



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



COUNTY GOVERNMENT OF BUSIA

COUNTY EXECUTIVE FINANCIAL STATEMENT

FOR THE SECOND QUARTER ENDED

DECEMBER 31, 2017

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

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Reports and Financial Statements
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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 2nd quarter ending 31st December 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
3. Budget and Appropriations Committee of the County Assembly of Busia
4. Internal Audit of the County Government of Busia

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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

E-mail: busiacounty.go.ke
Website: www.busiacounty.go.ke

FORWARD BY THE CHIEF OFFICER- FINANCE & ICT.

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 and 2nd quarter stood at Ksh.32,168,753.00 and Ksh33, 891,921.00 respectively, giving a total of Ksh. 66,060,674.00 out of the annual approved budget of Ksh.612, 155,210.00. This represents 10.8% of the total projected local revenue during the financial year 2017/2018. While in the prior year 2016/2017 the revenue collected from the first and second quarter stood at Ksh 176,812,442.00 out of budgeted Ksh 587,510,998.00 representing 33% of the total budgeted local revenue. The drop was as a result of political interference, interference by custom (KRA) on collection of trailer park fees and also low collection in other sectors.

In addition, the County also received a total of Ksh.408,002,000 and Ksh.1, 486, 293,000.00 from the equitable share in the 1st and 2nd quarter respectively giving a total of Ksh. 1,894,295,000.00 out of annual approved annual budget of Ksh.612,155,210.00 which represents 32.5%. Further, Ksh.42, 776,617.00 was received from both Danida and Free maternity health care and Ksh 108,102,399.00 from Fuel levy. In general, a total of Ksh 1,671,063,937.00 was received in the 1st and 2nd quarter against an annual approved budget of Ksh.6,863,375,971.00.

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b. Expenditures.

The county executive total expenditure for the quarter ending 31st December 2017 was Ksh.1, 551,217,064.00 out of which the recurrent expenditure was Ksh.1, 246,521,252.00 while the development expenditure Ksh 304,124,874.00. Further, compensation to employees is Ksh. 671,161,838.00, use of goods and services Ksh.517, 314,683.00, transfer to County Assembly Ksh 150,000,000, other grants and transfers Ksh 103,900.00 and acquisition of assets Ksh 212,636,644.00.

IMPLEMENTATION CHALLENGES.

The major implementation challenges faced by the county during the 2nd 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 5.55% 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.1, 894,295,000 for the first half.
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 infrastructure

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

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II. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	Sep (Q1) Kshs	Dec(Q2) Ksh	Cumulative Amount Kshs	Comparative Period 2015 Kshs
RECEIPTS					
Equitable Share (Exchequer releases)	1	408,002,000	1,486,293,000	1,894,295,000	435,219,836
Transfers from National Government Entities	2	-	42,776,617	42,776,617	-
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	-	108,102,399	108,102,399	108,804,879
County Own Generated Revenues	10	32,168,753	33,891,921	66,060,674	900,769,981
Unspent funds	11	137,602,890	-	137,602,890	-
TOTAL RECEIPTS		577,773,643	1,671,063,937	2,248,837,581	1,444,794,696
PAYMENTS					
Compensation of Employees	12	507,931,894	671,161,838	1,179,093,822	493,922,959
			517,314,683		
Use of goods and services	13	120,787,549	-	638,102,232	372,660,292
Interest payments	14	-	-	-	-
Subsidies	15	-	-	-	-
Transfers to Other Government Entities	16	100,100,000	150,000,000	250,100,000	197,377,387
Other grants and transfers	17	-	103,900	103,900	-
Social Security Benefits	18	-	-	-	53,148,970
Acquisition of Assets	19	-	212,636,644	212,636,644	231,858,241
Finance Costs	20	-	-	-	-

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Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-
Other Payments	22	-	-	-	95,826,847
TOTAL PAYMENTS		728,819,533	1,551,217,064	2,280,036,597	1,444,794,696
SURPLUS/DEFICIT		(151,045,890)	119,846,873	(31,199,017)	-

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 Chief Officer – Finance & ICT

 Director- Accounting Services

III. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Comparative Period 2016 Kshs
FINANCIAL ASSETS				
Cash and Cash Equivalents				
Bank Balances	23A	515,027,836	630,097,341	946,103,960
Cash Balances	23B	-	-	1,323,953
Total Cash and cash equivalent		515,027,836	630,097,341	947,427,913
Accounts receivables – Outstanding Imprests	24	6,736,776	9,789,000	4,067,469
TOTAL FINANCIAL ASSETS		521,764,612	639,886,341	951,495,382
FINANCIAL LIABILITIES				
Accounts Payables – Deposits and retentions	25	180,000	5,011,631	
NET FINANCIAL ASSETS		521,584,612	634,874,709	951,495,382
REPRESENTED BY				
Fund balance b/fwd	26	672,630,502	515,027,836	951,495,382
Surplus/Deficit for the quarter		151,045,890	119,846,873	-
NET FINANCIAL POSITION		521,584,612	634,874,709	951,495,382

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IV. STATEMENT OF CASHFLOW

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Comparative Period 2015 Kshs
Receipts from operating income				
Equitable Share (Exchequer releases)	1	408,002,000	1,486,293,000	435,219,836
Transfers from National Government Entities	2	-	42,776,617	-
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	-	108,102,399	-
County Own Generated Revenues	10	32,168,753	33,891,921	108,804,879
		137,602,89	-	
Unspent Funds	11	0		900,769,981
Payments for operating expenses				
Compensation of Employees	12	(507,931,984)	(671,161,838)	(493,922,959)
Use of goods and services	13	(120,607,549)	(517,314,683)	(372,660,292)
Interest payments	14	-	-	-
Subsidies	15	-	-	-
Transfers to Other Government Entities	16	(100,100,000)	(150,000,000)	(197,377,387)
Other grants and transfers	17	-	(103,900)	(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)	(9,789,000)	(4,067,469)
		180,000	5,011,631	
Net cash flows from operating activities		(157,602,666)	327,706,149	227,790,772

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	Note	Sep (Q1) Kshs	Dec (Q2) Kshs	Comparative Period 2015 Kshs
CASHFLOW FROM INVESTING ACTIVITIES				
Proceeds from Sale of Assets	6	-	-	
Acquisition of Assets	19	-	(212,636,644)	(231,858,241)
Net cash flows from investing activities		(157,602,666)	115,069,505	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		(157,602,666)	115,069,505	231,858,241
NET INCREASE IN CASH AND CASH EQUIVALENT			115,069,505	
Cash and cash equivalent at BEGINNING of the quarter		(157,602,666)	515,027,836	4,067,469
Cash and cash equivalent at END of the quarter	26	672,630,502	630,097,341	951,495,382
Cash and cash equivalent at END of the quarter		515,027,836	630,097,341	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	Actual Q2 2017	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Equitable Share (Exchequer releases)	5,717,220,120	408,002,000	1,486,293,000	1,894,295,000	3,822,825,120
Transfers from National Government Entities	182,323,372	-	42,776,617	42,776,617	139,546,755
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
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	153,562,500	-	108,102,399	108,102,399	45,460,101
County Own Generated Revenues	720,158,478	32,168,753	33,891,921	66,060,674	654,097,804
Unspent Funds	137,602,890	137,602,890	-	137,602,890	-
TOTAL	7,000,978,861	577,773,643	1,671,063,937	2,248,837,581	4,752,141,281
PAYMENTS					
Compensation of Employees	2,467,231,873	507,931,984	671,161,838	1,179,093,822	1,288,138,051
Use of goods and services	2,037,216,420	120,787,549	517,314,683	638,102,232	1,399,114,188
Interest payments	-	-	-	-	-
Subsidies	-	-	-	-	-

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Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Actual Q2 2017	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to Other Government Entities	854,525,461	100,100,000	150,000,000	250,100,000	604,425,461
Other grants and transfers	109,532,813	-	103,900	103,900	109,428,913
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,501,472,294	-	212,636,644	212,636,644	1,288,835,650
Finance Costs	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	31,000,000				31,000,000
TOTAL	7,000,978,861	728,819,533	1,551,217,064	728,639,534	4,720,942,264

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

Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Actual Q2 2017	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Equitable Share (Exchequer releases)	4,083,208,584	408,002,000	-	408,002,000	3,675,206,584
Transfers from National Government Entities	182,323,372	-	-	-	182,323,372
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-
Conditional Additional Allocations to County Governments	90,111,501	-	-	-	90,111,501
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-
County Own Generated Revenues	499,105,999	32,168,753	-	32,168,753	466,937,246
Unspent Funds	137,602,890	137,602,890	-	137,602,890	(0)
<u>TOTAL</u>	<u>4,992,352,346</u>	<u>577,773,643</u>	<u>-</u>	<u>577,773,643</u>	<u>4,414,578,703</u>
PAYMENTS					
	-	-	-	-	-
Compensation of Employees	2,467,231,873.00	507,931,984	671,161,838	1,179,093,822	1,288,138,051
Use of goods and services	1,615,964,245	120,607,549	411,847,644	532,455,193	1,083,509,052
Transfers to Other Government Entities	734,634,365	100,100,000	150,000,000	250,100,000	484,534,365

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Other grants and transfers	94,532,813	-	-	-	94,532,813
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	79,989,050	-	13,511,770	13,511,770	66,477,280
Other Payments	-	-	-	-	-
<u>TOTAL</u>	<u>4,992,352,346</u>	<u>728,639,534</u>	<u>1,246,521,252</u>	<u>1,975,160,786</u>	<u>3,017,191,560</u>

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

Receipt/Expense Item	Budget FY 2017/2018	Actual Q1 2017	Actual Q2 2017	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS			-		
Equitable Share (Exchequer releases)	1,634,011,536	-	200,000,000	200,000,000	1,434,011,536
Transfers from National Government Entities	-	-	-	-	-
Proceeds from Foreign Grants/Development Partners	-	-	-	-	-
Conditional Additional Allocations to County Governments	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-
Fuel Levy Allocation	153,562,500	-	108,102,399	108,102,399	45,460,101
County Own Generated Revenues	221,052,479	-	-	-	221,052,479
Unspent Funds	-	-	-	-	-
TOTAL	<u>2,008,626,515</u>	<u>-</u>	<u>308,102,399</u>	<u>308,102,399</u>	<u>1,700,524,116</u>
PAYMENTS			-	-	-
Compensation of Employees	-	-	-	-	-
Use of goods and services	421,252,175	-	105,467,039	105,467,039	315,785,136
Transfers to Other Government Entities	119,891,096	-	-	-	119,891,096

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Other grants and transfers	15,000,000	-	-	-	15,000,000
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	1,421,483,244	-	199,124,874	199,124,874	1,222,358,370
Other Payments	31,000,000	-	-	-	31,000,000
TOTAL	<u>2,008,626,515</u>	-	<u>304,591,912</u>	<u>304,591,912</u>	<u>1,704,034,603</u>

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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHQUER RELEASES)	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs			Kshs
Total Exchequer Releases for quarter 1	408,002,000	1,486,293,000	1,894,295,000	435,219,836
Cumulative Amount	<u>408,002,000</u>	<u>1,486,293,000</u>	<u>1,894,295,000</u>	<u>435,219,836</u>

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Cumulative amount	Comparative amount 2016
Description	Kshs		Kshs	Kshs
Transfers from Central government entities		-	-	
<i>Transfer from Ministry of Health</i>	-	-	-	
Leasing of medical equipment	-	-	-	-
Free maternity healthcare	-	27,069,467	27,069,467	-
Danida	-	15,707,150	15,707,150	-
Abolishment of user fees in health centers and dispensaries	-	-	-	-
	-	-	-	-

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<i>Transfer from Ministry of Transport and Infrastructure</i>	-	-	-	-
Rehabilitation of class C roads	-	-	-	-
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-	-
	-	-	-	-
TOTAL	-	42,776,617	42,776,617	-

3. PROCEEDS FROM FOREIGN GRANTS/ DEVELOPMENT PARTNERS

Name of Donor	Q1	Q3	Cumulative amount	Comparative amount 2016
	Kshs		Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-
<i>DANIDA</i>	-	-	-	-
Health Sector Programme Support (HSPS)	-	-	-	-
Conditional Allocations for Free Maternal Healthcare Allocation	-	-	-	-
	-	-	-	-
<i>World Bank</i>	-	-	-	-
Kenya Devolution Support Programme	-	-	-	-
TOTAL	-	-	-	-

**7. CONDITIONAL ADDITIONAL
ALLOCATION TO COUNTY
GOVERNMENTS**

	Q1	Q2	Cumulative amount	Comparative amount 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	-	-	-	-

**8. CONDITIONAL ALLOCATION TO
LEVEL 5 HOSPITALS**

Level 5 Hospital	Allocation	Allocation	Cumulative amount	Comparative amount 2016
	Q1	Q1		
	Kshs	Kshs	Kshs	Kshs

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Mashinani teaching and referral Hospital	-	-	-	-
(name of level 5 hospital)	-	-	-	-
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

9. FUEL LEVY ALLOCATION

	Allocation	Allocation	Cumulative amount	Comparative amount 2016
	Q1	Q2		
	Kshs		Kshs	Kshs
Road maintenance fuel levy fund	-	108,102,399	-	
Total	<u>-</u>	<u>108,102,399</u>	<u>-</u>	<u>-</u>

10. COUNTY OWN GENERATED REVENUE

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
RECEIPTS				
Administration Charges	-	-	-	15,600
Application/Tender/Transfer fees	-	-	-	234,000
Hire of Hall/Social/Office	4,000	-	4,000	4,000
Sub-division of land	-	-	-	-
Advertisement	202,400	305,810	508,210	766,239
Contribution in lieu of Rates (CILOR)	-	-	-	-

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Single Business Permits	2,483,050	2,109,147	4,592,197	5,079,740
Trailer Parking fees	8,541,345	6,485,820	15,027,165	29,105,970
Bus parking fees	4,877,855	5,256,286	10,134,141	7,132,610
Motor Cycle Fees	-	-	-	-
Markets stalls/kiosk Income	44,497	148,213	192,710	213,350
Market Fees	3,941,128	3,309,063	7,250,191	6,267,140
Sugar cane cess	-	1,601,447	1,601,447	-
Transit Produce Cess	4,274,060	4,414,990	8,689,050	8,931,977
Tobacco Cess	1,515,820	-	1,515,820	-
Sand Cess	16,400	32,980	49,380	62,840
Fish Cess	363,740	412,318	776,058	729,060
Timber Cess	-	-	-	-
Quarry cess	-	-	-	175,705
Land Rates	90,056	31,199	121,255	209,758
Plot Rent	233,888	218,805	452,693	-
Private Rental Commercial	-	-	-	57,500
Private Rental Domestic	-	-	-	-
Application of plans	52,000	144,500	196,500	-
Mortuary Fees	253,591	148,801	402,392	217,830
Nursery	-	-	-	4,800

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Slaughter fees	198,100	192,600	390,700	-
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	2,000	-	2,000	1,201,200
Agricultural Machinery Services (AMS) Bumala	-	-	-	-
Tractor Hire Services	24,000	-	24,000	318,694
Agricultural Training College (ATC) Busia	133,855	190,330	324,185	762,760
Veterinary Services	225,969	254,952	480,921	16,150
Stock Sale	740,448	519,460	1,259,908	234,290
Fish traders license	9,410	2,700	12,110	182,120
Busia Hills Water Supply	-	-	-	101,500
Bututla water supply	42,860	338,750	381,610	202,005
Munana Water Supply	27,300	133,908	161,208	71,130
Port Victoria Water Supply	479,520	462,566	942,086	231,140
Busijo Water Supply	36,000	15,905	51,905	9,300
Fish movement Permit	1,150	400	1,550	-
Fisherman's license	1,400	4,100	5,500	-
Registration of boats license	-	-	-	36,640
Wakhungu fish farm	-	-	-	33,837,257
Fish import permit	101,170	19,940	121,110	-
Hospital users fees	564,476	560,421	1,124,897	759,691

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Health sector fund	-	-	-	-
Public Health	146,855	950,642	1,097,497	10,100
Tourism	-	-	-	545,200
Registration of ECD	8,000	-	8,000	64,821
Building Plans Approvals	363,700	44,600	408,300	-
Collection of land rates/arrears	-	30,050	30,050	16,860
Impounding/Clamping fees	1,300	-	1,300	112,200
Liquor license	-	1,600,000	1,600,000	28,000
Verification of stamping, weighing & measuring equipment	-	81,680	81,680	-
Noise	26,400	83,800	110,200	-
Cooperative Audit fees	-	21,000	21,000	-
Fingerlings sale	-	-	-	-
Other Miscellaneous	2,141,010	3,764,738	5,905,748	10,855,702
TOTAL	<u>32,168,753</u>	<u>33,891,921</u>	<u>66,060,674</u>	<u>108,804,879</u>

11. REFUNDS TO CRF ACCOUNT

	Q1	Q2	Cumulative amount	Comparative amount 2016
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COUNTY GOVERNMENT OF BUSIA
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	Kshs	Kshs	Kshs	Kshs
Equitable Share	137,602,890	-	137,602,890	-
Total	137,602,890	-	137,602,890	-

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	425,568,287	422,339,985	847,908,272	266,005,782
Basic wages of temporary employees	-	5,240,325	5,240,325	4,114,999
Personal allowances paid as part of salary	74,728,318	205,930,953	280,659,271	180,554,116
Personal allowances paid as reimbursements	-	-	-	-
Personal allowances provided in kind	-	-	-	-
Pension and other social security contributions	-	33,000,000	33,000,000	22,871,546
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	4,650,575	5,888,184	11,925,589
Total	507,931,984	671,161,838.25	1,179,093,822.45	493,922,959

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13. USE OF GOODS AND SERVICES

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	5,994,803	6,497,793	12,492,596	20,136,337
Communication, supplies and services	316,575	7,334,006	7,650,581	2,600,624
Domestic travel and subsistence	15,085,907	25,287,703	40,373,610	29,990,355
Foreign travel and subsistence	2,147,916	14,304,599	16,452,515	17,306,443
Printing, advertising and information supplies & services	2,595,724	1,098,260	3,693,984	15,510,363
Rentals of produced assets	2,403,000	1,063,448	3,466,448	3,646,408
Training expenses	7,440,831	19,902,374	27,343,205	8,945,876
Hospitality supplies and services	42,369,101	104,959,978	147,329,079	7,941,551
Insurance costs	5,164,817	92,118,544	97,283,361	45,718,914
Specialized materials and services	180,000	39,686,465	39,866,465	13,059,936
Office and general supplies and services	731,960	2,404,625	3,136,585	5,367,357
Other operating expenses	36,305,102	115,286,925	151,592,027	100,158,643

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Routine maintenance – vehicles and other transport equipment	11,853	1,213,221	1,225,074	6,081,821
Routine maintenance – other assets	-	354,990	354,990	3,504,163
Fuel Oil and Lubricants	-	6,407,083	6,407,083	7,736,009
Medical Drugs	39,960	79,394,667	79,434,627	84,955,494
			-	-
Total	120,787,549	517,314,683	638,102,232	372,660,292

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities				
See attached list	-		-	-
				-
Transfers to Counties				-
County Assembly	100,100,000	150,000,000	250,100,000	197,377,387
(insert name of budget agency)	-		-	-
				-
TOTAL	<u>100,100,000</u>	<u>150,000,000</u>	<u>250,100,000</u>	<u>197,377,387</u>

17. OTHER GRANTS AND TRANSFERS

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	103,900	-	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	-	103,900	-	53,148,970

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs

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Government pension and retirement benefits	-	-	-	
Social security benefits in cash and in kind	-	-	-	
Employer Social Benefits in cash and in kind	-	-	-	
Total	-	-	-	-

19. ACQUISITION OF ASSETS

	Q1	Q2	Cumulative amount	Comparative amount 2016
Non Financial Assets	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-
Construction of Buildings	-	12,655,579	12,655,579	46,064,399
Refurbishment of Buildings	-	5,649,797	5,649,797	27,079,780
Construction of Roads	-	-	-	-
Construction and Civil Works	-	129,828,469	129,828,469	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

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Purchase of Office Furniture and General Equipment	-	-	-	2,283,750
Purchase of ICT Equipment, Software and Other ICT Assets	-	14,045,458	14,045,458	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	-	17,386,096	17,386,096	17,349,153
Research, Studies, Project Preparation, Design & Supervision	-	8,950,000	8,950,000	6,517,608
Purchase of medical and dental equipment	-	-	-	408,318
Purchase of laboratory services	-	-	-	250,000
Rehabilitation of Civil Works	-	24,121,244	24,121,244	52,743,256
Acquisition of Strategic Stocks and commodities	-	-	-	-
Acquisition of Land	-	-	-	6,352,028
Acquisition of Intangible Assets	-	-	-	-
				-
Total	-	212,636,644	212,636,644	231,858,241

22. OTHER PAYMENTS

	Q1	Q2	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Budget Reserves				

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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

23A. BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Comparative amount 2016
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs
Co-op bank water & enviroment 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 011412363444203		-	-	711.00

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Co-op bank education imprest A/C01141236344204		7,049,306	2,280,406	26,827,622.00
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	12,869,525	4,882,236.00
CBK recurrent A/C 1000171189		269,774,626.50	1,312,335	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	3,421,004	95,114.00
CBK development A/C 1000171138- excutive		-	816,309	368,254,596.00
CBK revenue fund A/C 1000171618		235,737,895.00	604,354,412	471,208,237.00
CBK Road Maintainance Levy Fund account no. 1000268336		-	-	52,000,000.00
Co-op bank standing imprest A/C 01141236344200		92,777	31,718	19,682,800.00
Busia County Deposit A/C NO. 1000239204		180,000	5,011,631	-

COUNTY GOVERNMENT OF BUSIA
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County Health Management team A/C no 079000026361		-	-	-
Total		<u>515,027,836</u>	<u>630,097,341</u>	<u>946,103,960</u>

23B. CASH IN HAND

	Q1	Q2	Comparative amount 2016
	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-		1,323,953
Cash in Hand – Held in foreign currency	-		-
Total	-	-	1,323,953

24. ACCOUNTS RECEIVABLE

	Q1	Q2	Comparative amount 2016
	Kshs	Kshs	Kshs
Government Imprests	6,736,776	9,789,000	2,663,380

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Clearance Accounts	-	-	-
Staff Advances	-	-	1,404,089
Other Advances	-	-	
Total	<u>6,736,776</u>	<u>9,789,000</u>	<u>4,067,469</u>

25. ACCOUNTS PAYABLE

	Q1	Q2	Comparative amount 2016
	Kshs	Kshs	Kshs
Deposits and Retentions	180,000	5,011,631	-
Total	<u>180,000</u>	<u>5,011,631</u>	<u>-</u>

26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Comparative amount 2016
	Kshs	Kshs	Kshs
Bank accounts	672,630,502	515,027,836	-
Cash in hand	-	-	-
Accounts Receivables	-	-	-

COUNTY GOVERNMENT OF BUSIA
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Accounts Payables	-	-	-
Total	<u>672,630,502</u>	<u>515,027,836</u>	<u>-</u>

COUNTY OWN REVENUE SOURCES

	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	-	0%
Sub-division of land	600,000	-	600,000	-	0%
Advertisement	8,000,000	-	8,000,000	305,810	4%

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Contribution in lieu of Rates (CILOR)	9,600,000	-	9,600,000	-	0%
Single Business Permits	60,095,300	-	60,095,300	2,109,147	4%
Trailer Parking fees	130,561,808	-	130,561,808	6,485,820	5%
Bus parking fees	50,447,300	-	50,447,300	5,256,286	10%
Motor Cycle Fees	21,600,000	-	21,600,000	-	0%
Markets stalls/kiosk Income	2,640,000	-	2,640,000	148,213	6%
Market Fees	34,104,000	-	34,104,000	3,309,063	10%
Sugar cane cess	11,570,000	-	11,570,000	1,601,447	14%
Transit Produce Cess	35,150,000	-	35,150,000	4,414,990	13%
Tobacco Cess	3,242,608	-	3,242,608	-	0%
Sand Cess	3,657,600	-	3,657,600	32,980	1%
Fish Cess	3,415,500	-	3,415,500	412,318	12%
Timber Cess	100,000	-	100,000	-	0%
Quarry cess	600,000	-	600,000	-	0%
Land Rates	16,968,400	-	16,968,400	31,199	0%
Plot Rent	2,600,000	-	2,600,000	218,805	8%
Private Rental Commercial	38,500	-	38,500	-	0%

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Private Rental Domestic	600,000	-	600,000	-	0%
Application of plans	1,800,000	-	1,800,000	144,500	8%
Mortuary Fees	660,000	-	660,000	148,801	23%
Nursery	20,000	-	20,000	-	0%
Slaughter fees	1,537,500	-	1,537,500	192,600	13%
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	182,160	-	182,160	-	0%
Agricultural Machinery Services (AMS) Bumala	2,000,000	-	2,000,000	-	0%
Tractor Hire Services	4,857,600	-	4,857,600	-	0%
Agricultural Training College (ATC) Busia	4,500,000	-	4,500,000	190,330	4%
Veterinary Services	3,231,000	-	3,231,000	254,952	8%
Stock Sale	4,800,000	-	4,800,000	519,460	11%
Fish traders license	36,960	-	36,960	2,700	7%
Busia Hills Water Supply	2,759,153	-	2,759,153	-	0%
Butula water supply	1,089,000	-	1,089,000	338,750	31%
Munana Water Supply	1,446,906	-	1,446,906	133,908	9%
Port Victoria Water Supply	2,160,000	-	2,160,000	462,566	21%

COUNTY GOVERNMENT OF BUSIA
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Busijo Water Supply	870,468	-	870,468	15,905	2%
Fish movement Permit	840,000	-	840,000	400	0%
Fisherman's license	60,500	-	60,500	4,100	7%
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	19,940	2%
Hospital users fees	119,998,722	-	119,998,722	560,421	0%
Health sector fund	12,480,000	-	12,480,000	-	0%
Public Health	4,857,600	-	4,857,600	950,642	20%
Tourism	500,000	-	500,000	-	0%
Registration of ECD	55,000	-	55,000	-	0%
Building Plans Approvals	3,795,000	-	3,795,000	44,600	1%
Collection of land rates/arrears	9,900,000	-	9,900,000	30,050	0%
Impounding/Clamping fees	300,000	-	300,000	-	0%
Liquor license	27,000,000	-	27,000,000	1,600,000	6%
Verification of stamping, weighing & measuring equipment	1,000,000	-	1,000,000	81,680	8%
Noise	637,100	-	637,100	83,800	13%

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Cooperative Audit fees	556,600	-	556,600	21,000	4%
Fingerlings sale	144,600	-	144,600	-	0%
Other Miscellaneous	100,000	-	100,000	3,764,738	3765%
TOTAL REVENUE LOCAL SOURCES	612,155,210	-	612,155,210	33,891,921	<u>6%</u>

The explanatory notes to these financial statements form an integral part of these financial statements. These financial statements were approved on 26th December 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

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<i>Total</i>		<u>6,736,776</u>	_____ -	<u>6,736,776</u>
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