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 2017

OFFICE OF AUDITOR GENERAL
WESTERN HUB
20 MAR 2018
P.O. Box 2042 - 50100 KAKAMEGA

HARAMBEE

VIHIGA COUNTY EXECUTIVE
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30 JUNE 2017

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

Table of Contents

1.0 KEY ENTITY INFORMATION AND MANAGEMENT i
2.0 COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING vii
3.0 STATEMENT OF CORPORATE GOVERNANCE xi
4.0 STATEMENT OF COMPLIANCE xiv
5.0 STATEMENT OF MANAGEMENT RESPONSIBILITIES xv
6.0 SIGNIFICANT ACCOUNTING POLICIES xvi
7.0 REPORT OF INDEPENDENT AUDITORS xxi
8.0 FINANCIAL STATEMENTS 1
8.1 STATEMENT OF RECEIPTS AND PAYMENTS 1
8.2 STATEMENT OF ASSETS AND LIABILITIES 2
8.3 STATEMENT OF CASH FLOWS 3
8.4 SUMMARY STATEMENT OF APPROPRIATION: COMBINED 5
8.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 6
8.6 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 7
8.7 NOTES TO THE FINANCIAL STATEMENTS 9
8.8 APPENDICES 28

LIST OF TABLES

Table 1: Revenue Performance in FY 2016 / 2017 vii
Table 2 Departmental Performance FY 2016 /2017 ix
Table 3 Public Accounts Committee Members xi
Table 4 Budget and Appropriations committee members xii
Table 5 Implementation committee members xiii
Table 6 Audit Committee Members xv

LIST OF FIGURES

Figure 1: Key departmental projects FY 2016 /2017 ix

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a)Background information

Vihiga County is constituted as per the Constitution of Kenya, 2010. It is charged with the responsibility of providing a variety of services to residents within its area of jurisdiction. These include the services that were hitherto provided by the defunct Municipal Council of Vihiga, County Council and Luanda Town Council and the ones that have been transferred from the national government. The county is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

The Governor is supported by an Executive Committee in carrying out the mandate as stipulated in the Constitution. The County Executive Committee Member for Finance and Economic Planning is in charge of the County Treasury. One of the functions of the CEC – Finance is financial reporting at the County level.

Vision

"The county of choice to invest, work and live in."

Mission

"To provide affordable, accessible and sustainable quality services, enhancing community participation and creating a secure climate for political, social and economic development through the commitment of a motivated and dedicated team."

Core Values

Vihiga County upholds the values of accountability, transparency, excellence, accessibility, integrity, responsiveness, equity and team work.

(b) Key management

The County'sday-to-day management is under the following key organs:

	Name	Designation	Date of holding office
1.	H.E. REV. Moses E. Akaranga	Governor	3 March 2013
2.	H.E. Caleb Amaswache	Deputy Governor	3 March 2013
3.	Ms. Zilpah Kageha	CEC, Health Services	5 April 2013
4.	Ms. Ebby Omido	CEC, Trade, Tourism and Industry	5 April 2013 (transferred to Education, Youth Affairs, Sports and Culture on 10 October 2015)

		CEC, Trade, Tourism and Industry	Served 2016/17
5	Dismus Ojuok	Gender and Youth Affairs	Served 2016/17
6	Sande Mukuna	Water, Environment, and Natural resources	Served 2016/17
7	Mr. Johnston Khejeri	CEC, Transport and Infrastructure	Served 2016/17
8	Mr. Silas Kemboi	CEC, Lands, Housing and Physical Planning	Served 2016/17
9	Mr. Nixon Amendi	CEC, Agriculture , livestock and fisheries	Served 2016/17
10	Mr. Musalia Edebe	CEC, Education, Science and technology	Served 2016/17
11	Halima Abdi	Public Service and Administration	Served 2016/17

(c) Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2017 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Mr. Moses Ayumba Luvisi	CEC, Finance and Economic Planning
2.	Mr. Wilberforce Imbiru Ndula	Chief Officer, Finance and Economic Planning
3.	Mr. Ernest Ambaka Lukayu	Head of County Treasury
4.	Ms. Beatrice Allossa Omukuti	Principal Finance Officer

(d) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2017 were:

1. County Assembly of Vihiga;
2. Audit Committee;
3. Public Accounts Committee; and
4. Budget and Appropriations Committee.

(e) Entity headquarters

P.O. Box 344 -50300
Vihiga County Government Headquarters
Maragoli.

(f) Entity contacts

Telephone: (254) 720299245
E-mail:treasuryvihiga@go.ke

(g) Entity bankers

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

2. Kenya Commercial Bank
   Mbale Branch
   P.O. Box 1123 - 50300
   Maragoli, Kenya

3. Co-operative Bank of Kenya
   Mbale Branch
   P.O BOX 816 – 50300
   Maragoli, Kenya

(h) Independent Auditors

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

(i) Principal Legal Adviser

The County Attorney
Vihiga County
P.O. Box 344 - 50300
Maragoli

KEY MANAGEMENT

The County Executive team during the financial year consisted of:

H.E. Moses Akaranga - Governor

H.E. Moses Akaranga was elected the first Governor of Vihiga County on 3 March 2013. The governor was elected on an agenda of uplifting the living standards of the people of Vihiga County, improving the county's roads, boosting agriculture output, improving the health sector and uplifting the people of Vihiga County from poverty. It is on these key pillars that the government of H.E. Moses Akaranga has been working on since coming into power.

H.E. Caleb Amaswache – Deputy Governor

H.E. Caleb Amaswache was elected as the first Deputy Governor of Vihiga County.

The Deputy Governor is a sports enthusiast who is keen on enhancing youth programs throughout the county.

Mr. Moses Luvisi - CEC, Finance and Economic Planning

Mr. Moses Luvisi was appointed as the CEC, Finance and Economic Planning on 5th April 2013. He has been driving the financial management agenda in the county.

Before his appointment, he served as the Secretary to County Public Service Board. Mr. Luvisi holds a Bachelor Commerce (Accounting) from the University of Nairobi and MBA from the same university. Currently he is pursuing an PHD.
He is also a Certified Public Accountant of Kenya (CPA K) and CPS. (K).

Zilper Kageha - CEC, Health Services

A former educationist with a solid background in the teaching profession, Zilper holds a Master's degree in Education. Before her appointment, she worked at Masinde Muliro university as a lecturer. She is also currently serving as a board Member at Kaimosi girls High School. She is currently Pursuing a PhD.

	Ms. Ebby Omido - CEC, Trade, Tourism and Industry As an educationist, Ms. Omido has contributed immensely to the development of the education sector in Vihiga county having headed various schools in the county. He holds a degree in Education.
Mr. Johnstone Khejeri- CEC, Transport and Infrastructure Mr. Khejeri is a renowned administrator with wider experience in the public service. Before his appointment, he served as a district commissioner.	

	Silas Kemboi- CEC, Lands, Housing and Physical Planning Prior to his appointment, Mr. Kemboi worked in Micro Finance Sector as a CEO of Nandi Hekima Sacco. He has wider experience both from public and private sector. He holds a Bachelor of Arts degree from Kenyatta University and an MBA (Strategic Management) from Catholic University of East Africa.
Mr. Nixon Amendi - CEC, Agriculture and livestock and Fisheries Mr. Amendi is a well-known educationist in Vihiga county having worked in the teaching fraternity for a very long time. He was also privileged to represent teachers of Vihiga county as Kuppet Executive Secretary. He holds an MBA(Human resource Management) Mt Kenya University.	

	Mr. Dismus Ojuok - CEC, Gender, Youth Affairs, Sports and Culture Mr. Ojuok served shortly as a ward administrator before His appointment to head the department of Gender in 2016. He has also worked with EACC as a research officer. He holds a B.A in Anthropology (UON).
Mr. Sande Mukuna – Environment Water and Natural resources Mr. Sande has a vast experience in public service having worked as a district Agricultural officer. He later joined politics and was member of parliament of Emukhaya and appointed assistant Minister. He also served as the Managing Director Sisal Board of Kenya and a board member to various parastatals. He holds a bachelor's Degree in Agriculture from UO N	

2.COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Vihiga financial statements for the year ended 30th June 2017. The financial statements present the financial performance of the County Government over the past year.

The promulgation of the Constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralized system with a devolved system of governance. The devolved system of governance consists of the National Government and 47 County Governments.

Financing of the County Governments

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the County Governments. Each County Government's equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and approved by Parliament in accordance with Article 217 of the Constitution.

The County also finances its operations through own generated revenues. These are revenues collected within the County. They key local revenue sources for Vihiga County included business permits, land rates, business plan approval, advertising fees, cesses, parking fees and various other administrative charges.

The County continues to explore new and innovative ways of increasing its local revenue collections. Some of the steps that the County has taken towards improving its revenue collections include:

1) Automation of revenue collection system – the County is currently using POS system as the revenue collection system;

2) Use of enforcement to enhance increased revenue collection.

a)Revenue

In the year ended 30th June 2017, the County had projected revenues of Kshs 5,040,639,564 consisting of Kshs. 220,000,000 from own sources and Kshs 4,820,639,564.33 from CARA.

Figure 1: Vihiga County revenue sources in FY 2016/2017

CARA revenues continue to form the largest part of our revenue budget, contributing 95.3% towards our budget. Our own generated revenues formed 4.7% of our budget.

Out of the projected revenue, the County was able to realize Kshs 4,826,826,438 in actual revenues, representing 96% performance. This performance was as a result of low realization of the own generated revenues whose performance was at 46%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)

CARA	4,820,639,564.33	4,716,956,540	98%
Own generated revenues	220,000,000	109,869,898	50%
Total	**5,040,639,564**	**4,826,826,438**	**96%**

Table 1: Revenue performance in FY 2016/2017

b) Payments

Our total expenditure for the year amounted to Kshs 4,269,459,541. Kshs. 731,413,533 was spent on development expenditure while Kshs 3,538,046,008 was spent on recurrent expenditure representing a ratio of 17:83 respectively.

Figure 2: County Government Flagship projects completed in FY 2016/2017

The County Government has upgraded over 100 km of access roads over the past one year. Additionally, the County has engaged ECD teachers. An ultramodern market Centre was constructed in Luanda Market. This will improve the traders' trading environment and improve sanitation.

Much of the recurrent budget was spent on compensation for employees. This was as a result of salary increments awarded to Doctors and Nurses over the past year. However, we appreciate that a well remunerated workforce is necessary for service delivery. As such, we are committed to improving the welfare of our staff.

c) Cash flows

In the FY 2016/2017, we have not had many liquidity disruptions. This was as a result of timely disbursements by the National Treasury. The cash and cash equivalents increased from Kshs 335,006,147 as at 30th June 2016 to Kshs. 533,299,668.80 as at 30th June 2017.

d) Accounts receivables

Imprest management is a critical area of focus in Vihiga County. Our aim is to adhere to the PFM regulations on imprest management. We appreciate that there is still room for improvement in this area. The main challenge has been to get staff to surrender their imprests on time. Going into FY 2017/2018, we will place more emphasis on complying with the PFM regulations with regards to imprests.

e) Pending bills

Our pending bills moved from Kshs 1,052,857,878 in FY 2015/16 to Kshs. 1,319,850,215 in the FY 2016/17. These mainly comprised of pending supplier payments, retention monies and unpaid statutory deductions. The county has been dedicated to settling the pending bills despite financial constraints.

f) Fixed assets

Vihiga County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council and county councils. We are in the process of developing a comprehensive asset management policy and as part of this; the county acquired an electronic asset register. The county has embarked on tagging of assets and update of the electronic register which is expected to be concluded in 2017/18 financial year.

Operational performance

The County's operations are structured in terms of departments which are headed by a County Executive Committee member. For seamless service delivery, all departments have to work in unison and synergize. In the table below, we summarize the key activities carried out by each department during the year:

Department	Key activities
Health Services	• Construction of Newborn unit at Emukhaya sub county Hospital • Installation and commissioning of Oxygen Plant at Vihiga referral Hospital • Construction of Givigoi health center • Installation of Renal unit at Vihiga Referral Hospital • Branding of Health Facilities
Trade, Tourism and Industry	• Construction of Omena Market in Luanda • Construction of Market stalls in Mbale.
Transport and Infrastructure	• Construction and rehabilitation of Roads in the county • Re- Tarmacking of Mbale loop road • Building of bridges in sub counties
Lands, Housing and Physical Planning	• Rehabilitation and renovation of staff Houses in Sabatia • Social Housing Scheme
Agriculture, livestock and fisheries	• Supply and delivery of subsidized fertilizer to farmers • Supply and delivery of subsidized Maize seeds • Supply and delivery of incubators and bee hives

Education, Science and technology	• Construction and equipping of ECD centers in each ward. Disbursement of Bursaries to needy students in Vihiga County Employment of ECD Teachers
Environment, water and natural resources	• Spring protection projects in Emukhaya Sub county • Drilling and development of Boreholes at Gilwatsi, Kaptis Ongulu and other areas

Table 2: Departmental performance in FY 2016/2017

Despite the notable achievements, we have experienced some challenges during the year. These include:

1) Poor local revenue collection – the actual revenue collected during the year was 46% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

2) We have also experienced challenges with IFMIS as a result of down times and poor internet connectivity. This has in some instance delayed payments to suppliers and lead to payments being made outside IFMIS;

3) Political processes – there were delays in approving the budget for FY 2016/2017 and reallocations of Vote heads without adherence to laid down regulations.

Conclusion

FY 2016/2017 was a good year in general. Good progress was made and the momentum has been created to enable Vihiga County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

I take this opportunity to thank H.E. the Governor and the Deputy Governor for their support. I would also want to thank my colleagues, the County Executive Committee Members in charge of other departments who we have worked hand in hand to ensure that Vihiga County achieves its mission.

I thank all staff in the entire County for their continued commitment and dedication through hard work in delivering services to the people of Vihiga County.

County Executive Committee Member for Finance and Economic Planning
County Government of Vihiga

3. STATEMENT OF CORPORATE GOVERNANCE

Vihiga County is constituted as per the Constitution of Kenya, 2010. The County is headed by the Governor, who is responsible for the general policy and strategic direction of the County.

The County is made up of a County Assembly and County Executive. The County Assembly (CA) consists of the Members of County Assembly (MCAs) who are elected by the people to represent them in the Assembly. The CA is headed by the Speaker.

The County Executive is structured in terms of departments, headed by a County Executive Committee (CEC) Member. The CECs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution.

The County Assembly

The County Assembly is made of the MCAs. It is headed by the Speaker who is elected by the MCAs. The CA is the legislative authority in the county. It also plays an oversight role in ensuring that the county resources are well allocated and well spent. The CA is especially critical in the budgeting process. The MCAs meet every week in accordance with the Standing Orders of the County Assembly.

In executing its mandate, the CA has the following oversight committees:

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts and Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held three extra sittings to deal with arising matters. The members who served in the committee during the year were:

No	Name	Position	Period served
1	Hon. Tom Atingo	Chairperson	Served 2016/17
2	Hon. Vincent Atsiaya	Vice chairperson	Served 2016/17
3	Hon. James MMbwanga	Member	Served 2016/17
4	Hon. Ann Okila	Member	Served 2016/17
5	Hon. Khalid Balala	Member	Served 2016/17

Table 3: Public accounts committee members

Budget and Appropriations Committee

The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The members who served in the committee during the period were:

No	Name	Position	Period served
1	Hon. Nickson Butiya	Chairperson	Served 2016/17
2	Hon. Wilberforce Kitiezo	Vice chairperson	Served 2016/17
3	Hon. Jennipher Ekhuya	Member	Served 2016/17
4	Hon. Zakayo Manyasa	Member	Served 2016/17
5	Hon. Elizabeth Okila	Member	Served 2016/17

Table 4: Budget and appropriations committee members

Implementation Committee

No	Name	Position	Appointed
1	Hon. Khalid Balala	Chairperson	5th April 2013 to 30th June 2017
2	Hon. Zakayo Manyasa	Vice chairperson	5th April 2013 to 30th June 2017
3	Hon. Dorcas Anupi	Member	5th April 2013 to 30th June 2017
4	Hon. Maureen Ambasa	Member	5th April 2013 to 30th June 2017
5	Hon Elizabeth Anaya	Member	5th April 2013 to 30th June 2017

Table 5: Implementation Committee members

In addition to the above three committees of the County Assembly, the County Government has an independent Audit Committee which was constituted in 2017 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Audit Committee

The audit committee was constituted in 2017. Its mandate is to advise the County Government on institutional risk management and compliance. The committee held four meetings in FY 2016/2017. The committee members during FY 2016/2017 were:

No	Name	Position	Period served
1	Ambrose Otieno Agenga	Chairperson	1st July 2017
2	Zephaniah Avedi Buliva	Member	1st July 2017
3	Claris Chemetya Kipkolum	Member	1st July 2017
4	John Aguka Ayungu	Member	1st July 2017

Table 6: Audit Committee members

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programs and performance. They are also given an opportunity to give feedback. In this regard, the county posts all information regarding citizen participation on its website. Different stakeholders are invited for participation and information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

4. STATEMENT OF COMPLIANCE

The County Government is regulated by various laws and regulations. As a County Government, we are committed to ensuring that we have complied with all the laws and regulations governing County Governments.

a) Financial reporting – Section 166 of the PFM Act (2012) requires the County Treasury to submit quarterly reports to the County Assembly and deliver copies to the Controller of Budget, National Treasury and the Commission on Revenue Allocation (CRA), not later than one month after the end of each quarter. Vihiga County complied with these requirements and submitted the quarterly reports within the stipulated timelines.

b) Fiscal responsibilities – Section 107 of the PFM Act (2012) stipulates the requirements of the County Treasury in enforcing fiscal responsibility.

- "The county government's recurrent expenditure shall not exceed the county government's total revenue" – in FY 2016/2017, Vihiga County complied with this requirement whereby the recurrent expenditure was Kshs 3,546,337,370 against total revenues of Kshs 4,826,826,438.

- "A minimum of thirty percent of the county government's budget shall be allocated to the development expenditure" – in FY 2016/2017, Kshs 1,511,048,285 (38%) was allocated to development expenditure against a total budget of Kshs 5,040,639,564.

5. 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, 2017. 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, 2017, 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 SEPTEMBER 2017.

County Executive Committee member – Finance and Economic Planning

COUNTY GOVERNMENT OF VIHIGA
Annual Report and Financial Statements
For the year ended 30 June 2017

7. 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 IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling.

The accounting policies adopted have been consistently applied to all the years presented.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

2. Reporting entity

The financial statements are for the Vihiga County Government. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 and comprises of Vihiga County Executive.

The consolidated financial statements include all budgetary entities controlled by the County Government. A detailed schedule of consolidated entities in included under appendix 4.

3. Basis of consolidation

This consolidation will be based on unaudited financial statements submitted by the individual entities to the Office of the Auditor General as at 30th September 2017 with a copy to the Controller of Budget, the County Treasury and the Commission on Receipts Allocation.

The financial statements will be aggregated on a line by line basis with the inter-entity transactions of receipts and payment being eliminated at consolidation level to avoid overstatement of receipts or payments.

The entities' accounting policies have been adjusted to form a consistent basis, where their effect is deemed material to this consolidated financial statement.

4. Elimination

Material balances between entities included in this consolidation will be eliminated. This has been informed by the inter-entity elimination template that will be completed by the entities and submitted to the County Treasury.

5. Recognition of receipts and payments

a) Recognition of receipts

The County Government recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30 June 2017, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licenses, cess, fees, property income among others generated by the County Government from its citizenry. These are recognized in the financial statements the time associated cash is received.

b) Recognition of payments

The entity recognizes all expenses when the event occurs and the related cash has actually been paid out by the entity.

Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incurred and paid for.

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

6. In-kind contributions

In-kind contributions are donations that are made to the entity 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 entity includes such value in the statement of receipts and payments both as receipts and as an expense in equal and opposite amounts; otherwise, the contribution is not recorded.

7. 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.

Restriction on cash

Restricted cash represents amounts that are limited/ restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2016, this amounted to NIL compared to NIL in prior period as indicated on note 16.

There were no other restrictions on cash during the year

8. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorized 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 payments 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.

9. 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 fulfillment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

10. 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.

11. 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 entity 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.

12. 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 entity's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget for the period 1st July 2016 to 30th June 2017 was approved by the County Assembly as required by law. There was one supplementary

budget passed in the year. A high-level assessment of the entity's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. 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.

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

17. Disclosure of entities included in consolidation

The County Government consolidated financial statements will consist of a total of two entities consolidated for the financial year ended 30th June 2017 that are considered as budgetary entities. These entities, together with their results for the year are disclosed under appendix 4.

18. Disclosure of entities excluded from consolidation

None of the entities eligible for consolidation under the County Government budgetary cluster for the year ended 30th June 2017 has been excluded from consolidation.

REPUBLIC OF KENYA

Telephone: +254-20-342330
Fax: +254-20-311482
E-mail: oag@oagkenya.go.ke
Website: www.kenao.go.ke

P.O. Box 30084-00100
NAIROBI

OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE 2017

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 1 to 28, which comprise the statement of financial assets and liabilities as at 30 June 2017, and the statements of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts: recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution and Section 35 of the Public Audit Act, 2015.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, as required by Article 229(6) of the Constitution, I have not been able to obtain sufficient appropriate audit evidence to confirm that public money has been applied lawfully and in an effective way.

Basis for Disclaimer of Opinion

1. Accounting Omissions and Inaccuracies in Financial Statements

1.1 Failure to Prepare Trial Balance

An analysis of the quarterly reports revealed that the County Treasury failed to prepare quarterly trial balance statements to help correct errors of omission and commission in its financial accounts. Although the trial balance as at 30 June 2017 was submitted for audit, its accuracy could not be confirmed since the balances reflected therein differed significantly from identical account balances reflected in the financial statements. In addition, detailed ledger balances were not submitted to support the sums reflected in the trial balance. Further, the Executive incurred expenditure totaling Kshs.331,012,116 outside of the Integrated Financial Information and Management System (IFMIS) and which expenditure was not supported by general ledger entries.

1.2 Unreconciled Statement of Cash Flows

The statement of cash flows, cash and cash equivalents balance does not tally with the summary statement of appropriation balance as the two records reflect a difference of

Kshs.771,180,022. Further, in the statement of cash-flows, the difference between the closing cash balance of Kshs.356,509,778 varies significantly with the opening cash balance of Kshs.335,195,712 but the two balances have not been reconciled. In addition, the statement of cash flows does not tally as it contains an unreconciled difference of Kshs.24,067,229.

1.3 Variance Between Financial Statements Balance and Schedules

Included in the acquisition of assets balance of Kshs.776,520,291 under construction of roads and rehabilitation and renovation of plant, machinery and equipment is Kshs.287,509,664 and Kshs.118,060,338 respectively which balances however do not agree with the amounts of Kshs.280,055,064 and Kshs.117,847,338 respectively provided in respect of these accounts in support schedules. Further, the schedules do not agree with the ledger balances as analyzed below:

	Expenditure Schedule Kshs.	F/S Kshs.	Variance Kshs.
Construction of Roads	280,055,064	287,509,664	(7,454,601)
Rehabilitation and Renovation of plant ,Machinery and equipment	117,847,338	118,060,338	(213,000)

1.4 Understatement of Social Security Benefits

Included in the statement of receipts and payments is Kshs.76,502,170 for social security benefits which though supported with schedules, is not recorded in the general ledger as required.

1.5 Failure to Disclose Liability under Social Security Benefits

The accounts payables balance of Kshs.135,043,437 reflected in the statement of assets and liabilities excludes Kshs.12,897,705 due to the Lap-trust Fund which the defunct local authority and the County Government failed to pay. The unpaid amount includes the principal and accrued interest of Kshs.4,042,696 due from the County Government and historical debt from local authorities of Kshs.8,855,008 all totaling to Kshs.12,897,705.

In view of the anomalies noted, the correctness of the financial statements cannot be confirmed.

1.6 Unexplained Drop of Revenue from Own Source

The financial statements for the year under review indicate that the County's own generated receipts reduced from Kshs.138,938,281 in the year 2015/2016 to Kshs.102,445,789 in the year under review, reflecting a decrease of Kshs.36,492,492 or 26.3%. In addition, an adjustment of Kshs.7,424,200 that reduced the revenue collections balance to Kshs.109,869,989 was not supported with adjustment

schedules and therefore its validity could not be confirmed. Further, variances totaling Kshs.4,328,051 between revenue collected and banked from July, 2016 to November, 2016 were not explained by management. .

2.0 Compensation of Employees

2.1 Incorrect balances in the Financial Statements and Failure to Adhere to Budgetary Provisions

The approved budget for compensation of employees for the financial year under review was Kshs.1,475,914,100. However, the County apparently incurred expenditure totaling Kshs.1,689,516,805 on the item leading to over-expenditure of Kshs.213,602,705.

Further, the financial statement balance of Kshs.1,689,516,805 does not agree with the balance of Kshs.1,526,422,038 shown in the supporting schedule resulting in an unreconciled variance of Kshs.163,094,767.

2.2 Failure to make Recoveries on Staff Advances

Salary advances amounting to Kshs.1,437,835.00 issued to eleven (11) officers during the year under review had not been recovered as at 30 June 2017 contrary to applicable provisions in the County human resource policy guidelines. Management did not explain why the recoveries were not made. Further, some recoveries were effected four to five months after advances were issued.

2.3 Irregular Issuance of Advance Salaries

The Executive paid four (4) staff members a total of Kshs.445,912 as salary advances despite the four (holding balances of Kshs.324,400 in unrecovered advances as detailed below:

Names	Date	Monthly Bal B/D Kshs.	Amount Advanced Kshs.	Total Payables Kshs.
Hon. Caleb Amaswache	01/07/2016	176,400	360,000	536,400
Joyce Wangoi Gallo	01/07/2016	50,000	50,000	100,000
Hajira Wabwire Ali	01/07/2016	78,000	10,912	88,912
Silvia Vihenda	01/07/2016	20,000	25,000	45,000
		324,400	**445,912**	**770,312**

No plausible explanation has been provided by management for the irregular expenditure.

2.4 Irregular Recruitment of Staff on Contract

Included in the Compensation of Employees balance of Kshs.1,657,005,914 is Kshs.202,000,000 paid to four hundred (400) casual staff recruited on a one-year

contract during the year under review without any evidence of advertisement and interview. The Executive did not specify the terms and conditions of service for this category of employees. Further, Kshs.74,000,000 was paid to casuals working in Vihiga, Mbale, Luanda and in the departments of health, gender and sports and trade under unclear circumstances. It was noted that the casual employees have been engaged by the Executive from the year 2013/2014 but they have not been considered for permanent employment as required under labour laws. Also, the Executive has not published its staff recruitment and casual employees engagement policy to guide in its human resource management.

2.5 Unclear Staff Allowance Payments

Included in the compensation of employees figure of Kshs.1,689,516,805 are allowances paid to officers of various cadres totaling Kshs.346,266,613 as analyzed below:

	Type of allowance	Kshs.
1	Prosecutorial Allowance	1,150,000
2	Extraneous Allowance	180,823,908
3	Top up allowance	56,000,000
4	Administrative Allowance	1,100,000
5	Personal Allowance	26,402,935
6	Transport Allowance	80,789,770
	Total	**346,266,613**

However, the County Public Service Board and Human Resource department did not maintain clear records on category of personnel entitled to these allowances and their grades. In addition, the Department of Finance did not maintain a ledger to indicate how these figures were arrived at. Further, the detailed breakdown of these figures and the relevant circulars were not provided for verification contrary to Section C.23 of the Public Service Commission Human Resource Policy Manual, 2016.

In the circumstances, the propriety of the compensation of employees expenditure incurred during the year under review could not be confirmed.

3. Use of Goods and Services

The use of goods and services expenditure of Kshs.809,602,530 is supported with a summary of expenditure schedules instead of a list of actual payments as required. Further, there is an unexplained variance of Kshs.272,514,669 between the schedule summary balance of Kshs.537,087,861 and the financial statements balance of Kshs.809,602,530. Further the schedule summary was not in agreement with ledger balances as required in good book keeping practice.

Consequently, it has not been possible to confirm authenticity of the expenditure of Kshs.809,602,530 incurred on use of goods and services.

4. Other Grants and Transfers

The statement of receipts and payments includes payments of Kshs.4,269,459,541 which in turn includes Kshs.339,929,466 for other grants and transfers which were not supported with appropriate ledger balances or schedules. Further, the schedules availed for verification did not show payment voucher numbers and as a result, it was not possible to confirm the accuracy and validity of the amounts reported in the financial statements:

Item	Amount (Kshs)
Scholarships and other Educational Benefits	206,792,602
Emergency Relief and Refugee Assistance	115,174,622
Other Grants	17,962,242
Total	**339,929,466**

In the circumstances, it was not possible to confirm whether the entire expenditure of Kshs.4,269,459,541 reported under grants and transfers were used for the intended purposes.

4.1 No Value Obtained from Collapsed ECD Classroom

The project implementation report of the Department of Education indicated that an ECDE classroom at Asing'o collapsed while undergoing construction. However, the contractor was paid Kshs.716,815 for 'work done' but there was no evidence to show that technical officers were involved in the evaluation of the works to guide in approval of the payments. Similarly, there was no evidence on file to confirm that the project was supervised by the relevant ministry. In view of these anomalies, it was not possible to confirm that the work was done according to specifications and required standards.

4.2 Irregular Supply and Delivery of ECD Chairs and Tables

A local firm was contracted to supply and deliver 400 hardwood branded ECD tables and 4000 hardwood branded chairs at a contract sum of Kshs.7,900,000. However, no advertisement of the contract was done in any of daily newspapers even though the procurement qualified for national tender status as defined in Section 96(2) of the Public Procurement and Assets Disposal Act, 2015. In addition, there was no contract agreement and the contractor was registered as a road works contractor and not a supplier of furniture and related equipment. Further, the contractor delayed in meeting the contract conditions and project timelines. Delivery notes presented for audit review indicated that only 1,777 chairs and 183 tables were supplied. It was not made clear by management when the balance of 2223 chairs and 217 tables would be supplied.

4.3 Irregular Procurement of Works for the Rehabilitation of Itando Talent Centre

Included in the acquisition of assets balance of Kshs.776,520,291 is expenditure totaling Kshs.118,060,752 incurred on rehabilitation and renovation of plant, machinery and equipment which in turn includes Kshs.2,000,000 paid to a local firm on 8

September 2016 for rehabilitation works at Itando Talent Centre. The contract sum was Kshs.10,007,830 and yet the engineer's estimates amounted to Kshs.7,370,207. No budget had been prepared for the rehabilitation works. In addition, there was no evidence that the works were advertised as open tender given the value. Further, the contractor did not submit his credentials including certificate of incorporation, certificate from the National Construction Authority and the Kenya Revenue Authority Pin and the tax compliance certificates prior to award of the contract.

4.4 Irregular Procurement of Sports Equipment

Included in the acquisition of assets balance of Kshs.776,520,291 is purchase of household furniture and institutional equipment of Kshs.23,649,310 which in turn includes Kshs.8,683,365 for procurement of sports equipment by the Department of Gender, Culture, Youth & Sports. However, proper procurement procedures were not followed in the procurement of the goods since the suppliers of the items were not prequalified. Further, relevant documents such as technical specifications for the items procured, goods inspection and acceptance committee reports and distribution schedules for the equipment supplied were not availed for audit verification.

4.5 Un-Accounted for Stores

The Department of Public Service and Administration paid a total of Kshs.865,919 to various suppliers for supply of stores as analyzed in the table below. However, no records were made available for audit verification to show how the fuel paid for was drawn and entries, if any, made in the daily transport motor vehicle work tickets to show consumption of the fuel. This was contrary to the requirements set in Regulation 133 (3) (b) of the Public Finance Management (County Governments) Regulations, 2015. Further, no records were availed to show how the uniforms were received and distributed to the user department:

Date	Payee	PV No.	Details	Amount (Ksh)
29.07.2016	Tuskys Supermarket Limited	245(b)	Supply of Uniform for Security Officers.	365,920
20.06.2017	Trojan International Limited		Supply of Fuel	500,000
			Total	**865,919**

4.6 Unverified Sourcing of Contractor

The Department of Public Service and Administration paid a local service provider Kshs.1,200,000 being the cost of fumigation and cleaning the office of the Governor. However, it was not possible to confirm how the contractor was identified

since no records were made available to confirm that the services were sourced competitively.

4.7 Unverified Stakeholders` Meetings

Included in the use of goods and services balance of Kshs.89,602,530 is Kshs.23,958,649 for communication, supplies and services which in turn includes Kshs.11,667,000 paid by the Department of Public Service and Administration to cater for stakeholders` meetings. However, it was not possible to verify the occurrence of those meetings, as apart from the agenda for the meetings, there was no other information on record. Therefore, the caliber of the stakeholders, facilitators and the rates payable to the participants were not disclosed and as a result, the propriety of the expenditure reported to have been incurred could not be confirmed.

4.8 Award of Contracts to Unregistered Contractors

The list of contractors obtained from the Department of Transport and Infrastructure indicated that 128 contractors were awarded contracts for civil works at a total contract sum of Kshs.970,447,372 out of which Kshs.333,564,708 was paid. However, the contractors were not registered with the National Construction Authority as required under Section 15 sub-sections (1) and (3) of Part III of National Construction Authority Act, No.41 of 2011 as They were not listed in the portal maintained by the National Construction Authority for registered contractors. It was therefore not clear how the contractors were awarded the contracts.

4.9 Payments for Previous Years Procured Civil Works

During the year under review, the Department of Transport and Infrastructure procured civil works under the Kenya Roads Board totaling Kshs.65,831,208 out of which works valued at Kshs.32,927,735 were paid for in the year. Aggregate payments for civil works amounted to Kshs.326,635,634 out of which payments totaling Kshs.293,707,899 were for civil works done in previous years leaving only Kshs.32,927,735 for the year under review. Further, summarized certificates were prepared without reference to bills of quantities and payments were supported by certificates only. Details on works executed, as outlined in the respective bills of quantities, were missing. For instance, certificate No.1 indicated certified works valued at Kshs.29,260,000 and certificate No.3 denoted works worth Kshs.6,080,000 both totaling to Kshs.35,340,000 but the contract sum amounted to Kshs.30,800,000. Management has not explained the excess expenditure amounting to Kshs.4,540,000.

4.10 Omission of Expenditure Items

Two payment vouchers for expenditure totaling Kshs.2,635,955 incurred by the department of Water and Natural Resources were not captured in the recurrent expenditure schedule availed for audit verification as detailed below:

PV No	Date	Payee	Description	Amount Kshs.
374	29 August 2016	KPLC	Payment for electricity consumed	2,037,445
12	02 August 2016	KPLC	Payment for electricity consumed for Kaimosi Water Supply month of April	598,511
	Total			2,635,955

5.0 Unaccounted for Expenditure

5.1 Water and Natural Resources

Payments totaling Kshs.4,564,751 for expenditure incurred by the Department of Water and Natural Resources were not duly supported with relevant documents and therefore were not accounted for;

Pv. No.	Date	Payee	Description	Amount Kshs	Remarks	Amount Unaccounted for – Kshs.
D97	25/10/2016	KPLC	Payment for consumption of electricity by the water supplies Unit	2,020,950	Kshs.746,333 not supported	746,333
289	9/2/2017	KPLC	Payment for consumption of electricity by the water supplies Unit	2,171,767	Kshs.696,510 not supported	696,510
280	30/01/2017	KPLC	Payment for consumption of electricity by the water supplies Unit	2,288,213	Kshs.131,108 not supported	131,108
D207	29/11/2016	Aroken Contractors	Final payment for protection of water springs in North east Bunyore Ward	990,800	No supporting documents attached	990,800
D123	4/11/2016	Montolivo Holdings Ltd	Part payment for protection and rehabilitation of six water springs in Lugaga-Wamuluma Ward	1,000,000	No supporting documents attached	1,000,000
D144	4/11/2016	Beneda Enterprises	Construction of public sanitation facility at Keveye Girls school	1,000,000	Not supported	1,000,000
		Total		9,471,730		4,564,751

5. 2 Department of Trade

The Departments of Trade made several payments totaling Kshs.2,438,000 during the year under review. However the payments were not properly supported and accounted for as explained below:

PV No.	Date	Payee	Description	Amount Kshs.	Remarks	Amount Unaccounted for – Kshs.
224	26/01/2017	M/S Roddy's Eco-Cover	Payment for provision of catering services	1,065,000	Procurement details, no user requisition, no details of what event was being catered for	1,065,000
230	10/01/2017	M/s Interworld System	Payment for provision of assorted items	418,000	No procurement details. No I$A Certificate. No details on beneficiaries	418,000
434	02/11/2016	M/s Hemara Motel Ltd	Payment for provision of catering services and training facilities	960,000	No procurement details, payment was made on behalf of County Empowerment Fund (CEF) which has its own budget and funds. Attendance schedules not genuine.	255,000
51	06/09/2016	Geoffrey Ayiecho	Claim of allowance for officers who took part in collection of revenue during Miss Tourism Kenya Final in Vihiga County	400,000	No claim of allowance. No schedule of rates used.	400,000
149	27/10/2016	Trojan International Ltd	Purchase of fuel	300,000	No fuel register. Quotations. Unregistered supplier	300,000
				3,143,000		**2,438,000**

5.3 Irregular Payments for Public Participation

Included in the use of goods and services balance of Kshs.809,602,530 is a sum of Kshs.23,958,649 incurred on communication, supplies and services which in turn includes Kshs.4,598,000 paid by the Department of Public Service and Administration for public participation activities in budget of 2016/2017 financial year as analyzed below. However, public participation activities are supposed to be conducted by the County Executive Committee Member for Finance.

Date of payment	Payee	PV No.	Amount (Kshs)
30.06.2017	Wilberforce Lumumba	550	1,755,000
19.04.2017	Andrew Edebe	405	2,475,000
27.09.2016	Wilberforce Agesa	086	368,000
		Total	**4,598,000**

Consequently, the accuracy of the procurement of goods and services expenditure totaling Kshs.809,602,530 incurred in the year under review could not be confirmed.

6. Acquisition of Assets

6.1 Failure to Maintain an Assets Register

Note 10 to the financial statements reflects acquisition of assets costing Kshs.776,520,291 by the County Executive during the year under review. However, the assets were not posted in an assets register, contrary to Regulation 136(1) of the Public Finance Management Act, 2015 (County Government), as the County Executive does not maintain one.

6.2 Irregular Procurement of Mini Bus

The County Executive through the Department of Gender, Youth, Culture and Sports procured a bus from General Motors East Africa Limited during the year under review. The requisition dated 10 February 2017 shows that the budget for the bus was Kshs.4,800,000 but the bus was procured for Kshs.5,140,000 resulting in an excess expenditure of Kshs.340,000. Further, the bus was delivered on 31 May 2017 but no payment had been made to the supplier as at the time of the audit. Further, the contract agreement between General Motors and the County Executive was not filed in the respective file and as a result, the terms and conditions for the purchase could not be confirmed.

6.3 Un-supported Expenditure

Included in the acquisition of assets balance of Kshs.776,520,291 is Kshs.2,500,000 for overhaul and refurbishment of vehicles and other transport equipment and Kshs.18,375,300 for construction of civil works. However the balance was not supported with schedules to show details of the expenditures.

6.4 Stalled Projects

The County Executive through the Ministry of Environment, Natural resources, Water and Forestry made payments totaling Kshs.10,380,050 to two (2) local companies for four civil works projects. However, audit verification revealed that all the four projects were not operational as analyzed in the table below:

Pv No	Date	Description	Amount Kshs.	Remarks
D150	19/10/2016	Payment for drilling and developing of Lunza and Ebuyalu boreholes	2,000,000	There was no electric power connection and thus the boreholes were not put to use.
D325	24/05/2017	Final payment for Viyalo-Kilingili pipeline extension from Mbale	1,780,050	The water kiosk was not put to use after it was erected

		water supply		
D07	04/10/2016	Payment for extension of Viyalo-Kilingili water pipeline	1,000,000	The water kiosk was not put to use after it was erected
D330	4/05/2017	Part payment for construction of Gisambai Majengo Water project	5,600,000	Electricity was not connected to the power house and the water pump has not been delivered.
			10,380,050	

Further, although the contracts had expired, they were not extended or terminated.

6.5 Overpayment on Purchase of Unauthenticated Land

During the year under review, the Department of Lands, Urban Areas, Housing and Physical Planning paid Kshs.1,500,000 to a seller as a final payment for purchase of a parcel of land measuring 1.2 hectares and identified as N/MARAGOLI/GAVUDIA/44. The cumulative payments for acquisition of the land amounted to Kshs.4,000,000. However, the land was valued at Kshs.3,800,000 as per the valuation report prepared by a local valuer. The Executive did not explain why the land was purchased at a cost above its valuation price. Further, no title deed was availed for confirmation of transfer of ownership to the County Executive upon full payment.

6.6 Irregular Overrun of Budget Approval

The Department of Education, Science and Technology contracted two local contractors for construction of workshops/administration blocks and ECD classrooms. The budget for the projects was Kshs.17,750,000 while the contract sum for all the four projects was Kshs.21,271,551 thus resulting to an over-expenditure of Kshs.3,521,551. Further, construction of two polytechnics namely Shiru Polytechnic and Ebusiratsi Polytechnic stalled and as at the time of the audit, the contractors were not on site. A third polytechnic Muhudu Polytechnic was incomplete.

In view of the many anomalies noted, it is was not possible to confirm the accuracy and beneficial ownership of the assets valued at Kshs.776,520,291 acquired during the year under review.

7. Accounts Receivables – Outstanding Imprests

7.1 Wrong Classification of Outstanding Imprests

Included in the accounts receivables balance of Kshs.15,824,211 is Kshs.13,263,985 for outstanding imprests as at 30 June 2017 . However, the balance should have been reflected under the cash and cash equivalents account balance. Therefore, the outstanding imprest was wrongly classified as accounts receivables and hence reduced

the cash and cash equivalents balance. The classification of the imprests was contrary to Section 213 of the County Financial Accounting and Reporting Manual.

7.2 Irregular Imprests and Missing Records

The Executive did not avail the Integrated Financial Management System (IFMIS) imprest register and schedule showing the names of officers with outstanding imprests, dates of issue and amounts supporting the balance of Kshs.13,263,985 disclosed in the financial statements. Failure to make full disclosure contradicted Section 9 of the Public Audit Act, 2015.

In the circumstances, it was not possible to confirm the accuracy of the accounts receivable balance as at 30 June 2017.

7.3. No Designated Standing Imprest Holder

Examination of the cash book showed that a total of Kshs.697,000 was withdrawn from the bank account and held as cash-at-hand for office use as analyzed in the table below. However, there was no evidence of any officer having been designated as the standing imprest holder for the County Public Service Board and it was not made clear how much float was required in the Office. In addition, no separate cash book (memorandum cash book) was maintained to record and account for the standing imprest. Further, payment vouchers showed that that temporary imprest amounts advanced were not entered in the imprest register:

Date	Payee	Cash book folio	Amount (Kshs.)
13.10.2016	Beatrice Makungu	6	90,000
18.10.2016	Beatrice Makungu	6	100,000
27.10.2016	Beatrice Makungu	7	87,000
11.11.2016	Beatrice Makungu	7	96,000
18.11.2016	Beatrice Makungu	7	134,000
18.11.2016	Beatrice Makungu	7	190,000
		Total	**697,000**

Date	Imprest holder	PF No.	Imprest Warrant No.	Amount (Kshs.)
29.08.2016	Beatrice Makhungu	1991000903	2123771	158,400
12.01.2017	Brucenoah Khamisi	Not indicated	2125860	60,000
11.01.2017	Brucenoah Khamisi	Not indicated	2125872	30,000
05.01.2017	Jane Nyonje	Not indicated	2125875	3,000
			Total	**251,400**

Further, a total of Kshs.19,758,000 was withdrawn from the bank account operated by the Department of Public Service and Administration. The same was brought into the till (cash column of the cash book) for office use. However, there was no evidence of any officer having been designated as the standing imprest holder. In addition, there was no indication of the maximum amount of cash allowed to be at hand at any given time. Further, no separate cash book (memorandum cash book) was maintained.

7.4 Irregular Issuance of Imprests

Review of imprests warrants issued during the year under review revealed that Kshs.18,725,937 was issued out as imprest to various officers. However, the number of days that each imprest holder was to be away from the office was not disclosed. Further, personal numbers of some applicants and date of issue were not disclosed. Imprests worth Kshs.1,106,600 were issued to an officer in the Department of Finance and Planning but the purpose of the imprests was not disclosed.

Management has not provided a plausible explanation for the anomalies in issuance of imprests.

7.5 No Authorized Signatories

Officers of various departments were allowed by their respective Chief Officers to authorize and approve payment vouchers on behalf of the Accounting Officer. According to Section 45 (3) and (4) of the County Governments Act, 2012 a Chief Officer is responsible to the respective County Executive Committee Member for administration of the respective county department. The Chief Officer is the authorized officer in respect of exercise of delegated powers.

Consequently, transfers totaling Kshs.339,929,466 reported in the financial statements under other grants and transfers were effected through authority that was delegated irregularly.

8. Cash and Cash Equivalents

8.1 Un-availed Bank Account Balances and Cash Survey Reports

The County Executive did not avail important records on the accounts detailed in the table below for audit verification. The Board of Survey report was not availed for verification of the cash in hand balance of Kshs.48,348 as at 30 June 2017. Further, a proper reconciliation was not done for the County Central Bank of Kenya Development Account disclosed to have held a balance of Kshs.14,716 as at 30 June 2017.

Bank name, Branch and Account Number	Account Description	FY2016/2017 Kshs.	Un-availed Items
Revenue Collection - A/C 1140749552	Collection Account	1,540,476	Cashbook, Reconciliation statement, bank statement

Vihiga County Revenue Fund- 1000171456 CBK	CRF	489,903,868	Bank Statements
Vihiga County Development Account -1000170794 CBK	Development	14,716	Bank Statements
Vihiga County Deposit Account - 1000283645 CBK	Deposits	117,459	Bank Statements
Vihiga County Road Levy Fund- 1000283653 Cbk	Fuel Levy	41,664,741	Bank Statements
Development Operations Co-op Bank - A/C 01141471295000	Development	-	Bank Statements
Revenue Collection - A/C 1140749552	Collection Account	1,540,476	Bank Statements

8.2 Variances in Cash-in-Hand Balances

The County Executive's Central Bank of Kenya recurrent account cashbook had a cash balance of Kshs.10,287,012 as at 30 June 2017. The financial statements on the other hand disclosed a cash-in-hand balance of Kshs.48,343 resulting in a variance of Kshs.10,238,669 which was not reconciled.

8.3 Variances in Bank Balances

Note 11 to the financial statements shows a balance of Kshs.533,251,324 which includes the balances shown in the table below that do not however agree with the closing cash balances reflected in the cashbook of the respective accounts resulting in an unexplained difference of Kshs.9,441,085.

Bank name, Branch and Account Number	Account Description	FY2016/2017 Financial statements Kshs.	Cashbook Balance Kshs.	Variance Kshs.
Vihiga County Road Levy Fund- 1000283653 CBK	Fuel Levy	41,664,741	30,440,052	11,224,689
Development Operations Co-op Bank - A/C 01141471295000	Development	-	1,385,222	(1,385,222)
Dept. of Water, N/ Resources - 01141472496600 – Co-op	Operation a/c	00	398,382	(398,382)
				9,441,085

8.4 Payments in the Cashbook not Captured in the Schedule

The payments shown below were extracted from the Department of Lands, Urban Areas, Housing and Physical Planning cash book but could not be traced in the department's recurrent expenditure schedule:

Date	Description	Voucher No.	Amount Kshs.
04 August 2016	Fencing		945,0000
11 April 2017	Processing of titles		1,448,500

8.5 Unaccounted for Cash Withdrawal Handed Over to the County Cashier

The cash book maintained at the Department of Transport and Infrastructure reflects Kshs.5,587,500 being cash withdrawals made by various members staff, at a constant cheque value of Kshs.931,250. However, the withdrawals were entered in the Department's cash book but were not accounted for. Further, the cashier made payments totaling Kshs.29,190,345 with cash from unknown sources and as at 28 April 2017, he held an unexplained cash-in-hand balance of Kshs.503,310,690.

8.6 Payment from Standing Imprest

The Department of Transport and Infrastructure made a payment of Kshs.2,240,701 from the standing imprest account contrary to public financial management regulations and County Financial Accounting and Reporting Manual. The payment voucher did not have details of the payee and purpose of payment and there was no explanation why the payment was made by the Department and not the County Treasury through the Central Bank account.

8.7 Funds Irregularly Transferred from Central Bank Accounts to Kenya Commercial Bank and Withdrawn in Cash

The County Executive of Vihiga transferred a total of Kshs.614,947,689 from the County's Central Bank Accounts (Recurrent and Development) to the County's standing imprest (Operations Account) maintained at Kenya Commercial Bank, Mbale Branch. Large amounts of cash were withdrawn as petty cash expenses. However, the withdrawals were in excess of the authorized daily limit of Kshs.700,000. For example, cash withdrawals of Kshs.30,000,000 were made in a single day in two instalments of Kshs.23,000,000 and Kshs.7,000,000 on 12 April 2017. Further, there were no corresponding entries of cash payments. The cash-in-hand balance on record as at 28 April 2017 was Kshs.503,310,690. This was unusual given that such a large amount of cash could not under normal circumstances, have been kept in the office. Further, whenever there was a transfer of funds to the imprest account, the funds were withdrawn almost instantly. The withdrawals were normally in the personal names of the County Cashier or Principal Finance Officer. The transfers were made without regard to the particulars of the planned items of expenditure including the recipient departments.

In most instances, posting of payments in the cash book was done on the basis of payments in the bank statements instead of payment vouchers or imprest warrants.

8.8 Unusual Payments from Central Bank to Individuals

Un-specified payments were made to several individuals but the purposes for the payments were not indicated. The County Executive's bank statements maintained at the Central Bank revealed that some staff and non-staff were paid amounts totaling Kshs.239,675,566 for undisclosed purposes. Most payments were made to individuals whose duties did not relate to activities that warranted payment of millions of shillings and further, the payments were not accounted for. In addition, staff in key functional areas were cumulatively paid unaccounted for cash as below:

Payee	Amount Kshs.
Budget Office	35,171,280
County Cashier	10,540,500
Executive Secretary	7,214,300
Internal Audit	7,636,300
Supplies Assistant	10,140,750
Imprest Accounts Clerk	5,286,000
County Non-staff (Security)	11,878,950
Total	**87,868,080**

8.9 Irregular Cash withdrawals and Entries in the Cash Book

During the year under review, the Department of Transport and Infrastructure was issued with Kshs.42,720,000 for petty cash payments. The amounts were channeled to the Department's Bank Account No.01141472496700 maintained at the Co-operative Bank of Kenya, Mbale Branch. However, the Department did not maintain an imprest register as required by Section 93 (4)c of the Public Financial Management Regulation. The cash withdrawals for petty payments exceeded the authorized daily limit of Kshs.700,000 where in most cases they exceeded Kshs.2,000,000. Unexplained contra entries were made in the cash book for the cash withdrawals. However, there were no supporting documents for the cited cash payments. In one instance, an imprest (cash) payment of Kshs.2,000,000 made to a member of staff was not supported with an imprest warrant and although the Officer was deployed in the Department of Finance and Economic Planning, he was paid from the Transport Department's allocation.

Similarly, the Chief Officer Transport was paid Kshs.2,000,000 as imprest without any supporting document and also, payments were made to contractors and suppliers in cash contrary to the Public Finance Management Regulation Section 82(1) and Financial Accounting and Reporting Manual Section 6.7.6 (i)-(v). Further, the Department of Transport and Infrastructure made cumulative cash payments totaling Kshs.38,961,858 in excess of the authorized daily limit of Kshs.10,000. In addition,

payments totaling Kshs.4,279,805 were made to suppliers/contractors in cash in violation of regulations that require payments to be made by cheque or electronically.

8.10 Irregular Operation of Bank Accounts

Included in the cash and cash equivalents balance of Kshs.533,299,668 as at 30 June 2017 was Kshs.1,546,135 held in twelve (12) departmental operations accounts in various commercial banks as detailed below. The operation of the accounts by the County Executive was irregular as it disregarded Regulation 82(b) of the Public Finance Management (County Governments) Regulations, 2015 which prohibits operation of bank accounts in commercial banks, unless these are imprest accounts. Further, the Executive did not disclose in the financial statements forty-six (46) bank accounts it operates in various commercial banks.

	Department	Bank Name and Account No.	Account Description	FY2016/2017 Kshs.
1.	Development Operations	Co-op Bank 01141471295000	Development	0
2.	Revenue Collection	1140749552	Collection Account	1,540,476
3.	Dept. of Water & Natural Resources	Co-op Bank 01141472496600	Operation a/c	0
4.	Dept. of Health Services		Operation a/c	0
5.	Dept. Of Education	KCB 1170665020	Operation a/c	1,631
6.	Dept. of Trade	KCB 1172899320	Operation a/c	601
7.	Dept. of Lands	1170671136	Operation a/c	659
8.	Dept. of Transport	Co-op Bank 1141472496700	Operation a/c	473
9.	Dept. of Public Service Board	KCB 1170670687	Operation a/c	292
10	Gender, Youth and Sports-		Operation a/c	0
11	Agriculture, Fisheries and Co-operatives		Operation a/c	750
12	Public Service and Administration		Operation a/c	1,254
			Total	**1,546,136**

In the circumstances, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.533,299,668 as at 30 June 2017 is fairly stated.

9. Accounts Payable

9.1 Unconfirmed Pending Bills

The accuracy and validity of the pending bills balance of Kshs.1,180,505,788 as at 30 June 2017 could not be confirmed as correct as it was arrived at by calculating the agreed contract amounts against total payments for each project instead of the

certified value of work done or goods supplied against total payments made. It is highly likely that the amounts owed to contractors were understated.

9.2 Irregular Transfer from Retention Account to Recurrent Account

The County Executive opened an account at Central Bank where contractors' retention monies were transferred to. The analysis of retention amounts on record indicated that Kshs.71,318,317 was payable to contractors as at 30 June 2017. Further, the cash and cash equivalents balance of Kshs.533,299,668 reflected in the statement of assets and liabilities includes the retention account balance of Kshs.71,318,317 which is however, understated by Kshs.17,300,000 irregularly transferred to the recurrent account for other county operations as analyzed below:

Date	Bank statement Ref.	Details	Kshs.
8/12/16	FTI 127	Transfer to Recurrent Account	3,000,000
8/12/16	FT 634	Transfer to Recurrent Account	4,000,000
9/12/17	FT 7038	Transfer to Recurrent Account	5,000,000
14/2/17	FT 7040	Transfer to Recurrent Account	2,000,000
14/2/17	FT 7045	Transfer to Recurrent Account	2,000,000
		Total	**17,300,000**

Further, It was noted that only Kshs.117,457 was available at bank as reflected in the bank statement as at 30 June 2017 against Kshs.71,318,317 that was shown in office accounting records. In the circumstances, it was not possible to confirm the accuracy of the pending bills and retention balances in the financial statements as at 30 June 2017.
The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of County Executive of Vihiga in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other requirements applicable to performing audits of financial statements in Kenya. I believe that the evidence I have obtained is sufficient and appropriate to provide a basis for my disclaimer opinion.

10. Budget Performance Analysis

10.1 Failure to Adhere to Budgetary Provisions

Examination of the balances posted in the Program Based Budget (PBB) against the Appropriation Act, 2016 revealed significant differences of more than 1% contrary to regulation 37(1) of the Public Finance Management Regulations. Further, the County Assembly reduced the budgeted amounts from various departments to enhance the Assembly's budget which increased from Kshs.483,869,498 to Kshs.648,773,279. At an

estimated County revenue of Kshs.5,260,639,544, only Kshs.368,244,768 (7% of Kshs.5,260,639,544) was to be allocated to the County Assembly. However, the Assembly was allocated Kshs.648,244,768 which exceeded the allowable limit by Kshs.280,000,000.

10.2 Delay in Processing the First Supplementary Budget after Approval of County Allocation of Revenue Act (CARA)

Preparation of the first supplementary budget after passage of the County Allocation of Revenue Act (CARA) took both the County Executive and County Assembly eight months from July 2016 to March 2017 when the supplementary budget was published and publicized. Further several changes were made on the budget document proposed by the County Executive against one passed by the County Assembly whereby the budget for the Ministry of Education was reduced by more than Kshs.64 million.

10.3 Under-Expenditure on Development due to Pending Bills

Analysis of the budgets for the financial years 2014/2015, 2015/2016 and 2016/1017 shows that although the County Executive allocated over 30% of its expected revenue for development, it failed to spend the allocations to pay vendors and contractors who provided services to the County. As a result, there were huge pending bills at the end of each of the three financial years as summarized below:

	2014/15 Kshs.	2015/16 Kshs.	2016/17 Kshs	Total Kshs
Budget	1,511,048,285	1,641,579,806	2,221,231,045	5,373,859,136
Actual Expenditure	793,121,616	1,101,057,421	1,315,577,524	**3,209,756,561**
Unspent Amount	**717,926,669**	**540,522,385**	**905,653,521**	**2,164,102,575**

The under-expenditure of over Kshs.2,164,102,575 may have precipitated the huge pending bills of over one billion reported by the County Executive as at 30 June 2017.

10.4 Variance between the Final Budget and Actual Expenditure

Comparison of the final development vote budget against actual expenditure for the financial year under review revealed large under-expenditures totaling Kshs.807,343,957 equivalent to 53% of the budget as analyzed below:

Development	Supplementary Budget	Actual Expenditure	Variance	% of Under-expenditure
	Kshs.	Kshs.	Kshs.	
County Executive	45,000,000	0	45,000,000	100
County Assembly	115,000,000	0	115,000,000	100
County Health	223,650,000	103,748,705	119,901,295	54
Agriculture	57,599,233	3,232,000	54,367,233	94

Education	138,920,367	36,789,345	102,131,022	74
Gender & Culture	51,050,000	13,492,997	37,557,003	74
Industrialization & Trade	36,200,000	18,895,150	17,304,850	48
Environment & Water	79,925,076	26,122,882	53,802,194	67
County Treasury	230,172,935	139,836,050	90,336,885	39
Transport & Infrastructure	490,067,261	344,785,547	145,281,714	30
County Public Service Board	0	0	0	0
Lands & Housing	28,463,413	1,650,000	26,813,413	94
Public Service Administration	15,000,000	15,151,652	151,652	1
Total	**1,511,048,285**	**703,704,328**	**807,343,957**	**53**

10.5 Receipts and Payments

Analysis of the final receipts and budget against actuals for the financial year under review revealed large variances as analyzed below:

Receipt/Expense Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
Receipts	**Kshs.**	**Kshs.**	**Kshs.**	
Proceeds from Domestic and Foreign Grants	-	60,258,000	(60,258,000)	-
Exchequer Releases	4,184,387,901	4,191,472,901	(7,085,000)	-
Transfers from Other Government Entities	268,846,134	130,219,492	138,626,642	48.4%
Other Receipts	220,000,000	109,869,898	110,130,102	49.9%
Balance b/d	367,405,529		367,405,529	0
Total	**5,040,639,564**	**4,491,820,291**	**548,819,273**	**89.1%**

Management have not provided a plausible explanation for the large variances between actual and the budgeted receipts. Further, the receipts budget amounting to Kshs.5,040,639,564 included a balance brought down of Kshs.367,405,529 which however differed with the audited previous year balance of Kshs.356,509,778 by Kshs.10,895,751. Management have not explained the anomaly.

10.6 Irregular Transfer of Funds- Public Service

The County Executive transferred Kshs.5,820,000 from the exchequer account to the Department of Public Service bank account as shown in the table below. There was no evidence of the funds transferred having been budgeted for, hence management failed to comply with Article 190(2) of the Constitution and Chapter 6.10(1) of the County Financial Accounting and Reporting Manual.

PV No.	Date	Cash	Amount (Kshs.)
9314	06.09.2016	Cash	300,000
9373	21.09.2016	Cash	1,000,000
9700	12.10.2016	Cash	1,000,000
10005315	16.11.2016	Cash	520,000
10544	29.12.2016	Cash	2,000,000
10004152	11.04.2017	Cash	1,000,000
		Total	**5,820,000**

10.7 Appropriations-in-Aid (Facility Improvement Fund)

The Appropriations-in-Aid budget of the Department of Health amounting to Kshs.52,500,000 was expected to be realized from three major health facilities in the County, Vihiga County Referral Hospital, Emuhaya Sub-county Referral Hospital and Hamisi Sub-county Referral Hospital. However, analysis of the revenue (Facility Improvement Fund) revealed that only 48% of the targeted revenue of Kshs.25,263,647 was realized out of which Kshs.16,377,180 was banked and the balance of Kshs.8,886,468 spent at source.

10.8 Failure to Account for Funds Released to Vihiga County Health Management Team

The County received Kshs.7,085,000 from a development partner, Danida to support its Level II and III health facilities. Out of forty two health facilities in the county, Vihiga County Health Management Team (CHMT) received the largest share of Kshs.1,761,000. The team further received Kshs.2,500,000 and Kshs.370,625 respectively being first and second disbursements of maternity funds received from the National Government. In total the management team received a total of Kshs.4,631,625 from both the donor and National Government. However, there were no documents made available to show how the receipts were accounted for.

10.9 Misallocation of Funds

The department of County Treasury paid out amounts totaling Kshs.26,283,849 budgeted for construction of roads account to finance various recurrent expenditures on air travel, and purchase of stationery. Further, payments totaling Kshs.11,362,024 were made to a local travel agency for air travel services. However, documents to

support the payments were not made available for audit verification. As a result, the propriety of the expenditures could not be confirmed.

10.10 Unbudgeted for Pending Bills in the Department of Trade and Industrialization

During the year under review, the Department of Trade and Industrialization paid out Kshs.7,600,000 for two (2) projects budgeted for in previous financial years. However there was no allocation made for the expenditures in the budget for the year under review. The contractual periods for the two projects had expired but the contracts had not been terminated or approved for extension. For example, the contractual period for Wemilabi project expired on 10 October 2016 while that of Luanda Market Rehabilitation expired on 28 February 2015. The Luanda Market was occupied by traders despite being incomplete, with 70% of works done according to the last technical inspection report issued before the audit. The contractor failed to complete it due to delays in payments. Eight out of ten stalls due for construction at Wemilabi market were completed but were not occupied by traders. The contractor did not complete the remaining stalls, citing delays in payment. Further, the payment certificates used to make the payments were not supported with certificates of works done:-

Pv No	Date	Payee	Description	Amount Kshs.
8	23/11/2016	M/s Serema Agencies	Payment for rehabilitation of Luanda Market	5,000,000
271	19/04/2017	M/s Serema Agencies	Payment for Rehabilitation of Luanda Market	1,200,000
337	26/01/2017	M/s Lenana Engineering Limited.	Construction of Metal Stalls at Wemilabi Mkt	1,400,000
				7,600,000

10.11 No Budget for Pending Bills Public Service and Administration

The Department of Public Service and Administration made payments totaling Kshs.3,503,459 as analyzed in the table below. However, the budget for the year under review did not include an allocation to cater for pending bills. In addition, the Ministry of Agriculture and Department of Water and Natural Resources made two payments of Kshs.43,823,490 and Kshs.24,083,417 which had no budgetary allocation in the year under review.

Date	Payee	PV No.	Date due	Details	Amount (Kshs)
26.10.2016	Roddy`s Eco Cover	10003275	16.04.2015	Payment for one (1) conference facility on county dialogue forum.	920,000

31.10.2016	M/s Vimisa Enterprises	10003295	31.03.2015	Renovation works at the Commissioner`s Office.	583,459
04.11.2016	M/s Pendeza	10003419	28.06.2015	Construction of Hamisi sub-county offices.	1,000,000
31.10.2016	M/s Logistics Outsourcing	10004218	18.02.2015	Renovation works at Emuhaya Administrative office.	1,000,000
				Total	**3,503,459**

In the absence of provisions in the budget for pending bills, missing certificates of work done and contract agreements and the unknown liabilities of defunct local authorities, the accuracy of the balance of Kshs.3,503,459 paid on account of pending bills could not be confirmed.

11. Poor Preparation of the Procurement Plan

According to the final budget for the financial year 2016/2017, Kshs.223,650,000 was allocated for development in the Department of Health. However, the department prepared a procurement plan that had no relation with the budget. In the plan, the department allocated a lump-sum of Kshs.275,000,000 for construction of health facilities without providing a detailed breakdown including the cost estimates and method of procurement of each project as envisaged in the procurement and assets disposal regulations.

11.1 Failure to Adhere to the Annual Procurement Plan

11.1.1 Department of Education

The Department of Education, Science and Technology's annual procurement plan for the year under review indicated that 93 civil works projects and other related education projects estimated to cost Kshs.138,920,367 were to be implemented. However, the projects had not been launched as at the time of audit.

11.1.2 Department of Gender, Youth, Culture & Sports

In the annual procurement plan for the year under review, the Department of Gender, Youth, Culture & Sports was to build a stadium at Chavakali at a cost of Kshs.29,000,000. However, the procurement plan was not adhered to since the works had not commenced as at the time of the audit. The delay will deny residents of Vihiga County benefits intended from this facility.

11.2 Irregular Transfer of Funds to the Department of Health

The County Treasury transferred Kshs.7,224,786 to the Department of Health for onward transmission to Kenya Catholic Secretariat for drugs supplied. However, the transfer disregarded Chapter 6.2 (13) of County Government Financial Accounting manual that requires transfers of money directly to the merchant through the G-Pay/Internet banking system of the Central Bank of Kenya.

11.3 Overdrawn Ward Bursary Disbursement Accounts.

The ward bursary disbursement accounts were established by the Vihiga County Government Education Fund Administration Rules in 2014. However, the following ward bursary disbursement accounts were overdrawn as shown below:

Ward	Bank Accounts	Amount overdrawn
Emabungo	1120262405485 - Equity	104,202
Shiru	1152973223 - KCB	17,226
	Amount	**121,428**

11.4 Unutilized Bank balances from the Ward Bursary Accounts

The Education Fund through their respective ward bursary disbursement accounts held Kshs.1,664,171 as at 30 June 2017 being funds not utilized by the end of the financial year. The balance included un-presented cheques amounting to Kshs.189,725. No plausible explanation was provided by management for failure to cash the cheques.

11.5 Project Implementation Performance

The project implementation status report revealed that a total of 12 projects from the Department of Education were either abandoned or had stalled after incurring expenditure of Kshs.11,209,445 paid to contractors. Further, a total of 14 projects costing Kshs.35,532,497 were yet to commence, while 50 projects estimated to cost Kshs.74,955,249 in aggregate were ongoing at the time of audit verification.

11.6 Irregular Opening and Operation of Bank Account

The Department of Public Service and Administration operated a current bank account No.1170670687 at Kenya Commercial Bank, Mbale branch. During the year under review, a total of Kshs.22,056,500 was transferred from the Exchequer recurrent account to the departmental recurrent account. However, there was no evidence showing that the officer responsible for operating the bank account was authorized by the County Executive Committee Member-Finance to open the bank account. The only information availed indicated that the County Executive Committee Member-Finance, had written to the bank in regard to opening of the account. The Department of Public Service and Administration being a county government entity did not qualify to open and operate a commercial bank account. Further, Regulation 51(1) (j) (ii) of the Public Finance Management (County Governments) Regulations, 2015 prohibit division of responsibility, as done between the Accounting Officer of the County Executive and the Chief Officer of the department.

12.0 Miscellaneous Irregular Payments

12.1 Irregular Payment of Medical Expenses

The County Government through the Ministry of Health paid Kshs.1,500,000 vide PV No.111 of 18 January 2017 to cover medical bills of a staff member without reference to any policy or regulation that allows such payment. The minutes of the county cabinet meeting said to have approved the payment were not made available for audit verification and confirmation.

12.2 Irregular Expenditure- Malezi Bora Initiative

The Department of Health held Malezi Bora initiative workshop where 86 officers in attendance were paid Kshs.5,000 each for five days and as a result, Kshs.2,150,000 was spent during the workshop. However, the expenditure was initiated by an accountant with no proper knowledge on child development issues. In addition, the expenditure was not included in the departmental procurement plan. Further, location of the meeting was not specified and neither were the facilitators identified nor daily attendance registers attached to the payment voucher.

12.3 Third Party Bills Paid without Agreement

During the year under review, the County Executive under the Ministry of Environment, Natural Resources, Water and Forestry paid electricity bills amounting to Kshs.20,669,047 for water supplies in the County. However, no memorandum of understanding was provided for audit verification to confirm authorization of such payments. Further, Kshs.2,000,000 was paid out for projects carried out in schools as analyzed in the table below. However, formal proposals from the respective schools detailing why the projects had to be done were not availed for audit verification. Therefore it was not clear what inspired implementation of the projects without input from stakeholders.

PV No.	Date	Payee	Description	Amount Kshs.
D305	04/11/2016	Lango Glassmart and Hardware	Part payment for rain harvesting in schools in South Maragoli Ward	1,000,000
D144	04/11/2016	Beneda Enterprises	Construction of public sanitation facility at Keveye Girls	1,000,000

12.4 Signing of Incomplete Payment Vouchers

Payment vouchers for expenditure amounting to Kshs.20,748,060 for Department of Public Service and Administration were signed by both the authorized officers on the part of Authority–to-Incur expenditure (AIE) holder and Accounting Officer. However, vote book authorizations were not completed and hence it was not possible to confirm whether the expenditures incurred had been budgeted for.

12.5 Payments not Properly Supported

The Department of Public Service and Administration made payments totaling Kshs.3,822,452 for civil works . However details on specific components of the bills of quantities done and certified before the payments were made were not disclosed in the payment documents.

As a result, the propriety of the expenditure could not be confirmed.

In addition, a local company was awarded a tender to supply fertilizer to the County during the year under review. The local purchase order indicated that the company was to supply 22,500 bags at a price of Kshs.715 per bag as invoiced. However, only 15,814 bags were supplied. Further, the contractor, agreed that 186 bags of fertilizer received in damaged condition were to be replaced. Audit verification of S13 showed that 16,000 bags costing Kshs.16,087,520 were received but the delivery notes indicated 15,814 bags of fertilizer were received. No proper explanation has been provided by management for the discrepancy.

Further, the County Executive made various other payments totaling Kshs.6,469,258 during the year under review, but these were not supported with relevant documents contrary to Public Finance Management Act, 2012 and Regulation 104(1) of the County Government Act.

Date	Payee	Description	Amount	Findings
	Herbert Kenogo	Official travel to Nairobi for senate meeting	632,700	Prove of travel not attached
	Victor Audo	Payment to meal allowances for security officers attached to governor's residence	704,000	Signatures of the recipients missing
	Herbert Kenogo		1,675,000	-No Action plan -Venue not indicated -Stakeholders were from which sub county and how were they identified
	Yazid Construction	Supply of food stuff	581,758	-No LSO was raised -List of beneficiaries not attached -The company was not pre-qualified
	Uniglobe Lets Go	Air travel	2,875,800	-No invoices were provided - No policy guiding air travel was provided

				Payment charged to development vote
		Total	**6,469,258**	

12.6 Unaccounted For Fuel

The County Executive paid a local supplier Kshs.3,060,000 for fuel which was not accounted for in the fuel register. In addition, work tickets and detailed orders were not availed to establish quantities of fuel taken by the County Executive's vehicles.

12.7 Irregular Payments on Facilitation of Public Meetings and Workshops

A sum of Kshs.12,100,000 was spent on public participation and various workshops by the County Executive during the year under review. However, the expenditures were incurred by the Executive in the absence of effective controls and regulations on use of the funds as analyzed below:

Date	Payee	Description	Amount
9/6/2017	Shadrack Ongalo	Facilitation of women empowerment groups meeting	1,135,400
4/10/2016	Joel Etale	Surrender of imprest for facilitation of stakeholders meeting	1,505,000
30/6/17	Shadrack Ongalo	Surrender of imprest for facilitation of sensitization on marginalized	2,500,000
6/2/2017	Shadrack Ongalo	surrender of Imprest taken to facilitate tobacco awareness in sub counties	2,500,000
14/3/17	Shadrack Ongalo	Surrender of Imprest to facilitate sensitization of revenue collection	1,505,000
12/6/2017	Shadrack Ongalo	Surrender of imprest to facilitate Empowerment Groups in county	1,385,400
2/5/2017	Shadrack Ongalo	Surrender of imprest to facilitate sensitization on girls abuse	600,000
15/5/2017	Hudson Mutsoso	Facilitation of governors meeting	540,000
12/8/2017	Hudson Mutsoso	Facilitation of governors meeting with 287 stakeholders	430,000
		Totals	**12,100,800**

12.8 Irregular Payments to Council of Governors

During the year under review, the County Executive paid Kshs.2,547,453 and Kshs.4,000,000 to the Council of Governors in respect of contribution towards the fourth annual devolution conference and liaison office rent respectively. However, the expenditure had not been not budgeted for during the year and further, all expenses on the Conference are supposed to be met by the national government. No plausible explanation has been provided by management for the irregular payments. .

12.9 Unclear Criteria in Identifying Participants for Land Clinics

The Department of Lands, Urban Areas, Housing and Physical Planning made payments totaling Kshs.1,477,600 for land clinics held in Shiru, Jepkoyai, Tambua and Shamkhokho Wards. However, criteria used to identify participants and arrive at the daily allowance rates of (Kshs.1,000) were not disclosed. The budget for the clinics was Kshs.1,236,000 against actual payments of Kshs.1,477,600 resulting in over-expenditure of Kshs.241,000. Further, four out of five vouchers used to incur the expenditure totaling Kshs.1,477,600 were not numbered as analyzed below and hence their validity could not therefore be confirmed.

Pv No	Date	Payee	Description	Amount Kshs.	Remarks
?	23/05/2017	Alex Mahugi	Being payment for land clinic in Jepkoyai Ward on 3rd Nov	327,500	No Payment voucher (Pv). No. Criteria for inviting participants and rates paid
?	23/05/2017	Alex Mahugi	Being payment for land clinic in Tambua Ward on 2nd Nov	327,500	No Pv No. No criteria for inviting participants and rates paid cited. No invite to ward admin
?	23/05/2017	David K'Ombuor	Being payment for land clinic in Shamakhokho ward on 29th Nov	327,500	No Pv No. Criteria for inviting participants and rates paid. Report not signed
?	23/05/2017	Alex Mahugi	Being payment for land clinic in Shiru Ward on 28th OC	327,500	No Pv No. Criteria for inviting participants and rates paid cited.
5	15/11/2016	Alex Mahugi	Facilitation of transport reimbursement to stakeholders during land clinic held in Hamisi Sub-county	167,600	Criteria for inviting participants and rates paid cited.
				1,477,600	

Responsibilities of Those Charged with Governance 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.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to sustain services, and applying the going concern accounting assumption, disclosing, as applicable, matters related to sustainability of services.

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.

Those charged with governance are responsible for overseeing the Executive's financial reporting process.

Auditor-General's Responsibilities for the Audit of the Financial Statements

My responsibility is to conduct an audit of the Project's financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) and to issue an auditor's report that includes my opinion 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

I am independent of County Executive of Vihiga in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya.

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

NAIROBI

16 July 2018

8. FINANCIAL STATEMENTS

8.1. STATEMENT OF RECEIPTS AND PAYMENTS

	NOTE	FY2016/2017 KSHS	FY2015/2016 KSHS
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	60,258,000	7,085,000
Exchequer Releases	2	4,191,472,901	3,871,411,960
Transfer from Other Government Entities	3	130,219,492	103,423,024
Proceeds from Domestic Borrowings		-	
Reimbursements and Refunds	11.A	335,006,147	4,330,680
County Own Generated Receipts	4	109,869,898	138,938,281
TOTAL RECEIPTS		**4,826,826,438**	**4,125,188,945**
PAYMENTS			
Compensation to Employees	5	(1,689,516,805)	(1,365,519,342)
Use of goods and services	6	(809,602,530)	(1,097,590,671)
Transfer to Other Government Units	7	(577,388,279)	(630,789,710)
Other grants and Transfers	8	(339,929,466.00)	(270,520,509)
Social Security Benefits	9	(76,502,170)	(19,302,750)
Acquisition of Assets	10	(776,520,291)	(507,922,275)
Finance Costs, including Loan Interest		-	
Other Payments			
TOTAL PAYMENTS		**(4,269,459,541.00)**	**(3,891,645,257)**
SURPLUS/DEFICIT		**557,366,897.00**	**233,543,688**

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 2017 and signed by:

Chief Officer

Head of Treasury

8.2. STATEMENT OF ASSETS AND LIABILITIES

	NOTE	FY2016/2017 Kshs	FY2015/2016 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11A	533,251,325	335,006,147
Cash Balances	11B	48,343	189,565
Total Cash and Cash Equivalent		**533,299,668**	**335,195,712**
Accounts Receivables - Outstanding Imprests	12	15,824,211	21,314,066
TOTAL FINANCIAL ASSETS		**549,123,879**	**356,509,778**
FINANCIAL LIABILITIES			
Accounts Payables - Deposits and Retentions	13	135,043,437	-
NET FINANCIAL ASSETS		**414,080,442**	**356,509,778**
REPRESENTED BY:			
Fund Balance b/fwd	14	215,835,264	1,800,121
Surplus/Deficit for the year		557,366,897	233,543,688
NET FINANCIAL POSITION		**773,202,161**	**235,343,809**

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 2017 and signed by:

Chief Officer

For Head of Treasury

8.3 STATEMENT OF CASHFLOWS

	NOTE	FY2016/2017 Kshs	FY2015/2016 Kshs
Receipts for Operating Income			
Proceeds from Domestic and Foreign Grants	1	60,258,000	7,085,000
Exchequer Releases	2	4,191,472,901	3,871,411,960
Transfer from Other Government Entities	3	130,219,492	103,423,024
Other Revenues	4	109,869,898	138,938,281
Reimbursements and Refunds		335,006,147	4,330,680
		4,826,826,438	4,125,188,945
Payments for Operating Expenses			
Compensation of Employees	5	(1,689,516,805)	(1,365,519,343)
Use of Goods and Services	6	(809,602,530)	(1,097,590,671)
Transfer to other Government Units	7	(577,388,279)	(630,789,710)
Other grants and transfers	8	(339,929,466)	(270,520,509)
Social Security Benefits	9	(76,502,170)	(19,302,750)
Finance Costs, including Loan Interest		-	
Other Expenses		-	
		(3,492,939,250)	(3,383,722,983)
Adjusted for:			
Decrease/(Increase) in Accounts receivable			
Increase/(Decrease) in Accounts Payable			
Net cash flow from operating activities		**1,333,887,188**	**741,465,962**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	10	(776,520,291)	(507,922,275)
Net cash flows from Investing Activities		**(776,520,291)**	**(507,922,275)**
CASHFLOW FROM BORROWING ACTIVITIES			

Proceeds from Domestic Borrowings	4	-	
Net cash flows from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**198,103,956**	**233,543,688**
Cash and cash equivalent at BEGINNING of the year	11A& B	335,195,712	122,966,090
Cash and cash equivalent at END of the year	**11A& B**	**533,299,668**	**335,195,712**

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 2017 and signed by:

Chief Officer

FOR Head of Treasury

8.4 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilizatio n
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants				60,258,000	-60,258,000	
Exchequer releases	4,269,830,786	(85,442,885)	4,184,387,901	3,824,067,372	-7,085,000	100%
Transfers from Other Government Entities	240,797,131	28,049,003	268,846,134	465,225,639	- 196,379,505	173%
Proceeds from Domestic Borrowings	0	0		0	0	
Other Receipts	220,000,000		220,000,000	109,869,898	117,935,000	50%
Balance b/d			367,405,529	367,405,529		
TOTAL	**4,730,627,917**	**-57,393,882**	**5,040,639,564**	**4,826,826,438**	**- 145,787,505**	**96%**
PAYMENTS						
Compensation of Employees	1,393,345,228	42,098,536	1,435,443,764	1,689,516,805	- 254,073,041	117%
Use of goods and services	1,078,818,839	38,443,563	1,117,262,402	809,602,530	307,659,872	72%
Transfers to Other Government Units	533,773,279	-	533,773,279	577,388,279	-43,615,000	108%
Other grants and transfers	226,500,000	80,000,000	306,500,000	339,929,467	-33,429,467	110%
Social Security Benefits	84,690,769	51,921,065	136,611,834	76,502,170	60,109,664	56%
Acquisition of Assets	1,413,499,802	97,548,483	1,511,048,285	776,520,291	734,527,994	51%

Other Payments				0	0	
TOTAL	**4,730,627,917**	**310,011,647**	**5,040,639,564**	**4,269,459,541**	**771,180,022**	**85%**

8.5. STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants				60,258,000		
Exchequer releases	2,733,868,109	-60,528,493	2,673,339,616	2,843,948,140	-170,608,524	106%
Transfers from Other Government Entities	240,797,131	28,049,003	268,846,134	465,225,639	-196,379,505	173%
Proceeds from Domestic Borrowings		0	0	0	0	-
Other Receipts	220,000,000	0	220,000,000	109,869,898	117,935,000	50%
BAL b/d			367,405,529	367,405,529	367,405,529	
TOTAL	**3,194,665,240**	**-32,479,490**	**3,529,591,279**	**3,846,707,206**	**118,352,500**	**109%**
PAYMENTS						
Compensation of Employees	1,393,345,228	42,098,536	1,435,443,764	1,689,516,805	(254,073,041)	117%
Use of goods and services	1,078,818,839	38,443,563	1,117,262,402	809,602,530	307,659,872	72%

Transfer to Other Government Units	533,773,279	-	533,773,279	577,388,279	(43,615,000)	108%
Other grants and transfers	51,500,000	255,000,000	306,500,000	339,929,466.80	(33,429,467)	110%
Social Security Benefits	84,690,769	51,921,065	136,611,834	76,502,170.30	60,109,664	56%
Acquisition of Assets	52,537,125	(52,537,125)	0	45,106,758	(45,106,758)	
TOTAL	**3,194,665,240**	**334,926,039**	**3,529,591,279**	**3,538,046,009**	**(8,484,730)**	**100%**

8.6. STATEMENT OF APPROPRIATION:

DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants						
Exchequer releases	1,535,962,677	(24,914,392)	1,511,048,285	980,119,232	530,929,053	65
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Other Receipts						
TOTAL	**1,535,962,677**	**(24,914,392)**	**1,511,048,285**	**980,119,232**	**530,929,053**	65

PAYMENTS						
Acquisition of Assets	1,360,962,677	150,085,608	1,511,048,285	731,413,533	734,527,994	52
Other Grants and Other Payments	175,000,000	(175,000,000)	-		-	
TOTALS	**1,535,962,677**	**(24,914,392)**	**1,511,048,285**	**731,413,533**	**734,527,994**	**52**

8.7. NOTES TO THE FINANCIAL STATEMENTS

SUMMARY OF REVENUE FOR THE FY 2016-17

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	4,820,639,564	4,389,755,233	91%
Borrowings	-	-	
Own generated revenues	220,000,000	102,065,000	46%
Total	**5,040,639,564**	**4,491,820,233**	**89%**

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)	**FY2016/2017**	**FY2015/2016**
Government of Country A		
Grants Received from Multilateral Donors (International Organizations)		
World Bank Health Funds		
United Nations Population Fund		
World Health Organization (WHO)		
Clinton Health Initiative (CHAI)		
AIDS Health Foundation		
Médecins Sans Frontières (MSF)		
DANIDA		
Grants Received from other levels of government		
National Government – Special purpose grant	60,258,000	
Total	**60,258,000**	-

Note: This Amount of kshs 60,258,000 was not factored in the Budget. It was a provision/grant from National Government for payment of doctors and Nurses following their strike. By the time of receipt, the supplementary budget had already been prepared and uploaded in ifmis.

2. EXCHEQUER RELEASES

	FY2016/2017 KShs	FY2015/2016 KShs
Total Exchequer Releases for quarter 1	1,051,410,725	658,140,034
Total Exchequer Releases for quarter 2	731,028,007	987,210,050
Total Exchequer Releases for quarter 3	1,044,325,725	967,852,990
Total Exchequer Releases for quarter 4	1,364,708,444	1,258,208,886
Total	**4,191,472,901**	**3,871,411,960**

The split between equitable share allocation, Level 5 hospital funds, and DANIDA Health Funds is as shown below:

	FY2016/2017 KShs	FY2015/2016 KShs
Equitable Share	4,177,302,901	3,871,411,960
Level 5 Hospital Funds		
DANIDA Health Funds	14,170,000	7,085,000
Total	**4,191,472,901**	**3,878,496,960**

DANIDA Health Funds comprise of kshs 7,085,000 for 2015/16FY received in July 2016 and an equal amount that was received in 2016/17 FY.

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	FY2016/2017 KShs	FY2015/2016 KShs
Ministry of Health – Free maternal healthcare	53,032,500	41,315,000
Ministry of Health – Compensation for user fees forgone	13,002,760	12,928,219
State Dept of Infrastructure – Roads Maintenance Fuel Levy Fund	64,184,232	49,179,805
Total	**130,219,492**	**103,423,024**

Note: Whereas kshs 66, 469,814.00 was budgeted for, only Kshs 53,032,500 was received from the National Treasury for free maternal health care.

4. COUNTY OWN GENERATED RECEIPTS

	FY2016/2017 KShs	FY2015/2016 KShs
Rents	1,703,800	2,407,655
Other Property Income	1,002,200	1,439,014
Receipts from Administrative Fees and Charges	900,800	1,122,193
Other Miscellaneous Charges	9,847,875	13,176,281
Alcohol Licence	4,830,300	
Business Permits	18,155,006	20,315,889
Cesses	180,760	175,702
Advertisement	18,600	
Plot Rents		198,951
Other Local Levies	345,750	152,610
Administrative Services Fees	736,680	1,983,375
Council's Natural Resources Exploitation		3,273,230
Lease / Rental Of Council's Infrastructure Assets	376,600	317,781
Market/Trade Centre Fee	15,649,510	17,746,442

Vehicle Parking Fees	29,002,800	39,260,860
Housing/Survey Fees	320,000	351,120
Other Education – Related Fees		682,120
Public Health Services	19,963,370	25,787,630
Public Health Facilities Operations	1,720,310	1,712,798
Environment & Conservancy Administration		1,751,900
Slaughter Houses Administration		5,169,750
Water Supply Administration		155,830
Sewerage Administration		
Other Health & Sanitation Revenues	5,007,537	1,674,130
Social Premises Use Charges	108,000	83,020
Total	**109,869,898**	**138,938,281**

5. COMPENSATION OF EMPLOYEES

	FY2016/2017 KShs	FY2015/2016 KShs
Basic salaries of permanent employees	763,745,821	890,926,640
Basic wages of temporary employees	3,099,999	11,200,675
Personal allowances paid as part of salary	694,649,048	463,392,027
Personal allowances paid as reimbursements		
Pension and other social security contributions		
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Salaries paid outside the system	228,021,937	
Total	**1,689,516,804.60**	**1,365,519,342**

6. USE OF GOODS AND SERVICES

	FY2016/2017 KShs	FY2015/2016 KShs
Utilities, supplies and services	44,275,400	40,970,039
Communication, supplies and services	23,958,649	5,789,767
Domestic travel and subsistence	275,713,382	363,551,380
Foreign travel and subsistence	20,605,335	6,502,760
Printing, advertising and information supplies & services	29,419,606	19,776,429
Rentals of produced assets	4,653,685	2,478,048
Training expenses	68,369,242	74,735,217
Hospitality supplies and services	89,633,769	208,943,632
Insurance costs	26,824,460	8,000
Specialised materials and services	30,214,981	16,397,360
Office and general supplies and services	16,896,037	75,678,852
Other operating expenses	103,121,589	250,898,970
Routine maintenance – vehicles and other transport equipment	5,332,689	18,850,296
Fuel Oil and Lubricants	19,183,213	12,490,600
Routine maintenance – other assets	51,400,493	519,320
Total	**809,602,530**	**1,097,590,670**

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

	FY2016/2017	FY2015/2016 KShs
		-
Transfers to County Assembly	577,388,279	630,789,710
Total	**577,388,279**	**630,789,710**

8. OTHER GRANTS AND OTHER PAYMENTS

	FY2016/2017 KShs	FY2015/2016 KShs
Scholarships and other educational benefits	184,578,539	130,023,120
Emergency relief and refugee assistance	110,159,427	29,436,567
Subsidies to Small Businesses, Co-operatives, Groups e.t.c	22,000,000	51,950,000
Other grants	23,191,500	59,110,822
Total	**339,929,466**	**270,520,509**

9. SOCIAL SECURITY BENEFITS

	FY2016/2017 KShs	FY2015/2016 KShs
Government pension and retirement benefits		
Social security benefits in cash and in kind	76,502,170.30	19,302,750
Employer Social Benefits in cash and in kind		
Total	**76,502,170.30**	**19,302,750**

10. ACQUISITION OF ASSETS

	FY2016/2017 KShs	FY2015/2016 KShs
Purchase of Buildings		
Construction of Buildings	68,107,446	34,427,471
Refurbishment of Buildings		14,082,100
Construction of Roads	287,509,664	
Construction and Civil Works	183,998,371	331,918,167
Overhaul and Refurbishment of Construction and Civil Works	18,375,300	
Purchase of Vehicles and Other Transport Equipment	2,500,000	29,193,701
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment	23,649,310	
Purchase of Office Furniture and General Equipment		15,527,176
Purchase of Specialised Plant, Equipment and Machinery	4,085,000	
Rehabilitation and Renovation of Plant, Machinery and Equip.	118,060,752	

Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	63,123,070	14,691,700
Rehabilitation of Civil Works		60,343,901
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	150,000	2,949,999
Acquisition of Intangible Assets		
Purchase of ICT Equipment	6,961,378	4,788,060
Total	**776,520,291**	**507,922,275**

11.CASH AND CASH EQUIVALENTS
A.BANK ACCOUNTS (RECONCILED BALANCES)(APPENDIX 1

Bank name, Branch and Account Number	Account Description	FY2016/2017 Kshs	FY2015/2016 KShs
VIHIGA COUNTY REVENUE FUND-1000171456 CBK	CRF	489,903,868.25	275,672,428.00
VIHIGA COUNTY RECURRENT ACCOUNT- 1000170859 CBK	Recurrent	1,749.20	149,348.00
VIHIGA COUNTY DEVELOPMENT A/C - 1000170794 CBK	Development	14,716.20	52,072.90
VIHIGA COUNTY DEPOSIT ACCOUNT - 1000283645 CBK	Deposits	117,458.75	
VIHIGA COUNTY ROAD LEVY FUND-1000283653 CBK	Fuel Levy	41,664,741.45	49,179,805.00
VIHIGA IMPREST ACCOUNT - 1141334763 , KCB	Imprest	2,655.00	1,597.26
DEV OPERATIONS CO-OP BANK - A/C 01141471295000	Development	-	2,952
REVENUE COLLECTION - A/C 1140749552	Collection Account	1,540,475.60	9,947,944
DEPT. OF WATER, N/ RESOURCES - 01141472496600 - CO-OP	Operation a/c	0.02	
DEPT. OF HEALTH SERVICES	Operation a/c	0.80	
DEPT.OF EDUCATION - 1170665020 - KCB	Operation a/c	1,630.85	
DEPT. OF TRADE - 1172899320 - KCB	Operation a/c	601.15	
DEPT. OF LANDS - 1170671136	Operation a/c	659.00	
DEPT. OF TRANSPORT - 1141472496700 -	Operation a/c		

CO-OP		472.93	
DEPT. OF PUBLIC SERVISE BOARD - 1170670687 - KCB	Operation a/c	291.60	
GENDER, YOUTH AND SPORTS	Operation a/c	-	
AGRICULTURE, FISHERIES AND CO-OPERATIVES	Operation a/c	750.00	
PUBLIC SERVICE AND ADMINSTRATION	Operation a/c	1,254.00	
Total		**533,251,324.80**	**335,006,147**

B.CASH IN HAND

Cash in hand refers to cash balances held by the cash offices within the County Government as at 30th June.

	FY2016/2017 KShs	FY2015/2016 KShs
Cash in Hand – Held in domestic currency	48,343	189,565
	48,343	189,565

12. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (APPENDIX 2 (1)(2)

	FY2016/2017 KShs	FY2015/2016 KShs
Government Imprests (APPENDIX 1)	13,263,985	18,179,251
Advances(APPENDIX 2)	2,560,226	3,134,815
TOTAL	**15,824,211**	**21,314,066**

13. ACCOUNTS PAYABLE (APPENDIX 3(1) (2)

	FY2016/2017 KShs	FY2015/2016 KShs
Deposits		
Retention Funds	71,318,317	62,295,684
Amounts Due to Third Parties (Payroll Deductions)	63,725,120	58,870,285

Total	**135,043,437**	**121,165,969**

14. FUND BALANCE BROUGHT FORWARD

	FY2016/2017 KShs	FY2015/2016 KShs
Bank accounts	335,006,147	36,764,728
Cash in hand	48,343	387,484
Accounts Receivables	15,824,211	85,813,878
Accounts Payables	(135,043,437)	(121,165,969)
Total	**215,835,264**	**1,800,121**

15. OTHER IMPORTANT DISCLOSURES

15.1. PENDING ACCOUNTS PAYABLE (APPENDIX 4)

	FY2016/2017 KShs	FY2015/2016 KShs
Construction of Buildings	43,440,392	184,976,059
Construction of Civil Works	890,241,135	780,907,520.9
Supply of Goods	80,524,875	72,526,055
Supply of Services	170,600,376	24,448,243.1
Total	**1,184,806,778**	**1,062,857,878**

Related Party Disclosures

Related party transactions: (APPENDIX 5)

	FY2016/2017 KShs	FY2015/2016 KShs
Transfer to the County Assembly	577,388,279	630,789,710
Transfer to other County Government entities		
Transfer to County Ministries and Departments		
Total	**577,388,279**	**630,789,710**

16.0 PROGRESS ON FOLLOW UP ON AUDIT RECOMMENDATIONS

Reference no. on the external audit report	Issue/observations from auditor	Management comments	Focal point person to resolve the issue(name and designation	Status: (resolved/Not resolved)	Timeframe: (date when issue expected to be resolved
1.1	Follow up of the issues raised in the audit report not included in the financial statements	Omission rectified	Head of accounting	Resolved	Nil
1.2	Financial statements prepared off IFMIS and revenue module not activated	Ifmis Revenue module was not activated at the time statements were prepared	National treasury – Director IFMIS	Resolved	NIL
2.0	Fixed assets register not updated	The county government installed an automated assets register. The transfer of	Head of accounting and Transition authority	Register issue resolved. Transfer of assets not resolved.	unknown

		all assets of defunct local authorities to county government is still work in progress.			
3.0	Outstanding imprest and staff advances have been outstanding for so long without being accounted for	The treasury has put in measures to minimize staff salary advances. The salary advances given are deducted as required. The treasury has also forwarded names of officers whose imprests are overdue for deduction from their salary as part of recovery efforts	Treasury and payroll	resolved	Continuous
4.0	Pending bills and failure to comply with budgetary allocations	The issue pending bills arose in the first year of devolution when adequate systems were not in place. However, the treasury has put in measures to ensure that budgetary allocations are adhered to and pending bills re budgeted for	Accounting officers of various departments.	Not resolved	Continuous

5.0	Un – vouched payments	Department of public service and administration and transport and infrastructure to av	Head of accounting	pending	nil
		ail payment vouchers.			
6.1	Procurement of Givigoi Hospital through quotations instead of floating open Tender thus resulting in failure to follow required procurement procedures		Co- health	Not resolved	nil
6.2	Failure to follow procurement procedures in warding of Tender to construct incinerators to Mikeko Enterprises				
6.3	Branding WORKS Failure to follow required procurement procedures Failure to complete project on time				

6.4 **7.1**	Renovation of Vihiga referral Hospital Quotations were used instead of open Tendering Public Service and Adminstration Failure to avail temder documents for Procurement of information technology equipment awarded to Kensworth Prime Solutuons				
7.2	Failure to avail tender documents for Masmac Ltd , procurement of capacity building and Training				
8.0	Procurement of chest freezers by the department of Agriculture where only four chest freezers were didtributed to their respective stations. Eight had not been didtributed.				
10.0	Budget control and perfomance	Failure to meet revenue targets was due to factors including:	Treasury and receiver of revenue	Not resolved	Nil

		-reduction in fees and charges -lack of valuation role -unrealistic targets by depts. Of health,lands and education. -continued collection of alcohol and drinks licence fees by national government due to lack of county legislation.			

17. BANK ACCOUNTS FOR VIHIGA COUNTY GOVERNMENT AS AT 30TH JUNE 2017

	NAME OF BANK	ACCOUNT NAME	ACCOUNT NUMBER
1	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY REVENUE FUND ACCOUNT	
2	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY DEVELOPMENT ACCOUNT	
3	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY RECURRENT ACCOUNT	
4	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY DEPOSI ACCOUNT	

5	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY ROAD MAINTENANCE LEVY FUNDACCOUNT	
6	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY ASSEMBLY RECURRENT ACCOUNT	
7	CENTRAL BANK OF KENYA- NAIROBI	VIHIGA COUNTY DEPOSI ACCOUNT	
6	KENYA COMMERCIAL BANK	VIHIGA COUNTY STANDING IMPREST A/C	
7	KENYA COMMERCIAL BANK	VIHIGA COUNTY REVENUE COLLECTION A/C	
8	KENYA COMMERCIAL BANK	VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND RECOVERIES A/C	
9	KENYA COMMERCIAL BANK	VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND RECOVERIES A/C	
10	COOPERATIVE BANK	VIHIGA COUNTY GOVT DEVELP'NT OPERATORS A/C	
11	COOPERATIVE BANK	VIHIGA COUNTY ASSEMBLY A/C	
12	COOPERATIVE BANK	VIHIGA COUNTY ASSEMBLY A/C	
13	COOPERATIVE BANK	VIHIGA COUNTY- GENDER, CULTURE, YOUTH AND SPORTS	
14	COOPERATIVE BANK	ENVIROMENT,NATURAL RESOURCES,WATER AND FORESTRY	
15	COOPERATIVE BANK	DEPARTMENT OF AGRICULTURE	

16	COOPERATIVE BANK	DEPT.PUBLIC SERVICE ADMIN		
17	COOPERATIVE BANK	TRANSPORT AND INFRASTRUCTURE		
18	KENYA COMMERCIAL BANK	LANDS AND HOUSING		
19	KENYA COMMERCIAL BANK	HEALTH		
20	KENYA COMMERCIAL BANK	EDUCATION		
21	KENYA COMMERCIAL BANK	TRADE AND TOURISM		
22	**COOPERATIVE BANK**	**MINISTRY OF HEALTH CHMT VIHIGA A/C**	**GOK CURRENT**	
23	**COOPERATIVE BANK**	**MBALE RURAL PHTC A/C-MBALE**	**GOK CURRENT**	
24	**COOPERATIVE BANK**	**ENZARO HC A/C MBALE**	**GOK CURRENT**	
25	**COOPERATIVE BANK**	**VIHIGA H/C A/C MBALE**	**GOK CURRENT**	
26	**COOPERATIVE BANK**	**LYANAGINGA HC A/C**	**GOK CURRENT**	
27	**COOPERATIVE BANK**	**SABATIA HC A/C MBALE**	**GOK CURRENT**	
28	**COOPERATIVE BANK**	**BUGINA H/C A/C MBALE**	**GOK CURRENT**	

29	COOPERATIVE BANK	KEGONDI H/C MBALE	GOK CURRENT	
30	COOPERATIVE BANK	GIVUDIMBULI H/C	GOK CURRENT	
31	COOPERATIVE BANK	SEREM H/C	GOK CURRENT	
32	COOPERATIVE BANK	BANJA H/C	GOK CURRENT	
33	COOPERATIVE BANK	TIGOI H/C	GOK CURRENT	
24	COOPERATIVE BANK	SHIRU H/C	GOK CURRENT	
35	COOPERATIVE BANK	LIKINDU H/C	GOK CURRENT	
36	COOPERATIVE BANK	EBUSIRATSI H/C	GOK CURRENT	
37	COOPERATIVE BANK	EMUSIRE H/C	GOK CURRENT	
38	COOPERATIVE BANK	EKWANDA H/C	GOK CURRENT	
39	COOPERATIVE BANK	ESIARAMBATSI H/C	GOK CURRENT	
40	COOPERATIVE BANK	IPALI H/C	GOK CURRENT	
41	COOPERATIVE BANK	MULELE DISP	GOK CURRENT	

42	COOPERATIVE BANK	IDUKU DISP	GOK CURRENT	
43	COOPERATIVE BANK	BUGAMAGI DISP	GOK CURRENT	
44	COOPERATIVE BANK	INYALI DISP	GOK CURRENT	
45	COOPERATIVE BANK	MUNOYWA DISP	GOK CURRENT	
46	COOPERATIVE BANK	NADANYA DISP	GOK CURRENT	
47	COOPERATIVE BANK	KAPCHEMWANI DISP	GOK CURRENT	
48	COOPERATIVE BANK	JEPKOYAI DISP	GOK CURRENT	
49	COOPERATIVE BANK	KAPTECH DISP	GOK CURRENT	
50	COOPERATIVE BANK	KAPTIS DISP	GOK CURRENT	
51	COOPERATIVE BANK	MUSITINYI DISP	GOK CURRENT	
52	COOPERATIVE BANK	LUANDA TOWN DISP	GOK CURRENT	
53	COOPERATIVE BANK	EKAMANJI DISP	GOK CURRENT	
54	COOPERATIVE BANK	EGAGO DISP	GOK CURRENT	

55	COOPERATIVE BANK	KISASI DISP	GOK CURRENT	
56	COOPERATIVE BANK	EBUKANGA DISP	GOK CURRENT	
57	COOPERATIVE BANK	GIVOLE DISP	GOK CURRENT	
58	COOPERATIVE BANK	GIMIGOI DISP	GOK CURRENT	
59	COOPERATIVE BANK	EBUSYUBI DISP	GOK CURRENT	
60	COOPERATIVE BANK	EMATSULI DISP	GOK CURRENT	
61	RAFIKI BANK		GOK CURRENT	
62	RAFIKI BANK		GOK CURRENT	
63	COOPERATIVE BANK	EMUSENGELI DISP	GOK CURRENT	
65	COOPERATIVE BANK	ESITSABA DISP	GOK CURRENT	

APPENDICES

BANKI KUU YA KENYA

CENTRAL BANK OF KENYA

KISUMU BRANCH
P. O. Box 4 Kisumu - 40100, Kenya.
Telephone 057 - 2020128 Fax 057 - 2025045/057 - 2020135
E-mail:adminksm@centralbank.go.ke

APPENDIX — I

11/07/2017

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

Dear Madam/Sir,

CERTIFICATE OF BALANCES AS AT 30TH JUNE 2017.

We refer to your Letter dated June 28, 2017, Ref: FIN:3/41/VOL.11/117 on the above subject. The balances in the accounts as at 30/06/2017 are as follows:-

ACCOUNT NUMBER	ACCOUNT TITLE	AMOUNT (KES)
1000171456	VIHIGA COUNTY REVENUE FUND KES	489,903,868.25
1000170859	VIHIGA COUNTY RECURRENT KES	118,900,781.95
1000170794	VIHIGA COUNTY DEVELOPMENT KES	9,342,622.15
1000283653	VIHIGA COUNTY ROAD MAINT. LEVY FUND KES	41,664,741.45
1000283645	VIHIGA COUNTY DEPOSIT ACCOUNT KES	117,458.75

Bank statements are attached for ease of reference.

Yours faithfully,

E.K.Y. SIROR
BRANCH MANAGER

B. MOMANYI
AUTHORISED SIGNATORY

REPUBLIC OF KENYA
VIHIGA COUNTY GOVERNMENT

BANK RECONCILIATION

DEVELOPMENT ACCOUNT

A/C. No. 1000170794 / C.B.K

As at 30TH JUNE 2017..... Station.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					9,342,622	15
Less-						
Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)	27,739,887	18				
Receipts in Bank Statement not Yet recorded in Cash Book	150,000	00	27,889,887	18		
Add-						
Payments in Bank Statement not Yet recorded in Cash Book	18,379,824	12				
Receipts in Cash Book not yet Recorded in Bank Statement	181,724	15	18,561,548	27		
Bank Balance as per Cash Book					14,283	24

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

PREPARED BY ..... ACCOUNTANT 30TH JUNE 2017

Signature *Designation* *Date*

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

CHEQUES No.	CHEQUES Date	PAYEE	AMOUNT Sh.		CHEQUE No.	CHEQUE Date	PAYEE	AMOUNT Sh.	AMOUNT Cts.
	11/2016	Refer attached schedule	4,145,599						
	22/12/2016	WHT	38,922						
		vat	51,724	15					
		VAT	52,891						
		WHT	30,000						
	6/1/2017	WHT	24,113						
		VAT	48,226						
		WHT	30,000						
		VAT	8,793						
		WHT	30,000						

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

CHEQUES No.	Date	PAYEE	AMOUNT Sh.	Cts
	10/4/17	WHT	12,931	00
		WHT	90,329	00
		VAT	182,400	00
		VAT	103,448	00
		VAT	109,513	00
		VAT	103,448	00
		TRANSFER	5,000,000	00
		VAT	10,344	85
		VAT	206,896	55
		VAT	220,396	
		"	103,448	30
		WHT	30,000	00
		WHT	46,047	00
		VAT	92,094	00
		WHT	42,128	00
		VAT	84,256	00
		WHT	5,298	88
		VAT	10,597	76
	23/6/17	WHT	142,510	35
		VAT	289,655	17
		WHT	189,360	66
		WHT	78,346	02
		VAT	156,692	04
		WHT	157241	
		VAT	31,4482	
		WHT	13,852	37
		VAT	27,704	44
		WHT	202,261	
		VAT	251,572	30
		VAT	404,522	75
	29/6/17	RETENSION	442,240	
		RETENSION	100,000	
		WHT	77,586	20
		RETENSION	300,000	
		RETENSION	300,000	
		WHT	30,000	
		WHT	30,000	
		VAT	51,724	15
		VAT	236,145	30
		RETENSON	426,547	60
		WHT	1,22,127	70
		VAT	2,86,027	80

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

DETAILS	AMOUNT Sh.
RETURS JASON BULIMI	150000

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DETAILS	AMOUNT		DETAILS	AMOUNT	
	Sh.	Cts		Sh.	Cts
BALANCE	16294232	72	1/4/17 KRA RETURNS	30000	
19/6/17 JASON BULIMU	150000		"	51724	15
21/6/17 WHT	122782	85	RETENSION	100000	
"	220396	05			
22/6/17 WHT	5356	25			
"	42000				
"	45149	40			
"	108620	70			
"	78207	75			
"	150000				
"	349271				
28/6/17	51720				
"	90000				
"	90000				
"	90000				
28/6/17 WHT	90822	90			
	90881	40			
	117691	55			
	117691	55			
	75000				
TOTAL	25667376	22	TOTAL	181724	15

BANK RECONCILIATION
ROAD MAINTENANCE LEVY FUND
A/C. No. 1000283653 CBK

As 30TH T JUNE 2017. Station.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					41,664,741	45
Less-						
1.Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)	11,508,474	75				
2.Receipts in Bank Statement not Yet recorded in Cash Book			11,508,474	75		
Add-						
3.Payments in Bank Statement not Yet recorded in Cash Book	283,785	75				
4.Receipts in Cash Book not yet Recorded in Bank Statement			283,785	40		
Bank Balance as per Cash Book					30,440,052	10

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

..... Accountant ..... 30/6/17 .....

Signature *Designation* *Date*

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

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.		No.	Date		Sh.	Cts.
	12/6/2017	KRA 3% WHT	90,808	13					
	"	KRA 3% WHT	116,699	38					
		KRA 3% WHT	80,164	50					
	"	KRA 3% WHT	79,650	27					
		" "	100,343	28					
		KRA 6% VAT	200,686	55					
		KRA 3% WHT	80,715	28					
		M/S RUGMA HOLDINGS	4,787,854	40					
		KRA 3%WHT	153,195						
		M/S ATROSE TRADERS	1,588,744	65					
		KRA 3%WHT	50,834	41					
		M/S MOSRI INVESTMENT	4,049,217	75					
		KRA 3% WHT	129,561	15					
	TOTAL		11,508,474	75					

BANK RECONCILIATION
RETENTION ACCOUNT
A/C. No. 1000283645 CBK

AS AT 30TH JUNE 2017 **STATION.... MBALE.....**

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					117,458	75
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)			0			
2. Receipts in Bank Statement not Yet recorded in Cash Book	0		0			
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book			00			
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					117,457	75

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

PREPAIRED BY ..... *Signature* ACCOUNTANT..... *Designation* *Date* ..... 30TH JUNE 2017

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

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.		No.	Date		Sh.	Cts.

BANK RECONCILIATION
EXCHEQUER ACCOUNT
A/C. No. 1000171456 CBK

As 30TH JUNE 2017 STATION VIHIGA

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate				489,903,868	25
Less-					
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)		NIL			
2. Receipts in Bank Statement not Yet recorded in Cash Book ..					
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book		NIL			
4. Receipts in Cash Book not yet Recorded in Bank Statement ..					
Bank Balance as per Cash Book				489,903,868	25

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

PREPARED BY .....
Signature

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

Date 30TH JUNE 2017

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

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.		No.	Date		Sh.	Cts.

BANK RECONCILIATION
RECCURENT ACCOUNT
A/C. No. 1000170859/ CBK

As 30th JUNE 2017 Station.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					118,900,781	95
Less- 1Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)	118,898,460	25				
2Receipts in Bank Statement not Yet recorded in Cash Book			(118,898,460	25)		
Add- 3Payments in Bank Statement not Yet recorded in Cash Book						
4 .Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					2,321	70

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

PREPARED BY ..... ACCOUNTANT..... ..... 30TH JUNE 2017

Signature *Designation* *Signature* *Date*

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

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.		No.	Date		Sh.	Cts.
	30/06/2017	MOLYN CREDIT	445			30/06/2017	CO-OP	47,087	
	"	MWALIMU SACCO	6,402	4		"	CO-OP	52,306	
	"	ROSE MUYOKA	11,751			"	CO-OP	54,020	
	"	BARCLAYS	12,900				FAMILY	54,384	
	"	JAMII BORA BANK	13,181				EQUITY	54,399	
	"	KCB	13,430				JOSEP MALOBA	68,400	
	"	CFC STAN BIC	15,029	80			LETSHEGO KENYA	69,605	50
	"	CO-OP	15,549				CO-OP	71,869	
	"	BACLAYS	16,517				FAMILY BANK	72,099	
	"	CO-OP	16,517				BACLAYS	76,493	
	"	HARAMBE E SACCO	18,607	40			CO-OP	78,728	
	"	CO-OP	23,160				REISON TEKA	80,000	
	"	CO-OP	23,253				BENSON KHISA	854,400	
	"	CIF LIFE	26,028				KCB	87,151	
	"	EQUITY	32,066				RAFIKI BANK	89,112	
	"	EQUITY	33,150				CO-OP	96,832	
	"	SELECT MANAGMENT	34,385	95			PAUL KIBET	105,000	
	"	EQUITY	35,238				MAURICE MEMBA	112,000	
	"	KCB	37,501				EVANS BUSOLO	112,400	

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts.
TOTAL		

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

DETAILS	AMOUNT	
	Sh.	Cts
TOTAL		

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

DETAILS	AMOUNT	
	Sh.	Cts

BANK RECONCILIATION
STANDING IMPREST ACCOUNT
A/C. No. 01141471295000 CO-OP BANK

As 30TH JUNE 2017. Station.... VIHIGA.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					1,385,222	56
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)	1,385,252	25				
2. Receipts in Bank Statement not Yet recorded in Cash Book			1,385,252	25		
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book	29	69				
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					0	

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

PREPARED BY..... ACCOUNTANT.....
Signature *designation*

Date 30TH JUNE 2017

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

CHEQUES		PAYEE	AMOUNT		CHEQUE		PAYEE	AMOUNT	
No.	Date		Sh.		No.	Date		Sh.	Cts.
	30/06/2017	Sstaff salaries	872,877						
	30/06/2017	Staff salaries	512,375	25					

(14)

FORM A 51

COOP BANK

CERTIFICATE OF BALANCE

Branch Mbale Date 13th July 2017

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

(Title of A/C) VIHIGA COUNTY GOVERNMENT DEPT OPERATION

A/C No. 0 1 1 4 1 4 7 1 2 9 5 0 0 0

In the books of this Branch as at 30th June 2017

Amount to Kshs 1,385,222=56

Amount in words: One million three hundred and eighty five thousand two hundred and twenty two cents fifty six only.

THE CO-OPERATIVE BANK OF KENYA LTD. 13 JUL 2017 USER CZH MBALE BRANCH

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD. MBALE BRANCH

Manager

Customer Service Officer

Co-op Bank (K) Ltd Press

16

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1719214648

KCB MBALE 11 JUL 2017

Certified that the balance at the CREDIT Of VIHIGA COUNTY GOVT ST.

A/C 1141334763

at the close of business on 30 JUN 2017 Was KES

FIVE HUNDRED AND FIFTY FIVE THOUSAND FOUR HUNDRED AND FIFTY FIVE CENTS FIFTY

KES 555,455.50

Certified True Copy Of The Original
For: KCB BANK KENYA LTD.
Branch Manager
MBALE

Examined by

Manager Service Quality & Compliance

Branch Manager

FORM No. A 51

CO-OPERATIVE BANK

CERTIFICATE OF BALANCE

Branch MBALE Date 07TH JULY 2017

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

(Title of A/C) MUHIGA C.N. RESOURCES/WATER/FORESTRY.

A/C No. 0 1 1 4 1 4 7 2 4 9 6 6 0 0

in the books of this Branch as at 06TH JULY 2017

Amount in Kshs 0.02

Amount in words TWO CENTS ONLY

For Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
MBALE BRANCH

B245 Manager

6890 Operations Manager

Authorised Signatory

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1718713788

KCB MBALE 06 JUL 2017

Certified that the balance at the CREDIT Of DEPT OF TRADE IMPREST

A/C 1172899320

at the close of business on 30 JUN 2017 Was KES

SIX HUNDRED AND ONE CENTS FIFTEEN

KES 601.15

Examined by

Manager Service Quality $ Compliance

For: KCB BANK KENYA LTD.
Branch Manager
MBALE

Certified True Copy of the Original
For: KCB BANK KENYA LTD.
By Branch Manager

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1718713792

KCB MBALE 06 JUL 2017

Certified that the balance at the CREDIT Of LANDS HSG PHY PLANNIN

A/C 1170671136

at the close of business on 30 JUN 2017 Was KES

SIX HUNDRED AND FIFTY NINE

KES 659.00

Examined by

Manager Service Quality $ Compliance

Branch Manager

Certified True Copy of the original
For: KCB BANK KENYA LTD.
Branch Manager
MBALE

(15)

FORM No. A 51

CO-OPERATIVE BANK OF KENYA

CERTIFICATE OF BALANCE

Branch MBALE Date 11/07/2017

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

(Title of A/C) VIHIGA C PUBLIC SERVICE ADMIN

A/C No. 0 1 1 4 1 4 7 2 4 9 6 8 0 0

In the books of this Branch as at 11/07/2017

Amount to Kshs NIL

Amount in words NIL

THE CO-OPERATIVE BANK OF KENYA LTD. 11 JUL 2017 MBALE BRANCH

Manager

Customer Service Officer

Authorised Signatory

FORM No A 51

CO OPERATIVE BANK OF KENYA

CERTIFICATE OF BALANCE

Branch MBALE Date 10/07/2017

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

(Title of A/C) VIHIGA C. GENDER YOUTH AND SPORTS

A/C No. 0 1 1 4 1 4 7 2 4 9 6 4 0 0

in our books at Mbale Branch as at 10TH JULY 2017

Amount 0.00

NIL (ZERO)

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
MBALE BRANCH

B1245 Manager

B890 Operations Manager

Authorised Signatory

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1719214650

KCB MBALE 11 JUL 2017

Certified that the balance at the CREDIT Of VIHIGA COUNTY REVENUE

A/C 1140749552

at the close of business on 30 JUN 2017 Was KES

ONE MILLION FIVE HUNDRED AND FORTY THOUSAND FOUR HUNDRED AND SEVENTY FIVE CENT:

KES 1,540,475.60

Certified True Copy Of The Original
For: KCB BANK KENYA LTD.

Examined by |

Branch Manager
MBALE

Manager Service Quality $ Compliance

Branch Manager

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1718713792

KCB MBALE 06 JUL 2017

Certified that the balance at the CREDIT Of LANDS HSG PHY PLANNIN

A/C 1170671136

at the close of business on 30 JUN 2017 Was KES

SIX HUNDRED AND FIFTY NINE

KES 659.00

Examined by

Manager Service Quality & Compliance

Certified True Copy of the Original
FOR: KCB BANK KENYA LTD.
Branch Manager
MBALE

3

Results 1 - 1 of 1

COUNTY GOVERNMENT OF VIHIGA
DEPARTMENT OF EDUCATION, SCIENCE & TECHNOLOGY
06 JUL 2017
CHIEF OFFICER
P. O. BOX 344 - 50300,
MARAGOLI (K).

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1718713559

KCB MBALE 06 JUL 2017

Certified that the balance at the CREDIT Of EDUCATION DEPT-VIHIGA

A/C 1170665020

at the close of business on 30 JUN 2017 Was KES

ONE THOUSAND SIX HUNDRED AND THIRTY CENTS EIGHTY FIVE

KES 1,630.85

Examined by For: KCB BANK KENYA LTD. Manager SQC MBALE

Manager Service Quality $ Compliance

Certified True Copy Of The Original For: KCB BANK KENYA LT Branch Mgn MB

Branch Manager

2

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT171871386

KCB MBALE 06 JUL 2017

Certified that the balance at the CREDIT Of HEALTH SERVICES-VI

A/C 1170665209

at the close of business on 30 JUN 2017 Was KES

CENTS EIGHTY

KES 0.80

For: KCB BANK KENYA LTD.
Manager SQC MBALE

Certified True Copy of The Original
For: KCB BANK KENYA LTD.
Branch Manager MBALE

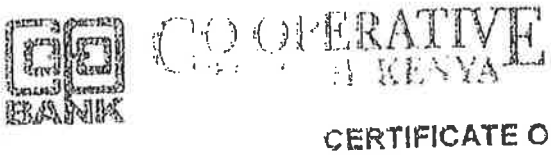
Examined by

Manager Service Quality $ Compliance Branch Manager

OFFICE OF THE TREASURY
VIHIGA
RECEIVED
P.O. BOX

(13)

FORM No. A 51



CERTIFICATE OF BALANCE

Branch MBALE Date 11/07/2017

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

(Title of A/C) VIHIGA C PUBLIC SERVICE ADMIN

A/C No. 0 1 1 4 1 4 7 2 4 9 6 8 0 0

In the books of this Branch as at 11/07/2017

Amount to Ksh/s NIL

Amount in words NIL

THE CO-OPERATIVE BANK OF KENYA LTD. 11 JUL 2017 MBALE BRANCH

B890

Customer Service Officer

Manager

Authorised Signatory

VIHIGA COUNTY GOVERNMENT

DEPARTMENT OF FINANCE & ECONOMIC PLANNING

ANALYSIS OF OUTSTANDING IMPREST

FINANCIAL YEAR 2016 – 2017

COUNTY DEPARTMENTS	*Status As at ...*	*Amount Taken*	*Amount Surrendered*	*Balance*
		Kshs	Kshs	Kshs
County Treasury	30 JUNE, 2017	71,917,335.12	(70,217,635.12)	1,699,700.00
Executive	30 JUNE, 2017	49,786,749.00	(41,241,149.00)	8,545,600.00
Public Service & Administration	30 JUNE, 2017	25,119,302.00	(24,927,302.00)	192,000.00
Public Service Board	30 JUNE, 2017	3,000,668.46	(3,000,668.46)	-
Lands And Physical Planning	30 JUNE, 2017	526,459.00	(526,459.00)	-
Industrialization Trade & Tourism	30 JUNE, 2017	4,008,000.00	(3,858,000.00)	150,000.00
Transport And Infrastructure	30 JUNE, 2017	190,000.00	(190,000.00)	-
Environment, Water, Forestry & Natural Resources	30 JUNE, 2017	738,500.00	(638,500.00)	100,000.00
Education Science And Technology	30 JUNE, 2017	10,040,385.00	(9,202,600.00)	837,785.00
Agriculture	30 JUNE, 2017	1,943,100.00	(1,943,100.00)	-
Health	30 JUNE, 2017	790,000.00	(790,000.00)	-
Gender Youth sports and culture	30 JUNE, 2017	16,617,450.00	(14,878,550.00)	1,738,900.00
TOTAL		184,677,948.58	(171,413,963.58)	13,263,985.00

PREPAIRED BY : MOLLER GEOFREY

APPROVED BY.

SIGNATURE :

APPENDIX 1 - 1 2 (E)

VIHIGA COUNTY GOVERNMENT

FINANCE DEPARTMENT

IMPREST REGISTER FOR 2016/2017

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERED	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
2	morgan asena	20140001369	2782294	34,500.00	-	34,500.00	FURCHASE OF CISCO ROOTER AND ANTIVIRUS	EFT		18/Apr/17	27/04/17
4	WILBERFORCE ALINYO	20150097117	2138839	300,000.00	-	300,000.00	PUBLIC PARTICIPATION ON SERVICES CONTAINED IN HUDAMA	EFT		8/Jun/16	30/06/17
5	KEYOMBE BILLY MWIGAI	20130035068	2776943	50,000.00	-	50,000.00	purchase of power supply to the server room	EFT		22/Feb/17	15/03/17
6	KEYOMBE BILLY MWIGAI	20130035068	2776896	350,000.00	-	350,000.00	servicing of computers, printers and Itequipment	EFT		08/03/17	20/03/17
8	WILBERFORCE ALINYO	20150097117	2138820	965,200.00	-	965,200.00	TRAINING ON BASIC OCCUPATIONAL SAFETY	EFT		29/Jul/16	10/07/16
	TOTAL			1,699,700.00	-	1,699,700.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017

COUNTY EXECUTIVE DEPARTMENT

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE	DATE OF ISSUE	DATE OF SURRENDER	MODE OF PAYMENT	STATUS
2	josephat kisangi	199007767	2595975	170,000.00	-	170,000.00	H.E DEPUTY GOVERNOR MEETING WITH STAKEHOLDERS	11/09/16	30/12/2016	CASH	
2	Executive & ps&admin.			8,375,600.00	-	8,375,600.00					
	TOTAL			8,545,600.00	-	8,545,600.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017

COUNTY PUBLIC SERVICE AND ADMINISTRATION DEPARTMENT (CASH PAYMENT)

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
1	FREDRICK AGREY ROTHER	20130042705	2595855	7,000.00	-	7,000.00	FACILITATION	CASH	UNSURENDERED	11/10/16	30/06/17
2	james opati	20120001283	2433779	185,000.00	-	185,000.00	FACILITATION OF IEBC VOTER REGISTRATION	CASH	UNSURENDERED	09/12/16	30/06/17
	TOTAL			192,000.00	-	192,000.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017

COUNTY TRADE DEPARTMENT

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
1	papetual lago	20150102060	2125083	150,000.00	-	150,000.00	county education day	CASH		19/08/2016	23/08/2016
	TOTAL			150,000.00	-	150,000.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017 FINANCIAL YEAR

COUNTY WATER AND ENVIRONMENT DEPARTMENT

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
1	mwanga shirybwah	20130029220	2595852	100,000.00	-	100,000.00	workshop	CASH		16/9/2016	30/09/16
	TOTAL			100,000.00	-	100,000.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017 FINANCIAL YEAR

COUNTY EDUCATION DEPARTMENT

NO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
1	EDWARD BUSOLO	20150097939	2125094	837,785.00	-	837,785.00	facilitation for knec materials	EFT		24/10/2016	30/10/16
	TOTAL			837,785.00	-	837,785.00					

VIHIGA COUNTY GOVERNMENT

IMPREST REGISTER FOR 2016/2017 FINANCIAL YEAR

COUNTY GENDER CULTURE AND SPORTS DEPARTMENT

FOLIO	NAME	PERSONAL NUMBER	WARRANT NO	AMOUNT ISSUED	AMOUNT SURRENDERD	BALANCE	PURPOSE OF IMPREST	MODE OF PAYMENT	STATUS	DATE OF ISSUE	DATE OF SURRENDER
2	EDWARD MANOAH	20140038391	2776831	632,800.00	-	632,800.00	vihiga united friendly match against Nakuru All Stars in Nakuru	CASH		06/02/17	25/02/17
3	EDWARD MANOAH	20140038391	2776832	847,500.00	-	847,500.00	FACILITATION OF WIN AND DRAW BONUSES FOR VIHIGA UNITED	EFT		15/02/17	28/02/17
4	EDWARD MANOAH	20140038391	2776830	258,600.00	-	258,600.00	SETTLE NEW VIHIGA UNITED PLAYERS	EFT		01/02/17	20/02/17
	TOTAL			1,738,900.00	-	1,738,900.00					

P.S.A & Executive (2016/2017)

NAME	IMPREST NO.	AMOUNT	PURPOSE	REMARKS
Herbert Kenogo(Dir)	2138822	500,000.00	Office operations	
Everlyne Ikwii	2125742	12,000.00	Office operations	12,000
Ephraim Mbaya	2125763	162,500.00	Field Activities	
Aggrey Musiega	2125353	150,000.00	Succession Proceed	
Ezekiel Amani	2595952	150,000.00	Government meeting	
Joel Etale	2125356	229,500.00	Adm. Seminar	
C.O Kutwa	2776682	2,080,000.00	Devolution	
Peter Atsiaya	2776696	20,000.00	Office operations	
C.O Kutwa		1,231,000.00	Stakeholders	
Bongo Ngoseywi	2776676	73,200.00	Jamhuri Day Cele.	
Hudson Bunyali		28,000.00	Jamhuri Day Cele.	
Finias Musungu	2743760	6,000.00	Jamhuri Day Cele.	
Wlberforce Agesa	2776689	409,000.00	End and New Yr Cele	
Lwanzi Ephr	2776693	10,000.00	Hire of Portable Toilets	
Hezron Misigu	2776691	30,000.00	End and New Yr Cele	
Victor	2776692	4,000.00	Hire generator	
Paul Ayodi	2776694	28,000.00	End and New Yr Cele	
Peris Kegode	2743778	30,000.00	Office operations	cleared
Abbysai Buyengo	2743782	58,000.00	Office operations	
Wlberforce Agesa	2743783	145,000.00	Office operations	
Paul Ayodi	2743784	130,000.00	Office operations	
Bongo Ngoseywi	2743785	172,000.00	Office operations	
John Ong'onda	2743786	45,000.00	Office operations	
Beverlyne Inganji	2743791	150,000.00	Office operations Nrb off	150,000/=
Sammy Oyando	2776651	100,000.00	Outside broadcasting	
Douglas Chavanga	2776516	20,000.00	Office Operation	
Reuben Chumba	2776520	50,000.00	Office Operation	
C.O Kutwa	2743797	343,000.00	Office Operation	
Peter Atsiaya	2743797	32,000.00	Travel Claim	
C.O Kutwa		1,975,000.00	Stakeholders	
Herbert Kenogo(Dir)		32,400.00		
		8,405,600.00		

17th/08/2017

GEORGE D. ABONGO

OUTSTANDING SALARY ADVANCES AS AT 30TH JUNE 2017

NAMES	DATE	MONTHLY BAL B/D	AMT ADVANCED	TOTAL PAYABLES	Jul-16	Aug-16	Sep-16	Oct-16	Nov-16	Dec-16	Jan-17	Feb-17	Mar-17	Apr-17	May-17	Jun-17	TOTALS BALANCE
HON. CALEB AMASWAOKE	01/07/16	176,400.00	360,000.00	536,400.00	39,200.00	39,200.00	39,200.00	39,200.00	19,600.00	-	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	60,000.00	-
SANDE MUKUNA	01/07/16	1,025,692.00		1,025,692.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	545,692.00
NEWTON OKWIYA	01/07/16	21,333.00		21,333.00	-	-	-	-	-	-	-	-	-	-	-	-	21,333.00
TOM ATINGO	01/07/16	380,000.00		380,000.00	-	-	-	-	-		-	-	-	-	-	-	380,000.00
GLYDE KWEYA	01/07/16	58,000.00		58,000.00	-	-	-	-	-	-	-	-	-	-	-	-	58,000.00
ZAKAYO MANYASA	01/07/16	100,000.00		100,000.00	-	-	-	-	-	-	-	-	-	-	-	-	100,000.00
VICTOR MWANGA	01/07/16	12,600.00		12,600.00	2,800.00	2,800.00	2,800.00	2,800.00	1,400.00	-	-	-	-	-	-	-	-
HELLEN NYAKOWA	01/07/16	-	-		-	-	-	-	-	-		-	-	-	-	-	-
ENOS ONGUTE	01/07/16	112,000.00		112,000.00	-	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	12,000.00
JAMES LITU	01/07/16	3,600.00		3,600.00	800.00	800.00	800.00	800.00	400.00	-	-	-	-	-	-	-	-
ABUBAKAR WANDALA	01/07/16	-	40,000.00	40,000.00	-	-	-	-	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	13,336.00
BEATRICEMAKUNGU	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
ERNEST IKOHA	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
REUBEN OUYA OKONYA	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
BEATRICE CHOGO	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
BARNABAS NGANYI	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
WILBERFORCE AVEGA	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
LINNET MOLLER	01/07/16	37,340.00		37,340.00	1,000.00	1,000.00	35,340.00										-
WILBERFORCE IOTIEZO	01/07/16	250,000.00		250,000.00	-	-	-	-	-	-	-	-	-	-	-	-	250,000.00
YATE AJONGO MICHAEL	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
FRANCIS EVIDAH IDAH	01/07/16	-			-	-	-	-	-	-	-	-	-	-	-	-	-
PAULINE AMWATA	01/07/16	192,502.00		192,502.00	-	-	-	-	-	-	-	-	-	-	-	-	192,502.00
ELIKANA AMIRA LIGINA	01/07/16	24,000.00		24,000.00	-	-	-	-	-	-	-	-	-	-	-	-	24,000.00
VINCENT ATSIAYA	01/07/16	60,000.00		60,000.00	-	-	-	-	-	-	-	-	-	-	-	-	60,000.00
CHRISPINE SIGANDA	01/07/16	100,024.00		100,024.00	4.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00	8,335.00
BARAK MAGUT KAGOROKA	01/07/16	-	50,000.00	50,000.00	-	-	-	-	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	16,664.00
ROPHAS SAGALA	01/07/16	18,000.00		18,000.00	4,000.00	4,000.00	4,000.00	4,000.00	2,000.00	-	-	-	-	-	-	-	-
LINAH MULOMA	01/07/16	14,400.00		14,400.00	3,200.00	3,200.00	3,200.00	3,200.00	1,600.00	-	-	-	-	-	-	-	-
FLORENCE KHAGULI	01/07/16	260,000.00		260,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	250,000.00
BEN MUHANDO	01/07/16	18,000.00		18,000.00	4,000.00	4,000.00	4,000.00	4,000.00	2,000.00	-	-	-	-	-	-	-	-
MARY AMBANI	01/07/16	20,000.00		20,000.00	10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-
JAFETH SAKA	01/07/16	50,000.00		50,000.00	-	-	-	-	-	-	-	-	-	-	-	-	50,000.00
JACKSON MUGASYIA	01/07/16	56,000.00		56,000.00	-	-	-	-	-	-	-	-	-	-	-	-	56,000.00
ZILPAH KAGEHI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
SILAS KIPKEMBOI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
HALIMA ABDI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
MOSES LUVISI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
NIXION AMENDI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
JOHNSTONE KHEJERI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
ONDEGO ANDREW	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
LUCY IJAI	01/07/16	20,000.00		20,000.00	10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-
MOSES ANDAKARU	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
BENNY NYERERE	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
WILBERFORCE NDULA	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
PHILEMON AMADI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
TOM AKOLLO	01/07/16	20,000.00		20,000.00	-	-	-	-	-	-	-	-	-	-	-	-	20,000.00
AGGREY MUSIEGA	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
FRIDAH CHAHALE	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
SILAS IDAH	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
GAYLORD AVEDI	01/07/16	10,000.00		10,000.00	10,000.00	-	-	-	-	-	-	-	-	-	-	-	-
JOYCE WANGOI GALLO	01/07/16	50,000.00	50,000.00	100,000.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	49,996.00
RHODAH MBANDU	01/07/16	10,000.00		10,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	-	-
ENDEBE andrew	01/07/16	10,000.00		10,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	-	-
ROSE MINAYO	01/07/16	20,000.00		20,000.00	3,333.00	3,333.00	3,333.00	10,001.00	-	-	-	-	-	-	-	-	-
JAMES OPATI	01/07/16	75,420.00		75,420.00	15,000.00	15,000.00	45,420.00	-	-	-	-	-	-	-	-	-	-
MISIGO ODARI	01/07/16	60,000.00		60,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	30,000.00	-	-	-	-	-	-
HANRA WABWIRE ALI	01/07/16	78,000.00	10,912.00	88,912.00	6,500.00	6,500.00	65,000.00	-	-	-	-	909.35	909.35	909.35	909.35	909.35	6,365.25
PETER KEDETE ATSIAYA	01/07/16	21,600.00		21,600.00	4,800.00	4,800.00	4,800.00	4,800.00	2,400.00	-	-	-	-	-	-	-	-
EUNICE MIGARE YEDA	01/07/16	-	30,000.00	30,000.00	-	-	-	-	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	-	2,500.00	2,500.00	12,500.00

APPENDIX - 2 (2)

FLORENCE KASAYA KAHI	01/07/16	-	110,000.00	110,000.00	-	-	-	-	9,167.00	9,167.00	9,167.00	9,167.00	9,167.00	9,167.00	9,167.00	9,167.00	36,664..
ELIZABETH INZAHI MULEMI	01/07/16	-	40,000.00	40,000.00	-	-	-	-	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	13,336.00
GEORGE OTIENO ABONG'A	01/07/16	-	100,000.00	100,000.00	-	-	-	-	8,333.00	8,333.00	8,333.00	8,333.00	8,333.00	8,333.00	8,333.00	8,333.00	33,336.00
DAVID JUMA OTIENO	01/07/16	-	40,000.00	40,000.00	-	-	-	-	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	13,336.00
OSCAR MWENESI	01/07/16	-	10,000.00	10,000.00	-	-	-	-	-	-	-	-	1,667.00	1,667.00	1,667.00	1,667.00	3,332.00
SILVIA VIKENDA	01/07/16	20,000.00	25,000.00	45,000.00	-	-	-	-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	-	5,000.00	20,000.00
OLONZE ABULWA NANGAME	01/07/16	-	18,000.00	18,000.00	-	-	-	-	-	-	5,000.00	5,000.00	5,000.00	3,000.00	-	-	-
ANTONY EGANZA	07/02/17	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-	-	-	5,000.00	25,000.00
FANUEL CHAYUGA SIMIDI	13/02/17	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	5,000.00	3,000.00	3,000.00	3,000.00	16,000.00
IRENE LIKOKO	15/02/17	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00
COLLINS MUWANYI OGOVA	16/02/17	-	30,000.00	30,000.00	-	-	-	-	-	-	-	-	-	-	-	5,000.00	25,000.00
SILAS IDAH MUKAVANE	01/03/17	-	150,000.00	150,000.00	-	-	-	-	-	-	-	-	12,500.00	12,500.00	12,500.00	12,500.00	100,000.00
DAMARIS ISIGI	14/03/17	-	60,000.00	60,000.00	-	-	-	-	-	-	-	-	-	-	-	5,000.00	55,000.00
WILLIS MOGESI	03/04/17	-	50,000.00	50,000.00	-	-	-	-	-	-	-	-	-	4,167.00	4,167.00	4,167.00	37,499.00
HUMPHY ASAMBA		-	50,000.00	50,000.00	-	-	-	-	-	-	-	-	-	-	-	5,000.00	45,000.00
		-		-	-	-	-	-	-	-	-	-	-	-	-	-	-
																	-
TOTAL		3,524,911.00	1,313,912.00	4,838,823.00	325,404.00	172,135.00	275,395.00	156,303.00	131,068.00	101,668.00	196,668.00	167,577.35	191,744.35	189,411.35	183,911.35	208,913.35	2,540,226.25

PREPAIRED BY; LUKA AGOI. SIGN 30/06/17 DATE

APROVED BY; EARNEST LUKAYU SIGN DATE 30/6/2017

APPENDIX -- 3 (1)

RETENTION MONIES NOT YET PAID AS AT 30TH JUNE 2017

COMPANY	PARTICULARS/DETAILS	AMOUNT
Rotalink	Constr. Of elevated pressed steel tank at Kaimosi univ.& Elongo	228,260.90
Clovers Int.	Rehabilitation of Emakanji-Esiamayi Road	279,439.90
Clovers Int.	Rehabilitation & murraming of Ebwiranyi - Ebusubi road.	480,519.90
Samart	Construction of Mwibona Drift	144,566.79
Arujo	Rehabilitation of Malimba - Nathan - Ambe - Ebusiralo road	250,168.00
Bezalee ltd	Rehabilitation of Eshikangu - Eshiambale Shop road	271,551.60
Bezalee ltd	Misango bridge	795,031.17
Mbale Umeme	Street lighting Mbale Town	126,624.00
Bezalee ltd	Mukhuyu - Mahanga - Madzuu pr. Road	269,849.14
Sabim ltd	Rehabilitation of Idumbu - Imanda -Wang'ombi road	171,355.00
Tencons ltd	Rehabilitation of Ebusakami Junction -Ebusikhale	269,844.50
Thelmax	Rehabilitation of Esinamutu - Ebusamba road	119,744.30
Marccan	Rehabilitation of Gamoi Primary - Maramu Road	258,761.00
Dephil ltd	Rehabilitation of kwa karani - keveye - Dumu S.A -Kihila Road	152,551.60
Amro S.L.N	Rehabilitation of Bondeni - Givigoi Road - Enderi 4	254,999.60
Berecar ltd	Rehabilitation of Emwatsi market - Philip bridge - Emabwi road	310,152.50
Pamagwa ltd	Rehabilitation of Tigoi primary kwa maji road	196,928.50
Lydro ltd	Rehabilitation of Givole - Buyangu - Muriri Road	309,546.00
Jumbage O.ltd	Rehabilitation of Madzuu - Kadeta Road	212,785.70
M.D Rift ltd	Construction of Mugingo Bridge	174,000.00
Wesba ltd	Rehabilitation of Mukhombe Pri - Musitoyi - Ebunangwe Road	334,196.00
Likifa	Rehabilitation of Shianda - Stand Mawe Road	20,068.00
Haka ltd	Rehabilitation of Mudete - Wasundi Road	411,472.80
Zidar Constr.	Construction of Ochwade Bridge	434,511.50
Zidar Constr.	Rehabilitation of Ochwade (Tongaren) Si Diop Road	372,563.70
Iheri ltd	Rehabilitation of chambale - esere	164,511.20
Keluva ltd	Rehabilitation of Lubanga - Butiti Spring Road	208,331.80
Samart ltd	Construction of Shaviringa Box culvert	414,520.10
Banja ltd	Rehabilitation of Jemange - Kapsoi Road	254,245.90
Boada ltd	Rehabilitation of Vohovole - Chetamilu - Iludza	403,680.00
Samkai	Reh; of Lesosi - Gavudianyi - Lusengeli- Malwani - Shamakhokho - Siukh	417,015.00
Serema Agencies	Pipeline Extension - Luanda (Butamu Restaurant) Mwibona Mkt.	244,565.20
Okonos	Construction of Slaughter House at Luanda	1,947,790.00
Zidar Constr.	Rehabilitation of Ochwade Bridge	434,511.50
Zidar Constr.	Rehabilitation of Ochwade Bridge	434,511.50
Pekals	Rehabilitation of Viyalo mkt - Avia primary road	318,439.60
Pekals	Rehabilitation of Hamuyumbi - Serelwe road	260,716.00
Rotalink	Construction of elevated pressed steel water tank at Kaimosi University	150,004.10
Likifa	Rehabilitation of Shianda - Stand Mawe Road	328,583.60
Serema Agencies	Construction and completion of town hall	975,377.50
Tritek	Construction of ECD classes at Chandolo primary	33,278.70
County Contractors	Construction of Public toilet at Kima market	26,680.00
Amro S.L.N	Rehabilitation of Givogoi - Enderi - Booeni Road	254,999.30
Muslyn ltd	Rehabilitation of Jeviriri - Osagi Road	191,086.80
Okonos	Rehabilitation of Esamwenyi- Musilongo Mwiyekhe road	1,226,868.20
Serema Agencies	Construction and completion of Town Hall	804,378.00
Lango G/Matt	Repair of fisheries shades at Mbale/Serem/Esibuye	317,747.20
Gonge General Supplies	Construction of ECD classroom at Mukomba primary.	48,834.00
Lojac Contractors	Rehabilitation of Lusavasavi bridge road	299,316.19
Tencons ltd	Rehabilitation of Mmbaindi - Emakhenje - Itumbu village road	299,638.32
Pelica Care"	Rehabilitation of Mufutu Church- Mutombe- Ekamanji- Butiko road	902,533.00
Pelica Care	Rehabilitation of Eshiandukusi church of God- Muturi Bridge road	152,480.84
Pelica Care	Rehabilitation of Eshikuyu COG - Munjiti road	363,786.55
Pelica Care	Rehabilitation of Mwichekhe - Ipali road	346,942.08
Pelica Care	Rehabilitation of Emakwenje - Muluwakhi road	177,764.90
Pelica Care	Rehabilitation of Depo- Jeshi la Wokovu - Eshibembe Pri. Road	163,116.30
Mid Rift Constr. Ltd	Rehabilitation of Mbihi - Chanzaruka - suguri Road	258,308.90
Jumbage O.ltd	Renovation and Re - decoration of Lyandginga health centre	58,095.00
Beneda	Construction of ECD classroom - Ebwali primary	71,681.50
Embogo Constr.Co.	Construction of Kitulu Polytechnic	336,521.20
Mazobi Entr.	Rehabilitation of Kapasambo - Itabalia road	299,587.40
Likifa	Rehabilitation of Siekuti pr.- Kakamega forest road	150,471.00
Gango	Rehabilitation of Kigama - Vuyiya road	149,937.00
Grefam Vihiga	Rehabilitation of Wavosa - Musunji - Jidereri road	129,640.00
Okonos	Rehabilitation of Kima - Esamwenyi - Mushikhongo - Mwiyekhe road	1,226,868.20
Western Constr.Co.	Rehabilitation of Likindu - Mwembe road	295,950.00
Belita B.Constr.Co.ltd	Rehabilitation of Ikuvu - Kikuyu - Dihula road	186,446.80
Clovers Int.	Rehabilitation of Emmutsa - Hamimo spring road	34,748.70

Gango	Construction of Medical sch. KMTC classroom	166,994.40
hebeam Agencies	Construction of 25 Green Houses for Min. of Agriculture	920,000.00
Egle Icon limited	Munungo Pri. ECD	250,000.00
Egle Icon limited	Ebwiranyi ECD	250,000.00
Raptoo Enterprises	Kapsotik - Kamurongoni	349,457.00
Wamcon	Gakalagi Chanzoka road	608,356.00
Centerpoint Solutions	Kapsejeri	600,253.00
Wesba ltd	Musitoyi Bridge	771,127.00
Sulu Construction ltd	Musihila Bridge	486,375.00
Essent ltd	Light and Salt	307,527.00
Mofesh Intertrade ltd	Kegoye - ehedwe (JD Otie.	521,189.00
Ainushamsi	Jamlongoji Box Culvert	705,324.00
Komos	Lianangina - Kitumbe road	349,906.00
Mofesh Intertrade ltd	Central Villa road	322,053.00
Rehebeam Agencies	Ebusiralo youth polytechnic	634,653.00
Raqma Holdings	Emnock Etole Lwambilo	350,177.00
Kaleah	Logere - Ingidi road	553,324.00
Pekals	Emwatsi - Chiefs road	553,272.00
Wamcon Engineering	Kigesi Kihila Chango	625,048.00
Wilsne Construction ltd	Mtiva - Gambaragi	656,920.00
Crater Crown	Mudete Police Post	459,742.00
Fremco Ltd	Salim Bilali	443,055.00
Golden Crest Agencies	Nambute Epanga	571,367.00
Pecar Investment	Standkisa - Cereal road	243,186.00
Lyben Investments ltd	Jemange-Jepses road	400,000.00
Miale Contractors ltd	Nabwani - Mundugu road	535,543.00
Dynamo Construction ltd	Gamalenga - Nyangori	245,598.00
Keluva ltd	Serem- Kaptien - Maraka	530,309.00
Eldosov Express	Kigungu-Wanondi	396,130.00
Rysol Construction ltd	Kaptech - Jamulongoch	391,221.00
Samart ltd	Cheptul - Milimani	741,936.00
Pamagwa ltd	Ematsuli Ebuchika	278,797.00
Vim Enterprises	Dr. Dagana Kitambazi	371,458.91
Albywoods Agencies ltd	Kwamaji Mboku	228,339.00
Vihiga Contractors	Wamuchilo Mbilo road	350,498.00
Neoba Building & Const.	Ebukanga Health Centre	259,067.00
Clovers Int.	Digula - Kikuyu - Mkamb	279,405.70
Thamsin	Illongo Kidivo	806,853.00
Chuzed Investment	Banja Health Centre	103,042.00
Bezalee ltd	Ekamanji Bridge	639,778.70
Embogo Constr.Co.	Madira - Logendo - Kedoh	564,799.00
Malemo Constr. Co.	Chamasirihi P.A.G road	283,118.80
Gango	Kisasi Kamnono	373,866.00
Berekah Building	Guserwa Kapsejeri road	337,866.00
Haka International	Gividimbuli - Kiritu road	444,233.00
Omenda	Nyangweso Bridge	107,451.00
Samart	Rehabilitation of Kisasi - Snosi - Kamnono road	274,516.70
Samart Construction	Kaptis Health Centre	490,313.10
Gmacs Construction ltd	Gavudia - Gurukwa road	449,999.19
Kaleah	Logere Ingidi road	553,324.40
Atrose Traders ltd	Kima Mrkt Emunwa	287,869.80
Finexe Consultancy	Waluka Slambili road	352,163.20
Vihiga Logistics	Isikhu - Mukhombe Bridge	243,186.00
Keluva ltd	Serem- Kaptien - Maraka	530,309.00
Wamco Engineering Co.	Gavalagi - Chanzoka	608,355.89
Komos	Kitumba - Lianagiga	349,906.80
Fremco Ltd	Salim Bilali - Viglna water spring road	443,055.00
Mofesh Intertrade ltd	Rehabilitation of Maison stores - Epanga road	253,442.00
Arujo	Dispensary Hard to reach at Emuhaya	793,393.02
Narrow Bridge	Kivagala Mutambi	582,877.90
Montrose	Construction of Lugere Box Culvert	617,155.78
Regency Systems	Construction of 2 classrooms at Mbale KMTC	271,224.20
Guka Enterprises ltd	Proposed fencing of Gimogoi dispensary	91,191.30
Crater Crown	Sawmill - Simbi Kapsav	400,132.10
Evisa co.	Construction of ECD classroom at Lwangale primary.	40,458.00
Jackpas	Construction of fence at the new Majengo Market	48,588.90

	M/S DECO SERVICES LTD	REH OF ESTINDIKO-EKWANDA ROAD	82,241.40
	M/S JOFES COMPANY LTD	CONSTRUCTION OF SULUMBI BRIDGE	82,241.40
	M/S DECK CONSTUCTIONS LTD	REH OF GIVUNYI-MINYIKA-INYALI ROAD	80,,827..6
	M/S GRAVE CONSTRUCTION CO.LTD	CONSTRUCTION OF 50M PRESSED STEEL WATER TANK	82,241.40
	M/S SAMKAI BUILDING CONTRACTORS LTD	REH OF ELUNZA-KIJUTU ROAD	82,241.40
	M/S EAGLE ICON LTD	REH OF ELUKALA-MUNGONA ROAD	164,482.80
	AROKEN CONTRACTORS LTD	WATER SPRINGS PROTECTION	99,080.00
	ELKIM INSTITUTE	CONSULTANCY SERVICES	94,827.60
	M/S MUGADE COMPANY LTD	REH OF VOHOVOLE PRI-BUGERANI MARKET ROAD	82,241.40
	M/S FREMCO LTD	REH OF ECD CLASSROOMS AT HAMUNOYWA PRI	73,167.90
	JUNGLE MOVER SUPPLIES	SUPPLY AND DELIVERY FILLS	80,000
	M/S BILTONY GENERAL CONTRACTORS LTD	CONST OF BOYANI -KICHINJIO BOX CULVERT	161,655.20
	M/S LYUVA CONSTRUCTION CO.LTD	CONSTRUCTION OF SAVARU ECD	81,827.60
	M/S HAKA INTERNATIONAL LTD	CONSTRUCTION OF GIVUDIMBULI-KIRITU ROAD	82,241.40
	M/S AFUMA	REH OF KEDETA-BURUDI ROAD	82,241.40
	M/S WATITI CONSTRUCTION LTD	CONSTRUCTION OF BUHANI BRIDGE	82,241.40
	M/S FEMVEJA COMPAMY LTD	REN &FINISHING WORKS AT GIMOMOI YOUTH POLY	82,241.40
	M/S LYBEN INVESTMENT LTD	REH OF JEMANGE-JEPSES ROAD	164,482.80
	M/S LYBEN INVESTMENT LTD	CONSTRUCTION OF EMATSULE BRIDGE	164,482.80
	M/S DYNACART AGENCIES LTD	CONST OF HOBUNAKA BRIDGE	200,000
	M/S CLOVERS INT LTD	REH OFSTAGE MATOPE ESSONGOLO RD	200,000
	M/S SEREMA AGENCIES	REH OF D O S OFFICE LUANDA EMAKHONDO RD	300,000
	M/S INTERWORLD SYSTEMS	SUPPLY OF T SHIRTS BANNERS & ROLL UP BANNERS	41,800
	M/S ALAKAM CONST CO. LTD	CONST OF IGUNGA BRIDGE	100,000
	M/S KAPSILE WHOLESALERS LTD	REH OF GIVOGI PAG CHURCH-MADEYA RD	181,968.00
	M/S METRO CONTRACTORS LTD	REH OF MBALE PRAISE CENTRE-MAGADA RD	200,000
	M/S ADROIT ENGINEERING CO.LTD	REH OF KIMA- JORDAN WATER SUPPLY	100,000
	M/S ONE CARE SERVICES	CONS OF ECD CLASS AT EBBIBA PRI SCHOOL	41,884.00
	M/S ZIBO COMPANY LTD	REH OF SIMBI JUNCTION-JEBROCK ROAD	200,000
	M/S PELICA CARE LTD	REH OF EBUKOBELO -EBUBAYI ROAD	200,000
	M/S RODEC ENTERPRISES LTD	REH OFESIAMBATSI -ELUYEKHE RD	100,000
	M/S KALEAH QUARRY AND TRANSPORTERS	CONST OF ECD CLASSROOMS AT EPANGA	100,000
	M/S JANAWA BUSUINESS ENTERPRISES	CONST OF GAVOI FOOTBRIDGE	50,000
	M/S LOGISTICS OUTSOURCING LTD	CONST OF CHAMADELE BOX CULVERT	100,000
	M/S SAMUMO	REH OF KIDUNDU-VIROMBE ROAD	349,271.00
	M/S JUMBAGEO CO.LTD	REH OF BUGINA HEALTH CENTER ROAD	143,341.40
	M/S FEMGEL CO. LTD	REH OF EBWIRANYI-EBUYALO-EMUSOLI ROAD	100,000
	M/S HAKA INTERNATIONAL LTD	REH OF GULUMA-CHAVOGERE ROAD	236,113.60
	M/S BANTAM GEN & COMM AGENCIES	REH OF MUKINGI JUNCTION-LLUNZU PRI ROAD	115,382.00
	M/S ROKS CO. LTD	REH OF DEMESI SEC-KIBIRA BRIDGE ROAD	100,000
	M/S SAMART CONSTR CO LTD	REH OF CHEPTULU-MILIMANI SHAVIRINGA ROAD	227,537.00
	M/S DYNAMO CONSTR CO LTD	REH OF GAMALENGA-NYANGORI ROAD	110,983.40
	M/S EAGLE ICON LTD	REH OF ESIANDUMBA-ESARUTI ROAD	200,000
	M/S OMENDA CONSTR CO LTD	REH OF IKUVU WATER POINT-MULWANDA ROAD	100,000
	M/S PELICA CARE LTD	CONST OF ENGONIA BRIDGE	211,729.00
	M/S BUKA INVEST LTD	REH OF MULELE-CHINGI ROAD	100,000
	SUMDEV CONSULTING	PROVISION OF CONSULTANCY SERVICES	200,000
	STEN GO CONST & ENG SERVICES LTD	RECONST, DESIGN& UPGRADING OF COUNTY ASSEM	23,899.30
	M/S NOBUT CONSULT LTD	REH OF DEMESI PRIMARY INDIGA	100,000
	JAZA ENTERPRISES BUILDING CO LTD	REH OF MATSIGULU-IMBINGA ROAD	80,827.60
	M/S MOKS CONSTR ENTER LTD	REH OF EMATSULI-MUKHONDO ROAD	100,000
	M/S DYNAMO CONSTR CO LTD	REH OF GAMALENGA-BOYANI ROAD	36,261.00
	M/S GMACS CONSTR CO. LTD	REH OF EMUKUNZI CHIEFS OFFICE-EMANYINYA RD	227,794.60
	M/S SEREMA AGENCIES	CONST AND REPAIR OF LUANDA OMENA MARKET	139,359.40
	M/S ELDOSOY EXPRESS LTD	REH OF KIGUNGA PRI-WANONDI- VIGEGE ROAD	100,000
	M/S OALMS ENGINEERING SYSTEMS LTD	REH OF PINK HOUSE-IKHURA ROAD	100,000
	M/S DEPHIL CONTRACTORS LTD	CONSTR OF EPANGA BRIDGE	169,839.40
	M/S BEZALEEL CONSTR CO. LTD	REH OF VUYIYA-MUHALIA ROAD	100,000
	M/S STARFIRM CONST LTD	REH OF SHAMALAGO-BUMUYANGE ROAD	100,000
	M/S ABIESTA E A LTD	REH OF ESIBUYE-MOKHOMBE ROAD	130,000
	M/S VISSION CONTRACTORS LTD	REH OF BOYANI-MUDINDIROAD	100,000
	M/S MAOMAX AND SONS BUILDERS LTD	CONST OF LYAVOLA BOX CULVERT	200,000
	M/S SONOKA CONSTRUCTION CO. LTD	REH OF LOTEGO MWILITSA ROAD	100,000
	M/S ZIDAR BUILDING AND CONTRACTORS	REH OF KINU PRIMARY-MUTIVA ROAD	46,792.20
	M/S OMENDA CONSTR CO LTD	CONST OF NEW DISPENSARY AT MWIBONA	100,000
	M/S MAZOBI ENTERPRISES LTD	REH OF ALUPEKU-MUHANDA ROAD	100,000
	M/S CHIROBANI CONT CO LTD	REH OF IGUNGA GIRLS-GIRINYI CORPS IDUMBU ROAD	150,000
	M/S TAJ CONSTRUCTION CO. LTD	REH OF MASENO POLICE STATION -EKWANDA MART	100,000
	FARWEST ENTERPRISES	CONST OF MODERN MATERNITY AT CHANZALUKA	100,000
	M/S WEKOBE ENTERPRISES LTD	REH OF ESAMWENYI-EMATIOLI RD	100,000
	FINETOPS ENTERPRISES	PARTITIONING &REPAIR AT COUNTY HQ	100,000
	M/S GOLDEN CREST AGENCIES	REH OF KISASI DISPENSARY -KAIMOSI KWA DAWA RD	200,000
	YAZID CONST LTD	SUPPLY & DELIVERY OF TYRES OF KAR104L	20,000
	M/S NISSIN COMPANY LTD	REN & REH OF WORKSHOP AT BOYANI YOUTH POLY	100,000

	TUFF CONTRACTORS LTD	RENOVATION WORKS AT VCRH	400,000
	M/S MASINGET CONST CO. LTD	NADANYA-BUSAMU ROAD	100,000
	M/S GREFAM ENTERPRISES	REH OF WAVOSA-MUSUNJI- IDELERI ROAD	200,819.20
	M/S BLOMOFONTEIN CONST	CONS OF KARANDINI YOUTH POLY	57,569.00
	M/S NARROW BRIDGE HOLDING CO. LTD	REH OF KIVAGALA-MUTAMBI - GAGILEMBA ROAD	182,877.90
	M/S ADROIT ENGINEERING CO.LTD	REH OF ISANDA PAG-MURISTILE-EMWABI RD	100,000
	M/S TENCONS BUILDERS LTD	REH OF EKWANDA-EBWIRANYI ESSABALU RD	100,000
	M/S WATITI CONST CO. LTD	REH OF CHANGO- KIDINYE- GISAMBAI RD	499,276.50
	M/S ONE CARE SERVICES	CONST OF ECD CLASSROOMS AT MUDINDI PRI	41,884.00
	M/S DYNAMO CONSTR CO LTD	REH OF MUTAYI-CHEPSIS RD	27,589.30
	M/S BUMBE CONTRACTORS	REH OF SOPHIA MKT ENGONIA BRIDGE ROAD	100,000
	M/S KAULI CONSTRUCTION LTD	REH OF MUHANDA-VISEGESEGE ROAD	180,000
	M/S DALCO ENTERPRISES	CONST OF AKIDIVA BRIDGE	100,000
	FREEMARK LTD	WATER SRINGS PROTECTION AT LYADUYWA WARD	100,000
	M/S IHERI ENTERPRISES	REH OF ESERE-CHAMBALE ROAD	60,000
	M/S EMBOGO CONTR LTD CONTR	CONSTR OF KEREDA BOX CULVERT	200,000
	HEDOLE LOGISTICS LTD	EXTENSION OF VIYALO-KILINGILI WATER SPRINGS	178,005
	M/S BLUEWORKS CONSTRUCTION CO. LTD	REH OF WAWANI-JEMOJEI-KIPSIGORI ROAD	300,000
	M/S KIM FIVE SIX SIX CONT LTD	REH OF KIDUBWI-KIRIVA-BETHLEHEM-ELUANDA RD	100,000
	M/S TESCO CONSOLIDATED CO. LTD	REH OF CHAMBITI-WAJEYE-CHAFUDULA ROAD	162,894.70
	M/S BENEDA ENTERPRISES	CONST OF PUBLIC SANITATION AT KEVEYE GIRLS	20,489.00
	M/S AINUSHAMSI CONST & TRANSP	CONST OF GISAMBAI-MAJENGO W/P	560,000
	M/S WATITI CONST CO. LTD	CONSTRUCTION OF ELUANDA BRIDGE	732,194.50
	M/S CRATER CROWN ENT AND SUPPLIERS	CONSTRUCTION OF MUNUGI BRIDGE	302,938.00
	M/S WESTLINK ELECTRICAL & HARDWARE	INSTALLATION OF SOLARS STREETLIGHTS IN LOCS	608,000
	M/S PECAR INVESTMENTS	REH OF STANDKISA-CEREALS BOARD RD	53,562.50
	M/S KENRY CONSTRUCTION CIOMPANY LTD	REH OF GIVOGI BAHAI-KISANGULA ROAD	50,000
	M/S KENRY CONSTRUCTION CIOMPANY LTD	CONST OF KISANGULA BRIDGE	100,000
	M/S LENANA ENG LTD	CONST OF METAL STALLS AT WEMILABI MARKET	140,000
	M/S JOHNCELE LTD	CONST OF SEMI PERMANENT HOUSES	275,000
	M/S JOFES COMPANY LTD	CONSTRUCTION OF SULUBI BRIDGE	500,000
	KISUMU EXPERTCONTRACT	COMPLETION OF SOUTH WEST BUNYORE WATER PROJ	400,000
	M/S ALAKAM CONST CO. LTD	CONSTRUCTION OF MULIMBUKHO BRIDGE	782,077.30
	M/S GOLDEN CREST AGENCIES	REH OF LWOMBEI-CHEPSAGA RD & CONST OF BOX CUL	486,373.10
	M/S GREFAM ENTERPRISES	CONST OF NEW DISPENSARY AT SABATIA SUB COUNTY	250,000
	M/S FEMGEL CO. LTD	CONST OF IDELELI-LUSAVASAVI ROAD	100,000
	M/S HARBINGER ENTERPRISES	REH OF MUNDIKA-EBUSEBE ROAD(RETENTION)	54,006
	M/S PRE-DEVELOP CONS CO LTD	REH OF IKUMBA-DESI-KIDUNDU ROAD	442,240.30
	M/S JEMIDE CONST CO LTD	REH OF MBALE -LONYENYA-MARANATHA ROAD	100,000
	M/S ROMA VENTURES CO	REH OF VINDIZI-IGAKALA-LUGAGA ROAD	300,000
	M/S MONTOLIVO HOLDINGS LTD	CONST OF CHAMYAGA BRIDGE	300,000
	M/S ROMA VENTURES CO LTD	CONST OF LIDUNBU BRIDGE ALONG WANGEYO	100,000
	M/S NYANDO POWER TECHNIQUES	REH OF LIGHTING SYSTEM AT KAIMOSI WATER TRMT	123,650.50
	M/S ZIBO COMPANY LTD	REH OF SIMBI JUNCTION-JEBROCK ROAD	456,547.40
	M/S THAMSIN ENTERPRISES LTD	CONST OF ECD CLASSROOMS AT BUSAMO PRI	27,466.80
	M/S SAMKAI BUILD CONTR & CIVIL WORKS	REH OF KINU-BANJA ROAD	322,500
	M/S SAMKAI BUILD CONTR & CIVIL WORKS	REH OF GIVOGI-GIDAGADI LOOP ROAD	350,000
	M/S FREMCO LTD	CONSTR OF ECD CLASSROOM AT CHEMASILIHI PRI	100,000
	M/S DALKO ENTER LTD	CONST OF KAVAI BOX CULVERT	100,000
	M/S KIM FIVE SIX SIX CONT LTD	REN OF OVERHAUL ROOFING AT REFERAL HOSP	100,000
	YAZID CONST LTD	CONSTR OF A 10 DOOR PIT LAT AT MAHANGA PRI	67,314.80
	M/S LOGISTICS OUTSOURCING LTD	REN WORKS AT EMUHAYA ADMNI OFFICE	100,000
		TOTAL	71,318,316.97

APPENDIX -- 31(2)

VIHIGA COUNTY GOVERNMENT

UNPAID IPPD DEDUCTION AS AT 30TH JUNE 2017

NAME				
SACCOS	BAL B/D 2015/2016	RECOVERIES 2016/2017	PAYMENTS 2016/2017	BALANCE AS AT JUNE 2017
SHIRIKA SACCO	707,299.70	2,505,755.20	3,051,683.90	161,371.00
HARAMBEE SACCO	502,761.40	1,719,846.85	1,902,324.50	320,283.75
AFYA SACCO	4,492,545.75	52,896,058.20	48,040,084.40	9,348,519.55
HAZINA SACCO	894,333.85	3,458,246.00	3,663,763.15	688,816.70
ARDHI SACCO	364,861.85	1,451,644.45	1,641,888.39	174,617.91
UKULIMA SACCO	4,152,380.00	16,380,299.45	17,790,610.65	2,742,068.80
ELIMU SACCO	172,867.25	461,592.95	597,435.75	37,024.45
JAMII SACCO	301,216.00	584,292.40	819,115.80	66,392.60
ASILI SACCO	70,407.00	132,441.00	182,119.50	20,728.50
UFUNDI SACCO	70,146.55	38,010.00	89,716.55	18,440.00
SHERIA SACCO	70,249.20	467,685.05	440,715.75	97,218.50
BUKHUNGU SACCO	210,169.00	2,226,809.50	2,076,322.60	360,655.90
UKAGUZI	33,400.00	86,400.00	112,610.00	7,190.00
MWALIMU NATIONAL SACCO	799,269.90	1,996,657.35	2,511,840.10	284,087.15
TRANSCOM SACCO	22,395.00	12,000.00	32,405.00	1,990.00
NYERI TEACHERS SACCO	10,360.00	1,300.00	2,595.00	9,065.00
METROPOLITAN TEACHERS SACCO	29,861.00	53,654.00	61,481.00	22,034.00
WINAS SACCO	65,920.00	72,000.00	131,920.00	6,000.00
INVEST AND GROW	1,673,499.34	5,142,103.00	5,568,589.29	1,247,013.05
MWITO SACCO	314,056.25	1,064,320.80	1,311,990.35	66,386.70
AFCO SACCO	183,212.95	257,394.00	-	440,606.95
KAKAMEGA RURAL ROAD WORKERS	598,912.65	1,703,141.50	2,147,237.70	154,816.45
MHASIBU SACCO		6,000.00	-	6,000.00
LUANDA TOWN COUNCIL SACCO	94,942.75	1,244,791.75	1,064,444.90	275,289.60
MARAKWET/SMARLIFE TEACHERS SACCO	126,254.00	63,600.00	60.00	189,794.00
KMA(KENYA MEDICAL ASSOCIATION)	373,090.50	88,920.00	120.00	461,890.50
VIME(VIHIGA MUNICIPAL EMPLOYEE SACCO)	1,321,388.10	5,133,912.80	5,595,498.35	859,802.55
VIHIGA COUNTY COUNCIL EMPLOYEE SACCO	268,437.80	3,137,235.35	2,859,261.35	546,411.80
NACICO SACCO	33,857.60	25,844.00	6,505.00	53,196.60
INSURANCE				-
JUBILEE INSURANCE	48,811.25	173,103.00	199,730.95	22,183.30
CFC/LIBERTY LIFE ASSURANCE	45,722.50	510,802.00	449,830.35	106,694.15
PAN AFRICA INSURANCE	543,240.70	1,185,698.00	1,456,339.70	272,599.00
KENINDIA ASSURANCE	14,756.40	27,648.00	40,303.80	2,100.60
PIONEER ASSURANCE	398,122.10	2,234,558.40	2,295,439.85	337,240.65
BRITAM AMERICAN INSURANCE	553,865.69	2,481,187.15	2,769,362.27	265,690.57
CORPORATE INSURANCE	319,493.65	1,826,747.00	1,635,501.20	510,739.45
CAPEX LIFE INSURANCE	5,924.05	6,816.00	11,672.15	1,067.90
MADISON INSURANCE	426,878.90	2,003,398.00	2,057,128.15	373,148.75
CIC INSURANCE GROUP	(52,587.30)	282,081.00	165,441.50	64,052.20
UNITED INSURANCE	3,232.50	2,960.00	3,569.75	2,622.75
INSURANCE CO.OF.EAST AFRICA(ICEA)	67,143.55	150,012.00	181,906.85	35,248.70
OLD MUTUAL LIFE ASSURANCE	54,600.00	120,000.00	155,800.00	18,800.00
GEMINIA INSURANCE	(69,967.20)	130,309.70	60,342.50	-
UAP PROVINCIAL INSURANCE	43,361.60	30,336.60	73,698.20	-
PRUDENTIAL ASSURANCE	168,140.50	433,045.00	518,172.70	83,012.80
EGLET Insurance Solution	11,747.70	48,441.00	1,453.20	58,735.50
THE MONARCH INSURANCE	-	16,000.00	480.00	15,520.00
HIRE PURCHASE				-
WOODVENTURE KENYA	2,230.00	6,000.00	7,305.00	925.00
AMENDO.S.PRODUCTS	152,579.95	121,644.60	256,104.25	18,120.30
KUKOPESHA	28,573.25	110,130.00	135,891.70	2,811.55
AFRICAN RETAIL TRADERS LIMITED	(40,786.90)	104,918.80	64,131.90	-
COMMERCIAL LOANS				-
FAMILY BANK	1,192,516.80	12,553,564.05	13,746,080.85	-
PLATINUM CREDIT LTD	308,687.80	4,858,546.00	5,167,233.80	-
BARCLAYS BANK OF KENYA	1,939,417.15	24,724,647.45	26,664,064.60	-
KENYA COMMERCIAL BANK	6,089,390.80	84,918,478.95	91,007,869.75	-
COOPERATIVE BANK OF KENYA	4,538,209.80	62,362,611.15	66,900,820.95	-
CFC STANBIK BANK	101,900.00	180,597.60	282,497.60	-
EQUITY BANK LTD	2,564,088.10	34,322,908.95	36,886,997.05	-
MWALIMU SACCO	102,290.10	77,068.80	179,358.90	-

SELECT MANAGEMENT SERVICES LTD	24,104.95	387,355.40	411,460.35	-
RAFIKI DEPOPSIT TAKING	49,012.60	1,369,851.00	1,418,863.60	-
JAMII BORA BANK	93,298.00	388,411.00	481,709.00	-
PREMIER KENYA LTD	37,475.00	319,392.40	356,867.40	-
HARAMBEE SACCO	119,613.20	223,288.80	324,654.60	18,247.40
AFRICAN CAPITAL LTD	164,147.60	1,630,273.60	1,664,278.80	130,142.40
FAULU KENYA LTD	456,463.62	5,528,649.70	5,593,036.05	392,077.27
EMU-INYA ENTERPRISES LTD	471,658.10	2,610,850.25	2,902,435.15	180,073.20
MOLYN CREDIT LTD	7,238.00	10,566.00	13,013.00	4,791.00
MICRO AFRICA LTD	54,837.00	359,980.00	393,872.00	20,945.00
NGAO CREDIT	6,342.00	27,168.00	31,506.00	2,004.00
IZWE LOANS	146,718.00	2,903,927.25	2,569,872.80	480,772.45
SOCIAL WELFARE				-
UNION OF KENYA C SERVANT	272,466.95	1,587,071.25	1,483,787.95	375,750.25
MAZINGIRA WELFARE	87,969.00	91,079.00	61,840.00	117,208.00
KENYA CIVIL SERVANTS WELFARE	3,801.80	2,401.20	200.10	6,002.90
NATIONAL NURSES ASSOCIATION OF KENYA	77,400.00	274,800.00	264,600.00	87,600.00
SWA-LOCAL GOVERNMENT	-	9,500.00	-	9,500.00
ASSOCIATION OF MEDICAL RECORDS OFFICE	11,600.00	4,800.00	-	16,400.00
ASSOCIATION OF PUBLIC HEALTH OFFICE	417,600.00	272,100.00	561,350.00	128,350.00
INDUSTRY STAFF WELFARE ASSOCIATION	27,960.00	10,754.00	-	38,714.00
KENYA ASSOCIATIN OF LIVESTOCK TECHNIC	40,100.00	20,600.00	-	60,700.00
KENYA ASSOCIATION OF RADIOGRAPHY	10,000.00	12,000.00	-	22,000.00
KENYA CLINICAL OFFICERS ASSOCIATION	56,200.00	69,800.00	84,400.00	41,600.00
KENYA OCCUPATION THERAPY ASSOCIATION	15,000.00	6,000.00	-	21,000.00
KENYA PLASTERS ASSOCIATION	3,300.00	3,600.00	4,200.00	2,700.00
KENYA SOCIETY OF PHYSIOTHERAPY	9,300.00	6,000.00	12,300.00	3,000.00
MEDICAL LAB SCIENCE OFFICERS	56,400.00	81,300.00	62,000.00	75,700.00
WATER WELFARE ASSOCIATION	7,457.00	5,406.00	5,954.00	6,909.00
PUBLIC SERVICE COMMISSION	6,000.00	6,000.00	-	12,000.00
NYANDO AGRICULTURE STAFF WELFARE	26,500.00	500.00	21,000.00	6,000.00
NATIONAL ASSOCIATION OF ORTHOPAEDI	9,000.00	3,600.00	-	12,600.00
KAKAMEGA WELFARE	5,800.00	1,200.00	-	7,000.00
KILIMO STAFF SELF HELP GROUP	2,700.00	1,200.00	2,600.00	1,300.00
KENYA SOCIERTY AGRICULTUREPROFESS	11,500.00	8,800.00	10,800.00	9,500.00
KENYA SOCIERTY AGRICULTUREPROFESS	3,000.00	2,400.00	1,400.00	4,000.00
KISUMU LISWA GROUP	12,500.00	6,000.00	2,500.00	16,000.00
PROVINCIAL FISHERIES STAFF WELFARE	3,300.00	3,600.00	2,400.00	4,500.00
MINISTRY OF AGRICULTURE SELF GROUP	30,000.00	7,500.00	-	37,500.00
<KTDA>	1,140.00	480.00	-	1,620.00
<KNDA>	16,200.00	4,800.00	-	21,000.00
<OHAK>	15,000.00	6,000.00	-	21,000.00
<AMEK>	13,400.00	6,000.00	-	19,400.00
KENYA PROGRESSIVE NURSES ASSOCIATION	38,830.00	35,250.00	45,830.00	28,250.00
KENYA WATER TECHNICIANS ASSOCIATION	18,600.00	7,200.00	-	25,800.00
KLGW(NATIONAL)	612,000.00	977,100.00	817,500.00	771,600.00
COTU	297,101.40	272,401.40	495,502.70	74,000.10
ANIMAL PRODUCTION SOCIERTY	15,000.00	5,400.00	-	20,400.00
MIPANGO WELFARE	5,600.00	2,400.00	-	8,000.00
KENYA MEDICAL PP&DENTIST	176,000.00	188,000.00	252,000.00	112,000.00
KENYA NATIONAL UNION OF NURSES	230,541.25	909,425.80	638,859.45	501,107.60
KENYA MEDICAL SOCIAL WORKERS UNION	9,000.00	2,700.00	-	11,700.00
VIHIGA COUNTY STAFF WELFARE	-	356,000.00	267,200.00	88,800.00
POSTA SAYE	89,300.00	293,000.00	382,300.00	-
LUANDA TOWN COUNCIL SWG	200.00	153,400.00	130,000.00	23,600.00
VIHIGA MUCIPAL COUNCIL CBO	15,200.00	267,100.00	178,400.00	103,900.00
<UNKNOWN SWA>KLGWU BRANCH	643,000.00	274,000.00	709,000.00	208,000.00
ML WELFARE &SPORTS	5,500.00	2,640.00	-	8,140.00
PAYMASTER (PAYE)	-	249,413,691.45	225,434,457.75	23,979,233.70
NHIF	-	30,862,975.00	27,137,770.00	3,725,205.00
NSSF	1,452,100.00	7,383,007.00	8,052,007.00	783,100.00
HELB	1,199,264.40	3,592,942.40	3,902,045.45	890,161.35
MALABA TOWN COUNCIL WSHG	4,800.00	1,800.00	-	6,600.00
LAP TRUST	2,153,276.30	27,023,616.90	26,476,818.60	2,700,074.60
LAP FUND	3,999,664.15	58,993,222.00	57,545,354.50	5,447,531.65
HOUSING	5,703,336.00	2,413,020.00	8,116,356.00	-
COURTS OF LAW	290,165.00	159,012.00	-	449,177.00
COMMISSIONS EARNED	1,087,414.35	668,693.70	1,756,108.05	-
TRAINING LEVY	213,231.00	58,418.00	-	271,649.00

ARDHI SOCIAL WELFARE ASSOCIASSION	600.00			600.00
KENYA MEDICAL DRIVERS	90.00			90.00
BLUE LIMITED KENYA	(380.00)	380.00	-	-
national bank of kenya	(1,340.00)	1,340.00	-	-
KENYA POLICE SACCO	25,322.00	-	-	25,322.00
KAKECO	27,143.65	-	-	27,143.65
KENYA CREDIT TRADERS	6,897.80	-	-	6,897.80
ECONOMIC CREDIT TRADERS	6,973.00	-	-	6,973.00
LUNAR CREDIT LIMITED	6,650.40	-	-	6,650.40
KITALE KILIMO SELF HELP GROUP	19,000.00	-	-	19,000.00
AGROS FURNISHERS LIMITED	11,969.00	-	-	11,969.00
XPLICO INSURANCE	24,031.40	-	-	24,031.40
ECOBANK LTD	10,167.00	-	-	10,167.00
KUPPET SWA KAK	-	100.00	-	100.00
KUPPET SWA VIHIGA	6,000.00	600.00	-	6,600.00
KNUT-UNION DUES	29,900.00	-	-	29,900.00
KUPPET UNION DUES	2,642.10	2,058.65	-	4,700.75
ART	11,760.00		-	11,760.00
KENYA POLICE MEDICAL FUND	550.00		-	550.00
MLWASA	5,198.00		-	5,198.00
<1901>	55.00		-	55.00
MOWSPORTS&WELFARE	14,250.00		-	14,250.00
WORLD CENTRE KENYA	500.00		-	500.00
TOTALS	**58,870,284.85**	**741,012,113.95**	**736,157,278.75**	**63,725,120.05**

PREPARED BY
FRANCIS BULIMO

SIGNATURE

DATE 14/9/2017

APPROVED BY
MARY OBANDO

SIGNATRUE

DATE 14/9/2017

ANNEX 1

ANALYSIS OF PENDING BILLS AS AT 30TH JUNE 2017

NAME OF CONTRACTOR	PROJECT NAME/SERVICE PROVIDED	CONTRACT SUM	AMOUNT PAID	PENDING BALANCE	DESCRIPTION
Lyuva	savaru ecd	1,200,000.00	-	1,200,000.00	C.O.B
vihiga logistics	muhudu polytechnic	2,500,000.00	1,000,000.00	1,500,000.00	C.O.B
Janos	ECD kapsotic	1,200,000.00	1,000,000.00	200,000.00	C.O.B
olyeveye	ECD mangalia	1,600,000.00	1,000,000.00	600,000.00	C.O.B
Nissi	boyani youth poly	2,000,000.00	1,000,000.00	1,000,000.00	C.O.B
bellows	workshop at emukunzi	2,000,000.00	1,000,000.00	1,000,000.00	C.O.B
femveja	gimamoi poly	2,900,000.00	1,000,000.00	900,000.00	C.O.B
amiradi	mukhombe pit latrine	2,900,000.00	1,000,000.00	1,900,000.00	C.O.B
stena&sons	ECD muyere	1,300,000.00	900,000.00	373,852.00	C.O.B
sulu	kinazogi ECD	1,600,000.00	1,000,000.00	600,000.00	C.O.B
Reliacom ltd	lutheren primary	1,400,000.00	nil	1,400,000.00	C.O.B
kaleah quarry transporters	emaloba primary	1,500,000.00	1,000,000.00	500,000.00	C.O.B
kaleah quarry transporters	epanga primary school	1,500,000.00	1,000,000.00	500,000.00	C.O.B
kaleah quarry transporters	mulwakhi primary	1,500,000.00	1,000,000.00	500,000.00	C.O.B
kaleah quarry transporters	ekamanji primary	1,500,000.00	1,000,000.00	500,000.00	C.O.B
arujo general ltd	emanyinya primary	1,935,657.00	935,657.00	935,657.00	C.O.B
Fire Wall Africa	Construction of HudumaCentre	6,589,994/-	1,059,994/-	5,530,000.00	C.O.B
Pendeza Building and Constru	Repair of sub county offices at Hamisi	3,500,000/-	2,000,000.00	1,500,000/-	C.O.B
sulu	construction of kitchen and toilet at vihig	2,500,000.00	-	2,500,000.00	C.O.B
Chuzed Company Ltd	Rehabilitation of Esiarambatsi Health Cen	1,037,224.44	1,037,224.44	103,722.00	C.O.B
Gango Enterprises.	Rehabilitation of Government staff house	3,703,792.00	1,000,000.00	2,703,792.00	C.O.B
Pekals	Renovation of Maji House	3,890,608.00	NIL	3,890,608.00	C.O.B
mervile agencies	Rehabilitation of Mbale Soak Pits	418,000.00	NIL	418,000.00	C.O.B
M/S Serema Agencies LTD	Construction of Givigoi Health centre	14,885,352.00	8,463,433.00	6,421,919.00	C.O.B
vimuhasa	Egago health centre	690,464.00	-	690,464.00	C.O.B
regency	const new born emuhaya	9,572,378.00	2,000,000.00	7,572,378.00	C.O.B
TOTAL				43,440,392.00	
M/S MOAMAX &SONS	CONSTRUCTION OF LYAVOLA BOX CULVE	4,500,000.00	4,000,000.00	500,000.00	CV.W
M/S ABAMUKOA	CONSTRUCTION OF EBUSIRALO BRIDGE	8,967,342.00	2,000,000.00	6,967,342.00	CV.W
M/S ABIESTA(E.A) LTD	IKUVU-LOGERE-LUSUKA ROAD	2,500,000.00	1,000,000.00	1,500,000.00	CV.W
M/S ADROIT	REHAB.OF ALL SAINTS -CHURCH-ESSABAL	2,248,212.00	-	2,248,212.00	CV.W

APPENDIX - 4

M/S ADROIT	KIMA-EMUSUTSWI-JORDAN WATER SUPF	3,228,222.00	1,000,000.00	2,228,222.00	CV.W
M/S ADROIT ENGINEERING	ISIANDA PAG-MUITSILE-AMATANGU-AFW	6,044,075.00	3,000,000.00	3,044,075.00	CV.W
M/S AFUMA LTD	REHAB.OF KEDETA -BURUDI	2,677,876.00	2,000,000.00	677,876.00	CV.W
M/S AINUSHAMSHI CONTRAC	CONSTRUCTION OF JAMULONGOCH BOX	6,507,324.00	3,800,000.00	2,707,324.00	CV.W
M/S ALAKAM CONTRACTORS	IGUNGA BRIDGE	7,185,115.00	2,000,000.00	5,185,115.00	CV.W
M/S AROMA DEVELOPERS	KEGONDI-GALONI-SELELWE	2,583,644.00	-	2,583,644.00	CV.W
M/S ATROSE	GOROFANI-EMANUEL ACK	3,402,964.00	2,000,000.00	1,402,964.00	CV.W
M/S ATROSE TRADERS LTD	REHABILITATION OF EBUSIRATSI NASIBI E	3,329,891.00	3,000,000.00	329,891.00	CV.W
M/S BEJA MWESWO	GAVUDIA-GIVUDEI ROAD	3,900,000.00	1,000,000.00	2,900,000.00	CV.W
M/S BENAM CONSTRUCTION	REHAB.OF GISAMBAI-KAPCHEMANI-MUS	9,000,000.00	1,000,000.00	8,000,000.00	CV.W
M/S BENEDA	ESSONGOLO-MWITOKO	8,680,528.00	1,000,000.00	7,680,528.00	CV.W
M/S BEZALEEL CONST.	VUYIYIA-MUHALIA ROAD	4,795,708.00	2,000,000.00	2,795,708.00	CV.W
M/S BEZALEEL CONTRACTOR	CONSTRUCTION OF EKAMANJI BRIDGE	5,800,000.00	2,000,000.00	3,800,000.00	CV.W
M/S BIATEK	SABATIA-ITENGI-KIVUYE ROAD	4,428,804.00	3,860,278.00	568,526.00	CV.W
M/S BILTONY CONSTRUCTION	JEPKOYAI-MUDINDI FOOT BRIDGE	4,205,213.00	-	4,205,213.00	CV.W
M/S BILTONY CONSTRUCTION	BOYANI-KICHINJIO FOOT BRIDGE	5,000,000.00	4,000,000.00	1,000,000.00	CV.W
M/S BLOMFORTEIN	IDUNYA-KIHILA ROAD	3,248,000.00	2,000,000.00	1,248,000.00	CV.W
M/S BLUEWORKS CONSTRUC	WAWANI-JEMOJEJ HEALTH CENTER-KIPSI	9,442,081.00	4,000,000.00	5,442,081.00	CV.W
M/S BRELAM AUTO SPARES	MAGAI-KIDUNDU ROAD	3,978,568.00	2,000,000.00	1,978,568.00	CV.W
M/S BRIMAVIC	REHAB.GIVOGI-LOSODO-MWEMBE ROAD	5,800,000.00	-	5,800,000.00	CV.W
M/S BUKA INVESTMENTS	MULELE-CHANGI	2,500,000.00	2,000,000.00	500,000.00	CV.W
M/S BUMBE CONTRACTORS	SOPHIA MKT-ENONIA BRIDGE ROAD	2,095,416.00	2,000,000.00	95,416.00	CV.W
M/S CENTER POINT	EBUKHAYA-ESIMUDU ROAD	3,804,845.00	-	3,804,845.00	CV.W
M/S CENTER POINT -SOLUTIC	CONSTRUCTION OF KAPSEGERI BOX CULV	5,802,532.00	4,000,000.00	1,802,532.00	CV.W
M/S CLOVERS	STAGE MATOPE ESSONGOLO ROAD	6,768,922.00	4,000,000.00	2,768,922.00	CV.W
M/S CLOVERS	DIGULA-KIKUYU-MAKAMBO ROAD	2,794,057.00	2,496,185.00	297,872.00	CV.W
M/S COMFIELDS INVEST.	REHAB. OF KAGESI-MBULIKA JEVIRIRI RO	3,500,000.00	-	3,500,000.00	CV.W
M/S CRATER CROWN	REHAB. OF SIMBI SAWMILL-KAPSAVARO	4,001,321.00	2,000,000.00	2,001,321.00	CV.W
M/S CRATER CROWN	REHAB.OF MUDETE-POLICE POST-VOKOL	5,938,504.00	2,000,000.00	3,938,504.00	CV.W
M/S DAAWO	REHAB.OF INDURO-KIDUBWI-MADZUU R	1,608,965.00	1,000,000.00	608,965.00	CV.W
M/S DALCO	SIGONGO-MUSASA-KAKBUTU ROAD	5,000,000.00	-	5,000,000.00	CV.W
M/S DALCO ENT.	CONSTRUCTION OF KAVAI BOX CULVERT	5,000,000.00	1,000,000.00	4,000,000.00	CV.W
M/S DALCO ENTERPRISES	CONSTRUCTION OF AKIDIVA BRIDGE	4,000,000.00	2,000,000.00	2,000,000.00	CV.W
M/S DECK CONST.	REHAB.OF GIVUNJI-MINYIKA-INYALI ROA	5,512,166.00	1,000,000.00	4,512,166.00	CV.W

M/S DECO	REHAB. OF ASKOTE-ESALWA ROAD	5,852,448.00	-	5,852,448.00	CV.W
M/S DECO	ESTINDIKO-EKWANDA	3,108,420.00	1,000,000.00	2,108,420.00	CV.W
M/S DECO SERVICES	REHABILITATION OF KIMA-EMANAKA RO	2,392,000.00	2,000,000.00	392,000.00	CV.W
M/S DEMOCO SUPPLIES	REHABILITATION OF GAMBOGI-CHESTER	4,735,516.00	3,551,637.00	1,183,879.00	CV.W
M/S DEPHIL CONTRACTORS	CONSTRUCTION OF EPANGA BRIDGE	8,938,920.00	1,698,394.00	7,240,526.00	CV.W
M/S DESILICO ENTERPRISES	CONSTRUCTION OF MARAKALU BOX CUL	5,500,000.00	2,000,000.00	3,500,000.00	CV.W
M/S DONDER CO.LTD	CONSTRUCTION OF JEBRONGO BRIDGE	5,700,000.00	4,000,000.00	1,700,000.00	CV.W
M/S DYNACARDT AGENCIES	CONSTRUCTION OF HOBUNAKA BRIDGE	7,656,371.00	5,000,000.00	2,656,371.00	CV.W
M/S DYNAMO CONSTRUCTIO	MUTAVE-CHEPSIS-ROAD	2,575,893.00	2,000,000.00	575,893.00	CV.W
M/S EAGLE ICON	REHAB.0F 2.0 KM ELUKALA-EMUNGONA	5,727,666.00	2,000,000.00	3,727,666.00	CV.W
M/S EAGLE ICON	REHAB.1.8KM ESIANDUMBA-ESARUTI RO	3,708,140.00	2,000,000.00	1,708,140.00	CV.W
M/S ECONOMIC CRESCENT	HAMUYUNDI-GALONI-KEGONDI	5,767,839.00	2,000,000.00	3,767,839.00	CV.W
M/S ELDOLABORET	REHAB. OF ESONGOLO-ASIACHI-ATELO R	4,684,196.00	-	4,684,196.00	CV.W
M/S ELDOSOY EXPRESS CO .	REHAB.OF KIGUNGA-PRI.WANONDI ROAD	3,400,000.00	1,000,000.00	2,400,000.00	CV.W
M/S ELSIN CONTRACTORS	CONSTRUCTION OF CHANDA BOX CULVE	6,207,140.00	1,500,000.00	4,707,140.00	CV.W
M/S EMBOGO CONTRACTORS	REHAB.OF MADIRA-LOGENDO HEDOHI-K	5,647,995.00	4,644,989.00	1,003,006.00	CV.W
M/S EMBOGO CONTRACTORS	CONSTRUCTION OF KEREDA BOX CULVER	5,000,000.00	2,000,000.00	3,000,000.00	CV.W
M/S EMO TECHNOLOGIES	MWALA BRIDGE	5,500,000.00	-	5,500,000.00	CV.W
M/S ESSENT LTD	VIHIGA PRIMARY-VIROMBE ROAD	3,530,837.00	1,000,000.00	2,530,837.00	CV.W
M/S FEMGEL CO LTD	REHAB. OF EBWIRANYI-EBUYALO ROAD	4,100,000.00	2,000,000.00	2,100,000.00	CV.W
M/S FEMGEL CONT.CO	REHAB. OF IDELERI-LUSAVASAVI ROAD	7,577,554.00	1,000,000.00	6,577,554.00	CV.W
M/S FEMVEJA	REHAB.OF LUDODO-SHIPALA ROAD+ BRID	4,864,078.00	-	4,864,078.00	CV.W
M/S FINETOPS	CONSTRUCTION OF GALAGOLI BRIDGE	5,500,000.00	1,000,000.00	4,500,000.00	CV.W
M/S FINGO	REHAB.OF MASANA-MILIMANI PAG-KISU	4,500,000.00	1,000,000.00	3,500,000.00	CV.W
M/S FINGO ENTERPRISES	REHAB.OF MUSUTSU-MUNGAVO ROAD	4,300,000.00	2,000,000.00	2,300,000.00	CV.W
M/S FINNEXE	REHAB OF EBUKHAYA-EMATIOLI	6,597,987.00	2,000,000.00	4,597,987.00	CV.W
M/S FORTUNE EAST AFRICA	REHAB.OF IVOLA-ENDELI	5,521,637.00	-	5,521,637.00	CV.W
M/S FRACOL	REHAB.KAPKOI JUNCTION-KAPKOI PRY R	2,600,000.00	-	2,600,000.00	CV.W
M/S FREEMARK	MUNOYWA-IHIRU ADC-ISAKIRA PAG-WA	3,125,435.00	1,000,000.00	2,125,435.00	CV.W
M/S FREEMARK	REHAB. OF JORDAN-ENDELI-CHUGI ROAD	4,014,653.00	-	4,014,653.00	CV.W
M/S GALAXY VENTURES	REHAB.OF MAGINA FRIENDS CHURCH-AR	5,340,816.00	1,000,000.00	4,340,816.00	CV.W
M/S GANGO	ERAMBA-ZULULU-SOSIAN-GAMBOGI ROA	4,000,000.00	1,000,000.00	3,000,000.00	CV.W
M/S GANGO	REHAB.OF WASUNDI-KIGAMA-CHAVAKAL	9,683,012.00	-	9,683,012.00	CV.W
M/S GANGO ENTERPRISES	REHAB.OF KISASI-KAMNONO-CHEBARA R	3,736,942.00	2,663,629.00	1,073,313.00	CV.W

M/S GENERATION ENT	REHAB. OF KAPSOTIK-KAMATOI-KAPSOI R	6,530,511.00	-	6,530,511.00	CV.W
M/S GIGI INTERNATIONAL	REHAB. OF ITUMBU-MADEYA-CHEBNAYW	8,107,261.00	-	8,107,261.00	CV.W
M/S GIGI INTERNATIONAL	LUANDA-SICHENGA-OBWACHI ROAD	7,400,000.00	4,000,000.00	3,400,000.00	CV.W
M/S GOLDEN CREST	REHAB.CHEPSAGA-LWOMBEI ROAD/BRID	9,800,000.00	8,863,731.66	936,268.34	CV.W
M/S GOLDEN CREST	REHAB.OF KISAI DISPEN.-KAIMOSI KWA D	4,329,785.00	2,000,000.00	2,329,785.00	CV.W
M/S GOLDEN CREST LTD	REHAB OF NAMBUTE-EPANG'A	5,313,672.00	4,000,000.00	1,313,672.00	CV.W
M/S GRAND PROJECT	EMANDA-MUGAVAGAVO-ITOVO	7,828,757.00	3,914,378.00	3,914,379.00	CV.W
M/S GRAND PROJECT	BOYANI-MUGUYA	3,932,607.00	2,000,000.00	1,932,607.00	CV.W
M/S GRAND PROJECT ENT.	REHAB. OF CHAMAKANGA-BUDIRA PAG--	5,092,867.00	2,000,000.00	3,092,867.00	CV.W
M/S HAKA INTERNATIONAL	REHAB. OF GIVUDIMBULI-KIRITU ROAD	4,449,526.00	3,288,897.00	1,160,629.00	CV.W
M/S INNOVATE	MUHAYA-SARIDE	6,500,000.00	-	6,500,000.00	CV.W
M/S INTERLECT	REHAB.OF ILARI-MAPERA	2,900,000.00	-	2,900,000.00	CV.W
M/S INTERLECT	REHAB. OF D.O'S OFFICE-MULIANYA ROA	1,900,000.00	1,000,000.00	900,000.00	CV.W
M/S ITILU BUILDING CONT	REHAB.OF GIVOGI-GALONA PRIMARY SCH	3,197,000.00	2,000,000.00	1,197,000.00	CV.W
M/S JACKPAS BUILDING &CO	REHAB. OF KONA-LYAVOLA ROAD	3,900,000.00	2,000,000.00	1,900,000.00	CV.W
M/S JANAWA	GAVOI FOOTBRIDGE	2,500,000.00	500,000.00	2,000,000.00	CV.W
M/S JANAWA	BUDIRA CATHOLIC CHURCH BUDAYWA R	2,200,000.00	2,000,000.00	200,000.00	CV.W
M/S JAZA ENTERPRISES	MATSIGULU-IMBINGA	2,893,209.00	2,000,000.00	893,209.00	CV.W
M/S JAZA ENTERPRISES	WOMULALU-BUKUGA ROAD	4,001,472.00	1,000,000.00	3,001,472.00	CV.W
M/S JEMBLEE	REH. OF VIHIGA-EMANDA-BOYANI ROAD	4,822,333.00	3,500,000.00	1,322,333.00	CV.W
M/S JEMBLEE	REHAB.OF VOHOVOLE-WELIGINA ROAD	2,105,775.00	-	2,105,775.00	CV.W
M/S JEMIDE CONSTRUCTION	MBALE-LONYENYA MARANATHA ROAD	3,594,990.00	1,000,000.00	2,594,990.00	CV.W
M/S JOCHEM	KISIENYA-MASATSI -OLENYO ROAD	3,368,755.00	-	3,368,755.00	CV.W
M/S JOFES CO	SULUMBI BRIDGE	12,836,468.00	6,000,000.00	6,836,468.00	CV.W
M/S JUMBAGEO	REH.MAKANYA-KIDUVWE-IKUY SALVATIO	3,543,088.00	2,000,000.00	1,843,088.00	CV.W
M/S JUMBAGEO CONT.	REHAB.OF WALUGAYE-EMBAGA ROAD	2,810,645.00	1,000,000.00	1,810,645.00	CV.W
M/S KALEM	BUSALI SEC.-LOGEMO WATER SPRING	4,229,000.00	2,000,000.00	2,229,000.00	CV.W
M/S KAULI	REHAB.OF LUSAMBWA FR.CHRCH-MUDE	3,500,000.00	2,000,000.00	1,500,000.00	CV.W
M/S KAYU	SENENDE-CHEBNAYWA	2,930,389.00	-	2,930,389.00	CV.W
M/S KAYU GEN.CONTRACTOR	MABATI PRY.-APEG CHURCH ROAD	3,002,076.00	1,000,000.00	2,002,076.00	CV.W
M/S KENRY CONTRACTORS	CONSTRUCTION OF KISANGULA BRIDGE	5,000,000.00	1,000,000.00	4,000,000.00	CV.W
M/S KIM FIVE FIVE SIX	REHAB.KIDUMBWI-KIRIVA-BETHLEHEM R	4,507,164.00	2,000,000.00	2,507,164.00	CV.W
M/S KOMOS	EMUSIRE SEC.ESIRUMBA ROAD	3,600,399.00	1,000,000.00	2,600,399.00	CV.W
M/S KOKOYO	MADZUU-CHANZEYWE-NYIRA ROAD	4,305,747.00	-	4,305,747.00	CV.W

M/S LENANA ENG.LTD	REHAB.OF IRUMBI-EBUKHAYA ROAD	5,775,137.00	2,000,000.00	3,775,137.00	CV.W
M/S LOBIAC CONTRACTORS	REHAB.JEPKOYAI HQ.JUNC. SABUNI BRID	4,948,265.00	-	4,948,265.00	CV.W
M/S LOGISTICS OUTSOURCIN	CONSTRUCTION OF CHAMADELE BOX CU	5,252,347.00	2,000,000.00	3,252,347.00	CV.W
M/S LORODO TRADERS	TIGOI JUNCTION-LOGERE-MASENGELI LU	4,708,205.00	2,000,000.00	2,708,205.00	CV.W
M/S LYBEN INVEST	JEPSES-JEMANGA ROAD	10,154,300.00	8,000,000.00	2,154,300.00	CV.W
M/S LYBEN INVEST LTD	MUCHULA BRIDGE/EMUTSULE BRIDGE	7,421,487.00	6,000,000.00	1,421,487.00	CV.W
M/S LYBEN INVESTMENTS	REHAB.OF SENENDE-KAMULUGUYWA RO	8,399,724.00	5,500,000.00	2,899,724.00	CV.W
M/S LYDRO	CONSTRUCTION OF MASATSI BRIDGE	7,873,808.00	-	7,873,808.00	CV.W
M/S LYDRO	REHAB. OF GISAMBAI KAPCHEMANI MUS	5,600,000.00	3,095,460.00	2,504,540.00	CV.W
M/S MALEMO CONTRACTORS	REHAB.MBALE-ONDEYO ROAD	2,787,726.00	1,000,000.00	1,787,726.00	CV.W
M/S MALEMO CONTRACTORS	MBALE FRIENDS CHURCH-CHAMASILIHI C	2,531,188.00	2,500,000.00	31,188.00	CV.W
M/S MALEMO CONTRACTORS	RESTORATION OF MBALE-ONDEYO-LUNY	3,158,547.00	1,000,000.00	2,158,547.00	CV.W
M/S MAMA CONTRACTOR	REHAB. OF CHEPTULU-MAHANGA-MAKU	4,000,000.00	2,000,000.00	2,000,000.00	CV.W
M/S MANAAR CONST	REHAB.OF EMAKAKHA-ESIREMBELA ROA	7,848,229.00	-	7,848,229.00	CV.W
M/S MANSILE	KIHUSA BRIDGE	6,347,752.00	2,000,000.00	4,347,752.00	CV.W
M/S MANVUH	GAIGEDI-CHANDEREMA ROAD	2,781,972.00	-	2,781,972.00	CV.W
M/S MANVUH	ISAVA BRIDGE	4,686,150.00	-	4,686,150.00	CV.W
M/S MARCAN	REHAB. OF GAMOI-MARAMU ROAD	5,300,000.00	2,600,000.00	2,700,000.00	CV.W
M/S MASINGET	REHAB.OF NADANYA-BUSAMU ROAD	3,824,415.00	1,000,000.00	2,824,415.00	CV.W
M/S MAZOBI ENT.	REHAB.ALUPEKU-MUHANDA	3,300,000.00	2,567,261.00	732,739.00	CV.W
M/S MAZOBI ENTERPRISES	WASAMBU-IHELI	3,100,363.00	-	3,100,363.00	CV.W
M/S MEMA TRADERS	CONSTRUCTION OF ELUNYU BOX CULVER	5,900,000.00	3,000,000.00	2,900,000.00	CV.W
M/S METRIC(EA) LTD	REHAB.WEMILABI MKT-IRUMBI ROAD	7,679,823.00	1,000,000.00	6,679,823.00	CV.W
M/S METRO CONTRACTORS	REHAB. OF MBALE PRAISE CENTRE-MAGA	12,967,126.00	10,000,000.00	2,967,126.00	CV.W
M/S MIAN CONTRACTORS	REHAB.OF EBUTANYI-EMALOBA ROAD	4,100,000.00	2,000,000.00	2,100,000.00	CV.W
M/S MILEE ENG. CO	REHAB. OF PAP KAMORO-PAP KATELA-RO	3,500,000.00	-	3,500,000.00	CV.W
M/S MILKEN ENTERPRISES LT	REHAB. OF MUDETE PRI-LIANGENGE-DIG	5,500,000.00	-	5,500,000.00	CV.W
M/S MOFESH INTERTRADE LT	REHAB.OF OFF EMUSIRE-MULWAKHI-MU	5,000,000.00	2,000,000.00	3,000,000.00	CV.W
M/S MOHASON LTD	GULUMA-CHAVOGERE BRIDGE	9,091,615.00	2,000,000.00	7,091,615.00	CV.W
M/S MOKS CONSTRUCTION	REHAB OF EMASTULI-EMAKHONDO	4,300,000.00	1,000,000.00	3,300,000.00	CV.W
M/S MONTOLIVO	CHAMYAGA BRIDGE	6,790,871.00	4,000,000.00	2,790,871.00	CV.W
M/S MUGADE	REHAB.OF VOHOVOLE-BUGERANI ROAD	3,000,000.00	1,000,000.00	2,000,000.00	CV.W
M/S MUGADE	REHAB OF KITULU-LUSOMO-BURUDI ROA	5,712,348.00	-	5,712,348.00	CV.W
M/S MUGADE CONST.CO	REHAB.OF IRAIDI-WASUNDI ROAD	2,800,000.00	-	2,800,000.00	CV.W

M/S MUVO SUPPLIERS	REHAB. OF BUGAMANGI-INDAGALU-VISE	2,668,800.00	2,000,000.00	668,800.00	CV.W
M/S NEWLOOK CONST.CO	REHAB.OF HAMBALE-WANDEKE-TSIVI-MF	7,880,015.00	-	7,880,015.00	CV.W
M/S NOBUT CONSULT	REHAB. DEMESI PRIMARY-INDINGA ROAD	4,000,000.00	1,000,000.00	3,000,000.00	CV.W
M/S NORB AGENCIES	REHAB.OF LUSIOLA PAG CHURCH ROAD	1,849,040.00	1,000,000.00	849,040.00	CV.W
M/S NOVATECH	GOVOGA-GALILAYA	3,900,000.00	-	3,900,000.00	CV.W
M/S OAKMAN	GURUKWA BRIDGE	6,856,956.00	1,000,000.00	5,856,956.00	CV.W
M/S OALMS ENG	REHAB.OF PINKHOUSE -IKHUYA ROAD	4,800,000.00	2,000,000.00	2,800,000.00	CV.W
M/S OBI AGENCIES	CHAVAKALI-CHATAMILU ROAD	3,080,213.00	1,000,000.00	2,080,213.00	CV.W
M/S OLIEVE CONSTRUCTION	MULUNDU PRIMARY-WASOLOVEYA-KEGO	4,000,000.00	1,000,000.00	3,000,000.00	CV.W
M/S OMENDA	VIYALO MARKET-MMUGINA-VIYALO SECO	2,000,000.00	-	2,000,000.00	CV.W
M/S OMENDA	IKUVU -WATERPOINT MULWANDA ROAD	2,500,000.00	2,000,000.00	500,000.00	CV.W
M/S PECAR INVESTMENT	BENDERA -EVOJO ROAD	2,400,000.00	1,000,000.00	3,481,567.00	CV.W
M/S PELICA CARE	CHEPTULU-SHIPALA BOX CULVERT	4,279,855.00	1,000,000.00	3,279,855.00	CV.W
M/S PELICA CARE	EBUKOBELO-EMUMBUYA ROAD	8,181,000.00	4,000,000.00	4,181,000.00	CV.W
M/S PELICA CARE	ENGONIA BRIDGE	5,500,000.00	2,000,000.00	3,500,000.00	CV.W
M/S PLUS MANAGEMENT	REHAB.OF BENDERA-KISATIRU-PANADOL	3,400,000.00	1,000,000.00	2,400,000.00	CV.W
M/S PRACTICAL INNOVATION	SABATIA-JIVOVOLE-BUMIRA ROAD	2,308,996.00	1,000,000.00	1,308,996.00	CV.W
M/S PROCAN CONSTRUCTION	KIMA MARKET LOOP ROAD	2,416,652.00	1,000,000.00	1,416,652.00	CV.W
M/S RAYSOL CONSTRUCTION	KAPTECH-JAMULONGOCH ROAD	3,812,216.00	3,393,789.00	418,427.00	CV.W
M/S RIVERDALE LOGISTICS	REHAB.OF BOYANI-JEPKOYAI JEBROCK RO	10,218,864.00	-	10,218,864.00	CV.W
M/S RODEC ENT.	REHAB.OF ESIARMBATSI-ELUYEKHE ROAD	7,476,594.00	2,000,000.00	5,476,594.00	CV.W
M/S RODHEC HOLDINGS	BUGINA HC-LUSALA DRIFT-ILUDZU ROAD	4,280,318.00	-	4,280,318.00	CV.W
M/S ROGIFERA CONST.	REHAB.MAKUTANO JUNC.-MBIHI TEA BU	3,200,000.00	1,000,000.00	2,200,000.00	CV.W
M/S ROKS TRADING	REHAB.OF DEMESI SEC.-KIBIRA BRIDGE RO	3,802,697.00	2,000,000.00	1,802,697.00	CV.W
M/S ROMA VENTURES	CONSTRUCTION OF LIDUMBU BRIDGE	4,950,000.00	2,000,000.00	2,950,000.00	CV.W
M/S ROMA VENTURES	REHAB.OF VINDIZI-IGAKALA-LUGAGA ROA	5,916,430.00	3,000,000.00	2,916,430.00	CV.W
M/S RUQMA HOLDINGS LIMI	REHAB. TIGOI FRIENDS CHURCH-DUDUZIL	4,500,000.00	2,410,726.00	2,089,274.00	CV.W
M/S SAJAY INVEST	REHAB.OF KIGULIENYI PRY. BUYAYI CENT	3,800,000.00	2,000,000.00	1,800,000.00	CV.W
M/S SAMKAI BUILDING CONT	REHAB. OF GIVOLE-GIDAGADI LOOP ROA	6,000,000.00	4,732,000.00	1,268,000.00	CV.W
M/S SAMKAI CONTRACTORS	CONSTRUCTION OF GIVOLE DRIFT ALONG	2,200,000.00	-	2,200,000.00	CV.W
M/S SAMKAI CONTRACTORS	REHAB.ELWUNZA-KIJUTU	2,500,000.00	2,000,000.00	500,000.00	CV.W
M/S SAMKAI CONTRACTORS	REHAB.OF KINU-BANJA ROAD	5,500,000.00	5,225,000.00	275,000.00	CV.W
M/S SAMMONGA BUILDING	REHAB.OF PAP KAMORO-EBUBAI-OPASI F	3,000,000.00	1,000,000.00	2,000,000.00	CV.W
M/S SHUKMAH CO.	REHAB. OF KERONGO-MUNGOMA CAVES	6,125,081.00	1,000,000.00	5,125,081.00	CV.W

M/S SHUKMAH CO.	REHAB.INAVI-MARAGOLI-HILLS ROAD	10,142,798.00	1,000,000.00	9,142,798.00	CV.W
M/S SIGNDEX CONTRACTORS	REHAB.OF KITULU-KEDOHI-MUHANDA RC	8,775,057.00	-	8,775,057.00	CV.W
M/S SIGNDEX LTD	WABLOGOS-WAMWANGU ROAD	3,193,800.00	2,000,000.00	1,193,800.00	CV.W
M/S SIGNIDEX	NABWANI-MWATIA	2,606,066.00	-	2,606,066.00	CV.W
M/S SILFARM AGENCIES	REHAB.OF MAGO-LWENYA RD	3,755,909.00	2,000,000.00	1,755,909.00	CV.W
M/S SILICON VALLEY	REHAB.OF ESSONGOLO-MWITOKO-ITABA	7,960,363.00	5,000,000.00	2,960,363.00	CV.W
M/S SKYVN	REHAB.OF FRIENDS CHURCH BUKHUVERA	5,667,977.00	-	5,667,977.00	CV.W
M/S SKYVN	RECARPETING OF MBALE LOOP ROAD IN	34,798,390.00	5,000,000.00	29,798,390.00	CV.W
M/S SMILE ENTERPRISES	CHANDUMBA MARKET-VIHINDI	4,420,633.00	3,757,538.00	663,095.00	CV.W
M/S SONOKA	BUSWETA PRIMARY-BUTIYERA	4,000,000.00	1,000,000.00	3,000,000.00	CV.W
M/S SONOKA	LOTEGO-MWILITSA ROAD	4,700,000.00	1,000,000.00	3,700,000.00	CV.W
M/S SONOKA CONTRACTORS	REHAB.OF BUGINA PRI.-CHATAMILU ROA	3,000,000.00	1,000,000.00	2,000,000.00	CV.W
M/S SONOKA CONTRACTORS	CHANDOGOLE BRIDGE	4,700,000.00	1,000,000.00	3,700,000.00	CV.W
M/S STARFIRM CO	SHAMALAGO-BUMUYANGE-MAGO	3,528,279.00	1,000,000.00	2,528,279.00	CV.W
M/S STARHOLDINGS	CONSTRUCTION OF MADZUU BRIDGE	5,500,000.00	1,000,000.00	4,902,996.00	CV.W
M/S SUJAY ENT. LTD	CONSTRUCTION OF ESIANDA BOX CULVE	4,000,000.00	-	4,000,000.00	CV.W
M/S SULU CO. LTD	CONSTRUCTION OF MUSIHILA BRIDGE	9,720,115.00	5,863,745.35	3,856,369.65	CV.W
M/S SYONANDI CONTRACTOR	REHAB.OF CHEPTUREI-CHEPTUMBU-KIMA	4,993,192.00	3,000,000.00	1,993,192.00	CV.W
M/S TAINTERGATES INVESTM	REHAB. OF WAMAGE FRIENDS CHURCH-V	4,474,880.00	-	4,474,880.00	CV.W
M/S TAJ CONST	REHAB.OF MASENO POLICE-EKWANDA	8,282,147.00	2,000,000.00	6,282,147.00	CV.W
M/S TENCONS	MBALE PRISON -HOME PUB ROAD	3,200,578.00	1,000,000.00	2,200,578.00	CV.W
M/S TENCONS BUILDERS LTD	EBWALI SEC-WANDATSO ROAD	2,622,537.00	1,000,000.00	1,622,537.00	CV.W
M/S TENCONS BUILDERS LTD	REHAB.OF AMBOLE-ASIONGO ROAD	2,814,119.00	1,000,000.00	1,814,119.00	CV.W
M/S TENCONS BUILDERS LTD	REHAB. OF DAN KUYA OFF ESSAMWENYI	2,813,707.00	2,000,000.00	813,707.00	CV.W
M/S TENCONS BUILDERS LTD	REHAB.OF EKWANDA-EBWIRANYI-ESSABA	4,221,452.00	2,000,000.00	2,221,452.00	CV.W
M/S TESSCO	REHAB.OF IVONI-GASUMANI-CHAVUFUN	3,857,428.00	1,000,000.00	2,857,428.00	CV.W
M/S TETRONIX	ESIBUYE AIC CHURCH-MUSICHE ROAD	5,000,000.00	2,000,000.00	3,000,000.00	CV.W
M/S THAMSIN CONTRACTORS	KIDIVO-MUNUGI-ELWUNZA ROAD	6,068,538.00	2,000,000.00	4,068,538.00	CV.W
M/S THELMAX CONT. LTD	REHAB. OF MUHUDU-MAGANYI ROAD	4,500,000.00	-	4,500,000.00	CV.W
M/S TO YOUR RESCUE	LANDSCAPING OF TRANSPORT AND INFRA	6,434,994.00	4,733,496.00	1,701,498.00	CV.W
M/S TOWAMA ENG &CONST	REHAB. OF MAMBAI -GIVUDIMBULI	5,000,000.00	4,000,000.00	1,000,000.00	CV.W
M/S TRICEMOS CONST.CO	REHAB.OF MUDETE-WAVWASI-KESEVE RC	5,000,000.00	1,000,000.00	4,000,000.00	CV.W
M/S VICKERS	REHAB. OF IVONA-LYAMAGALE-MADETA	6,757,780.00	-	6,757,780.00	CV.W
M/S VIHIGA LOGISTCS	ISIKHI-MUKHOMBE RD	5,117,503.00	4,431,865.00	685,638.00	CV.W

M/S VISSION CONSTRUCTION	REHA. OF BOYANI-MUDINDI ROAD	3,800,000.00	2,000,000.00	1,800,000.00	CV.W
M/S VISSIONS CONTRACTORS	REHAB. OF DEMESI PRI-MULWANDA ROA	2,000,000.00	1,000,000.00	1,000,000.00	CV.W
M/S VISSIONS CONTRACTORS	REHAB.LUSALA-SOLONGO-KEGONDI ROA	3,000,000.00	1,000,000.00	2,000,000.00	CV.W
M/S WAMCO ENG.	KAGESI-KIHILA-CHANGO ROAD	6,250,486.00	4,875,712.00	1,400,000.00	CV.W
M/S WASHINTONE	MPAKA-ATEMO ROAD	1,608,168.00	1,000,000.00	608,168.00	CV.W
M/S WATITI CONT	BUHANI BRIDGE	8,625,591.00	2,000,000.00	6,625,591.00	CV.W
M/s WEKOBE ENTERPRISES	ESAMWENYI-EMATIOLI	3,122,256.00	1,000,000.00	2,122,256.00	CV.W
M/S WESTLINK	STREETLIGHTING VIHIGA COUNTY	30,000,000.00	7,080,000.00	22,920,000.00	CV.W
M/S WESTROCK	AMALEMBA PAG-MUNOYWA PRI-EVEYW	2,560,123.00	1,000,000.00	1,560,123.00	CV.W
M/S WILSAC CONSTRUCTION	REHAB. OF MUTIVA PRI. GAMBARAGAI R	5,500,000.00	3,600,000.00	1,900,000.00	CV.W
M/S YOUNGTECH CONTRACT	REHAB. KIRITU-CHANDEREMA-JEMOVO R	7,500,000.00	2,000,000.00	5,500,000.00	CV.W
M/S ZIDAR BUILDING CONTR	REHAB.OF MUSUDZU-MUSENGELI	5,118,118.00	1,000,000.00	4,118,118.00	CV.W
M/S ZIDAR BUILDING CONTR	MUTIVA BOX CULVERT	4,459,813.00	-	4,959,813.00	CV.W
M/S DYNAMO CONSTRUCTIO	CONSTRUCTION OF JIVUYE-MULUNDU-M	3,473,795.00	-	3,473,795.00	CV.W
M/S DYNAMO CONSTRUCTIO	CONSTRUCTION OF SARIDE-LWOMBEI BR	3,600,300.00	-	3,600,300.00	CV.W
M/S DYNAMO CONSTRUCTIO	CONSTRUCTION OF CHADUNGUNYI BRID	4,227,098.00	-	4,227,098.00	CV.W
M/S GOLDEN CREST AGENCIE	REHAB. OF ESSONGOLO-MWITOKO ROAD	5,184,794.00	4,069,502.45	574,661.57	CV.W
M/S MAPIA ENTERPRISES LTD	REHAB. OF GIVOGI-BODENI-MALINDA RO	2,350,740.00	1,778,805.00	251,188.00	CV.W
M/S NOBUT CONSULT LTD	REHAB.OF KWA SHIVEMBE -SABATIA RD	3,796,517.00	-	3,796,517.00	CV.W
M/S RUQMA HOLGINGS	REH.OF JEPKOYAI-JEBROCK RD	5,923,540.00	4,787,854.40	526,100.00	CV.W
M/S ATROSE TRADERS LTD	EMUKUNZI-EBUSIRATSI RD	2,729,996.00	1,588,744.65	838,748.12	CV.W
M/S PECAR INVESTMENTS	REHAB.OF VOHOVOLE-CHATAMILU	3,696,050.00	2,838,056.95	435,568.67	CV.W
M/S HAKA INTERNATIONAL	KWA STAND-MATOPE MUSITINYI RD	3,415,910.00	-	3,415,910.00	CV.W
M/S MASETU ENTERPRSES	VIHIGA-POLICE STATION BOYANI RD	3,597,740.00	-	3,597,740.00	CV.W
M/S ZIYALE INVESTMENTS	REHAB. MBALE-MUNUGI RD	4,596,732.00	2,489,336.45	1,543,689.67	CV.W
M/S STAR HOLDINGS LTD	REHAB. OF GIVOGI-BONDENI-MALINDA D	2,052,840.00	-	2,052,840.00	CV.W
M/S MARABS AGENCIES	REHAB.ST.JOSEPH TEACHERS COLLEGE RD	2,018,400.00	-	2,018,400.00	CV.W
M/S WARDPA HOLDINGS LTD	REHAB. MUSITOYI-MUKHOMBE RD	2,801,400.00	-	2,801,400.00	CV.W
M/S MAORI INVESTMENT LTD	REHB.GIVOGI-MWEMBE-LIKINDU RD	5,825,230.00	4,049,217.75	1,237,328.80	CV.W
M/S MBALE TOWN UMEME	REHAB. OF CHEPTULU-MAKUCHI RD	4,512,376.00	3,647,244.60	365,033.26	CV.W
M/S EMBOGO CONT.CO.LTD	REHAB.OF KIVAGALA-MUTAMBI RD	3,210,318.00	-	3,210,318.00	CV.W
M/S WILCOREG LIMITED	REHAB.OF KISASI -KWA DAWA RD	3,099,694.00	2,505,407.00	203,792.00	CV.W
M/S DESILICO ENT.LTD	REHAB.OF JEMANGE-JEPSES RD	3,897,940.00	2,651,144.85	777,765.32	CV.W
M/S MIAN CONTRACTORS LT	REHB. OF MBWARO-OLANGO RD	3,120,991.00	2,522,621.00	206,223.45	CV.W

Air tough Cooling System Lim	Construction of Mortuary facility at Vihiga	39,721,820.00	8,120,000.00	31,601,820.00	CV.W
Ork Builders Building	Construction of Jebrok Dispensary	8,934,784.00	1,000,000.00	7,924,784.00	CV.W
Ribbka Enterprise Ltd.	Installation of CCTV cameras at County HQS	11,971,200	NIL	11,971,200	CV.W
Lynton Technologies	Metal suggestion boxes	1,775,000	NIL	1,775,000	CV.W
earth movers	Equiping of Cherkombero Borehole	6,490,473.75	NIL	6,490,473.75	CV.W
dunamis international	Completion of Tiriki West T/W W/P (Cheg	4,162,660.00	3,121,995.00	1,040,665.00	CV.W
omenda	Construction of sanitation facilities withir	4,489,200.00	1,766,100.00	2,723,100.00	CV.W
beneda	Construction of sanitation facility at Keve	1,204,890.00	1,000,000.00	204,890.00	CV.W
gecko bulders	Construction of sanitation facility at Esibu	1,649,190.70	1,000,000.00	556,702.74	CV.W
jumbageo	Water spring protection in Emuhaya sub	1,199,760.00	1,000,000.00	145,439.00	CV.W
napex enter	Water spring protection in Vihiga sub cou	1,562,560.00	NIL	1,562,560.00	CV.W
buba co ltd	Drilling development and capping of bore	9,046,500.00	2,000,000.00	7,046,500.00	CV.W
jaza enter	Bidii Mabungo water project	7,761,148.00	NIL	7,761,148.00	CV.W
granev c ons	Muhanda water project	4,395,075.00	NIL	4,395,075.00	CV.W
jamarat apartments	Maseno water supply rehabilitation	20,735,400.00	NIL	20,735,400.00	CV.W
thelmax	Muyere primary school pipeline extensio	3,221,800.00	NIL	3,221,800.00	CV.W
montolivo ltd	Spring protection in Lugaga Wamuluma V	2,732,065.00	1,000,000.00	1,732,065.00	CV.W
mazobi enterprises	Spring protection in Izava Lyaduywa Ward	1,716,710.00	NIL	1,716,710.00	CV.W
segechenye ltd	Kaimosi Water Supply Highlift Pumpset	2,689,500.00	NIL	2,689,500.00	CV.W
rachuonyo enterprises	Items for Rehabilitation of Sosiani W/S	303,500.00	NIL	303,500.00	CV.W
gecko bulders	Litter bins for Vihiga County Urban centre	2,800,100.00	1,000,000.00	1,400,100.00	CV.W
TOTAL				890,241,135.34	
Yako Suppermarket	Supply of Branded T-shirts, Cups/Umbre	1,997,520.00	-	1,997,520.00	S.O.G
Inter-world	Printing of T-shirts for Launch of VCCEF	105,000.00	-	105,000.00	S.O.G
TRANSAFRICA MOTORS LIMIT	SUPPLY AND DELIVERY OF PRIME MOVER	14,436,000.00	-	14,436,000.00	S.O.G
M/S TOJAN INTERNATIONAL	FUEL AND LUBRICANTS	794,642.00	-	794,642.00	S.O.G
M/S BASELINK GROUP LTD	SUPPLY AND DELIVERY OF STATIONERY	445,626.00	-	445,626.00	S.O.G
microbiology	supply of clinical reagents	590,600.00	-	590,600.00	S.O.G
bida	supply of chemicals	15,175,400.00	9,000,000.00	6,175,400.00	S.O.G
RIDHII	supply non pharms	648,675.00	-	648,675.00	S.O.G
RIDHII	purchase of x ray	554,725.00	-	554,725.00	S.O.G
mugoluko	Supply firewood	570,000.00	-	570,000.00	S.O.G
BIBO	supply of non pharms	538,020.00	250,000.00	288,020.00	S.O.G

Junle mover	Hospital stationery	3,710,000.00	2,300,000.00	1,410,000.00	S.O.G
elengo ent	Supply firewood	472,500.00	-	472,500.00	S.O.G
sawa ent	supply of firewood	225,000.00	-	225,000.00	S.O.G
fort springs	supply of assorted goods	2,610,000.00	-	2,610,000.00	S.O.G
helam	supply of drugs	1,603,860.00	-	1,603,860.00	S.O.G
crown	supply of hematology	1,312,192.00	-	1,312,192.00	S.O.G
aroma	supply of fuel	224,000.00	-	224,000.00	S.O.G
kibrovon	supply of cleaning material	2,760,000.00	500,000.00	2,260,000.00	S.O.G
kondele chemist	supply of vaccines	1,606,500.00	1,000,000.00	606,500.00	S.O.G
kenya power	electricity	187,921.00	-	187,921.00	S.O.G
microbiology	Servicing equips	174,000.00	-	174,000.00	S.O.G
microbiology	supply of reagents	23,466,944.00	-	23,466,944.00	S.O.G
esamak	supply of non pharms	215,750.00	-	215,750.00	S.O.G
elengo	supply of firewood	302,000.00	-	302,000.00	S.O.G
microbiology	clinical reagents	590,600.00	-	590,600.00	S.O.G
Steve Technology Solution	Purchase and supply of Ward Administrator laptops	3,380,000	NIL	3,380,000	S.O.G
Splendour Supplies Ltd	Payment for Executive Office Desks (35), High back Leather Chairs (35) and Leather Visitors Chairs (2) for Administrators.	12,451,000	3,000,000	9,451,000	S.O.G
Still Point Ltd	Procurement if County flags and symbols	700,000	NIL	700,000	S.O.G
Bungoma Chemist Ltd	Supply and delivery of top dressing fertili	16,689,000/=	-	16,689,000/=	S.O.G
Kenya Seed Company Ltd	Supply and delivery of maize seeds	10,013,400/=	-	10,013,400/=	S.O.G
Kenya Seed Company Ltd	Supply and delivery of assorted local vege	959,050/=	-	959,050/=	S.O.G
Suchfx ltd	Supply and delivery of office furniture	1,965,000/=	-	1,965,000/=	S.O.G
Suchfx ltd	Supply and delivery of incubators	1,200,000/=	-	1,200,000/=	S.O.G
Suchfx ltd	Supply and delivery of office uniforms	1,698,200/=	-	1,698,200/=	S.O.G
Tasco Enterprises	Supply and delivery of Beehives	700,000/=	-	700,000/=	S.O.G
Neugen company Ltd	Supply and delivery of motorcycles	2,000,000/=	-	2,000,000/=	S.O.G
Neugen Company Ltd	Supply and delivery of tea seedlings	3.750,000/=	-	3.750,000/=	S.O.G
Emuhaya PWD	Supply and delivery of office stationery	823,840/=	-	823,840/=	S.O.G
Travis tours and taxis co ltd	Provision of transport services for distribu	2,925,000/=	-	2,925,000/=	S.O.G
omenda const	Supply and delivery of water treatment c	2,137,400.00	NIL	2,137,400.00	S.O.G
eri enterprises	Supply and delivery of water treatment c	2,589,000.00	NIL	2,589,000.00	S.O.G

TOTAL				80,524,875.00	
SUNWARD AIR TRAVEL	AIR TRAVEL	14,804,480.00	-	14,804,480.00	S.O.S
LUMIRE ALBERT	SUPPLY OF NEWSPARER	709,110.00	-	709,110.00	S.O.S
RODDY	CATERING SERVICES	880,600.00	-	880,600.00	S.O.S
RODDY	CATERING SERVICES	1,880,450.00	-	1,880,450.00	S.O.S
RODDY	CATERING SERVICES	336,000.00	-	336,000.00	S.O.S
RODDY	CATERING SERVICES	112,000.00	-	112,000.00	S.O.S
MUTHAA	CONSULTANCY	6,830,098.00	-	6,830,098.00	S.O.S
SAGEMEDIA	CONSULTANCY	6,460,000.00	-	6,460,000.00	S.O.S
NATION MEDIA	advertisement	904,800.00	-	904,800.00	S.O.S
COUCIL OF GOVERNORS		16,000,000.00	-	16,000,000.00	S.O.S
CENTRE FOR STRATECIC TRAI	training	8,499,790.00	-	8,499,790.00	S.O.S
LIME AFRICA	training	1,007,000.00	-	1,007,000.00	S.O.S
AFRICA MASHARIKI	advertisement	217,000.00	-	217,000.00	S.O.S
THE STAR	advertisement	301,600.00	-	301,600.00	S.O.S
Lorodo Traders	Repair Tipper No. 38CG013A-Mitsubishi	810,000.00	-	810,000.00	S.O.S
Lorodo Traders	Repair Trailer No. ZE8293.	32,000.00	-	32,000.00	S.O.S
Nation Media	Advertise Miss Tourism	1,000,000.00	-	1,000,000.00	S.O.S
Standard Group	Print Media and T.v Adverts During Miss T	5,544,800.00	-	5,544,800.00	S.O.S
Radio Sahara	Air advert of Miss tourism Final 2016.	520,000.00	-	520,000.00	S.O.S
Lumire	Supply of News papers	192,000.00	-	192,000.00	S.O.S
Lorodo Traders	Repair of 38CG12ATRACTOR	150,000.00	-	150,000.00	S.O.S
Lorodo Traders	Repair Trailer No. ZD3026	216,192.00	-	216,192.00	S.O.S
Lorodo Traders	Repair Exhauster No. ZD814	230,000.00	-	230,000.00	S.O.S
Lorodo Traders	Repair Massey Fergusson Tractor 440	161,912.00	-	161,912.00	S.O.S
Lorodo Traders	Repair Isuzu FVR NO. 38CG	532,000.00	-	532,000.00	S.O.S
Lorodo Traders	Repair Sonalika Tractor	153,600.00	-	153,600.00	S.O.S
Lorodo Traders	Repair Massey Fergusson Tractor	182,920.00	-	182,920.00	S.O.S
Delian Enterprises	Printing of Office Tourism Calendars.	137,000.00	-	137,000.00	S.O.S
Global Exhibition	Organizing Miss Tourism 2015- County Ec	5,400,000.00	-	5,400,000.00	S.O.S
Radio Africa	12Mentions plus Live Interviews during M	1,890,000.00	-	1,890,000.00	S.O.S
M/S SUMDEV CONSULTING P	TRAINING OF BODA BODA OPERATORS O	5,852,200.00	3,000,000.00	2,852,200.00	S.O.S
M/S ELKIM INSTITUTE OF PRC	PROJECT IMPEMENTATION WORKSHOP T	2,400,156.00	1,000,000.00	1,400,156.00	S.O.S
KENYA POWER &LIGHTING C	MBALE TOWN STREERLIGHTING	150,500.00	-	150,500.00	S.O.S

THE STAR PUBLICATIONS LIM	ADVERTISEMENT FOR SOLAR STREETLIGH	307,812.96	-	307,812.96	S.O.S
THE NATION MEDIA GROUP L	ADVERTISEMENT FOR COUNTY TRACK PE	452,400.00	-	452,400.00	S.O.S
M/S LORODO TRADERS P.O. E	REPAIR AND SERVICE TO GRADER 38CG01	3,538,931.00	-	3,538,931.00	S.O.S
M/S LORODO TRADERS P.O. E	REPAIR AND SERVICE TO GRADER 38CG01	2,051,006.00	-	2,051,006.00	S.O.S
M/S HAKA INTERNATIONAL L	HIRE OF TIPPERS ON DRY RATES	1,031,150.00	-	1,031,150.00	S.O.S
M/S GUSANGA ENTERPRISES	HIRE OF TIPPERS ON DRY RATES	754,500.00	503,000.00	251,500.00	S.O.S
THE NATION MEDIA GROUP L	ADVERTISEMENT OF TENDER OF PRIME M	93,960.00	-	93,960.00	S.O.S
lucy dog security	lucy dog security	288,000.00	-	288,000.00	S.O.S
tandem	consultancy branding	535,000.00	-	535,000.00	S.O.S
hamtronics	servicing generator	112,040.00	-	112,040.00	S.O.S
SUNWARD AIR TRAVEL	AIR TRAVEL	14,804,480.00	-	14,804,480.00	S.O.S
LUMIRE ALBERT	SUPPLY OF NEWSPARER	709,110.00	-	709,110.00	S.O.S
RODDY	CATERING SERVICES	880,600.00	-	880,600.00	S.O.S
RODDY	CATERING SERVICES	1,880,450.00	-	1,880,450.00	S.O.S
RODDY	CATERING SERVICES	336,000.00	-	336,000.00	S.O.S
RODDY	CATERING SERVICES	112,000.00	-	112,000.00	S.O.S
MUTHAA	CONSULTANCY	6,830,098.00	-	6,830,098.00	S.O.S
SAGEMEDIA	CONSULTANCY	6,460,000.00	-	6,460,000.00	S.O.S
NATION MEDIA	advertisement	904,800.00	-	904,800.00	S.O.S
COUCIL OF GOVERNORS		16,000,000.00	-	16,000,000.00	S.O.S
CENTRE FOR STRATECIC TRAI	training	8,499,790.00	-	8,499,790.00	S.O.S
LIME AFRICA	training	1,007,000.00	-	1,007,000.00	S.O.S
AFRICA MASHARIKI	advertisement	217,000.00	-	217,000.00	S.O.S
THE STAR	advertisement	301,600.00	-	301,600.00	S.O.S
STIMAL	OFFICE FURNITURE	9,561,980.00	5,260,980.00	4,300,990.00	S.O.S
Nation Media Group LTD	Being payment for Daily Nation Supplements on 22nd April 2015	950,000/-	NIL	950,000/-	S.O.S
Insight Consultants	Record management	4,524,000	NIL	4,524,000	S.O.S
Ward Administrators Rent	Payment of ward administrator's office rent.	2,200,000	NIL	2,200,000	S.O.S
Roddy,s Eco cover	Cleaning services at the Governor's office	3,760,000	2,000,000	1,760,000	S.O.S
Triluk Enterprise Limited	Seminar on citizen participation in the County Government of Vihiga	4,335,000	2,000,000	2,335,000/-	S.O.S
Kalmax Enterprises	Cleaning services	4,353,500	NIL	4,353,500	S.O.S

Kenya Forestry College	Paramilitary training	3,358,950	NIL	3,358,950	S.OS
Vihiga County Alcoholic Board Members	Payment of Vihiga County board members	2,000,000	NIL	2,000,000	S.OS
TOTAL				170,600,375.96	

APP 5.

TRANSFERS TO COUNTY ASSEMBLY FY 2016/2017

No.	Txn. Date	Value Date	Reference No.	Transaction Details	AMOUNT IN KSH
18	28-Jul-16	28-Jul-16	FT16210FXCFX	Account Transfer TR. O. REF:VIHIGA/FIN3/50VOL.V(6) DD 27072016 COB/VIH/001/8(2) DD 27072016	57,000,000.00
24	11-Aug-16	11-Aug-16	FT1622470XD2	Account Transfer TR ORDER DD 27072016 REF VIHIGA/ FIN3/50 VOL. V(8) COB/VIH/001/8(4) DD 29072016	35,000,000.00
27	29-Aug-16	29-Aug-16	FT16242FKC1W	Account Transfer TR ORDER DD 18082016 REF VIHIGA/ FIN3/50 VOL.V(16) COB/VIH/001/8(6) DD 25082016	33,614,500.00
35	19-Sep-16	19-Sep-16	FT162638TNK2	Account Transfer TR. O.REF:VIHIGA FIN.3/50 VOL V(19) DD 14092016 COB REF:COB/VIH/001/8(8) DD16092016	42,860,000.00
49	28-Oct-16	28-Oct-16	FT163025WBQG	Account Transfer T.O.REF:VIHIGA/FIN3/50.VOL.V(33) DD 28102016.COB REF:COB/VIH/001/8(16) DD27102016	44,450,000.00
60	24-Nov-16	24-Nov-16	FT16329BSG2C	Account Transfer TR O.REF:VIHIGA/FIN3/50VOL.V(44) DD 21112016.COB REF:COB/VIH/001/9(5) DD 23112016	52,060,000.00
65	07-Dec-16	07-Dec-16	FT16342311NC	Account Transfer TR ORDER DD 06122016 REF VIHIGA/ FIN3/50 VOL.V(48) COB/VIH/001/9(7) DD 06122016 TR ORDER DD 06122016 REF VIHIGA/ FIN3/50 VOL.V(47) COB/VIH/001/9(6) DD 06122016	4,000,000.00
70	20-Dec-16	20-Dec-16	FT163554SK07	Account Transfer TR ORDER REF:VIHIGA/FIN3/50 VOLV(53) DD 16122016 REF:COB/VIH/001/9(9) DD 19122016	44,450,000.00
81	24-Jan-17	24-Jan-17	FT170245JYP7	Account Transfer TR ORDER DD 23012017 REF VIHIGA/ FIN3/50 VOL.V(63) COB/VIH/001/9(14) DD 23012017	44,450,000.00
92	22-Feb-17	22-Feb-17	FT17053N1G4D	Account Transfer TR ORDER REF:VIHIGA/FIN3/50 VOLV(69) DD 20022017 REF:COB/VIH/001/9(16) DD 21022017	55,637,894.00
96	09-Mar-17	09-Mar-17	FT17068W0X28	Account Transfer TREASURY ORDER DD 07032017 REF:VIHIGA/FIN3/50 VOL.V(74) COB/VIH/001/9(19) DD 08032017	3,000,000.00
103	29-Mar-17	29-Mar-17	FT17088192QV	Account Transfer TR ORDER REF:VIHIGA/FIN3/50 VOL.V(7 9) DD 26032017 REF:COB/VIH/001/9(20) DD 28032017	44,450,000.00
115	25-Apr-17	25-Apr-17	FT1711540Z99	Account Transfer TR ORDER REF:VIHIGA/FIN3/50 VOL.V(9 3) DD 21042017 REF:COB/VIH/001/10(2) DD 24042017	38,000,000.00

APP 5

117	28-Apr-17	28-Apr-17	FT171184XQNW	Account Transfer	5,615,000.00
				TR ORDER REF:VIHIGA/FIN3/50 VOL.V(9	
				7) DD 27042017 REF:COB/VIH/001/10(6	
				) DD 26042017	
132	23-May-17	23-May-17	FT17143BW0P9	Account Transfer	36,400,000.00
				TREASURY ORDER DD 22052017	
				REF:VIHIGA/FIN3/50 VOL.V(109)	
				COB/VIH/001/10 (12) DD 22052017	
143	29-Jun-17	29-Jun-17	FT17180T56RK	Account Transfer	36,400,885.00
				TR ORDER REF:VIHIGA/FIN3/50 VOLV(11	
				6) DD 27062017 REF:COB/VIH/001/10(1	
				5) DD 23062017	
				Totals	**577,388,279.00**

APPENDIX 6. PAYMENTS OUTSIDE SYSTEM

	PAYEE	DEPARTMENT	DESCRIPTION	AMOUNT PAID
1	CHIEF OFFICER TRADE	TRADE	COMMUNICATION SUPPLIES	112,000.00
2	CHIEF OFFICER TRADE	TRADE	COMMUNICATION SUPPLIES	142,500.00
		TOTAL COMMUNICATION		**254,500.00**
3	MADEGWA K. AMWOKA	TREASURY	Domestic Travel and other Subsistance	850,000.00
4	JOHN MASABA	EDUCATION	Domestic Travel and other Subsistance	218,400.00
5	BEN KUTWA	PSA	Domestic Travel and other Subsistance	1,180,800.00
6	HUDSON MUTSOTSO	EXECUTIVE	Domestic Travel and other Subsistance	428,800.00
7	HUDSON MUTSOTSO	EXECUTIVE	Domestic Travel and other Subsistance	598,332.00
8	BEATRICE ALLOSSAH	TREASURY	Domestic Travel and other Subsistance	1,434,016.00
9	HUDSON MUTSOTSO	EXECUTIVE	Domestic Travel and other Subsistance	1,434,528.00
10	JOHN MASABA	EDUCATION	Domestic Travel and other Subsistance	215,000.00
11	HERBERT KENOGO	EXECUTIVE	Domestic Travel and other Subsistance	1,987,100.00
12	ENOS WANZETSE	TRANSPORT	Domestic Travel and other Subsistance	1,547,000.00
13	RHODA MBANDU	TRADE	Domestic Travel and other Subsistance	150,000.00
14	MAURICE OCHIENG	TRADE	Domestic Travel and other Subsistance	34,800.00
15	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	201,200.00
16	GEORGE KEYA	TREASURY	Domestic Travel and other Subsistance	4,569,500.00
17	SELINE NANGILA	TREASURY	Domestic Travel and other Subsistance	2,448,700.00
18	WILLIAM SIGUTA	TREASURY	Domestic Travel and other Subsistance	3,064,000.00
19	AGAPITUS AMBANI	GENDER	Domestic Travel and other Subsistance	1,650,000.00
20	JOHN MASABA	EDUCATION	Domestic Travel and other Subsistance	433,800.00
21	JOHN MASABA	EDUCATION	Domestic Travel and other Subsistance	800,000.00
22	JOHN MASABA	EDUCATION	Domestic Travel and other Subsistance	1,000,000.00
23	JOSEPH MBETA	TREASURY	Domestic Travel and other Subsistance	650,000.00
24	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	352,800.00
25	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	42,000.00
26	FLORENCE KHAGULI	TRADE	Domestic Travel and other Subsistance	145,800.00
27	DIRECTOR ADMIN	TRADE	Domestic Travel and other Subsistance	165,000.00
28	DIRECTOR ADMIN	TRADE	Domestic Travel and other Subsistance	103,500.00
29	WALTER MWAVALI	TRADE	Domestic Travel and other Subsistance	19,691.00
30	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	160,000.00
31	FLORENCE KHAGULI	TRADE	Domestic Travel and other Subsistance	11,500.00
32	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	232,000.00
33	MARY KADEIZA AMAHEI	TRADE	Domestic Travel and other Subsistance	30,000.00
34	CHIEF OFFICER - GENDER	GENDER	Domestic Travel and other Subsistance	396,000.00
35	CHIEF OFFICER - GENDER	GENDER	Domestic Travel and other Subsistance	198,000.00
36	CHIEF OFFICER - GENDER	GENDER	Domestic Travel and other Subsistance	889,400.00
37	CHIEF OFFICER - GENDER	GENDER	Domestic Travel and other Subsistance	795,000.00
38	JOASH Ondeyo	GENDER	Domestic Travel and other Subsistance	4,168,000.00

39	WALTER MWAVALI	TRADE	Domestic Travel and other Subsistance	22,500.00
40	WALTER MWAVALI	TRADE	Domestic Travel and other Subsistance	44,000.00
41	MAURICE OWIRO	TRADE	Domestic Travel and other Subsistance	28,000.00
42	WALTER MWAVALI	TRADE	Domestic Travel and other Subsistance	26,000.00
43	FLORENCE KHAGULI	TRADE	Domestic Travel and other Subsistance	104,400.00
44	ALEX MAHUGI	TRADE	Domestic Travel and other Subsistance	37,500.00
45	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	85,000.00
46	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	160,000.00
47	FLORENCE KHAGULI	TRADE	Domestic Travel and other Subsistance	84,700.00
48	CHIEF OFFICER TRADE	TRADE	Domestic Travel and other Subsistance	62,000.00
49	LILLIAN AMBENGE	TRANSPORT AND	Domestic Travel and other Subsistance	55,000.00
50	LILLIAN AMBENGE	TRANSPORT AND	Domestic Travel and other Subsistance	46,000.00
51	LILLIAN AMBENGE	TRANSPORT AND	Domestic Travel and other Subsistance	24,400.00
52	LILLIAN AMBENGE	TRANSPORT AND	Domestic Travel and other Subsistance	48,000.00
53	WINNIE VUZIKWA	TRANSPORT AND	Domestic Travel and other Subsistance	48,000.00
54	DAMARIS KAYUGIRA	EDUCATION	Domestic Travel and other Subsistance	1,573,000.00
		TOTAL DSA		**35,053,167.00**
55	WILBERFORCE LUMUMB	PSA	GENERAL OFFICE SUPPLIES	135,000.00
56	HUSSEIN MAMBO	TRADE	GENERAL OFFICE SUPPLIES	149,200.00
57	WALTER MWAVAKI	TRADE	GENERAL OFFICE SUPPLIES	6,024.00
58	WALTER MWAVAKI	TRADE	GENERAL OFFICE SUPPLIES	10,600.00
59	CHIEF OFFICER TRADE	TRADE	GENERAL OFFICE SUPPLIES	25,000.00
60	CHIEF OFFICER TRADE	TRADE	GENERAL OFFICE SUPPLIES	25,000.00
61	CHIEF OFFICER TRADE	TRADE	GENERAL OFFICE SUPPLIES	107,880.00
		TOTAL GOS		**458,704.00**
62	ANDREW EDEBE	PSA	HOSPITALITY	2,475,000.00
63	ANDREW EDEBE	PSA	HOSPITALITY	1,950,000.00
64	SHADRACK ONGALO	PSA	HOSPITALITY	1,290,000.00
65	SHADRACK ONGALO	PSA	HOSPITALITY	215,000.00
66	WILBERFORCE LUMUMB	PSA	HOSPITALITY	1,620,000.00
67	ERASTUS NDEDA	TRADE	HOSPITALITY	2,250,000.00
68	BEN KUTWA	PSA	HOSPITALITY	546,200.00
69	HUDSON MUTSOTSO	EXECUTIVE	HOSPITALITY	700,000.00
70	JOHN MASABA	EDUCATION	HOSPITALITY	780,800.00
71	EVANS BUSOLO	EXECUTIVE	HOSPITALITY	350,000.00
72	HUSSEIN MAMBO	TRADE	HOSPITALITY	2,580,000.00
73	MUDOGA WYCLIFFE	EXECUTIVE	HOSPITALITY	1,300,000.00
74	MAURICE OCHIENG	TRADE	HOSPITALITY	125,000.00
75	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	200,000.00
76	RHODA MBANDU	TRADE	HOSPITALITY	400,000.00

77	RHODA MBANDU	TRADE	HOSPITALITY	400,000.00
78	MAURICE OCHIENG	TRADE	HOSPITALITY	570,000.00
79	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	600,000.00
80	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	600,000.00
81	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	649,000.00
82	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	200,000.00
83	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	300,000.00
84	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	200,000.00
85	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	350,000.00
86	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	300,000.00
87	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	500,000.00
88	HUDSON MUTSOTSO	EXECUTIVE	HOSPITALITY	645,000.00
89	ONGALO SHADRACK	EXECUTIVE	HOSPITALITY	2,500,000.00
90	CHIEF OFFICER WATER	WATER	HOSPITALITY	2,750,000.00
91	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	2,223,500.00
92	CHIEF OFFICER TRADE	TRADE	HOSPITALITY	126,000.00
		TOTAL HOSPITALITY		**29,695,500.00**
93	KISUMU CONCRETE	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	14,000.00
94	CHARLES OGOMBE	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	104,400.00
95	HAKA INTERNATIONAL	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	250,000.00
96	RIDA IMPROVEMENT LTI	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	60,000.00
97	GUSANGA ENTERPRISES	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	503,000.00
98	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	50,000.00
99	LAKEWAYS CLASSIC	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	230,000.00
100	RIDA IMPROVEMENT LTI	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	140,000.00
101	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	30,000.00
102	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	70,000.00
103	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	56,000.00
104	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	19,440.00
105	KALEAH 2000	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	66,300.00
106	CHIEF OFFICER	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	33,620.00
107	MOSES KAYERE	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	6,000.00
108	LEVI JUMBA	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	153,402.00
109	HAKA INTERNATIONAL	TRANSPORT AND	MANTAINANCE OF ASSETS - OTHERS	221,500.00
110	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	23,200.00
111	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	62,400.00
112	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	5,999.00
113	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	7,460.00
114	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	20,370.00
115	ANDREW OTOM	WATER AND ENVI	MANTAINANCE OF ASSETS - OTHERS	83,520.00

116	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	40,962.00
117	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	126,110.00
118	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	496,360.00
119	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	25,056.00
120	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	34,700.00
121	ANDREW OTOM	WATER AND ENVF	MANTAINANCE OF ASSETS - OTHERS	34,800.00
122	DR. QUIDO AHINDUKA	HEALTH	MANTAINANCE OF ASSETS - OTHERS	500,000.00
123	PATRICK LUTTA	HEALTH	MANTAINANCE OF ASSETS - OTHERS	250,000.00
124	DAMARIS KAYUGIRA	EDUCATION	MANTAINANCE OF ASSETS - OTHERS	1,100,000.00
125	HAKA INTERNATIONAL	EDUCATION	MANTAINANCE OF ASSETS - OTHERS	471,500.00
126	MASIRO	TRANSPORT AND I	MANTAINANCE OF ASSETS - OTHERS	303,000.00
127	HAKA INTERNATIONAL	TRANSPORT AND I	MANTAINANCE OF ASSETS - OTHERS	250,000.00
		TOTAL		**5,843,099.00**
128	CHIEF OFFICER TRADE	TRADE	MANTAINANCE OF MOTOR VEHICLES	222,245.00
129	WALTER MWAVAKI	TRADE	MANTAINANCE OF MOTOR VEHICLES	7,768.00
130	KINGSWAY TYRES	TRANSPORT AND I	MANTAINANCE OF MOTOR VEHICLES	608,000.00
		TOTAL		**838,013.00**
131	ALBERT LUMIRE	TRADE	PRINTING SUPPLIES	44,640.00
132	ALBERT LUMIRE	TRADE	PRINTING SUPPLIES	15,900.00
133	ALBERT LUMIRE	TRADE	PRINTING SUPPLIES	15,840.00
134	ANDREW OTOM	WATER AND ENVF	PRINTING SUPPLIES	1,000.00
		TOTAL PRINTING		**77,380.00**
135	COUNT HOLD LTDCHAVA	TRADE	REFINED FUELS AND LUBRICANTS	600,000.00
136	COUNT HOLD LTDCHAVA	TRADE	REFINED FUELS AND LUBRICANTS	300,000.00
137	WALTER MWAVALI	TRADE	REFINED FUELS AND LUBRICANTS	18,200.00
138	TROJAN INTERNATIONAI	TRANSPORT AND I	REFINED FUELS AND LUBRICANTS	1,737,344.00
139	CHIEF OFFICER	TRANSPORT AND I	REFINED FUELS AND LUBRICANTS	8,989.00
140	ANDREW OTOM	WATER AND ENVF	REFINED FUELS AND LUBRICANTS	3,000.00
		TOTAL FOR FUELS		**2,667,533.00**
141	CHIEF OFFICER TRADE	TRADE	TRAINING EXPENSES	750,000.00
		TOTAL TRAININI		**750,000.00**
		GRAND TOTAL		**75,637,896.00**