

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

**THE FINANCIAL STATEMENTS OF
COUNTY EXECUTIVE OF VIHIGA**

**FOR THE YEAR
ENDED 30 JUNE 2016**



**COUNTY GOVERNMENT OF VIHIGA
(EXECUTIVE)**

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016**

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

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

Table of Content	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	1
II. FORWARD BY THE CEC	3
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	5
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY	6
V. STATEMENT OF RECEIPTS AND PAYMENTS.....	7
VI. STATEMENT OF ASSETS	8
VII. STATEMENT OF CASHFLOW.....	9
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED	12
<u>IX.</u> SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	15
7	
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	14
XI. SIGNIFICANT ACCOUNTING POLICIES.....	24
XII. NOTESTOTHE FINANCIAL STATEMENTS	26
XIII. APPENDICES.....	44

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Vihiga County is constituted as per the constitution of Kenya and 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's day-to-day management is under the following key officers:

- H.E The Governor- Hon. Moses Akaranga
- H.E Deputy Governor- Hon. Caleb Amaswache
- County Secretary – Linet Abdalla
- CECM Finance - Hon. Moses Luvisi
- Chief Officer Finance- Mr. Wilberforce I. Ndula

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance	Hon. Moses Luvisi
2.	Accounting Officer	Wilberfoce Imbiru Ndula
3.	Principal Finance Officer	Beatrice Allossah Omukuti
4.	Head of Treasury – Accounting	Ernest Ambaka Lukayu
5.	Head of Budget Expenditure	George Wambua
6.	Head of Internal Audit	Johnson Ombaka
7.	Director Supply Chain Management	Nathaniel Ahaza

(d) Fiduciary Oversight Arrangements

The County Assembly of Vihiga through the budget, Public Accounts and investment committees have performed the crucial fiduciary oversight role during the financial year 2015/16. This has been done by summons issued to various officers holding key portfolios in the county government to appear before the said committees to shade light on matters or transactions identified or reported to be of concern.

The County government also receives auditors from the office of the auditor general who carry out statutory audits on the financial operations of the county. Audits have been done for the financial periods ending 20th June, 2015 and prior years. In addition the office of the controller of budget has been very active during the period in ensuring that the budget was implemented as planned. This was realised by exchequer request approvals granted by the office of the controller of budget to ensure that county programs are financed.

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

(e) Entity Headquarters

P.O. Box 344 – 50300 Maragoli
Vihiga County Government Headquarters
Hospital Road
Maragoli, Kenya

(f) Entity Contacts

Telephone: (254) 0720299245
E-mail: vihigatreasury@yahoo.com
treasuryvihiga@go.ke

(g) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya

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

Kenya Commercial Bank of Kenya
P.O. Box 1123 – 50300
Maragoli - Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

(I) FORWARD BY THE CEC MEMBER FINANCE AND ECONOMIC PLANNING

FORWARD

The County Government of Vihiga achieved absorption rates of fifty six percent (56%) and one hundred and five percent (105%) for development and recurrent expenditures respectively.

Bureaucracy in procurement and late disbursement of funds by the national treasury has significantly contributed to low absorption of funds for development as witnessed during the period under review. Despite the above challenge, the overall absorption rate for the year stood at seventy three percent (73%).

During the period under review, significant progress was achieved in the area of infrastructure in certain sectors. The county Government managed to fully equip the the County Government headquarters which currently hosts most county government offices. This led to provision of services being efficient and effective since coordination of devolved functions had now been made very easy. Analysis of programme level indicators to determine the achievement of departmental objectives may take a while to be done due to the low absorption rate reported above in development expenditure. However, certain achievements have been reported such as growth in local entrepreneurship; improvement in early childhood development education enrolment, growth in youth participation in sports and social programmes, access to social amenities and involvement of residents in governance issues among others. In addition to these achievements, the county government was able to realise value for money in most goods and services supplied to the county.

Furthermore, significant progress has continued to be made in implementing the medium term expenditure framework in terms of linking policies, planning and budgeting and shifting budgetary resources to key priority areas. The county government continued to use the County Integrated Development Plan (CIDP) and departmental strategic plan as a reference point in resource allocation for various activities to be implemented. Operationalization of the Integrated Financial Management Information System (IFMIS) which was a big challenge initially has now been substantially been resolved despite weak internet connectivity at the county headquarters some times. Weak connectivity translates into wasted man hours and delays in making payments.

Delays in accessing financial resources from the National Treasury has continued to make it difficult for to adhere to departmental work plans. Furthermore, Vihiga County has limited revenue generation base which has exposed the County to national-level economic and financial shocks. As a way forward, the County Government will continue to expand its revenue base by closing revenue leakage and automating to enhance revenue collection. A recommendation to the National

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

Treasury to expedite release of funds shall continue to be pursued to reduce unnecessary delays in disbursement of resources to the county.


MR MOSES LUVISI

CECM- FINANCE AND ECONOMIC PLANNING
VIHIGA COUNTY GOVERNMENT

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

II. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government 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 financial year ended on June 30, 2016. 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 the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2016, 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 the its financial statements 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 year 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 30/9/ 2016.



County Executive Committee member – Finance

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Executive of Vihiga set out on pages 7 to 37, which comprise the statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation: recurrent and development combined for the year then ended, a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

The management is also responsible for the submission of the financial statements to the Auditor-General in accordance with the provisions of Section 47 of the Public Audit Act, 2015.

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that

Report of the Auditor-General on the Financial Statements of County Executive of Vihiga for the year ended 30 June 2016

are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County Executive's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1.0. Presentation, Accuracy and Completeness of the Financial Statements

1.1 Presentation

The International Public Sector Accounting Standards-Cash Basis financial statements presentation format prescribed by the Public Sector Accounting Standards Board requires the management to include in the annual reports and financial statements actions taken on the previous year auditor's recommendation. In the year 2014/2015, the financial statements of the County Government of Vihiga received a Disclaimer of Audit Opinion. However, the report on follow-up of the issues raised in the audit report has not been included in the financial statements for the year under review as required. Therefore, the presentation of the financial statements does not conform to International Public Sector Accounting Standards (Cash Basis) as prescribed by the Kenya Public Sector Accounting Standards Board and the Public Finance Management Act, 2012.

In the circumstance, the completeness and presentation of the financial statements for the year ended 30 June 2016 cannot be confirmed.

1.2 Accounts Prepared off the Integrated Financial Management and Information System (IFMIS)

As previously reported, the financial statements were prepared off IFMIS and as a result payments totaling Kshs.123,590,274 were not posted in the IFMIS system but were instead incorporated in the financial statements manually. Further, the revenue module on IFMIS was not activated and put to use during the year under review. As a result, all receipts of Kshs.4,125,188,945 were not captured in the IFMIS system. Due to none activation and use of the revenue module in IFMIS, all balances in the statement of assets were not captured in the system and therefore IFMIS could not be relied upon in preparation of the financial statements. No evidence was availed to show that the management engaged National Treasury or either activated the relevant IFMIS modules or included payments made outside the system before the financial statements were prepared.

In the circumstances, the accuracy and completeness of the financial statements for the year ended 30 June 2016 cannot be confirmed.

2.0. Fixed Assets Register

The county Executive did not maintain an updated fixed assets register that discloses descriptions, serial numbers and values at purchase condition, current value and location for its fixed assets valued at Kshs.507,922,275 as at 30 June, 2016. Further, the fixed assets inherited from the defunct local authorities have not been incorporated in the fixed assets register and accounts of the County Executive. In addition, although the County Executive acquired fixed assets worth Kshs.507,922,275 during the year under review. The total fixed assets as per Annex 3 decreased from Kshs.1,441,400,850 as at 30 June 2015 to Kshs.101,896,197 as at 30 June 2016. The resulting decrease of Kshs.1,339,504,653 has not been explained.

Consequently, the accuracy, valuation, existence, ownership and completeness of the fixed assets register reflected in the Notes to financial statements cannot be ascertained.

3.0 Outstanding Imprests and Staff Advances

The statement of financial assets as at 30 June 2016 reflects total outstanding imprest and advances of Kshs.21,314,066 whereas Note 23 to the financial statements reflects a balance of Kshs.25,346,200 comprising of Kshs.22,211,384 being imprests and Kshs.3,134,816 being staff advances. However, the difference of Kshs.4,032,134 between the two figures has not been explained. Further, only imprests of Kshs.10,394,717.15 have been accounted for leaving unaccounted for balance of Kshs.11,816,667 unaccounted for. Similarly, advances amounting Kshs.1,155,943 are shown as having been recovered leaving a balance of Kshs.1,978.872 unrecovered.

No explanation has been provided for failure to have the long outstanding imprest and staff advance balances surrendered or accounted for. The County Executive has therefore breached provisions of the Public Finance Management Act, 2012.

In the circumstances, the accuracy and completeness of the accounts receivables balance of Kshs.21,216,066 cannot be confirmed.

4.0 Pending Bills

Pending bills stood at Kshs.1,184,023,847 as at 30 June 2016. Out of this balance, a sum of Kshs.1,062,857,878.02 was due to suppliers of goods and services, Kshs.62,295,684 was retention monies and Kshs.58,870,285 unremitted payroll deductions. However, out of the balance of Kshs.62,295,684 retention monies, kshs.40,000,000 was paid after the balance sheet date events period leaving a balance of Kshs.22,295,684 and similarly out of Kshs.58,870,285 unremitted payroll deductions, the balance Kshs.36,023,931 was remitted after the balance sheet date leaving unremitted balance of Kshs.22,846,354 outstanding. The rising trend of pending bills of over the last three financial years to 30% of the total expenditure for the year under review as at 30 June 2016 is evidence that the Count Executive does not manage budgetary appropriations.

Also, the County Government did not maintain individual creditor's ledgers and movement schedules and therefore it was difficult to reconcile creditor balances. Further, schedules presented for audit review did not include details of invoices, fee notes and delivery notes. As a result, it has not been possible to confirm the authenticity of the reported pending bill balances totalling Kshs.1,184,023,847 as at 30 June 2016.

5.0 Un-vouched Expenditure

The County Executive did not avail for audit review, payment vouchers totaling Kshs.93,411,380 paid in respect of two (2) of its ministries as indicated below:

Name of the Ministry/Department	Amount (Kshs.)
Public Service Administration	43,353,344
Roads, Transport and Infrastructure	<u>50,058,036</u>
Total	<u>93,411,380</u>

Consequently, the propriety of the expenditure of Kshs.93,411,380 cannot be ascertained.

6.0 Irregular Expenditures in the Ministry of Health

6.1 Construction of Givigoi Hospital

M/S Sereria Agencies Ltd was awarded the tender for construction of Givigoi Hospital at a contract sum of Kshs.44,283,400. However, quotations were sent to three (3) firms as opposed to floating of an open tender since the estimated cost of the works was more than Kshs.6,000,000 which requires method of procurement for works to be an open tender.

No explanation has been given for failure by management to follow stated procurement procedures when awarding the contract.

Consequently, it has not been possible to ascertain whether the County Executive obtained value-for-money in the contract as at 30 June 2016.

6.2 Failure to Construct Incinerator

M/S Mikeko Enterprises was awarded the tender for construction of incinerators at four (4) health facilities namely: Hamisi, Sabatia, Emuhaya and Isiarambatsi health centres at a contract sum of Kshs.7,082,000. However, quotations instead of open tender were used to procure the works estimated cost of the project was more than Kshs.6,000,000 threshold matrix for quotations.

The contract period was set at eight (8) months from 18 June, 2014 to 18 February, 2015. However, a site visit to Emuhaya health Centre in the month of November 2016 (nine-teen months after the expiry of the contract period) confirmed that the works had not started.

In the circumstance, the County Executive may have lost the sum of Kshs.7,082,000 paid for construction of incinerators that were never built.

6.3 Branding Works

M/s Guhead Company Limited was awarded the tender for branding works in all Vihiga county health facilities/units at a contract sum of Kshs.11,061,000. However, the following anomalies were noted in relation to the contract:

- i. The contract was awarded through a quotation instead of open tender even though the contract value exceeded the Kshs.6,000,000 threshold for quotations.
- ii. The contract period was six (6) months from 28 December, 2014 to 28 May, 2015 but the work had not been completed by November 2016 when audit inspection was concluded. The inordinate delay has not been explained.

In the circumstances, the propriety and value-for-money on expenditure of Kshs.11,061,000 incurred under the branding contract be confirmed.

6.4 Renovation of Vihiga Referral Hospital Roof

M/S Slim Six Construction Company Limited was awarded the tender for renovation works and overhaul of Vihiga referral hospital roof at a contract sum of Kshs.13,991,241. However, Quotations were used instead of open tender notwithstanding that the contract sum of Kshs.13,991,241 exceeded the threshold of Kshs.6,000,000. Further, the County Executive did not avail minutes of the Tender Evaluation committee for audit review.

In the circumstances, the procurement was not fair and transparent as required by the Public Procurement and Disposal Act 2005 and the Constitution of Kenya.

7.0 Department of Public Service Administration

7.1 Procurement of (Information Communication Technology) Equipments

M/S Kenworth Prime Solutions was awarded tender to supply ICT equipments during the year 2014/2015 at a contract sum of Kshs.1,960,400 paid vide payment voucher number 637 dated October 2015. However, the County Executive of Vihiga did not avail the tender documents, delivery notes, invoices, stores receipts, vouchers and the inspection and acceptance committee report for audit verification.

It was, therefore, not possible to confirm that the prescribed procurement procedures were followed in identifying and the supplies whether the payments made were for accepted deliveries only. Also, one (1) laptop, three (3) desktop computers and, two (2) printers and one (1) photocopier all valued at Kshs.750,000 had not been delivered by the month of November 2016 when audit inspection was concluded.

Consequently, the authenticity and propriety of the expenditure of Kshs.1,960,400 cannot be confirmed.

7.2 Procurement for Capacity Building and Training

M/S Masmac Limited was awarded the contract for capacity building and training and repositioning of marginalized groups at a contract sum of Kshs.15,439,000. However, the County Executive did not avail the notice of tender award, tender documents, letter of award and notification and tender evaluation report for audit verification.

In the circumstance, it has not been possible to confirm whether the contract was awarded competitively and that the County Executive got value for money for the transaction.

8.0 Procurement of Chest Freezers - Department of Agriculture, Livestock, Fisheries and Co-Operatives

The County Executive procured twelve (12) chest freezers valued at Kshs.1,200,000 during the month of April 2015. However, physical verification during the month of November 2016 revealed the following anomalies:

- (i) Only four (4) chest freezers earmarked had been distributed according to the stores ledger records.
- (ii) Eight (8) chest freezers were earmarked to be distributed as follows: two (2) Lunyerere slaughter house, four (4) Luanda slaughter house and two (2) Vihiga sub-county veterinary office. However, the freezers were not distributed but were still lying in the stores more than one year from date of delivery.

No explanation was provided for failure to distribute the chest freezers to the respective slaughter house for the intended use.

As a result, it has been possible to confirm that the County Executive and the residents of Vihiga County obtained value-for-money from the expenditure of Kshs.1,200,000 incurred on purchase of the freezers.

9.0 Lack of Contract Register - Department of Roads, Transport and Infrastructure

The County Executive did not maintain a contracts register prescribed under Section 2.1.2 the procurement manual for works, on record management system. The manual requires all procurement units to maintain procurement records, including a contracts register. In the absence of the register, it was not possible to ascertain that the process

of contracting and payments were executed correctly and required in the works procurement manual.

10.0 Budget Control and Performance

The Vihiga County Executive budgeted receipts of Kshs.4,372,087,946 but received Kshs.4,125,188,945 during the year ended 30 June 2016. However, the actual expenditure amounted to Kshs.3,891,645,258 resulting to an under expenditure of Kshs.233,543,688 or 5.6% of actual receipts as analyzed below:

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% Utilisation of Budget
Receipts	Kshs.	Kshs.	Kshs.	
Proceeds from Domestic and Foreign Grants	14,170,000	7,085,000	7,085,000	50%
Exchequer releases	3,871,411,960	3,871,411,960		100%
Transfers from Other Government Entities	130,016,425	103,423,025	26,593,400	94%
Reimbursements and Refunds	4,330,680	4,330,679.85		100%
Other Receipts	352,158,881	138,938,281	213,220,600	39%
Total Receipts	4,372,087,946	4,125,188,945	242,899,000	94%
Payments				
Compensation of Employees	1,244,182,752	1,365,519,343	(121,336,590)	109%
Use of goods and services	663,735,802	1,097,590,671	(433,854,869)	165%
Subsidies	20,000,000	51,950,000	-31,950,000	260%
Transfers to Other Government Units	772,131,656	630,789,710	141,341,946	82%
Other grants and transfers	226,570,000	218,570,509	7,999,491	96%
Social Security Benefits	70,696,806	19,302,750	51,394,056	27%
Acquisition of Assets	1,370,439,751	507,922,275	862,517,475	37%
Totals	4,367,756,767	3,891,645,257	476,111,510	12.2%

Consequently, the County Government did not receive or utilize the whole approved budget for the year and impacted the service delivery to the residents of Vihiga County.

11.0 Project Implementation and Management

The County Executive was to implement a total of one hundred and thirty six (136) valued at Kshs.775,673,954 during the year under review projects/programmes through different ministries/departments. However, as at 30 June 2016, fifty two (52) projects valued at Kshs.310,483,880 had been completed. Four (4) projects valued at Kshs.44,017,510 were ongoing, six (6) projects valued at Kshs.12,779,077 had been abandoned and the status of seventy four (74) projects valued at Kshs.408,398,487 could not be identified, as analyzed below:

Current Status	Projects	Project Cost (Kshs)	Amount Disbursed	Amount Spent (Kshs)	%age
Abandoned	6	12,779,077	6,423,183	6,423,183	50%
Complete	52	310,483,880	194,111,990	194,111,990	37%
Not Known	74	408,393,487	-	-	100%
On Going	4	44,017,510	17,906,912	17,906,912	59%
Total	136	775,673,954	218,442,084	218,442,084	72%

In view of the foregoing, the Vihiga County Executive did not deliver most expected projects to the Vihiga County residents and therefore did not achieve all its development objectives for the year under review.

12.0 Lack of Audit Committee and Weak Internal Control

As reported in the previous years, the County Executive has not established an audit committee as required under Section 155(5) of the Public Finance Management Act, 2012 and Public Management (County Government) Regulations, 2015 Section 167 as the guidelines for audit committee for the county government entities, June 2016.

Hence management has not been able to assess and review its internal controls environment regularly and put in place mitigating measures to assure data integrity.

Further, a number of policies and procedures on information technology have not been put in place. In addition, even though the IFMIS is on board. Two important modules, revenue to cash (R2C) and record to report (R2R) have not been activated as a result county electronic revenue collection system – Vihiga County Corebiz Frame System (A web Based Electronic Revenue Collection System) does not operate.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an audit opinion on the financial statements of Vihiga County Executive for the year ended 30 June 2016.



FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 August 2017

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

I. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015-2016 Kshs	2014-2015 Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	7,085,000.00	11,790,000
Exchequer releases	2	3,871,411,960	3,378,093,964
Transfers from Other Government Entities	3	103,423,024	-
Reimbursements and Refunds	4	4,330,680	565,531,199
Other Receipts	5	138,938,281	115,619,837
TOTAL RECEIPTS		4,125,188,945	407,103,5000
PAYMENTS			
Compensation of Employees	6	(1,364,816,673)	(1,375,800,082)
Use of goods and services	7	(1,097,590,671)	(1,025,619,312)
Transfers to Other Government Units	8	(630,787,710)	-
Other grants and transfers	9	(270,520,509)	(219,754,511)
Social Security Benefits	10	(19,302,750)	(91,721,822)
Acquisition of Assets	11	(507,922,275)	(1,337,294,539)
TOTAL PAYMENTS		3,891,645,257	4,050,190,266
SURPLUS/DEFICIT		233,543,688	20,844,734

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 30/9 2016 and signed by:



Chief Officer




Head of Treasury

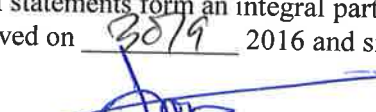
COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

II. STATEMENT OF ASSETS

	Note	2015-2016 Kshs	2014-2015 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	12A	335,006,146	36,764,728
Cash Balances	12B	<u>189,565</u>	<u>387,484</u>
Total Cash and cash equivalent		335,195,711	37,152,212
Accounts receivables – Outstanding Imprests	13	21,314,066	85,813,878
TOTAL FINANCIAL ASSETS		356,509,778	122,966,090
FINANCIAL LIABILITIES			
NET FINANCIAL ASSETS			
REPRESENTED BY			
Fund balance b/fwd	14	122,966,090	102,121,356
Surplus/Deficit for the year		<u>233,543,688</u>	<u>20,844,734</u>
NET FINANCIAL POSITION		356,509,778	122,966,090

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 30/9 2016 and signed by:


 Chief Officer


 Head of Treasury

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

III. STATEMENT OF CASHFLOW

		2015 - 2016	2014 - 2015
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	7,085,000	11,790,000
Exchequer Releases	2	3,871,411,960	3,378,093,964
Transfers from Other Government Entities	3	103,423,024	-
Reimbursements and Refunds	4	4,330,680	565,531,199
Other Revenues	5	138,938,281	115,619,837
Payments for operating expenses		4,125,138,945	4,071,035,000
Compensation of Employees	6	1,365,519,343	1,375,800,082
Use of goods and services	7	1,097,590,671	1,025,619,312
Transfers to Other Government Units	8	630,789,710	-
Other grants and transfers	9	270,520,509	219,754,511
Social Security Benefits	10	19,302,750	91,721,822
Adjusted for:			
Adjustments during the year			-
Net cash flow from operating activities		741,465,963	1,358,139,273
NET INCREASE IN CASH AND CASH EQUIVALENT		233,543,688	20,844,734
Cash and cash equivalent at BEGINNING of the year	15	<u>122,966,090</u>	<u>102,121,356</u>
Cash and cash equivalent at END of the year		<u>356,509,778</u>	<u>122,966,090</u>

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 25/9 2016 and signed by:


 Chief Officer


 Head of Treasury

IV. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	14,170,000		14,170,000	7,085,000		
Exchequer releases	3,871,411,960		3,871,411,960	3,871,411,960	7,085,000	50%
Transfers from Other Government Entities	130,016,425		130,016,425	103,423,025	22,593,400	80%
Reimbursements and Refunds			4,330,679.85	4,330,680		100%
Other Receipts	352,158,881		352,158,881	138,938,281	213,220,600	39%
TOTAL RECIPTS	4,367,757,266		4,372,087,945.85	4,125,188,945	242,899,000	94%
PAYMENTS						
Compensation of Employees	1,109,337,026	134,845,726	1,244,182,752	1,365,519,343	(121,336,590)	110%
Use of goods and services	608,286,866	55,448,936	663,735,802	1,097,590,671	(433,854,869)	111%
Subsidies	100,000,000	(80,000,000)	20,000,000	51,950,000	(31,950,000)	260%
Transfers to Other Government Units	772,131,656		772,131,656	630,789,710	141,341,946	82%
Other grants and transfers	636,770,000	(410,200,000)	226,570,000	218,570,509	7,999,491	.96%
Social Security Benefits	18,367,814	52,328,992	70,696,806	19,302,750	51,394,056	27%
Acquisition of Assets	1,230,132,454	140,307,297	1,370,439,751	507,922,275	862,517,475	37%
Other Payments	15,800,000	- 15,800,000				

COUNTY GOVERNMENT C-VII
Reports and Financial Statements
For the year ended June 30, 2016

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
TOTALS	4,490,825,816	(123,069,049)	4,367,757,266	3,891,645,257	476,111,511	89%

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 3/8/16 2016 and signed by:


 Chief Officer


 Head of Treasury Accounts

V. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	14,170,000		14,170,000	7,085,000	7,085,000	50%
Exchequer releases	2,709,988,372		2,709,988,372	2,709,988,372		100%
Transfers from Other Government Entities	80,836,619		80,836,619	54,243,219	26,593,400	67%
Returns of Equity Holdings			433,0679.85	433,0679.85		100%
Other Receipts	352,158,881		352,158,881	138,938,281	213,220,600	39%
TOTAL	3,157,153,872		3,161,484,551.85	2,914,585,551.85	246,899,000	92%
PAYMENTS						
Compensation of Employees	1,109,337,026	134,845,726	1,244,182,752	1,357,342,202	(113,159,450)	110%
Use of goods and services	608,286,866	55,448,936	663,735,802	859,569,919	(195,834,117)	130%
Transfers to Other Government Units	669,131,656		669,131,656	595,789,710	73,341,946	89%
Other grants and transfers	63,520,000	(1,150,000)	62,370,000	87,862,12	(25,492,129)	141%
Social Security Benefits	18,367,814	2,328,992	20,696,806	19,302,750	1,394,056	93%
Acquisition of Assets	67,533,599	(1,473,654)	66,059,945	4,788,060	61,271,885	7%
TOTALS	2,536,176,961	190,000,000	2,726,176,961	2,874,622,588	(148,445,627)	105%

Reports and Financial Statements

For the year ended June 30, 2016

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 3/8/9 2016 and signed by:



Chief Officer



Head of Treasury Accounts

VI. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	1,161,423,588		1,161,423,588	1,161,423,588		100%
Transfers from Other Government Entities	49,179,806		49,179,806	49,179,806		100%
TOTAL	1,210,603,394		1,210,603,394	1,210,603,394		100
PAYMENTS						
Compensation of Employees				8,177,141	(8,177,141)	
Use of goods and services				238,020,752	(238,020,752)	
Subsidies	100,000,000	(80,000,000)	20,000,000	51,950,000	(31,950,000)	260%
Transfers to Other Government Units			35,000,000	35,000,000		
Other grants and transfers	573,250,000	(409,050,000)	164,200,000	130,708,380	33,491,620	80%
Social Security Benefits		50,000,000	50,000,000		50,000,000	
Acquisition of Assets	1,162,598,855	141,780,951	1,304,379,806	503,143,215	801,245,591	39%
Finance Costs, including Loan Interest						
Repayment of principal on Domestic and Foreign borrowing						
Other Payments	15,800,000	15,800,000				
TOTALS	1,954,648,855	(313,069,049)	1,641,579,806	966,990,488	674,589,318	59%

[Provide below a commentary on significant underutilization (below 50% of utilization) and any overutilization]

The entity financial statements were approved on 9/9 2016 and signed by:



Chief Officer



Head of Treasury Accounts

VII. SIGNIFICANT ACCOUNTING POLICIES

The principle accounting policies adopted in the preparation of these financial statements are set out below:

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the Vihiga county government and all values are rounded to the nearest thousand (Kshs'000). The accounting policies adopted have been consistently applied to all the years presented.

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. Recognition of revenue and expenses

The Vihiga county government recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the Vihiga county government. In addition, the Vihiga county government recognises all expenses when the event occurs and the related cash has actually been paid out by the Vihiga county government.

3. In-kind contributions

In-kind contributions are donations that are made to the Vihiga county government in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Vihiga county government includes such value in the statement of receipts and payments both as revenue and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

4. Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

5. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as expenditure when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Non-current assets

Non-current assets are expensed at the time of acquisition while disposal proceeds are recognized as receipts at the time of disposal. However, the acquisitions and disposals are reflected in the entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

8. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Vihiga county government at the end of the year. Pending bill form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

9. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The Vihiga county government budget was approved as required by Law and as detailed in the Government of Kenya Budget Printed Estimates. A high-level assessment of the Vihiga county government actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

10. Comparative figures

Where necessary comparative figures for the previous financial year have been amended or reconfigured to conform to the required changes in presentation.

11. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
DANIDA	November 2014 and March 2015	-	7,085,000	11,790,000
TOTAL			7,085,000	11,790,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 EXCHQUER RELEASES

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	658,140,034	726,290,203
Total Exchequer Releases for quarter 2	987,210,050	827,633,021
Total Exchequer Releases for quarter 3	967,852,990	624,947,384
Total Exchequer Releases for quarter 4	1,258,208,886	1,199,223,356
Total	3,871,411,960	3,378,093,964

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers from Central government entities		
KRBF	49,179,000	-
FREE MATERNITY	41,315,000	
USER FEES	12,928,219	
TOTAL	103,423,024	-

4 REIMBURSEMENTS AND REFUNDS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Reimbursement within Central Government	4,330,679.85	565,531,199
Total	<u>4,330,679.85</u>	<u>565,531,199</u>

5 OTHER REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Rents	2,407,655	2,020,875
Other Property Income	1,439,014	990,751
Receipts from Administrative Fees and Charges	1,122,193	1,981,192
Fines Penalties and Forfeitures		40,000 -
Business permits	20,315,889	18,161,680
Cesses	175,702	278,300
Plot rents	198,951	237,788
Other local levies	152,610	466,500
Administrative services fees	1,983,375	-
Lease / rental of council's	317,773	-
Other miscellaneous revenues	13,176,281	4,518,538
Other miscellaneous revenues	3,273,230	-
Market/trade centre fee	17,746,442	17,747,534
Vehicle parking fees	39,260,860	37,552,782
Housing	351,120	-
Social premises use charges	83,020	28,500
Other education-related	682,120	-
Public health services	25,787,630	-
Public health facilities operations	1,712,798	-
Environment & conservancy	1,751,900	-
Administration	5,169,750	-
Water supply administration	155,830	-
Other health & sanitation	1,674,130	2,224,901
Total	<u>138,938,281</u>	<u>115,619,837</u>

6 COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	890,926,640	8,1841,6791
Basic wages of temporary employees	11,200,675	1,750,400
Personal allowances paid as part of salary	463,392,027	5,534,451

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

Other personnel payments		550,098,440
Total	1,365,519,342	1,375,800,082

Included in the figure for compensation of employees is salaries and allowances paid for the county assembly by the executive for months of July and August 2015, amounting to ksh 43,372,131

7 USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	40,970,039	15,766,342
Communication, supplies and services	5,789,767	9,936,271
Domestic travel and subsistence	363,551,380	177,137,453
Foreign travel and subsistence	6,502,760	50,000,000
Printing, advertising and information supplies & service	19,776,429	63,452,029
Rentals of produced assets	2,478,048	6,163,826
Training expenses	74,735,217	98,754,193
Hospitality supplies and services	208,943,632	119,388,220
Insurance costs	8,000	1,769,624
Specialised materials and services	16,397,360	144,634,120
Office and general supplies and services	75,678,852	47,779,246
Other operating expenses	250,898,970	192,733,111
Routine maintenance – vehicles and other transport equipment	18,850,296	19,642,394
Routine maintenance – other assets	519,320	40,535,592
Fuel, oil and Lumbricats	12,490,600	37,926,890
Total	1,097,590,671	1,025,619,312

8 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to Central government entities		
VIHIGA COUNTY ASS	630,789,710	-
TOTAL	630,789,710	-

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

9 OTHER GRANTS AND OTHER PAYMENTS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Scholarships and other educational benefits	130,023,120	2,200,000
Emergency relief and refugee assistance	29,436,567	152,837,112
Subsidies to small businesses, cooperatives, and self employed	51,950,000	30,359,500
Other current transfers, grants	59,110,822	34,357,899
		219,754,511
Total	270,520,509	

10 SOCIAL SECURITY BENEFITS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government pension and retirement benefits	-	91,721,822
Employer Social Benefits in cash and in kind	19,302,750	-
Total	19,302,750	91,721,822

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of Buildings	34,427,470.79	233,679,807
Refurbishment of Buildings	14,082,099.85	33,431,445
Construction and Civil Works	331,918,166.98	727,960,205
Purchase of Vehicles and Other Transport Equipment	29,193,701.35	14,482,896
Overhaul of Vehicles and Other Transport Equipment		14,940,443
Purchase of Household Furniture and Institutional Equipment		1,724,085
Purchase of Office Furniture and General Equipment	15,527,176	67,570,342
Purchase of ICT Equipment	4,788,060	29,333,972
Purchase of Specialised Plant, Equipment and Machinery		95,098,335
Purchase of Certified Seeds, Breeding Stock and Live Animals		32,294,500
Research, Studies, Project Preparation, Design & Supervision	14,691,700	15,369,058
Rehabilitation of Civil Works	60,343,901	28,033,217
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	2,949,999	43,376,234
Acquisition of Intangible Assets		
Total	507,922,275	1,337,294,539

12A: BANK ACCOUNTS (*APPENDIX.....I*)

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	Exc rate (if in foreign currency)	2015 - 2016	2014 - 2015
				Kshs	Kshs
CBK-Revenue Fund a/c 1000171456	KShs	Deposit		275,672,428	3,000,791.35
CBK-Recc a/c 1000170859	KShs	Recurrent		149,348	570,236
CBK-Development a/c 1000170794	KShs	Development		52,072.90	662,125
KCB-A/c 1140749552	KShs	Revenue collection		9,947,943.70	2,016,311.70
KCB-A/c 1141334763	KShs	Reccurent standing imprest		1,597.26	26,321
COOP BANK-A/c 01141471295100	KShs	Recurrent standing imprest assembly			30,119,618.65

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

COOP BANK-A/c 01141471295000	KShs	Development standing imprest - executive		2,951.91	369,324
Road Maint. Levy Fund –A/C 1000283653	KShs	Development		49,179,805	-
				335,006,147	36,764,727.70

The figures disclosed above are reconciled figures which may vary from the certificates of bank balance attached however, the reconciliation statements for above accounts are attached

12B: CASH IN HAND

	2016 - 2016	2014- 2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	189,565	387,484
Total	189,565	387,484

Cash in hand should also be analysed as follows (*APPENDIX.....II*)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Location 1-Vihiga sub county	23,442	225,224
Location 2-Luanda sub county	30,110	59,290
Location 3-Mbale municipal	13,330	30,750
Other Locations –Dept social services	4,500	
PS/ADM	23	
HAMISI subco. hospital	87160	
County cash office		
VDF		45,000
Emuhaya sub county	27,000	27,220
Total	189,565	387,484

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (*APPENDIX.....III*)

<i>Description</i>	2015- 2016	2014 – 2015
	Kshs	Kshs
Government Imp rests	22,211,384	8,1210,630
Advances	3,134,815.60	4,603,248
Total	25,346,199.60	85,813,875

14. ACCOUNTS PAYABLE (*APPENDIX.....IV*)

	2015 - 2016	2014 – 2015
	Kshs	Kshs
Retention funds	62,295,684.	-
Amounts due to third parties		60,385,378.52
Others (payroll deduction)	58,870,285	42,991,319.44
Total	121,165,969	103,376,697.9

15. FUND BALANCE BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	36,764,728	50,641,571
Cash in hand	387,484	1,195,900
Accounts Receivables	85,813,878	50,283,885
Total	122,966,090	102,121,356

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (*APPENDIX.....V*)

	Kshs	Kshs
Construction of buildings	184,976,059	180,158,945
Construction of civil works	780,907,520.9	263,023,273.7
Supply of goods	72,526,055	247,367,960
Supply of services	24,448,243.1	165,480,313.26
	1,062,857,878.07	856,030,491.96

16.2: OTHER PENDING PAYABLES (See Annex 2)

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

VIII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2015 - 2016	2014 - 2015
			Kshs	Kshs
Grants Received from Multilateral Donors (International Organisations)				
DANIDA	November 2014 and March 2015	-	7,085,000	11,790,000
TOTAL			7,085,000	11,790,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2 EXCHQUER RELEASES

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Total Exchequer Releases for quarter 1	658,140,034	726,290,203
Total Exchequer Releases for quarter 2	987,210,050	827,633,021
Total Exchequer Releases for quarter 3	967,852,990	624,947,384
Total Exchequer Releases for quarter 4	1,258,208,886	1,199,223,356
Total	3,871,411,960	3,378,093,964

3 TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2015 - 2016 Kshs	2014 - 2015 Kshs
Transfers from Central government entities		
KRBF	49,179,000	-
FREE MATERNITY	41,315,000	
USER FEES	12,928,219	
TOTAL	103,423,024	-

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

4 REIMBURSEMENTS AND REFUNDS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Reimbursement within Central Government	4,330,679.85	565,531,199
Total	<u>4,330,679.85</u>	<u>565,531,199</u>

5 OTHER REVENUES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Rents	2,407,655	2,020,875
Other Property Income	1,439,014	990,751
Receipts from Administrative Fees and Charges	1,122,193	1,981,192
Fines Penalties and Forfeitures		40,000 -
Business permits	20,315,889	18,161,680
Cesses	175,702	278,300
Plot rents	198,951	237,788
Other local levies	152,610	466,500
Administrative services fees	1,983,375	-
Lease / rental of council's	317,773	-
Other miscellaneous revenues	13,176,281	4,518,538
Other miscellaneous revenues	3,273,230	-
Market/trade centre fee	17,746,442	17,747,534
Vehicle parking fees	39,260,860	37,552,782
Housing	351,120	-
Social premises use charges	83,020	28,500
Other education-related	682,120	-
Public health services	25,787,630	-
Public health facilities operations	1,712,798	-
Environment & conservancy	1,751,900	-
Administration	5,169,750	-
Water supply administration	155,830	-
Other health & sanitation	1,674,130	2,224,901
Total	<u>138,938,281</u>	<u>115,619,837</u>

6 COMPENSATION OF EMPLOYEES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Basic salaries of permanent employees	890,926,640	8,1841,6791
Basic wages of temporary employees	11,200,675	1,750,400

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

Personal allowances paid as part of salary	463,392,027	5,534,451
Other personnel payments		550,098,440
Total	1,365,519,342	1,375,800,082

Included in the figure for compensation of employees is salaries and allowances paid for the county assembly by the executive for months of July and August 2015, amounting to ksh 43,372,131

7 USE OF GOODS AND SERVICES

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Utilities, supplies and services	40,970,039	15,766,342
Communication, supplies and services	5,789,767	9,936,271
Domestic travel and subsistence	363,551,380	177,137,453
Foreign travel and subsistence	6,502,760	50,000,000
Printing, advertising and information supplies & service	19,776,429	63,452,029
Rentals of produced assets	2,478,048	6,163,826
Training expenses	74,735,217	98,754,193
Hospitality supplies and services	208,943,632	119,388,220
Insurance costs	8,000	1,769,624
Specialised materials and services	16,397,360	144,634,120
Office and general supplies and services	75,678,852	47,779,246
Other operating expenses	250,898,970	192,733,111
Routine maintenance – vehicles and other transport equipment	18,850,296	19,642,394
Routine maintenance – other assets	519,320	40,535,592
Fuel, oil and Lubricants	12,490,600	37,926,890
Total	1,097,590,671	1,025,619,312

8 TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2015 - 2016	2014 - 2015
	Kshs	Kshs
Transfers to Central government entities		
VIHIGA COUNTY ASS	630,789,710	-
TOTAL	630,789,710	-

9 OTHER GRANTS AND OTHER PAYMENTS

2015 - 2016 **2014 - 2015**

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

	Kshs	Kshs
Scholarships and other educational benefits	130,023,120	2,200,000
Emergency relief and refugee assistance	29,436,567	152,837,112
Subsidies to small businesses, cooperatives, and self employed	51,950,000	30,359,500
Other current transfers, grants	59,110,822	34,357,899
Total	270,520,509	219,754,511

10 SOCIAL SECURITY BENEFITS

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Government pension and retirement benefits	-	91,721,822
Employer Social Benefits in cash and in kind	19,302,750	-
Total	19,302,750	91,721,822

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 ACQUISITION OF ASSETS

Non Financial Assets

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Construction of Buildings	34,427,470.79	233,679,807
Refurbishment of Buildings	14,082,099.85	33,431,445
Construction and Civil Works	331,918,166.98	727,960,205
Purchase of Vehicles and Other Transport Equipment	29,193,701.35	14,482,896
Overhaul of Vehicles and Other Transport Equipment		14,940,443
Purchase of Household Furniture and Institutional Equipment		1,724,085
Purchase of Office Furniture and General Equipment	15,527,176	67,570,342
Purchase of ICT Equipment	4,788,060	293,397
Purchase of Specialised Plant, Equipment and Machinery		95,098,335
Purchase of Certified Seeds, Breeding Stock and Live Animals		32,294,500
Research, Studies, Project Preparation, Design & Supervision	14,691,700	15,369,058
Rehabilitation of Civil Works	60,343,901	28,033,217
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	2,949,999	43,376,234
Acquisition of Intangible Assets		
Total	507,922,275	1,337,294,539

12A: BANK ACCOUNTS (APPENDIX.....I)

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit, revenue e.t.c	Exc rate (if in foreign currency)	2015 - 2016	2014 - 2015
				Kshs	Kshs
CBK-Revenue Fund a/c 1000171456	KShs	Deposit		275,672,428	3,000,791.35
CBK-Recc a/c 1000170859	KShs	Recurrent		149,348	570,236
CBK-Development a/c 1000170794	KShs	Development		52,072.90	662,125
KCB-A/c 1140749552	KShs	Revenue collection		9,947,943.70	2,016,311.70
KCB-A/c 1141334763	KShs	Reccurrent standing imprest		1,597.26	26,321

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

COOP BANK-A/c 01141471295100	KShs	Recurrent standing imprest assembly			30,119,618.65
COOP BANK-A/c 01141471295000	KShs	Development standing imprest - executive		2,951.91	369,324
Road Maint. Levy Fund –A/C 1000283653	KShs	Development		49,179,805	-
				335,006,147	36,764,727.70

The figures disclosed above are reconciled figures which may vary from the certificates of bank balance attached however, the reconciliation statements for above accounts are attached

12B: CASH IN HAND

	2016 - 2016	2014- 2015
	Kshs	Kshs
Cash in Hand – Held in domestic currency	189,565	387,484
Total	189,565	387,484

Cash in hand should also be analysed as follows (*APPENDIX.....II*)

	2015 – 2016	2014 - 2015
	Kshs	Kshs
Location 1-Vihiga sub county	23,442	225,224
Location 2-Luanda sub county	30,110	59,290
Location 3-Mbale municipal	13,330	30,750
Other Locations –Dept social services	4,500	
PS/ADM	23	
HAMISI subco. hospital	87160	
County cash office		
VDF		45,000
Emuhaya sub county	27,000	27,220
Total	189,565	387,484

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

13: ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (*APPENDIX.....III*)

<i>Description</i>	2015- 2016	2014 – 2015
	Kshs	Kshs
Government Imp rests	22,211,384	8,1210,630
Advances	3,134,815.60	4,603,248
Total	25,346,199.60	85,813,875

14. ACCOUNTS PAYABLE (*APPENDIX.....IV*)

	2015 - 2016	2014 – 2015
	Kshs	Kshs
Retention funds	62,295,684.	-
Amounts due to third parties		60,385,378.52
Others (payroll deduction)	58,870,285	42,991,319.44
Total	121,165,969	103,376,697.9

15. FUND BALANCE BROUGHT FORWARD

	2015 - 2016	2014 - 2015
	Kshs	Kshs
Bank accounts	36,764,728	50,641,571
Cash in hand	387,484	1,195,900
Accounts Receivables	85,813,878	50,283,885
Total	122,966,090	102,121,356

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

16. OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (*APPENDIX.....V*)

	Kshs	Kshs
Construction of buildings	184,976,059	180,158,945
Construction of civil works	780,907,520.9	263,023,273.7
Supply of goods	72,526,055	247,367,960
Supply of services	24,448,243.1	165,480,313.26
	1,062,857,878.07	856,030,491.96

16.2: OTHER PENDING PAYABLES (See Annex 2)

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contract ed	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
	A	B	C	d=a-c		
Construction of buildings	237,146,704		52,170,644.88	18,4976,059	180,158,945	
Sub-Total	23,7146,704			184,976,059	180,158,945	
Construction of civil works	1,007,800,324.81		226,892,803.94	780,907,520.9	263,023,273.7	
Sub-Total	1,007,800,324.81		226,892,803.94	780,907,520.87	263,023,273.7	
Supply of goods	80,076,055		7,550,000	72,526,055	247,367,960	
Sub-Total	80,076,055			72,526,055	24,7367,960	
Supply of services	27,659,450		3,211,206	24,448,243.1	165,480,313.26	
Sub-Total	27,659,450			24,448,243.1	165,480,313.26	
Grand Total	1,352,682,533.81			1,062,857,878.07	856030491.96	

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016 (Kshs'000)

ANNEX 2 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2016	Outstanding Balance 2015	Comments
Amounts due to Third Parties	10% Retention				62,295,684.28	59,902.02	
Sub-Total					62,295,684.28	59,902.02	
Others (specify)	IPPD DEDUCTION				58,870,284.85	42,991,319	
Sub-Total					74,227,768.60	42,991,319	
Grand Total					121,165,969	102893341	

COUNTY GOVERNMENT OF VIHIGA
Reports and Financial Statements
For the year ended June 30, 2016

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost (Kshs) 2015/16	Historical Cost (Kshs) 2014/15
Land	2,949,999	44,176,234
Buildings and structures	48,629,013.54	923,787.908.86
Transport equipment	29,891,007.55	212,711,853
Office equipment, furniture and fittings	15,527,176	124,852,859
ICT Equipment, Software and Other ICT Assets	4,899,000	29,333,972
Other Machinery and Equipment		106,538,023
Total	101,896,196.09	1,441,400,849.86

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

KISUMU BRANCH

P. O. Box 4 Kisumu - 40100, Kenya.
Telephone 057 - 2020123 Fax 057 - 2025045/057 - 2020135
E-mail: admin@centralbank.go.ke

06/07/2016

The Treasury
Vihiga County Government
P. O. Box 344 - 50300
MARAGOLI

Dear Sir,

CERTIFICATE OF BALANCES AS AT 30TH JUNE 2016.

We refer to your letter dated June 24, 2016, Ref FIN.3/41 VOL. 1/111 on the above subject

ACCOUNT TITLE	ACCOUNT NUMBER	BALANCE
VIHIGA COUNTY REVENUE FUND- KES	1000171456	275,672,428.35 Credit
VIHIGA COUNTY RECURRENT- KES	1000170859	68,908,154.45 Credit
VIHIGA COUNTY DEVELOPMENT- KES	1000170794	10,540,312.75 Credit
VIHIGA COUNTY ROAD MAINT. LEVY FUND- KES	1000283653	49,179,805.00 Credit
VIHIGA COUNTY DEPOSIT ACCOUNT- KES	1000283645	0.00 Zero

Bank statements are attached for ease of reference.

Yours faithfully,


H. R. V. Siroor
BRANCH MANAGER


B. Momanyi
AUTHORISED SIGNATORY



CO-OPERATIVE
BANK OF KENYA

CERTIFICATE OF BALANCE

Branch.....NBALE..... Date.....01/07/16.....

We hereby certify that the balance Standing to the Credit / Debit of

(Mr. W/O) MUKIGA C. A. RESOURCES / INTERESTS

Amount

0	1	1	4	1	4	7	2	4	9	6	6	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---


in the books of this Branch as at 30/06/16

Amount in Words 17742.89

Amount in Words: SEVENTEEN THOUSAND SEVEN HUNDRED

FOUR TWO CENTS EIGHTY NINE ONLY

For P.O. MTD CO-OPERATIVE BANK OF KENYA LTD.
NBALE BRANCH

 Manager

CA 2890 Operations Manager

Authorized Signatory



CO-OPERATIVE
BANK OF KENYA

CERTIFICATE OF BALANCE

Branch WBALE Date 8th Sep 2016

We hereby certify that the balance standing to the Credit / Debit of

(NAME OF A/C) VIIHGA C GENDER / YOUTH AND SPORT

A/C No.

0	1	1	4	1	4	7	2	4	9	6	4	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

in the books of this Branch as at 30th June 2016

Amount in Words 188.00

Amount in Words One hundred and eighty
eight cents 2/100 only.

For the CO-OPERATIVE BANK OF KENYA
WBALE BRANCH

[Signature]
Manager

Authorized Signatory

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KENYA COMMERCIAL BANK LIMITED
(Incorporated in Kenya)

CERT11620134532

KCB MBALB
19 JUL 2016

Certified that the balance at the

CREDIT

OF VINDIG COUNTY REVENUE COLLECTION AC

A/C 1140749552

at the close of business on 30 JUN 2016
was KES

NINE MILLION NINE HUNDRED AND FORTY FIVE THOUSAND SIX HUNDRED AND FORTY THREE CENTS SEVENTY

KES 9,945,643.70

Examined by

//124kcb.kcbad.com/BrowserWeb/ser/vlet/BrowserSer/vlet

Certified True Copy of the Original
FOR KCB BANK KENYA LTD.
Branch Manager
7/10/2016

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KENYA COMMERCIAL BANK LIMITED
(Incorporated in Kenya)

CERT1618329918

KCB MDALE

01 JUL 2016

Certified that the balance at the

CREDIT

OF LANDS HSG PHY PLANNING-VIHIGA COUNT

A/C 1170671136

at the close of business on 30 JUN 2016 Was KES

TWO THOUSAND ONE HUNDRED AND SIXTY

KES 2,160.00

Examined by FOR: KCB BANK KENYA LTD.

Personal Banking
MDALE

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7/1/2016

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KENYA COMMERCIAL BANK LIMITED
(Incorporated in Kenya)

CERT1618330681

KCB MSALE

01 JUL 2016

Certified that the balance at the

CREDIT

OF EDUCATION DEPT-VIHIGA COUNTY GOVT

/C 1170665020

at the close of business on 30 JUN 2016 Was KES

THREE HUNDRED AND EIGHTY NINE CENTS EIGHTY FIVE

369.85

By KCB BANK KENYA LTD.

Personal Banking
MSALE

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KENYA COMMERCIAL BANK LIMITED
(Incorporated in Kenya)

CERT1620134533

KCB MBALE
19 JUL 2016

Certified that the balance at the

CREDIT

OF VIHIGA COUNTY GOVT STANDING IMPREST

A/C 1141334763

at the close of business on 30 JUN 2016 Was KES

ONE MILLION EIGHT HUNDRED AND FOUR THOUSAND FIVE HUNDRED AND NINETY SEVEN CENTS TWENTY

KES 1,804,597.20

Examined by

FOR KCB BANK KENYA LTD.

Branch Manager
MBALE

Certified True Copy of the Original
FOR KCB BANK KENYA LTD.

Branch Manager
MBALE

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VIIHGA COUNTY GOVERNMENT
BANK RECONCILIATION
RECURRENT ACCOUNT
AKI No. 1060170829 / C.B.K

As at 30th JUN 2016 Station M'BALE

Balance as per bank Certificate

Less-

1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)
2. Receipts in Bank Statement not Yet recorded in Cash Book

Add-

3. Payments in Bank Statement not Yet recorded in Cash Book
4. Receipts in Cash Book not yet Recorded in Bank Statement

Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
				68,908,154	45
		70,047,130	53		
1,288,324	60				
				149,348	50

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

Signature

ACCOUNTANT
Designation

9/7/2016

Date

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUES			AMOUNT			CHEQUE			AMOUNT		
No.	Date	PAYEE	Sh.			No.	Date	PAYEE	Sh.	Ci	S.
	JUNE 16	JAMES LITU	90,000	00			JUNE 16	R.MAIHERO	122,000	00	
		C.O.GENDER	1,761,168	00				D.OMUTICHI	52,000	00	
		BARCLAYS	48,157	00				M.KALENYA	50,000	00	
		TRANSCOM INS	995	00				JOEL ETALE	400,000	00	
		KRA	5,378	60				W.ALINYO	685,000	00	
		KRA	2,068	95				IZWE LOAN LTD	73499	00	
		KCB	165,504	00				KCB	81,216	00	
		ENOS KODOA	500,000	00				KCB	126,336	00	
		ENOS KODOA	2,029,000	00				EMUNYA ENTER	213981	55	
		GEORGE KEYA	1,817,000	00				KCB	369,584	00	
		SELINE NANGILI	2,809,000	00				KCB	550,473	15	
		WILLYS MOGES	1,075,000	00				HAMISI SUB COUNTY	1,800,000	00	
		N.MURAKULA	4,745,000	00				EMUNYAYA SUB COUNTY	2,000,000	00	
		JOASH ONDEYO	135,000	00				LAFTRUST	2,155,276	30	
		V.NGOONYERE	492,000	00				LAFURD	3,994,364	15	

1. PAYMENT IN CASH BOOK NOT YET RECORDED
IN BANK STATEMENT (UNPRESENTED CHEQUES)

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
	JUNE 16	VDRH	5,750,000	
		KCB	6,197,550	80
		OLD MUTUAL	9,700	00
		ICBA LOAN LTD	12,125	95
		PRUDENTIAL	51,094	80
		KATEKO	372,280	30
		PAULU KENYA	461,043	15
		BACLAYS	8,000	00
		BARCLAYS	8,000	00
		BARCLAYS	1,983,117	15
		PLANTINUM CREDIT	321,107	80
		TRANSCOM SACCO	995	00
		NYERI TEACHERS	1,255	00
		MOLYNE (K)	2,147	00
		WINAS	5,995	00
		MWALIMU SACCO	6,582	40
		COOP	8,000	00
		COOP	8,000	00
		COOP	8,000	00
		COOP	8,000	00
		COOP	8,000	00
		COOP	8,000	00
		METROPOLITAN	10,217	00
		ASILI SACCO	11,624	50
		PREMIER SACCO	15,674	00
		COOP	16,000	00
		COOP	16,000	00
		SHERIA SACCO	16,418	80
		HARAMBEE SACCO	18,567	40
		MICRO AFRICA	23,445	00
		ELIMUSACCO	38,214	15
		KISATILU DISP	55,000	00
		JAMII SACCO	55,277	00
		MUSTIENYI DISP	70,000	00

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED
IN CASH BOOK

[illegible]

3. PAYMENTS IN BANK STATEMENT NOT YET
RECORDED IN CASH BOOK

DETAIL	Sh.	Cts
BARCLAYS		
ERA	48,157	00
W. ALIBYO	150,000	00
JAMES OPATI	558,600	00
	770,000	00

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

[illegible]

REUBEN KEMBOI

KRA

155,000 00

156,267 60

UNDERPAYMENT R.OLUCHIRI

500 00

D.

1,288,524 60

UNPRESENTED-RECURRENT

ITEM	AMT
JEPKOYAI DISP	70,000.00
GIVOLE DISP	75,000.00
KIMOGOI DISP	80,000.00
COOP	81,216.00
EMUSEJELI DISP	90,000.00
ARDII SACCO	104,471.75
HARAMBEE SACCO	104,745.80
MUNOYWA DISP	110,000.00
KAPCHEMGUM DISP	112,000.00
ESITSIABA DISP	112,000.00
NADANYA DISP	115,500.00
EBUKANA DISP	115,500.00
MULELE DISP	118,500.00
ENZARO DISP	120,000.00
IDUKU DISP	120,000.00
EMATSULI DISP	125,000.00
INYALI DISP	127,500.00
EKATINYI DISP	130,000.00
EBUSYUBI DISP	132,000.00
KAPTISI DISP	135,000.00
BUGAMANGI DISP	135,000.00
KAPTECH DISP	145,000.00
MWALIM SACCO	209,345.05
BUKHUNGU SACCO	210,169.00
EKWADA H.CENTER	212,000.00
LUANDA DISP	221,000.00
ESIARAMBASI H.CENTER	221,500.00
BUGINA H.CENTER	225,500.00
SHIRIKA SACCO	233,542.15
EMUSILE H.CENTER	245,000.00
LIKINDU H.CENTER	250,000.00
COOP	260,581.00
IPALA H.CENTER	265,000.00
RAYA H.CENTER	275,000.00
SIVUDIMBULI H.CENTER	290,000.00
TIGOI H.CENTER	295,000.00
EGONDI H.CENTER	305,000.00
AZINA SACCO	307,330.15
SHIRU H.CENTER	315,000.00
YANAGINGA H.CENTER	325,000.00
KA	455,000.00
EBUSIRATSI H.CENTER	495,000.00
REM H.CENTER	500,000.00
MIN OF HEALTH	700,000.00

SABATIA H.CENTER	800,000.00
MBALE RURAL H.CENTER	915,000.00
COOP	1,371,670.80
UKULIMA SACCO	1,390,447.55
AFYA SACCO	4,379,310.70
UAP INS	3,408.60
CFC BANK	15,009.80
SELECT MGT	25,564.95
UNION OF NURSES	140,934.40
UFUNDI SACCO	2,090.00
JAMII SACCO	33,668.00
AFRICA CAPITAL	78,973.80
RAFIKI BANK	145,028.00
EQUITY BANK	514,368.00
EQUITY BANK	550,464.00
EQUITY BANK	1,603,448.00
FAMILY BANK	1,958,240.55
GEMINE INS	1,238,076.80
JAMES OPATI	6,666.80
YANA TYRES	366,500.00
YANA TYRES	66,551.05
YANA TYRES	831,881.80
N.MURAKULU	160,726.30
VICTOR AUDIO	2,360,400.00
DISMUS OJOCK	252,000.00
DISMUS OJOCK	1,199,000.00
TOTAL	400,000.00
	70,047,130.55

VEHGA COUNTY GOVERNMENT
BANK RECONCILIATION
REVENUE COLLECTION
A/C. No. 1106739252 / KCB

Section: M3ALE

1,655-

- Add-

- Bank Balance as per Cash Book

Signature _____

...ACCOUNTANT...
Designation

4/7/2016
Date

CHEQUES

[illegible]

2,200

STANDING TRUST ACCOUNT
A/C No. 0113671245001 / CG-OP BANK

Date 8/7/2016

CIBQUES		RECORDED IN BANK STATEMENT (UNPRESENTED CIBQUES)							
No.	Date	PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
			Sh.		N	Date		Sh.	Cts.
					G				

[illegible][illegible]

[illegible]

VIIIGA COUNTY GOVERNMENT
BANK RECONCILIATION
EXCISE/OTHER ACCOUNT
A/C No. 1000171656 / C.B.R.

Station Bible

less-

2. Receipts in Bank Statement not Yet recorded in Cash Book

Add-

3. Payments in Bank Statement not Yet recorded in Cash Book
4. Receipts in Cash Book not yet Recorded in Bank Statement

[illegible]

Bank Balance as per Cash Book

I certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct.

Significance

.....ACCOUNTANT.....
Designation

5/07/2016
Date

[illegible]

[illegible][illegible]

VIHIGA COUNTY GOVERNMENT
BANK RECONCILIATION
STANDING IMPREST-RCB
A/C. No. 1160789252 / RCB

Station...MIRALD...

1. *Chrysomelidae*

- Agd-

- | Sh. | Cts. | Sh. | Cts. | Sh. | Cts. |
|-----|------|-----------|------|-----------|------|
| | | | | 1,804,527 | 20 |
| | | 1,606,870 | | | |
| | | 196,679 | 60 | | |
| | | | 50 | | |
| 550 | 00 | | | | |
| | | | | | |
| | | | | | |
| | | | | 1,597 | 26 |

...ACCOUNTANT

Designation

Date 6/07/2016

Deine

[illegible]

1. PAYMENT IN CASH BOOK NOT YET RECORDED
IN BANK STATEMENT (UN/BROUGHT CHEQUES)

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

[illegible][illegible]

3. PAYMENTS IN BANK STATEMENT NOT YET
RECORDED IN CASH BOOK

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

[illegible][illegible]

REPUBLIC OF KENYA

VINHUA COUNTY GOVERNMENT
BANK RECONCILIATION
DEVELOPMENT ACCOUNT
A/C No. 166317079 / C.B.K

As at 30th JUN 2016

Station... MIBALB.....

Balance as per bank Certificate

1452

1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)

2. Receipts in Bank Statement not Yet recorded in Cash Book

Add-

3. Payments in Bank Statement not
Yet recorded in Cash Book

- Receipts in Cash Book not yet
Recorded in Bank Statement

	Sh.	Cts.	Sh.	Cts.
			10,540,312	75
	10,488,240	00		
		15		
per Cash Book			52,072	90

Bank Balance as per Cash Book

Signature _____

.....ACCOUNTANT.....
Designation

8/17/2016
Date

CHEQUES		PAYEE	AMOUNT		N o.	Date	PAYEE	AMOUNT	
No.	Date		Sh.					Sh.	Cts.
	Jun-16	lyben	810,000	00					
	Jun-16	Samba corp	9,678,240	00					
			10,488,24	00					

[illegible][illegible]

[illegible]

Atterbury, 26 Sep 1877

: Henry
 : market - Landa
 : 3-16-10.

[illegible]

Stock taker A. O. G. G. G. Sign 0015

Administrator.....

VIHIGA COUNTY GOVERNMENT BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT
SECTION
DATE

100-5
100-5
3/16/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT	
<i>John Masera</i>	<i>100-5</i>		
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier *John Masera*

Sign *[Signature]*

Stock taker *John Masera*

Administrator

VIHIGA COUNTY GOVERNMENT BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT : *treasury*
SECTION : *cash*
DATE : *31/10/16*

A) DENOMINATION		
1000	<i>1/2</i>	<i>4,000</i>
500		
200		
100		
50		
20		
10		
5		
1		
05		
TOTAL AMOUNT		<i>4,000</i>

B) IMPREST		
NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT

C) UNBANKED CHEQUES		
PAYEE	CHEQUE NO.	AMOUNT

Cashier..... *Enob 071450*

Sign..... *[Signature]*

Stock taker..... *John Oudo*

Administrator.....

VIHIGA COUNTY GOVERNMENT BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT
SECTION
DATE

Adm. Treasury
Budget
30/6/16

A) DENOMINATION		
10000	<i>27,000</i>	<i>27,000</i>
500	7	
200		
100		
50		
20		
10		
5		
1		
05		
TOTAL AMOUNT		<i>27,000</i>
B) IMPREST		
NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
/	/	
C) UNDEPOSITED CHEQUES		
PAYEE	CHEQUE NO.	AMOUNT
/	/	

Cashier *ELISHA OMORA*

Sign *Elisha*

Stock taker *Th. O. Omondi*

Administrator

Law Group Registration
2016

1. Group Registration

Cashier.....David O'Sullivan
Sign.....
Stock taker.....
Administrator.....

COUNTY GOVERNMENT OF VILIGA



DEPARTMENT OF PUBLIC SERVICE & ADMINISTRATION

When replying please quote

Our Ref: 01141472496800

P.O. BOX 344-50300

MARAGOLI

Date: 01/07/2016

RE: BANK RECONCILIATION STATEMENT AS AT 30/6/2016 – A/C NO. 01141472496800

Balance as per Cash Book

KSH.

23.00

Balance as per Bank Statement

23.00

Checked by:-

Joseph Olando

Accountant PS & Admin /Executive

30/6/2016

Prepared By:-

Betty Otiende

Accounts Assistant

30/6/2016

Date 30/06/2016

Report of the Board of Survey on the Cash and Bank Balances of PUBLIC SERVICE AND ADMINISTRATION as at the close of business on 30/06/2016, 19__

The Board, consisting of (Names and official titles)--

assembled at the office of PUBLIC SERVICE & ADMINISTRATION at 9.00 A.M. (time) on the 30/06/2016, 19__ and the following cash was produced:

Notes	.. .. .	Sh.	---
Silver	.. .. .	Sh.	---
Copper	.. .. .	Sh.	---
Cheques (as per details on reverse)	.. .. .	Sh.	<u>NIL</u>

It was observed that cheques amounting to Sh. NIL cts. NIL had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the 30/06/2016, 19__

Cash on hand	.. .. .	Sh.	<u>NIL</u>
Bank Balance	.. .. .	Sh.	<u>23.00</u>
			<u>23.00</u>

The Bank Certificate of Balance showed a sum of Sh. 23.00 CR NIL cts. NIL (Sh. 23.00 cts. ---)

starting to the credit of the account on 30/06/2016, 19__

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

[Signature]

VIIHGA COUNTY GOVERNMENT
BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT
SECTION
DATE

PUBLIC SERVICE & ADMIN

30/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
	NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier Joseph M. M. M.

Sign

Stock taker Michael Nafand

Administrator

30/6/2016

30/6/16

1000

CO-OPERATIVE

SHOJI K. ITOHARA, 716-50 E. 74th St.

Account No	01141472495000
Account Description	011414-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

[illegible]

Overdraft Limit	KES	0.00
Overdraft Review Date		21-Jun-16

BOARD OF SURVEY (CASH IN HAND)

SECTION

A) DEREGISTRATION

C) UNDEPOSITED CHECKS		
PAYEE	CHEQUE NO.	AMOUNT
	0120	760.00
	0121	180.00

M. P. Cooper -
President Bldg.

David Baker

1998, 1999, 2000, 2001, 2002, 2003, 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, 2012, 2013, 2014, 2015, 2016, 2017, 2018, 2019, 2020, 2021, 2022, 2023, 2024, 2025, 2026, 2027, 2028, 2029, 2030, 2031, 2032, 2033, 2034, 2035, 2036, 2037, 2038, 2039, 2040, 2041, 2042, 2043, 2044, 2045, 2046, 2047, 2048, 2049, 2050, 2051, 2052, 2053, 2054, 2055, 2056, 2057, 2058, 2059, 2060, 2061, 2062, 2063, 2064, 2065, 2066, 2067, 2068, 2069, 2070, 2071, 2072, 2073, 2074, 2075, 2076, 2077, 2078, 2079, 2080, 2081, 2082, 2083, 2084, 2085, 2086, 2087, 2088, 2089, 2090, 2091, 2092, 2093, 2094, 2095, 2096, 2097, 2098, 2099, 2100, 2101, 2102, 2103, 2104, 2105, 2106, 2107, 2108, 2109, 2110, 2111, 2112, 2113, 2114, 2115, 2116, 2117, 2118, 2119, 2120, 2121, 2122, 2123, 2124, 2125, 2126, 2127, 2128, 2129, 2130, 2131, 2132, 2133, 2134, 2135, 2136, 2137, 2138, 2139, 2140, 2141, 2142, 2143, 2144, 2145, 2146, 2147, 2148, 2149, 2150, 2151, 2152, 2153, 2154, 2155, 2156, 2157, 2158, 2159, 2160, 2161, 2162, 2163, 2164, 2165, 2166, 2167, 2168, 2169, 2170, 2171, 2172, 2173, 2174, 2175, 2176, 2177, 2178, 2179, 2180, 2181, 2182, 2183, 2184, 2185, 2186, 2187, 2188, 2189, 2190, 2191, 2192, 2193, 2194, 2195, 2196, 2197, 2198, 2199, 2200, 2201, 2202, 2203, 2204, 2205, 2206, 2207, 2208, 2209, 2210, 2211, 2212, 2213, 2214, 2215, 2216, 2217, 2218, 2219, 2220, 2221, 2222, 2223, 2224, 2225, 2226, 2227, 2228, 2229, 2230, 2231, 2232, 2233, 2234, 2235, 2236, 2237, 2238, 2239, 2240, 2241, 2242, 2243, 2244, 2245, 2246, 2247, 2248, 2249, 2250, 2251, 2252, 2253, 2254, 2255, 2256, 2257, 2258, 2259, 2260, 2261, 2262, 2263, 2264, 2265, 2266, 2267, 2268, 2269, 2270, 2271, 2272, 2273, 2274, 2275, 2276, 2277, 2278, 2279, 2280, 2281, 2282, 2283, 2284, 2285, 2286, 2287, 2288, 2289, 2290, 2291, 2292, 2293, 2294, 2295, 2296, 2297, 2298, 2299, 2300, 2301, 2302, 2303, 2304, 2305, 2306, 2307, 2308, 2309, 2310, 2311, 2312, 2313, 2314, 2315, 2316, 2317, 2318, 2319, 2320, 2321, 2322, 2323, 2324, 2325, 2326, 2327, 2328, 2329, 2330, 2331, 2332, 2333, 2334, 2335, 2336, 2337, 2338, 2339, 2340, 2341, 2342, 2343, 2344, 2345, 2346, 2347, 2348, 2349, 2350, 2351, 2352, 2353, 2354, 2355, 2356, 2357, 2358, 2359, 2360, 2361, 2362, 2363, 2364, 2365, 2366, 2367, 2368, 2369, 2370, 2371, 2372, 2373, 2374, 2375, 2376, 2377, 2378, 2379, 2380, 2381, 2382, 2383, 2384, 2385, 2386, 2387, 2388, 2389, 2390, 2391, 2392, 2393, 2394, 2395, 2396, 2397, 2398, 2399, 2400, 2401, 2402, 2403, 2404, 2405, 2406, 2407, 2408, 2409, 2410, 2411, 2412, 2413, 2414, 2415, 2416, 2417, 2418, 2419, 2420, 2421, 2422, 2423, 2424, 2425, 2426, 2427, 2428, 2429, 2430, 2431, 2432, 2433, 2434, 2435, 2436, 2437, 2438, 2439, 2440, 2441, 2442, 2443, 2444, 2445, 2446, 2447, 2448, 2449, 2450, 2451, 2452, 2453, 2454, 2455, 2456, 2457, 2458, 2459, 2460, 2461, 2462, 2463, 2464, 2465, 2466, 2467, 2468, 2469, 2470, 2471, 2472, 2473, 2474, 2475, 2476, 2477, 2478, 2479, 2480, 2481, 2482, 2483, 2484, 2485, 2486, 2487, 2488, 2489, 2490, 2491, 2492, 2493, 2494, 2495, 2496, 2497, 2498, 2499, 2500, 2501, 2502, 2503, 2504, 2505, 2506, 2507, 2508, 2509, 2510, 2511, 2512, 2513, 2514, 2515, 2516, 2517, 2518, 2519, 2520, 2521, 2522, 2523, 2524, 2525, 2526, 2527, 2528, 2529, 2530, 2531, 2532, 2533, 2534, 2535, 2536, 2537, 2538, 2539, 2540, 2541, 2542, 2543, 2544, 2545, 2546, 2547, 2548, 2549, 2550, 2551, 2552, 2553, 2554, 2555, 2556, 2557, 2558, 2559, 2560, 2561, 2562, 2563, 2564, 2565, 2566, 2567, 2568, 2569, 2570, 2571, 2572, 2573, 2574, 2575, 2576, 2577, 2578, 2579, 2580, 2581, 2582, 2583, 2584, 2585, 2586, 2587, 2588, 2589, 2590, 2591, 2592, 2593, 2594, 2595, 2596, 2597, 2598, 2599, 2600, 2601, 2602, 2603, 2604, 2605, 2606, 2607, 2608, 2609, 2610, 2611, 2612, 2613, 2614, 2615, 2616, 2617, 2618, 2619, 2620, 2621, 2622, 2623, 2624, 2625, 2626, 2627, 2628, 2629, 2630, 2631, 2632, 2633, 2634, 2635, 2636, 2637, 2638, 2639, 2640, 2641, 2642, 2643, 2644, 2645, 2646, 2647, 2648, 2649, 2650, 2651, 2652, 2653, 2654, 2655, 2656, 2657, 2658, 2659, 2660, 2661, 2662, 2663, 2664, 2665, 2666, 2667, 2668, 2669, 2670, 2671, 2672, 2673, 2674, 2675, 2676, 2677, 2678, 2679, 26

THE UNIVERSITY OF CHICAGO PRESS

BOARD OF SURVEY (CASH IN HAND)

LANDS HOUSING & URBAN DEVELOPMENT

At 6:00 PM. 1/20/1919

29/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT	
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier.....Nurcan Kaya

123

2016/2016

Stock ticker... Richard Rofando

[Signature]

206/15.

Address:

VINHUA COUNTY GOVERNMENT

BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT
SECTION
DATE

CANISTER SPORIS & ALLIANCE
3/26/46

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
	NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier.....
Stock taker *Richard Refanels* *RD 3/26/46*
Administrator.....

JACK DIBBEID

VIIIGA COUNTY GOVERNMENT
BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT
 SECTION
 DATE

TRANSPORT & INFRASTRUCTURE
 30/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
	NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Clerk Phiso Killa Anugien
 Stock taker Richard Kofa
 Administrator [Signature] 30/6/16

VIHGA COUNTY GOVERNMENT
BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT : LANDS HOUSING & URBAN DEVELOPMENT
SECTION : SURVEY
DATE : 30/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
	NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
C) UNBANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

cashier not available

Cashier.....
Stock taker..... *Richard Njando* *RJ* 30/6/16
Administrator.....

VIIIGA COUNTY GOVERNMENT

BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT

SECTION

DATE

: LANDS HOUSING & URBAN PLANNING;
: HOUSING;
: 28/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
	NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT
C) UNSANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier

My Mahagi

Sign

[Signature]

30/6/2016

Stock taker

Refrando

[Signature]

28/6/16

Administrator

BOARD OF SURVEY (CASH IN HAND)

Александр
VK F 24/06

[illegible]

Cashier.

Richard R. Rando

VINCENT JAMES MIVATZ

2006-11

Administrator

VIHIGA COUNTY GOVERNMENT
BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT : Public Service & Admin
SECTION :
DATE : 30/6/16

A) DENOMINATION			
1000			
500			
200			
100			
50			
20			
10			
5			
1			
05			
TOTAL AMOUNT			
B) IMPREST			
NAME OF IMPREST HOLDER	IMPREST WARRANT NO.	AMOUNT	
C) UNEANKED CHEQUES			
PAYEE	CHEQUE NO.	AMOUNT	

Cashier: Joseph M. M. M. Sign: [Signature] Date: 30/6/2016
 Stock taker: Richard N. N.
 Administrator: _____

BOARD OF SURVEY (CASH IN HAND)

DEPARTMENT _____
SECTION _____
DATE _____

Mónica Pal

328a/16

[illegible]

Cashier: EVANS MS/Ma.

Sign.....

Stock taker... KLABEZ P121

1962

Administrator.....

VIRGINIA COUNTY (CIVIL)
TRANSFER & INTERESTS
3446.

TRANSFER & INTERSECTION
34 Cpl.

BANKRUPT
CASH HAS
BEEN BANKED

Sign _____

APPENDIX III

COUNTY GOVERNMENT OF VITHIGA									
SUMMARY OF OUTSTANDING IMPREST 2015-2016									
FOI ONO.	NAME OF APPLICANT	P/NO.	IMPREST NO.	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE DUE	ISSUE DATE	SURRENDER DATE	REMARKS
AGRICULTURE									
13	Caroline Lavisa	2015010335	2433812	150,000	-	150,000	4/5/2016	20/5/2016	project inspection
	TOTAL				-	150,000			
EXECUTIVE									
1	Michael Chogo		2135252	442,561	-	442,561	7/10/2015	21/10/2015	water conference in israel
6	Emmanuel Omulo	1932119136	2125014	15,000	-	15,000	20/11/15	30/11/15	service of county generator
10	Evelyn Muriro	20090092896	2125562	2,600	-	2,600	10/4/2016	7/4/2016	inspection of kbw 318v
15	Geoffrey Aveli	20130017720	2125004	50,000	-	50,000	12/10/2015	30/10/2015	Office Operations
24	Humphrey Asamba		2133922	25,000	-	25,000	20/08/2015	15/09/2015	allowance for lunch reimbursement
49	sonnet Ondego adumba	1993023324	2135772	32,000	-		20/03/2015	30/03/2015	Governors weekend Itinerary
	TOTAL				-	535,161			
LANDS									
FOI ONO.	NAME OF APPLICANT	P/NO.	IMPREST NO.	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE DUE	ISSUE DATE	SURRENDER DATE	REMARKS
6	Harold Oduor	2007065343	2136000	67,200	-	67,200	12/11/2015	17/11/2015	Governors press unit
7	Hilly Marisa	457054	2135648	150,000	-	150,000	5/8/2015	20/03/2015	
7	Hilly Marisa	457054	2125262	150,000	-		19/10/15	30/10/2015	facilitate to kumasi university
7	Hilly Marisa	457054	2135616	50,000	-	50,000	2/7/2015	15/07/2015	Ground Breaking Ocho
9	Clement Adoro	20140001517	2125230	70,000	-	70,000	1/11/2015	1/20/2015	governors meeting
9	Clement Adoro	20140001517	2125395	95,000	-	95,000	10/7/2015	17/7/2016	Governors Itinerary Mungoma Ward
11	Doris Amua	20140001761	2135612	50,000	-	50,000	2/7/2015	15/07/2015	medical bill
12	Doreas Amunga		2135578	100,000	-	100,000	15/7/2015	29/7/2015	Governors facilitation
14	Ephraim Lwazi	2003093950	2133515	22,000	-	22,000	20/8/2015	31/08/2015	facilitation of security officers
16	Evans Karanyi	20140001216	2125261	1,057,520	-	1,057,520	10/10/2015	19/10/2015	mashujaa day celebration
18	Emuel Simidi	20090003916	2135994	6,000	-	6,000	11/10/2015	30/10/2015	national flag for county
18	Emuel Simidi	20090003968	2125057	336,900	-	336,900	13/09/2015	24/09/2015	child abuse sensitization
20	Hagai Sagala	20090002903	2135963	253,000	-	253,000	13/9/2015	24/9/2015	digital media operations
21	Humphrey Asamba		2135641	100,000	-	100,000	7/8/2015	15/8/2015	Governors Media Coverage
30	Jonathan Kipchoge		2433771	111,200	-	111,200	11/2/2015	29/2/2016	Pre-retirement training
30	Jonathan Kipchoge		2135251	423,000	-	423,000	3/11/2015	16/11/2015	remuneration strategy and workshop
32	Josephat Maria	1990007767	2135634	112,000	-	112,000	1/11/2015	13/11/2015	D.Gs function at Bungoma
40	Joseph Bwasi		2135640	5,500	-	5,500	18/7/2015	29/7/2015	FUEL
44	Zablon Kibuka Sagara		2135646	200,000	-		5/8/2015	15/8/2015	Kejsha Conference
69	John Atubwa	20110003194	2433796	100,000	-	100,000	5/4/2016	19/04/2016	office stationary
	TOTAL				-	3,109,320			

TREASURY

FOLI O NO.	NAME OF APPLICANT	PNO.	IMPREST NO.	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE DUE	ISSUE DATE	SURRENDER DATE	REMARKS
14	Godfrey Shani	20070001679	2125385	300,000	-	300,000	6/5/2016	20/5/2015	gazettement of vihiya supp budget
4	Billy N. Nyanja	20130035063	2125130	10,000	-	10,000	20/11/2015	27/11/2015	procurement of network switch & antivirus
5	Calah Nyangasa	2010056702	991023	3,635,500	-	3,635,500	10/8/2015	17/3/2015	Annual Dev. Plan
7	David Ollado	2002002304	2125114	20,000	-	20,000	15/10/2015	23/10/2015	press government procurement opportunity
8	ENCOS Wanzare	2009122354	1933396	39,800	-	39,800	19/8/2015	26/03/2015	purchase of assorted goods for governors press
14	Godfrey Shani	20070001679	2151265	15,000	-	15,000	20/8/2015	28/03/2015	Office Operations
17	George Kaya	20070001384	2125132	30,000	-	30,000	17/11/2015	23/11/2015	facilitation for office stationary
23	Morina Amana		2125245	100,000	-	100,000	12/10/2015	24/10/2015	purchase of software
41	Willberforce Aliayo	20130050935	2125240	20,000	20,000.00	-	10/10/2015	19/10/2015	purchase of antivirus
46	Joseph Mbeta		2133506	125,320	-	125,320	7/1/2016	15/1/2016	exchanger registration
51	Patricia Odongo		921032	80,000	-	80,000	15/2/2016	26/2/2016	attend library conference
	TOTAL					5,875,620			

WATER

6	Kenneth Sande Mwakana	20130017686	2125325	296,500	-	296,500	18/5/2016	20/6/2016	Visit to all water projects
	TOTAL					296,500			

TRADE

FOLI O NO.	NAME OF APPLICANT	PNO.	IMPREST NO.	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE DUE	ISSUE DATE	SURRENDER DATE	REMARKS
1	John Masaba	2010002402	2135863	465,000	-	465,000	11/9/2015	30/03/2015	facilitate loan beneficiaries follow up
2	John Masaba	2010002402	1933448	181,900	-	181,900	1/12/2015	17/12/2015	sensitization of micro business
3	Ndeda Erasmus	2014001565	2138917	168,000	-	168,000	3/3/2015	18/03/2015	National press conference at Nairobi
4	John Masaba	2010002462	2433729	45,000	-	45,000	20/5/2016	30/05/2016	attend photo shoot
1	John Masaba	2010002462		2,000,000	-		3/2/2016	15/2/2016	Miss Tourism Finals Meetings
1	John Masaba	2010002462	1747286	173,000	-	173,000	10/1/2016	21/01/2016	
1	John Masaba	2010002402	1933055	1,500,000	-		4/4/2016	15/4/2016	sensitizing traders in the county about MTK
1	John Masaba	2010002402	2433701	60,000	-	60,000	15/1/2016	26/01/2016	Attend Obama Kogello cultural
1	John Masaba	20100002402	2133724	520,000	-	520,000	3/5/2016	16/6/2016	sensitization meeting
1	John Masaba	20100002402	2433728	2,952,250	-	2,952,250	4/5/2016	20/5/2016	miss tourism sensitization meetings 2016 finals
9	Duncan Omutichi	20010000383	2151239	195,500	-	195,500	21/3/2016	30/03/2016	
	TOTAL					4,760,650			

CFSB

4	Haggai Sagala	200900193	2133963	252,000	-	252,000	34/9/2015	5/10/2015	operation in agriculture conference
	TOTAL					252,000			

HEALTH

18	Amigos Amigos	20130002017	2138755	2,750,000	-	2,750,000	24/5/2016	30/6/2016	
	TOTAL				-	2,750,000			
DEBIT									
19	Amigos Amigos	1997064470	2151267	50,000	-	50,000	3/9/2015	31/09/2015	assist vilhena all stars match
20	Lyonnet Africa	1993026311	2032133	519,000	-	519,000	10/11/2015	30/11/2015	facilitate PWD international day
	TOTAL					569,000			
	GRAND TOTAL					18,179,251			

[illegible]

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12-27-55	
12-28-55	
12-29-55	
12-30-55	
12-31-55	
TOTAL		500,000.00	500,000.00	207,875.00	124,375.00	105,551.00	144,500.00	164,182.00	182,265.00	164,266.00	124,266.00	108,666.00	118,666.00	118,666.00	3,124,815.00					4.00
				PREPARED BY	ASDI LUNA	ACCOUNTANT	[Signature]													
				CHECKED BY	ERNEST LUNAY	NOT A	[Signature]													

2013/10

29 Oct 2015

1	SOCIAL WELFARE			
2	UNION CHIEFWOMAN SERVANT	1,729,887.50	1,457,543.55	272,343.95
3	MAZIMBA WELFARE	118,971.00	82,002.00	37,969.00
4	KENYA CIVIL SERVANTS WELFARE	4,202.76	400.20	3,801.56
5	NATIONAL NURSES ASSOCIATION OF KENYA	698,000.00	615,600.00	77,400.00
6	SWA/LOCAL GOVERNMENT	6,500.00	6,500.00	-
13	ASSOCIATION OF MEDICAL RECORDS OFFICE	11,600.00	-	11,600.00
24	ASSOCIATION OF PUBLIC HEALTH OFFICE	673,150.00	253,530.00	417,600.00
28	KENYA STAFF WELFARE ASSOCIATION	27,360.00	-	27,360.00
30	KENYA FOREST MEDICAL FUND	550.00	-	550.00
31	KENYA ASSOCIATION OF LIVESTOCK TECHNIC	40,100.00	-	40,100.00
32	KENYA ASSOCIATION OF RADIOGRAPHY	17,000.00	7,000.00	10,000.00
33	KENYA MEDICAL OFFICERS ASSOCIATION	105,000.00	43,800.00	56,200.00
34	ELITE ELIMO SELF HELP GROUP	19,000.00	-	19,000.00
35	KENYA OCCUPATION THERAPY ASSOCIATION	15,000.00	-	15,000.00
36	KENYA PLANTERS ASSOCIATION	5,100.00	1,800.00	3,300.00
38	KENYA SOCIETY OF PHYSIOTHERAPY	12,300.00	3,000.00	9,300.00
39	MEDICAL LABORATORY OFFICERS	90,400.00	34,000.00	56,400.00
43	WATER WELFARE ASSOCIATION	10,205.00	2,752.00	7,457.00
44	PUBLIC SERVICE COMMISSION	6,000.00	-	6,000.00
45	WYANDHO AGRICULTURE STAFF WELFARE	38,500.00	10,000.00	26,500.00
47	NATIONAL ASSOCIATION OF ORTHOPAEDI	9,000.00	-	9,000.00
48	MAWASA	5,198.00	-	5,198.00
50	-TRAIL-	35.00	-	35.00
54	KABAMUGA WELFARE	5,500.00	-	5,500.00
66	KHIMO STAFF SELF HELP GROUP	3,300.00	600.00	2,700.00
113	KENYA SOCIETY AGRICULTURE PROFESS	14,400.00	2,900.00	11,500.00
115	KENYA SOCIETY AGRICULTURE PROFESS	3,000.00	400.00	3,000.00
116	KIPUNDU LFWA GROUP	12,500.00	-	12,500.00
118	GOVERNMENT FISHERIES STAFF WELFARE	4,800.00	1,500.00	3,300.00
122	AGRICULTURE OF AGRICULTURE SELF GROUP	30,000.00	-	30,000.00
124	-KIPDA-	1,140.00	-	1,140.00
130	-KIPDA-	16,200.00	-	16,200.00
131	-KIPDA-	15,000.00	-	15,000.00
133	-KIPDA-	13,400.00	-	13,400.00
135	KENYA PROGRESSIVE NURSES ASS	64,830.00	23,500.00	38,830.00
140	KENYA WATER TECHNICIANS ASSOCIATION	18,600.00	-	18,600.00
142	KLGWU (NATIONAL)	1,132,100.00	380,100.00	612,000.00
201	KLGWU	425,201.50	138,100.00	297,101.50
209	ANIMAL PRODUCTION SOCIETY	15,000.00	-	15,000.00
225	AMBANGO WELFARE	5,600.00	-	5,600.00
226	KENYA MEDICAL PREIDENTIST	314,000.00	138,000.00	176,000.00
307	KENYA NATIONAL UNION OF NURSES	946,291.15	715,745.50	230,541.25
313	KENYA MEDICAL SOCIAL WORKERS UNION	9,000.00	-	9,000.00
321	VHIGA COUNTY STAFF WELFARE	623,200.00	623,200.00	-
406	JOZIA SAYS	273,900.00	184,600.00	89,300.00
408	LUANDA TOWN COUNCIL SWG	123,000.00	103,400.00	200.00
409	VHIGA MUNICIPAL COUNCIL (CBC)	223,000.00	208,600.00	15,200.00
410	-UNKNOWN SWA>KLGWU BRANCH	643,000.00	-	643,000.00
509	ALL WELFARE STORTS	5,500.00	-	5,500.00
5011	KUTILT SWA - VHIGA	6,000.00	-	6,000.00
50116	KNUT - UNION DUES	29,900.00	-	29,900.00

WIRICA COUNTY GOVERNMENT
 IFPD RECOVERIES NOT PAID AS AT 30TH JUNE 2016

Appendix IV

CODE	NAME	AMT DUE 30/6/2016	AMT PAID 30/6/2016	BALANCE AS AT 30.6.2016
1834	SHIRIKA SACCO	4,782,988.35	4,075,683.85	707,294.70
1916	HARAMBEE SACCO	1,215,352.50	712,571.10	502,761.40
1991	APYA SACCO	40,882,302.00	45,389,853.25	4,492,545.75
1991	HAZINA SACCO	3,473,034.10	2,578,760.25	894,333.85
2026	URULIMA SACCO	1,824,667.15	1,430,205.30	364,861.85
2032	ELIMU SACCO	16,372,154.30	12,812,774.30	4,152,380.00
2041	JAMAH	556,792.15	363,930.90	172,867.25
2077	ASHI SACCO	735,267.60	435,051.00	301,216.00
2085	UFUMDI SACCO	204,352.00	133,945.00	70,407.00
2102	SHERIA SACCO	101,145.20	30,999.25	70,145.95
2143	BUKIRWANGU SACCO	176,026.25	105,777.65	70,248.60
2234	URAGUZI	3,269,862.20	3,089,699.20	210,163.00
2365	MWALIMU NATIONAL SACCO	93,500.00	60,190.00	33,400.00
2365	TRANSCOM SACCO	2,515,303.20	1,716,053.30	799,269.90
2567	NYERI TEACHERS SACCO	31,370.00	8,975.00	22,395.00
2625	METROPOLITAN TEACHERS SACCO	22,075.00	11,715.00	10,360.00
2633	WINAS SACCO	78,973.00	44,112.00	29,861.00
2722	KARAMEGA TEACHERS SACCO	107,945.00	42,023.00	65,920.00
2817	MWITO SACCO	2,381,624.51	688,125.00	1,675,499.24
2881	AI CO SACCO	1,337,102.50	1,023,100.65	314,056.25
3161	KARAMEGA RURAL ROAD WORKERS	183,237.95	25.00	183,212.95
3157	LUANENI TOWN COUNCIL SACCO	1,680,672.15	1,081,752.50	598,912.65
3290	MAHARISHI TEACHERS SACCO	1,360,902.25	1,165,039.40	91,042.75
3413	NMA (KENYA MEDICAL ASSOCIATION)	176,311.00	60.00	126,254.00
3834	VIME (VIRIGA MUNICIPAL EMPLOYEE SACCO)	484,580.50	61,460.00	373,050.50
40740	VIRIGA COUNTY COUNCIL EMPLOYEE SACCO	6,426,524.05	5,175,155.85	1,321,368.10
2622	KENYA POLICE SACCO	3,743,540.00	3,480,502.25	268,437.75
2466	MACICO SACCO	51,280.00	25,958.00	25,322.00
	INSURANCE	40,362.00	6,505.00	33,857.00
1	AVIFREE INSURANCE			
2	CIC/LIBERTY LIFE ASSURANCE	177,370.50	128,559.25	48,811.25
3	PAN AFRICA INSURANCE	405,871.00	360,151.50	45,722.50
4	REUNION ASSURANCE	1,412,860.25	860,323.65	543,240.70
5	FLOWER ASSURANCE	77,428.00	62,671.60	14,756.40
6	BAHAM AMERICAN INSURANCE	1,723,070.40	1,329,948.30	398,122.10
11	CORPORATE INSURANCE	2,113,817.09	1,559,951.40	553,865.69
13	CATIX LIFE INSURANCE	931,850.00	612,356.35	319,493.65
14	MALIBSON INSURANCE	10,672.65	4,743.60	5,924.05
15	CIC INSURANCE GROUP	1,526,241.00	1,409,762.10	426,878.90
16	UNITED INSURANCE	198,709.00	249,296.20	(50,587.20)
20	INSURANCE CO. OF EAST AFRICA (ICEA)	8,755.75	6,523.25	3,232.50
21	GEMINIA INSURANCE	135,019.00	71,875.45	67,143.55
22	UWA PROVINCIAL INSURANCE	203,715.00	273,682.20	(69,967.20)
25	OLD MUTUAL LIFE ASSURANCE	76,864.00	33,482.40	43,381.60
28	SHIELD LIFE/IDENTAL ASSURANCE	137,900.00	83,300.00	54,600.00
30	ICILET Insurance Solution	760,234.20	592,093.80	168,140.40
32	AFRICO INSURANCE	12,111.00	365.30	11,745.70
		40,566.00	16,879.60	24,686.40

	100% PURCHASE			
1	WILCO VENTURE KENYA	6,895.00	4,865.00	2,230.00
2	AFRICAN RETAIL TRADERS LIMITED	19,120.00	89,965.30	(40,786.90)
3	DAVIDSON PRODUCTS	324,151.30	171,571.35	152,579.95
4	EPICUTSHA	78,230.25	46,657.00	28,573.25
5	KENYA CREDIT TRADERS	27,293.60	20,400.80	6,892.80
6	ACROS FURNISHINGS LIMITED	6,973.60	-	6,973.60
7	ECONOMIC CREDIT TRADERS	59,837.85	36,137.45	6,630.40
8	HUNAR CREDIT LIMITED	26,396.00	14,429.00	11,969.00
	COMMERCIAL LOANS			
21	FAMILY BANK	15,611,610.20	14,419,093.50	1,192,516.70
22	PLATINUM CREDIT LTD	2,833,938.55	2,527,251.15	308,687.40
23	KARAMBLE SACCO	247,345.00	127,731.50	119,613.50
24	BARCLAYS BANK OF KENYA	22,368,413.85	20,929,032.70	1,939,417.15
25	KENYA COMMERCIAL BANK	68,844,036.90	62,454,048.10	6,089,990.80
26	COOPERATIVE BANK OF KENYA	46,319,347.80	41,781,123.60	4,538,209.20
27	CIC STANBANK BANK	457,887.15	385,787.15	101,900.00
28	EQUITY BANK LTD	24,624,479.20	24,060,401.70	2,564,088.10
29	AFRICAN CAPITAL LTD	895,169.00	729,021.40	164,147.60
30	PAULU KENYA LTD	5,389,935.30	4,633,471.68	456,463.62
31	EMU-KENYA ENTERPRISES LTD	3,290,637.00	2,818,978.90	471,658.10
32	MCLYN CREDIT LTD	27,723.00	20,490.00	7,233.00
33	BIWALIMU SACCO	160,151.70	37,261.60	102,290.10
34	ELECT MANAGEMENT SERVICES LTD	306,802.60	282,487.65	24,104.95
35	MICRO AFRICA LTD	68,202.00	10,365.00	54,837.00
36	NGAO CREDIT	30,112.00	23,770.00	6,342.00
37	RAHRI DEPOSIT TAKING	1,761,734.45	1,712,721.55	49,012.90
38	JAMHORA BANK	385,442.50	270,144.30	92,298.20
39	DAVE LOANS	161,117.00	14,399.00	146,718.00
40	FRENCH KENYA LTD	132,508.00	95,433.00	37,475.00
41	BLUE LIMITED KENYA	10,167.00	-	10,167.00
42	ECOBANK LTD	470,230.00	470,610.00	(380.00)
43	NATIONAL BANK OF KENYA	114,983.25	116,323.25	(1,340.00)

BUDGET UNDER BUDGET

	2012-10		2012-10
BUDGET	304,120,100	1,200,000,000	1,100,000,000
101 MALABA TOWN COUNCIL (W/ID-4)	4,000,000	-	4,000,000
102 NATIONAL BANK OF KENYA (CAR LOAN)	7,302,241,60	7,302,241,60	-
103 CAPTIVITY	20,047,200,45	24,004,023,15	2,153,276,30
104 CAPTIVITY	33,052,225,00	49,052,565,65	3,000,000,15
105 PAYMENT OF PAYE	212,972,213,05	212,972,213,05	-
106 RENT	22,413,902,00	22,413,902,00	-
107 RENT	4,000,000,00	2,640,900,00	1,432,100,00
108 RENT	5,703,336,00	-	5,703,336,00
109 COURT OF LAW	200,165,00	-	200,165,00
110 CONSUMER TRADING	1,087,414,35	-	1,087,414,35
111 DEATH BENEFIT	213,231,00	-	213,231,00
112 LIBRARY ADVANCE ERO-VERY	6,374,465,55	6,374,465,55	-
113 OVER PAYMENT RECOVERY	1,085,744,50	1,085,744,50	-
114 ARDITH - JALWILFART ASSOCIATION	600,00	-	600,00
115 KENYA AIRPORT SERVICES	90,00	-	90,00
116 KALI GO	27,143,65	-	27,143,65
117 ART	11,760,00	-	11,760,00
118 ARDITH ARTS AVAILABLE	14,250,00	-	14,250,00
119 WORLD CUP OF KENYA	800,00	-	800,00
TOTALS	605,339,851,53	606,460,567,75	58,870,284,55

PREPARED BY:

MARY ORANDO

SIGNATURE:




DATE:

20/9/2016

RETENTION MONIES NOT YET PAID AS AT 30TH JUNE 2016

WARD	PARTICULARS/DETAILS	AMOUNT	WARD
Muludu	Constr. Of elevated pressed steel tank at Kalmorini	228,700.00	Muludu
Luanda Township	Rehabilitation of Emakweni-Esiamayi Road	278,452.90	Luanda Township
Mwibona	Rehabilitation & murraining of Eburanyi - Eburuli rd	400,519.00	Mwibona
Mwibona	Construction of Mwibona Drift	144,566.79	Mwibona
C. Eunyore	Rehabilitation of Malinda - Nathan - Ambe - Eburuli	250,168.00	C. Eunyore
Emabungo	Rehabilitation of Eshikangu - Eshimbale Shop road	271,551.60	Emabungo
West Eunyore	Mitango bridge	795,051.37	West Eunyore
Lugaga/Wamuluma	Street lighting Mbale Town	126,624.00	Lugaga/Wamuluma
South Marigoli	Mukhuu - Mahanga - Madzui pr. Road	269,849.14	South Marigoli
Luanda Township	Rehabilitation of Idumbu - Imanda - Wang'ombi road	171,355.00	Luanda Township
Luanda South	Rehabilitation of Eburkemi Junction - Eburkemi	269,844.50	Luanda South
Giramai	Rehabilitation of Eburkemi - Eburkemi road	119,744.20	Giramai
Luanda Township	Rehabilitation of Gamel Primary - Marandu Road	218,761.00	Luanda Township
Luanda Township	Rehabilitation of Iwa Karani - Kaveye - Dumu S.A - Kih	152,551.60	Luanda Township
Tambura	Rehabilitation of Bondoni - Givigoi Road - Enderi 4	254,999.00	Tambura
West Eunyore	Rehabilitation of Frawati market - Philip bridge - Em	310,152.50	West Eunyore
Jepeyoi	Rehabilitation of Tipoi primary Iwa main road	196,978.10	Jepeyoi
Giramai	Rehabilitation of Givigoi - Buyangu - Mariri Road	309,546.00	Giramai
Mungoma	Rehabilitation of Medzui - Kadeta Road	212,785.70	Mungoma
Tambura	Construction of Mitango Bridge	174,000.00	Tambura
N.E. Eunyore	Rehabilitation of Mukhombe Pri - Musitoyi - Eburanyi	324,195.00	N.E. Eunyore
Muhudu	Rehabilitation of Shinda - Stand Mawe Road	20,063.00	Muhudu
North Marigoli	Rehabilitation of Mudete - Warundi Road	411,472.50	North Marigoli
Jepeyoi	Construction of Ochwade Bridge	434,511.50	Jepeyoi
Mungoma	Rehabilitation of Ochwade (Tengere) Si Dip Road	372,563.70	Mungoma
Shama Khokho	Rehabilitation of chumbale - esere	164,511.20	Shama Khokho
Benja	Rehabilitation of Lubaga - Butiti Spring Road	208,331.20	Benja
Benja	Construction of Shaviriga Box culvert	414,520.10	Benja
Benja	Rehabilitation of Jemange - Kaprol Road	254,245.50	Benja
Benja	Rehabilitation of Vchevele - Chetamila - Budza	403,660.00	Benja
Benja	Reh. of Lesesi - Gavudanyi - Lugageli - Mahwani - Sha	417,075.00	Benja
Benja	Pipeline Extension - Luanda (Sufu Restaurant) My	244,565.20	Benja
Benja	Construction of Slaughter House at Luanda	1,947,750.00	Benja
Benja	Rehabilitation of Ochwade Bridge	474,511.50	Benja
Benja	Rehabilitation of Ochwade Bridge	474,511.50	Benja
Benja	Rehabilitation of Viyele mat - Adu primary road	328,479.00	Benja
Benja	Rehabilitation of Hamuyumbi - Serchev road	269,716.00	Benja
Benja	Construction of elevated pressed steel water tank at	150,004.10	Benja
Benja	Rehabilitation of Shinda - Stand Mawe Road	378,583.60	Benja
Benja	Construction and completion of town hall	975,777.50	Benja
Benja	Construction of ECD classes at Chandelo primary	32,278.70	Benja
Benja	Construction of Public toilet at Kima market	26,680.00	Benja
Benja	Rehabilitation of Givigoi - Enderi - Eoceni Road	254,999.00	Benja
Benja	Rehabilitation of Jeviriri - Orapi Road	191,086.50	Benja
Benja	Rehabilitation of Eramwenyi - Musilongo Mwiyeke r	1,226,868.20	Benja
Benja	Construction and completion of Town Hall	304,379.00	Benja
Benja	Repair of fisheries shades at Mbale/Seren/Erikuye	317,747.20	Benja
Benja	Construction of ECD classroom at Mukomba primary	42,434.00	Benja
Benja	Rehabilitation of Lugagasvi bridge road	299,316.19	Benja
Benja	Rehabilitation of Mwiboni - Emakweni - Rumbu vill	299,628.32	Benja
Benja	Rehabilitation of Mututu Church - Mutembe - Ekanan	902,532.00	Benja
Benja	Rehabilitation of Eshimbale church of God - Muturi	152,480.84	Benja
Benja	Rehabilitation of Eshikuyu COG - Munjiti road	363,726.55	Benja
Benja	Rehabilitation of Mwiyeke - Igali road	346,942.02	Benja
Benja	Rehabilitation of Emakweni - Muluwaki road	177,761.90	Benja
Benja	Rehabilitation of Depe - Jishi la Wokevu - Eshimbale	163,116.30	Benja
Benja	Rehabilitation of Mwiboni - Chamaruka - sugeri Road	258,206.90	Benja
Benja	Renovation and Re - decoration of Lyandginga health	55,095.00	Benja
Benja	Construction of ECD classroom - Eburuli primary	71,681.50	Benja
Benja	Construction of Kitulu Polytechnic	326,521.20	Benja
Benja	Rehabilitation of Kapatambo - Baballa road	299,527.40	Benja
Benja	Rehabilitation of Sikiuti pr. - Kakamega forest road	150,471.00	Benja
Benja	Rehabilitation of Kigama - Vuyiya road	149,957.00	Benja
Benja	Rehabilitation of Wavasa - Murungu - Jiceresi road	129,666.00	Benja
Benja	Rehabilitation of Kima - Eramwenyi - Muthikhoiro -	1,226,868.20	Benja

Public Works Dept.	Rehabilitation of Lilundu - Mwenba road	765,910.00	Tambua
Public Works Dept.	Rehabilitation of Kuvu - Kikuyu - Chila road	166,446.80	N. Maragoli
Public Works Dept.	Rehabilitation of Emmutira - Hamino spring road	34,742.70	Luanda Township
Public Works Dept.	Construction of Medical sch. KWTC classroom	166,594.40	Luanga - Wamuluma
Public Works Dept.	Construction of 25 Green Houses for Min. of Agriculture	920,000.00	Various Wards
Public Works Dept.	Munungu Pri. ECD	250,000.00	Mwibona
Public Works Dept.	Ebwiranyi ECD	250,000.00	Mwibona
Public Works Dept.	Kapsotik - Kamurongoni	249,457.00	Banja
Public Works Dept.	Gakolagi Chanzoka road	608,356.00	South Maragoli
Public Works Dept.	Kapsajeri	600,253.00	Banja
Public Works Dept.	Musileyi Bridge	771,127.00	North East Bunyore
Public Works Dept.	Mushila Bridge	486,375.00	C. Bunyore
Public Works Dept.	Light and Salt	307,527.00	Mungoma
Public Works Dept.	Kogoya - sheds (JD Office)	521,189.00	Luanga - Wamuluma
Public Works Dept.	Jamlongeli Box Culvert	705,324.00	Muhudu
Public Works Dept.	Lianangina - Kitumba road	349,906.00	Mungoma
Public Works Dept.	Central Villa road	322,053.00	Luanda Township
Public Works Dept.	Eburiralo youth polytechnic	684,653.00	Luanda Township
Public Works Dept.	Emnook Etale Lwambilo	350,177.00	Luanda South
Public Works Dept.	Lopere - Ingidi road	553,324.00	Luanga - Wamuluma
Public Works Dept.	Emwatti - Chiefs road	553,272.00	West Bunyore
Public Works Dept.	Kigeri Kilila Change	623,043.00	Central Maragoli
Public Works Dept.	Mtwa - Gambaragi	656,920.00	Banja
Public Works Dept.	Mudele Police Post	459,742.00	North Maragoli
Public Works Dept.	Salim Bilali	443,055.00	Isava
Public Works Dept.	Nambute Epanga	571,367.00	Luanda Township
Public Works Dept.	Standkita - Cereal road	243,126.00	Chavakali
Public Works Dept.	Jemango-Jepses road	400,000.00	Gisambai
Public Works Dept.	Nabwani - Mundugu road	535,543.00	Wodanga
Public Works Dept.	Gamalanga - Nyangori	245,598.00	Tambua
Public Works Dept.	Serem - Kapiten - Maraka	530,309.00	Shamakhokho
Public Works Dept.	Kigungu-Wanondi	356,130.00	Chavakali
Public Works Dept.	Kaptech - Jamulongoch	291,221.00	Muhudu
Public Works Dept.	Cheptul - Milimani	741,936.00	Shiru
Public Works Dept.	Ematuli Eburhika	278,797.00	Central Bunyore
Public Works Dept.	Dr. Dapana Khambari	371,452.51	Tambua
Public Works Dept.	Kwarasili Mbaku	228,339.00	Jepkoyai
Public Works Dept.	Wamutulo Mbilo road	350,498.00	North East Bunyore
Public Works Dept.	Ebukanga Health Centre	259,067.00	West Bunyore
Public Works Dept.	Dieula - Kikuyu - Mkambo	279,405.70	North Maragoli
Public Works Dept.	Ilengo Kidivo	806,853.00	Isava/Iyaduywa
Public Works Dept.	Banja Health Centre	103,042.00	Banja
Public Works Dept.	Ekamanji Bridge	635,773.70	Luanda Township
Public Works Dept.	Miadira - Logendo - Kedeh	564,759.00	Luanga/Wamuluma
Public Works Dept.	Chamashili P.A.G road	283,118.50	Iyaduywa/Isava
Public Works Dept.	Kirasi Kamnoro	373,666.00	Shamakhokho
Public Works Dept.	Gusawa Kapsajeri road	337,866.00	Banja
Public Works Dept.	Gividimbili - Kiritu road	444,233.00	North Maragoli
Public Works Dept.	Myangweso Bridge	107,451.00	Mwibona
Public Works Dept.	Rehabilitation of Kikasi - Saisi - Kamnoro road	274,516.70	Shamakhokho
Public Works Dept.	Keptis Health Centre	490,313.10	Shiru
Public Works Dept.	Gavudia - Gurukwa road	449,959.19	Wodanga
Public Works Dept.	Logere Ingidi road	553,324.40	Luanga/Wamuluma
Public Works Dept.	Kima Mkt Emunwa	287,869.50	Emabungo
Public Works Dept.	Waluka Stambili road	352,263.20	Emabungo
Public Works Dept.	Iikhu - Mukhombe Bridge	243,185.00	Muhudu
Public Works Dept.	Serem - Kapiten - Maraka	530,309.00	Shamakhokho
Public Works Dept.	Gavulagi - Chanzoka	608,355.89	South Maragoli
Public Works Dept.	Kitumba - Lianangina	349,506.80	Mungoma
Public Works Dept.	Salim Bilali - Victoria water spring road	443,055.00	Iyaduywa/Isava
Public Works Dept.	Rehabilitation of Maize stores - Epanga road	253,442.00	Luanda Township
Public Works Dept.	Dispensary-Hard to reach at Erathaya	793,593.02	Central Bunyore
Public Works Dept.	Kivigala Mutambi	582,877.90	North Maragoli
Public Works Dept.	Construction of Luanga Box Culvert	617,155.78	Luanga - Wamuluma
Public Works Dept.	Construction of 2 classrooms at Mbatu KWTC	271,224.20	Luanga - Wamuluma
Public Works Dept.	Proposed fencing of Guiseoi dispensary	91,191.20	Hanisi
Public Works Dept.	Sowalla - Simbi Kapray	400,132.10	Tambua

PREPARED BY: ERNEST LUKANY (H.O.T.A)
 APPROVED BY: 

555,828.00	Contribution of ECD classroom at Lwando primary
40,458.00	Contribution of ECD at the new Molemo Market
18,558.50	
126,585.75	
220,000.00	
210,000.00	
128,341.25	
261,600.00	
59,988.00	
44,515.75	
105,555.00	
124,581.35	
64,326.00	
259,050.00	
35,558.50	
32,022.15	
13,403.80	
2,092,779.20	
3,618.80	
61,480.00	
34,800.00	
655,400.00	
176,785.00	
156,864.00	
41,760.00	
105,855.00	
169,565.00	
9,012.50	
33,278.70	
116,580.00	
33,278.70	
259,813.50	
67,000.00	
346,742.20	
54,002.20	
250,300.00	
930,000.00	
1,232,000.00	
225,348.00	
50,807,021.52	TOTAL

VIHIGA COUNTY GOVERNMENT

DEVELOPMENT PENDING BILLS AS AT 30TH JUNE 2016

NO	NAME	DETAILS	CONTRACT SUM (KSHS)	AMOUNT PAID TO DATE	PENDING	CENT
1	M/S AMBUSHAM CONTRACTORS	CONSTRUCTION OF MARIKOROK ROAD	2,000,000.00	2,000,000.00	2,000,000.00	TRANSPORT
2	M/S AMBUSHAM	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
3	M/S ALAYAM CONSTRUCTION	CONSTRUCTION OF MARIKOROK ROAD	10,000,000.00	10,000,000.00	10,000,000.00	TRANSPORT
4	M/S ALAYAM CONTRACTORS	REPAIR OF KWA KWA ROAD	2,185,115.00	2,185,115.00	2,185,115.00	TRANSPORT
5	M/S ALYNDORANGE	REPAIR OF KWA KWA ROAD	2,273,350.00	2,273,350.00	2,273,350.00	TRANSPORT
6	M/S BEMBO	REPAIR OF KWA KWA ROAD	3,785,810.00	3,785,810.00	3,785,810.00	TRANSPORT
7	M/S BEMBO LTD	REPAIR OF KWA KWA ROAD	1,000,000.00	1,000,000.00	1,000,000.00	TRANSPORT
8	M/S BEMBO ENGINEERING	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
9	M/S BEMBO LTD	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
10	M/S BEMBO	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
11	M/S BEMBO TRACTORS	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
12	M/S BEMBO TRACTORS LTD	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
13	M/S BEMBO CONTRACTORS	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
14	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
15	M/S BEMBO	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
16	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
17	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
18	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
19	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
20	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
21	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
22	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
23	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
24	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
25	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
26	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
27	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
28	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
29	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
30	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
31	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
32	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
33	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
34	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
35	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
36	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
37	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
38	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
39	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT
40	M/S BEMBO CONSTRUCTION	REPAIR OF KWA KWA ROAD	3,000,000.00	3,000,000.00	3,000,000.00	TRANSPORT

[illegible]

[illegible]

[illegible]

[illegible]

[illegible]

339	PROCHEN CONSTRUCTION LTD	WATER STORAGE RESERVOIR WITHIN EAST PORT MORESBY	1,570,000.00		
340	MOBIL OIL AGENCIES	ROAD CATCHMENT IN VENTURA WARD ENVIRONMENTAL & WASTE MANAGEMENT	674,000.00	1,470,000.00	2,044,000.00 WATER
341	ISLAND AGENCIES	WELPLASH WARD WATER SPRINGS REPAIRS			611,000.00 WATER
342	PRELIM LIMITED	LYNDENWATER WARD WATER SUPPLY PROTECTION	2,400,000.00		2,400,000.00 WATER
343	ISLAM HOLDINGS LTD	AUGMENTATION OF PAMIRI WATER SUPPLY	1,716,716.00		1,716,716.00 WATER
344	LAZARUS ENGINEERING CONTRACTORS	REPAIRS TO DAM IN PIRIA WATER PROJECT	6,493,348.00		6,493,348.00 WATER
345	DIYALAS LTD	RENOVATION OF LAKE HOUSE	1,701,100.00		1,701,100.00 WATER
346	RODD'S ECO COVER	RECLAMATION AND REHABILITATION OF DENAGLE RIVER DAM AT USAPASAW	3,100,310.00		3,100,310.00 WATER
347	PEROMA ASSOCIATES LTD	LIAMBA OLIVA MARKET	11,521,220.00		11,521,220.00 WATER
348	ANANTA HEALTH LTD	RE-ROOFING OF ANANTA HEALTH CENTER	22,514,285.00	5,000,000.00	27,514,285.00 WATER
349	MAHINI GENERAL CONTRACTORS	DISPENSARY HARD TO REACH AREA	1,073,207.00	5,000,000.00	6,073,207.00 HEALTH
350	SHAWAHI CO. LTD	BRANDING WORKS AT SARAYA AND HANUWELI	7,023,000.00	3,000,000.00	10,023,000.00 HEALTH
351	CONCO CONTRACTORS LTD	KAPTELI DAM BRIDGE REPAIRS	6,000,000.00	1,000,000.00	7,000,000.00 HEALTH
352	MAKERO ENTERPRISES LTD	WATERWORKS CONSTRUCTION	1,704,155.00	1,000,000.00	2,704,155.00 HEALTH
353	NEORA BUILDING & CONST	BRUKANGA HEALTH CENT	7,012,000.00	1,000,000.00	8,012,000.00 HEALTH
354	MAKERA CONSTRUCTION CO. LTD	NEW DISPENSARY AT ANIYONGA	7,120,000.00	1,000,000.00	8,120,000.00 HEALTH
355	MAKERA BUILDING AND CIVIL ENG	NEW DISPENSARY AT ISHON	2,510,000.00	1,000,000.00	3,510,000.00 HEALTH
356	MAKERA BUILDING	GENERATOR INSTALLATION AT KAPTELI DAM	6,000,000.00	1,000,000.00	7,000,000.00 HEALTH
357	MAKERA CONSTRUCTION	KAPTELI HEALTH CENT REPAIRS	2,510,000.00	1,000,000.00	3,510,000.00 HEALTH
358	MAKERA ASSOCIATES LTD	MAKERA HOSPITAL	1,000,000.00	1,000,000.00	2,000,000.00 HEALTH
359		TOTAL	1,702,000.00	2,000,000.00	3,702,000.00

PREPARED BY: ENCS WANZETSE

SIGN: Ench Wanzetse DATE: 20/06/2016