



COUNTY GOVERNMENT OF BUSIA

COUNTY TRAESURY

P.O. BOX PRIVATE BAG

50400 BUSIA,

KENYA



COUNTY REVENUE FUND

COUNTY GOVERNMENT OF BUSIA

QUARTERLY REPORT AND FINANCIAL
STATEMENTS

FOR THE PERIOD ENDED

JUNE 30, 2023

County Government of Busia
County Revenue Fund
Quarterly Report and Financial Statements for the Quarter ended 30th June, 2023.

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1. 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:

- CECM Finance and Economic planning
- C.O Finance
- Director Accounting Services/Finance

c) Fiduciary Management

The key management personnel who held office during the period ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Topista Naiti Wanyama
2.	County Secretary	Mr. Elijah Mwaro
3.	Accounting Officer in charge of Finance	Mr. Wafula Gypson Ojiambo
4.	Director Accounting Services/Finance	Ms. Roselin Lumbasi

d) Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the 4th quarter ended 30th June, 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.

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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

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya.

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

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

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2. Management Discussion and Analysis

It is my pleasure to present the County Government of Busia financial statements for the 4th quarter ended 30th June, 2023. The financial statements present the financial performance of the County Revenue Fund for the financial year 2022/2023.

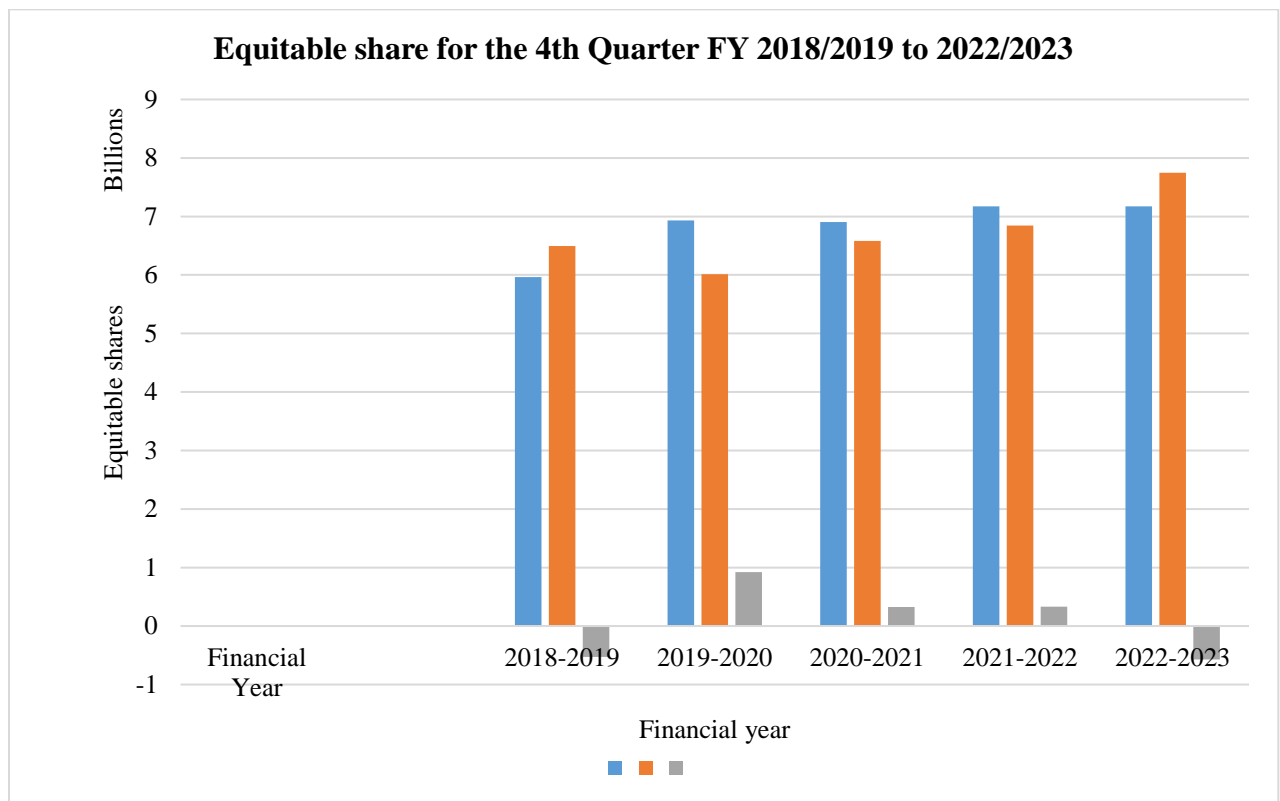
The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the 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 and 2022/2023 the total Revised Equitable Share budget for Busia County Government amounted to Kshs 34,148,785,731 out of which Kshs 33,680,559,396 is the actual amount realized for the 4th Quarter as equitable shares.

Equitable share for the 4th Quarter FY 2018/2019 to 2022/2023				
Financial Year	Approved Equitable	Actual Equitable	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	5,966,000,000	6,494,563,000	- 528,563,000	109%
2019-2020	6,932,492,386	6,013,500,000	918,992,386	87%
2020-2021	6,905,969,327	6,583,276,192	322,693,135	95%
2021-2022	7,172,162,009	6,843,285,237	328,876,772	95%
2022-2023	7,172,162,009	7,745,934,967	- 573,772,958	108%
Totals	34,148,785,731	33,680,559,396	468,226,335	99%



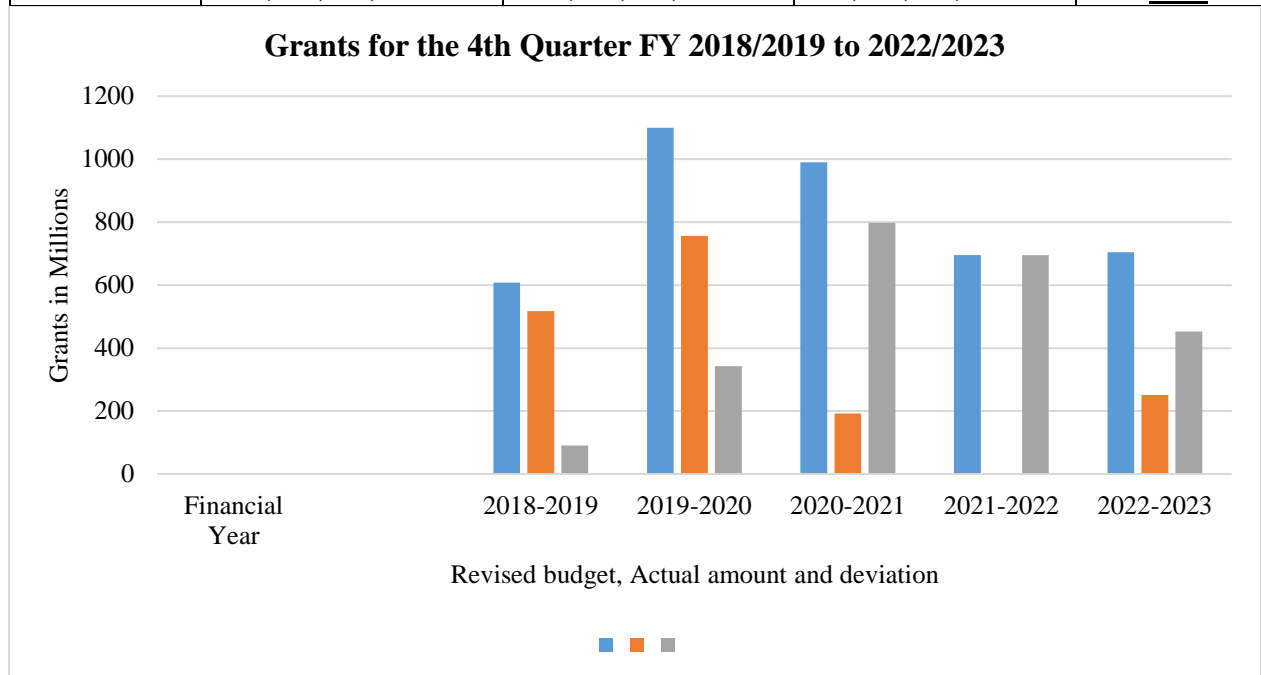
b. Grants

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 and 2022/2023 the County government revised budget amounted to Kshs 4,095,848,290 as grants but received Kshs 1,716,897,260. This is shown in the table below:

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Grants for the 4th Quarter FY 2018/2019 to 2022/2023				
Financial Year	Revised Grants	Actual Grants	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	607,602,139	516,874,864	90,727,275	85%
2019-2020	1,099,377,573	756,432,670	342,944,903	69%
2020-2021	989,581,354	192,062,027	797,519,327	19%
2021-2022	695,308,068	-	695,308,068	0%
2022-2023	703,979,156	251,527,699	452,451,457	36%
Totals	4,095,848,290	1,716,897,260	2,378,951,029	<u>42%</u>



c. Own generated receipts

The County also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Busia County included business permits, land rates, business plan approvals, advertising fees, Cess and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

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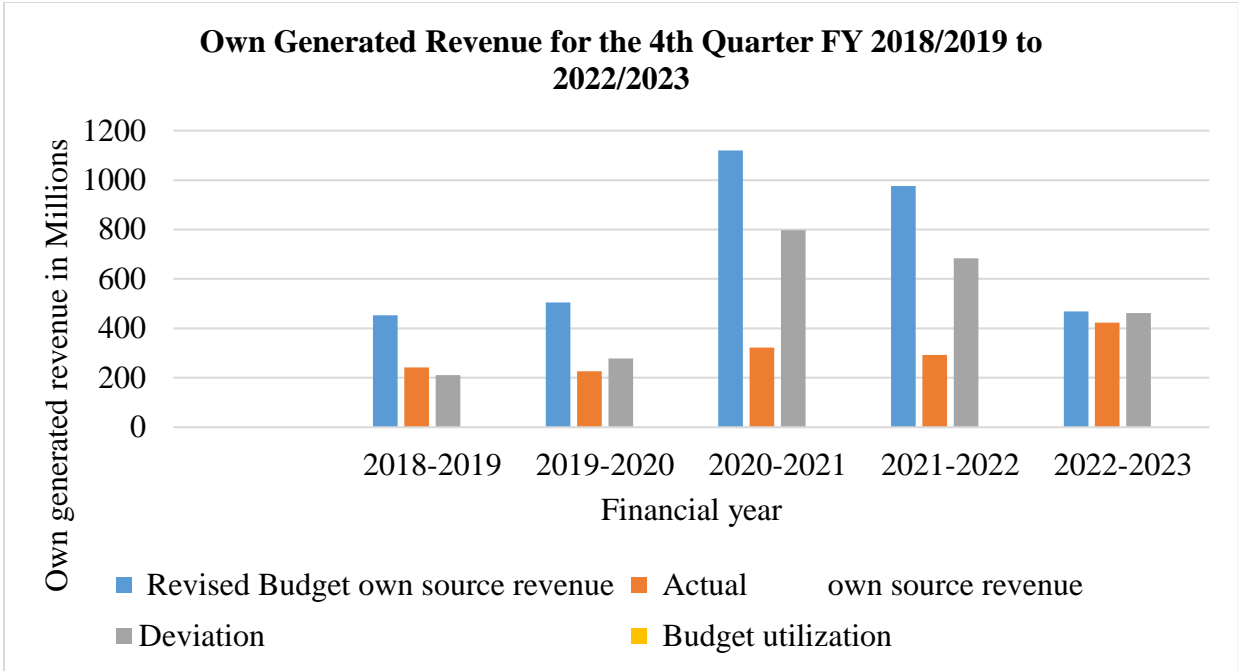
- 1) Automation of revenue collection system – the County is currently using County Pro Revenue system as the revenue collection system;
- 2) Continuous revenue mapping and putting in place proper revenue collection enforcement measures.
- 3) Allocation of service delivery vehicles to enhance local revenue collection.
- 4) Employment of county revenue clerks and enforcement officers to enhance revenue collection.
- 5) Approval of Valuation Roll Bill by the County Assembly which has increased county Revenue streams (e.g. Land Rates)

The county heavily relied on levy rates on hospital user foregone fees, trailer parking fees and single permits for its services. During the financial year 2018/2019, 2019/2020, 2020/2021, 2021/2022 and 2022/2023 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 3,521,847,466 from the local sources which were planned to support priority programmes and projects identified for implementation over the plan period. This is shown in the table below:

Own generated revenues for the 4th Quarter FY 2018/2019 to 2022/2023				
Financial Year	Revised Budget own source revenue	Actual own source revenue	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	452,519,667	241,617,756	210,901,911	53%
2019-2020	504,500,651	225,912,230	278,588,421	45%
2020-2021	1,119,555,802	322,558,227	796,997,575	29%
2021-2022	976,108,322	292,736,456	683,371,866	30%
2022-2023	469,163,024	343,922,975	125,240,049	73%
Totals	3,521,847,466	1,426,747,643	2,095,099,823	41%

**County Government of Busia
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Sign.....

Hon. Topista Naiti Wanyama

CECM Finance and Economic Planning

3. 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 June 30, 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 June 30, 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.

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Quarterly Report and Financial Statements for the Quarter ended 30th June, 2023.**

Approval of the Financial Statements

The County Revenue Fund's financial statements were approved and signed on 8th August, 2023.

Signature: _____

**Name: Mr. Gypson Wafula Ojiambo
Chief Officer - Finance
County Government of Busia.**

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 requirements

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

.....
Name: Mr. Gypson Wafula Ojiambo
Chief Officer - Finance

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 County Revenue Fund
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5. Statement of Receipts and Payments Statement for the period ended 30th June, 2023.

		2022-2023	2021-2022
	Notes	KShs	KShs
RECEIPTS			
Equitable shares	1	7,745,934,967	6,598,389,051
Transfers from other government agencies	2	181,995,055	244,896,186
Other grants	3	69,532,644	-
Proceeds from Domestic Borrowing	4	-	-
Proceeds from Foreign Borrowing	5	-	-
County Own Generated Receipts	6	343,922,975	214,668,000
Returned CRF issues	7	1,580,506	527,287
TOTAL RECEIPTS		<u>8,342,966,147</u>	<u>7,058,480,524</u>
PAYMENTS			
Transfers to County Executive	8	6,515,500,153	6,482,491,132
Transfers to County Assembly	9	873,322,539	901,409,679
TOTAL PAYMENTS		<u>7,388,822,692</u>	<u>7,383,900,811</u>
Net increase (decrease) in cash for the year		78,997,024	44,099
Add Opening fund balance b/f		184,265,868	509,642,056
Closing Fund balance for the period		<u>1,217,406,347</u>	<u>184,265,868</u>

.....
Name: Mr. Wafula Gypson Ojiambo
Chief Officer - Finance
ICPAK Member Number: 20335
Date: 8/8/2023

.....
Name: Ms Roselin Lumbasi
Ag. Director Accounting Services
ICPAK Member No: 12273
Date: 8/8/2023

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6. Statement of Comparison of Budget Actual Amounts for the period ended 30th June, 2023.

Receipt/Expense Item	Approved Budget FY 2022/2023	Supplimentary Budget	Revised budget FY 2022/2023	Actual cumulative to date	Budget utilization difference	Budget utilization
	Kshs			Kshs	Kshs	%
RECEIPTS						
Balance brought forward	-	1,232,576,736	1,232,576,736	1,232,576,736	-	100%
Exchequer releases	7,172,162,009	-	7,172,162,009	7,745,934,967	(573,772,958)	108%
Transfers from other government agencies	-	-	-	181,995,055	(181,995,055)	0%
Other conditional grants	477,133,112	226,846,044	703,979,156	69,532,644	634,446,512	10%
Proceeds from Domestic Borrowing	-	-	-	-	-	0%
Proceeds from Foreign Borrowing	-	-	-	-	-	0%
County Own Generated Receipts	469,163,024	-	469,163,024	343,922,975	125,240,049	73%
Returned CRF issues	-	-	-	1,580,506	(1,580,506)	0%
<u>TOTAL RECEIPTS</u>	<u>8,118,458,145</u>	<u>1,459,422,780</u>	<u>9,577,880,925</u>	<u>9,575,542,883</u>	<u>2,338,042</u>	<u>100%</u>
PAYMENTS						
Transfers to County Executive	7,207,262,312	1,459,422,780	8,666,685,092	6,515,500,153	691,762,159	75%
Transfers to County Assembly	911,195,833	-	911,195,833	873,322,539	37,873,294	96%

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Others	-	-		-		0%
<u>TOTAL PAYMENTS</u>	8,118,458,145	1,459,422,780	9,577,880,925	7,388,822,692	729,635,453	<u>77%</u>
SURPLUS/DEFICIT	-	-	-	2,186,720,191		

.....
Name: Mr. Wafula Gypson Ojiambo
Chief Officer - Finance
ICPAK Member Number: 20335
Date: 8/8/2023

.....
Name: Ms Roselin Lumbasi
Ag. Director Accounting Services
ICPAK Member No: 12273
Date: 8/8/2023

7. 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 years 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.

Significant Accounting Policies (Continued)

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.

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8. 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:

	Q4	Comparative amount 2022
	KShs	KShs
Equitable shares	7,745,934,967	6,598,389,051
Total	<u>7,745,934,967</u>	<u>6,598,389,051</u>

2. Transfers from other government agencies

	Q4	Comparative amount 2022
	KShs	Kshs.
Road Maintenance Levy	-	-
Nutritional International	-	-
Covid-19	-	-
Development of Youth Polytechnics-State Department of TVETS	-	-
User Fees Foregone - Ministry of Health	-	-
World Bank - Transforming Health Systems for Universal Care Project (THUSP)-Ministry of Health	-	-
World Bank-NARIGP-State Department of Crop Development	-	-
World Bank Kenya Climate Smart Agriculture (KCSAP)-State Department of Crop Development	125,328,154.00	235,734,311.00

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DANIDA Grant - Primary Health care in devolved context - Ministry of Health	19,062,823.00	6,661,875.00
IDA (World Bank) Credit: Water & Sanitation Development Project (WSDP)-Min. Water, Sanitation and Irrigation	-	-
SIDA Agricultural Sector Development Support Programme II (ASDSP II)-State Department of Crop Development	15,604,078.00	2,500,000.00
Financing Locally Lead Climate Program (FFLOCA)	22,000,000.00	-
World Bank- Emergency Locust Response Project (ILRP) State Department of Crop Development	-	-
World Bank-Kenya Informal settlement improvement project (KISIP 11)-State Department of Housing & Urban Development	-	-
UNFPA-9th County Programme Implementation - Ministry of Health	-	-
EU Grant (Instruments for Devolution Advice and Support- (IDEAS)-State Department of Devolution	-	-

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KfW German Development Bank- Drought Resilience Programme in Northern Kenya (DRPNK)-Min. Water, Sanitation and Irrigation	-	-
TOTALS	181,995,055.00	244,896,186.00

3. Other grants

	Q4	Comparative amount 2022
	KShs	Kshs.
Proceeds from Domestic and Foreign Grants received through Exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	-	-
Compensation for User fee foregone	-	-
World Bank – THUSCP	-	-
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-
Kenya Urban Institutional Grant	-	-
Kenya Urban Support Programme	2,339,915	-
National Agricultural Value Chain Development Project (NAVCDP)	67,192,729.00	-
Transforming Health System for Universal Health Care	-	-
Totals	69,532,644	-

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4. Proceeds from Domestic borrowing

	2022 - 2023	2021 - 2022
	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	-	-
Total	-	-

5. Proceeds from Foreign Borrowing

	2022 - 2023	2021 - 2022
	Kshs.	Kshs.
Foreign Borrowing – Drawdowns Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. Own Source Revenue

	Q4	Comparative amount 2022
	KShs	KShs
ADVERTISEMENT	12,518,898	6,175,750
AGRI. TRAINING COLLEGE	943,855	936,800

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ALEMA WATER SUPPLY	700	72,206
APPLICATION OF PLANS	-	-
BUILDING PLANS APPROVAL	4,927,616	5,157,100
BUS PARKING FEES	26,091,811	26,771,420
BUSIA HILLS WATER SUPPLY	476,932	542,143
BUSIJO WATER SUPPLY	212,895	212,115
BUTULA WATER SUPPLY	304,025	349,764
CAGE LICENCE	102,300	134,200
CO-OP. AUDIT FEES	44,530	14,630
FIRE SAFETY FEES	2,472,800	908,000
FISH CESS	913,770	531,650
FISH IMPORT PERMIT	37,640	76,460
FISH MOVEMENT PERMIT	109,500	162,440
FISH TRADERS LICENCE	118,200	228,500
FISHERMAN'S LICENSE	77,000	63,150
FUNDS FROM (NHIF)	84,905,000	22,230,000
GROUP REGISTRATION	104,650	147,650
HIRE OF HALL / OFFICE	56,000	49,000
HOSPITAL USER FEES	52,205,326	47,685,652
IMPOUNDING/CLAMP. FEES	594,050	280,300
LAND RATES	3,649,803	5,544,137
LIQOUR LICENSE	1,353,000	1,400,000
MACHINE HIRE SERVICES	198,000	-
MARKET STALL / KIOSK	748,410	585,964

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MARKETS FEES	12,679,690	-
MORTUARY FEES	5,040,285	5,235,570
MUNANA WATER SUPPLY	153,387	215,475
NOISE	358,200	222,500
PLOT RENT	830,020	1,616,927
PORT VICT. WATER SUPPLY	89,972	184,655
PUBLIC HEALTH	4,214,300	1,911,970
REG. OF BOATS LICENSE	31,400	20,050
RENT/GOVT. HOUSES	4,511,838	10,156,080
SAND CESS	1,214,850	1,829,710
SINGLE BUSINESS PERMIT	64,080,118	36,949,347
SLAUGHTER FEES	459,650	317,500
SOLID WASTE	2,625,470	796,290
STOCK SALE	3,630,190	2,469,130
SUGAR CANE CESS	17,144,545	6,065,765
TOBACCO CESS	908,347	1,254,243
TRACTOR HIRE SERVICES	-	80,100
TRAILER PARKING FEES	2,468,580	3,712,170
TRANSIST PRODUCE CESS	25,158,400	19,689,310
VETERINARY SERVICES	1,752,545	1,143,075
WATER BOOSER	189,240	456,000
WEGHTS & MEASURES	-	8,260
RESERVED /R/PARKING	3,136,360	-
OTHER MISCELLANEOUS	78,878	74,842

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TOTAL	<u>343,922,975</u>	<u>214,668,000</u>
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7. Return to CRF Issues

	2022 - 2023	2021 - 2022
	KShs	KShs
County Executive- CBK recurrent	61,758	2,060
County Executive- CBK development	361,091	424,827
County Assembly- Imprest Account	36,856	-
County Assembly- CBK recurrent	79,652	400
County Assembly- CBK recurrent	42,350	100,000
County Assembly- CBK development	998,800	-
Total	<u>1,580,506</u>	<u>527,287</u>

The amount mentioned above is the total recurrent and development balance for the County Executive and the County Assembly that was returned to the County Revenue Fund account at the end of the financial year as required by law.

8. Transfers to County Executive

	Q4	Comparative amount 2022
	KShs	Kshs.
Recurrent Account	5,340,718,973	4,886,335,318
Development Account	906,540,437	1,100,129,290
Special purpose Accounts	18,169,500	6,661,875
Busia county health facility imprest account (FIF/HIF)	12,500,000	25,000,000
Agricultural sector development support programme account	7,710,445	2,500,000
Kenya Devolution Support programme	-	226,130,338

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Kenya Climate smart	125,328,154	235,734,311
Busia County Health NI account	14,000,000	-
Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER)	21,000,000	-
National Agricultural Value Chain Development Project (NAVCDP)	67,192,729	-
Urban development grant	1,194,559	-
Urban Institutional Grant	1,145,356	-
Total	6,515,500,153	6,482,491,132

Section 109(7) of the PFM act states; the approval of the controller of budget to withdraw money for the county revenue fund, together with written instructions from the county treasury requesting for the withdrawal, is sufficient for the approved bank where the county exchequer amount is held to pay amounts from this account in accordance with the approval and the instructions.

9. Transfers to County Assembly

Description	Q4	Comparative amount 2022
	KShs	KShs
Recurrent Account	252,585,839	801,409,679
Development Account	22,126,706	100,000,000
TOTAL	274,712,545	901,409,679

Section 109(7) of the PFM act states; the approval of the controller of budget to withdraw money for the county revenue fund, together with written instructions from the county treasury requesting for the withdrawal, is sufficient for the approved bank where the county exchequer amount is held to pay amounts from this account in accordance with the approval and the instructions.

DATE	NATURE / PURPOSE	AMOUNT
08-Sep-22	RECURRENT EXPENDITURE	138,673
08-Sep-22	RECURRENT EXPENDITURE	15,686,795
08-Sep-22	RECURRENT EXPENDITURE	40,174,532
04-Oct-22	RECURRENT EXPENDITURE	535,936

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04-Oct-22	RECURRENT EXPENDITURE	29,404,915
06-Oct-22	RECURRENT EXPENDITURE	70,059,149
11-Nov-22	RECURRENT EXPENDITURE	9,995,974
11-Nov-22	RECURRENT EXPENDITURE	12,723,070
11-Nov-22	RECURRENT EXPENDITURE	40,280,956
29-Nov-22	RECURRENT EXPENDITURE	15,000,000
08-Dec-22	RECURRENT EXPENDITURE	13,786,802
16-Dec-22	RECURRENT EXPENDITURE	15,920,711
19-Dec-22	RECURRENT EXPENDITURE	40,292,487
12-Jan-23	RECURRENT EXPENDITURE	8,188,528
12-Jan-23	RECURRENT EXPENDITURE	23,620,649
12-Jan-23	RECURRENT EXPENDITURE	100,600,000
13-Jan-23	RECURRENT EXPENDITURE	38,190,823
06-Feb-23	RECURRENT EXPENDITURE	8,936,953
06-Feb-23	RECURRENT EXPENDITURE	25,502,009
06-Feb-23	RECURRENT EXPENDITURE	27,571,038
29-Mar-23	RECURRENT EXPENDITURE	5,927,320
29-Mar-23	RECURRENT EXPENDITURE	25,559,547
30-Mar-23	RECURRENT EXPENDITURE	30,513,127
27-Apr-23	RECURRENT EXPENDITURE	3,670,507
27-Apr-23	RECURRENT EXPENDITURE	7,762,645
27-Apr-23	RECURRENT EXPENDITURE	29,066,078
27-Apr-23	RECURRENT EXPENDITURE	29,263,415
12-May-23	RECURRENT EXPENDITURE	2,702,556
12-May-23	RECURRENT EXPENDITURE	29,583,633
15-May-23	RECURRENT EXPENDITURE	29,713,811
31-May-23	RECURRENT EXPENDITURE	2,544,376
31-May-23	RECURRENT EXPENDITURE	29,477,691
02-Jun-23	RECURRENT EXPENDITURE	37,977,933
20-Jun-23	RECURRENT EXPENDITURE	2,528,068
20-Jun-23	RECURRENT EXPENDITURE	26,737,595
20-Jun-23	DEVELOPMENT EXPENDITURE	29,320,176
23-Jun-23	DEVELOPMENT EXPENDITURE	11,367,081
06-Jul-23	DEVELOPMENT EXPENDITURE	2,996,980
GRAND TOTAL	-	873,322,539

10. Other Transfers

Description	2022 - 2023	2021 - 2022
	Kshs.	Kshs.
Agency Notices	-	-
Total	-	-

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11. Fund balance

Name of Bank, Account No. & currency	Indicated whether recurrent or development	Q4	Comparative amount 2022
		KShs	Kshs.
CBK Revenue Fund A/C 1000171618	Receipts	1,217,406,348	184,265,868
Total		1,217,406,348	184,265,868

Section 109(8) of the PFM act states; any unutilized balances in the County Revenue Fund shall not lapse at the end of the financial year but shall be retained for the purposes for which it was established.

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9. Annexes

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

Period (2022/2023)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	1,183,406,729.00	1,757,179,691.00	1,183,406,731.00	3,621,941,816.00	7,745,934,967.00
Level 5 Hospitals	-	-	-	-	-
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	19,062,823.00	19,062,823.00
World Bank – THUSCP	-	-	-	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-	-	67,192,729.00	67,192,729.00
Kenya Urban Support Program-(KUSP)-Urban Development Grant	-	-	-	2,339,914.85	2,339,914.85
Youth Polytechnic support grant	-	-	-	-	-
Financing Locally-Led Climate Action Program(fLLoCA)- County Climate Institutional support (CCIS)	-	-	11,000,000.00	11,000,000.00	22,000,000.00
Kenya Urban Support Programme	-	-	-	-	-

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Agriculture Sector Development Support Project (ASDSP)	-	-	13,004,078.00	2,600,000.00	15,604,078.00
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	125,328,154.00	-	125,328,154.00
Water and Sanitation Development Project	-	-	-	-	-
Total	1,183,406,729.00	1,757,179,691.00	1,332,738,963.00	3,724,137,282.85	7,997,462,665.85

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Annex 2: Analysis of Transfers from the County Revenue Fund

Period (2022/2023)	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Total
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	1,179,457,520.00	931,246,065.00	1,120,206,175.00	2,109,809,213.00	5,340,718,973.00
County Executive -Dev	-	293,416,881.00	80,122,420.00	533,001,136.00	906,540,437.00
County Assembly -Rec	56,000,000.00	248,000,000.00	294,609,994.00	252,585,839.00	851,195,833.00
County Assembly -Dev	-	-	-	22,126,706.00	22,126,706.00
Special Purpose A/c (Specify)	-	-	-	-	-
Agriculture Sector Development Support Project (ASDSP)	-	-	-	7,710,445.00	7,710,445.00
Financing Locally-Led Climate Action Program(fLLoCA)- County Climate Institutional support (CCIS)	-	-	-	21,000,000.00	21,000,000.00
Kenya Climate Smart Agriculture Project (KCSAP)	-	-	125,328,154.00	-	125,328,154.00
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	18,169,500.00	18,169,500.00
Kenya Urban Support Program-(KUSP)-Urban Development Grant	-	-	-	1,194,559.00	1,194,559.00

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Kenya Urban Support Program-(KUSP)-Urban Institutional Grant	-	-	-	1,145,356.00	1,145,356.00
National Agricultural Value Chain Development Project (NAVCDP)	-	-	-	67,192,729.00	67,192,729.00
Busia County Health NI account	-	-	-	7,000,000.00	14,000,000.00
Busia county health facility imprest account	-	-	-	12,500,000.00	12,500,000.00
Total	1,235,457,520.00	1,472,662,946.00	1,620,266,743.00	3,053,435,483.00	7,388,822,692.00