



**VIHIGA COUNTY GOVERNMENT
(EXECUTIVE)**

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
31 DECEMBER 2018**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County 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
P.o Box 6000- 00200
Nairobi

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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 December 2018. 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 30 December 2018 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 _____ 2018.

County Executive Committee member – Finance and Economic Planning

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	SEP 2018 (Q1)	DEC 2018 (Q2)	MAR 2019 (Q3)	JUNE 2019 (Q4)	CUMMLATIVE
		KSHS	KSHS	KSHS	KSHS	KSHS
RECEIPTS						
Equitable Share (Exchequer releases)	1	222,940,000	964,358,700			1,187,298,700.0
Transfers from National Government Entities	2	-	-			-
Proceeds from Foreign Grants / Development Partners	3	-	25,482,767			-
Proceeds from Domestic Borrowings	4	-	-			25,482,766.8
Proceeds from Sale of Assets	6	-	-			-
Conditional Additional Allocations to County Governments	7	-	-			-
Fuel Levy Allocation	9	-	29,552,974			-
County Own Generated Revenues	10	32,670,471	28,536,220			61,206,691.0
Unspent funds	11	1,606,256,474	884,424,852			2,490,681,326.0
TOTAL RECEIPTS		1,861,866,945	1,932,355,513	-	-	3,764,669,484
PAYMENTS						
Compensation of Employees	12	(488,197,665)	(476,563,490)			(964,761,155)
Use of goods and services	13	(88,414,180)	(171,197,105)			(259,611,285)
Interest payments	14	-	-			-
Subsidies	15	-	-			-
Transfers to Other Government Entities	16	(151,800,000)	(213,065,486)			(364,865,486)
Other grants and transfers	17	(65,347,256)	-			(65,347,256)
Social Security Benefits	18	(6,061,305)	(25,220,393)			(31,281,698)
Acquisition of Assets	19	(100,698,061)	(202,950,246)			(303,648,307)
Repayment of principal on Domestic and Foreign borrowing	21	-	-			-

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Other Payments	22	-	-	-
TOTAL PAYMENTS		(900,518,467)	(1,088,996,720)	(1,989,515,187)
SURPLUS/DEFICIT		961,348,478	843,358,792	5,754,184,671

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Chief Officer – Finance

Head of Treasury - Accounting

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II. STATEMENT OF FINANCIAL ASSETS

	Note	Sep (Q1) Kshs	Dec (Q2) Kshs.	Mar (Q3) Kshs	June (Q4) Kshs
FINANCIAL ASSETS					
Cash and Cash Equivalents					
Bank Balances	23A	884,424,852	720,875,299		
Cash Balances	23B	0	0		
Total Cash and cash equivalent		884,424,852	720,875,299		
Accounts receivables – Outstanding Imprests	24	67,517,900	196,635,044		
TOTAL FINANCIAL ASSETS		951,942,752	917,510,343		
FINANCIAL LIABILITIES					
Accounts Payables – Deposits and retentions	25	(158,249,008)	(164,882,658)		
NET FINANCIAL ASSETS		793,693,744	752,627,685		
REPRESENTED BY					
Fund balance b/fwd	26	414,080,442	816,080,818		
Surplus/Deficit for the quarter		402,000,376	843,358,792		
NET FINANCIAL POSSITION		816,080,818	1,659,439,611		

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Chief Officer – Finance

Head of Treasury - Accounting

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III. STATEMENT OF CASHFLOW

	Note	SEP 18 Q1 KSHS	DEC 18 Q2 KSHS	MAR 19 Q3 KSHS	JUN 19 Q4 KSHS
Receipts from operating income					
Equitable Share (Exchequer releases)	1	222,940,000	964,358,700		
Transfers from National Government Entities	2	-	-		
Proceeds from Foreign Grants / Development Partners	3	-	25,482,767		
Conditional Additional Allocation to County Governments	7	-	-		
Conditional Allocation to Level 5 Hospitals	8	-	-		
Fuel Levy Allocation	9	-	29,552,974		
County Own Generated Revenues	10	32,670,471	28,536,220		
Unspent Funds	11	-	-		
Payments for operating expenses					
Compensation of Employees	12	(488,197,665)	(476,563,490)		
Use of goods and services	13	(88,414,180)	(171,197,105)		
Interest payments	14	-	-		
Subsidies	15	-	-		
Transfers to Other Government Entities	16	(151,800,000)	(213,065,486)		
Other grants and transfers	17	(65,347,256)	-		
Social security Benefefits	18	(6,061,305)	(25,220,393)		
Finance Costs, including Loan Interest	20	-	-		

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Other Payments	22	-	-	-	-
Adjusted for:		-	-	-	-
Adjustments during the year(increase)/decrease in receivables)		(67,881,658)	(129,117,144)		
Adjustments during the year(increase/(decrease) in Payables)		-	6,633,650		
Net cash flows from operating activities		(612,091,593)	39,400,693	-	-
CASHFLOW FROM INVESTING ACTIVITIES					
Proceeds from Sale of Assets	6	-	-	-	-
Acquisition of Assets	19	(100,698,061)	(202,950,246)		-
		-	-	-	-
Net cash flows from investing activities		(100,698,061)	(202,950,246)	-	-
CASHFLOW FROM BORROWING ACTIVITIES					
Proceeds from Domestic Borrowings	4	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	21	-	-	-	-
Net cash flow from financing activities		-	-	-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(712,789,654)	(163,549,553)		-
Cash and cash equivalent at BEGINNING of the quarter	23A&B	1,606,256,474	884,424,852		

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Cash and cash equivalent at END of the quarter 23A&B 884,424,852 720,875,299 -

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Chief Officer.....

Head Of Treasury.....

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IV. STATEMENT OF COUNTY OWN GENERATED REVENUES

	Original Estimates	Revised Estimates	Actual	% Realized
RECEIPTS	kshs	Kshs	Kshs	Kshs
Parking Fees	12,471,318.75	-	6,722,840	54%
Land Rates	207,720.38	-	71,165	34%
Plot, Stall Rent	824,831.63	-	419,300	51%
Single Business Permits	5,094,637.88	-	830,800	16%
Plans Inspection/Approval	133,788.75	-	373,940	280%
Advertising (Billboards)	450,527.00	-	1,506,850	334%
Rent (County Houses, Market stalls, County commercial buildings and hall hire)	94,828.13	-	8,000	8%
Hire of Machines (Lease and rental of Machines)	214,654.13	-	107,450	50%
Fertiliser	3,080,332.50	-		0%
Market and Trade Fees	5,122,113.00	-	2,980,451	58%
slaughter House Management Fees	95,992.50	-	284,750	297%
Tea Cess	2,501,580.38	-		0%
Livestock Cess	633,039.00	-	325,420	51%
Hospital Fees	-	-		
Public Health Service	690,976.88	-	559,080	81%
Plans Inspection fees	-	-	235,100	
Facility Improvement Fund	5,583,063.38	-	9,709,190	174%
Group registration	-	-	22,500	
Licences	-	-		
Sale of Fertiliser	-	-		
Sand And Murram	29,587.50	-	16,100	54%

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Fines, Penalties and Forfeiture	30,449.25	-	39,000	128%
Other Misceleneous Income	39,742.50	-		0%
Electrical and Electrical inspection of Buildings	-	-	3,719,874	
Land Boundary Disputes	167,685.00	-	156,400	93%
Noise Emmission	3,300.00	-		0%
Veterinary Services	-	-		
Water supply adminstration Fees	515,190.00	-	338,410	66%
Liquor licence	431,812.50	-		0%
Inspection and Impound Fees	0	-	100,100	0%
Conservancy	0	0	9,500	
TOTAL	38,417,171		28,536,220	74%

Signed By

Chief Officer

Head of Treasury.....

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

Receipt/Expense Item	Budget Q2 2018/19	Actual Q2 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)	1,192,500,000	964,358,700	228,141,300	1,192,500,000	1,429,669,028.00	-237,169,028
Transfers from National Government Entities	80,836,619	-	80,836,619	80,836,619	-	80,836,619
Proceeds from Foreign Grants	363,875,856	25,482,767	338,393,089	727,751,712	25,482,766.80	702,268,945
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	195,568,456	-	195,568,456
Fuel Levy Allocation	117,237,500	29,552,974	87,684,526	117,237,500	29,552,974.00	87,684,526
County Own Generated Revenues	38,417,171	28,536,220	9,880,951	76,834,342	28,536,220.00	48,298,122
Unspent Funds	884,424,852	884,424,852	0	884,424,852	884,424,852.00	0
TOTAL	2,775,076,226	1,932,355,513	842,720,713	3,275,153,481	2,397,665,841	877,487,640
PAYMENTS						
Compensation of Employees	1,166,454,291	476,563,490	689,890,801	1,166,454,291	964,761,155	201,693,136
Use of goods and services	710,392,649	171,197,105	539,195,544	710,392,649	259,611,285	450,781,364
Transfers to Other Government Entities	134,705,578	213,065,486	(78,359,908)	134,705,578	364,865,486	(230,159,908)
Other grants and transfers	95,075,000	0	95,075,000	95,075,000	65,347,256	29,727,744
Social Security Benefits	34,199,657	25,220,393	8,979,264	34,199,657	31,281,698	2,917,959
Acquisition of Assets	1,073,743,250	202,950,246	870,793,004	1,073,743,250	303,648,307	770,094,943
Other Payments	5,750,028	-	5,750,028	5,750,028	-	5,750,028
TOTAL	3,220,320,453	1,088,996,720	2,131,323,733	3,220,320,453	1,989,515,187	1,230,805,266

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

**VIHIGA COUNTY EXECUTIVE
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Receipt/Expense Item	Budget Q2 2018/19	Actual Q2 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)	834,750,000	721,988,372	112,761,628	1,669,500,000	1,187,298,700	482,201,300
Transfers from National Government Entities	80,836,619	-	80,836,619	161,673,238	-	161,673,238
Proceeds from Foreign Grants	363,875,856	25,482,767	338,393,089	727,751,712	25,482,767	702,268,945
Conditional Allocation to County Governments	97,784,228	-	97,784,228	195,568,456	-	195,568,456
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	28,536,220	9,880,951	76,834,342	28,536,220	48,298,122
Unspent Funds	884,424,852	884,424,852	0	884,424,852.00	884,424,852	0
TOTAL	2,300,088,726	1,660,432,211	639,656,515	3,715,752,600	2,125,742,539	1,590,010,061
PAYMENTS						
Compensation of Employees	1,166,454,291	476,563,490	689,890,801	1,166,454,291	964,761,155	201,693,136
Use of goods and services	680,242,649	171,197,105	509,045,544	680,242,649	259,611,285	420,631,364
Transfers to Other Government Entities	121,059,169	213,065,486	(92,006,317)	121,059,169	364,865,486	(243,806,317)
Other grants and transfers	95,075,000	-	95,075,000	95,075,000	65,347,256	29,727,744
Social Security Benefits	34,199,657	25,220,393	8,979,264	34,199,657	31,281,698	2,917,959
Acquisition of Assets	148,500,251	-	148,500,251	148,500,251	-	148,500,251
Other Payments	5,750,028	-	5,750,028	5,750,028	-	5,750,028
TOTAL	2,251,281,045	886,046,474	1,365,234,571	2,251,281,045	1,685,866,880	565,414,165

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

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Receipt/Expense Item	Budget Q2 2018/19	Actual Q2 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	242,370,328	115,379,672	357,750,000	242,370,328	115,379,672
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	29,552,974	87,684,526	117,237,500	-	117,237,500
County Own Generated Revenues	-	-	-	-	-	-
Unspent Funds	-	-	-	-	-	-
TOTAL	474,987,500	271,923,302	203,064,198	474,987,500	242,370,328	232,617,172
PAYMENTS						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	30,150,000	-	30,150,000	30,150,000	-	30,150,000
Transfers to Other Government Entities	13,646,409	-	13,646,409	13,646,409	-	13,646,409
Other grants and transfers	-	-	-	-	-	-
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	925,242,999	202,950,246	722,292,753	925,242,999	303,648,307	621,594,692
Other Payments	-	-	-	-	-	-
TOTAL	969,039,408	202,950,246	766,089,162	969,039,408	303,648,307	665,391,101

I. NOTES TO THE FINANCIAL STATEMENTS

I. EQUITABLE SHARE (EXCHEQUER RECEIPTS)

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	Kshs
Total Exchequer Releases for quarter 1	222,940,000
Total Exchequer Releases for quarter 2	964,358,700
Total Exchequer Releases for quarter 3	0
Total Exchequer Releases for quarter 4	-
Cumulative Amount	1,187,298,700

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

	Q1	Q2	Q3	Q4	Cumulative amount
Description	Kshs	Kshs	Kshs	Kshs	Kshs
Abolishment of user fees in health centers and dispensaries					
<i>Transfer from Ministry of Transport and Infrastructure</i>					
Roads Maintainance Levy Fund	-	29,552,974			
TOTAL	-	-	-		-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PROCEEDS FROM FOREIGN GRANTS

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Name of Donor	Date received	Q1	Q2	Q3	Q4
		Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Rehabilitation of sub-district hospitals – KIDDP					
Grants Received from Multilateral Donors (International Organizations)					
<i>DANIDA</i>			25,482,766.80		
Health Sector Programme Support (HSPS)					
Health Sector Support Project (HSSP)					
<i>World Bank</i>					
Kenya Urban Support Programme		-			
Health Sector Support Project (HSSP)					
NAGRIP					
Kenya Devolution Support programme					
Youth Polytechnics Fund					
TOTAL		-	25,482,767	-	-

Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PROCEEDS FROM DOMESTIC BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount
	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					
Total	0	0			0

5. PROCEEDS FROM FOREIGN BORROWINGS

	Q1	Q2	Q3	Q4	Cumulative amount

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	Kshs	Kshs	Kshs	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer					
Foreign Borrowing - Direct Payments					
Foreign Currency and Foreign Deposits					
Total	0	0	0	0	0

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PROCEEDS FROM SALE OF ASSETS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Receipts from the Sale of Buildings					
Disposal and Sales of Non-Produced Assets					
Receipts from the Sale of Strategic Reserves Stocks					
Total	0	0	0	0	0

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Loans and Grants Supplementary					-

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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	-	-	-	-	-

**Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

Level 5 Hospital	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
(name of level 5 hospital)					
(name of level 5 hospital)					
Total	0	0	0	0	0

9. FUEL LEVY ALLOCATION

	Allocation Q1	Allocation Q2	Allocation Q3	Allocation Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs

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Road maintenance fuel levy fund	-	29,552,974	-	-	29,552,974
Total	-	29,552,974	-	-	29,552,974

10. STATEMENT OF COUNTY OWN GENERATED REVENUES

	Original Estimates	Revised Estimates	Actual	% Realized
	kshs	Kshs	Kshs	Kshs
RECEIPTS				
Parking Fees	12,471,318.75	-	6,722,840	54%
Land Rates	207,720.38	-	71,165	34%
Plot, Stall Rent	824,831.63	-	419,300	51%
Single Business Permits	5,094,637.88	-	830,800	16%
Plans Inspection/Approval	133,788.75	-	373,940	280%
Advertising (Billboards)	450,527.00	-	1,506,850	334%
Rent (County Houses, Market stalls, County commercial buildings and hall hire)	94,828.13	-	8,000	8%
Hire of Machines (Lease and rental of Machines)	214,654.13	-	107,450	50%
Fertiliser	3,080,332.50	-		0%
Market and Trade Fees	5,122,113.00	-	2,980,451	58%
slaughter House Management Fees	95,992.50	-	284,750	297%
Tea Cess	2,501,580.38	-		0%
Livestock Cess	633,039.00	-	325,420	51%
Hospital Fees	-	-		
Public Health Service	690,976.88	-	559,080	81%
Plans Inspection fees	-	-	235,100	
Facility Improvement Fund	5,583,063.38	-	9,709,190	174%
Group registration	-	-	22,500	
Licences	-	-		

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Sale of Fertiliser	-	-		
Sand And Murram	29,587.50	-	16,100	54%
Fines, Penalties and Forfeiture	30,449.25	-	39,000	128%
Other Misceleneous Income	39,742.50	-		0%
Electrical and Electrical inspection of Buildings	-	-	3,719,874	
Land Boundary Disputes	167,685.00	-	156,400	93%
Noise Emmission	3,300.00	-		0%
Veterinary Services	-	-		
Water supply adminstration Fees	515,190.00	-	338,410	66%
Liquor licence	431,812.50	-		0%
Inspection and Impound Fees	0	-	100,100	0%
Conservancy	0	0	9,500	
TOTAL	38,417,171		28,536,220	74%

11. UNSPENT FUNDS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Equitable Share	1,606,256,474	884,424,852			2,490,681,326
Total	1,606,256,474	884,424,852	0	0	2,490,681,326

12. COMPENSATION OF EMPLOYEES

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	316,689,589	212,415,302	0	-	529,104,891

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Basic wages of temporary employees	0	25,274,022	0	-	25,274,022
Personal allowances paid as part of salary	171,508,076	238,874,166	0	-	410,382,242
Personal allowances paid as reimbursements	0	0	0	-	0
Personal allowances provided in kind	0	0	0	-	0
Pension and other social security contributions	0	0	0	-	0
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
Total	488,197,665	476,563,490	0	0	964,761,155

13. USE OF GOODS AND SERVICES

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	9,696,246	7,793,967	0	-	17,490,213
Communication, supplies and services	1,166,350	4,217,263	0	-	5,383,613

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Domestic travel and subsistence	17,053,539	26,425,747	0	-	43,479,286
Foreign travel and subsistence	-	6,249,490	0	-	6,249,490
Printing, advertising and information supplies & services	127,700	8,873,543	0	-	9,001,243
Rentals of produced assets	2,206,100	474,117	0	-	2,680,217
Training expenses	560,720	9,225,441	0	-	9,786,161
Hospitality supplies and services	3,108,184	20,835,802	0	-	23,943,986
Insurance costs	628,929	23,010,751	0	-	23,639,680
Specialized materials and services	50,103,356	13,400,917	0	-	63,504,273
Office and general supplies and services	369,233	6,446,129	0	-	6,815,362
Other operating expenses	953,438	26,306,747	0	-	27,260,185
Routine maintenance – vehicles and other transport equipment	1,053,134	2,821,214	0	-	3,874,348
Routine maintenance – other assets	-	7,220,618	0	-	7,220,618
Fuels, Oils and other Lubricants	1,387,251	7,895,359	0	-	9,282,610
Total	88,414,180	171,197,105	0	0	259,611,285

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. INTEREST PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Interest Payments on Foreign Borrowing	-				
Interest Payments on Domestic Borrowing	-				
Total	-	-			

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15. SUBSIDIES

Description	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations					
<i>See list attached</i>					
TOTAL	0	0			

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	Q1	Q2	Q3	Q4
	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities				
See attached list	-	-	-	-
Transfers to Counties' Departments	-	-	-	-
Transfer to Vihiga County Assembly	151,800,000	147,677,500	-	-
Transfer to Other County Depts	37,349,690	65,387,986	-	-
TOTAL	189,149,690	213,065,486	0	0

17. OTHER GRANTS AND TRANSFERS

Description	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	-	-	-	-

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	-	-	0		-
Emergency relief and refugee assistance					
Subsidies to small businesses, cooperatives, and self employed	-	-	0		-
Other current transfers, grants	-	-	0		-
Other capital grants and transfers(conditional)	65,347,256	-	-	-	-
Total	65,347,256	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. SOCIAL SECURITY BENEFITS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	6,061,305	25,220,393			
Total	6,061,305	25,220,393			

19. ACQUISITION OF ASSETS

Non-Financial Assets	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Purchase of Buildings	-			-	-
Construction of Buildings	-	98,455,118	0	-	-
Refurbishment of Buildings	-	0			-
Construction of Roads	60,394,721	29,930,585	0	-	213,208,924
Construction and Civil Works	9,543,120	10,800,622	0	-	20,343,742

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Overhaul and Refurbishment of Construction and Civil Works	-		0		-
Purchase of Vehicles and Other Transport Equipment	-		0	-	-
Overhaul of Vehicles and Other Transport Equipment	-		0	-	-
Purchase of Household Furniture and Institutional Equipment	-				-
Purchase of Office Furniture and General Equipment	-			-	-
Purchase of ICT Equipment, Software and Other ICT Assets	-			-	-
Purchase of Specialized Plant, Equipment and Machinery	27,241,021	39,335,421		-	66,576,442
Rehabilitation and Renovation of Plant, Machinery and Equip.					-
Purchase of Certified Seeds, Breeding Stock and Live Animals and specialised Materials		24,428,500		-	-
Research, Studies, Project Preparation, Design & Supervision				-	-
Rehabilitation of Civil Works	547,595				547,595
Acquisition of Strategic Stocks and commodities					-
Acquisition of Land				-	-
Purchase of ICT Equipment, Software and Other ICT Assets	2,971,604				2,971,604
Total	100,698,061	202,950,246	0	0	303,648,307

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. FINANCE COSTS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank Charges					
Exchange Rate Losses					
Other Finance costs					
Total	0	0	0	0	

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21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Total	0	0	0	0	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22. OTHER PAYMENTS

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves					
Civil Contingency Reserves					
Capital Transfers to Non-Financial Public Enterprises					
Total	0	0	0	0	

23A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	Amount Q1	Amount Q2	Amount Q3	Amount Q4
		Kshs	Kshs	Kshs	Kshs
CBK – 1000171456 - kshs	CRF Acc	720,791,052	396,213,229	0	-
CBK – 1000170794- kshs	Development Acc	-	52,904,726	0	-
CBK – 1000170859- kshs	Recurrent Acc	6,956,041	138,315,130	0	-
CBK – 1000283645-kshs	Deposits Acc	3,166,563	9,800,213	0	-
CBK – 1000283653-kshs	Fuel Levy Acc	86,034,994	40,201,030	0	-

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CBK- 1000345187-kshs	UNIV-HEALTH	11,865,091	22,599,153	0	-
CBK- 1000364351-kshs	NARIGP	48,710,300	43,527,300	0	-
CBK- 1000367032-kshs	Youth polytechnic	6,726,386	2,871,386	0	-
KCB – 1141334763-kshs	Imprest Rec. Acc	119,219	249,703	0	-
COOP -01141471295000	COOP IMPREST A/C	-	781,686		
KCB – 1140749552-kshs	Collection Acc		8,328,992	0	-
CO-OP – 01141472496600-kshs	Water Oper. Acc	1,000	1,000		-
KCB – 1170665020-kshs	Educ. Oper. Acc		60,884		-
KCB – 1172899320-kshs	Trade Oper. Acc		-		-
KCB – 1170671136-kshs	Lands Oper. Acc		-		-
CO-OP – 0114147496700-kshs	Transpt Opera. Acc	-	105,003		-
KCB – 1170670687-kshs	PSB Oper. Acc		1,040		-
KCB – 1170665209-kshs	Health Oper. Acc		3,746,786		-
CO-OP - 01141472496400-kshs	Gender Oper. Acc	54,206	7,176		-
CO-OP - 01141472496500-kshs	Agric. Oper. Acc		-		-
CO-OP - 01141472496800-kshs	PSA Oper. Acc		-	0	-
KCB-1241103550	Water Oper. Acc	-	650,840		
KCB- 1240920083	Gender Oper. Acc	-	510,022.00		
Total		884,424,852	720,875,299	0	0

23B CASH IN HAND

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	0	0	0	
Cash in Hand – Held in foreign currency	0	0	0	0	
Total	0	0	0		

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. ACCOUNTS RECEIVABLE

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	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Government Imprests	64,654,813	194,201,254			
Clearance Accounts	-	-			
Staff Advances	2,863,087	2,433,790			
Other Advances	-	-	-		
Total	67,517,900.00	196,635,044		-	

**See Annex 6 for a detailed analysis of the outstanding imprests.*

25. ACCOUNTS PAYABLE

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Deposits and Retentions	66,537,419	73,171,069			
Staff Deductions Payables	91,711,589	91,711,589			
Total	158,249,008	164,882,658			

26. FUND BALANCE BROUGHT FORWARD

	Q1	Q2	Q3	Q4	Comparative Period 2017
	Kshs	Kshs	Kshs	Kshs	Kshs
Bank accounts	1,606,256,474	884,529,855			
Cash in hand	-	-			
Accounts Receivables	57,814,207	67,517,900			
Accounts Payables	(158,037,624)	(158,249,008)			
Total	1,506,033,057	793,798,747	0	0	

APPENDIXES