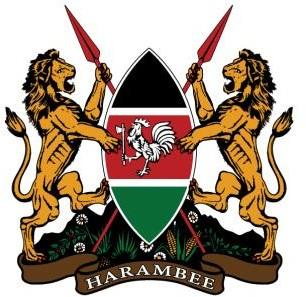
**COUNTY GOVERNMENT OF BUSIA COUNTY TRAESURY**





**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**

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# Key Entity Information and Management

1. **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.

1. **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

1. **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 |

1. **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.

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.

1. **County Headquarters**

P.O. Box Private Bag 50400

Busia (K)

Town Hall Building Busia

Kisumu- Busia Highway.

1. **County Contacts**

E-mail: info@busiacounty.go.ke

Website: www.busiacounty.go.ke

1. **County Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

Nairobi, Kenya.

1. **Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

**NAIROBI**, KENYA

1. **Principal Legal Adviser**

The Attorney General State

Law Office Harambee Avenue

P.O. Box 40112

City Square 00200

Nairobi, Kenya

# 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;

1. **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%** |

1. **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:

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **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** | **42%** |

1. **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:

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%** |

**Sign……………………….**

**Hon. Topista Naiti Wanyama**

**CECM Finance and Economic Planning**

# 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.

**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.**

# 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**

# 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** |  | **8,342,966,147** | **7,058,480,524** |
|  |  |  |  |
| **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** |  | **7,388,822,692** | **7,383,900,811** |
| 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** |  | **1,217,406,347** | **184,265,868** |
|  |  |  |  |

|  |  |
| --- | --- |
| **……………………………………………….** | **………………………………………………** |
| **Name: Mr. Wafula Gypson Ojiambo** | **Name: Ms Roselin Lumbasi** |
| **Chief Officer - Finance** | **Ag. Director Accounting Services** |
| **ICPAK Member Number: 20335** | **ICPAK Member No: 12273** |
| **Date: 8/8/2023** | **Date: 8/8/2023** |

# 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% |
| **TOTAL RECEIPTS** | **8,118,458,145** | **1,459,422,780** | **9,577,880,925** | **9,575,542,883** | **2,338,042** | **100%** |
|  |  |  |  |  |  |  |
| **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% |
| Others | - | - |  | - |  | 0% |
| **TOTAL PAYMENTS** | **8,118,458,145** | **1,459,422,780** | **9,577,880,925** | **7,388,822,692** | **729,635,453** | **77%** |
| **SURPLUS/DEFICIT** | **-** | **-** | **-** | **2,186,720,191** |  |  |

|  |  |
| --- | --- |
| **……………………………………………….** | **………………………………………………** |
| **Name: Mr. Wafula Gypson Ojiambo** | **Name: Ms Roselin Lumbasi** |
| **Chief Officer - Finance** | **Ag. Director Accounting Services** |
| **ICPAK Member Number: 20335** | **ICPAK Member No: 12273** |
| **Date: 8/8/2023** | **Date: 8/8/2023** |

# Significant Accounting Policies

1. **Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and 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.

1. **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.

1. **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)**

1. **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.

1. **Fund Balances**

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

# 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** | **7,745,934,967** | **6,598,389,051** |

1. **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 | - | - |
| Word 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 |
| 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 Localy Lead Climate Program (FFLOCA) | 22,000,000.00 | - |
| Word Bank-Emergency Locust Response Project ( ILRP) State Department of Crop Development | - | - |
| Word 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 | - | - |
| 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** |

1. **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** | **-** |

1. **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** | - | - |

1. **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** | - | - |

1. **Own Source Revenue**

|  |  |  |
| --- | --- | --- |
|  | **Q4** | **Comparative amount 2022** |
|  | **KShs** | **KShs** |
| ADVERTISEMENT | 12,518,898 | 6,175,750 |
| AGRI. TRAINING COLLEGE | 943,855 | 936,800 |
| 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 |
| 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 |
| **TOTAL** | **343,922,975** | **214,668,000** |

1. **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** | **1,580,506** | **527,287** |

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.

1. **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 develeopment support programme account | 7,710,445 | 2,500,000 |
| Kenya Devolution Support programme | - | 226,130,338 |
| 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*.*

1. **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 |
| 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** |

1. **Other Transfers**

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

1. **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.

# 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 | - | - | - | - | - |
| 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** |

**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 |
| 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** |