



**COUNTY GOVERNMENT OF BUSIA
COUNTY TREASURY
P.O. BOX PRIVATE BAG – 50400
BUSIA, KENYA**



COUNTY GOVERNMENT OF BUSIA

COUNTY EXECUTIVE FINANCIAL STATEMENT

FOR THE QUARTER ENDED

SEPTEMBER 30, 2017

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Executive is constituted as per the Constitution of Kenya and is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

(b) Key Management

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

County Executive

County Assembly

The Executive arm is charged with the responsibility of policy formulation and implementation of legislations, while the County Assembly on the other hand is responsible for passing and oversight of various policy implementation statuses by County organs.

(c) Fiduciary Management

The key management personnel who held office during the 1st quarter ending 30th September 2017 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mr. Lenard Wanda Obimbira,	CEC, Finance and Economic Planning
2	Mr. Nicodemus Onyango Mulaku	County Secretary
3.	Mr. Allan Ekweny Omachar Bcom,	Chief Officer, Finance and Economic Planning
4.	Mr. Samuel Oseko Ombui,	Head of County Treasury
5	Antony Opondo	Head of Revenue

(d) Fiduciary Oversight Arrangements

During the quarter under review, the county's management and operations were supported by a number of institutions which were established within the county to provide oversight role and ensure prudent management. These institutions are;

1. County Assembly of Busia County;
2. Public Accounts Committee of the County Assembly of Busia

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3. Budget and Appropriations Committee of the County Assembly of Busia
4. Internal Audit of the County Government of Busia
5. Office of the controller of budgets.
6. Commission on Revenue Allocation

(e) Entity Headquarters

P.O. Box Private Bag
Town Hall Building
Busia Kisumu/Road/Highway
Busia, Kenya

(f) Entity Contacts

Telephone: (254)
E-mail: busiacounty.go.ke
Website: www.busiacity.go.ke

FORWARD BY THE CEC- FINANCE.

Budget performance.

a. Revenues

The county's fiscal performance during the quarter was witnessed with a number of challenges. The county's total cumulative revenues collected from local sources for the 1st quarter stood at Ksh32, 168,753.00 out of the total annual approved budget of Ksh.612, 155,210.00. This represented about 5.25% of the total projected local revenue during the year 2017/2018. While in the prior year 2016/2017 the revenue collected from local sources stood at Ksh 69,988,384.00 in the 1st quarter out of Ksh 587,510,998.00 which was the annual budget in that particular year that formed 11.9% of the total budgeted local revenue. The drop was as a result political interference and drop in collection of Trailer Park fees as a result of interference by custom (KRA).

In addition, the County also received a total of Ksh.408, 002,000.00 from the Equitable share out of Ksh. 5,833,155,120 of the annual approved budget which is 6.99% of intended 25% budget ought to have been received and Ksh.108, 102,339.00 from Fuel levy out of Ksh. 153,562,500.00 of the annual approved budget which is 70.4%. In the year under Review, Ksh 608,155,374.80 was the balance brought forward from the financial year 2016/2017.

b. Expenditures.

The county executive total expenditure for the 1st quarter ending 30th September 2017 was Ksh.628, 539,534.00 out of the total annual approved budget of Ksh6, 127,785,510.00. In the period under review, the total recurrent expenditure was Ksh628, 539,537.70 of which the total personnel cost was Ksh.507, 931,984.20 and use of goods and services Ksh.120, 607,548.20 there was used no expenditure on development. In addition, Ksh 100,100,000.00 was transferred to County Assembly of Busia.

IMPLEMENTATION CHALLENGES.

The major implementation challenges faced by the county during the 1st quarter financial year 2017/18 cut across the broader areas which were covered by the county's socio-economic and political environments. Some of these challenges were,

1. Continued under performance in revenue collection which led to under-financing of budgeted activities that is collation of 5.25% out 25% expected in the first quarter. Fiscal discipline will also be key in ensuring proper management of funds and delivering the outputs expected. It is also hoped that the National government will release funds on a timely basis.
2. Continued delay, unpredictable disbursement of funds by the National treasury that is only one disbursement of Ksh.408, 002,000.00 for the 1st quarter.
3. Poor connectivity for the operationalization of IFMIS exacerbated by inadequate human capacity and computer hardware to support the systems affected county operation.
4. Inadequate physical infrastructures.
5. Change on e-procurement.

Allan Ekweny Omachar
Chief Officer – Finance & ICT.
Busia County Government

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II. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) Kshs	Cumulative Amount Kshs	Comparative Period 2015 Kshs
RECEIPTS				
Equitable Share (Exchequer releases)	1	408,002,000	408,002,000	435,219,836
Transfers from National Government Entities	2	-	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	-
Proceeds from Domestic Borrowings	4	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-
Proceeds from Sale of Assets	6	-	-	-
Conditional Additional Allocations to County Governments	7	-	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-	-
Fuel Levy Allocation	9	32,168,753	32,168,753	108,804,879
County Own Generated Revenues	10	137,602,890	137,602,890	900,769,981
Unspent funds	11	-	-	-
TOTAL RECEIPTS		577,773,643	577,773,643	1,444,794,696
PAYMENTS				
Compensation of Employees	12	507,931,894	507,931,894	493,922,959
Use of goods and services	13	120,607,549	120,607,549	372,660,292
Interest payments	14	-	-	-
Subsidies	15	-	-	-
Transfers to Other Government Entities	16	100,100,000	100,100,000	197,377,387
Other grants and transfers	17	-	-	-
Social Security Benefits	18	-	-	53,148,970
Acquisition of Assets	19	-	-	231,858,241
Finance Costs	20	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-
Other Payments	22	-	-	95,826,847

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TOTAL PAYMENTS	728,639,534	728,639,534	1,444,794,696
SURPLUS/DEFICIT	(150,865,890)	(150,865,890)	-

The entity financial statements were approved on 27th October 2017 and signed by:

Chief Officer – Finance & ICT

Director- Accounting Services

III. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Comparative Period 2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	23A	515,027,836	946,103,960
Cash Balances	23B		1,323,953
Total Cash and cash equivalent		515,027,836	947,427,913
Accounts receivables – Outstanding Imprests	24	6,736,776	4,067,469
TOTAL FINANCIAL ASSETS		521,764,612	951,495,382
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	25		
NET FINANCIAL ASSETS		521,764,612	951,495,382
REPRESENTED BY			
Fund balance b/fwd	26	672,630,502	951,495,382
Surplus/Deficit for the quarter		150,865,890	-
NET FINANCIAL POSSITION		521,764,612	951,495,382

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IV. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Comparative Period 2015 Kshs
Receipts from operating income			
Equitable Share (Exchequer releases)	1	408,002,000	435,219,836
Transfers from National Government Entities	2	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-
Conditional Additional Allocation to County Governments	7	-	-
Conditional Allocation to Level 5 Hospitals	8	-	-
Fuel Levy Allocation	9	-	-
County Own Generated Revenues	10	32,168,753	108,804,879
Unspent Funds	11	137,602,890	900,769,981
Payments for operating expenses			
Compensation of Employees	12	(507,931,984)	(493,922,959)
Use of goods and services	13	(120,607,549)	(372,660,292)
Interest payments	14	-	-
Subsidies	15	-	-
Transfers to Other Government Entities	16	(100,100,000)	(197,377,387)
Other grants and transfers	17	-	(53,148,970)
Social Security Benefits	18	-	-
Finance Costs, including Loan Interest	20	-	-
Other Payments	22	-	(95,826,847)
Adjusted for:			
Adjustments during the year		(6,736,776)	(4,067,469)
Net cash flows from operating activities		157,602,666	227,790,772

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	Note	Sep (Q1) Kshs	Comparative Period 2015 Kshs
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6		
Acquisition of Assets	19	-	(231,858,241)
Net cash flows from investing activities			231,858,241
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		157,602,666	4,067,469
Cash and cash equivalent at BEGINNING of the quarter	26	672,630,502	951,495,382
Cash and cash equivalent at END of the quarter		515,027,836	947,427,913

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V. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Equitable Share (Exchequer releases)	5,833,155,120	408,002,000	5,425,153,120	408,002,000	5,017,151,120
Transfers from National Government Entities	182,323,372	-	182,323,372	-	182,323,372
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Conditional Additional Allocations to County Governments	90,111,501	-	90,111,501	-	90,111,501
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	153,562,500	-	153,562,500	-	153,562,500
County Own Generated Revenues	720,158,478	32,168,753	687,989,725	32,168,753	655,820,972
Unspent Funds	137,602,890	137,602,890	-	137,602,890	(137,602,890)
TOTAL	7,116,913,861	577,773,643	6,539,140,218	577,773,643	5,961,366,575
PAYMENTS					
Compensation of Employees	2,467,231,873	507,931,984	1,959,299,889	507,931,984	1,451,367,905
Use of goods and services	1,899,613,530	120,607,549	1,779,005,981	120,607,549	1,658,398,431
Interest payments	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	115,935,000	-	115,935,000	-	115,935,000

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Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Other grants and transfers	109,532,813	100,100,000	9,432,813	100,100,000	(90,667,187)
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,501,472,294	-	1,501,472,294	-	-
Finance Costs	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	31,000,000	-	31,000,000	-	31,000,000
Other Payments					-
TOTAL	6,124,785,510	728,639,534	5,396,145,976	728,639,534	4,667,506,443

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 Chief Officer – Finance & ICT

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VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS	-				
Equitable Share (Exchequer releases)	4,083,208,584	408,002,000	(3,675,206,584)	408,002,000	3,675,206,584
Transfers from National Government Entities	127,626,360		127,626,360	-	127,626,360
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Conditional Additional Allocations to County Governments	63,078,051	-	63,078,051	-	63,078,051
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-
County Own Generated Revenues	504,110,934	32,168,753	471,942,181	32,168,753	439,773,428
Unspent Funds	-	137,602,890	137,602,890	137,602,890	(275,205,781)
TOTAL	-	577,773,643	4,200,250,286	577,773,643	3,622,476,642
PAYMENTS	-				
Compensation of Employees	2,467,231,873	507,931,984	1,959,299,889	507,931,984	1,451,367,905
Interest payments	-				
Use of goods and services	1,615,964,245	120,607,549	1,495,356,696	120,607,549	1,374,749,146
Subsidies	-	-	-	-	-
Transfers to Other Government Entities	-	-	-	100,100,000	200,200,000
Other grants and transfers	94,532,813	100,100,000	(5,567,187)	100,100,000	(105,667,187)
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	79,989,050	-	79,989,050	-	79,989,050

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Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Finance Costs	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	<u>4,257,717,981</u>	<u>728,639,534</u>	<u>3,529,078,447</u>	<u>728,639,534</u>	<u>2,800,439,914</u>

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VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Budget FY 2017/18	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS	-	-	-	-	-
Equitable Share (Exchequer releases)	1,749,946,536	-	1,749,946,536	-	1,749,946,536
Transfers from National Government Entities	54,697,012	-	54,697,012	-	54,697,012
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Conditional Additional Allocations to County Governments	27,033,450	-	27,033,450	-	27,033,450
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	153,562,500	-	153,562,500	-	153,562,500
County Own Generated Revenues	216,047,544	-	216,047,544	-	216,047,544
Unspent Funds	-	-	-	-	-
TOTAL	2,201,287,042	-	2,201,287,042	-	2,201,287,042
PAYMENTS	-	-	-	-	-
Compensation of Employees	283,649,285	-	283,649,285	-	283,649,285
Use of goods and services	-	-	-	-	-
Interest payments	-	-	-	-	-
Subsidies	115,935,000	-	115,935,000	-	115,935,000
Transfers to Other Government Entities	15,000,000	-	15,000,000	-	15,000,000
Other grants and transfers	-	-	-	-	-
Social Security Benefits	1,421,483,244	-	1,421,483,244	-	1,421,483,244
Acquisition of Assets	-	-	-	-	-
Finance Costs	-	-	-	-	-

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Receipt/Expense Item	Budget FY 2017/18	Actual Q1 2017	Budget utilization difference	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Repayment of principal on Domestic and Foreign borrowing	31,000,000	-	31,000,000	-	31,000,000
Other Payments	-	-	-	-	-
TOTAL	<u>1,867,067,629</u>	<u>-</u>	<u>1,867,067,629</u>	<u>-</u>	<u>1,867,067,629</u>

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 Chief Officer – Finance & ICT

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VIII. NOTES TO THE FINANCIAL STATEMENTS

1 EQUITABLE SHARE (EXCHQUER RELEASES)

	Cumulative Amount	Comparative Amount 2016
Total Exchequer Releases for quarter 1	408,002,000	435,219,836
Cumulative Amount	408,002,000	435,219,836

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IX. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Cumulative amount	Comparative Period
Description	Kshs	Kshs	2016
			Kshs
Transfers from Central government entities			
<i>Transfer from Ministry of Health</i>			
Leasing of medical equipment	-	-	-
Free maternity healthcare	-	-	-
Financing for level 5 hospitals	-	-	-
Abolishment of user fees in health centers and dispensaries	-	-	-
<i>Transfer from Ministry of Transport and Infrastructure</i>			
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-
TOTAL	-	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 PROCEEDS FROM FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	Q1	Cumulative amount	Comparative Period 2016
			Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
<i>Government of Germany</i>					
Roads 2000 Project in Western Kenya	-	-	-	-	-
Roads 2000 Project in Central Kenya	-	-	-	-	-
<i>Government of Italy</i>					
Rehabilitation of sub-district hospitals – KIDDP	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)					
<i>DANIDA</i>					
Health Sector Programme Support (HSPS)	-	-	-	-	-
Health Sector Support Project (HSSP)	-	-	-	-	-
<i>World Bank</i>					
Health Sector Support Project (HSSP)	-	-	-	-	-
National Urban Transport Improvement Project (NUTRIP)	-	-	-	-	-
<i>European Development Fund</i>					

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3 PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	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	-	-	-

4 PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-
Foreign Borrowing - Direct Payments	-	-	-
Foreign Currency and Foreign Deposits	-	-	-
Total	-	-	-

5 PROCEEDS FROM SALE OF ASSETS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings	-	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-	-
Disposal and Sales of Non-Produced Assets	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Loans and Grants Supplementary			
Conditional Allocations for Free Maternal Healthcare Allocation	-	-	-
Conditional Allocations for Compensation for User Fees Foregone	-	-	-
Conditional Allocation for Leasing of Medical Equipment	-	-	-
Conditional Allocation from Road Maintenance Fuel Levy Fund	-	-	-
Conditional Allocation to County Emergency Fund	-	-	-
Total	-	-	-

7 CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	Allocation Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
(name of level 5 hospital)	-	-	-
(name of level 5 hospital)	-	-	-
Total	-	-	-

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8 FUEL LEVY ALLOCATION

	Allocation Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Road maintenance fuel levy fund	108,102,339	-	-
Total	108,102,339	-	-

9 SUMMARY OF COUNTY OWN GENERATED REVENUES

	Original Estimates	Revised Estimates	Final/Approved Budget	Actual cumulative revenue (Q1)	% Realized
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Administration Charges	30,000	-	30,000	-	0%
Application/Tender/Transfer fees	12,000	-	12,000	-	0%
Hire of Hall/Social/Office	100,000	-	100,000	4,000	4%
Sub-division of land	600,000	-	600,000	-	0%
Advertisement	8,000,000	-	8,000,000	202,400	3%
Contribution in lieu of Rates (CILOR)	9,600,000	-	9,600,000	-	0%
Single Business Permits	60,095,300	-	60,095,300	2,483,050	4%
Trailer Parking fees	130,561,808	-	130,561,808	8,541,345	7%
Bus parking fees	50,447,300	-	50,447,300	4,877,855	10%
Motor Cycle Fees	21,600,000	-	21,600,000	-	0%
Markets stalls/kiosk Income	2,640,000	-	2,640,000	44,497	2%
Market Fees	34,104,000	-	34,104,000	3,941,128	12%
Sugar cane cess	11,570,000	-	11,570,000	-	0%
Transit Produce Cess	35,150,000	-	35,150,000	4,274,060	12%
Tobacco Cess	3,242,608	-	3,242,608	1,515,820	47%
Sand Cess	3,657,600	-	3,657,600	16,400	0%
Fish Cess	3,415,500	-	3,415,500	363,740	11%
Timber Cess	100,000	-	100,000	-	0%
Quarry cess	600,000	-	600,000	-	0%
Land Rates	16,968,400	-	16,968,400	90,056	1%
Plot Rent	2,600,000	-	2,600,000	233,888	9%
Private Rental Commercial	38,500	-	38,500	-	0%
Private Rental Domestic	600,000	-	600,000	-	0%

COUNTY GOVERNMENT OF BUSIA
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Application of plans	1,800,000	-	1,800,000	52,000	3%
Mortuary Fees	660,000	-	660,000	253,591	38%
Nursery	20,000	-	20,000	-	0%
Slaughter fees	1,537,500	-	1,537,500	198,100	13%
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	182,160	-	182,160	2,000	1%
Agricultural Machinery Services (AMS) Bumala	2,000,000	-	2,000,000	-	0%
Tractor Hire Services	4,857,600	-	4,857,600	24,000	0%
Agricultural Training College (ATC) Busia	4,500,000	-	4,500,000	133,855	3%
Veterinary Services	3,231,000	-	3,231,000	225,969	7%
Stock Sale	4,800,000	-	4,800,000	740,448	15%
Fish traders license	36,960	-	36,960	9,410	25%
Busia Hills Water Supply	2,759,153	-	2,759,153	-	0%
Butula water supply	1,089,000	-	1,089,000	42,860	4%
Munana Water Supply	1,446,906	-	1,446,906	27,300	2%
Port Victoria Water Supply	2,160,000	-	2,160,000	479,520	22%
Busijo Water Supply	870,468	-	870,468	36,000	4%
Fish movement Permit	840,000	-	840,000	1,150	0%
Fisherman's license	60,500	-	60,500	1,400	2%
Registration of boats license	500,000	-	500,000	-	0%
Wakhungu fish farm	605,413	-	605,413	-	0%
Fish import permit	1,140,912	-	1,140,912	101,170	9%
Hospital users fees	119,998,722	-	119,998,722	564,476	0%
Health sector fund	12,480,000	-	12,480,000	-	0%
Public Health	4,857,600	-	4,857,600	146,855	3%
Tourism	500,000	-	500,000	-	0%
Registration of ECD	55,000	-	55,000	8,000	15%
Building Plans Approvals	3,795,000	-	3,795,000	363,700	10%
Collection of land rates/arrears	9,900,000	-	9,900,000	-	0%
Impounding/Clamping fees	300,000	-	300,000	1,300	0%

COUNTY GOVERNMENT OF BUSIA
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Liquor license	27,000,000	-	27,000,000	-	0%
Verification of stamping, weighing & measuring equipment	1,000,000	-	1,000,000	-	0%
Noise	637,100	-	637,100	26,400	4%
Cooperative Audit fees	556,600	-	556,600	-	0%
Fingerlings sale	144,600	-	144,600	-	0%
Other Miscellaneous	100,000	-	100,000	2,141,010	2141%
TOTAL	612,155,210	-	612,155,210	32,168,753	5%

10 UNSPENT FUNDS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Equitable Share	137,602,890	137,602,890	-
Total	137,602,890	137,602,890	-

11 COMPENSATION OF EMPLOYEES

	Q1	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs
Basic salaries of permanent employees	425,568,287	425,568,287	266,005,782
Basic wages of temporary employees	-	-	4,114,999
Personal allowances paid as part of salary	74,728,318	74,728,318	180,554,116
Personal allowances paid as reimbursements	-	-	-
Personal allowances provided in kind	-	-	-
Pension and other social security contributions	-	-	22,871,546

COUNTY GOVERNMENT OF BUSIA
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Compulsory national social security schemes	367,920	367,920	459,000
Compulsory national health insurance schemes	6,029,850	6,029,850	7,991,929
Social benefit schemes outside government	-	-	-
Other personnel payments (GRATUITY)	1,237,609	1,237,609	11,925,589
Total	507,931,984.20	507,931,984	493,922,959

12 USE OF GOODS AND SERVICES

	Q1	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs
Utilities, supplies and services	5,994,803	5,994,803	20,136,337
Communication, supplies and services	316,575	316,575	2,600,624
Domestic travel and subsistence	15,085,907	15,085,907	29,990,355
Foreign travel and subsistence	2,147,916	2,147,916	17,306,443
Printing, advertising and information supplies & services	2,595,724	2,595,724	15,510,363
Rentals of produced assets	2,403,000	2,403,000	3,646,408
Training expenses	7,440,831	7,440,831	8,945,876
Hospitality supplies and services	42,369,101	42,369,101	7,941,551
Insurance costs	5,164,817	5,164,817	45,718,914
Specialized materials and services	-	-	13,059,936
Office and general supplies and services	731,960	731,960	5,367,357
Other operating expenses	36,305,102	36,305,102	100,158,643
Routine maintenance – vehicles and other transport equipment	11,853	11,853	6,081,821
Routine maintenance – other assets	-	-	3,504,163

COUNTY GOVERNMENT OF BUSIA
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Fuel Oil and Lubricants	-	-	7,736,009
Medical Drugs	39,960	39,960	84,955,494
Total	120,607,549	120,607,549	372,660,292

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13 INTEREST PAYMENTS

	Q1	Cumulative amount	Comparative Period 2015
	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-	-	-
Interest Payments on Domestic Borrowing	-	-	-
Interest on Borrowing From Other Government Units	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-
Other interest payments	-	-	-
Total	-	-	-

14 SUBSIDIES

Description	Q1	Cumulative amount	Comparative Period 2015
	Kshs	Kshs	Kshs
Subsidies to Public Corporations			
<i>See list attached</i>	-	-	-
(insert name)	-	-	-
Subsidies to Private Enterprises			
<i>See list attached</i>	-	-	-
(insert name)	-	-	-
TOTAL	-	-	-

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Transfers to National Government entities			
See attached list			
Transfers to Counties	100,100,000	100,100,000	197,377,387
(insert name of budget agency)			
(insert name of budget agency)			
TOTAL	<u>100,100,000</u>	<u>100,100,000</u>	<u>197,377,387</u>

16 OTHER GRANTS AND TRANSFERS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	-	18,600,000
Emergency relief and refugee assistance	-	-	
Subsidies to small businesses, cooperatives, and self employed	-	-	
Other current transfers, grants	-	-	
Other capital grants and transfers	-	-	34,548,970
	-	-	
Total	=	=	<u>53,148,970</u>

COUNTY GOVERNMENT OF BUSIA
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

17 SOCIAL SECURITY BENEFITS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Government pension and retirement benefits	-	-	-
Social security benefits in cash and in kind	-	-	-
Employer Social Benefits in cash and in kind	-	-	-
Total	-	-	-

18 ACQUISITION OF ASSETS

Non-Financial Assets	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Purchase of Buildings		-	-
Construction of Buildings	-	-	46,064,399
Refurbishment of Buildings	-	-	27,079,780
Construction of Roads	-	-	-
-Construction and Civil Works	-	-	8,282,250
Overhaul and Refurbishment of Construction and Civil Works	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	15,062,980
Overhaul of Vehicles and Other Transport Equipment	-	-	5,431,878
Purchase of Household Furniture and Institutional Equipment	-	-	498,086
Purchase of Office Furniture and General Equipment	-	-	2,283,750
Purchase of ICT Equipment, Software and Other ICT Assets	-	-	19,727,678
Purchase of Specialised Plant, Equipment and Machinery	-	-	23,807,078
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-	17,349,153

COUNTY GOVERNMENT OF BUSIA
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<u>Non-Financial Assets</u>	Q1	Cumulative amount	Comparative Period 2016
Research, Studies, Project Preparation, Design & Supervision	-	-	6,517,608
256Rehabilitation of Civil Works	-	-	408,318
Acquisition of Strategic Stocks and commodities	-	-	250,000
Acquisition of Land	-	-	52,743
Acquisition of Intangible Assets	-	-	-
<u>Financial Assets</u>	-	-	6,352,028
Domestic Public Non-Financial Enterprises	-	-	-
Domestic Public Financial Institutions	-	-	-
Foreign financial Institutions operating Abroad	-	-	-
Other Foreign Enterprises	-	-	-
Foreign Payables - From Previous Years	-	-	-
			-
Total	-	-	<u>231,858,231</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

19 FINANCE COSTS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Bank Charges	-	-	-
Exchange Rate Losses	-	-	-
Other Finance costs	-	-	-
Total	-	-	-

20 REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-	-
Total	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

21 OTHER PAYMENTS

	Q1	Cumulative amount	Comparative Period 2016
	Kshs	Kshs	Kshs
Budget Reserves			
Civil Contingency Reserves	-	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-	-
Other expenses	-	-	95,826,847
Domestic Accounts			
Total	-	-	95,826,847

22A BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Comparative amount 2016
Name of Bank, Account No. & Currency		Kshs	Kshs
Co-op bank water & environment imprest A/C no 01141236344202	Recurrent	-	3,205.00
Co-op bank public works imprest A/C 01141236344205	Development	-	98.00
Co-op bank com,dev,gender and culture and ss imprest A/C 01141236344207		-	2,374.00
Co-op health and sanitation imprest A/C 01141236344209		-	1,511.00
Co-op bank lands housing urban managt &housing imprest A/C 01141236344203		-	711.00
Co-op bank education imprest A/C01141236344204		7,049,306	26,827,622.00

COUNTY GOVERNMENT OF BUSIA
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co-op bank agriculture imprest A/C 0114123634408		-	26,310.00
Department of deputy Governor-coop bank A/C 01141236830000		-	2,476.00
Department of Office of the Governor-coop bank A/C 01141236874900		-	258.00
Co-op trade imprest A/C 01141236344210		-	15,251.00
KCB Revenue Fund Collection A/C 1140758017		2,181,248	4,882,236.00
CBK recurrent A/C 1000171189		269,774,626.50	2,873,765.00
National bank current A/C 01001087293800		-	227,194.00
County public Service board COOPBANK A/C 01141236831300		-	202.00
County secretary coopbank -A/C 01141236880200		11,983	95,114.00
CBK development A/C 1000171138-executive		-	368,254,596.00
CBK revenue fund A/C 1000171618		235,737,895.00	471,208,237.00
CBK Road Maintenance Levy Fund account no. 1000268336		-	52,000,000.00
Co-op bank standing imprest A/C 01141236344200		92,777	19,682,800.00
Busia County Deposit A/C NO. 1000239204		180,000	-
County Health Management team A/C no 079000026361		-	-
Total		<u>515,027,836</u>	<u>946,103,960</u>

COUNTY GOVERNMENT OF BUSIA
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22B CASH IN HAND

	Q1	Comparative Period 2016
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	1,323,953
Cash in Hand – Held in foreign currency	-	-
Total	-	<u>1,323,953</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should be analysed as follows:

	Q1	Comparative Period 2016
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

23 ACCOUNTS RECEIVABLE

	Q1	Comparative Period 2016
	Kshs	Kshs
Government Imprests	6,736,776	2,663,380
Clearance Accounts	-	-
Staff Advances	-	1,404,089
Other Advances	-	-
Total	<u>6,736,776</u>	<u>4,067,469</u>

COUNTY GOVERNMENT OF BUSIA
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**See Annex 6 for a detailed analysis of the outstanding imprests.*

24 ACCOUNTS PAYABLE

	Q1	Comparative Period 2016
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

25 FUND BALANCE BROUGHT FORWARD

	Q1	Comparative Period 2016
	Kshs	Kshs
Bank accounts	672,630,502	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	<u>672,630,502</u>	-

COUNTY GOVERNMENT OF BUSIA
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26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 5)

	Q1	Comparative Period 2016
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
Total	-	-

26.2: PENDING STAFF PAYABLES (See Annex 6)

	Q1	Comparative Period 2016
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

COUNTY GOVERNMENT OF BUSIA
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26.3: OTHER PENDING PAYABLES (See Annex 7)

	Q1	Comparative Period 2016
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

COUNTY GOVERNMENT OF BUSIA
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COUNTY OWN GENERATED REVENUE STATEMENT

	Original Estimates	Revised Estimates	Final/Approved Budget	Actual performance revenue(Q1)	% Actual performance Realized	Variance
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Administration Charges	30,000	-	30,000	-	0%	(30,000)
Application/Tender/Transfer fees	12,000	-	12,000	-	0%	(12,000)
Hire of Hall/Social/Office	100,000	-	100,000	4,000	4%	(96,000)
Sub-division of land	600,000	-	600,000	-	0%	(600,000)
Advertisement	8,000,000	-	8,000,000	202,400	3%	(7,797,600)
Contribution in lieu of Rates (CILOR)	9,600,000	-	9,600,000	-	0%	(9,600,000)
Single Business Permits	60,095,300	-	60,095,300	2,483,050	4%	(57,612,250)
Trailer Parking fees	130,561,808	-	130,561,808	8,541,345	7%	(122,020,463)
Bus parking fees	50,447,300	-	50,447,300	4,877,855	10%	(45,569,445)
Motor Cycle Fees	21,600,000	-	21,600,000	-	0%	(21,600,000)
Markets stalls/kiosk Income	2,640,000	-	2,640,000	44,497	2%	(2,595,503)
Market Fees	34,104,000	-	34,104,000	3,941,128	12%	(30,162,872)
Sugar cane cess	11,570,000	-	11,570,000	-	0%	(11,570,000)
Transit Produce Cess	35,150,000	-	35,150,000	4,274,060	12%	(30,875,940)
Tobacco Cess	3,242,608	-	3,242,608	1,515,820	47%	(1,726,788)
Sand Cess	3,657,600	-	3,657,600	16,400	0%	(3,641,200)

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Fish Cess	3,415,500	-	3,415,500	363,740	11%	(3,051,760)
Timber Cess	100,000	-	100,000	-	0%	(100,000)
Quarry cess	600,000	-	600,000	-	0%	(600,000)
Land Rates	16,968,400	-	16,968,400	90,056	1%	(16,878,344)
Plot Rent	2,600,000	-	2,600,000	233,888	9%	(2,366,112)
Private Rental Commercial	38,500	-	38,500	-	0%	(38,500)
Private Rental Domestic	600,000	-	600,000	-	0%	(600,000)
Application of plans	1,800,000	-	1,800,000	52,000	3%	(1,748,000)
Mortuary Fees	660,000	-	660,000	253,591	38%	(406,409)
Nursery	20,000	-	20,000	-	0%	(20,000)
Slaughter fees	1,537,500	-	1,537,500	198,100	13%	(1,339,400)
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	182,160	-	182,160	2,000	1%	(180,160)
Agricultural Machinery Services (AMS) Bumala	2,000,000	-	2,000,000	-	0%	(2,000,000)
Tractor Hire Services	4,857,600	-	4,857,600	24,000	0%	(4,833,600)
Agricultural Training College (ATC) Busia	4,500,000	-	4,500,000	133,855	3%	(4,366,145)
Veterinary Services	3,231,000	-	3,231,000	225,969	7%	(3,005,031)
Stock Sale	4,800,000	-	4,800,000	740,448	15%	(4,059,552)
Fish traders license	36,960	-	36,960	9,410	25%	(27,550)
Busia Hills Water Supply	2,759,153	-	2,759,153	-	0%	(2,759,153)
Bututla water supply	1,089,000	-	1,089,000	42,860	4%	(1,046,140)
Munana Water Supply	1,446,906	-	1,446,906	27,300	2%	(1,419,606)

COUNTY GOVERNMENT OF BUSIA
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Port Victoria Water Supply	2,160,000	-	2,160,000	479,520	22%	(1,680,480)
Busijo Water Supply	870,468	-	870,468	36,000	4%	(834,468)
Fish movement Permit	840,000	-	840,000	1,150	0%	(838,850)
Fisherman's license	60,500	-	60,500	1,400	2%	(59,100)
Registration of boats license	500,000	-	500,000	-	0%	(500,000)
Wakhungu fish farm	605,413	-	605,413	-	0%	(605,413)
Fish import permit	1,140,912	-	1,140,912	101,170	9%	(1,039,742)
Hospital users fees	119,998,722	-	119,998,722	564,476	0%	(119,434,246)
Health sector fund	12,480,000	-	12,480,000	-	0%	(12,480,000)
Public Health	4,857,600	-	4,857,600	146,855	3%	(4,710,745)
Tourism	500,000	-	500,000	-	0%	(500,000)
Registration of ECD	55,000	-	55,000	8,000	15%	(47,000)
Building Plans Approvals	3,795,000	-	3,795,000	363,700	10%	(3,431,300)
Collection of land rates/arrears	9,900,000	-	9,900,000	-	0%	(9,900,000)
Impounding/Clamping fees	300,000	-	300,000	1,300	0%	(298,700)
Liquor license	27,000,000	-	27,000,000	-	0%	(27,000,000)
Verification of stamping, weighing & measuring equipment	1,000,000	-	1,000,000	-	0%	(1,000,000)
Noise	637,100	-	637,100	26,400	4%	(610,700)
Cooperative Audit fees	556,600	-	556,600	-	0%	(556,600)
Fingerlings sale	144,600	-	144,600	-	0%	(144,600)
Other Miscellaneous	100,000	-	100,000	2,141,010	2141%	2,041,010
TOTAL	612,155,210		612,155,210	32,168,753	5%	(579,986,457)

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the quarter ended 30th September 2017

The explanatory notes to these financial statements form an integral part of these financial statements. These financial statements were approved on 27th October 2017 and signed by:

Chief Officer – Finance & ICT

Director- Accounting Services

ANNEX 3 – ANALYSIS OF OUTSTANDING IMPREST

Government Imprest Holders

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
MAUREEN OGOMBE	3/8/2017	2,200,000	-	2,200,000
MAUREEN OGOMBE	3/8/2017	2,296,000	-	2,296,000
STEPHAN OKELLO	28/8/2017	74,000	-	74,000
JANE OSIBA	4/9/2017	257,600	-	257,600
RICHARD ICHANI	4/9/2017	595,100	-	595,100
ROBERTSON OLANGO	28/8/2017	224,000	-	224,000
POLVINE OGOBA	28/8/2017	150,000	-	150,000
APOLLO INGOBA	29/9/2017	195,000	-	195,000
MONICA OBINGA	29/9/2017	90,000	-	90,000
ASSUMPTA OBORE	19/9/2017	86,400	-	86,400
ANJELINE WASIKE	9/9/2017	47,676	-	47,676
WILLIAM OTUOL	13/9/2017	116,000	-	116,000
JOSEPH NUNDU	28/8/2017	405,000	-	405,000
Total		<u>6,736,776</u>	<u>-</u>	<u>6,736,776</u>

