



VIHIGA COUNTY GOVERNMENT

(EXECUTIVE)

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

30TH SEPTEMBER 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 30th September 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
6. Head of Treasury Accounting- CPA. Beatrice Makungu

(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

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

3. Kenya Commercial Bank
P.o Box 1123 -50300
Maragoli, Kenya

4. Equity Bank- Mbale
Maragoli

(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 **31st December 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 **31st December 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 **20th January 2020**

County Executive Committee member – Finance and Economic Planning

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III. STATEMENTS OF RECEIPTS AND PAYMENTS

| | Note | Sep -019 | Dec -19 | Mar-20 | Jun-20 | Cumulative | Comparative |
|--|------|--------------------|--------------------|--------|--------|----------------------|----------------------|
| | | Q1 | Q2 | Q3 | Q4 | Amount | Period 2017/2018 |
| | | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | | | | |
| Exchequer releases | 1 | 809,543,700 | 837,459,000 | - | - | 1,647,002,700 | 4,458,800,000 |
| Proceeds from Domestic and Foreign Grants | 2 | - | 19,989,558 | - | - | - | 403,672,279 |
| Transfers from Other Government Entities | 3 | - | 33,016,430 | - | - | - | 201,131,295 |
| 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 | 50,087,994 | 33,233,898 | - | - | 83,321,892 | 178,356,420 |
| Returned CRF issues | 10 | 28,916,234 | - | - | - | 28,916,234 | 25,876,930 |
| TOTAL RECEIPTS | | 888,547,928 | 923,698,886 | - | - | 1,759,240,826 | 5,267,836,924 |
| PAYMENTS | | | | | | | |
| Compensation of Employees | 11 | (517,438,514) | (534,040,050) | - | - | (1,051,478,564) | (1,965,847,487) |
| Use of goods and services | 12 | (58,612,111) | (65,747,137) | - | - | (124,359,248) | (1,175,256,491) |
| Subsidies | 13 | - | - | - | - | - | - |
| Transfers to Other Government Units | 14 | (364,432,348) | (290,437,940) | - | - | (654,870,288) | (848,574,288) |
| Other grants and transfers | 15 | (7,784,893) | (85,334,228) | - | - | (93,119,121) | (397,318,249) |
| Social Security Benefits | 16 | (19,035,708) | (24,786,861) | - | - | (43,822,569) | (103,115,058) |
| Acquisition of Assets | 17 | (12,806,498) | (10,199,784) | - | - | (23,006,282) | (1,435,898,907) |
| Finance Costs, including Loan Interest | 18 | - | - | - | - | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 19 | - | - | - | - | - | - |

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| | | | | | | | |
|------------------------|-----------|----------------------|------------------------|---|---|------------------------|------------------------|
| Other Payments | 20 | - | - | - | - | - | (112,264,245) |
| | | | | | | | |
| TOTAL PAYMENTS | | (980,110,072) | (1,010,546,000) | - | - | (1,990,656,072) | (6,038,274,725) |
| SURPLUS/DEFICIT | | (91,562,144) | (86,847,114) | - | - | (231,415,246) | (770,437,801) |

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 20th January 2020 and signed by:

 Chief Officer - Finance

 Head of Treasury Accounting
 ICPAK M/NO.

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III. 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 |
| FINANCIAL ASSETS | | | | | | |
| Cash and Cash Equivalents | | | | | | |
| Bank Balances | 21A | 670,621,421 | 970,150,241 | - | - | 865,909,701 |
| Cash Balances | 21B | - | - | - | - | - |
| Total Cash and cash equivalents | | 670,621,421 | 970,150,241 | - | - | 865,909,701 |
| Accounts receivables – Outstanding Imprests | 22 | 96,122,040 | 68,512,361 | - | - | 54,604,684 |
| TOTAL FINANCIAL ASSETS | | 766,743,461 | 1,038,662,602 | - | - | 920,514,385 |
| FINANCIAL LIABILITIES | | | | | | |
| Accounts Payables – Deposits and retentions | 23 | 228,319,285 | 409,414,488 | - | - | (218,476,385) |
| | | | | | | |
| NET FINANCIAL ASSETS | | 538,424,176 | 629,248,114 | - | - | 702,038,000 |
| REPRESENTED BY | | | | | | |
| Fund balance b/fwd | 24 | 672,115,744 | 580,553,600 | 493,706,486 | 493,706,486 | 1,442,553,344 |
| Surplus/Deficit for the year | | (91,562,144) | (86,847,114) | - | - | (770,437,600) |
| NET FINANCIAL POSITION | | 580,553,600 | 493,706,486 | 493,706,486 | 493,706,486 | 672,115,744 |

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STATEMENT OF CASH FLOWS

| | Note | 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 | 809,543,700 | 837,459,000 | - | - | 4,458,800,000 |
| Proceeds from Domestic and Foreign Grants | 2 | - | 19,989,558 | - | - | 403,672,279 |
| Transfers from Other Government Entities | 3 | - | 33,016,430 | - | - | 201,131,496 |
| County Own Generated Receipts | 9 | 50,087,994 | 33,233,898 | - | - | 178,356,420 |
| Returned CRF issues | 10 | - | - | - | - | - |
| Total operating receipts | | 859,631,694 | 923,698,886 | - | - | 5,241,960,195 |
| Payments for operating expenses | | | | | | |
| Compensation of Employees | 11 | (517,438,514) | (345,040,050) | - | - | (1,965,847,487) |
| Use of goods and services | 12 | (58,612,111) | (65,747,137) | - | - | (1,175,256,491) |
| Subsidies | 13 | - | - | - | - | - |
| Transfers to Other Government Units | 14 | (364,432,348) | (290,437,940) | - | - | (848,574,288) |
| Other grants and transfers | 15 | (7,784,893) | (85,334,228) | - | - | (397,318,249) |
| Social Security Benefits | 16 | (19,035,708) | (24,786,861) | - | - | (103,115,058) |
| Finance Costs, including Loan Interest | 18 | - | - | - | - | - |
| Other payments | 20 | - | - | - | - | (112,264,245) |
| Total operating payments | | (967,303,574) | (811,346,216) | - | - | (4,602,375,818) |
| Adjusted for: | | | | | | |
| Changes in receivables | | - | 15,134,419 | - | - | 3,209,073 |

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| | | | | | | |
|--|----|----------------------|--------------------|----------|----------|----------------------|
| Changes in payables | | (10,054,285) | 182,241,515 | - | - | 60,227,377 |
| Adjustments during the year | 25 | | - | - | - | - |
| Total Adjustments | | (10,054,285) | 197,375,934 | - | - | 63,436,450 |
| Net cash flows from operating activities | | (117,726,165) | 309,728,604 | - | - | 703,020,827 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | | | | |
| Proceeds from Sale of Assets | 6 | - | - | - | - | - |
| Acquisition of Assets | 17 | (12,806,498) | (10,199,784) | - | - | (1,435,898,907) |
| Net cash flows from investing activities | | (12,806,498) | (10,199,784) | - | - | (1,435,898,907) |
| CASHFLOW FROM FINANCING ACTIVITIES | | | | | | |
| Proceeds from Domestic Borrowings | 4 | - | - | - | - | - |
| Net cash flow from financing activities | | - | - | - | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (130,532,663) | 299,528,820 | - | - | (732,878,080) |
| Cash and cash equivalent at BEGINNING of the quarter | | 865,909,701 | 670,621,421 | - | - | 1,568,865,526 |
| Cash and cash equivalent at END of the quarter | | 735,377,038 | 970,150,241 | - | - | 835,987,446 |
| As per statement of assets | | 670,621,421 | 970,150,241 | - | - | 835,987,446 |

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Chief Officer - Finance
ICPAK M/NO.

Head of Treasury Accounting
ICPAK M/NO.

VIHIGA COUNTY EXECUTIVE
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VI. STATEMENT OF COUNTY OWN GENERATED REVENUES

| RECEIPTS | Original Estimates | Revised Estimates | Actual | % Realized |
|--|---------------------------|--------------------------|---------------|-------------------|
| Parking Fees | 15,589,148.0 | | 9,562,840 | 61.3% |
| Matatu Stickers | - | | - | 0.0% |
| BodaBoda Stickers | - | | - | 0.0% |
| Land Rates | 207,720.0 | | 517,194 | 249.0% |
| Plot, Stall, Site Rent | 824,832.0 | | 1,416,685 | 171.8% |
| Single Business Permits | 5,094,638.0 | | 1,051,667 | 20.6% |
| Plans Inspection/Approval | 133,789.0 | | 832,850 | 622.5% |
| Advertising (Billboards) | 450,527.0 | | 139,350 | 30.9% |
| 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 | | 300,640 | 140.1% |
| Fertiliser | 3,080,333.0 | | - | 0.0% |
| Market and Trade Fees | 5,122,113.0 | | 4,455,130 | 87.0% |
| slaughter House Management Fees | 95,993.0 | | 84,100 | 87.6% |
| Tea Cess | 2,501,580.0 | | - | 0.0% |
| Livestock Cess | 633,039.0 | | 262,030 | 41.4% |
| Hospital Fees | - | | - | 0.0% |
| Sale of Tender Documents | 690,977.0 | | - | 0.0% |

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| | | | | |
|---|--------------|--|------------|----------|
| Public Health Service | - | | 531,770 | 0.0% |
| Plans Inspection fees | - | | - | 0.0% |
| Weights and Measures | - | | 8,500 | 0.0% |
| Way Leave | - | | - | 0.0% |
| Search fees | - | | 520 | 0.0% |
| Renovation fees | 11,583,063.0 | | 22,750 | 0.2% |
| Facility Improvement Fund | 29,588.0 | | 10,813,547 | 36547.1% |
| Group registration | 30,449.0 | | 13,300 | 43.7% |
| Licences | 39,743.0 | | - | 0.0% |
| Sale of Fertiliser | 167,685.0 | | 61,440 | 36.6% |
| Sand And Murram | 3,300.0 | | 48,430 | 1467.6% |
| Fines, Penalties and Forfeiture | - | | 1,564,320 | 0.0% |
| Misceleneous Income | 515,190.0 | | 163,000 | 31.6% |
| Electrical and Electrical inspection of Buildings | | | 74,000 | 0.0% |
| Land Boundary Disputes | | | - | 0.0% |
| Noise Emmission | 431,813.0 | | 649,385 | 150.4% |
| Veterinary Services | - | | 195,350 | 0.0% |
| Water supply adminstration Fees | - | | 272,000 | 0.0% |
| Liquor licence | - | | - | 0.0% |

VIHIGA COUNTY EXECUTIVE
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| | | | | |
|-----------------------------|---------------------|----------|---------------------|--------------|
| Inspection and Impound Fees | - | | 193,100 | 0.0% |
| Conservancy | | | - | 0.0% |
| | - | | - | |
| TOTAL | 47,535,002.0 | - | 33,233,898.0 | 69.9% |

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 20th January 2020 and signed by:

 Chief Officer - Finance
 ICPAK M/NO.

 Head of Treasury Accounting
 ICPAK M/NO.

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

| Receipt/Expense Item | Budget Q2 2019/20 | Actual Q2 2019/20 | 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) | 1,100,500,000 | 809,543,700 | 290,956,300 | 2,201,000,000 | 809,543,700 | 1,391,456,300 |
| Transfers from National Government Entities | 47,525,000 | - | 47,525,000 | 95,050,000 | - | 95,050,000 |
| Proceeds from Foreign Grants | 154,913,898 | - | 154,913,898 | 309,827,797 | - | 309,827,797 |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Conditional Allocation to Level 5 Hospitals | - | - | - | - | - | - |
| Conditional Allocation to county Governments | 15,890,896 | - | 15,890,896 | 31,781,792 | - | 31,781,792 |
| Fuel Levy Allocation | 31,893,422 | - | 31,893,422 | 63,786,844 | - | 63,786,844 |
| County Own Generated Revenues | 38,417,171 | 33,233,898 | (11,670,823) | 76,834,342 | 50,087,994 | 26,746,348 |
| Unspent Funds | - | - | - | 865,336,526 | 865,336,526 | - |
| TOTAL | 1,389,140,387 | 842,777,598 | 529,508,693 | 3,643,617,301 | 1,724,968,220 | 1,918,649,081 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 451,917,700 | (534,040,050) | 31,060,284 | 451,917,700 | (1,051,478,564) | (65,520,814) |
| Use of goods and services | 75,888,890 | (65,747,137) | 307,709,432 | 75,888,890 | (124,359,248) | 17,276,779 |
| Transfers to Other Government Entities | 384,531,048 | (290,437,940) | (14,325,248) | 145,920,724 | (654,870,288) | (218,511,624) |
| Other grants and transfers | 95,075,000 | (85,334,228) | 14,277,972 | 333,685,324 | (93,119,121) | 325,900,431 |
| Social Security Benefits | 34,199,657 | (24,786,861) | 9,018,667 | 34,199,657 | (43,822,569) | 15,163,949 |

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| | | | | | | |
|-----------------------|----------------------|------------------------|--------------------|----------------------|------------------------|--------------------|
| Acquisition of Assets | 596,533,515 | (10,199,784) | 468,362,332 | 148,500,251 | (23,006,282) | 135,693,753 |
| Other Payments | - | - | - | - | - | - |
| TOTAL | 1,638,145,810 | (1,010,546,000) | 816,103,439 | 1,190,112,546 | (1,990,656,072) | 210,002,474 |

VIHIGA COUNTY EXECUTIVE
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VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

| Receipt/Expense Item | Budget Q2 2019/20 | Actual Q2 2019/20 | 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) | 770,350,000 | 837,459,000 | (67,109,000) | 1,540,700,000 | 1,647,002,700 | (106,302,700) |
| Transfers from National Government Entities | 47,525,000 | - | 47,525,000 | 95,050,000 | - | 95,050,000 |
| Proceeds from Foreign Grants | 18,825,610 | - | 18,825,610 | 37,651,220 | - | 37,651,220 |
| Conditional Allocation to County Governments | 15,890,896 | - | 15,890,896 | 31,781,792 | - | 31,781,792 |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Conditional Allocation to Level 5 Hospitals | - | - | - | - | - | - |
| Fuel Levy Allocation | - | - | - | - | - | - |
| County Own Generated Revenues | 48,021,465 | 33,233,898 | 14,787,567 | 96,042,930 | 83,321,892 | 12,721,038 |
| Unspent Funds | - | - | - | 453,261,363 | 453,261,363 | - |
| TOTAL | 900,612,971 | 870,692,898 | 29,920,073 | 2,254,487,305 | 2,183,585,955 | 70,901,350 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 451,917,700 | (534,040,050) | (65,520,814) | 451,917,700 | 517,438,514 | (65,520,814) |
| Use of goods and services | 75,888,890 | (65,747,137) | 17,276,779 | 75,888,890 | 58,612,111 | 17,276,779 |
| Transfers to Other Government Entities | 145,920,724 | (290,437,940) | 10,098,700 | 145,920,724 | 135,822,024 | 10,098,700 |
| Other grants and transfers | 95,075,000 | (16,009,230) | 87,290,107 | 95,075,000 | 7,784,893 | 87,290,107 |
| Social Security Benefits | 34,199,657 | (24,786,861) | 15,163,949 | 34,199,657 | 19,035,708 | 15,163,949 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
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| | | | | | | |
|-----------------------|--------------------|----------------------|--------------------|--------------------|--------------------|--------------------|
| Acquisition of Assets | 148,500,251 | - | 148,500,251 | 148,500,251 | - | 148,500,251 |
| Other Payments | - | - | - | - | - | - |
| TOTAL | 951,502,222 | (931,021,218) | 212,808,972 | 951,502,222 | 738,693,250 | 212,808,972 |

VIHIGA COUNTY EXECUTIVE
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VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: development.

| Receipt/Expense Item | Budget Q2 2019/20 | Actual Q2 2019/20 | 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) | 330,150,000 | - | 330,150,000 | 660,300,000 | - | 660,300,000 |
| Transfers from National Government Entities | | - | - | - | - | - |
| Proceeds from Foreign Grants | 136,088,289 | 19,989,558 | 116,098,731 | 272,176,577 | 19,989,558 | 252,187,019 |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Conditional Allocation to Level 5 Hospitals | - | - | - | - | - | - |
| Fuel Levy Allocation | 31,893,422 | 33,233,898 | (1,340,476) | 63,786,844 | 33,233,898 | 30,552,946 |
| County Own Generated Revenues | - | - | - | - | - | - |
| Unspent Funds | - | - | - | 412,075,163 | 412,075,163 | - |
| TOTAL | 498,131,711 | 53,223,456 | 444,908,255 | 1,408,338,584 | 465,298,619 | 943,039,965 |
| PAYMENTS | | | | | | |
| Compensation of Employees | - | - | - | - | - | - |
| Use of goods and services | - | - | - | - | - | - |
| Transfers to Other Government Entities | 238,610,324 | - | 238,610,324 | 477,220,648 | 228,610,324 | 248,610,324 |
| Other grants and transfers | 137,250,000 | (69,324,998) | 206,574,998 | 274,500,000 | (69,324,998) | 343,824,998 |
| Social Security Benefits | - | - | - | - | - | - |
| Acquisition of Assets | 448,033,264 | (10,199,784) | 458,233,048 | 896,066,528 | (10,199,784) | 906,266,312 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
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| | | | | | | |
|----------------|--------------------|---------------------|--------------------|----------------------|--------------------|----------------------|
| Other Payments | - | - | - | - | - | - |
| TOTAL | 823,893,588 | (79,524,782) | 903,418,370 | 1,647,787,176 | 149,085,542 | 1,498,701,634 |

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 __20th January 2020__ and signed by:

 Chief Officer - Finance
 ICPAK M/NO.

 Head of Treasury Accounting
 ICPAK M/NO.

VIHIGA COUNTY EXECUTIVE
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X. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|--|--------------------|--------------------|----------|----------|----------------------|------------------------------|
| Total Exchequer Releases for quarter 1 | 809,543,700 | | | | 809,543,700 | 222,940,000 |
| Total Exchequer Releases for quarter 2 | | 837,459,000 | | | 837,459,000 | 713,408,000 |
| Total Exchequer Releases for quarter 3 | | | | | - | 1,672,050,000 |
| Total Exchequer Releases for quarter 4 | | | | | - | 1,850,402,000 |
| | 809,543,700 | 837,459,000 | - | - | 1,647,002,700 | 4,458,800,000 |

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

| Name of Donor | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|---|------|------------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Grants Received from Bilateral Donors (Foreign Governments) | | | | | | |
| World Bank | | | | | | |
| NARGIP | - | 19,989,558 | | | 19,989,558 | 50,078,480 |
| KDSP | - | | | | - | - |
| KUSP - UDG | - | | | | - | 292,150,700 |
| ASDSP | - | | | | | 6,612,131 |
| Grants Received from Multilateral Donors (International Organizations) | | | | | - | |

VIHIGA COUNTY EXECUTIVE
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| | | | | | | |
|---|---|-------------------|---|---|-------------------|--------------------|
| DANIDA | - | | | | - | 14,782,500 |
| Health Sector Programme Support (THS-UHC) | - | | | | - | 40,048,468 |
| TOTAL | - | 19,989,558 | - | - | 19,989,558 | 403,672,279 |

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|---|------|-------------------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Transfers from Central government entities | - | - | - | - | - | |
| Kenya Roads Board Fuel Levy Fund | - | 33,016,430 | - | - | 33,016,430 | 146,949,295 |
| Ministry of Health Maternity fees | - | - | - | - | - | |
| Ministry of Health User fees Forgone | - | - | - | - | - | 12,657,000 |
| Ministry of Education (Youth polytechnic Grant) | - | - | - | - | - | 41,525,000 |
| Total | - | 33,016,430 | - | - | 33,016,430 | 201,131,295 |

4. PROCEEDS FROM DOMESTIC BORROWINGS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|---|------|------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Borrowing within General Government | - | - | - | - | - | - |
| Borrowing from Monetary Authorities (Central Bank) | - | - | - | - | - | |
| Other Domestic Depository Corporations (Commercial Banks) | - | - | - | - | - | |
| Total | - | - | - | - | - | - |

VIHIGA COUNTY EXECUTIVE
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For the quarter ended 30th September 2019

5. PROCEEDS FROM FOREIGN BORROWINGS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|--|------|------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Foreign Borrowing – Draw-downs Through Exchequer | - | - | - | - | - | - |
| Foreign Borrowing - Direct Payments | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

6. PROCEEDS FROM SALE OF ASSETS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|--|------|------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Receipts from the Sale of Buildings | - | - | - | - | - | - |
| Receipts from the Sale of Vehicles and Transport Equipment | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

VIHIGA COUNTY EXECUTIVE
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For the quarter ended 30th September 2019

7. REIMBURSEMENTS AND REFUNDS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|--------------|------|------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Total | - | - | - | - | - | - |

8. RETURNS OF EQUITY HOLDINGS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|---|------|------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Returns of Equity Holdings in Domestic Organisations | - | - | - | - | - | - |
| Returns of Equity Holdings in International Organisations | - | - | - | - | - | - |
| Total | - | - | - | - | - | - |

9. COUNTY OWN GENERATED RECEIPTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|-------------------|------------|-----------|------|------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | | | |
| Parking Fees | 10,829,610 | 9,562,840 | - | - | 20,392,450 | 33,979,425 |
| Matatu Stickers | | - | - | - | - | 8,873,264 |
| BodaBoda Stickers | | - | - | - | - | 23,200 |

VIHIGA COUNTY EXECUTIVE
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For the quarter ended 30th September 2019

| | | | | | | |
|---|-----------|-----------|---|---|-----------|------------|
| Land Rates | 78,438 | 517,194 | - | - | 595,632 | 468,961 |
| Plot, Stall, Site Rent | 1,463,960 | 1,416,685 | - | - | 2,880,645 | 4,658,269 |
| Single Business Permits | 4,571,475 | 1,051,667 | - | - | 5,623,142 | 19,465,581 |
| Plans Inspection/Approval | 1,179,520 | 832,850 | - | - | 2,012,370 | 2,466,153 |
| Advertising (Billboards) | 182,550 | 139,350 | - | - | 321,900 | 5,820,820 |
| Rent (County Houses, Market stalls, County commercial buildings and hall hire) | | - | - | - | - | 265,567 |
| Hire of Machines (Lease and rental of Machines) | 610,640 | 300,640 | - | - | 911,280 | 2,886,179 |
| Fertiliser | 16,800 | - | - | - | 16,800 | 1,945,773 |
| Market and Trade Fees | 5,007,400 | 4,455,130 | - | - | 9,462,530 | 13,698,816 |
| slaughter House Management Fees | 95,180 | 84,100 | - | - | 179,280 | 1,349,463 |
| Tea Cess | | - | - | - | - | 265,360 |
| Livestock Cess | 707,380 | 262,030 | - | - | 969,410 | 1,473,733 |
| Hospital Fees | | - | - | - | - | - |
| Sale of Tender Documents | | - | - | - | - | 11,057 |
| Public Health Service | 606,550 | 531,770 | - | - | 1,138,320 | 2,851,822 |
| Plans Inspection fees | | - | - | - | - | 457,920 |
| Weights and Measures | | 8,500 | - | - | 8,500 | 273,950 |
| Way Leave | 27,300 | - | - | - | 27,300 | 491,033 |
| Search fees | 26,400 | 520 | - | - | 26,920 | 3,261 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 30th September 2019

| | | | | | | |
|---|-------------------|-------------------|----------|----------|-------------------|--------------------|
| Renovation fees | 3,500 | 22,750 | - | - | 26,250 | 12,500 |
| Facility Improvement Fund | 12,106,324 | 10,813,547 | - | - | 22,919,871 | 39,679,932 |
| Group registration | 42,050 | 13,300 | - | - | 55,350 | 246,606 |
| Licences | | - | - | - | - | - |
| Sand And Murram | 60,570 | 61,440 | - | - | 122,010 | 132,383 |
| Fines, Penalties and Forfeiture | 49,000 | 48,430 | - | - | 97,430 | 298,402 |
| Misceleneous Income | 8,383,097 | 1,564,320 | - | - | 9,947,417 | 25,648,992 |
| Electrical and Electrical inspection of Buildings | - | 163,000 | - | - | 163,000 | 3,719,874 |
| Land Boundary Disputes | - | 74,000 | - | - | 74,000 | 438,776 |
| Noise Emmission | 121,780 | - | - | - | 121,780 | - |
| Veterinary Services | 519,870 | 649,385 | - | - | 1,169,255 | 909,719 |
| Water supply adminstration Fees | 268,600 | 195,350 | - | - | 463,950 | 1,825,671 |
| Liquor licence | 2,315,000 | 272,000 | - | - | 2,587,000 | 246,903 |
| Inspection and Impound Fees | - | - | - | - | - | 107,600 |
| Conservancy | 815,000 | 193,100 | - | - | 1,008,100 | 3,359,455 |
| TOTAL | 50,087,994 | 33,233,898 | - | - | 83,321,892 | 178,356,420 |

10. RETURNED CRF ISSUES

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 30th September 2019

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount | Comparative amount 2018/2019 |
|--|-------------------|----------|----------|----------|-------------------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| Recurrent account | 623,932 | - | - | - | - | 751,668 |
| Development account | 27,021,899 | - | - | - | - | 4,771,136 |
| Kcb Imprest Account | | | | | | 130,927 |
| County Assembly Recurrent Account | 30,450 | - | - | - | - | 217,935 |
| County Assembly imprest account | 52,468 | | | | | 32,636 |
| Department of education Imprest Account | 65,828 | | | | | - |
| Department of Trade Imprest Account | 6,921 | | | | | - |
| Public Service Board Imprest Account | 224 | | | | | - |
| Department of Transport Imprest Account | 458,500 | | | | | - |
| Department of Health Imprest Account | 573,175 | | | | | 5,274 |
| Development imprest Account - coop | - | | | | | 807,480 |
| Department of Gender Imprest Account | 6,743 | | | | | |
| Department of Lands Imprest Account | | | | | | 52,780 |
| Public Service and administration imprest | 75,945 | | | | | 361,583 |
| Dept of Agriculture imprest Account | 149 | | | | | |
| Department of Gender Mpesa Holding Account | | | | | | 18,745,511 |
| Total | 28,916,234 | - | - | - | - | 25,876,930 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 30th September 2019

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 | 277,009,125 | 297,244,141 | | | 574,253,266 | 859,752,108 |
| Basic wages of temporary employees | 3,353,584 | 47,670,685 | | | 192,478,808 | 192,760,710 |
| Personal allowances paid as part of salary | 237,075,805 | 189,125,224 | | | 237,075,805 | 913,334,669 |
| Pension and other social security contributions | | | | | - | - |
| Total | 517,438,514 | 534,040,050 | - | - | 1,003,807,879 | 1,965,847,487 |

12. USE OF GOODS AND SERVICES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|------------|------------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Utilities, supplies and services | 10,801,876 | 11,978,026 | - | - | 22,779,902 |
| Communication, supplies and services | 1,834,050 | 951,280 | - | - | 2,785,330 |
| Domestic travel and subsistence | 28,011,715 | 17,865,591 | - | - | 45,877,306 |
| Foreign travel and subsistence | 3,659,616 | 3,942,148 | - | - | 7,601,764 |
| Printing, advertising and information supplies & services | 359,600 | 590,610 | - | - | 950,210 |
| Rentals of produced assets | - | 132,031 | - | - | 132,031 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 30th September 2019

| | | | | | |
|--|-------------------|-------------------|----------|----------|--------------------|
| Training expenses | 3,054,820 | 4,418,770 | - | - | 7,473,590 |
| Hospitality supplies and services | 7,645,529 | 7,633,338 | - | - | 15,278,867 |
| Insurance costs | - | - | - | - | - |
| Specialised materials and services | 627,500 | 2,610,500 | - | - | 3,238,000 |
| Office and general supplies and services | 171,776 | 105,100 | - | - | 276,876 |
| Other operating expenses | 1,517,155 | 9,389,810 | - | - | 10,906,965 |
| Routine maintenance – vehicles and other transport equipment | 39,474 | 216,693 | - | - | 256,167 |
| Fuel Oil and Lubricants | 889,000 | 5,913,240 | - | - | 6,802,240 |
| Routine maintenance – other assets | - | - | - | - | - |
| Total | 58,612,111 | 65,747,137 | - | - | 124,359,248 |

13. SUBSIDIES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|----------------------------------|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Subsidies to Public Corporations | - | - | - | - | - |
| See list attached | - | - | - | - | - |
| Total | - | - | - | - | - |

14. TRANSFER TO OTHER GOVERNMENT UNITS

VIHIGA COUNTY EXECUTIVE
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| Description | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|----------------------------------|--------------------|--------------------|----------|----------|--------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Vihiga County Assembly | 135,822,024 | 170,437,940 | - | - | 306,259,964 |
| County Departments | - | - | - | - | - |
| Vihiga Municipal Board | 228,610,324 | - | - | - | 228,610,324 |
| Vihiga County Narigp Co- Funding | - | - | - | - | - |
| Vihiga County Education Fund | - | 120,000,000 | | | |
| TOTAL | 364,432,348 | 290,437,940 | - | - | 534,870,288 |

15. OTHER GRANTS AND TRANSFERS

| Description | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|------------------|-------------------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Scholarships and other educational benefits | - | - | - | - | - |
| Other grants and Transfers | 7,784,893 | 84,761,072 | - | - | 92,545,965 |
| Emergency relief and refugee assistance | - | 573,156 | - | - | 573,156 |
| Subsidies to small businesses, cooperatives, and self employed | - | - | - | - | - |
| TOTAL | 7,784,893 | 85,334,228 | - | - | 93,119,121 |

16. SOCIAL SECURITY BENEFITS

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
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| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|-------------------|-------------------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Government pension and retirement benefits | 19,035,708 | 24,786,861 | - | - | 43,822,569 |
| Social security benefits in cash and in kind | - | - | - | - | - |
| Employer Social Benefits in cash and in kind | - | - | - | - | - |
| | | | | | |
| Total | 19,035,708 | 24,786,861 | - | - | 43,822,569 |

17. ACQUISITION OF ASSETS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|------------|------------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Non Financial Assets | | | | | |
| Purchase of Buildings | - | - | - | - | - |
| Construction of Buildings | - | - | - | - | - |
| Refurbishment of Buildings | - | - | - | - | - |
| Construction of Roads | 12,806,498 | 10,199,784 | - | - | 23,006,282 |
| Construction and Civil Works | - | - | - | - | - |
| Overhaul and Refurbishment of Construction and Civil Works | - | - | - | - | - |
| Purchase of Vehicles and Other Transport Equipment | - | - | - | - | - |
| Purchase of Office Furniture and General Equipment | - | - | - | - | - |

VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|--|-------------------|-------------------|----------|----------|-------------------|
| Purchase of Specialised Plant, Equipment and Machinery | - | - | - | - | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals | - | - | - | - | - |
| Research, Studies, Project Preparation, Design & Supervision | - | - | - | - | - |
| Rehabilitation and revation of civil works | - | - | - | - | - |
| Acquisition of land | - | - | - | - | - |
| Purchase of ICT Equipment | - | - | - | - | - |
| PENDING BILLS | - | - | - | - | - |
| Payables for previous years | - | - | - | - | - |
| Total | 12,806,498 | 10,199,784 | - | - | 23,006,282 |

18. FINANCE COSTS, INCLUDING LOAN INTEREST

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Exchange Rate Losses | - | - | - | - | - |
| Bank charges | - | - | - | - | - |
| Interest on Borrowings from Other Government Units | - | - | - | - | - |
| Total | - | - | - | - | - |

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

VIHIGA COUNTY EXECUTIVE
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| | 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 | - | - | - | - | - |
| | | | | | |
| Total | - | - | - | - | - |

20. OTHER PAYMENTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|-------------------|------|------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Budget Reserves | - | - | - | - | - |
| Domestic Accounts | - | - | - | - | - |
| Total | - | - | - | - | - |

21A. BANK ACCOUNTS

| | Indicated whether recurrent or development | Amount Q1 | Amount Q2 | Amount Q3 | Amount Q4 |
|--------------------------------------|--|-------------|-------------|-----------|-----------|
| Name of Bank, Account No. & Currency | | Kshs | Kshs | Kshs | Kshs |
| CBK – 1000170794- kshs | Development Acc | - | - | | |
| CBK – 1000170859- kshs | Recurrent Acc | 2,715,116 | 255,858,490 | | |
| CBK – 1000171456 - kshs | CRF Acc | 499,043,579 | 570,582,740 | | |

VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|-----------------------------|------------------------|------------|------------|--|--|
| CBK – 1000283645-kshs | Deposits Acc | 61,891,831 | 61,891,831 | | |
| CBK – 1000283653-kshs | Fuel Levy Acc | 9,373,498 | 28,522,024 | | |
| CBK- 1000345187-kshs | UNIV- HEALTH | 3,337,543 | 3,337,542 | | |
| CBK- 1000364351-kshs | NARIGP | 35,437,495 | 35,437,495 | | |
| CBK- 1000367032-kshs | Youth polytechnic | 3,183,746 | 1,907,936 | | |
| CBK- 1000388037 | KUSP(UDG) A/C | - | - | | |
| CBK- 1000379917 | KUSP(UiG) A/C | - | - | | |
| CBK-1000367024 | ASDSP A/C | - | - | | |
| KCB – 1141334763 | Treasury Imprest | 126,840 | 126,841 | | |
| CO-OP - 01141472496400-kshs | Gender Imprest. Acc | | | | |
| CO-OP - 01141472496500-kshs | Agric. Imprest. Acc | | | | |
| CO-OP – 01141472496600-kshs | Water imprest. Acc | | | | |
| CO-OP - 01141472496800-kshs | PSA imprest. Acc | | | | |
| CO-OP – 0114147496700-kshs | Transpt Opera. Acc | | | | |
| CO-OP - 01141471295000 | COOP IMPREST A/C | | | | |
| KCB – 1140749552-kshs | Collection Acc | 974,485 | | | |
| KCB – 1170665020-kshs | Educ. imprest. Acc | | | | |
| KCB – 1170665209-kshs | Health Imprest. Acc | | | | |
| KCB – 1170670687-kshs | PSB Oper. Acc | | | | |
| KCB – 1170671136-kshs | Lands imprest. Acc | | | | |

VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|-----------------------|---------------------|--------------------|--------------------|---|---|
| KCB – 1172899320-kshs | Trade imprest. Acc | | | | |
| KCB- 1235794350 | ASDSP OPER A/C | 11,624,944 | 11,624,944 | | |
| KCB- 12411033550 | Water Imprest. Acc | | | | |
| KCB- 12395000580 | NARIGP OPER A/C | 42,763,688 | 736,818 | | |
| KCB- 1240128495 | PSA imprest. Acc | | | | |
| KCB- 1240920083 | Gender Imprest. Acc | 123,580 | 123,580 | | |
| KCB- 1240928483 | Transpt Opera. Acc | 25,076 | - | | |
| KCB- 1241214611 | Agric. Imprest. Acc | | | | |
| Total | | 670,621,421 | 970,150,241 | - | - |

21B. CASH IN HAND

| | Q1 | Q2 | Q3 | Q4 | Comparative amount 2018/2019 |
|--|------|------|------|------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | - | - | - | - | - |
| Cash in Hand – Held in foreign currency | - | - | - | - | - |
| Total | - | - | - | - | - |

22. ACCOUNTS RECEIVABLE

| | Q1 | Q2 | Q3 | Q4 | Comparative amount 2018/2019 |
|--|------|------|------|------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |

VIHIGA COUNTY EXECUTIVE
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| Government Imprests | 57,398,171 | 66,493,794 | | | 10,210,315 |
|--------------------------------|-------------------|-------------------|----------|----------|-------------------|
| Transfers due from Departments | 24,117,902 | - | | | - |
| Staff Advances | 2,130,707 | 2,018,567 | | | 2,264,945 |
| Other Advances | | | | | - |
| Total | 83,646,780 | 68,512,361 | - | - | 12,475,260 |

Net increase in Receivables (15,134,419)

23. ACCOUNTS PAYABLE

| | Q1 | Q2 | Q3 | Q4 | Comparative amount 2018/2019 |
|--------------------------|--------------------|--------------------|----------|----------|------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Deposits and Retentions | 128,429,250 | 128,429,950 | | | 128,429,250 |
| Staff Deduction Payables | 99,890,035 | 75,097,194 | | | 89,835,750 |
| Gross pay Payable | - | 207,033,656 | | | - |
| Total | 228,319,285 | 409,414,488 | - | - | 218,265,000 |

24. FUND BALANCE BROUGHT FORWARD

| | 2018/2019 | 2017/2018 |
|---------------|-------------|-------------|
| | Kshs | Kshs |
| Bank accounts | 670,621,421 | 533,251,325 |
| Cash in hand | - | 48,343 |

VIHIGA COUNTY EXECUTIVE
Reports and Financial Statements
For the quarter ended 30th September 2019

| | | |
|----------------------|-------------|------------------|
| Accounts Receivables | 83,646,780 | 15,824,211 |
| Accounts Payables | 228,319,285 | - 135,043,437 |
| Total | 525,948,916 | 414,080,442 |

APPENDIXES TO FINANCIAL STATEMENTS