



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

DECEMBER 31, 2023

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

Table of contents	Page No.
1. Acronyms and Glossary of Terms	ii
2. Key Entity Information and Management	iv
3. Management Discussion and Analysis	vii
4. Overview of the County Revenue Fund Operations.....	xi
5. Statement of Management Responsibility	xii
6. Statement of Receipts and Payments Statement for the period ended 31st December, 2023.....	1
7. Statement of Comparison of Budget Actual Amounts for the period ended 31st December, 2023.	3
8. Significant Accounting Policies.....	4
9. Notes to the Financial Statements	5
10. Annexes.....	13

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 December 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 2nd quarter ended 31st December, 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 31st December, 2023. The financial statements present the financial performance of the County Revenue Fund for the 2nd Quarter financial year 2023/2024.

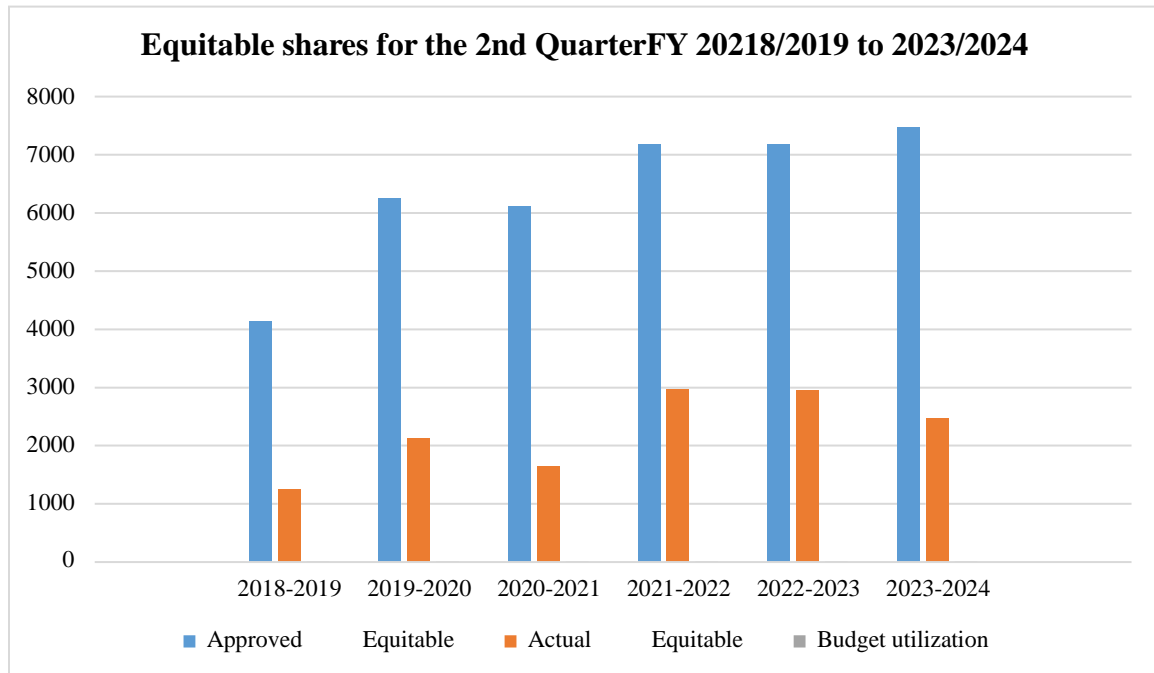
The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments. Financing of the 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 13,403,110,129 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	Kshs	Kshs	%
2018-2019	4,130,208,470	1,252,860,000	2,877,348,470	30%
2019-2020	6,255,073,691	2,128,779,000	4,126,294,691	34%
2020-2021	6,108,450,000	1,637,494,326	4,470,955,674	27%
2021-2022	7,172,162,009	2,976,447,235	4,195,714,774	42%
2022-2023	7,172,162,009	2,940,586,420	4,231,575,589	41%
2023-2024	7,475,446,925	2,466,943,148	5,008,503,777	33%
Totals	38,313,503,104	13,403,110,129	24,910,392,975	35%



b. Grants

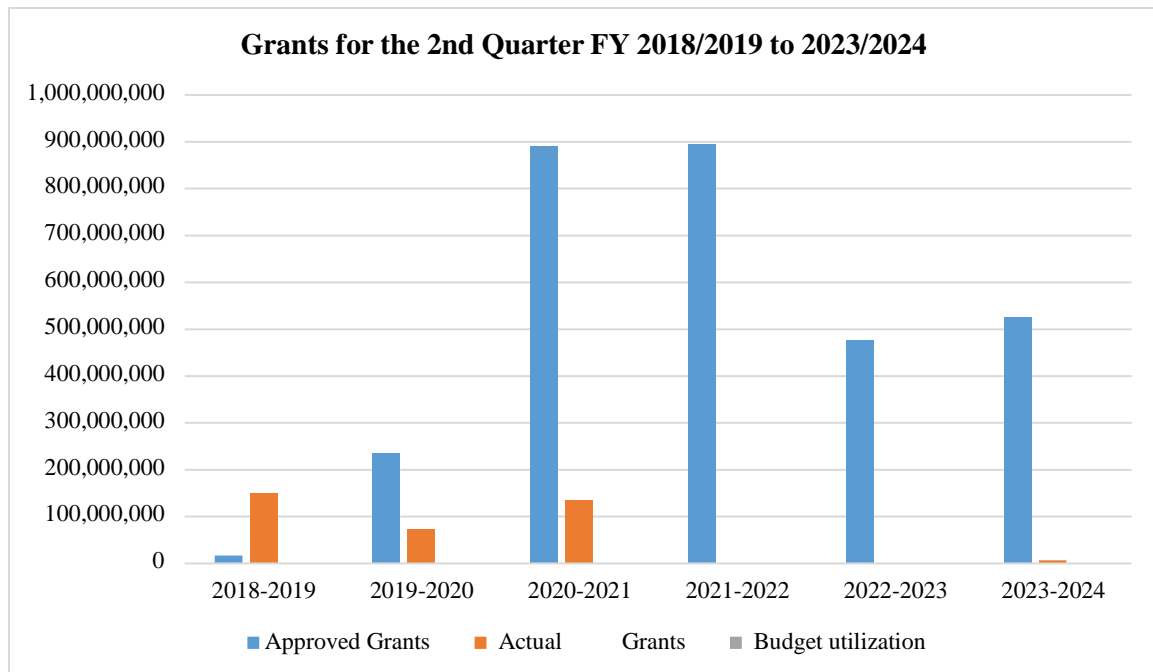
Funds received in the form of grants or donations from development partners/donors were spent in accordance with Articles 221 and 223 of the Constitution of Kenya, 2010 and the PFM Act regulations approved by Parliament.

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 363,168,907 is the actual amount realized received. This is shown in the table below:

Grants for the 2nd Quarter FY 2018/2019 to 2023/2024				
Financial Year	Approved Grants	Actual Grants	Deviation	Budget utilization
	Kshs	Kshs	Kshs	%
2018-2019	16,934,085	150,054,043	- 133,119,958	886%
2019-2020	235,973,669	72,541,473	163,432,196	31%
2020-2021	890,143,854	134,119,326	756,024,528	15%
2021-2022	893,828,336	-	893,828,336	0%
2022-2023	477,133,112		477,133,112	0%

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

2023-2024	526,355,496	6,454,065	519,901,431	1%
Totals	3,040,368,552	363,168,907	2,677,199,645	12%



c. Own Source Revenues

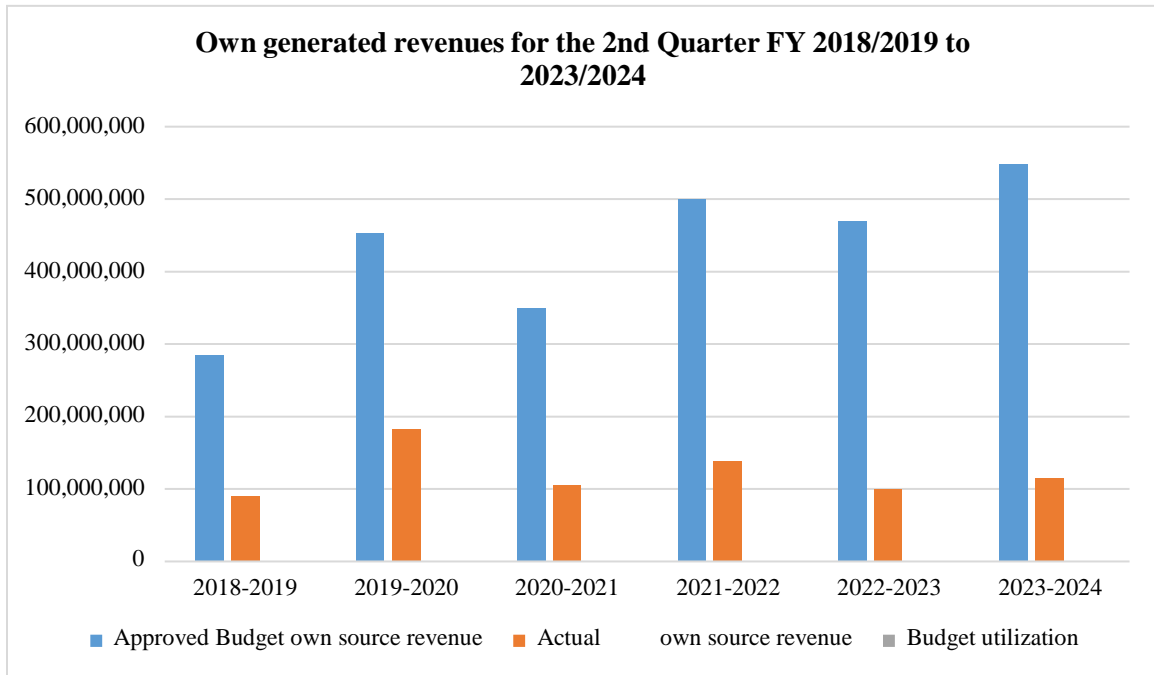
The county heavily relied on levy rates on hospital user foregone fees, trailer parking fees and single business permits for its services. During the financial year 2018/2019, 2019/2020, 2020/2021, 2021/2022, 2022/2023 and 2023/2024, the County Government adopted electronic payment and improved its monitoring 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 731,952,989, this is shown in the table below:

Own generated revenues for the 2nd 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	90,389,594	194,697,796	32%
2019-2020	452,519,667	183,001,294	269,518,373	40%
2020-2021	350,000,002	105,344,410	244,655,593	30%

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

2021-2022	499,797,154	138,229,665	361,567,489	28%
2022-2023	469,163,024	99,678,025	369,484,999	21%
2023-2024	549,015,633	115,310,000	433,705,633	21%
Totals	2,605,582,870	731,952,989	1,873,629,881	28%



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 31st December, 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 31st December, 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 31st December, 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 12th January, 2024

Signature _____

Name: CPA. Wafula Gypson Ojiambo

Chief Officer - Finance

County Government of Busia

6. Statement of Receipts and Payments Statement for the period ended 31st December, 2023.

		Period ended December 2023	Comparative period
	Notes	KShs	KShs
RECEIPTS			
Equitable shares	1	2,466,943,148	2,940,586,420
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	115,310,000	99,678,025
Returned CRF issues	7	1,585,748	1,580,506
TOTAL RECEIPTS		<u>2,590,292,961</u>	<u>3,041,844,951</u>
PAYMENTS			
Transfers to County Executive	8	2,665,199,706	2,404,120,466
Transfers to County Assembly	9	539,730,112	304,000,000
Other Transfers	10	-	-
TOTAL PAYMENTS		<u>3,204,929,818</u>	<u>2,708,120,466</u>
Net increase (decrease) in cash for the year		(614,636,857)	(22,207,740)
Add Opening fund balance b/f		1,217,406,348	256,795,583
Prior year adjustments	12	-	-
Closing Fund balance for the period		<u>602,769,490</u>	<u>568,312,328</u>

County Government of Busia
County Revenue Fund
Quarterly Report and Financial Statements for the period ended December 31, 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 12th January, 2024 and signed by:

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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 31st December, 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	2,466,943,148	5,000,290,000	33%
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	115,310,000	433,705,633	21%
Returned CRF issues	-	1,585,748	(1,585,748)	0%
<u>TOTAL RECEIPTS</u>	<u>9,760,010,625</u>	<u>3,807,699,308</u>	<u>5,952,311,316</u>	<u>39%</u>
PAYMENTS				
Transfers to County Executive	7,475,446,925	2,665,199,706	4,810,247,219	36%
Transfers to County Assembly	1,067,157,352	539,730,112	527,427,240	51%
Others	-	-	-	0%
<u>TOTAL PAYMENTS</u>	<u>8,542,604,277</u>	<u>3,204,929,818</u>	<u>5,337,674,459</u>	<u>38%</u>
SURPLUS/DEFICIT	1,217,406,348	602,769,490	614,636,857	

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 December 2023	Comparative period
	KShs	KShs
Equitable shares	2,466,943,148	2,940,586,420
Total	<u>2,466,943,148</u>	2,940,586,420

2. Transfers from other government agencies

	Period ended December 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 Led Climate Program (FFLOCA)	-	-
TOTALS	6,454,065	-

3. Other grants

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

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

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

4. Proceeds from Domestic borrowing

	Period ended December 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 December 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 December 2023	Comparative period
	KShs	KShs
Advertisement	965,340	1,630,350
Agri. Training College	809,110	668,895
Alema Water Supply	-	700
Application / Tender	-	-
Application Of Plans	-	-
Approval / Transfer Fees	-	-
Building Plans Approval	-	2,424,450
Bus Parking Fees	10,933,160	12,965,091
Busia Hills Water Supply	-	290,729
Busijo Water Supply	-	102,795
Butula Water Supply	-	122,684
Cage License	-	15,000
Charcoal Cess	-	-
Cilor	-	-
Co-Op. Audit Fees	93,290	-
Drilling Rig	-	-
Fingerling Sale	-	-
Fire Safety Fees	101,000	208,800
Fish Cess	464,455	371,040
Fish Import Permit	-	22,120
Fish Movement Permit	-	31,950
Fish Traders Licence	566,400	25,600
Fisherman'S License	-	24,000
FUNDS FROM HEALTH INSURANCE - NHIF	31,169,000	-
Group Registration	-	31,350
Health Sector Fund	-	11,000,000
Hire Of Hall / Office	-	43,000
Hospital User Fees	25,198,694	26,474,406
Impounding/Clamp. Fees	102,000	29,100
Land Rates	314,565	1,108,059
Land Rates (Arrears)	-	-
Land Sub-Division	-	-
Liquor License	300,000	200,000
Machine Hire	-	198,000
Market Stall / Kiosk	251,450	303,610
Markets Fees	6,010,391	6,862,870
Mortuary Fees	122,800	2,992,465

County Government of Busia
County Revenue Fund
Quarterly Report and Financial Statements for the period ended December 31, 2023

Motor Cycle Fees	-	-
Munana Water Supply	-	82,525
Noise	603,066	232,800
Nursery Fees	-	-
Other Miscellaneous	500,000	2,402,415
Plot Rent	734,646	221,614
Port Vict. Water Supply	-	3,515
Private parking fees	1,223,025	-
Produce cess	12,605,241	-
Public Health	75,400	681,700
Quarry Cess	-	-
Reg. Of Boats License	-	2,000
Registration Of Ecd	-	-
Rent/Govt. Houses	1,667,770	705,379
Sand Cess	2,690,414	552,840
Single Business Permit	8,105,383	8,596,900
Slaughter Fees	392,380	175,050
Solid Waste	358,200	381,750
Stock Sale	2,539,200	1,783,990
Sugar Cane Cess	1,936,844	5,629,852
Timber Cess	-	-
Title Deeds, Reg Of Docu	-	-
Tobacco Cess	1,121,280	908,347
Tourism	-	-
Tractor Hire Services	-	-
Trailer Parking Fees	1,167,280	1,131,540
Transist Produce Cess	-	7,174,640
Veterinary Services	1,576,171	753,865
Water sale	469,045	-
Water Booser	-	110,240
Weights & Measures	143,000	-
TOTAL	115,310,000	99,678,025

Notes to the Financial Statements (Continued)

7. Return to CRF Issues

	Period ended December 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 December 2023	Comparative period
	KShs	KShs
Recurrent Account	2,479,350,460	2,110,703,585
Development Account	185,849,246	293,416,881
Special purpose Accounts	-	-
Busia county health facility imprest account (FIF/HIF)	-	-
Agricultural sector development support programme account	-	-
Kenya Devolution Support programme	-	-
Kenya Climate smart	-	-
Busia County Health NI account	-	-

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

Water Tower Protection and Climate Change Mitigation and Adaptation Programme (WaTER)	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-
Urban Institutional Grant	-	-
Total	2,665,199,706	2,404,120,466

9. Transfers to County Assembly

Description	Period ended December 2023	Comparative period
	KShs	KShs
Recurrent Account	539,730,112	304,000,000
Development Account	-	-
TOTAL	<u>539,730,112</u>	304,000,000

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
4 Oct 2023	County Assembly recurrent	1,865,242
4 Oct 2023	County Assembly recurrent	32,611,491
4 Oct 2023	County Assembly recurrent	27,523,267
2 Nov 2023	County Assembly recurrent	29,099,922

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

30 Oct 2023	County Assembly recurrent	31,445,718
30 Oct 2023	County Assembly recurrent	1,454,360
21 Dec 2023	County Assembly recurrent	28,792,008
15 Dec 2023	County Assembly recurrent	16,989,500
23 Nov 2023	County Assembly recurrent	32,576,168
14 Dec 2023	County Assembly recurrent	4,000,000
23 Nov 2023	County Assembly recurrent	1,298,926
10 Nov 2023	County Assembly recurrent	31,948,604
5 Dec 2023	County Assembly recurrent	28,124,906
	Sub Total	267,730,112
GRAND TOTAL		539,730,112

10. Other Transfers

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

11. Fund balance

Name of Bank,Account No. & currency	Indicated whether recurrent or development	Period ended December 2023 KShs	Comparative period KShs
CBK Revenue Fund	1000171618	602,769,490	568,312,328
Total		602,769,490	568,312,328

12. Prior year adjustments

Name of Bank,Account No. & currency	Indicated whether recurrent or development	Period ended December 2023 KShs	Comparative period KShs
		-	

10. Annexes

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

Period (2023/2024)	Quarter 1	Quarter 2	Total	Total prior year
	(Kshs.)	(Kshs.)	(Kshs.)	(Kshs.)
Equitable Share	635,424,750	1,831,518,398	2,466,943,148	2,940,586,420
Level 5 Hospitals	-	-	-	-
Total (As per Note 1)	635,424,750	1,831,518,398	2,466,943,148	2,940,586,420
Transfers from Other Government Agencies				
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	-
National Agricultural Value Chain Development Project (NAVCDP)	-	-	-	-
Kenya Urban Support Program-(KUSP)-Urban Development 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)	-	-	-	-
Total (As per note 2)	6,454,065	-	6,454,065	-
Grand Total (A+B)	641,878,815	1,831,518,398	2,473,397,213	2,940,586,420

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

REVENUE SOURCE	Quarter 1	Quarter 2	Total
	(Kshs.)	(Kshs.)	(Kshs.)
Advertisement		965,340	965,340
Atc	280,180	528,930	809,110
Buspark	3,910,940	7,022,220	10,933,160
Cage Licence			-
Coop Audit Fees		93,290	93,290
Fire Safety		101,000	101,000
Fish Cess		464,455	464,455
Fish Traders Licence		566,400	566,400
Govt House Rent		1,667,770	1,667,770
Hospital User Fees	11,356,654	13,842,040	25,198,694
Impounding /Clamping		102,000	102,000
Land Rates		314,565	314,565
Liquor Licence	300,000	-	300,000
Machine Hire			-
Market Fee	2,044,851	3,965,540	6,010,391
Market Stalls		251,450	251,450
Miscellenious Receipts	-	500,000	500,000
Mortuary Fees	122,800		122,800
Nema /Noise	123,866	479,200	603,066
Nhif	13,775,000	17,394,000	31,169,000
Plan Approval		-	-
Plot Rent		734,646	734,646
Private Parking	324,555	898,470	1,223,025
Produce Cess	7,121,538	5,483,703	12,605,241
Public Health	75,400		75,400
Sand Cess	190,430	2,499,984	2,690,414

County Government of Busia
 County Revenue Fund
 Quarterly Report and Financial Statements for the period ended December 31, 2023

Sbp	4,379,100	3,726,283	8,105,383
Slaughter Fees	176,180	216,200	392,380
Solid Waste		358,200	358,200
Stock Sale	1,388,970	1,150,230	2,539,200
Sugar Cane Cess		1,936,844	1,936,844
Tobacco Cess		1,121,280	1,121,280
Trailer Parking		1,167,280	1,167,280
Veterinary Services	380,491	1,195,680	1,576,171
Water Bowser			-
Water Sale	469,045		469,045
Weights And Measures		143,000	143,000
Other Miscellaneous Receipts		500,000	
Totals	46,420,000	69,390,000	115,310,000

Annex 3: Analysis of Transfers from the County Revenue Fund

Period (2023/2024)	Quarter 1	Quarter 2	Total
	(Kshs.)	(Kshs.)	(Kshs.)
County Executive -Rec	928,601,489.00	1,550,748,971.00	2,479,350,460.00
County Executive -Dev	11,977,047.00	173,872,199.00	185,849,246.00
County Assembly -Rec	272,000,000.00	267,730,112.00	539,730,112.00
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	1,992,351,282.00	3,204,929,818.00