



COUNTY GOVERNMENT OF BUSIA
FINANCE, ICT AND ECONOMIC PLANNING
P O BOX PRIVATE BAG



COUNTY TREASURY

CG/BSA/CECM. /FIN/VOL.9/(279)

28TH August 2025

THE DIRECTOR
OFFICE OF THE AUDITOR GENERAL
WESTERN HUB
P.O BOX 2042-50100
KAKAMEGA



RE: BUSIA COUNTY RECEIVER OF REVENUE ANNUAL FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR 2024/2025 FOR THE YEAR ENDED 30TH JUNE 2025

The above subject matter refers.

I hereby forward to you the Busia County Receiver of Revenue Annual Financial statements for the year ended 30th June 2025 in accordance with section 166 of the Public Finance Management Act 2012 for your action.

Thank you.

HON. DOUGLAS EJAKAIT OKIRING'
COUNTY EXECUTIVE COMMITTEE MEMBER
COUNTY TREASURY AND ECONOMIC PLANNING
Email: douglas.efakait@busiacounty.go.ke

Copy to:

**The Principal Secretary
National Treasury
Po Box 3007-00200
NAIROBI.**

**The Controller of Budget
Office of the Controller of Budget
P.O Box 35616-00100
NAIROBI.**

**The Secretary/CEO
The Commissioner on Revenue Allocation
Riverside Drive
Grosvenor Suite
P.O Box 1310-00200
NAIROBI**



**COUNTY GOVERNMENT OF BUSIA
OFFICE OF THE GOVERNOR**



**P.O. BOX PRIVATE BAG – 50400
BUSIA, KENYA**

RECEIVER OF REVENUE
County Government of Busia

REVENUE STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

**Transitional IPSAS Statements/Prepared in accordance with Accrual Basis of Accounting
Method under the International Public Sector Accounting Standards (IPSAS)**

Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025

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***Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025***

1. Acronyms and Definition of Key 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

b) Key terms

Comparative FY Comparative Prior Financial Year

Fiduciary Management The key management personnel who had financial responsibility.

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2. Key Entity Information and Management

(a) Background information

The receiver of revenue is under the Department of finance, economic planning and ICT. At the County Executive Committee level, the receiver of revenue is represented by the County Executive committee member for finance, who is responsible for the general policy and strategic direction of the receiver of revenue. The receiver of revenue is designated as a receiver by the County Executive Committee member for Finance, in accordance with section 157 of the PFM Act.

(b) Principal activities

The receiver of revenue collects revenue and remits it to the County Revenue Fund (CRF).

(c) Key Management Team

The County Government of Busia's day-to-day management of revenue is under the following:

No.	Designation	Name
1.	CECM Member – Finance & Economic Planning	Hon. Douglas Ejakait Okiring
2.	Chief Officer, County Treasury	CPA. Wafula Gypson Ojiambo
3.	Chief Officer-Trade Investment and Cooperatives & Ag. Chief Officer- Revenue	Mr. Odende Timothy Odhiambo
4.	Chief Officer-Agriculture, Livestock and Blue Economy	Mr. Mwaro Elijah
5.	Chief Officer- Water, Irrigation and Natural Resources	Mr. Omboko Kelly
6.	Chief Officer- Transport and Fleet Management	Mr. Saviour Panyako
7.	Chief Officer -Health and Sanitation	Mr. Lusamba Wilberforce
8.	Chief Officer- Sports, Culture and Social services	Mr. Ngira Lewis Dennis
9.	Chief Officer- Security and Enforcement	Mr. Onyapidi Esau
10.	Chief Officer- Lands, Housing and Urban Development	Mr. Mbaja Ken

(d) Fiduciary Management

No.	Designation	Name
1.	CECM member – Finance & Economic Planning	Hon. Douglas Ejakait Okiring
2.	Chief Officer, County Treasury	CPA. Wafula Gypson Ojiambo
3.	Ag. Chief Officer-Revenue	Mr. Odende Timothy Odhiambo
4.	Director Accounting services	CPA. CS. Roselin Lumbasi
5.	Director of Revenue	Peris A. Oyombera

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Fiduciary Oversight Arrangements

The key fiduciary organs that played oversight roles at the County for the year ended 30th June, 2025 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
10. Audit Committee - Provides oversight on financial reporting system, audit process, system of internal controls and compliance with laws and regulations.

(e) Entity Headquarters

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building Busia-

Kisumu Highway Busia

(f) Entity Contacts

E-mail: info@busiacounty.go.ke

Website: www.busiacyounty.go.ke

(g) Independent Auditor

Office of The Auditor General

Anniversary Towers, University Way

P. O. Box 30084

GPO 00100

Nairobi, Kenya

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(h) Bankers

1. Central Bank of Kenya

Haile Selassie Avenue P.O. Box 60000
City Square 00200
Nairobi, Kenya.

2. 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

(i) Principal Legal Adviser

1. The Attorney General State Law Office

Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. County Attorney

P.O. Box Private Bag 50400
Busia (K)
Inyanja Plaza,
Busia County.

(3) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

3. Foreword By the CECM Finance and Economic Planning

It is my pleasure to present the County Government of Busia financial statements for the year ended 30th June, 2025. The financial statements present the financial performance of the Receiver of Revenue for the year ended 30th June, 2025, Financial year 2024/2025.

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

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 also finances its operations through own generated revenues. These are revenues collected within the County. The key local revenue sources for Busia County included hospital user fees, business permits, land rates, business plan approvals, advertising fees, Cess (Transit produce, Sugarcane cess and Sand 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:

1. Adoption and implementation of cashless mode of payment in revenue collection to avert any loss of revenue associated with cash collection
2. Automation of revenue collection system – the County is currently using Busia County Revenue Management system as the revenue collection system;
3. Continuous revenue mapping to inform realistic projections and putting in place proper revenue collection enforcement measures.
4. Allocation of service delivery vehicles to enhance local revenue collection.
5. Implementation of Facility Improvement Fund (FIF) in Health sector to enhance seamless service delivery in health facilities thus offering services to the public thus boosting own source revenue.

.....
Hon. Douglas Ejakait Okiring
CECM County Treasury and Economic Planning
County Government of Busia

**Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025**

4. Management Discussion and Analysis

Section A

Entity's operational and financial performance

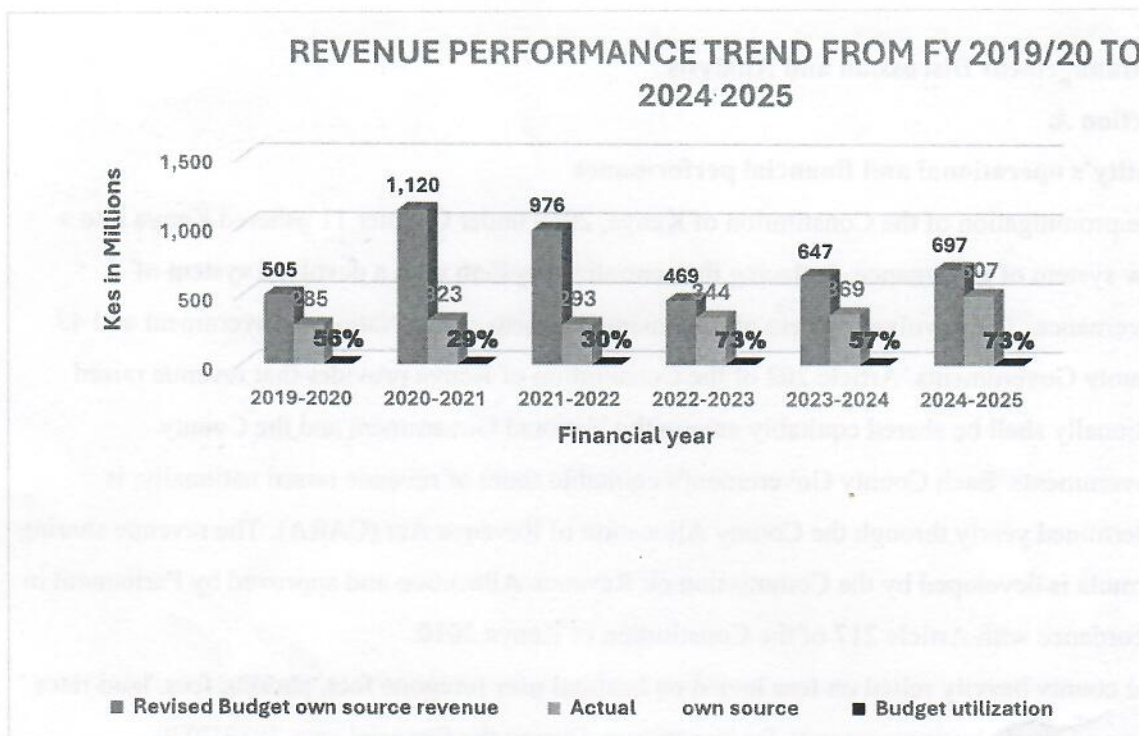
The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Article 202 of the 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 heavily relied on fees levied on hospital user foregone fees, parking fees, land rates cess and single business permits for its services. During the financial year 2019/2020, 2020/2021, 2021/2022, 2022/2023, 2023/2024 and 2024/2025, 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 4,413,350,428** from the local sources which were planned to support priority programmes and projects identified for implementation over the plan period. The county realized **Kshs 2,119,967,182** during the period 2019/2020 to 2024/2025, this is shown in the table below:

Own generated revenues for the FY 2018/2019 to FY 2024/2025				
Financial Year	Revised Budget own source revenue	Actual own source	Deviation	Budget utilization
2019-2020	504,500,651	284,876,853	219,623,798	56%
2020-2021	1,119,555,802	322,558,227	796,997,575	29%
2021-2022	976,108,322	292,736,453	683,371,869	30%
2022-2023	469,163,024	343,922,975	125,240,049	73%
2023-2024	647,015,633	369,203,977	277,811,656	57%
2024-2025	697,006,996	506,668,697	190,338,299	73%
Totals	4,413,350,428	2,119,967,182	2,293,383,246	48%

**Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025**



Section B

Entity’s compliance with statutory requirements

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS). The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

Section C

Key projects and investment decisions the entity is planning/implementing.

Busia Incubation and Techno city; this entails this aimed at mentorship of women, youths and people living with disability, commercialization and application of digital marketing of products to provide a platform for learning, collaboration and hands-on practical training in technology with end goal of creation of job opportunities, market for products and services wide technology and promotion of collaborative learning.

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Construction, equipping and operationalization of Modern Busia stadium: the objective is to create an enabling environment for development and management of sporting and recreational activities.

Dualling of Busia-Korinda Road: this entails expansion by construction of two lanes on either side of the road including the pedestrian and cyclist lanes to increase capacity and reduce traffic congestion

Construction of trailer park in Busia and Malaba Towns: this entails construction of parking, offices, social amenities and security systems to create parking spaces for trailers in Busia and Malaba towns and boost the revenue envelop by harnessing revenue from trailer parking fees and other services offered by the County Government in the parks.

Sisenye water project: Construction and rehabilitation of water storage facilities which entails expansion of Portvictoria-Rwamba water supply phase 1 to increase water supply.

Upgrading of county roads to bitumen: which entails upgrading of County roads to bitumen standards and cabros with end objective of increasing road network and accessibility

Section D

Major risks facing the entity

The major risks facing County Government of Busia are:

Operational Risks

The advancement in technology and digital space may render the current systems in use obsolete and redundant.

Strategic Risks

Shortfall in revenue collection - Not meeting revenue targets may result to financial constraints and under development in the County.

Compliance Risk

Weak laws and legislations to enforce revenue collection may result to significant revenue shortfall

Financial risk

Inadequate funding might result to inability to fulfil financial obligations thus affecting service delivery

Section E

Material arrears in statutory/financial obligations

There are no material arrears in statutory/financial obligation for the Receiver of Revenue.

Section F

The entity's financial probity and serious governance issues

The County Government of Busia has engaged in fair practices across all the County departments. The fair practices are encompassed around and in Automation of revenue services, instituting full cashless mode of payment, encouraging voluntary compliance, conducting public participation, creation of public awareness on government activities and projects, publishing of information for ease of public access.

5. Statement of the Receiver of Revenue's responsibilities

Section 166 (1) of the Public Finance Management Act, 2012 requires that, not later than three months after the end of financial year, the accounting officer for a County Government shall prepare financial statements in respect of that entity. Section 166 (2) (b) 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 Receiver of Revenue is responsible for the preparation and presentation of the receiver of revenue account, which gives a true and fair view of the state of affairs of the receiver of revenue as at the end of financial year ended June, 2025. 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 statement of assets and liabilities 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 entity, (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Receiver of Revenue in charge accepts responsibility for the County Government of Busia receiver of revenue accounts, which have been prepared on the Accrual Basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS) and relevant legal framework of the Government of Kenya. The Receiver of Revenue is of the opinion that the County Government of Busia receiver of revenue account gives a true and fair view of the state of the County Government of Busia receiver of revenue transactions during the financial period ended 30th June, 2025, and of the County Government of Busia statement of assets and liabilities as at that date. The Receiver of Revenue further confirms the completeness of the accounting records maintained, which have been relied upon in the preparation of the Busia County Receiver of Revenue account as well as the adequacy of the systems of internal financial control.

The Receiver of Revenue confirms that the County Government of Busia has complied fully with applicable Government Regulations and the terms of external financing covenants. The Receiver of Revenue confirms that the revenue statements have been prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the Revenue Statements

The revenue statements were approved and signed by the Receiver of Revenue on 18th August ,2025

.....
Name: Hon. Douglas Ejakait Okiring
County Receiver of Revenue

**Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025**

6. Report of the Independent Auditor on the Busia Receiver of Revenue for Year Ended 2025

Particulars	2025	2024
Revenue from exchange transactions		
Land Revenue		
Professional Fees		
County Administration		
Administrative Control Fees and Charges		
Other Fees, Fines, Penalties and Charges		
Public Health Services Fees		
Physical Planning, and Development		
Revenue from exchange transactions		
Revenue from exchange transactions		
Trading Fees		
Market Fees		
Property Fees		
Advertising		
Property Fees		
Use of County Assets		
Sale of Assets		
Other Fees		
Professional Fees		
Total Revenue from exchange transactions		
Total Revenue (a)		
Expenditure		
Expenditure to CWS		
Expenditure to other County Departments		
Other Expenditure		
Write-off and transfers		

*Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025*

7. Statement of Revenue and Disbursements for the year ended 30th June 2025

	Note	FY-2024/2025
		Kshs
Revenue from non-exchange transactions		
Cess	1	54,751,504
Land Rates	2	7,296,056
Single/Business Permits	3	74,130,520
Conservancy Administration	4	5,962,138
Administration Control Fees and Charges	5	17,958,466
Other Fines, Penalties, And Forfeiture Fees	6	804,550
Public Health Service Fees	7	7,596,475
Physical Planning and Development	8	2,458,500
Donations/Grants Not Received Through CRF	9	-
Total Revenue from non-exchange transactions		170,958,209
Revenue from exchange transactions		
Parking Fees	10	27,766,430
Market Fees	11	12,529,940
Property Rent	12	7,793,153
Advertising	13	22,700,524
Hospital Fees	14	262,858,247
Hire of County Assets	15	5,998,285
Sale of assets	16	-
Park Fees	17	-
Miscellaneous receipts	18	15,000
Total Revenue from exchange transactions		339,661,579
Total Revenues (a)		510,619,788
Disbursements		
Disbursements To CRF	19	(269,144,952)
Disbursements to another County Fund	20	(239,379,599)
Bank charges	21	(209,640)
Waivers and exemptions	22	(-)

**Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025**

Bad debts written off	23	(-)
Provision for bad debts	24	(-)
Total Disbursements and other charges (b)		(508,734,191)
Other gains/(losses)		-
Gain/Loss on foreign exchange transactions	30	-
Increase/Decrease in Dues to County Revenue Fund		4,292,377

The accounting policies and explanatory notes to these revenue statements form an integral part of the revenue statements. These revenue statements were approved on 18th August ,2025 and signed by:

.....
Name: Hon. Douglas Ejakait Okiring
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....
Name: Barnabas Abwogah
Head of Revenue Reporting
ICPAK M/No:23547

**Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025**

8. Statement of Financial Position as at 30th June 2025

	Note	FY-2024/2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Current Assets			
Cash and Cash Equivalents	26	341,286	2,406,780
Receivables from non-Exchange transactions	27	1,815,991	-
Receivables from Exchange transactions	28	2,135,100	-
Total Current Assets		4,292,377	2,406,780
Total Assets		4,292,377	2,406,780
Financial Liabilities			
Payables-Due to CRF	29	4,292,377	2,406,780
Revenue Received in Advance	30	-	-
Total Financial Liabilities		4,292,377	2,406,780

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18th August, 2025 and signed by:

.....
Name: Hon. Douglas Ejakait Okiring
County Receiver of Revenue
(Ref: PFM ACT section 165, 2(a))

.....
Name: Barnabas Abwogah
Head of Revenue Reporting
ICPAK M/No:23547

*Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025*

9. Statement of Cash Flows for the Year Ended 2025

	Note	FY-2024/2025
		Kshs
Operating Activities		
Receipts		
Cess		54,751,504
Land Rate		7,296,056
Single/Business Permits		74,130,520
Conservancy Administration		5,962,138
Administration Control Fees and Charges		16,142,475
Other Fines, Penalties, And Forfeiture Fees		804,550
Public Health Service Fees		7,596,475
Physical Planning and Development		2,458,500
Donations/Grants Not Received Through CRF		-
Parking Fees		27,766,430
Market Fees		12,529,940
Property Rent		5,658,053
Advertising		22,700,524
Hospital Fees		262,858,247
Hire of County Assets		5,998,285
Sale of assets		-
Park Fees		-
Miscellaneous receipts		15,000
Total Receipts		506,668,697
Payments		
Disbursements To CRF		(269,144,952)
Bank charges		(209,640)
Revenue retained FIF		(239,379,599)
Total Payments		508,734,191
Net Cash from operating Activities		(2,065,495)
Cash and Cash Equivalent as at 1 st July 2024	26	2,406,780
Cash and Cash Equivalent as at 30th June 2025	26	341,285

**Receiver Of Revenue
County Government of Busia
Revenue Statements for the Period Ended 30th June 2025**

10. Statement of Comparison of Budget vs Actual Amounts for Year Ended 30th June 2025

Receipts	Original Targets A	Adjustments B	Final Targets C=A+B	Actual On Comparable Basis D	Budget Realization Difference E=C-D	% of Realization F=D/C %
County Own Source Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Cess	68,235,065	-	68,235,065	54,751,504	13,483,561	80.2%
Land/Poll Rate	58,706,260	-	58,706,260	7,296,056	51,410,204	12.4%
Single/Business Permits	83,488,130	-	83,488,130	74,130,520	9,357,610	88.8%
Property Rent	20,925,559	-	20,925,559	5,658,053	15,267,506	27.0%
Parking Fees	42,866,426	-	42,866,426	27,766,430	15,099,996	64.8%
Market Fees	28,747,659	-	28,747,659	12,529,940	16,217,719	43.6%
Advertising	13,770,788	-	13,770,788	22,700,524	(8,929,736)	164.8%
Hospital Fees	240,365,671	50,000,000	290,365,671	262,858,247	27,507,424	90.5%
Public Health Service Fees	4,500,000	-	4,500,000	7,596,475	(3,096,475)	168.8%
Physical Planning and Development	8,420,378	-	8,420,378	2,458,500	5,961,878	29.2%
Hire of County Assets	56,488,826	-	56,488,826	5,998,285	50,490,541	10.6%
Conservancy Administration	10,914,651	-	10,914,651	5,962,138	4,952,513	54.6%
Administration Control Fees and Charges	8,837,363	-	8,837,363	16,142,475	(7,305,112)	182.7%
Other Fines, Penalties, And Forfeiture Fees	653,455	-	653,455	804,550	(166,095)	125.4%
Miscellaneous Receipts	86,766	-	86,766	15,000	86,766	
Total County Own Source Revenue	647,006,997	50,000,000	697,006,997	506,668,697	190,338,300	72.7%
Other Receipts						
Donations /Grants Not Received Through CRF	-	-	-	-	-	-
Total Other Receipts	-	-	-	-	-	-
Total Receipts	647,006,997	50,000,000	697,006,997	506,668,697	190,338,300	72.7%

Receiver Of Revenue
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- a. *Land/poll rate: the under realization was attributed to un-operationalization of the Rating Act due to lack of Rating of Committee and lack of un-updated valuation Roll however the efforts to realign are underway*
- b. *Property Rent: the under realization was attributed to un-operationalization of the Rating Act due to lack of Rating of Committee and lack of un-updated valuation Roll*
- c. *Parking fees: the under collection was attributed to hike in fuel prices which had an effect on matatu industry lack of trailer park to maximize on trailer parking fee.*
- d. *Market fees: the under realization was attributed to tough economic times thus trading activities especially the purchasing power of the taxpayers affected, and also the seasonality of this revenue stream affected regular collection.*
- e. *Public health services: under realization was as result of decline in need of these services due tough economic times affecting hospitality industry.*
- f. *Physical planning: the under collection from this stream was as a result of declining demand for building plan approval due reduced construction works as result of harsh economic times.*
- g. *Conservancy Administration: the under realization was as a result of struggling water schemes thus the low supply and low receipts in respect of sale of water from the water schemes.*
- h. *Administration control fees: the under realization was as a result of consumer behavior in response to tough economic times like the liquor sector which led to most liquor stores to close amid low customer turn out.*
- i. *Other fines, penalties and forfeitures: the under realization from this stream, owing to the fact that this stream is pegged in non-compliance cases that leads to clamping and impounding, in which such cases were limited, furthermore any court fines to defaulters end up to judiciary and not the County government.*

The County Receiver of Revenue's financial statements were approved on 18th August 2025 and signed by:

.....
Name: **Hon. Douglas Ejakait Okiring**
County Receiver of Revenue

.....
Name: **Barnabas Abwogah**
Head of Revenue Reporting
ICPAK M/No: 23547

11. Notes to the Financial Statements

1. General Information

Busia County Receiver of Revenue was appointed by the CEC Member of Finance of County Government of Busia in accordance with section 157 of the PFM Act. The Entity's principal activity is revenue collection and accounting as outlined in the appointment letter and section 157 of the PFM Act.

2. Statement of Compliance and Basis of Preparation

The revenue statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) Accrual Basis of Accounting and relevant legal framework of the County Government Busia. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the entity has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the *County Government of Busia*. The accounting policies adopted have been consistently applied to all the years presented.

The Financial statements were authorized for issue by the Accounting Officer on 18th August 2025

3. Adoption of New and Revised Standards

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

There were no new and amended standards issued in the financial year.

- ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Receiver Of Revenue
County Government of Busia
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Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li data-bbox="475 1742 1369 1865">i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.

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Standard	Effective date and impact:
	<p>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</p> <p>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</p> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
<p>IPSAS 50: Exploration For & Evaluation of</p>	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p>

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Standard	Effective date and impact:
Mineral Resources	<ul style="list-style-type: none"> i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early-adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on the entity's financial statements.)*

4. Significant Accounting Policies

The principal accounting policies adopted in the preparation of these revenue statements are set out below:

i) Revenue from non-exchange transactions

Fees, taxes, fines and charges

The County Government of Busia Receiver of Revenue recognizes revenues from fees, taxes, fines and charges when the event occurs and the asset recognition criteria is met. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the Entity and the fair value of the asset can be measured reliably.

ii) Revenue from exchange transactions

Rendering of services

The County Government of Busia Receiver of Revenue recognizes revenue from the rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

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Sale of goods

Revenue from the sale of goods is recognized when the significant risks and rewards of ownership have been transferred to the buyer, usually on delivery of the goods and when the amount of revenue can be measured reliably, and it is probable that the economic benefits or service potential associated with the transaction will flow to the Entity.

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Summary of Significant Accounting Policies (Continued)

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

iii) Budget

The County Revenue budget is developed on cash basis. The budget has the same accounts classification basis, and for the same period as the financial statements. The County budget was approved as required by law. The original budget was approved by the County Assembly on xxx for the period 1st July 2024- to -30 June 2025. There were *two (2)* number of supplementary budgets passed in the year. A high-level assessment of the County's actual performance against the comparable budget for the financial year under review has been included in these financial statements.

The *County Government of Busia* budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the

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actuals as per the statement of financial performance has been presented under section xxx of these financial statements.

iv) 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 revenue collection accounts held at Commercial banks.

v) Revenue in Arrears

Revenue in arrears relate to revenue earned and is yet to be received or collected by the receiver of revenue. These arrears are presented as receivables from exchange and non- exchange transactions in the statement of financial position. These receivables are assessed for impairment on a continuous basis. The details of these arrears are presented as an appendix to the financial statements under the statement of arrears as required under the PFM Act, 2012 Section 165 (2) (b).

vi) Disbursements to CRF

The Receiver of Revenue has an arrangement for transfer of funds from its bank account to the CRF account. Total disbursements to the CRF are as a result of the transfer arrangement during the year. *(Include the receiver's actual policy on disbursements whether weekly, monthly....)*

vii) Payables due to CRF

These relate to amounts yet to be disbursed to the County Revenue Fund at the end of the period. The amount also includes monies that are yet to be collected by the receiver of revenue at the end of the reporting period.

viii) Comparative Figures

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

ix) Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the revenue statements for the year ended June 30, 2025

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *County Government of Busia* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

State all significant judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xxx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(include provisions applicable to your organization, e.g., provision for bad debts and how management estimates these provisions).

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Notes to the Financial Statements

1.Cess

Description	FY-2024/2025
	Kshs
Farm produce (Transit, Sugar and Tobacco)	46,745,228
Quarrying (Sand Cess)	3,032,180
Livestock (Stock Sale & Slaughter Fees)	3,388,730
Fish farming (Fish Cess, Import, Licence, Permit)	1,585,366
Total	54,751,504

2.Land rates

Description	FY-2024/2025
	Kshs
Land rates	6,941,329
Land rate arrears	354,727
Penalties and interest	-
Total	7,296,056

3. Single /Business Permits

Description	FY-2024/2025
	Kshs
Annual Business permit fees	74,130,520
Business permit penalties and interest	-
Business permit fees arrears	-
Total	74,130,520

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Notes to the Financial Statements (continued)

4. Conservancy Administration

Description	FY-2024/2025
	Kshs
Solid waste	3,424,000
Noise control	200,000
Sale of Water from Water Scheme (Busia Hill, Busijo, Alema, Munana, Butula, Port. Victoria)	2,338,138
Total	5,962,138

5. Administration Control Fees and Charges

Description	FY-2024/2025
	Kshs
Weights and measures	38,000
Fire Services	3,336,200
Liquor licenses	1,500,000
Group Registration	194,160
Co-operate Audit Fees	66,080
Payroll Products- (overpayments recovery)	11,008,035
Total	16,142,475

6. Other Fines, Penalties and Forfeitures

Description	FY-2024/2025
	Kshs
Impounding Fees	804,550
Total	804,550

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Notes to the Financial Statements (continued)

7. Public Health Service Fees

Description	FY-2024/2025
	Kshs
Public health permit	4,326,900
Veterinary services	3,269,575
Total	7,596,475

8. Physical Planning and Development

Description	FY-2024/2025
	Kshs
Building plans approval	2,390,500
Application of plans	68,000
Total	2,458,500

9. Donations and Grants Not Received Through CRF

Description	FY-2024/2025
	Kshs
Donations <i>(Specify Based on Source)</i>	-
Grants <i>(Specify Based on Source)</i>	-
Total	-

10. Parking Fees

Description	FY-2024/2025
	Kshs
Reserved Parking/Private Parking Fees	6,211,250
Bus Park fees	18,464,560
Trailer Parking Fees	3,090,620
Total	27,766,430

11. Market Fees

Description	FY-2024/2025
	Kshs
Market entry fees	12,529,940
Total	12,529,940

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Notes to the Financial Statements (continued)

12. Property Rent

Description	FY-2024/2025
	Kshs
County Housing	1,868,737
Plot Rent	2,975,341
Stalls/kiosks rent	813,975
Total	5,658,053

13. Advertising

Descriptions	FY-2024/2025
	Kshs
Branding, signages and Billboard advertising	22,700,524
Total	22,700,524

14. Hospital Fees

Description	FY-2024/2025
	Kshs
Level 5 hospitals	116,991,003
Level 4 hospitals	108,452,463
Health centres and Dispensaries	35,958,682
CPHRA	1,456,100
Total	262,858,247

15. Hire Of County Assets

Description	FY-2024/2025
	Kshs
Tractor hires services	4,494,295
Hire of Machines and Equipment	30,000
Hire of County Stadia/Hall	47,910
Agricultural Training Centers (ATC)	1,426,080
Total	5,998,285

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16. Sale of assets.

	FY-2024/2025
	Kshs
Receipts from Sale of Vehicles and Transport Equipment	-
Receipts from Sale of Plant Machinery and Equipment	-
Receipts from Sale of Certified Seeds and Breeding Stock	-
Receipts from Sale of Strategic Reserves Stocks	-
Receipts from Sale of Inventories, Stocks and Commodities	-
Disposal and Sales of Non-Produced Assets	-
Total	-

17. Park Fees

Description	FY-2024/2025
	Kshs
Lodge Tariffs and levies	-
Park entry fees	-
Filming and Photography fees	-
Camping fees	-
Balloon landing fees	-
Others (<i>Specify</i>)	-
Total	-

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Notes to the Financial Statements (continued)

18. Miscellaneous Revenues

Description	FY-2024/2025
	Kshs
Public toilets	15,000
Commissions	-
Total	15,000

19. Disbursements to CRF

Description	Period ended June 2025
	Kshs
Quarter 1	40,650,332
Quarter 2	60,125,000
Quarter 3	66,980,000
Quarter 4	101,389,620
Total	269,144,952
Description	Period ended June 2025
	Kshs
Disbursement to CRF -28 th of August 2024	17,250,332
Disbursement to CRF -5 th September 2024	23,400,000
Disbursement to CRF -4 th of October 2024	20,935,000
Disbursement to CRF -7 th November 2024	18,640,000
Disbursement to CRF -5 th December 2024	12,570,000
Disbursement to CRF -31 st December 2024	7,980,000
Disbursement to CRF-3 rd February 2025	37,510,000
Disbursement to CRF-13 th March 2025	29,470,000
Disbursement to CRF-1 st April 2025	29,760,000
Disbursement to CRF-7 th May 2025	34,131,000
Disbursement to CRF-3 rd June 2025	21,391,620
Disbursement to CRF-30 th June 2025	16,107,000
Total	269,144,952

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20. Disbursement to another County Fund

Description	Period ended June 2025 Kshs
Quarter 1	-
Quarter 2	50,397,521
Quarter 3	62,112,840
Quarter 4	126,869,238
Total	239,379,599

(Facility Improvement Fund-FIF)	
Description	Period ended June 2025 Kshs
October 2024(Revenue Retained in FIF)	16,603,679
November (Revenue Retained in FIF)	19,609,763
December (Revenue Retained in FIF)	14,184,079
January,2025	14,581,372
February,2025	24,229,291
March, 2025	23,302,177
April,2025	55,159,967
May,2025	31,373,011
June,2025	40,336,260
Total	239,379,599

21. Bank Charges

Description	FY-2024/2025
	Kshs
Bank Charges & commissions	209,640
Total	209,640

22. Waivers and Exemptions

Description	FY-2024/2025 Kshs
Penalties	-
Interest	-
Others (<i>Specify</i>)	-
Total	-

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23. Bad debts written off.

Description	FY-2024/2025
	Kshs
Bad debts written off (<i>Specify revenue stream</i>)	-
Total	-

24. Provision for bad debts

Description	FY-2024/2025
	Kshs
Provision for bad debts (<i>Specify revenue stream</i>)	-
Total	-

25. Gain/Loss on Foreign Exchange Transactions

Description	FY-2024/2025
	Kshs
Gain or loss on foreign exchange transactions	-
Gain or loss on balances in foreign exchanges	-
Total	-

26. Cash and Cash Equivalents

Name of Bank, Account No. & currency	Amount	Exc. rate (if in foreign currency)	FY 2024/2025	Opening Statement 1 st July 2024
			Kshs	Kshs
KCB Revenue Collection-1140748017	223,887	-	223,887	1,969,510
Cash at Hand (Mpesa Pay bill No.635929)	117,399	-	117,399	437,270
Total	341,286	-	341,286	2,406,780

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Description	Amount
	Kshs
Produce cess	32,250
Veterinary services	3,550
Trailer parking fees	4,700
SBP	140,967
Sand cess	10,500
Busparking fees	6,670
Market fees	7,000
Land rates	16,809
Market fees	1,440
Total	223,886

Description	As at 1st July, 2025
	Kshs
Produce cess	15,840
Trailer parking fees	4,700
SBP	62,173
Sand cess	5,000
Private parking	7,000
Land rates	19,686
Plot rent	3,000
Total	117,399

27. Receivables for non-exchange transactions

Description	FY 2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Receivables		
<i>Commission earned /Overpayment recovery</i>	12,824,026	-
Less: Overpayment recovery	(11,008,035)	-
Sub total	1,815,991	
Less impairment Allowance	-	-
Total Current Receivables	1,815,991	-

Note: These entails third party payments deductible at the payroll as commissions earned for third payments like bank loan processing, salary refunds and overpayments recovery)

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County Government of Busia
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Ageing analysis for Receivables from Non-exchange transactions

Description	FY 2024/2025		Opening Statement 1 st July 2024	
	Current FY	% of the total	Opening Balance	% of the total
	Kshs		Kshs	
Less than 1 year	1,815,991	%	-	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	1,815,991	%	-	100%

Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Impairment allowance/ provision	FY-2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	12,824,026
Recovered during the year	(11,008,035)
Written off during the year	(-)
At the end of the year	1,815,991

28. Receivables from exchange transactions

Description	Insert Current FY	Opening Statement 1 st July 2024
	Kshs	Kshs
Total receivables		
<i>Property rent -GOK Rental houses</i>	3,001,717	-
Less: Rent recovery	(866,617)	-
Less: impairment allowance	-	(-)
Total receivables	2,135,100	-

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Ageing analysis for total receivables in exchange transactions

Description	FY-2024/2025		FY 2023/2024	
	Current FY	% of the total	Comparative FY	% of the total
	Kshs		Kshs	
Less than 1 year	2,135,100	%	-	100%
Between 1- 2 years	-	%	-	%
Between 2-3 years	-	%	-	%
Over 3 years	-	%	-	%
Total (a+b)	2,135,100		-	100%

Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance/ provision	FY-2024/2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	3,001,717
Recovered during the year	(866,617)
Written off during the year	(-)
At the end of the year	2,135,100

29. Payables- Due To CRF

Payables	FY-2024/2025	Opening Statement 1 st July 2024
	Kshs	Kshs
Amount collected yet to be disbursed to CRF	341,286	2,406,780
Amount billed and yet to be collected for disbursement to CRF	3,951,091	-
Total Due to CRF	4,292,377	2,406,780

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Movement Disclosure on Dues to CRF

Description	Amount
	Kshs
Opening Dues to CRF	2,406,780
Increase/Decrease in Dues to CRF	(2,065,495)
Closing Dues to CRF	341,285

30. Revenue received in advance

Description	Period ended June 2025	Opening Statement 1st July 2024
	Kshs	Kshs
<i>Specify</i>	-	-
Total	-	-

**Receiver Of Revenue
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12. Appendices

Appendix 1: Progress on follow up of prior Year Auditor Recommendations.


The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- Use the same reference numbers as contained in the external audit report.
- Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management.
- Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

The management was invited to appear before the Senate Public Accounts Committee for FY 2023/2024. The management forwarded written response and is yet to receive the recommendations from the committee that would inform the implementation of the Prior Auditor recommendations

.....

 Name: Hon. Douglas Ejakait Okiring
 County Receiver of Revenue

.....

 Name: Barnabas Abwogah
 Head of Revenue Reporting

ICPAK M/No:23547

Date: 18th August, 2025

Date: 18th August, 2025

**Receiver Of Revenue
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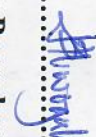
Appendix 2: Statement of Arrears of Revenue As at 30th June 2025

Classification Of Receipts (Indicate As Applicable)	Balance as at The beginning of the current year (1 st July 2024 A	Arrears received during the Period. B	Additions in arrears for the current Period to June 2025 C	Total arrears as at June 2025 D=A+(B)+C	Measures taken to recover the arrears	Assessment to the recoverability of arrears
					e.g., the Governor has waived interest and penalties	
Commission earned/Overpayment Recovery	-	11,008,035	12,824,026	1,815,991	Prioritizing settlement when exchange disbursement	
GOK house rent	-	866617	3,001,717	2,135,100	Prioritizing settlement when exchange disbursement	
Total Arrears	-	11,874,652	15,825,743	3,951,091		

(Total arrears as at the end of the year should be the total of receivables from exchange and non-exchange transactions)

.....

Name: Hon. Douglas Ejakait Okiring
 County Receiver of Revenue

.....

Name: Barnabas Abwogah
 Head of Revenue Reporting
 ICPAK M/No:23547

Receiver Of Revenue
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Revenue Statements for the Period Ended 30th June 2025

Appendix 3: Ageing Analysis of Revenue in Arrears

Description (indicate as applicable)	Less than 1 year	Between 1-2 years	Between 2-3 years	Over 3 years	Total
Land rates	-	-	-	-	-
Property rent	2,135,100	-	-	-	2,135,100
Administration control fees and charges	1,815,991	-	-	-	1,815,991
Total (agree to statement of arrears above)	3,951,091	-	-	-	3,951,091

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Appendix 4: A Report of Waivers and Variations of Fees or charges granted by the Receiver of Revenue during the year.
There were on waivers or variation of fees or charges granted by the Receiver of Revenue during the year

S/No	Name of person / organisation benefiting from waiver/ variation	Year in which waiver/ variation relates	Amount of variation/ waiver (fee or charge)	Reasons for waiver/ variation	The law in terms of which the variation/waiver was granted

(PFM ACT section 165 subsection 4, 5)


Timothy Odhiambo Odende
Accounting Officer