allocation - Division of Revenue
7. The Office of the Auditor General - Auditing of county government Accounts
8. Salaries and Remuneration Commission - Advisory on salaries and remuneration of public officers
9. World Bank - Provides technical and financial assistance to county governments.
10. Audit Committee - Provides oversight on financial reporting system, audit process, system of internal controls and compliance with laws and regulations.

e) County Headquarters

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building Busia

Kisumu- Busia Highway.

f) County Contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke

g) County Bankers

1. Central Bank of Kenya

Haile Selassie Avenue P.O. Box 60000

City Square 00200

Nairobi, Kenya.

1. Other Commercial banks

i. Kenya Commercial Bank

Busia Branch

ii. Cooperative Bank of Kenya

Busia Branch.

iii. National Bank of Kenya

Busia Branch.

iv. Family Bank of Kenya

Busia Branch.

v. Equity Bank of Kenya

Busia Branch.

h) Independent Auditors

Auditor General
Office of the Auditor General
Anniversary Towers, University Way
P.O. Box 30084, GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

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

j) Office of the County Attorney

County Government of Busia
Inyanja Plaza 1st floor
P.O Box Private Bag 50400
Busia, Kenya

3. Management Discussion and Analysis

It is my pleasure to present the County Government of Busia Revenue financial statements for the period ended 30th September, 2023. The financial statements present the financial performance of the County Revenue Fund for the 1st Quarter financial year 2023/2024.

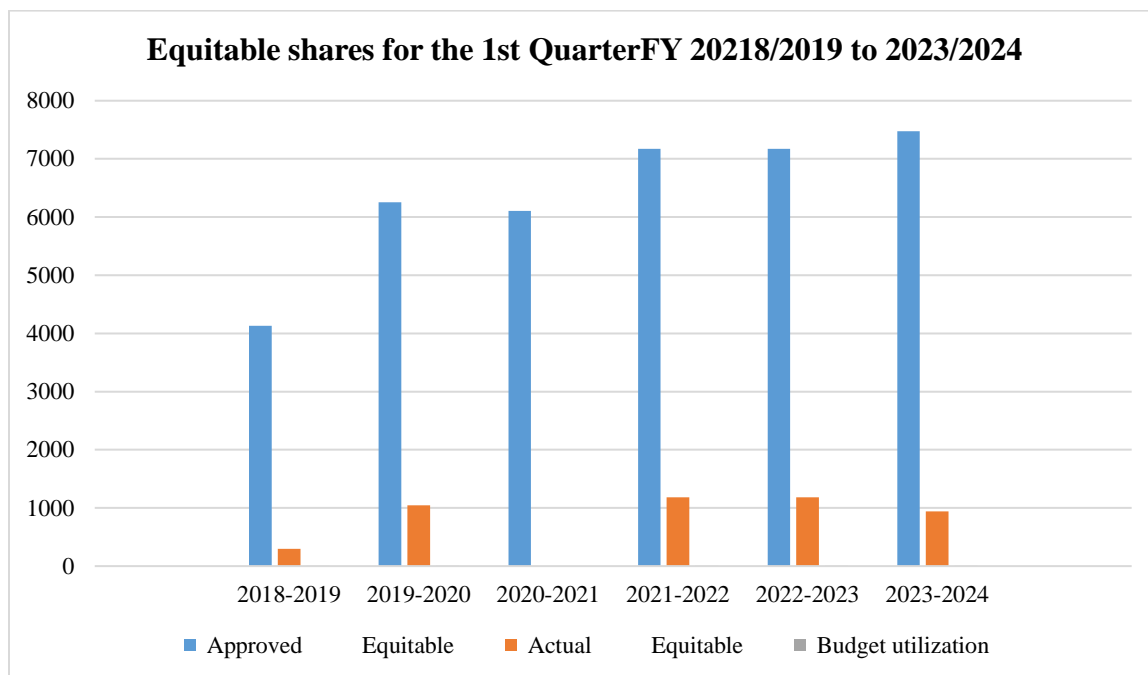
The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the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

a. Equitable shares

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

The county receives direct transfers to the County Revenue Fund (CRF) account from the National Government in each financial year. During the financial year 2018/2019, 2019/2020, 2020/2021 2021/2022, 2022/2023 and 2023/2024 the total Revised Equitable Share budget for Busia County Government amounted to Kshs 38,313,503,104 out of which Kshs 4,652,040,997 is the actual amount realized for the financial year 2023/2024 as equitable shares.

Equitable share for the 1st Quarter FY 2018/2019 to 2023/2024				
Financial Year	Approved Equitable	Actual Equitable	Deviation	Budget utilization
	Kshs (Millions)	Kshs (Millions)	Kshs (Millions)	%
2018-2019	4,130	298	3,832	7%
2019-2020	6,255	1,046	5,209	17%
2020-2021	6,108	-	6,108	0%
2021-2022	7,172	1,183	5,989	17%
2022-2023	7,172	1,183	5,989	16%
2023-2024	7,475	941	6,535	13%
Totals	38,313	4,652	33,661	12%



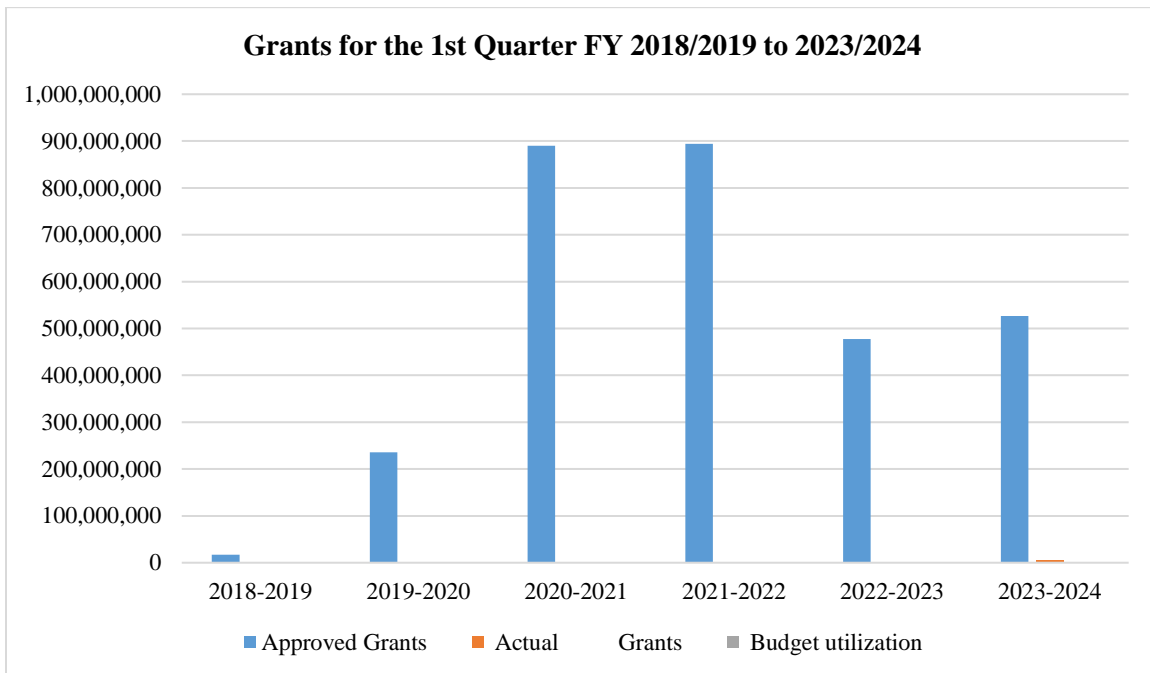
b. Grants

Funds received in the form of grants or donations from development partners/donors were spent in accordance with Articles 221 and 223 of the Constitution of Kenya, 2010 and the PFM Act regulations approved by Parliament.

During the financial year 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024, the County government budgeted Kshs 3,040,368,552 as grants out of which Kshs 6,454,065 is the actual amount realized received. This is shown in the table below:

Grants for the 1 st Quarter FY 2018/2019 to 2023/2024				
Financial Year	Approved Grants	Actual Grants	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	16,934,085	-	16,934,085	0%
2019-2020	235,973,669	-	235,973,669	0%
2020-2021	890,143,854	-	890,143,854	0%
2021-2022	893,828,336	-	893,828,336	0%

2022-2023	477,133,112	-	477,133,112	0%
2023-2024	526,355,496	6,454,065	519,901,431	1%
Totals	3,040,368,552	6,454,065	3,033,914,487	0%



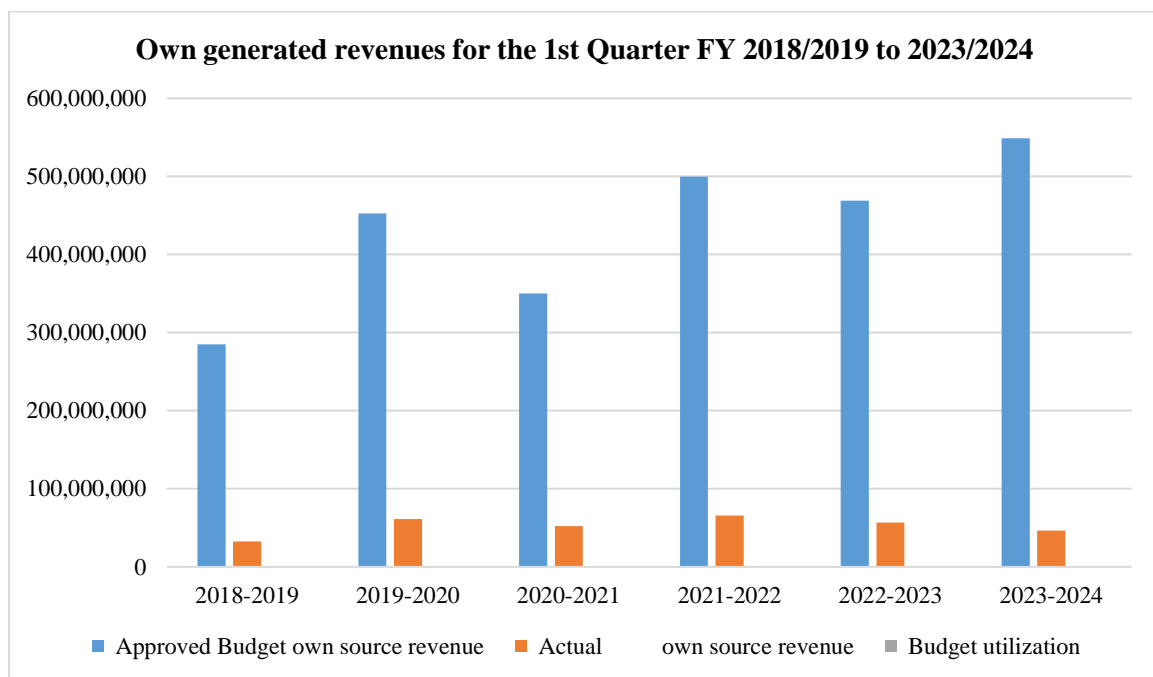
c. Own Source Revenues

The county heavily relied on levy rates on hospital user foregone fees, trailer parking fees and single business permits for its services. During the financial year 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024, the County Government adopted electronic payment and improved its monitoring systems for charges, permits and fees.

The County Government projected to collect a total of Kshs 2,605,582,870 from the local sources which were planned to support priority programmes and projects identified for implementation over the plan period. The county realized Kshs 314,961,679, this is shown in the table below:

County Government of Busia
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 Quarterly Report and Financial Statements for the period ended September 30, 2023

Own generated revenues for the 1st Quarter FY 2018/2019 to 2023/2024				
Financial Year	Approved Budget own source revenue	Actual own source revenue	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	285,087,390	32,319,383	252,768,007	11%
2019-2020	452,519,667	61,241,535	391,278,132	14%
2020-2021	350,000,002	52,374,813	297,625,189	15%
2021-2022	499,797,154	65,868,496	433,928,658	13%
2022-2023	469,163,024	56,737,452	412,425,572	12%
2023-2024	549,015,633	46,420,000	502,595,633	8%
Totals	2,605,582,870	314,961,679	2,290,621,191	<u>12%</u>



4. Overview of the County Revenue Fund Operations

Background

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

Receipts into the County Revenue Fund

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget’s approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

Financial Reporting

This statement covers the operations of the County Exchequer Account for the period ended 30th September, 2023.

.....
CEC Member – Finance and Economic Planning
County Government of Busia

5. Statement of Management Responsibility

Section 168 of the PFM Act requires the administrator of a county public fund established by the Constitution, an Act of Parliament or county legislation, to prepare quarterly financial statements for the fund in a form prescribed by the Accounting Standards Board and submit the quarterly report to the County Treasury and a copy to the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the period ended 30th September, 2023. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Revenue Fund; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the Financial Statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the County Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The Accounting Officer accepts responsibility for the County Revenue Fund's financial statements, which have been prepared on the Cash Basis Method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the period ended 30th September, 2023, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants. Further, Accounting Officer confirms that the County Revenue Fund's Financial Statements have been prepared in a form that complies with relevant Accounting Standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 13th October, 2023

Signature _____

Name: CPA. Wafula Gypson Ojiambo

Chief Officer - Finance

County Government of Busia

6. Statement of Receipts and Payments Statement for the period ended 30th September, 2023.

		Period ended September 2023	Comparative period
	Notes	KShs	KShs
RECEIPTS			
Equitable shares	1	635,424,750	1,183,406,729
Transfers from other government agencies	2	6,454,065	-
Other grants	3	-	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
County Own Generated Receipts	6	46,420,000	56,737,452
Returned CRF issues	7	1,585,748	1,580,506
TOTAL RECEIPTS		<u>689,884,563</u>	<u>1,241,724,687</u>
PAYMENTS			
Transfers to County Executive	8	940,578,536	1,179,457,520
Transfers to County Assembly	9	272,000,000	56,000,000
Other Transfers	10	-	-
TOTAL PAYMENTS		<u>1,212,578,536</u>	<u>1,235,457,520</u>
Net increase (decrease) in cash for the year		(522,693,973)	66,262,548
Add Opening fund balance b/f		1,217,406,348	184,265,868
Prior quarter adjustments	12	-	-
Closing Fund balance for the period		<u>694,712,374</u>	<u>256,795,583</u>

County Government of Busia
County Revenue Fund
Quarterly Report and Financial Statements for the period ended September 30, 2023

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The quarterly financial statements were approved on 13th October, 2023 and signed by:

.....

Name: Mr. Wafula Gypson Ojiambo
Chief Officer - Finance
ICPAK Member Number: 20335
Date: 13/10/2023

.....

Name: Ms Roselin Lumbasi
Ag. Director Accounting Services
ICPAK Member No: 12273
Date: 13/10/2023

7. Statement of Comparison of Budget Actual Amounts for the period ended 30th September, 2023.

Receipt/Expense Item	Approved Budget FY 2022/2023	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs	Kshs	Kshs	%
RECEIPTS				
Balance brought forward	1,217,406,348	1,217,406,348	-	100%
Exchequer releases	7,467,233,148	635,424,750	6,831,808,398	9%
Transfers from other government agencies	428,498,206	6,454,065	422,044,141	2%
Other conditional grants	97,857,290	-	97,857,290	0%
Proceeds from Domestic Borrowing	-	-	-	0%
Proceeds from Foreign Borrowing	-	-	-	0%
County Own Generated Receipts	549,015,633	46,420,000	502,595,633	8%
Returned CRF issues	-	1,585,748	(1,585,748)	0%
<u>TOTAL RECEIPTS</u>	<u>9,760,010,625</u>	<u>1,907,290,910</u>	<u>7,852,719,714</u>	<u>20%</u>
PAYMENTS				
Transfers to County Executive	7,475,446,925	940,578,536	6,534,868,389	13%
Transfers to County Assembly	1,067,157,352	272,000,000	795,157,352	25%
Others	-	-	-	0%
<u>TOTAL PAYMENTS</u>	<u>8,542,604,277</u>	<u>1,212,578,536</u>	<u>7,330,025,741</u>	<u>14%</u>
SURPLUS/DEFICIT	1,217,406,348	694,712,374	522,693,973	

Underutilization of exchequer releases was occasioned by late disbursement of funds from the National Treasury.

8. Significant Accounting Policies

a) 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 Section 167 of the PFM Act 2012.

The Financial Statements are presented in Kenya Shillings, which is the functional and reporting currency of the Fund, all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the periods presented.

b) Reporting entity

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

c) Receipts

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

Transfers from the exchequer are 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.

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

d) Payments

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

e) Fund Balances

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

9. Notes to the Financial Statements

1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	Period ended September 2023	Comparative period
	KShs	KShs
Equitable shares	635,424,750	1,183,406,729
Total	<u>635,424,750</u>	<u>1,183,406,729</u>

2. Transfers from other government agencies

	Period ended September 2023	Comparative period
	KShs	KShs
Kenya Urban Support Programme	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	6,454,065	-
Financing Locally Lead Climate Program (FFLOCA)	-	-
TOTALS	6,454,065	-

3. Other grants

	Period ended Sep 2023	Comparative period
	KShs	KShs
World Bank Kenya Climate Smart Agriculture (KCSAP) -State Department of Crop Development	-	-
Kenya Agriculture Sector Deleopment Support Project	-	-

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DANIDA Grant -Primary Health care in devolved context -Ministry of Health	-	-
Totals	-	-

4. Proceeds from Domestic borrowing

	Period ended September 2023	Comparative period
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)		
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions		
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits		
Others	-	-
Total	-	-

5. Proceeds from Foreign Borrowing

	Period ended September 2023	Comparative period
	KShs	KShs
Foreign Borrowing – Drawdowns Through Exchequer		
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Others	-	-
Total	-	-

Notes to the Financial Statements (Continued)

6. Own Source Revenue

	Period ended September 2023	Comparative period
	KShs	KShs
Advertisement	-	1,257,400
Agri. Training College	280,180	86,980
Alema Water Supply	-	-
Application / Tender	-	-
Application Of Plans	-	-
Approval / Transfer Fees	-	-
Building Plans Approval	-	1,257,450
Bus Parking Fees	3,910,940	5,772,271
Busia Hills Water Supply	-	94,785
Busijo Water Supply	-	69,235
Butula Water Supply	-	67,264
Cage License	-	11,250
Charcoal Cess	-	-
Cilor	-	-
Co-Op. Audit Fees	-	-
Drilling Rig	-	-
Fingerling Sale	-	-
Fire Safety Fees	-	153,000
Fish Cess	-	131,380
Fish Import Permit	-	9,830
Fish Movement Permit	-	21,350
Fish Traders Licence	-	22,000
Fisherman'S License	-	17,100
FUNDS FROM HEALTH INSURANCE - NHIF	-	11,000,000

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Group Registration	-	19,700
Health Sector Fund	-	-
Hire Of Hall / Office	-	24,000
Hospital User Fees	11,356,654	13,449,271
Impounding/Clamp. Fees	-	15,800
Land Rates	-	853,987
Land Rates (Arrears)	-	-
Land Sub-Division	-	-
Liquor License	300,000	200,000
Machine Hire	-	86,000
Market Stall / Kiosk	-	180,810
Markets Fees	2,044,851	2,749,755
Mortuary Fees	122,800	1,717,930
Motor Cycle Fees	-	-
Munana Water Supply	-	35,780
Noise	123,866	70,200
NHIF	13,775,000	-
Other Miscellaneous	-	24,135
Plot Rent	-	94,195
Port Vict. Water Supply	-	3,515
Private packing fees	324,555	-
Produce cess	7,121,538	-
Public Health	75,400	420,900
Quarry Cess	-	-
Reg. Of Boats License	-	500
Registration Of Ecd	-	-
Rent/Govt. Houses	-	232,369

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Sand Cess	190,430	193,760
Single Business Permit	4,379,100	7,691,900
Slaughter Fees	176,180	79,300
Solid Waste	-	269,650
Stock Sale	1,388,970	802,050
Sugar Cane Cess	-	2,175,143
Timber Cess	-	-
Title Deeds, Reg Of Docu	-	-
Tobacco Cess	-	908,347
Tourism	-	-
Tractor Hire Services	-	-
Trailer Parking Fees	-	651,270
Transist Produce Cess	-	3,447,770
Veterinary Services	380,491	326,420
Water sale	469,045	-
Water Booser	-	41,700
Weights & Measures	-	-
Total	<u>46,420,000</u>	<u>56,737,452</u>

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

	Period ended September 2023	Comparative period
	KShs	KShs
County Executive- CBK recurrent	1,772	61,758
County Executive- CBK development	236,166	361,091
County Assembly- Imprest Account	60,134	36,856
County Assembly- CBK recurrent	1,705	79,652
County Assembly- CBK development	1,285,971	42,350
County Executive- Imprest Account	-	998,800
Total	<u>1,585,748</u>	<u>1,580,506</u>

8. Transfers to County Executive

	Period ended September 2023	Comparative period
	KShs	KShs
Recurrent Account	928,601,489	1,179,457,520
Development Account	11,977,047	-
Special purpose Accounts	-	-
Busia county health facility imprest account (FIF/HIF)	-	-
Agricultural sector develeopment support programme account	-	-
Kenya Devolution Support programme	-	-
Kenya Climate smart	-	-
Busia County Health NI account	-	-

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Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER)	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-
Urban development grant	-	-
Urban Institutional Grant	-	-
Total	940,578,536	1,179,457,520

9. Transfers to County Assembly

Description	Period ended September 2023	Comparative period
	KShs	KShs
Recurrent Account	272,000,000	56,000,000
Development Account	-	-
TOTAL	272,000,000	56,000,000

DATE	NATURE / PURPOSE	AMOUNT
17-Aug-23	County Assembly recurrent	1,687,804
17-Aug-23	County Assembly recurrent	30,630,786
21-Aug-23	County Assembly recurrent	61,081,410
25-Aug-23	County Assembly recurrent	116,600,000
13-Sep-23	County Assembly recurrent	1,721,060
13-Sep-23	County Assembly recurrent	28,984,214
13-Sep-23	County Assembly recurrent	31,294,726
	Sub Total	272,000,000
15-Sep-23	Developmet Executive	11,977,047
	Sub Total	11,977,047
17-Aug-23	Executive Recurrent	5,878,473

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17-Aug-23	Executive Recurrent	270,348,244
22-Aug-23	Executive Recurrent	31,314,689
12-Sep-23	Executive Recurrent	13,391,401
12-Sep-23	Executive Recurrent	294,423,160
14-Sep-23	Executive Recurrent	193,750,264
15-Sep-23	Executive Recurrent	8,756,000
27-Sep-23	Executive Recurrent	25,160,858
27-Sep-23	Executive Recurrent	85,578,400
	Sub Total	928,601,489
<u>GRAND TOTAL</u>	-	<u>1,212,578,536</u>

10. Other Transfers

Description	Period ended September 2023	Comparative period
	KShs	KShs
Agency Notices	-	-
Busia county health facility imprest account (FIF/HIF)	-	-
Total	-	-

11. Fund balance

Name of Bank,Account	Period ended September 2023	Comparative period
	KShs	KShs
CBK Revenue Fund	694,712,374	256,795,583
Total	694,712,374	256,795,583

12. Prior year adjustments

Name of Bank,Account No. & currency	Period ended September 2023	Comparative period
	KShs	KShs
	-	

10. Annexes

Annex 1. Analysis Of Receipts from The National Treasury Exchequer Releases

Period (2023/2024)	Quarter 1	Total	Total prior year
	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	635,424,750	635,424,750	1,183,406,729
Level 5 Hospitals	-	-	-
Total (As per Note 1)	635,424,750	635,424,750	1,183,406,729
Transfers from Other Government Agencies			
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-
World Bank – THUSCP	-	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-	-
Kenya Urban Support Program-(KUSP)-Urban Development Grant	-	-	-
Youth Polytechnic support grant	-	-	-
Financing Locally-Led Climate Action Program(fLLoCA)-County Climate Institutional support (CCIS)	-	-	-
Kenya Urban Support Programme	-	-	-
Agriculture Sector Development Support Project (ASDSP)	6,454,065	6,454,065	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	-
Water and Sanitation Development Project	-	-	-
Total (As per note 2)	6,454,065	6,454,065	-
Grand Total (A+B)	641,878,815	641,878,815	1,183,406,729

Annex 2 . Analysis Of Receipts from Own Source Revenue per Quarter

	Quarter 1	Comparative period
	KShs	KShs
Advertisement	-	1,257,400
Agri. Training College	280,180	86,980
Alema Water Supply	-	-
Application / Tender	-	-
Application Of Plans	-	-
Approval / Transfer Fees	-	-
Building Plans Approval	-	1,257,450
Bus Parking Fees	3,910,940	5,772,271
Busia Hills Water Supply	-	94,785
Busijo Water Supply	-	69,235
Butula Water Supply	-	67,264
Cage License	-	11,250
Charcoal Cess	-	-
Cilor	-	-
Co-Op. Audit Fees	-	-
Drilling Rig	-	-
Fingerling Sale	-	-
Fire Safety Fees	-	153,000
Fish Cess	-	131,380
Fish Import Permit	-	9,830
Fish Movement Permit	-	21,350
Fish Traders Licence	-	22,000
Fisherman'S License	-	17,100
FUNDS FROM HEALTH INSURANCE - NHIF	-	11,000,000
Group Registration	-	19,700

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Health Sector Fund	-	-
Hire Of Hall / Office	-	24,000
Hospital User Fees	11,356,654	13,449,271
Impounding/Clamp. Fees	-	15,800
Land Rates	-	853,987
Land Rates (Arrears)	-	-
Land Sub-Division	-	-
Liquor License	300,000	200,000
Machine Hire	-	86,000
Market Stall / Kiosk	-	180,810
Markets Fees	2,044,851	2,749,755
Mortuary Fees	122,800	1,717,930
Motor Cycle Fees	-	-
Munana Water Supply	-	35,780
Noise	123,866	70,200
NHIF	13,775,000	-
Other Miscellaneous	-	24,135
Plot Rent	-	94,195
Port Vict. Water Supply	-	3,515
Private packing fees	324,555	-
Produce cess	7,121,538	-
Public Health	75,400	420,900
Quarry Cess	-	-
Reg. Of Boats License	-	500
Registration Of Ecd	-	-
Rent/Govt. Houses	-	232,369
Sand Cess	190,430	193,760
Single Business Permit	4,379,100	7,691,900
Slaughter Fees	176,180	79,300
Solid Waste	-	269,650

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Stock Sale	1,388,970	802,050
Sugar Cane Cess	-	2,175,143
Timber Cess	-	-
Title Deeds, Reg Of Docu	-	-
Tobacco Cess	-	908,347
Tourism	-	-
Tractor Hire Services	-	-
Trailer Parking Fees	-	651,270
Transist Produce Cess	-	3,447,770
Veterinary Services	380,491	326,420
Water sale	469,045	-
Water Booser	-	41,700
Weights & Measures	-	-
Total	46,420,000	56,737,452

Annex 3: Analysis of Transfers from the County Revenue Fund

Period (2023/2024)	Quarter 1	Total
	(Kshs.)	(Kshs.)
County Executive -Rec	928,601,489.00	928,601,489.00
County Executive -Dev	11,977,047.00	11,977,047.00
County Assembly -Rec	272,000,000.00	272,000,000.00
County Assembly -Dev	-	-
Special Purpose A/c (Specify)	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-
Financing Locally-Led Climate Action Program(fLLOCA)-County Climate Institutional support (CCIS)	-	-
Kenya Climate Smart Agriculture Project (KCSAP)	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
Kenya Urban Support Program-(KUSP)-Urban Development Grant	-	-
Kenya Urban Support Program-(KUSP)-Urban Institutional Grant	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-
Busia County Health NI account	-	-
Busia county health facility imprest account	-	-
Total	1,212,578,536.00	1,212,578,536.00