



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



COUNTY GOVERNMENT OF BUSIA

FINANCIAL STATEMENT

FOR THE THIRD QUARTER ENDED

MARCH 31, 2018

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

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
For the quarter ended 31st March 2018

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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 3rd quarter ending 31st March 2018 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, 2nd and 3rd quarter stood at Ksh.32,168,753.00, Ksh33, 891,921.00 and Ksh 53,433,878.00 respectively, giving a total of Ksh. 119,494,552.00 out of the annual approved budget of Ksh.612, 155,210.00. This represents 19.5% 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, second and 3rd quarter stood at Ksh 204,939,624.00 out of budgeted Ksh 587,510,998.00 representing 34.9% 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, Ksh.1, 486, 293,000.00 and Ksh 1,515,436,000 from the equitable share in the 1st,2nd and 3rd quarter respectively giving a total of Ksh. 3,409,731,000.00 out of annual approved annual budget of Ksh.5,717,220,120.00 which represents 59.60%. Further, Ksh.29,764,527.00 Ksh 15,707,150.00, Ksh 27,069,467.00, Ksh 8,651,414.00 and Ksh 108,102,399 was received from Kenya Devolution Support Programme, Danida, Free maternity health care,, user fees foregone and Fuel levy respectively. In general, a total of Ksh 3,856,123,400.00 was received in the 1st, 2nd and 3rd quarter against an annual approved budget of Ksh.6, 863,375,971.00.

b. Expenditures.

The county executive total expenditure for the quarter ending 31st March 2018 was Ksh.1, 794,681,869.00 out of which the recurrent expenditure was Ksh.1, 644,469,398.00 while the development expenditure Ksh 150,212,471.00. Further, compensation to employees is Ksh. 804,845,883.00, use of goods and services Ksh.533, 379,749.00, transfer to County Assembly Ksh 371,098,563.00, other grants and transfers Ksh 5,845,511 and acquisition of assets Ksh 79,512,163.00.

IMPLEMENTATION CHALLENGES.

The major implementation challenges faced by the county during the 3rd 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 59.6% out of 75% expected in the 1st, 2nd and 3rd 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
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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I. STATEMENT OF RECEIPTS AND PAYMENTS						
	Note	Sep	Dec	March	Cumulative	Comparative
		Q1	Q2	Q3	Amount	Period
		Kshs	Kshs	Kshs	Kshs	2016/2017
						Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1	408,002,000	1,486,293,000	1,515,436,000	3,409,731,000	435,219,836
Transfers from National Government Entities	2	-	42,776,617	-	42,776,617	-
Proceeds from foreign grants/ Development partners	3	-	-	29,764,527	29,764,527	-
Conditional Additional Allocations to County Governments	4	-	-	8,651,414	8,651,414	-
Conditional Allocation to Level 5 Hospitals	5	-	-	-	-	-
Fuel Levy allocation	6	-	108,102,399	-	108,102,399	-
County Own Generated Revenues	7	32,168,753	33,891,921	53,433,878	119,494,552	108,804,879
Unspent Funds	8	137,602,890	-	-	137,602,890	900,769,981
TOTAL RECEIPTS		577,773,643	1,671,063,937	1,607,285,819	3,856,123,400	1,444,794,696
PAYMENTS						
Compensation of Employees	9	507,931,984	671,161,838	804,845,883	1,983,939,705	493,922,959
Use of goods and services	10	120,787,549	517,314,683	533,379,749	1,171,481,980	372,660,292
Transfers to Other Government Entities	11	100,100,000	150,000,000	371,098,563	621,198,563	197,377,387

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Other grants and transfers	12	-	103,900	5,845,511	5,949,411	53,148,970
Social Security Benefits	13	-	-	-	-	-
Acquisition of Assets	14	-	212,636,644	79,512,163	292,148,807	231,858,241
Other Payments	15	-	-	-	-	95,826,847
TOTAL PAYMENTS			728,819,533	1,551,217,064	1,794,681,869	4,074,718,466
SURPLUS/DEFICIT			- 151,045,890	119,846,873	187,396,050	- 218,595,066
						0.00

The entity financial statements were approved on 27th April 2018 and signed by:

 Chief Officer – Finance & ICT

 Director- Accounting Services

II. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES

	Note	Sep Q1 Kshs	Dec Q2 Kshs	March Q3 Kshs	Comparative Period 2016/2017 Kshs
FINANCIAL ASSETS					
Cash and Cash Equivalents					
Bank Balances	23A	515,027,836	630,097,341	451,578,749	946,103,960
Cash Balances	23B	-	-	-	1,323,953
Total Cash and cash equivalents		515,027,836	630,097,341	451,578,749	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	451,578,749	951,495,382
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	25	180,000	5,011,631	8,877,458	-
NET FINANCIAL ASSETS		521,584,612	634,874,709	442,701,291	951,495,382
REPRESENTED BY					
Fund balance b/fwd	26	672,630,502	515,027,836	630,097,341	951,495,382

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Surplus/Deficit for the year	151,045,890	119,846,873	187,396,050	0
NET FINANCIAL POSITION	521,584,612	634,874,709	442,701,291	951,495,382

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III. STATEMENT OF CASHFLOWS

	Note	Sep Q1 Kshs	Dec Q2 Kshs	March Q3 Kshs	Comparative Period 2016 Kshs
CASH FLOW FROM OPERATING ACTIVITIES					
Receipts from operating income					
Equitable Share (Exchequer releases)	1	408,002,000	1,486,293,000	1,515,436,000	435,219,836
Transfers from National Government Entities	2	-	42,776,617	-	-
Proceeds from Foreign Grants / Development Partners	3	-	-	29,764,527	-
Conditional Additional Allocation to County Governments	4	-	-	8,651,414	-
Conditional Allocation to Level 5 Hospitals	5	-	-	-	-
Fuel Levy allocation	6	-	108,102,399	-	-
County Own Generated Revenues	7	32,168,753	33,891,921	53,433,878	108,804,879
Unspent Funds	8	137,602,890	-	-	900,769,981
Payments for operating expenses					
Compensation of Employees	9	- 507,931,984	- 671,161,838	- 804,845,883	- 493,922,959
Use of goods and services	10	- 120,787,549	- 517,314,683	- 533,379,749	- 372,660,292
Transfers to Other Government Entities	11	- 100,100,000	- 150,000,000	- 371,098,563	- 197,377,387
Other grants and transfers	12	-	103,900	5,845,511	53,148,970
Social Security Benefits	13	-	-	-	-
Other Payments	15	-	-	-	95,826,847
Adjusted for:					

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Adjustments during the year	-	6,736,776	9,789,000	-	4,067,469
Changes in Accounts Payables		180,000	5,011,631	8,877,458	
Net cash flows from operating activities	-	<u>157,602,666</u>	<u>327,706,149</u>	<u>- 99,006,429</u>	<u>227,790,772</u>
CASHFLOW FROM INVESTING ACTIVITIES					
Acquisition of Assets	19	-	212,636,644	- 79,512,163	231,858,241
Net cash flows from investing activities		<u>-</u>	<u>- 212,636,644</u>	<u>- 79,512,163</u>	<u>- 231,858,241</u>
NET INCREASE IN CASH AND CASH EQUIVALENT		<u>- 157,602,666</u>	<u>115,069,505</u>	<u>- 178,518,592</u>	<u>- 4,067,469</u>
Cash and cash equivalent at BEGINNING of the quarter		672,630,502	515,027,836	630,097,341	951,495,382
Cash and cash equivalent at END of the quarter		515,027,836	630,097,341	451,578,749	947,427,913
As per statement of assets		515,027,836	630,097,341	451,578,749	947,427,913

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 Chief Officer – Finance & ICT

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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 Q3 2018	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	5,717,220,120	408,002,000	1,486,293,000	1,515,436,000	3,409,731,000	2,307,489,120
Transfers from National Government Entities	197,198,669	-	42,776,617	-	42,776,617	154,422,052
Proceeds from foreign grants and development partners	59,529,054	-	-	29,764,527	29,764,527	29,764,527
Conditional Additional Allocations to County Governments	15,707,150	-	-	8,651,414	8,651,414	7,055,736
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	53,433,878	119,494,552	600,663,926
Unspent Funds	137,602,890	137,602,890	-	-	137,602,890	-
TOTAL	<u>7,000,978,861</u>	<u>577,773,643</u>	<u>1,671,063,937</u>	<u>1,607,285,819</u>	<u>3,856,123,400</u>	<u>3,144,855,462</u>
PAYMENTS						
Compensation of Employees	2,467,231,873	507,931,984	671,161,838	804,845,883	1,983,939,705	483,292,168
Use of goods and services	2,037,216,420	120,787,549	517,314,683	533,379,749	1,171,481,980	865,734,440

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Transfers to Other Government Entities	854,525,461	100,100,000	150,000,000	371,098,563	621,198,563	233,326,898
Other grants and transfers	109,532,813	-	103,900	5,845,511	5,949,411	103,583,402
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,501,472,294	-	212,636,644	79,512,163	292,148,807	1,209,323,487
Other Payments	31,000,000	-	-	-	-	31,000,000
<u>TOTAL</u>	<u>7,000,978,861</u>	<u>728,819,533</u>	<u>1,551,217,064</u>	<u>1,794,681,869</u>	<u>4,074,718,466</u>	<u>2,926,260,395</u>

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Chief Officer – Finance & ICT

Director- Accounting Services

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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 Q3 2018	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	4,083,208,584	408,002,000	-	1,099,436,000	1,507,438,000	3,675,206,584
Transfers from National Government Entities	197,198,669	-	-	-	-	197,198,669
Proceeds from Foreign Grants/Development Partners	59,529,054	-	-	29,764,527	29,764,527	59,529,054
Conditional Additional Allocations to County Governments	15,707,150	-	-	8,651,414	8,651,414	15,707,150
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-
County Own Generated Revenues	499,105,999	32,168,753	-	34,197,682	66,366,435	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>1,172,049,623</u>	<u>1,749,823,266</u>	<u>4,414,578,703</u>
PAYMENTS						
Compensation of Employees	2,467,231,873.00	507,931,984	671,161,838	804,845,883	1,983,939,705	1,288,138,051
Use of goods and services	1,615,964,245	120,607,549	411,847,644	465,693,853	998,149,046	1,083,509,052
Transfers to Other Government Entities	734,634,365	100,100,000	150,000,000	371,098,563	621,198,563	484,534,365
Other grants and transfers	94,532,813	-	-	-	-	94,532,813

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Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	79,989,050	-	13,511,770	2,831,099	16,342,869	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>1,644,469,398</u>	<u>3,619,630,184</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 Q3 2018	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS			-	-		
Equitable Share (Exchequer releases)	1,634,011,536	-	200,000,000	416,000,000	616,000,000	1,018,011,536
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	-	-	19,236,196	19,236,196	201,816,283
Unspent Funds	-	-	-	-	-	-
TOTAL	<u>2,008,626,515</u>	-	<u>308,102,399</u>	<u>435,236,196</u>	<u>743,338,595</u>	<u>1,265,287,920</u>
PAYMENTS			-	-	-	-
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	421,252,175	-	105,467,039	67,685,896	173,152,935	248,099,240
Transfers to Other Government Entities	119,891,096	-	-	-	-	119,891,096
Other grants and transfers	15,000,000	-	-	5,845,511	5,845,511	9,154,489
Social Security Benefits	-	-	-	-	-	-

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Acquisition of Assets	1,421,483,244	-	199,124,874	76,681,064	275,805,938	1,145,677,306
Other Payments	31,000,000	-	-	-	-	31,000,000
TOTAL	<u>2,008,626,515</u>	-	<u>304,591,912</u>	<u>150,212,471</u>	<u>454,804,383</u>	<u>1,553,822,132</u>

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 Chief Officer – Finance & ICT

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VIII. NOTES TO THE FINANCIAL STATEMENTS

1. EQUITABLE SHARE (EXCHQUER RELEASES)	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Total Exchequer Releases for quarter 1	408,002,000	1,486,293,000	1,515,436,000	3,409,731,000	435,219,836
Cumulative Amount	<u>408,002,000</u>	<u>1,486,293,000</u>	<u>1,515,436,000</u>	<u>3,409,731,000</u>	<u>435,219,836</u>

**2. TRANSFERS FROM
NATIONAL GOVERNMENT
ENTITIES**

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
Description	Kshs	Kshs	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	-

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Abolishment of user fees in health centers and dispensaries	-	-	-	-	-
	-	-	-	-	-
<i>Transfer from Ministry of Transport and Infrastructure</i>	-	-	-	-	-
Rehabilitation of class C roads	-	-	-	-	-
Nairobi Missing Link Roads and Non-Motorized Transport Facilities	-	-	-	-	-
	-	-	-	-	-
TOTAL	=	<u>42,776,617</u>	=	<u>42,776,617</u>	=

**3. PROCEEDS FROM
FOREIGN GRANTS/
DEVELOPMENT PARTNERS**

Name of Donor	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	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	-	-	29,764,527	29,764,527	-

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TOTAL	=	=	<u>29,764,527</u>	<u>29,764,527</u>	=
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**7. CONDITIONAL
ADDITIONAL ALLOCATION
TO COUNTY
GOVERNMENTS**

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary					
Conditional Allocations for Free Maternal Healthcare Allocation	-	-	-	-	-
Conditional Allocations for Compensation for User Fees Foregone	-	-	8,651,414	8,651,414	-
Conditional Allocation for Leasing of Medical Equipment	-	-	-	-	-
Conditional Allocation from Road Maintenance Fuel Levy Fund	-	-	-	-	-
Conditional Allocation to County Emergency Fund	-	-	-	-	-
Total	=	=	<u>8,651,414</u>	<u>8,651,414</u>	=

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

Level 5 Hospital	Allocation	Allocation	Allocation	Cumulative amount
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	Q1	Q2	Q3		Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Mashinani teaching and referral Hospital	-	-	-	-	-
(name of level 5 hospital)	-	-	-	-	-
Total	=	=		=	=

9. FUEL LEVY ALLOCATION

	Allocation	Allocation	Allocation	Cumulative amount	Comparative amount 2016
	Q1	Q2	Q3		
	Kshs	Kshs	Kshs	Kshs	Kshs
Road maintenance fuel levy fund	-	108,102,399	-	108,102,399	
Total	=	<u>108,102,399</u>	=	<u>108,102,399</u>	=

**10. COUNTY OWN
GENERATED REVENUE**

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS					
Administration Charges	-	-	-	-	15,600
Application/Tender/Transfer fees	-	-	2,000	2,000	234,000
Hire of Hall/Social/Office	4,000	-	9,000	13,000	4,000
Sub-division of land	-	-	-	-	-
Advertisement	202,400	305,810	1,332,800	1,841,010	766,239

COUNTY GOVERNMENT OF BUSIA
Reports and Financial Statements
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Contribution in lieu of Rates (CILOR)	-	-	-	-	-
Single Business Permits	2,483,050	2,109,147	13,710,485	18,302,682	5,079,740
Trailer Parking fees	8,541,345	6,485,820	4,683,630	19,710,795	29,105,970
Bus parking fees	4,877,855	5,256,286	5,939,830	16,073,971	7,132,610
Motor Cycle Fees	-	-	-	-	-
Markets stalls/kiosk Income	44,497	148,213	158,060	350,770	213,350
Market Fees	3,941,128	3,309,063	3,427,885	10,678,076	6,267,140
Sugar cane cess	-	1,601,447	-	1,601,447	-
Transit Produce Cess	4,274,060	4,414,990	7,073,400	15,762,450	8,931,977
Tobacco Cess	1,515,820	-	-	1,515,820	-
Sand Cess	16,400	32,980	30,610	79,990	62,840
Fish Cess	363,740	412,318	516,360	1,292,418	729,060
Timber Cess	-	-	-	-	-
Quarry cess	-	-	-	-	175,705
Land Rates	90,056	31,199	1,152,901	1,274,156	209,758
Plot Rent	233,888	218,805	392,114	844,807	-
Private Rental Commercial	-	-	-	-	57,500
Private Rental Domestic	-	-	-	-	-
Application of plans	52,000	144,500	94,220	290,720	-
Mortuary Fees	253,591	148,801	94,725	497,117	217,830
Nursery	-	-	-	-	4,800
Slaughter fees	198,100	192,600	203,240	593,940	-
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	-	552,500	576,500	318,694

COUNTY GOVERNMENT OF BUSIA
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Agricultural Training College (ATC) Busia	133,855	190,330	463,350	787,535	762,760
Veterinary Services	225,969	254,952	353,940	834,861	16,150
Stock Sale	740,448	519,460	862,720	2,122,628	234,290
Fish traders license	9,410	2,700	27,450	39,560	182,120
Busia Hills Water Supply	-	-	333,659	333,659	101,500
Bututla water supply	42,860	338,750	282,965	664,575	202,005
Munana Water Supply	27,300	133,908	109,799	271,007	71,130
Port Victoria Water Supply	479,520	462,566	520,232	1,462,318	231,140
Busijo Water Supply	36,000	15,905	211,503	263,408	9,300
Fish movement Permit	1,150	400	7,150	8,700	-
Fisherman's license	1,400	4,100	37,450	42,950	-
Registration of boats license	-	-	-	-	36,640
Wakhungu fish farm	-	-	-	-	33,837,257
Fish import permit	101,170	19,940	541,410	662,520	-
Hospital users fees	564,476	560,421	2,485,208	3,610,105	759,691
Health sector fund	-	-	-	-	-
Public Health	146,855	950,642	481,632	1,579,129	10,100
Tourism	-	-	-	-	545,200
Registration of ECD	8,000	-	-	8,000	64,821
Building Plans Approvals	363,700	44,600	439,000	847,300	-
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	2,515,000	4,115,000	28,000
Verification of stamping, weighing & measuring equipment	-	81,680	26,530	108,210	-
Noise	26,400	83,800	52,800	163,000	-
Cooperative Audit fees	-	21,000	8,000	29,000	-
Fingerlings sale	-	-	-	-	-

COUNTY GOVERNMENT OF BUSIA
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For the quarter ended 31st March 2018

Other Miscellaneous	2,141,010	3,764,738	4,300,320	10,206,068	10,855,702
TOTAL	<u>32,168,753</u>	<u>33,891,921</u>	<u>53,433,878</u>	<u>119,494,552</u>	<u>108,804,879</u>

**11. REFUNDS TO CRF
ACCOUNT**

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	137,602,890	-	-	137,602,890	-
Total	<u>137,602,890</u>	<u>-</u>	<u>-</u>	<u>137,602,890</u>	<u>-</u>

**12. COMPENSATION OF
EMPLOYEES**

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	425,568,287	422,339,985	508,380,948	1,356,289,221	266,005,782
Basic wages of temporary employees	-	5,240,325	9,097,779	14,338,104	4,114,999
Personal allowances paid as part of salary	74,728,318	205,930,953	280,969,386	561,628,657	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

COUNTY GOVERNMENT OF BUSIA
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Compulsory national social security schemes	367,920	-	367,920	735,840	459,000
Compulsory national health insurance schemes	6,029,850	-	6,029,850	12,059,700	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	<u>507,931,984.20</u>	<u>671,161,838.25</u>	<u>804,845,883.00</u>	<u>1,983,939,705.45</u>	<u>493,922,959</u>

13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	5,994,803	6,497,793	66,366,897	78,859,493	20,136,337
Communication, supplies and services	316,575	7,334,006	829,287	8,479,868	2,600,624
Domestic travel and subsistence	15,085,907	25,287,703	22,025,914	62,399,524	29,990,355
Foreign travel and subsistence	2,147,916	14,304,599	3,774,074	20,226,589	17,306,443
Printing, advertising and information supplies & services	2,595,724	1,098,260	910,000	4,603,984	15,510,363
Rentals of produced assets	2,403,000	1,063,448	4,959,781	8,426,229	3,646,408
Training expenses	7,440,831	19,902,374	9,717,504	37,060,709	8,945,876
Hospitality supplies and services	42,369,101	104,959,978	14,794,244	162,123,323	7,941,551
Insurance costs	5,164,817	92,118,544	30,536,404	127,819,765	45,718,914
Specialized materials and services	180,000	39,686,465	76,432,002	116,298,467	13,059,936
Office and general supplies and services	731,960	2,404,625	3,563,840	6,700,425	5,367,357
Other operating expenses	36,305,102	115,286,925	81,599,538	233,191,565	100,158,643

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Routine maintenance – vehicles and other transport equipment	11,853	1,213,221	139,935	1,365,009	6,081,821
Routine maintenance – other assets	-	354,990	9,608,597	9,963,587	3,504,163
Fuel Oil and Lubricants	-	6,407,083	1,700,000	8,107,083	7,736,009
Medical Drugs	39,960	79,394,667	206,421,732	285,856,360	84,955,494
			-	-	-
Total	120,787,549	517,314,683	533,379,749	1,171,481,980	372,660,292

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
See attached list	-		-	-	-
			-	-	-
Transfers to Counties			-	-	-
County Assembly	100,100,000	150,000,000	371,098,563	621,198,563	197,377,387
(insert name of budget agency)	-		-	-	-
			-	-	-
TOTAL	<u>100,100,000</u>	<u>150,000,000</u>	<u>371,098,563</u>	<u>621,198,563</u>	<u>197,377,387</u>

17. OTHER GRANTS AND TRANSFERS

COUNTY GOVERNMENT OF BUSIA
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	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	103,900	-	103,900	18,600,000
Emergency relief and refugee assistance	-	-	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-	5,845,511	5,845,511	-
Other current transfers, grants	-	-	-	-	-
Other capital grants and transfers	-	-	-	-	34,548,970
Total	-	<u>103,900</u>	<u>5,845,511</u>	<u>5,949,411</u>	<u>53,148,970</u>

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	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	-	-	-	-	-

19. ACQUISITION OF ASSETS

COUNTY GOVERNMENT OF BUSIA
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	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
Non Financial Assets	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-	-	-	-	-
Construction of Buildings	-	12,655,579	16,410,133	29,065,712	46,064,399
Refurbishment of Buildings	-	5,649,797	1,644,934	7,294,731	27,079,780
Construction of Roads	-	-	-	-	-
Construction and Civil Works	-	129,828,469	35,391,544	165,220,013	8,282,250
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	1,436,000	1,436,000	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	-	-	12,310,452	12,310,452	2,283,750
Purchase of ICT Equipment, Software and Other ICT Assets	-	14,045,458	2,606,000	16,651,458	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	1,488,000	18,874,096	17,349,153
Research, Studies, Project Preparation, Design & Supervision	-	8,950,000	8,225,100	17,175,100	6,517,608
Purchase of medical and dental equipment	-	-	-	-	408,318

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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	=	<u>212,636,644</u>	<u>79,512,163</u>	<u>292,148,807</u>	<u>231,858,241</u>

22. OTHER PAYMENTS

	Q1	Q2	Q3	Cumulative amount	Comparative amount 2016
	Kshs	Kshs	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	=	=	=	=	<u>95,826,847</u>

23A. BANK ACCOUNTS

COUNTY GOVERNMENT OF BUSIA
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	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Comparative amount 2016
Name of Bank, Account No. & Currency		Kshs	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 01141236344203		-	-	-	711.00
Co-op bank education imprest A/C01141236344204		7,049,306	2,280,406	591,850	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	19,484,206	4,882,236.00

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CBK recurrent A/C 1000171189		269,774,626.50	1,312,335	275,371,898	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	2,659	95,114.00
CBK development A/C 1000171138-excutive		-	816,309	79,039,324	368,254,596.00
CBK revenue fund A/C 1000171618		235,737,895.00	604,354,412	4,519,633	471,208,237.00
CBK Road Maintainance Levy Fund account no. 1000268336		-	-	20,896,678	52,000,000.00
Co-op bank standing imprest A/C 01141236344200		92,777	31,718	18,426	19,682,800.00
Busia County Deposit A/C NO. 1000239204		180,000	5,011,631	8,877,458	-
Universal Health Care		-	-	42,776,617	-
Total		<u>515,027,836</u>	<u>630,097,341</u>	<u>451,578,749</u>	<u>946,103,960</u>

23B. CASH IN HAND

	Q1	Q2	Q3	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	1,323,953
Cash in Hand – Held in foreign currency	-	-	-	-
Total	-	-	-	1,323,953

COUNTY GOVERNMENT OF BUSIA
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24. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Government Imprests	6,736,776	9,789,000	-	2,663,380
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	Q3	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	180,000	5,011,631	8,877,458	-
Total	<u>180,000</u>	<u>5,011,631</u>	<u>8,877,458</u>	=

26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Comparative amount 2016
	Kshs	Kshs	Kshs	Kshs

COUNTY GOVERNMENT OF BUSIA
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Bank accounts	672,630,502	515,027,836	630,097,341	-
Cash in hand	-	-	-	-
Accounts Receivables	-	-	-	-
Accounts Payables	-	-	-	-
Total	<u>672,630,502</u>	<u>515,027,836</u>	<u>630,097,341</u>	<u>=</u>

27.0 COUNTY OWN GENERATED REVENUE STATEMENT

	Original Estimates	Revised Estimates	Final/Approved Budget	Actual cumulative revenue (Q3)	% Realized
	Kshs	Kshs	Kshs	Kshs	Kshs
Administration Charges	30,000	(1,000)	29,000	-	-
Application/Tender/Transfer fees	12,000	-	12,000	2,000	17
Hire of Hall/Social/Office	100,000	-	100,000	9,000	9
Sub-division of land	600,000	-	600,000	-	-
Advertisement	8,000,000	(3,500,000)	4,500,000	1,332,800	30
Contribution in lieu of Rates (CILOR)	9,600,000	(6,600,000)	3,000,000	-	-
Single Business Permits	60,095,300	(21,048,032)	39,047,268	13,710,485	35
Trailer Parking fees	130,561,808	(32,561,808)	98,000,000	4,683,630	5
Bus parking fees	50,447,300	(15,447,300)	35,000,000	5,939,830	17
Motor Cycle Fees	21,600,000	(21,600,000)	-	-	-
Markets stalls/kiosk Income	2,640,000	(1,140,000)	1,500,000	158,060	11
Market Fees	34,104,000	(9,104,000)	25,000,000	3,427,885	14
Sugar cane cess	11,570,000	(9,070,000)	2,500,000	-	-
Transit Produce Cess	35,150,000	(15,150,000)	20,000,000	7,073,400	35
Tobacco Cess	3,242,608	-	3,242,608	-	-
Sand Cess	3,657,600	(2,657,600)	1,000,000	30,610	3
Fish Cess	3,415,500	(415,500)	3,000,000	516,360	17

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Timber Cess	100,000	-	100,000	-	-
Quarry cess	600,000	-	600,000	-	-
Land Rates	16,968,400	(10,000,000)	6,968,400	1,152,901	17
Plot Rent	2,600,000	-	2,600,000	392,114	15
Private Rental Commercial	38,500	-	38,500	-	-
Private Rental Domestic	600,000	-	600,000	-	-
Application of plans	1,800,000	-	1,800,000	94,220	5
Mortuary Fees	660,000	-	660,000	94,725	14
Nursery	20,000	-	20,000	-	-
Slaughter fees	1,537,500	-	1,537,500	203,240	13
Title Deeds, Registration of Documents, Search charges, Attestation, Inspection	182,160	(82,160)	100,000	-	-
Agricultural Machinery Services (AMS) Bumala	2,000,000	(1,900,000)	100,000	-	-
Tractor Hire Services	4,857,600	(1,000,000)	3,857,600	552,500	14
Agricultural Training College (ATC) Busia	4,500,000	(2,000,000)	2,500,000	463,350	19
Veterinary Services	3,231,000	(931,000)	2,300,000	353,940	15
Stock Sale	4,800,000	1,000,000	5,800,000	862,720	15
Fish traders license	36,960	-	36,960	27,450	74
Busia Hills Water Supply	2,759,153	-	2,759,153	333,659	12
Bututla water supply	1,089,000	-	1,089,000	282,965	26
Munana Water Supply	1,446,906	-	1,446,906	109,799	8
Port Victoria Water Supply	2,160,000	-	2,160,000	520,232	24
Busijo Water Supply	870,468	(300,000)	570,468	211,503	37
Fish movement Permit	840,000	-	840,000	7,150	1
Fisherman's license	60,500	-	60,500	37,450	62
Registration of boats license	500,000	-	500,000	-	-
Wahungu fish farm	605,413	-	605,413	-	-

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Fish import permit	1,140,912	-	1,140,912	541,410	47
Hospital users fees	119,998,722	(40,000,000)	79,998,722	2,485,208	3
Health sector fund	12,480,000	-	12,480,000	-	-
Public Health	4,857,600	-	4,857,600	481,632	10
Tourism	500,000	-	500,000	-	-
Registration of ECD	55,000	-	55,000	-	-
Building Plans Approvals	3,795,000	(1,145,000)	2,650,000	439,000	17
Collection of land rates/arrears	9,900,000	(5,000,000)	4,900,000	-	-
Impounding/Clamping fees	300,000	(200,000)	100,000	-	-
Liquor license	27,000,000	-	27,000,000	2,515,000	9
Verification of stamping, weighing & measuring equipment	1,000,000	-	1,000,000	26,530	3
Noise	637,100	-	637,100	52,800	8
Cooperative Audit fees	556,600	(56,600)	500,000	8,000	2
Fingerlings sale	144,600	-	144,600	-	-
Other Miscellaneous	100,000	(90,000)	10,000	4,300,320	43,003
TOTAL REVENUE LOCAL SOURCES	612,155,210	(200,000,000)	412,155,210	53,433,878	13

The entity financial statements were approved on 27th April 2018 and signed by:

Chief Officer – Finance & ICT

Director- Accounting Service

