



VIHIGA COUNTY GOVERNMENT

(EXECUTIVE)

QUARTERLY REPORT AND FINANCIAL STATEMENTS

FOR THE QUARTER ENDED

31ST DECEMBER 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 31st December 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. CPA. Alfred Indeche
2. Chief Officer- Finance and Economic Planning-CPA. Livingstone Imbayi
3. Head of Internal Audit-CPA. 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.

VIHIGA COUNTY EXECUTIVE
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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	410,560,800	-	-	(218,476,385)
NET FINANCIAL ASSETS		538,424,176	628,101,802	-	-	702,038,000
REPRESENTED BY						
Fund balance b/fwd	24	806,511,161	714,949,017	628,101,802	628,101,802	1,442,553,344
Surplus/Deficit for the year		(91,562,144)	(86,847,215)	-	-	(770,437,600)
NET FINANCIAL POSITION		714,949,017	628,101,802	628,101,802	628,101,802	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:						

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Changes in receivables		-	15,134,419	-	-	3,209,073
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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ICPAK M/NO.

ICPAK M/NO.

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 Sitickers	-		-	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%

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Sale of Tender Documents	690,977.0		-	0.0%
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 administration Fees	-		272,000	0.0%

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Liquor licence	-		-	0.0%
Inspection and Impound Fees	-		193,100	0.0%
Conservancy			-	0.0%
	-		-	
TOTAL	47,535,002.0	-	33,233,898.0	69.9%

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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

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Social Security Benefits	34,199,657	(24,786,861)	9,018,667	34,199,657	(43,822,569)	15,163,949
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

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Social Security Benefits	34,199,657	(24,786,861)	15,163,949	34,199,657	19,035,708	15,163,949
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	-	-	-	-	-	-

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Acquisition of Assets	448,033,264	(10,199,784)	458,233,048	896,066,528	(10,199,784)	906,266,312
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
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 Head of Treasury Accounting
 ICPAK M/NO.

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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

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Grants Received from Multilateral Donors (International Organizations)					-	
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)	-	-	-	-	-	

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

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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

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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

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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

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	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

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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

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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

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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

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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	-	-	-	-	-

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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

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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		

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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				

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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

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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

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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