



---

**VIHIGA COUNTY GOVERNMENT**  
**(EXECUTIVE)**  
**QUARTERLY REPORT AND FINANCIAL STATEMENTS**  
**FOR THE QUARTER ENDED**  
**30TH JUNE 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 30<sup>TH</sup> JUNE 2019**

---

<b>Table of Content</b>	<b>Page</b>
I. KEY ENTITY INFORMATION AND MANAGEMENT.....	i
II. STATEMENT OF MANAGEMENT RESPONSIBILITIES .....	iii
III. STATEMENT OF RECEIPTS AND PAYMENTS.....	1
IV. STATEMENT OF FINANCIAL ASSETS.....	3
V. STATEMENT OF CASH FLOW.....	4
VI. STATEMENT OF COUNTY OWN GENERATED REVENUE.....	6
VII. STATEMENT OF APPROPRIATION ACCOUNT COMBINED.....	8
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT .....	9
IX. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT.....	10
X. NOTES TO THE FINANCIAL STATEMENTS.....	11
XI. APPENDIXES.....	26

## **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](mailto:vihigafinance@gmail.com)  
Website: [www.vihigacounty.go.ke](http://www.vihigacounty.go.ke)

**(e) Vihiga County Executive Bankers**

1. Central Bank of Kenya  
Haile selasie Avenue  
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 **30<sup>th</sup> June 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 **30<sup>TH</sup> JUNE 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

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**III. STATEMENTS OF RECEIPTS AND PAYMENTS**

	Not e	Sep -018	Dec -18	Mar-19	Jun-19	Cumulative	Comparative
		Q1	Q2	Q3	Q4	Amount	Period
		Kshs	Kshs	Kshs	Kshs	Kshs	2017/2018
							Kshs
<b>RECEIPTS</b>							
Exchequer releases	1	222,940,000	713,408,000	1,672,050,000	1,850,402,000	4,458,800,000	
Proceeds from Domestic and Foreign Grants	2	-	276,433,467	26,114,506	101,903,425	404,451,398	
Transfers from Other Government Entities	3	-	29,340,225	6,612,131	171,578,522	207,530,878	
Proceeds from Domestic Borrowings	4	-	-	-	-	0	
Proceeds from Foreign Borrowings	5	-	-	-	-	0	
Proceeds from Sale of Assets	6	-	-	-	-	0	
Reimbursements and Refunds	7	-	-	-	-	0	
Returns of Equity Holdings	8	-	-	-	-	0	
County Own Generated Receipts	9	32,670,471	28,536,220	60,327,253	55,194,516	176,728,460	
Returned CRF issues	10	25,875,658	-	-	-	25,875,658	
<b>TOTAL RECEIPTS</b>		<b>281,486,129</b>	<b>1,047,717,912</b>	<b>1,765,103,890</b>	<b>2,179,078,463</b>	<b>5,273,386,394</b>	
<b>PAYMENTS</b>							
Compensation of Employees	11	(488,197,665)	(476,563,490)	(465,484,949)	(656,617,242)	(2,086,863,346)	
Use of goods and services	12	(88,414,180)	(171,197,105)	(372,533,217)	(507,824,780)	(1,139,969,282)	
Subsidies	13	-	-	-	-	-	
Transfers to Other Government Units	14	(189,149,690)	(213,065,486)	(151,350,276)	(319,007,434)	(872,572,886)	
Other grants and transfers	15	(65,347,256)	(62,500,000)	(80,797,028)	(135,499,709)	(344,143,993)	
Social Security Benefits	16	(6,061,305)	(25,220,393)	(25,180,990)	(12,536,829)	(68,999,517)	

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Acquisition of Assets	17	(100,698,061)	(202,950,246)	(141,479,010)	(1,086,508,085)	(1,531,635,402)	
Finance Costs, including Loan Interest	18	-	-	-	-	-	
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-	
Other Payments	20	-	-	-	-	-	
		-	-	-	-	-	
<b>TOTAL PAYMENTS</b>		<b>(937,868,157)</b>	<b>(1,151,496,720)</b>	<b>(1,236,825,470)</b>	<b>(2,717,994,079)</b>	<b>(6,044,184,426)</b>	
<b>SURPLUS/DEFICIT</b>		<b>(656,382,028)</b>	<b>(103,778,808)</b>	<b>528,278,420</b>	<b>(538,915,615)</b>	<b>(231,882,417)</b>	

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.

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**IV. STATEMENT OF ASSETS AND LIABILITIES**

	Note	Sep-18	Dec -18	Mar-19	Jun-19	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>FINANCIAL ASSETS</b>						
Cash and Cash Equivalents						
<b>Bank Balances</b>	<b>21A</b>	884,424,852	971,825,999	1,483,924,492	808,526,809	<b>1,568,865,525</b>
Cash Balances	<b>21B</b>	-	-	-	-	-
Total Cash and cash equivalents		<b>884,424,852</b>	<b>971,825,999</b>	<b>1,483,924,492</b>	<b>808,526,809</b>	<b>1,568,865,525</b>
<b>Accounts receivables – Outstanding Imprests</b>	<b>22</b>	67,517,900	196,635,044	221,112,465	141,299,482	57,814,207
<b>TOTAL FINANCIAL ASSETS</b>		<b>951,942,752</b>	<b>1,168,461,043</b>	<b>1,705,036,957</b>	<b>949,826,291</b>	<b>1,626,679,732</b>
<b>FINANCIAL LIABILITIES</b>						
<b>Accounts Payables – Deposits and retentions</b>	<b>23</b>	(165,769,714)	(486,066,813)	(494,364,308)	(278,069,258)	(158,249,008)
<b>NET FINANCIAL ASSETS</b>		<b>786,173,038</b>	<b>682,394,230</b>	<b>1,210,672,649</b>	<b>671,757,034</b>	<b>1,468,430,724</b>
<b>REPRESENTED BY</b>						
<b>Fund balance b/fwd</b>	<b>24</b>	<b>1,468,430,724</b>	<b>786,173,038</b>	<b>682,394,230</b>	<b>1,210,672,649</b>	<b>414,080,442</b>
<b>Prior year adjustments</b>	<b>25</b>	<b>-25,875,658</b>				
<b>Surplus/Deficit for the year</b>		<b>(656,382,028)</b>	<b>(103,778,808)</b>	<b>528,278,420</b>	<b>(538,915,615)</b>	<b>1,054,350,282</b>
<b>NET FINANCIAL POSITION</b>		<b>786,173,038</b>	<b>682,394,230</b>	<b>1,210,672,649</b>	<b>671,757,034</b>	<b>1,468,430,724</b>

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



**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**V. STATEMENT OF CASH FLOWS**

	Note	Sep	Dec	Mar	Jun	Comparative
		Q1	Q2	Q3	Q4	Period 2017/2018
		Kshs	Kshs	Kshs	Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>						
<b>Receipts from operating income</b>						
Exchequer releases	1	222,940,000	713,408,000	1,672,050,000	1,850,402,000	2,226,646,000
Proceeds from Domestic and Foreign Grants	2	-	276,433,467	26,114,506	101,903,425	110,406,110
Transfers from Other Government Entities	3	-	29,340,225	6,612,131	171,578,522	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	55,194,516	92,421,332
Returned CRF issues	10	25,875,658	-	-	-	-
<b>Total operating receipts</b>		<b>281,486,129</b>	<b>1,047,717,912</b>	<b>1,765,103,890</b>	<b>2,179,078,463</b>	<b>2,506,401,722</b>
<b>Payments for operating expenses</b>						
Compensation of Employees	11	(488,197,665)	(476,563,490)	(465,484,949)	(656,617,242)	(1,575,195,233)
Use of goods and services	12	(88,414,180)	(171,197,105)	(372,533,217)	(507,824,780)	(154,852,247)
Subsidies	13	-	-	-	-	-
Transfers to Other Government Units	14	(189,149,690)	(213,065,486)	(1,513,502,760)	(319,007,434)	(400,241,000)
Other grants and transfers	15	(65,347,256)	(62,500,000)	(807,970,280)	(135,499,709)	(273,228,485)
Social Security Benefits	16	(6,061,305)	(25,220,393)	(25,180,990)	(12,536,829)	-
<b>Finance Costs, including Loan Interest</b>	18	-	-	-	-	-
Other payments	20	-	-	-	-	-
<b>Total operating payments</b>		<b>(837,170,096)</b>	<b>(948,546,474)</b>	<b>(3,184,672,196)</b>	<b>(1,631,485,994)</b>	<b>(2,403,516,965)</b>
<b>Adjusted for:</b>						
Changes in receivables		-9,703,693	- (129,117,144)	- (24,477,421)	79,812,983	
Changes in payables		7,520,706	320,297,099	8,297,495	(216,295,050)	

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Adjustments during the year	25	-25,875,658	0	0		
Total Adjustments		-28,058,645	320,297,099	8,297,495	(136,482,067)	0
Net cash flows from operating activities		-583,742,612	290,351,393	653,577,503	411,110,402	9,819,837,374
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>						
Proceeds from Sale of Assets	6	-	-	-	-	-
Acquisition of Assets	17	- (100,698,061)	- (202,950,246)	- (141,479,010)	(1,086,508,085)	-45,759,037
Net cash flows from investing activities		(100,698,061)	- (202,950,246)	- (141,479,010)	(1,086,508,085)	-45,759,037
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>						
Proceeds from Domestic Borrowings	4	-	-	-	-	-
Proceeds from Foreign Borrowings	5	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-	-	-	-
Net cash flow from financing activities		-	-	-	-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>-684,440,673</b>	<b>87,401,147</b>	<b>512,098,493</b>	<b>(675,397,683)</b>	<b>9,774,078,337</b>
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	808,526,809	1,568,865,525
As per statement of assets		-684,440,673	87,401,147	512,098,493	(675,397,683)	1,568,865,525

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 and Economic Planning

Head Of Treasury

\_\_\_\_\_

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**VI. STATEMENT OF COUNTY OWN GENERATED REVENUES**

<b>RECEIPTS</b>	<b>Original Estimates</b>	<b>Revised Estimates</b>	<b>Actual</b>	<b>% Realized</b>
Parking Fees	12,471,319.0	-	10,506,500.0	84.2%
Matatu Stickers	-	-	-	0.0%
BodaBoda Sitickers	-	-	5,800.0	0.0%
Land Rates	207,720.0	-	158,645.0	76.4%
Plot, Stall, Site Rent	824,832.0	-	1,557,191.0	188.8%
Single Business Permits	5,094,638.0	-	12,159,530.0	238.7%
Plans Inspection/Approval	133,789.0	-	797,730.0	596.3%
Advertising (Billboards)	450,527.0	-	3,531,305.0	783.8%
Rent ( County Houses, Market stalls, County commercial buildings and hall hire)	94,828.0	-	-	0.0%
Hire of Machines ( Lease and rental of Machines)	214,654.0	-	1,045,760.0	487.2%
Fertiliser	3,080,333.0	-	233,040.0	7.6%
Market and Trade Fees	5,122,113.0	-	4,543,600.0	88.7%
slaughter House Management Fees	95,993.0	-	88,450.0	92.1%
Tea Cess	2,501,580.0	-	-	0.0%
Livestock Cess	633,039.0	-	441,540.0	69.7%
Hospital Fees	-	-	-	0.0%
Sale of Tender Documents	690,977.0	-	-	0.0%
Public Health Service	-	-	1,144,850.0	0.0%
Plans Inspection fees	-	-	-	0.0%
Weights and Measures	-	-	85,050.0	0.0%

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Way Leave	-	-	590,800.0	0.0%
Search fees	-	-	2,600.0	0.0%
Renovation fees	5,583,063.0	-	-	0.0%
Facility Improvement Fund	29,588.0	-	10,801,333.0	36505.8%
Group registration	30,449.0	-	70,750.0	232.4%
Licences	39,743.0	-	-	0.0%
Sale of Fertiliser	167,685.0	-	-	0.0%
Sand And Murram	3,300.0	-	68,900.0	2087.9%
Fines, Penalties and Forfeiture	-	-	551,685.0	0.0%
Miscelaneous Income	515,190.0	-	4,008,977.0	778.2%
Electrical and Electrical inspection of Buildings			-	0.0%
Land Boundary Disputes		-	175,000.0	0.0%
Noise Emmission	431,813.0	-	-	0.0%
Veterinary Services	-	-	461,880.0	0.0%
Water supply adminstration Fees	-		248,700.0	0.0%
Liquor licence	-	-	36,000.0	0.0%
Inspection and Impound Fees	-	-	-	0.0%
Conservancy		-	1,878,900.0	0.0%
	-	-		
<b>TOTAL</b>	<b>38,417,173.0</b>	<b>-</b>	<b>55,194,516.0</b>	<b>143.7%</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

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

<b>Receipt/Expense Item</b>	<b>Budget Q4 2018/19</b>	<b>Actual Q4 2018/19</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	1,114,700,000	1,850,402,000	(735,702,000)	4,458,800,000	4,458,800,000	-
Transfers from National Government Entities	41,525,000	41,525,000	-	41,525,000	41,525,000	-
Proceeds from Foreign Grants	154,913,898	98,669,730	56,244,168	619,655,593	371,015,061	248,640,532
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Conditional Allocation to county Governments	15,890,896	15,890,896	-	52,705,669	52,705,669	-
Fuel Levy Allocation	117,237,500	117,396,321	(158,821)	146,736,546	146,736,546	-
County Own Generated Revenues	38,417,171	55,194,516	(16,777,345)	153,668,684	176,728,460	(23,059,776)
<b>TOTAL</b>	<b>1,482,684,465</b>	<b>2,179,078,463</b>	<b>(696,393,998)</b>	<b>5,473,091,492</b>	<b>5,247,510,736</b>	<b>225,580,756</b>
<b>PAYMENTS</b>						
Compensation of Employees	496,445,233	656,617,242	31,060,284	1,985,780,932	2,086,863,346	(101,082,414)
Use of goods and services	680,242,649	507,824,780	307,709,432	1,360,485,298	1,139,969,282	220,516,016
Transfers to Other Government Entities	134,705,578	319,007,434	(14,325,248)	884,236,676	872,572,886	11,663,790
Other grants and transfers	95,075,000	100,040,812	14,277,972	434,885,636	344,143,993	90,741,643
Social Security Benefits	34,199,657	12,536,829	9,018,667	136,798,628	68,999,517	67,799,111
Acquisition of Assets	609,841,342	1,086,508,085	468,362,332	594,001,004	1,531,625,402	(937,624,398)
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>2,050,509,459</b>	<b>2,682,535,182</b>	<b>816,103,439</b>	<b>5,396,188,174</b>	<b>6,044,174,426</b>	<b>(647,986,252)</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

<b>Receipt/Expense Item</b>	<b>Budget Q3 2018/19</b>	<b>Actual Q3 2018/19</b>	<b>Budget utilization difference</b>	<b>Budget cumulative to date</b>	<b>Actual cumulative to date</b>	<b>Budget utilization difference</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	780,290,000	1,295,281,400	(514,991,400)	3,121,160,000	3,121,160,000	-
Transfers from National Government Entities	41,525,000	41,525,000	-	41,525,000	41,525,000	-
Proceeds from Foreign Grants	18,825,610	-	18,825,610	75,302,439	-	75,302,439
Conditional Allocation to County Governments	15,890,896	15,890,896	-	52,705,669	52,705,669	-
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	-	-	-	-	-	-
County Own Generated Revenues	38,417,171	55,194,516	(16,777,345)	153,668,684	176,728,460	(23,059,776)
Unspent Funds	971,825,999	971,825,999	-	971,825,999	971,825,999	-
<b>TOTAL</b>	<b>2,667,439,873</b>	<b>2,438,612,430</b>	<b>289,154,697</b>	<b>5,330,915,909</b>	<b>3,353,286,772</b>	<b>1,977,629,137</b>
<b>PAYMENTS</b>						
Compensation of Employees	496,445,233	656,617,242	31,060,284	1,985,780,932	2,086,863,346	(101,082,414)
Use of goods and services	680,242,649	507,824,780	307,709,432	1,360,485,298	1,139,969,282	220,516,016
Transfers to Other Government Entities	121,059,169	229,975,587	(27,971,657)	884,236,676	781,221,589	103,015,087
Other grants and transfers	95,075,000	100,040,812	14,277,972	380,300,000	308,143,993	72,156,007
Social Security Benefits	34,199,657	12,536,829	9,018,667	136,798,628	56,462,688	80,335,940
Acquisition of Assets	148,500,251	-	148,500,251	594,001,004	-	594,001,004
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>1,575,521,959</b>	<b>1,506,995,250</b>	<b>482,594,949</b>	<b>5,341,602,538</b>	<b>4,372,660,898</b>	<b>968,941,640</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

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

Receipt/Expense Item	Budget Q4 2018/19	Actual Q4 2018/19	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Equitable Share (Exchequer releases)	334,410,000	555,120,600	(220,710,600)	1,337,640,000	1,337,640,000	-
Transfers from National Government Entities			-			-
Proceeds from Foreign Grants	136,088,289	98,669,730	37,418,559	544,353,154	371,015,061	173,338,093
Proceeds from Sale of Assets	-	-	-	-	-	-
Conditional Allocation to Level 5 Hospitals	-	-	-	-	-	-
Fuel Levy Allocation	470,498,289	653,790,330	(183,292,042)	1,881,993,154	1,708,655,061	173,338,093
County Own Generated Revenues	-	-	-	-	-	-
Unspent Funds	-	-	-	-	-	-
<b>TOTAL</b>	<b>940,996,577</b>	<b>1,307,580,660</b>	<b>(366,584,083)</b>	<b>3,763,986,308</b>	<b>3,417,310,122</b>	<b>346,676,186</b>
<b>PAYMENTS</b>						
Compensation of Employees	-	-	-	-	-	-
Use of goods and services	-	-	-	-	-	-
Transfers to Other Government Entities	13,646,409	89,031,847	(75,385,438)	54,585,636	91,351,297	(36,765,661)
Other grants and transfers	-	-	-	-	35,458,897	(35,458,897)
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	927,350,168	1,086,508,085	(159,157,917)	1,845,364,364	1,531,625,402	313,738,962
Other Payments	-	-	-	-	-	-
<b>TOTAL</b>	<b>940,996,577</b>	<b>1,175,539,932</b>	<b>(234,543,355)</b>	<b>1,899,950,000</b>	<b>1,658,435,596</b>	<b>241,514,404</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**X. NOTES TO THE FINANCIAL STATEMENTS**

**1. EXCHEQUER RELEASES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
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	-	-	-	1,850,402,000	1,850,402,000	2,182,554,000
	<b>222,940,000</b>	<b>713,408,000</b>	<b>1,672,050,000</b>	<b>1,850,402,000</b>	<b>4,458,800,000</b>	<b>4,409,200,000</b>

**2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

<b>Name of Donor</b>	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>	<b>Comparative amount 2017/2018</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Grants Received from Bilateral Donors (Foreign Governments)	-					
<b>World Bank</b>						
NARGIP				50,078,480	50,078,480	50,685,709
KUSP				41,200,000	41,200,000	-
<b>Grants Received from Multilateral Donors (International Organizations)</b>					-	
DANIDA		7,391,250	-	7,391,250	14,782,500	14,170,000
Health Sector Programme Support (THS-UHC)		-	-	3,233,695	3,233,695	23,111,493
Health Sector Support Project (HSSP)		18,091,517	18,723,256	-	36,814,773	11,177,587
<b>World Bank</b>					-	
IDA(WB)KUSP-UDG	-	250,950,700	-	-	250,950,700	-
<b>TOTAL</b>	<b>-</b>	<b>276,433,467</b>	<b>18,723,256</b>	<b>101,903,425</b>	<b>397,060,148</b>	<b>99,144,789</b>



**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**3. TRANSFER FROM OTHER GOVERNMENT ENTITIES**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Transfers from Central government entities</b>	-	-	-	-	-	-
Kenya Roads Board Fuel Levy Fund	-	29,340,225	-	117,396,321	146,736,546	76,928,280
Ministry of Health Maternity fees	-	-	-	-	-	-
Ministry of Health User fees Forgone	-	-	-	12,657,201	12,657,201	13,002,761
Ministry of Agriculture (ASSDP)	-	-	6,612,131	-	6,612,131	5,000,000
Ministry of Education (Youth polytechnic Grant)	-	-	-	41,525,000	41,525,000	-
<b>Total</b>	-	<b>29,340,225</b>	<b>6,612,131</b>	<b>171,578,522</b>	<b>207,530,878</b>	<b>94,931,041</b>

**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	-	-	-	-	-	-
Domestic Accounts Payable	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**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	-	-	-	-	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**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	-	-	-	-	-	-
<b>Total</b>	-	-	-	-	-	-

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**9. COUNTY OWN GENERATED RECEIPTS**

	Q1	Q2	Q3	Q4	Cumulative amount	Comparative amount 2017/2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>RECEIPTS</b>						
Parking Fees	9,084,680	6,722,840	3,040,370	10,506,500	29,354,390	34,669,410
Matatu Stickers	-	-	5,789,360	-	5,789,360	
BodaBoda Stickers	-	-	17,400	5,800	23,200	
Land Rates	88,352	71,165	171,964	158,645	490,126	729,720
Plot, Stall, Site Rent	723,807	419,300	766,810	1,557,191	3,467,108	3,277,540
Single Business Permits	1,481,797	830,800	15,085,875	12,159,530	29,558,002	53,500
Plans Inspection/Approval	515,933	373,940	778,550	797,730	2,466,153	6,407,399
Advertising (Billboards)	136,356	1,506,850	105,900	3,531,305	5,280,411	444,130
Rent ( County Houses, Market stalls, County commercial buildings and hall hire)	10,000	8,000	247,567	-	265,567	33,400
Hire of Machines ( Lease and rental of Machines)	1,482,685	107,450	486,290	1,045,760	3,122,185	3,499,410
Fertiliser	10,400	-	1,358,150	233,040	1,601,590	
Market and Trade Fees	3,031,900	2,980,451	3,380,510	4,543,600	13,936,461	14,329,288
slaughter House Management Fees	1,198,180	284,750	81,350	88,450	1,652,730	1,387,424
Tea Cess	265,360	-	-	-	265,360	
Livestock Cess	-	325,420	508,740	441,540	1,275,700	2,023,401
Hospital Fees	-	-	-	-	-	

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Sale of Tender Documents		-	13,000	-	13,000	
Public Health Service	358,520	559,080	840,560	1,144,850	2,903,010	2,409,340
Plans Inspection fees	103,920	235,100	118,900	-	457,920	
Weights and Measures		-	188,900	85,050	273,950	18,500
Way Leave		-	10,100	590,800	600,900	
Search fees		-	1,040	2,600	3,640	
Renovation fees		-	12,500	-	12,500	
Facility Improvement Fund	11,108,066	9,709,190	10,374,725	10,801,333	41,993,314	31,228,561
Group registration	45,870	22,500	66,750	70,750	205,870	243,550
Licences	-	-	-	-	-	6,704,012
Sale of Fertiliser	-	-	-	-	-	13,397,290
Sand And Murram	39,065	16,100	21,650	68,900	145,715	88,000
Fines, Penalties and Forfeiture	678,605	39,000	74,423	551,685	1,343,713	185,992
Misceleneous Income	1,566,059	-	13,420,229	4,008,977	18,995,265	21,519,252
Electrical and Electrical inspection of Buildings	-	3,719,874	-	-	3,719,874	
Land Boundary Disputes	225,331	156,400	197,000	175,000	753,731	628,000
Noise Emmission	-	-	-	-	-	71,400
Veterinary Services	-	-	460,550	461,880	922,430	5,930
Water supply adminstration Fees	494,710	338,410	905,890	248,700	1,987,710	1,841,075
Liquor licence	20,875	-	22,000	36,000	78,875	-
Inspection and Impound Fees	-	100,100	7,500	-	107,600	
Conservancy	-	9,500	1,772,700	1,878,900	3,661,100	
<b>TOTAL</b>	<b>32,670,471</b>	<b>28,536,220</b>	<b>60,327,253</b>	<b>55,194,516</b>	<b>176,728,460</b>	<b>145,195,524</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**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	-	-	-	21,018,563	-
Development account	4,857,095	-	-	-	4,857,095	-
Deposit account	-	-	-	-	-	-
<b>Total</b>	<b>25,875,658</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>25,875,658</b>	<b>-</b>

**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	356,795,075	1,176,889,147	-
Basic wages of temporary employees	-	25,274,022	-	-	25,274,022	-
Personal allowances paid as part of salary	171,508,076	238,874,166	174,495,768	299,822,167	884,700,177	-
Pension and other social security contributions	-	-	-	-	-	-
<b>Total</b>	<b>488,197,665</b>	<b>476,563,490</b>	<b>465,484,949</b>	<b>656,617,242</b>	<b>2,086,863,346</b>	<b>-</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**12. USE OF GOODS AND SERVICES**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	9,696,246	7,793,967	16,759,474	17,165,629	51,415,316
Communication, supplies and services	1,166,350	4,217,263	6,935,591	7,188,793	19,507,997
Domestic travel and subsistence	17,053,539	26,425,747	112,260,613	111,717,715	267,457,614
Foreign travel and subsistence	-	6,249,490	4,862,560	3,105,365	14,217,415
Printing, advertising and information supplies & services	127,700	8,873,543	13,901,151	31,353,448	54,255,842
Rentals of produced assets	2,206,100	474,117	549,750	1,516,300	4,746,267
Training expenses	560,720	9,225,441	29,702,523	15,489,505	54,978,189
Hospitality supplies and services	3,108,184	20,835,802	36,677,513	47,486,702	108,108,201
Insurance costs	628,929	23,010,751	11,705,738	4,133,734	39,479,152
Specialised materials and services	50,103,356	13,400,917	46,978,633	58,884,678	169,367,584
Office and general supplies and services	369,233	6,446,129	3,205,059	19,079,968	29,100,389
Other operating expenses	953,438	26,306,747	66,663,694	157,851,529	251,775,408
Routine maintenance – vehicles and other transport equipment	1,053,134	2,821,214	3,104,074	9,992,124	16,970,546
Fuel Oil and Lubricants	1,387,251	7,895,359	8,156,450	15,932,825	33,371,885
Routine maintenance – other assets	-	7,220,618	11,070,394	6,926,465	25,217,477
<b>Total</b>	<b>88,414,180</b>	<b>171,197,105</b>	<b>372,533,217</b>	<b>507,824,780</b>	<b>1,139,969,282</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**13. SUBSIDIES**

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Subsidies to Public Corporations	-	-	-	-	-
See list attached	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**14. TRANSFER TO OTHER GOVERNMENT UNITS**

Description	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Vihiga County Assembly	151,800,000	147,677,500	118,662,491	209,784,547	627,924,538
County Departments	37,349,690	65,387,986	27,187,785	29,722,887	159,648,348
ASDPA A/C (Co funding)	-	-	5,500,000	-	5,500,000
Vihiga County Trade and Enterprise Fund	-	-	-	33,000,000	33,000,000
Vihiga County Car Loan and Mortgage Fund	-	-	-	40,000,000	40,000,000
Vihiga County Narigp Co- Funding	-	-	-	6,500,000	6,500,000
<b>TOTAL</b>	<b>189,149,690</b>	<b>213,065,486</b>	<b>151,350,276</b>	<b>319,007,434</b>	<b>872,572,886</b>

**15. OTHER GRANTS AND TRANSFERS**

Description	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Scholarships and other educational benefits	-	62,500,000	62,500,000	-	125,000,000
Other grants and Transfers	65,347,256	-	18,297,028	135,499,709	219,143,993
Emergency relief and refugee assistance	-	-	-	-	-



**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Subsidies to small businesses, cooperatives, and self employed	-	-	-	-	-
<b>TOTAL</b>	<b>65,347,256</b>	<b>62,500,000</b>	<b>80,797,028</b>	<b>135,499,709</b>	<b>344,143,993</b>

**16. SOCIAL SECURITY BENEFITS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Government pension and retirement benefits	6,061,305	25,220,393	25,180,990	12,536,829	68,999,517
Social security benefits in cash and in kind	-	-	-	-	-
Employer Social Benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	<b>6,061,305</b>	<b>25,220,393</b>	<b>25,180,990</b>	<b>12,536,829</b>	<b>68,999,517</b>

**17. ACQUISITION OF ASSETS**

	<b>Q1</b>	<b>Q2</b>	<b>Q3</b>	<b>Q4</b>	<b>Cumulative amount</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>Non Financial Assets</b>					
Purchase of Buildings	-	-	-	-	-
Construction of Buildings	-	98,455,118	38,375,976	226,674,127	363,505,221
Refurbishment of Buildings	-	-	-	-	-
Construction of Roads	60,394,721	29,930,585	-	211,129,261	301,454,567
Construction and Civil Works	9,543,120	10,800,622	30,769,740	413,838,606	464,952,088
Overhaul and Refurbishment of Construction and Civil Works	-	-	-	-	-
Purchase of Vehicles and Other Transport Equipment	-	-	19,454,698	30,507,199	49,961,897

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

Purchase of Office Furniture and General Equipment	-	-	11,932,456	12,385,475	24,317,931
Purchase of Specialised Plant, Equipment and Machinery	27,241,021	39,335,421	36,319,605	17,300,264	120,196,311
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	24,428,500	-	63,101,559	87,530,059
Research, Studies, Project Preparation, Design & Supervision	-	-	-	13,707,378	13,707,378
Rehabilitation and revation of civil works	547,595	-	4,324,365	29,217,954	34,089,914
Acquisition of land	-	-	-	12,180,000	12,180,000
Purchase of ICT Equipment	2,971,604	-	302,170	5,836,602	9,110,376
<b>PENDING BILLS</b>					
Payables for previous years	-	-	-	50,629,660	50,629,660
<b>Total</b>	<b>100,698,061</b>	<b>202,950,246</b>	<b>141,479,010</b>	<b>1,086,508,085</b>	<b>1,531,635,402</b>

**18. FINANCE COSTS, INCLUDING LOAN INTEREST**

	Q1	Q2	Q3	Q4	Cumulative amount
	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	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING**

	Q1	Q2	Q3	Q4	Cumulative amount
	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	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**20. OTHER PAYMENTS**

	Q1	Q2	Q3	Q4	Cumulative amount
	Kshs	Kshs	Kshs	Kshs	Kshs
Budget Reserves	-	-	-	-	-
Civil Contingency Reserves	-	-	-	-	-
Other expenses	-	-	-	-	-
Domestic Accounts	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

**21A. BANK ACCOUNTS**

	<b>Indicated whether recurrent or development</b>	<b>Amount Q1</b>	<b>Amount Q2</b>	<b>Amount Q3</b>	<b>Amount Q4</b>
<b>Name of Bank, Account No. &amp; Currency</b>		<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
CBK – 1000170794- kshs	Development Acc	-	52,904,726	3,261,470	27,688,691
CBK – 1000170859- kshs	Recurrent Acc	6,956,041	138,315,130	69,810,443	649,527
CBK – 1000171456 - kshs	CRF Acc	720,791,052	396,213,229	1,046,782,439	401,275,771
CBK – 1000283645-kshs	Deposits Acc	3,166,563	9,800,213	12,929,068	23,721,648
CBK – 1000283653-kshs	Fuel Levy Acc	86,034,994	40,201,030	25,621,956	1,987,457
CBK- 1000345187-kshs	UNIV-HEALTH	11,865,091	22,599,153	20,410,008	3,337,542
CBK- 1000364351-kshs	NARIGP	48,710,300	43,527,300	29,302,545	85,437,495
CBK- 1000367032-kshs	Youth polytechnic	6,726,386	2,871,386	981,386	3,183,746
CBK- 1000388037	KUSP(UDG) A/C	-	250,950,700	250,950,700	187,410,324
CBK- 1000379917	KUSP(UiG) A/C	-	-	-	41,200,000
CBK-1000367024	ASDSP A/C	-	-	6,612,131	5,500,000
CO-OP - 01141472496400-kshs	Gender Imprest. Acc	54,206	7,176	3,716	3,746
CO-OP - 01141472496500-kshs	Agric. Impest. Acc		-	-	-
CO-OP – 01141472496600-kshs	Water imprest. Acc	1,000	1,000	520	-
CO-OP - 01141472496800-kshs	PSA imprest. Acc		-	-	-
CO-OP – 0114147496700-kshs	Transpt Opera. Acc	-	105,003	-	-
CO-OP - 01141471295000	COOP IMPREST A/C	-	781,686	781,686	2,694,821
KCB – 1140749552-kshs	Collection Acc		8,328,992	5,240,974	16,820,655
KCB – 1141334763-kshs	Imprest Rec. Acc	119,219	249,703	423,233	4,692

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

KCB – 1170665020-kshs	Educ. imprest. Acc	-	60,884	672,614	24,239
KCB – 1170665209-kshs	Health Imprest. Acc	-	3,746,786		
KCB – 1170670687-kshs	PSB Oper. Acc	-	1,040	77,641	1,889
KCB – 1170671136-kshs	Lands imprest. Acc	-	-	-	
KCB – 1172899320-kshs	Trade imprest. Acc	-	-	8,586	8,556
KCB- 1235794350	ASDSP OPER A/C	-	-	2,847,950	6,124,944
KCB- 12411033550	Water Imprest. Acc	-	650,840	52,600	6,307
KCB- 12395000580	NARIGP OPER A/C	-	-	6,943,750	1,358,136
KCB- 1240128495	PSA imprest. Acc	-	-	100,366	78,820
KCB- 1240920083	Gender Imprest. Acc	-	510,022	92,672	5,981
KCB- 1240928483	Transpt Opera. Acc	-	-	16,038	8
KCB- 1241214611	Agric. Imprest. Acc	-	-	-	1,814
<b>Total</b>			<b>884,424,852</b>	<b>971,825,999</b>	<b>1,483,924,492</b>

**21B. CASH IN HAND**

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

**VIHIGA COUNTY EXECUTIVE**  
**Reports and Financial Statements**  
**For the quarter ended 30<sup>TH</sup> JUNE 2019**

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					
<b>Total</b>					

**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	139,134,541	139,134,541
Clearance Accounts	-	-	-	-	-
Staff Advances	2,863,087	2,433,790	2,435,808	2,164,941	2,164,941
Other Advances		-	-	-	-
<b>Total</b>	<b>67,517,900</b>	<b>196,635,044</b>	<b>221,112,465</b>	<b>141,299,482</b>	<b>141,299,482</b>

**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	90,835,046	90,835,046
Staff Deduction Payables	91,711,589	91,711,589	95,114,269	94,568,115	94,568,115
Payments in IFMIS and IB not actually paid out	7,520,706	321,184,155	313,778,567	92,666,097	
<b>Total</b>	<b>165,769,714</b>	<b>486,066,813</b>	<b>494,364,308</b>	<b>278,069,258</b>	<b>158,249,008</b>

## **APPENDICES**