



VIHIGA COUNTY GOVERNMENT

(EXECUTIVE)

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

31ST MAR 2019

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

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 31 Mar 2019

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Government of Vihiga is constituted as per the constitution of Kenya 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 of Vihiga day to day management is under the following key officers:

- H.E. The Governor – Hon. Dr. Wilber Khasilwa Ottichilo
- H.E. The Deputy Governor Hon. Patrick Saisi Lumumba
- AG.County Secretary – Philip Gavuna
- CECM Finance- Hon. Alfred Indeche
- Chief Officer Finance and Economic Planning- Mr. Livingstone Imbayi

(c) Fiduciary Management

The Key Management Personnel who held the office for the quarter ended 30 December 2018 and who had direct fiduciary responsibility were:

1. CECM Finance Hon. Alfred Indeche
2. Chief Officer- Finance and Economic Planning-Mr. Livingstone Imbayi
3. Head of Internal Audit- Joseph Ollando
4. Director Supply Chain Management- Godfrey Oyaro
5. Head of Budget – George Wambua

(d) Headquarters

P.O Box 344-50300, Maragoli

Vihiga County Headquarters

Hospital Road,
Maragoli, Kenya

Contacts

Telephone; (+254)720299245

E-mail; Vihiga vihigafinance@gmail.com

Website: www.vihigacounty.go.ke

(e) Vihiga County Executive Bankers

1. Central Bank of Kenya
Haile selasie Avenue

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P.o Box 6000- 00200
Nairobi

2. Co-operative Bank of Kenya
P.o Box 816- 50300
Maragoli, Kenya
3. Kenya Commercial Bank
P.o Box 1123 -50300
Maragoli, Kenya

(f) Independent Auditors

Auditor General

Kenya National Audit Office

Anniversary Towers, University Way

P.O. Box 30084

GOP 00100

Nairobi, Kenya

(g) Principal Legal Adviser

The County Attorney

Vihiga County

P.O. Box 344-50300

Maragoli (K)

II. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the quarter ended on **31 Mar 2019**. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that this report gives a true and fair view of the state of the County Government's transactions during the quarter ended **31 Mar 2019** and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of this report as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Government's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the CEC member for finance confirms that the County Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on _____ **2019**

County Executive Committee member – Finance and Economic Planning

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III. STATEMENTS OF RECEIPTS AND PAYMENTS

	No te	Sep	Dec	Mar	Jun	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS							
Exchequer releases	1	222,940,000	713,408,000	1,672,050,000	-	2,608,398,000	2,226,646,000
Proceeds from Domestic and Foreign Grants	2	-	276,433,467	26,114,506	-	302,547,972	110,406,110
Transfers from Other Government Entities	3	-	29,340,225	6,612,131	-	35,952,356	76,928,280
Proceeds from Domestic Borrowings	4	-	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-	-
Proceeds from Sale of Assets	6	-	-	-	-	-	-
Reimbursements and Refunds	7	-	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-	-
County Own Generated Receipts	9	32,670,471	28,536,220	60,327,253	-	121,533,944	92,421,332
Returned CRF issues	10	25,875,658	-	-	-	25,875,658	-
TOTAL RECEIPTS		281,486,129	1,047,717,912	1,765,103,890	-	3,094,307,930	2,506,401,722
PAYMENTS							
Compensation of Employees	11	488,197,665	476,563,490	465,484,949	-	1,430,246,104	1,575,195,233

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Use of goods and services	12	88,414,180	171,197,105	372,533,217	-	632,144,502	154,852,247
Subsidies	13	-	-	-	-	-	-
Transfers to Other Government Units	14	189,149,690	213,065,486	151,350,276	-	553,565,452	400,241,000
Other grants and transfers	15	65,347,256	62,500,000	80,797,028	-	208,644,284	273,228,485
Social Security Benefits	16	6,061,305	25,220,393	25,180,990	-	56,462,688	-
Acquisition of Assets	17	100,698,061	202,950,246	141,479,010	-	445,127,317	45,759,037
Finance Costs, including Loan Interest	18	-	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	-
Other Payments	20	-	-	-	-	-	-
TOTAL PAYMENTS		937,868,157	1,151,496,720	1,236,825,470	-	3,326,190,347	2,449,276,002
SURPLUS/DEFICIT		(656,382,028)	(103,778,808)	528,278,420	-	(231,882,417)	57,125,720

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ and signed by:

Chief Officer - Finance

Head of Treasury
Accounting
ICPAK M/NO.

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IV. STATEMENT OF ASSETS AND LIABILITIES

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
FINANCIAL ASSETS						
Cash and Cash Equivalents						
Bank Balances	21A	884,424,852	971,825,999	1,483,924,492	-	1,568,865,525
Cash Balances	21B	-	-	-	-	-
Total Cash and cash equivalents		884,424,852	971,825,999	1,483,924,492	-	1,568,865,525
Accounts receivables – Outstanding Imprests	22	67,517,900	196,635,044	221,112,465	-	57,814,207
TOTAL FINANCIAL ASSETS		951,942,752	1,168,461,043	1,705,036,957	-	1,626,679,732
FINANCIAL LIABILITIES						
Accounts Payables – Deposits and retentions	23	(165,769,714)	486,066,813	494,364,308	-	158,249,008
NET FINANCIAL ASSETS		786,173,038	682,394,230	1,210,672,649	-	1,468,430,724
REPRESENTED BY						
Fund balance b/fwd	24	1,468,430,724	786,173,038	682,394,230	1,210,672,649	414,080,442
Prior year adjustments	25	(25,875,658)				
Surplus/Deficit for the year		(656,382,028)	(103,778,808)	528,278,420	-	1,054,350,282
NET FINANCIAL POSITION		786,173,038	682,394,230	1,210,672,649	1,210,672,649	1,468,430,724

Disclosure: The county embarked on reconciling its Fund Balance from Previous with the objective of balancing the Statement of Assets and Liabilities. It is out of this reconciliations that occasioned the Prior year adjustment. (see Note 25)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ and signed by:

 Chief Officer - Finance

 Head of Treasury Accounting

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V. STATEMENT OF CASH FLOWS

	Not e	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES						
Receipts from operating income						
Exchequer releases	1	222,940,000	713,408,000	1,672,050,000	-	2,226,646,000
Proceeds from Domestic and Foreign Grants	2	-	276,433,467	26,114,506	-	110,406,110
Transfers from Other Government Entities	3	-	29,340,225	6,612,131	-	76,928,280
Reimbursements and Refunds	7	-	-	-	-	-
Returns of Equity Holdings	8	-	-	-	-	-
County Own Generated Receipts	9	32,670,471	28,536,220	60,327,253	-	92,421,332
Returned CRF issues	10	25,875,658	-	-	-	-
Total operating receipts		281,486,129	1,047,717,912	1,765,103,890	-	2,506,401,722
Payments for operating expenses						
Compensation of Employees	11	(488,197,665)	(476,563,490)	(465,484,949)	-	(1,575,195,233)
Use of goods and services	12	(88,414,180)	(171,197,105)	(372,533,217)	-	(154,852,247)
Subsidies	13	-	-	-	-	-
Transfers to Other Government Units	14	(189,149,690)	(213,065,486)	(151,350,2760)	-	(400,241,000)
Other grants and transfers	15				-	

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		(65,347,256)	(62,500,000)	(80,797,0280)		(273,228,485)
Social Security Benefits	16	(6,061,305)	(25,220,393)	(25,180,990)	-	-
Finance Costs, including Loan Interest	18	-	-	-	-	-
Other payments	20	-	-	-	-	-
Total operating payments		(837,170,096)	(948,546,474)	(1,095,346,460)	-	2,403,516,965
Adjusted for:						
Changes in receivables		(9,703,693)	(129,117,144)	(24,477,421)		
Changes in payables		7,520,706	320,297,099	8,297,495		
Adjustments during the year	25	(25,875,658)				
Total Adjustments		(28,058,645)	191,179,955	(16,179,926)	-	-
Net cash flows from operating activities		(583,742,612)	290,351,393	653,577,503	-	9,819,837,374
CASHFLOW FROM INVESTING ACTIVITIES						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	17	(100,698,061)	(202,950,246)	(141,479,010)	-	45,759,037
Net cash flows from investing activities		(100,698,061)	(202,950,246)	(141,479,010)	-	45,759,037
CASHFLOW FROM FINANCING ACTIVITIES						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-

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						-
Net cash flow from financing activities		-	-	-		-
NET INCREASE IN CASH AND CASH EQUIVALENT		(684,440,673)	87,401,147	512,098,493		-
Cash and cash equivalent at BEGINNING of the quarter		1,568,865,525	884,424,852	971,825,999	1,483,924,492	414,080,442
Cash and cash equivalent at END of the quarter		884,424,852	971,825,999	1,483,924,492	1,483,924,492	1,568,865,525
As per statement of assets		884,424,852	971,825,999	1,483,924,492		-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ and signed by:

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VI. STATEMENT OF COUNTY OWN GENERATED REVENUES

RECEIPTS	Original Estimates	Revised Estimates	Actual	% Realized
Parking Fees	12,471,319	-	3,040,370	24%
Matatu Stickers	-	-	5,789,360	0%
BodaBoda Stickers	-	-	17,400	0%
Land Rates	207,720	-	171,964	83%
Plot, Stall Rent	824,832	-	766,810	93%
Single Business Permits	5,094,638	-	15,085,875	296%
Plans Inspection/Approval	133,789	-	778,550	582%
Advertising (Billboards)	450,527	-	105,900	24%
Rent (County Houses, Market stalls, County commercial buildings and hall hire)	94,828	-	247,567	261%
Hire of Machines (Lease and rental of Machines)	214,654	-	486,290	227%
Fertiliser	3,080,333	-	1,358,150	44%
Market and Trade Fees	5,122,113	-	3,380,510	66%
slaughter House Management Fees	95,993	-	81,350	85%
Tea Cess	2,501,580	-	-	0%
Livestock Cess	633,039	-	508,740	80%
Sale of Tender Documents				0%

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	-	-	13,000	
Public Health Service	690,977	-	840,560	122%
Plans Inspection fees	-	-	118,900	0%
Weights and Measures	-	-	188,900	0%
Way Leave	-	-	10,100	0%
Search fees	-	-	1,040	0%
Renovation fees	-	-	12,500	0%
Facility Improvement Fund	5,583,063	-	10,374,725	186%
Group registration	-	-	66,750	0%
Sand And Murram	29,588	-	21,650	73%
Fines, Penalties and Forfeiture	30,449	-	74,423	244%
Misceleneous Income	39,743	-	13,420,229	33768%
Land Boundary Disputes	167,685	-	197,000	117%
Noise Emmission	3,300	-	-	0%
Veterinary Services	-	-	460,550	0%
Water supply adminstration Fees	515,190	-	905,890	176%
Liquor licence	431,813	-	22,000	5%
Inspection and Impound Fees	-	-	7,500	0%
Conservancy	-	-	1,772,700	0%
TOTAL				157%

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	38,417,171	-	60,327,253	
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**VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT
 COMBINED**

Receipt/Expense Item	Budget Q3 2018/19	Actual Q3 2018/19	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1,472,450,000	1,672,050,000	(199,600,000)	4,833,435,699	2,608,398,000.00	2,225,037,699
Transfers from National Government Entities	80,836,619	-	80,836,619	80,836,619	-	80,836,619
Proceeds from Foreign Grants	363,875,856	25,335,387	338,540,470	363,875,856	331,321,827.00	32,554,029
Proceeds from Sale of Assets	0	-	0	0	-	0
Conditional Allocation to Level 5 Hospitals	0	-	0	0	-	0
Conditional Allocation to county Governments	97,784,228	-	97,784,228	293,352,684	-	293,352,684
Fuel Levy Allocation	117,237,500	-	117,237,500	117,237,500	-	117,237,500
County Own Generated Revenues	38,417,171	60,327,253	38,417,171	115,251,513	-	115,251,513
Unspent Funds	884,424,852	971,825,999	(87,401,147)	971,825,999	971,825,999.00	0
TOTAL	3,055,026,226	2,729,538,639	385,814,841	6,775,815,870	3,911,545,826	2,864,270,044
PAYMENTS						
Compensation of Employees	496,445,233	465,384,949	31,060,284	1,489,335,699	1,430,146,104	59,189,595
Use of goods and services	680,242,649	372,533,217		2,040,727,947	632,144,502	

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			307,709,432			1,408,583,445
Transfers to Other Government Entities	134,705,578	151,350,276	(14,325,248)	376,823,916	513,896,312	(137,072,396)
Other grants and transfers	95,075,000	80,797,028	14,277,972	285,225,000	146,144,284	139,080,716
Social Security Benefits	34,199,657	25,180,990	9,018,667	102,598,971	56,462,688	46,136,283
Acquisition of Assets	609,841,342	141,479,009	468,362,332	2,290,865,116	445,127,316	1,845,737,799
Other Payments	5,750,028	-	5,750,028	17,250,084	-	17,250,084
TOTAL	2,056,259,487	1,236,725,469	821,853,467	6,602,826,733	3,223,921,206	3,378,905,526

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VIII STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Budget Q3 2018/19	Actual Q3 2018/19	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	1,114,700,000	1,381,123,791	(266,423,791)	3,344,100,000	2,050,138,946	1,293,961,054
Transfers from National Government Entities	80,836,619		80,836,619	242,509,857	-	242,509,857
Proceeds from Foreign Grants	363,875,856	25,335,387	338,540,470	363,875,856	331,321,827	32,554,029
Conditional Allocation to County Governments	97,784,228		97,784,228	293,352,684		293,352,684
Proceeds from Sale of Assets	-		0	0		0
Conditional Allocation to Level 5 Hospitals	-		0	0		0
Fuel Levy Allocation			0	0		0
County Own Generated Revenues	38,417,171	60,327,253	38,417,171	115,251,513		115,251,513
Unspent Funds	971,825,999	971,825,999	0	971,825,999	971,825,999	0
TOTAL	2,667,439,873	2,438,612,430	289,154,697	5,330,915,909	3,353,286,772	1,977,629,137
PAYMENTS						
Compensation of Employees	496,445,233	465,384,949	31,060,284	1,489,335,699	1,430,146,104	59,189,595
Use of goods and services	680,242,649	372,533,217	307,709,432	2,040,727,947	632,144,502	1,408,583,445

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Transfers to Other Government Entities	121,059,169	149,030,826	(27,971,657)	363,177,507	513,896,312	(150,718,805)
Other grants and transfers	95,075,000	80,797,028	14,277,972	285,225,000	146,144,284	139,080,716
Social Security Benefits	34,199,657	25,180,990	9,018,667	102,598,971	56,462,688	46,136,283
Acquisition of Assets	148,500,251		148,500,251	445,500,752	-	445,500,752
Other Payments	5,750,028		5,750,028	17,250,084	-	17,250,084
TOTAL	1,581,271,987	1,092,927,010	488,344,977	4,743,815,960	2,778,793,890	1,965,022,070

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

Receipt/Expense Item	Budget Q3 2018/19	Actual Q3 2018/19	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Equitable Share (Exchequer releases)	357,750,000	290,926,209	66,823,791	1,073,250,000	558,259,054	514,990,946
Transfers from National Government Entities	-	-	-	-	-	-
Proceeds from Foreign Grants	-	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	117,237,500	-	117,237,500	117,237,500	29,552,974	87,684,526
County Own Generated Revenues	-	-	-	-	-	-
Unspent Funds	-	-	-	-	-	-
TOTAL	474,987,500	290,926,209	184,061,291	1,190,487,500	587,812,028	602,675,472
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Transfers to Other Government Entities						

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	13,646,409	2,319,450	11,326,959	13,646,409	2,319,450	11,326,959
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	461,341,091	141,479,009	319,862,082	1,845,364,364	445,127,316	1,400,237,048
Other Payments	-	-	-	-	-	-
TOTAL	474,987,500	143,798,459	331,189,041	1,859,010,773	447,446,766	1,411,564,007

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X. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
Total Exchequer Releases for quarter 1	222,940,000				222,940,000	308,644,000
Total Exchequer Releases for quarter 2		713,408,000			713,408,000	1,124,346,000
Total Exchequer Releases for quarter 3			1,672,050,000		1,672,050,000	793,656,000
Total Exchequer Releases for quarter 4	-				-	
	222,940,000	713,408,000	1,672,050,000	-	2,608,398,000	2,226,646,000

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)	-					
World Bank						
NARGIP						50,609,855
KDSP						25,507,175
Government of Italy						

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Grants Received from Multilateral Donors (International Organizations)						
DANIDA		7,391,250	7,391,250	-	14,782,500	-
Health Sector Programme Support (THS-UHC)		-	-		-	
Health Sector Support Project (HSSP)		18,091,517	18,723,256		36,814,772	11,177,587
					-	
World Bank					-	
Health Sector Support Project (HSSP)			-	-	-	23,111,493
National Urban Transport Improvement Project (NUTRIP)					-	
IDA(WB)KUSP-UDG		250,950,700			250,950,700	
European Development Fund					-	
TOTAL	-	276,433,467	26,114,506	-	302,547,972	110,406,110

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers from Central government entities	-	-	-	-	-	
Kenya Roads Board Fuel Levy Fund	-	29,340,225	-	-	29,340,225	76,928,280.00

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Ministry of Health Maternity fees	-	-	-	-	-	
Ministry of Health User fees Forgone	-	-	-	-	-	
Ministry of Health Result Based Financing	-	-	-	-	-	
Ministry of Health World Bank (ASSDP)	-	-	6,612,131	-	6,612,131	
Defunct Local Authorities	-	-	-	-	-	
Transition Authority	-	-	-	-	-	
Doctors, Nurses, Clinical Officers and Other Health Officers Allowances (Ministry of Health)	-	-	-	-	-	
Coffee Cess Allocation (State Department of Infrastructure)	-	-	-	-	-	
Leasing of medical equipment	-	-	-	-	-	
Transfers from Counties						
(insert name of budget agency)	-	-	-	-	-	
(insert name of budget agency)	-	-	-	-	-	
Total	-	29,340,225	6,612,131	-	35,952,356	76,928,280.00

4. PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

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Domestic Accounts Payable	-	-	-	-	-	-
Total	-	-	-	-	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-	-	-	-	-
Foreign Borrowing - Direct Payments	-	-	-	-	-	-
Foreign Currency and Foreign Deposits	-	-	-	-	-	-
Total	-	-	-	-	-	-

6. PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

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Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
Total	-	-	-	-	-	-

7. REIMBURSEMENTS AND REFUNDS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-	-	-	-	-
Reimbursement of Audit Fees	-	-	-	-	-	-
Reimbursement on Messing Charges (UNICEF)	-	-	-	-	-	-
Reimbursement from World Bank – ECD	-	-	-	-	-	-
Reimbursement from Individuals and Private Organisations	-	-	-	-	-	-
Reimbursement from Local Government Authorities	-	-	-	-	-	-
Reimbursement from Statutory Organisations	-	-	-	-	-	-
Reimbursement within Central Government	-	-	-	-	-	-
Reimbursement Using Bonds	-	-	-	-	-	-
Total	-	-	-	-	-	-

8. RETURNS OF EQUITY HOLDINGS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-	-	-	-	-
Returns of Equity Holdings in International Organisations	-	-	-	-	-	-
Total	-	-	-	-	-	-

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9. COUNTY OWN GENERATED RECEIPTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Parking Fees	9,084,680	6,722,840	3,040,370	-	18,847,890	11,847,890
Matatu Stickers	-	-	5,789,360	-	5,789,360	3,789,321
BodaBoda Stickers	-	-	17,400	-	17,400	17,400
Land Rates	88,352	71,165	171,964	-	331,481	331,481
Plot, Stall Rent	723,807	419,300	766,810	-	1,909,917	1,909,917
Single Business Permits	1,481,797	830,800	15,085,875	-	17,398,472	17,398,472
Plans Inspection/Approval	515,933	373,940	778,550	-	1,668,423	1,668,423
Advertising (Billboards)	136,356	1,506,850	105,900	-	1,749,106	1,749,106
Rent (County Houses, Market stalls, County commercial buildings and hall hire)	10,000	8,000	247,567	-	265,567	265,567
Hire of Machines (Lease and rental of Machines)	1,482,685	107,450	486,290	-	2,076,425	2,076,425
Fertiliser	10,400	-	1,358,150	-	1,368,550	1,368,550
Market and Trade Fees	3,031,900	2,980,451	3,380,510	-	9,392,861	9,392,861
slaughter House Management Fees	1,198,180	284,750	81,350	-	1,564,280	1,564,280

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Tea Cess	265,360	-	-	-	265,360	265,360
Livestock Cess	-	325,420	508,740	-	834,160	834,160
Hospital Fees	-	-	-	-	-	-
Sale of Tender Documents	-	-	13,000	-	13,000	13,000
Public Health Service	358,520	559,080	840,560	-	1,758,160	1,758,160
Plans Inspection fees	103,920	235,100	118,900	-	457,920	457,920
Weights and Measures	-	-	188,900	-	188,900	188,900
Way Leave	-	-	10,100	-	10,100	10,100
Search fees	-	-	1,040	-	1,040	1,040
Renovation fees	-	-	12,500	-	12,500	12,500
Facility Improvement Fund	11,108,066	9,709,190	10,374,725	-	31,191,981	11,191,981
Group registration	45,870	22,500	66,750	-	135,120	135,120
Licences	-	-	-	-	-	-
Sale of Fertiliser	-	-	-	-	-	-
Sand And Murram	39,065	16,100	21,650	-	76,815	76,815
Fines, Penalties and Forfeiture	678,605	39,000	74,423	-	792,028	792,028
Misceleneous Income	1,566,059	-	13,420,229	-	14,986,288	14,873,715
Electrical and Electrical inspection of Buildings	-	3,719,874	-	-	3,719,874	3,719,874
Land Boundary Disputes	225,331	156,400	197,000	-	578,731	578,731
Noise Emmission	-	-	-	-	-	-
Veterinary Services	-	-	460,550	-	460,550	460,550

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Water supply administration Fees	494,710	338,410	905,890	-	1,739,010	1,739,010
Liquor licence	20,875	-	22,000	-	42,875	42,875
Inspection and Impound Fees		100,100	7,500	-	107,600	107,600
Conservancy		9,500	1,772,700	-	1,782,200	1,782,200
TOTAL	32,670,471	28,536,220	60,327,253	-	121,533,944	92,421,332

10. RETURNED CRF ISSUES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Recurrent account	21,018,563	-	-	-	21,018,562.85	-
Development account	4,857,095	-	-	-	4,857,094.75	-
Deposit account	-	-	-	-	-	-
Total	25,875,658	-	-	-	25,875,658	-

11. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	316,689,589	212,415,302	290,989,181	-	820,094,072	1,162,749,973
Basic wages of temporary employees	-	25,274,022	-	-	25,274,022	273,747,905
Personal allowances paid as part of salary	171,508,076	238,874,166	174,495,768	-	584,878,010	74,369,773

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Personal allowances paid as reimbursements	-	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-	64,327,582
Total	488,197,665	476,563,490	465,484,949	-	1,430,246,104	1,575,195,233

12. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	9,696,246	7,793,967	16,759,474	-	34,249,687	21,271,844
Communication, supplies and services	1,166,350	4,217,263	6,935,591	-	12,319,204	719,315
Domestic travel and subsistence	17,053,539	26,425,747	112,260,613	-	155,739,899	52,148,992
Foreign travel and subsistence	-	6,249,490	4,862,560	-	11,112,050	5,668,036
Printing, advertising and information supplies & services	127,700	8,873,543	13,901,151	-	22,902,394	1,815,113
Rentals of produced assets	2,206,100	474,117	549,750	-	3,229,967	2,790,749
Training expenses	560,720	9,225,441	29,702,523	-	39,488,684	8,429,560
Hospitality supplies and services	3,108,184	20,835,802	36,677,513	-	60,621,499	18,497,652
Insurance costs	628,929	23,010,751	11,705,738	-	35,345,418	1,710,886
Specialised materials and services	50,103,356	13,400,917	46,978,633	-	110,482,906	28,204,732
Office and general supplies and services	369,233	6,446,129	3,205,059	-	10,020,421	4,712,445
Other operating expenses	953,438	26,306,747	66,663,694	-	93,923,879	3,377,682
Routine maintenance – vehicles and other transport equipment	1,053,134	2,821,214	3,104,074	-	6,978,422	1,351,005
Fuel Oil and Lubricants				-		

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	1,387,251	7,895,359	8,156,450		17,439,060	2,774,245
Routine maintenance – other assets	-	7,220,618	11,070,394	-	18,291,012	1,379,991
Total	88,414,180	171,197,105	372,533,217	-	632,144,502	154,852,247

13. SUBSIDIES

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-	-
See list attached	-	-	-	-	-	-
Subsidies to Private Enterprises						
See list attached	-	-	-	-	-	-
Total	-	-	-	-	-	-

14. TRANSFER TO OTHER GOVERNMENT UNITS

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Vihiga County Assembly	151,800,000	147,677,500	118,662,491	-	418,139,991	400,241,000
County Departments	37,349,690	65,387,986	27,187,785	-	129,925,461	-
ASDPA A/C (Co funding)	-	-	5,500,000	-	5,500,000	-
TOTAL	189,149,690	213,065,486	151,350,276	-	553,565,452	400,241,000

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15. OTHER GRANTS AND TRANSFERS

Description	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	62,500,000	62,500,000	-	125,000,000	252,328,485
Other grants and Transfers	65,347,256	-	18,297,028	-	83,644,284	20,900,000
Emergency relief and refugee assistance	-	-	-	-	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-	-
TOTAL	65,347,256	62,500,000	80,797,028	-	208,644,284	273,228,485

16. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	6,061,305	25,220,393	25,180,990	-	56,462,688	-
Social security benefits in cash and in kind	-	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-	-
Total	6,061,305	25,220,393	25,180,990	-	56,462,688	-

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17. ACQUISITION OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Non Financial Assets	-	-	-	-	-	-
Purchase of Buildings	-	-	-	-	-	-
Construction of Buildings	-	98,455,118	38,375,976	-	136,831,094	13,173,864
Refurbishment of Buildings	-	-	-	-	-	-
Construction of Roads	60,394,721	29,930,585	-	-	90,325,306	28,473,270
Construction and Civil Works	9,543,120	10,800,622	30,769,740	-	51,113,482	4,111,903
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	19,454,698	-	19,454,698	-
Purchase of Office Furniture and General Equipment	-	-	11,932,456	-	11,932,456	-
Purchase of Specialised Plant, Equipment and Machinery	27,241,021	39,335,421	36,319,605	-	102,896,047	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	24,428,500	-	-	24,428,500	-
Research, Studies, Project Preparation, Design & Supervision	-	-	-	-	-	-
Rehabilitation of Civil Works	547,595	-	4,324,365	-	4,871,960	-
Acquisition of Strategic Stocks and commodities	-	-	-	-	-	-
Purchase of ICT Equipment	2,971,604	-	302,170	-	3,273,774	-

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Financial Assets						
Total	100,698,061	202,950,246	141,479,010	-	445,127,317	45,759,037

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchange Rate Losses	-	-	-	-	-	-
Bank charges	-	-	-	-	-	-
Interest Payments on Foreign Borrowings	-	-	-	-	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-	-	-	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-	-	-	-	-
Interest on Borrowings from Other Government Units	-	-	-	-	-	-
Total	-	-	-	-	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	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	-	-	-	-	-	-

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Total	-	-	-	-	-	-

20. OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-	-
Other expenses	-	-	-	-	-	-
Domestic Accounts	-	-	-	-	-	-
Total	-	-	-	-	-	-

21A. BANK ACCOUNTS

	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4	Comparative amount 2017/2018
Name of Bank, Account No. & Currency		Kshs	Kshs	Kshs	Kshs	Kshs
CBK – 1000170794- kshs	Development Acc	-	52,904,726	3,261,470	-	4,771,135
CBK – 1000170859- kshs	Recurrent Acc	6,956,041	138,315,130	69,810,443		750,834
CBK – 1000171456 - kshs	CRF Acc	720,791,052	396,213,229	1,046,782,439		1,369,057,318
CBK – 1000283645-kshs	Deposits Acc	3,166,563	9,800,213	12,929,068		3,166,562
CBK – 1000283653-kshs	Fuel Levy Acc	86,034,994	40,201,030	25,621,956		95,290,493
CBK- 1000345187-kshs	UNIV-HEALTH	11,865,091	22,599,153	20,410,008		7,707,919

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CBK- 1000364351-kshs	NARIGP	48,710,300	43,527,300	29,302,545		52,323,300
CBK- 1000367032-kshs	Youth polytechnic	6,726,386	2,871,386	981,386		3,169,789
CBK- 1000388037	KUSP(UDG) A/C	-	250,950,700	250,950,700		-
CBK-1000367024	ASDSP A/C	-	-	6,612,131		-
CO-OP - 01141472496400-kshs	Gender Oper. Acc	54,206	7,176	3,716		
CO-OP - 01141472496500-kshs	Agric. Oper. Acc		-	-		
CO-OP – 01141472496600-kshs	Water Oper. Acc	1,000	1,000	520		
CO-OP - 01141472496800-kshs	PSA Oper. Acc		-	-		
CO-OP – 0114147496700-kshs	Transpt Opera. Acc	-	105,003	-		
CO-OP - 01141471295000	COOP IMPREST A/C	-	781,686	781,686		
KCB – 1140749552-kshs	Collection Acc		8,328,992	5,240,974		13,669,623
KCB – 1141334763-kshs	Imprest Rec. Acc	119,219	249,703	423,233		132,734
KCB – 1170665020-kshs	Educ. Oper. Acc		60,884	672,614		1,312
KCB – 1170665209-kshs	Health Oper. Acc		3,746,786			502
KCB – 1170670687-kshs	PSB Oper. Acc		1,040	77,641		
KCB – 1170671136-kshs	Lands Oper. Acc		-	-		53,000
KCB – 1172899320-kshs	Trade Oper. Acc		-	8,586		(51,544)
KCB- 1235794350	ASDSP OPER A/C	-	-	2,847,950		
KCB- 12411033550	Water Oper. Acc	-	650,840	52,600		5,688
KCB- 12395000580	NARIGP OPER A/C	-	-	6,943,750		750

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KCB- 1240128495	PSA Oper. Acc	-	-	100,366		53,824
KCB- 1240920083	Gender Oper. Acc	-	510,022	92,672		7,074
KCB- 1240928483	Transpt Opera. Acc	-	-	16,038		5,212
Department of Gender	Imprest Holding	-	-	-	-	18,750,000
Total		884,424,852	971,825,999	1,483,924,492	-	1,568,865,525

21B. CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-	-	-	-
Cash in Hand – Held in foreign currency	-	-	-	-	-
Total	-	-	-	-	-

Cash in hand should be analysed as follows:

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Location 1					
Location 2					
Location 3					
Total					

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22. ACCOUNTS RECEIVABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	64,654,813	194,201,254	218,676,657	-	55,639,838
Clearance Accounts	-	-	-	-	-
Staff Advances	2,863,087	2,433,790	2,435,808	-	2,174,369
Other Advances		-	-	-	-
Total	67,517,900	196,635,044	221,112,465	-	57,814,207

23. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	66,537,419	73,171,069	85,471,472	-	66,537,419
Staff Deduction Payables	91,711,589	91,711,589	95,114,269		91,711,589
Payments in IFMIS and IB not actually paid out	7,520,706	321,184,155	313,778,567		
Total	165,769,714	486,066,813	494,364,308	-	158,249,008

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24. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	1,568,865,525	884,424,852	971,825,999	1,483,924,492	533,251,325
Cash in hand	-	-	-	-	48,343
Accounts Receivables	57,814,207	67,517,900	196,635,044	221,112,465	15,824,211
Accounts Payables	(158,249,008)	(165,769,714)	(486,066,813)	(494,364,308)	(135,043,437)
Total	1,468,430,724	786,173,038	682,394,230	1,210,672,649	414,080,442

25. PRIOR YEAR ADJUSTMENT

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Adjustments on bank account balances	25,875,658	-	-	-	-
Adjustments on cash in hand	-	-	-	-	-
Adjustments on payables	-	-	-	-	-
Adjustments on receivables					
Others (<i>specify</i>)					
	-	-	-	-	-
Total	25,875,658	-	-	-	-

26. OTHER IMPORTANT DISCLOSURES

26.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Construction of buildings					
Construction of civil works					
Supply of goods					
Supply of services					
Total					

26.2 PENDING STAFF PAYABLES (See Annex 2)

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
Name of Staff	Kshs	Kshs	Kshs	Kshs	Kshs
Total					

26.3 OTHER PENDING PAYABLES (See Annex 3)

	Q1	Q2	Q3	Q4	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities					
Amounts due to County Government entities					

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Amounts due to third parties					
Total					

XI. APPENDIXES