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OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF VIHIGA

FOR THE YEAR ENDED 30 JUNE, 2022

COUNTY GOVERNMENT OF VIHIGA

OFFICE OF THE AUDITOR GENERAL
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COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
HARAMBEE
P. O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

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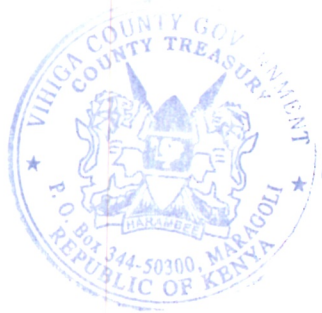
Prepared in accordance with the Cash Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

LIST OF ABBREVIATIONS AND ACCRONYMS

ALV	African Leafy Vegetables
ASDSP	Agriculture Sector Development Support Programme
AR & FS	Annual Report and Financial Statements
CADP	County Annual Development Plan
CAIP	County Aids Implementation Plan
CARA	County Revenue Allocation Act
CEC	County Executive Committee
CECM	County Executive Committee Member
CIDP	County Integrated Development Plan
CO	Chief Officer
CPA	Certified Public Accountant
CRF	County Revenue Fund
ECDE	Early Childhood Development Education
FY	Financial Year
ICU	Intensive Care Unit
IFMIS	Integrated Financial Management Information System
IPSAS	International Public Sector Accounting Standards
KUSP	Kenya Urban Support Programme
MOH	Ministry of Health
NARIGP	National Agriculture Rural Inclusive Growth project
PC	Performance Contract
PFM	Public Finance Management
SDU	Service Delivery Unit
TVET	Technical Vocational Education Training
UDG	Urban Development Grant
UHC	Universal Health Care
UIG	Urban Institutional Grant
VTC	Vocational Training Center



1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background Information

This is the Ninth Annual Report and Financial Statement to be prepared by the County Government since 2013 when the implementation of devolved form of government came to place and the fourth during the implementation of the 2018-2022 CIDP. The overall goal of the report is to evaluate the extent to which the goals of the public expenditure management contained in the ADP 2021/22 were realized against the budget.

The preparation of the report generally involves the review and analysis of County departments' expenditure performance against priorities and also provides background on Statements of Receipts and Payments, Statements of Assets and Liabilities, Statements of Cash flows, Statement of County own generated Revenue and Statement of Appropriations Recurrent and Development combined.

b) Key Management

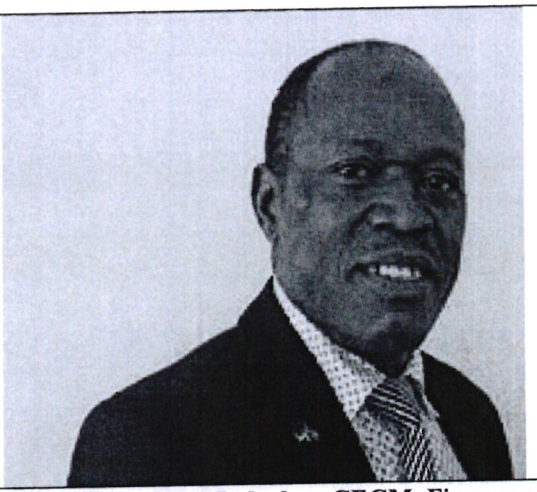
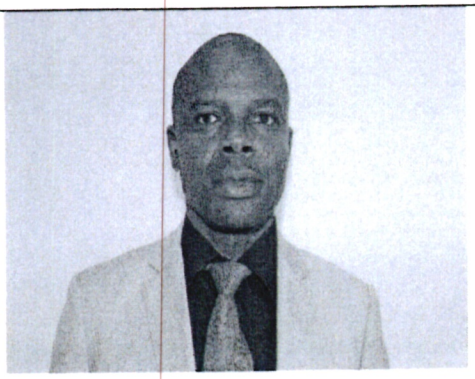
The Management of County Government of Vihiga is under the following key offices as per the Constitution of Kenya, 2010:

1. Office of the Governor
2. Office of the Deputy Governor
3. Office of the County Secretary and Head of Public Service
4. The County Executive Committee Members
5. The County Chief Officers

Key Management of County Government of Vihiga

The daily management of the County Government of Vihiga is in the hands of the Governor, the Deputy Governor and the County Executive Committee Members. The Governor is charged with the overall leadership and strategic direction of the County Government. In discharging his duties, he is assisted by the Deputy Governor and the County Executive Committee Members. Highlighted below are the profiles of Key management personnel.



1		**H.E. Dr. Wilbur K. Ottichilo - Governor** H.E Dr. Wilbur K. Ottichillo was elected into office as the second Governor of Vihiga County. Having served as the Member of Parliament for Emuhaya Constituency and worked as the Director General of Regional Centre for Mapping of Resources for Development (RCMRD), an agency of United Nations Economic Commission for Africa (UNECA). Dr. Ottichilo has a vast experience in Public Service and Administration. He Holds a Doctorate in Natural Resource Management and Space Science from the University of Wageningen and the International institute of Earth Observations.
2	**H.E. Dr. Patrick L. Saisi – Deputy Governor** Hon. Dr. Saisi is the second Deputy Governor of Vihiga County. He is an economist from Oklahoma State University. He has had an impressive career in public service as a transformative leader for high profile government and Non-governmental institutions spanning over 30 years. He has been a dedicated public servant and in providing leadership especially in the Education sector.	
3		**Hon, CPA. Alfred Indeche - CECM, Finance and Economic Planning and Ag. Agriculture, Fisheries and cooperatives** Hon. Indeche holds an MBA (Finance) from Jomo Kenyatta University of Agriculture and Technology and a BBA (Accounting) from the same university. He holds membership to the Institute of Certified Public Accountants of Kenya (ICPAK) and Information Systems Audit and Control Association. Before his appointment, he served as the Finance Officer at Technical University of Mombasa.

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4	**Hon. Prof. Justus Mwanje Inonda- CECM Transport and Infrastructure Ag. CECM Health Services** A Holder of PhD in Geography, Epidemics Modelling from university of Nairobi, Prof Mwanje has a vast experience in the Public service. He has lectured in various universities in Kenya. He has written various research papers and brings on board a wider range of knowledge and expertise. Prior to his appointment as Ag. CECM Health Services, he served in the department of Transport and Infrastructure and Environment, Water and Natural Resources.	
5	**Hon. Geofrey Vukaya – CECM,Trade, Tourism and Industry and Ag. CECM Water and Environment** A holder of a Bachelor's degree in Mathematics and Economics, Hon Vukaya worked with the National Chamber of Commerce and Industry prior to his appointment. He also served as a CECM Trade, Tourism and Industry.	
6		**Hon. Henry Lumbasio- CECM, Education & Vocational Training and Ag. Lands housing and physical planning.** A master's degree holder in urban development planning from the University of London, Hon Lumbasio has a long working career in the civil Service and Parastatals in Kenya. He has also worked as an expatriate with the Government of Botswana and lectured Real estate in the University of Botswana. He brings to the county a wealth of Knowledge in management and planning
7	**Hon. Ezekiel Ayiego- Ag. CECM Adminstration & Co-ordination of County Affairs**	
8		**Hon. Felistas Barasa – CECM for Gender, Culture, Youth and Sports** Hon. Barasa, is a seasoned educationist having taught in various secondary schools across the country. Prior to her appointment, she worked as a principal, Tabani secondary School, Bungoma.

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM- Finance & Economic Planning	Hon. CPA. Alfred Indeche
2.	Chief Officer Finance & Economic Planning	CPA. Livingstone Luvatse Imbayi
3	Chief Officer Public Service and Administration	Mrs. Lucy Ijai
4	Chief Officer Transport and Infrastructure	Eng. Christopher Rodgers Etale Tunya
5	Chief Officer, Early Childhood Development	Mrs. Pamela Mahila Busungu
6	Chief Officer, Technical and Vocational Training	Mr. Abisai Amatalo
7	Chief Officer, Lands Housing and Urban Development	Mr. Clement Manyulu
8	Chief Officer, Trade, Tourism and Industry	Mr. Gilbert Vidija
9	Chief Officer, Environment	Dr. Richard Boiyo
10	Chief Officer, Water and Sanitation	Dr. Arnold Mamadi
11	Chief Officer, Health Services	Dr. Mary Susan Anyienda
12	Chief Officer- Agriculture, Livestock and Fisheries	Mr. Domnic Luvavo
13	Chief Officer- Co-operatives	Mr. Chrisostom Makhumbiri Agava
14	Chief Officer – Gender, Culture, Youth and Sports	Mr. Philip Gavuna
15	Chief Executive Officer- County Public Service Board	Dr. (hc) CPA, CS John Saul Naviava
16	Director- Accounting Services	CPA. Benjamin Otwoko
17	Director- Budget and Policy	Mr. Dickson Amunga
18	Director Internal Audit Services	Mrs. Mary Ambani (Ag.)
19	Director Economic Planning & Monitoring and Evaluation	Mr. George Ouma Sigutta
20	Receiver of Revenue	CPA James Atemba
21	Director Supply Chain Management	Mr. Godfrey Oyaro

d) Fiduciary Oversight Arrangements

The County Executive has the following institutions in place to enhance Transparency, Accountability and Governance;

1. The County Assembly – The main role of the County Assembly is legislation and oversight of the County Executive
2. County Audit Committee- Provides oversight on financial operations of the County Executive and as well evaluates the effectiveness of existing internal controls.
3. County Budget and Economic Forum- Oversights the implementation of the budget

The following institutions at National level also provide oversight arrangements for County Governments

1. The senate – The main role of the Senate is legislation and oversight of County Governments

2. The Office of the Auditor General- Audits County Governments and County Government Entities.
3. Office of the Controller of Budget – Monitors budget execution by County Governments

e) County Government of Vihiga Headquarters

P.O. Box 344 - 50300
Vihiga County Headquarters – Mbale
Mbale – Kegoye Road,
Off Kisumu - Kakamega Road
Maragoli, Kenya

f) Entity Contacts

E-mail: treasury@vihiga.go.ke
Website: www.vihiga.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

4. Equity Bank of Kenya
   Mbale Branch
   P.o Box , 545 -50300
   Maragoli- Kenya

h) Independent Auditors

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

i) Principal Legal Advisor

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



2. Foreward by the CECM Finance and Economic Planning

This is the Annual Report and Financial Statement for the year ending 30th June 2022. The AR & FS is prepared in fulfilment of Article 228(6) of the constitution of Kenya. Its primary objective is to provide an analysis of the budget implementation in the financial year 2021/22. Accordingly, the report analyses the County Government performance for the period under review, with specific focus on expected versus achieved revenue targets, expenditure analysis, statements of assets and liabilities and statement of cash flows

The reporting framework for the AR & FS is based on the operational and reporting guidelines which were developed by The Nation Treasury and State Department of Planning. As a standard procedural practise, every end of the financial year all National Government Departments and Agencies including County Government are required to prepare and submit to the National Treasury the Annual Report and Financial Statements. Although the report focuses primarily on the County Government during the fiscal year 2021/22, information from the previous financial years have been incorporated in compiling this report. This served the purpose of providing both current information as well as fair representation of the annual assessment.

In 2021/22 the County Government undertook several investments in infrastructure development that included expansion and rehabilitation of road networks, establishment and improvement of water supply schemes, construction of modern market stalls, construction of ECDE classrooms and TVET centres. Other notable developments recorded were; construction of high mast flood and street lighting in selected market centres and construction and equipping of new health facilities. During this period the County Government registered growth in own source revenue from kshs.165,894,340 to kshs.240,890,593. The revenue performance surpassed the target of kshs.232,658,879.

On the whole, inflation remained elusive across the country due to increasing oil prices attributed mainly to the ongoing Russia-Ukriane war and the impact of the COVID-19 pandemic that affected the performance of most sectors globally and at county level. The County Government has continued to deepen reform initiatives in local tax system, public financial management, as well as improving governance all aimed at increasing own source revenue and ensuring prudent financial management.

Financing of the County Governments

In FY 2021/22, the aggregated approved budget for the County Government of Vihiga (Executive) was Kshs 5,738,304,185 and comprised of Kshs.3,828,720,946(67%) for recurrent expenditure and kshs 1,909,583,239 (33%) for development programmes. It is worth noting that the allocation for development expenditure conformed to section 107(2)(b) of the PFM Act 2012 which requires that over the medium term a minimum of thirty percent (30%) of the budget be allocated to development expenditure. To finance the approved budget the County Executive of Vihiga was expected to receive an allocation that comprised of Kshs 4,396,782,570 being equitable share of revenue raised nationally, Kshs 1,018,293,939 conditional allocation from the national government and development partners, Kshs. 232,658,877 from own source revenue and Kshs 90,568,796 from unspent cash balances from the fy 2020/21. During the year, the County Executive received Kshs.

4,471,161,499 from the National government. The transfer comprised of Kshs 3,970,538,232 equitable share, Kshs 500,623,267 conditional grants.

Figure 1: Vihiga County revenue sources in FY 2021/22

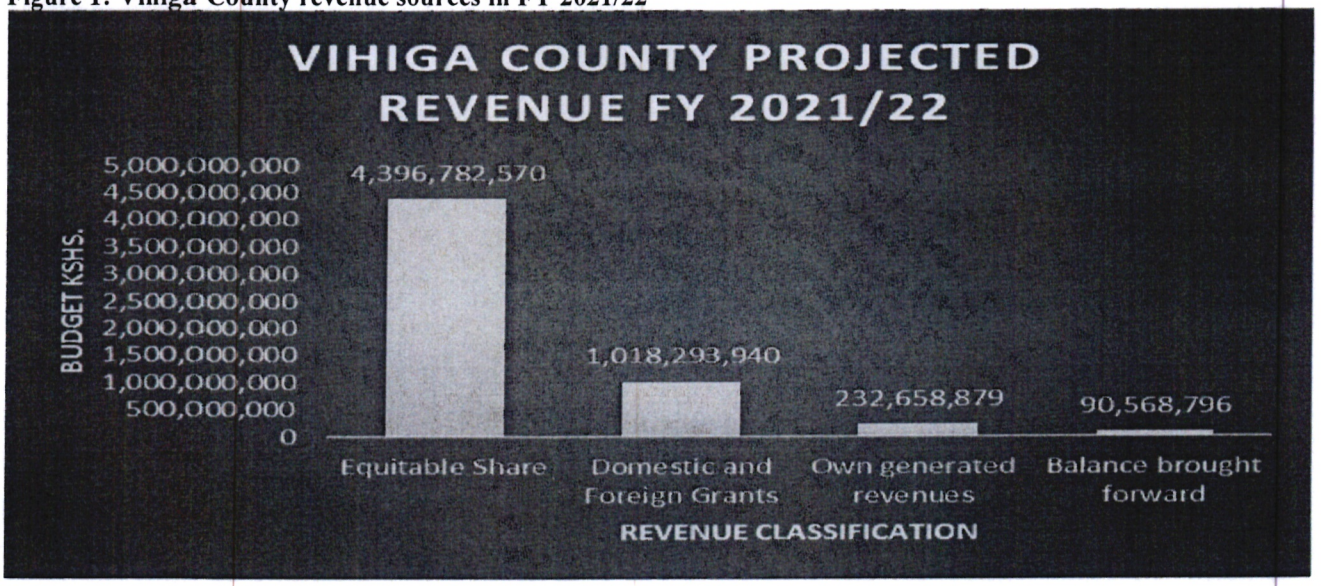
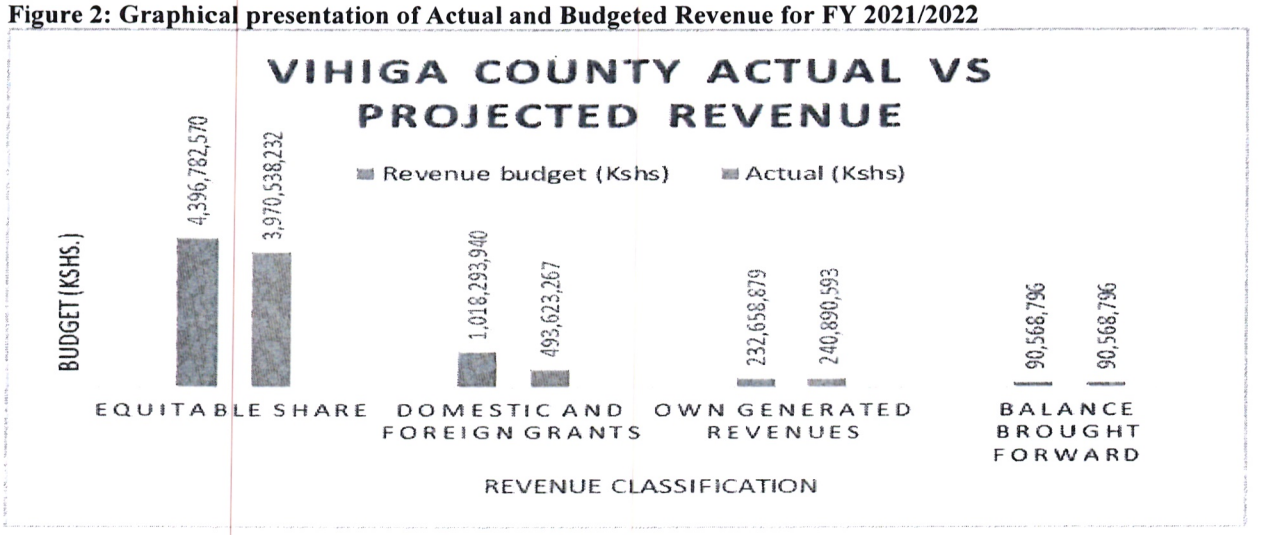


Table 1: Revenue performance in FY 2021/2022

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
Equitable Share	4,396,782,570	3,970,538,232	90%
Domestic and Foreign Grants	1,018,293,940	500,623,267	48%
Own generated revenues	232,658,879	240,890,593	104%
Balance brought forward	90,568,796	90,568,796	100%
Total	**5,738,304,185**	**4,802,620,888**	**84%**

Figure 2: Graphical presentation of Actual and Budgeted Revenue for FY 2021/2022



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

b) Expenditure

During the Financial year 2021/2022, the County total expenditure amounted to Kshs. 4,496,344,715. This represents an absorption rate of 80% of our budget. Kshs. 706,948,163 was spent on development expenditure while Kshs. 3,789,396,552 was spent on recurrent expenditure.

c) Cash flows

In the FY 2021/2022, the County Executive experienced cash flow problems as the funds were not received on time from the National Treasury. However, the Management tried to ensure the people of Vihiga County get value for their money despite the challenges in funds disbursement.

The cash and cash equivalents decreased from Kshs 626,379,941 as at 30th June 2021 to Kshs. 173,450,295 as at 30th June 2022 This was as a result of the management striving to ensure that there is optimal absorption of funds despite the fact that most funds were released late and also the change of financial reporting templates that separates the CRF account, Receiver of Revenue from County Executive Financial Statement.

Accounts receivable

Accounts receivables decreased from Kshs 30,910,617 to Kshs 17,334,668. This is as a result of un-surrendered imprests advanced to staff which led to overall increase in Accounts receivables. Strong measures and controls will continue to be put in place to ensure that there are minimal staff advances. Staffs are encouraged to surrender imprests on time and ensure that the PFMA, 2012 provisions relating to management of impress are adhered to at all times.

d) Pending bills

Pending bills continue to pose a challenge to operations and service delivery to citizens of Vihiga. Due to late disbursement of funds by the National Treasury, the County Government is unable to pay suppliers and contractors in time. However, management is striving to ensure that all pending bills forms first charge on FY 2022/2023. The County Treasury has prepared an elaborate payment plan for pending bills which has been shared with the National Treasury and the Office of the Controller of Budget. The County Executive pending bills as 30th June 2022 were Kshs 1,254,980,509. Detailed schedules for all pending bills have been annexed to this report as annex 2.

e) Fixed assets

Vihiga County has made major investments in fixed assets since 2013. Additionally, the County inherited some assets from the defunct municipal council and county councils. Nonetheless, there is a challenge in recognition of assets inherited from defunct local authorities as they have not been officially handed over to the County Government.

The County has taken steps to invest in asset management software which is currently being used in recording and management of fixed assets. This will ensure that County assets are effectively managed and accurately recorded.

g) Risk Management Strategies

Like any other organization, the County Government faces different perils that affect achievement of goals and objectives. These perils may include financial risks, operational risks and legal risks. The County Government has put in place various mechanisms to manage such risks. These mechanisms include;

i. Enhancement of the independence of internal Audit directorate
Internal audit is a directorate that is embedded in the County Executive and is headed by Director internal audit. The County has mitigated it by recruiting competent and qualified staff to the directorate. The director internal audit reports to the Audit committee which subsequently reports to the Governor to enhance independence

ii. Strengthening Examination Unit
The examination unit falls under the County treasury docket. This unit is mandated with duty of ensuring that all payments are in compliance with relevant laws and regulations before they are processed in IFMIS

iii. Establishment of Project Implementation Committees
The county executive has created the project implementation committee whose mandate is to monitor and evaluate County projects and determine value for money before initiating payment process.

iv. Establishment of Service Delivery Unit (SDU)
The Service Delivery Unit is established under the Office of the Governor with its main role being to ensure all budgeted projects are fully initiated and executed.

Conclusion and Recommendations

Analysis of budget performance by departments indicates marked progress in absorption compared to the previous years. The County Government has made progress in addressing some of the challenges previously identified in budget performance. Some of the progress made include;

i) Improvement in human resource capacity through continuous training and equipping with requisite operation equipment and technologies
ii) Enhanced performance management that included performance contracting and strengthening monitoring & evaluation and reporting
iii) Strengthened internal control systems including periodic audit reviews by the County Audit Committee.

The County Government seeks to deepen the following measures on budget execution and public financial management to ensure the residents Vihiga realize the desired services;

i) The County Treasury shall formulate strategies to enhance own source revenue collection
ii) The County Treasury shall ensure timely preparation and submission of policy documents, plans and financial reports in line with Section 166(4) of the PFM Act 2012

iii) The County Government shall continue to strengthen oversight committees such as the Audit Committee and CBEF to enhance transparency and accountability in the management of public resource

Finally, I sincere appreciate and acknowledge all the county agencies and staff who worked diligently in reviewing content at every stage of production of this report. It is my sincere hope and expectation that the National Treasury, County Departments and all other stakeholders shall use the findings and information in this report to both gauge the performance of the county and make necessary recommendations.

HON. CPA. ALFRED INDECHE
CECM – FINANCE AND ECONOMIC PLANNING
COUNTY GOVERNMENT OF VIHIGA

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

This report is in line with Section 164 (2) (f) of the Public Finance Management Act, 2012 that requires that each County Government entity in line with the standards and formats prescribed by the Public Sector Accounting Standards Board prepare a financial statement and report for the entity.

Strategic Objectives

An in-depth analysis of performance of the previous year ADP has been done with regard to the local, national and global challenges in the changing environment matters of economic development. The CADP 2021/22 is based on the second generation CIDP with the following key priority objectives;

i) Good Governance, efficient public administration and timely administration of justice.
ii) Developing of education infrastructure to achieve a skilled and knowledgeable society.
iii) Advancement of key health delivery structures in order to improve health infrastructure, promote disease management and enhance maternal and child healthcare.
iv) Development of dependable and sustainable infrastructure including access to clean and safe water and sanitation and improved road systems
v) To enhance food and nutrition security
vi) Enhancement cooperation with stakeholders, development partners and other actors.
vii) To promote Environmental conservation and climate change adaptation

In addition, the plan also provides the expected resource requirements and resource mobilization framework the County Government will undertake to finance it. Finally, a detailed Monitoring and Evaluation and Reporting has been proposed with distinctive targets and key indicators.

Key Achievements on the Strategic Objectives

The general performance of key sectors was a mix of underperformance and improvement against set goals as summarised below;

Good Governance and Accountability

Good governance is a critical in attaining equity and sustainable development in a stable environment. During the period under review, the County Government embarked on several measures to strengthen public sector management. These included; reforms in performance management processes, enhancement of public participation and monitoring and evaluation, and reporting and establishment of Ward Development Coordination Committees to steer development planning and implementation at ward levels.

Infrastructure and productive sector

Infrastructure development is an important enabler in facilitating economic development and the desired prosperity in the county in order to eliminate poverty as per SDG goal 1. The SDG goal 1 envisions elimination of poverty in all its forms everywhere, thus the need for robust infrastructural developments. In this regard, the County government undertook several infrastructural development projects that include; expansion and rehabilitation of road network, water supply

schemes, construction of market infrastructure such sheds and sanitary facilities; beautification of Majengo, Chavakali and Mudete urban centres under Kenya Urban Support Programme (KUSP)

Education Sector

The Kenya Vision 2030 and SDG goal 4 whose main mission is to ensure inclusive, equitable and quality education and promote lifelong learning to all. The key goals of Kenya vision 2030 and SDG goal 4 identifies education as the key enabler for attainment of better social and economic development for a sustainable future. To date, the County government has continued to deliver quality Early Childhood Development and Education services (ECDE) in order to promote and provide a good basis for elementary education. This has been through construction and equipping of ECDE classrooms and increased staffing by employment of 814 ECDE teachers. In addition, the County Government has continued to enhance the provision of vocation and technical skills by expanding vocation and technical training infrastructure across the county.

Gender, Sports and Culture

An action on one gender affects the other sectors, this is according to SDG 5 which furthers that gender equality is a necessary pillar for peace, prosperity and sustainability of the world.. In the spirit of promoting gender equality, the County government has implemented several programmes that include; enhanced bursaries and scholarships programmes; gender mainstreaming in governance and distribution of opportunities; promotion of health insurance coverage;

The County government also seeks to promote sports and culture. In this regard, it has undertaken to improve funding of the county sports teams. However, the County faces challenges of sporting infrastructure through the stalled stadia.

Health Services

The Kenya Vision 2030 and SDG 3 advocate for healthy lives and wellbeing. The SDG 3 further encompasses promotion of well-being and ensuring of healthy lives for all at all ages. In consideration of this, the county government has continued to provide quality and affordable health care services despite the challenges posed with the emergence of COVID-19 pandemic. Notably, the County Government is the construction and commissioning of new health facilities across the county; employment of more health workers that included nurses and doctors; completing the construction of a modern funeral home at Vihiga County Referral hospital. The construction of Hamisi hospital theatre block and 90 Bed Capacity ward at Emuhaya Hospital and sustained supplies of health commodities. The County Government also strengthened community health linkages by establishing more community health units and employment of Community Health Volunteers to improve to promote health education and enhance access to quality healthcare at community level.

Agriculture

There is the urgent need worldwide to achieve food security and zero hunger. The UN SDG 2 advocates for zero hunger, achievement of food security and improved nutrition and promote sustainable agriculture. It is worth noting that Agriculture is the major mainstay of Vihiga County and provides a source of employment, income, livelihood and a sense of food security to the

residents. Thus, the County Government has continued to execute various programs that include promotion of crop and livestock production and productivity, and promotion of aquaculture.

Environment

The environment provides life to the ecosystem and biodiversity which in turn promotes increased productivity. This necessitates environmental conservation and protection. The County Government has ramped up efforts to conserve the environment through re-afforestation and protection of wetlands.

Trade, Industry and Tourism

Trade and industry has the highest effect on employment and additional investment. However, the potential of this sector is not fully utilized in the county. In the view of this, the County government is working to remove investment hurdles through reforming the licencing procedures. The County Government has also sought partnerships with the private sector to boost industrialisation.

Tourism sector has potential for growth and creation of employment opportunities in the county. However, the performance of the sector remains unpredictable and highly untapped. The main challenges facing the tourism sector includes inadequate marketing, underdevelopment of tourism sites and limited hotel bed capacity. To achieve the anticipated growth in the sector, more budget allocation and capacity development is required.

Table 2: Key Performance Indicators by Sectors

Department	Objective	Outcome	Indicator	Performance
Education, Science, Vocational and Technical Training	To enhance access to quality ECDE and technical and vocational training	Increased access to ECDE	No of ECDE classrooms constructed Gross Enrolments in ECDE	In FY 2021/22 the Department constructed 30 ECDE classrooms There was an increase in gross enrolment in ECDE from 41,278 in 2020 to 44638 in 2021
		Improved access to TVET	No of new VTCs constructed Gross Enrolment in TVET	Improved TVET infrastructure in 4 VTCs Gross enrolment in VTCs improved from 4208 in 2021 to 5224 in 2022
		Improved education support programme	No of beneficiary students	In FY 2021/22 the number of beneficiaries for Bursary was 27,192
Gender, Youth, Sports, Culture and Social Services	To promote cultural heritage and sporting activities	Enhanced sporting activities	No of Sports Grounds rehabilitated	In FY 2021/22 14 play grounds were rehabilitated by levelling, planting grass and fixing goal posts
			No of sporting activities promoted	During the same period 4 county teams were supported to compete in various leagues. Coordinated KICOSCA games. Organised tournaments across the county.
Health Services	To reduce disease incidences for	Enhanced access to quality	No of health facilities renovated/improved	In FY 2021/2022 13 health facilities were rehabilitated, 6 new ones commissioned.

	a healthy society	healthcare.	No of functional health facilities	In FY 2021/2022 the number of fully functional health facilities stood at 76.
			Doctor: population Nurse: population	Doctor population ratio during the period under review stood at 1:20689 while nurse population ratio was 1:1,500 due to recruitment of UHC staff
			% of skilled delivery	Skilled deliveries improved from 56.6 to 69.1 percent
			Immunization coverage	Immunization coverage improved from 84 per cent in FY2020/2021to 72.3 per cent in FY 2021/2022
			Order refill rate	Order fill rate improved from 60% to 78% in the period under review
	To improve health status of the individual, household and the community at the County	Increased access to specialised curative diagnostic interventions	No of facilities offering 24hrs services	In 2021/2022 financial year the number of facilities offering 24-hour services improved to 27 with commissioning of an ICU and oxygen plant at the County referral hospital
Environment, Water and natural Resources	To Improve access to clean and safe water	Increased access to safe water	No of water schemes rehabilitated	4 water supply schemes were rehabilitated in FY 2021/2022
			No of additional and functional water storage facilities established	In FY 2021/2022 4 water supply projecs were established under climate change programme.
			No of water springs protected	23 water springs were protected in the period under review.
			No of Community water schemes reticulated	4 community water schemes were expanded/ reticulated
	To improve waste management	Improved solid waste management	No of established dumpsites established	1no dumpsite was established at Ebuyangu
	Improved environmental conservation	Improved forest cover	No of tree seedlings procured and planted	In FY 2021/2022 100,000 tree seedlings were procured and planted to increase forest covers in the County.
		Increased Carbon sinks	No of climate change governance structures established	In FY 2021/2022 25 Climate change steering committees were established
Agriculture, Livestock, Fisheries and Cooperatives	To improve food and nutritional security	African Indigenous Vegetables production - increased	No of farmers supported	3,300 farmers were supported under the ALV project
		Improved livestock, Production and productivity	No of chicks distributed	During the period under review 5,300 chicks were distributed to poultry farmers
			No of incubators distributed	6 egg incubators were distributed t farmers groups
			No. of dairy cows distributed	In FY 2021/2022 25 dairy cows were distributed to farmers in various wards

			No. slaughter house renovated/completed	Serem slaughter house was completed and Lunyerere Slaughterhouse renovated
		Improved crop production and productivity	No of banana aggregation centres established	In FY 2021/2022 5 Banana aggregation centres were established
			No of cottage industries established	In FY 2021/22 6 cottage industries were established under ASDSP
			No of community based micro projects funded	Under NARIGP project 540 micro projects were funded
			No of farmers supported with tissue culture bananas	3000 farmers were trained and benefited with tissue culture banana seedlings
Transport and infrastructure	To improve infrastructure supervision and Development	Improved road network	KMs of road rehabilitated/maintained	In FY 2021/2022, 111.69km of roads were opened rehabilitate/maintained under ward based program while 276.2km of roads were maintained under KRB program
			No of box culverts/bridges constructed	4 box culvert/bridges were initiated across the county
			No of river crossing and bridges constructed	7 river crossings and 2 bridges were constructed
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	No. of Street lights installed	14 high mast security light were installed and commissioned in FY 2021/2022

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

Corporate Social Responsibility

The county government has improved partnerships and collaborations with the private sector and corporate organizations in the provision of several services. Examples include; Equity Bank, Cooperative Bank, KCB Bank and, Safaricom which help in providing scholarships to bright and needy students.

Vihiga County Executive has been sponsoring teams as a contribution to the Corporate Social Responsibility engagement in the County. The executive has established a Vihiga County Sports Fund for the purpose of enhancing sports talent in the County. In the Financial year 2021/2022, the fund was allocated Kshs 20,000,000 for its activities. The sporting activities help nurture talent among the youths and reduce cases of them engaging in anti-social activities like crime and drug and substance abuse. Vihiga United Football Club plays in the Kenya premier league. Vihiga Queens Football Club (VQFC) participates in the Kenya Women's Premier League and has become a power house in Women Football in the East and Central Africa. Currently Vihiga queens are the CECAFA women football champions.

Sustainability Strategy and Profile

Macro-economic stability is one of the foundations of the CIDP. Key programs taken up to attain the desired macroeconomic stability include; Infrastructure advancement, Proper governance and accountability, Improved access to quality education and skills training, Restore the agricultural interventions towards food security, Delivery of safe and clean water and Environmental conservation and provision of quality and affordable healthcare by developing functional and sustainable health infrastructure.

Environmental Performance

A clean, secure environment is a significant aid for sustainable advancement. Strategies undertaken towards environmental management and conservation include; Afforestation and re-afforestation programs, protection of wetlands, improved waste management and establishment and consolidation of the County Climate Change Governance structures and links across all levels.

Public Sector Reforms

The county government purposes to build a public service that focuses on issues affecting the citizens, and is result oriented. The government has continued to intensify efforts to result in attitude change in public service that values transparency and accountability to the citizens. The County government has come up with a Human Resource Information Management System (HRIMS) which makes it easier to access human resource information and decisions on planning and management. Other reforms include; constant implementation of performance Contracting (PCs), strengthening of result based M&E and establishment of a Service Delivery Unit (SDU).

Community Participation

Civic Education and Public Participation is important in Public Sector management. The County government has established the institutional and legal framework to guide civic education and public participation activities in the County. The Constitution of Kenya, PFM Act 2012 gives credence on effective involvement of the public in decision making especially in planning, budgeting and implementation of programmes.



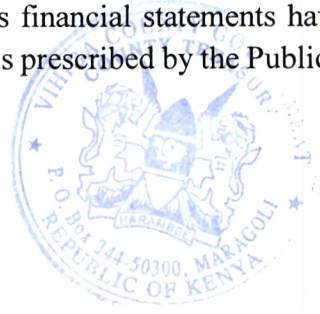
5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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 receipts 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, 2022. 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, 2022, 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 **22nd December, 2022**

County Executive Committee Member – Finance and Economic planning

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

I draw your attention to the contents of my report which is in three parts:

A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.

B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.

C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 11 to 41, which comprise of the statement of financial assets and liabilities

as at 30 June, 2022, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts 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 of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Vihiga as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Use of Goods and Services

The statement of receipts and payments reflects an amount of Kshs.775,322,727 under use of goods and services. Review of records provided for audit revealed the following unsatisfactory matters: -

1.1 Unauthorised Reallocation and Irregular Charge of Expenditure

Note 5 to the financial statements reflects an amount of Kshs.775,322,727 under use of goods and services. The expenditure on goods and services further includes an amount of Kshs.17,793,245 which was reallocated without the necessary authority from the County Assembly and the National Treasury as analysed below:

Expenditure Item Charged	Amount (Kshs.)	Correct Account
Refined Fuels, Lubricants, and Other Fuels	3,069,800	Construction of Buildings
Hospitality, Supplies and Services	2,500,000	Printing, Advertisement, and Information Supplies Services
Foreign Travel and Subsistence	6,648,325	Domestic Travel and Subsistence
Printing, Advertisement, and Information Supplies Services	976,420	Domestic Air Travel
	816,500	Motor Vehicle Maintenance
	3,782,200	Departmental Surrenders and Transfers
Total	**17,793,245**	

No reason was provided for the arbitrary reallocation. The County Executive was therefore in breach of the law.

1.2 Failure to Meet Insurance Contractual Obligations

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.775,322,727 which, as disclosed in Note 5 to the financial statements reflects expenditure of Kshs.18,200,000 in respect to insurance expenses. Review of the

documents provided revealed that a contract for provision of insurance services for motor vehicles, plant machines, motorcycles and trucks was signed between the County Government of Vihiga and an Insurance Company at a contract price of Kshs.14,307,161 on 10 May, 2022. The contract was for a period of one year covering the period between 11 May, 2022 and 12 May, 2023 and payments were to be made within sixty (60) days upon execution of the agreement. However, it was noted that at the time of audit in December, 2022 the insurer had been paid Kshs.9,000,000 only. The County Executive has been paying insurance premiums in arrears.

Under the circumstances, the County could not get compensation in case of an accident due to failure to adhere to the contractual terms and conditions and the expenditure incurred of Kshs.7,500,000 amounted to nugatory expenditure.

1.3 Domestic Travel and Subsistence Allowances

Note 5 to the financial statements on use of goods and services reflects domestic travel and subsistence allowance of Kshs.238,648,657. Included in this amount on domestic travel and subsistence allowance is an amount of Kshs.30,008,743 indicated to have been disbursed to four (4) officers for further disbursement to other members of staff on official duties. However, it was observed that the schedules presented for audit differed with the disclosed amounts as detailed below:

No.	Details	Financial Statements Amount in Kshs.	Supporting Schedules Amount Kshs.	Variance Kshs.
1.	Bulimo Mwanje	12,646,443	12,420,263	226,180
2.	Colman Wesonga	9,390,500	9,390,800	(300)
3.	Kennedy Adagala	3,193,300	3,923,655	(730,355)
4.	Walter Mwavali	4,778,500	5,101,480	(322,580)
	Total	**30,008,743**	**30,836,198**	**(827,455)**

In the circumstance, the accuracy and completeness of the disclosed amount of domestic travel and subsistence allowance could not be confirmed.

1.4 Misclassified and Unsupported Other Operating Expenses

Note 5 to the financial statements further reflects an amount of Kshs.88,711,507 for other operating expenses. Included in the amount are five expenditure items totalling to Kshs.23,313,781 as indicated below that were charged to the account although they related to other expenditure items or they were not adequately supported.

No.	Details	Amount in Kshs.
1.	I-Phones	2,280,000
2.	Adjustment for Departmental Transfers	7,586,250
3.	Daily Allowances	11,672,056
4.	Airline Services	1,122,975
5.	Catering Services	652,500
Total		**23,313,781**

In the circumstances, the accuracy of the expenditure of Kshs.23,313,781 on other operating expenses cannot be confirmed.

1.5 Unexplained expenditure on Refined Fuels, Lubricants and Other Fuels

Note 5 to the financial statements reflects an amount of Kshs.38,246,472 under refined fuels, lubricants and other fuels, which includes an amount of Kshs.2,424,000 incurred on charcoal and firewood. It is not clear, and it has not been explained how such a large amount of money could have been incurred on charcoal and firewood at the County Executive.

In addition, a review of a payment voucher and a Local Purchase Order (LPO) for supply of fuel of Kshs.3,300,000 indicated that a supplier was awarded the contract dated 27 January, 2022 through a Request for Quotation procurement method. However, this is contrary to Regulation 91(1) of the Public Finance Management (County Governments) Regulations, 2015 which provides that a procuring entity that procures using the Request for Quotations method pursuant to Section 105 of the Act, shall be subject to the procurement threshold in the Second Schedule which provides for a maximum of Kshs.3,000,000 per quotation under this method.

Under the circumstances, the propriety of the expenditure amounting to Kshs.2,424,000 incurred on charcoal and firewood could not be confirmed. In addition, it could not be confirmed whether the public got value for money on procured fuel of Kshs.3,300,000.

2. Compensation of Employees

The statement of receipts and payments reflects an amount of Kshs.2,695,739,587 under compensation of employees. However, the following balances were unsupported:-

2.1 Basic Wages of Temporary Employees

Note 4 to the financial statements reflects basic wages of temporary employees' of Kshs.630,412,747. A review of the expenditure revealed that basic wages of temporary employees of Kshs.630,412,747 increased by Kshs.318,238,826 from the previous year's expenditure of Kshs.312,173,921. This was partly attributed to employment of additional 735 temporary employees during the year under review. However, the Management did not provide evidence to show that recruitment of these temporary employees was approved by the Public Service Board and expenditure budget approved by the County Assembly.

In the circumstances, it could not be confirmed whether the additional expenditure incurred on recruitment of temporary employees amounting to Kshs.318,238,826 gave value for money to the County. In addition, the County Government was in breach of the law.

2.2 Payment of Kenya Revenue Authority PAYE Arrears

The statement of receipts and payments reflects compensation of employees amount of Kshs.2,695.739,587 which includes KRA PAYE arrears paid – Agency Notices of Kshs.291,017,805 (2020/2021 - Kshs.150,000,000) as disclosed under Note 4 to the

financial statements. However, the PAYE pending bills as at end of the previous year was Kshs.14,942,263. It is therefore not clear how the additional arrears amounting to Kshs.276,075,542 arose. Further, although Management has indicated that arrears arose due to delays in receipt of exchequer releases, it is not clear, and Management has not indicated how it intends to address the delay in remittance of the PAYE taxes in time to avoid penalties.

In the circumstances, the accuracy and completeness of the amount of Kshs.291,017,805 on KRA PAYE arrears paid could not be confirmed.

3. Acquisition of Assets

The statement of receipts and payments reflects an amount of Kshs.445,047,046 under acquisition of assets. The following issues were observed under the acquisition of assets:-

3.1 Irregular Funding of Amatsi Water and Sanitation Company

The statement of receipts and payments reflects expenditure amount of Kshs.445,047,046 in respect to acquisition of assets which, as disclosed in Note 10 to the financial statements includes expenditure on rehabilitation and renovation of plant, machinery and equipment amounting to Kshs.97,327,275. Included in this expenditure is Kshs.989,350 incurred by the Water Department on behalf of Amatsi Water and Sanitation Company which was incorporated on 24 April, 2007 under the Companies Act Cap 486 laws of Kenya. Review of payments made on behalf of the Company were in respect to rehabilitation of water pumps, bore holes, water schemes and allowances for supervision of these services. However, Management did not provide satisfactory explanation as to why the payments were made on behalf of the Company, which is a separate entity.

In the circumstances, the regularity of the expenditure of Kshs.989,350 could not be confirmed.

3.2 Irregular Payment for Construction of ECD Classroom

Note 10 to the financial statements reflects an amount of Kshs.20,076,924 paid for construction of buildings which include an amount of Kshs.287,124 paid to a Company in respect of underpayment for construction of an ECD classroom at Cheptoror Primary School in the financial year 2018/2019. However, no documents were provided to justify the underpayment and it was not clear why the underpayment had remained outstanding for four years without being given priority to form the first charge in the previous financial years.

In the circumstances, the authenticity of the payment of Kshs.287,124 could not be confirmed.

4. Outstanding Salary Advances

The statement of assets and liabilities reflects Kshs.17,334,668 in respect of accounts receivables which, as disclosed in Note 15 to the financial statements includes salary advances totalling to Kshs.1,775,438 issued to ten (10) members of staff, out of which,

nine (9) were issued in 2015 and one (1) in 2017. Further, five of the employees with advances totalling Kshs.1,151,603 are no longer in service at the County Executive while Kshs.21,333 was owing from a deceased former member of staff. No efforts had been made to recover these outstanding amounts.

In the circumstances, the recoverability of the salary advances amounting to Kshs.1,775,438 is doubtful.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Vihiga Management in accordance with ISSAI 130 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. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

1. Budgetary Control and Performance

The summary statement of appropriation - recurrent and development combined reflects final revenue budget and actual on comparable basis of Kshs.5,738,304,185 and Kshs.4,471,161,499 respectively resulting into underfunding of Kshs.1,267,142,686 or 22% of the budget. Similarly, the County Executive expended Kshs.4,496,344,715 against an approved budget of Kshs.5,738,304,185 resulting to under expenditure of Kshs.1,241,959,470 or 22% of the budget.

Further, the statement reflects compensation of employees, transfers to other government units and social security benefits which exceeded the final budget amounts by a total of Kshs.326,348,346. The approval of the expenditure beyond the budgeted amount was not provided for audit review.

In the circumstances the Management ought to relook at the budget preparation process with a view to making it as effective and realistic as possible in order to benefit the residents of Vihiga County.

2. Late and Undisbursed Exchequer Releases

The statement of receipts and payments reflects Exchequer Releases amount of Kshs.4,471,161,499 for the year ended 30 June, 2022 out of the expected releases of Kshs.5,738,304,185. An amount of Kshs.1,738,027,190 or approximately 38% of the total receipts of Kshs.4,471,161,499 was received in the last quarter and Kshs.1,267,142,686 was not received during the year under review, as analyzed in the table below;

Receipts	Recurrent Kshs.	Development Kshs.	Other Funds Kshs.	Total Kshs.
First Quarter	656,397,156	-	7,000,000	667,397,156
Second Quarter	1,125,683,415	-	125,000,000	1,250,683,415
Third Quarter	607,166,728	211,886,960	-	819,052,688
Fourth Quarter	1,365,041,740	360,985,450	12,000,000	1,738,027,190
Total	**3,754,289,089**	**572,872,410**	**144,000,000**	**4,471,161,499**

This is contrary to Section 14 of the second schedule of the Public Finance Management Act, 2012 which provides that cash disbursements to the County Government shall be on quarterly basis and in accordance with the transfer of functions to the County Governments. This has an effect of inability by the County Government to meet the financial obligations in rendering the services to the residents of Vihiga County in the year under review.

3. Pending Bills

Annex 2 to the financial statements reflects pending accounts payable totalling to Kshs.1,254,980,509 as at 30 June, 2022 which is an increase of Kshs.564,400,569 or 81% of the closing balance of Kshs.690,579,940 as at 30 June, 2021. Management explained that the bills increased due to failure to receive exchequer releases as had been expected in the budget. However, no reason was provided for the failure by Management to work with available resources. The County Executive risks incurring additional losses in form of interest and penalties arising from continued delay in the settlement of the bills. In addition, failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions to the subsequent year as they form a first charge.

4. Unresolved Prior Year Matters

Various prior year audit issues remained unresolved as at 30 June, 2022 and Management has not provided reasons for the delay in resolving the prior year audit issues. Further, not all of the unresolved prior year issues are disclosed under the progress on follow up of auditor's recommendations section of the financial statements as required by the Public Sector Accounting Standards Board.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Delay in Construction of Governor's and Deputy Governor's Residences

The statement of receipts and payments reflects acquisition of assets amount of Kshs.445,047,046 which as disclosed in Note 10 to the financial statements includes construction of buildings amount of Kshs.20,076,924. This amount in turn includes Kshs.6,000,000 incurred in the construction of the Governor's and the Deputy Governor's houses. The contract agreement dated 20 February, 2019 was entered into between the County Government of Vihiga and a building contractor for the construction of Governor's and Deputy Governor's houses at a contract sum of Kshs.148,526,625.41. The construction commenced on 28 March, 2019 and was expected to run for 78 weeks with expected completion date of 28 September, 2020. In January, 2022 the Management indicated that the Governor's house was at 56.6% and Deputy Governor's at 55.5% completion when the contractor requested for another extension of 32 weeks to complete the project which was granted. Although physical verification carried out in November, 2022 revealed that the work was still in progress, there was no indication that the contract period was extended, and the performance bond renewed thus casting doubt on the legality of the contract and the commitment towards the completion of the project.

Further, as previously reported in the audit for the financial year 2020/2021, the Salaries and Remuneration Commission (SRC) Circular, issued on 29 April, 2020 had put a ceiling to the construction of the houses for Governor and Deputy Governor's residence at Kshs.45,000,000 and Kshs.35,000,000 respectively totalling to Kshs.80,000,000. The contract entered into, therefore, exceeded the set limit of Kshs.80,000,000 by an amount of Kshs.68,526,625 or approximately 86% of the approved amount and the Management did not provide any explanation or documentary evidence on how the over expenditure would be regularised.

In the circumstances, the Management is in breach of the law and there is risk of loss of public funds through cost escalation and penalties due to delays.

2. Delay in Construction of Six Storey 160 Bed Capacity Plaza at the County Referral Hospital

As previously reported, the County Government entered into a contract with a building contractor towards the construction of a six storey 160 bed capacity plaza at the Vihiga County Referral Hospital on 14 October, 2015 for a contract sum of Kshs.250,000,000, contract period of 24 months and expected completion date of 18 October, 2017 which was later extended by 12 months to 16 October, 2018 on request by the contractor. Examination of records provided revealed that, through a letter dated 11 June, 2020, the County Government advised the contractor that due to continuous delay, lack of additional extension of the contract, and failure to adhere to the provisions of the contract, the contract was no longer valid and was to prepare a hand over report within fourteen days of the letter. On 08 April, 2020, the Ag. Director of Medical Services requested the Chief Officer to terminate the contract as the contract period had lapsed and the contract was terminated on 16 April, 2020.

As at the time of the audit in November, 2022 the contractor had been paid a total of Kshs.187,287,023 while the project had stalled when the building was approximately 78% complete.

Information available indicate that the County Government invited a tender for the completion of the hospital through an advertisement done on the Government website on 18 January, 2021 and the bids were to be received by 26 January, 2021. On 26 March, 2021, a new contract was entered into with another company at a new contract sum of Kshs.395,172,567, which was more than the original contract by Kshs.145,172,567.

In the circumstances, the propriety and value for money for Kshs.187,287,023 already incurred on the project could not be confirmed.

3. Irregular Payment to Council of Governors

The use of goods and services expenditure of Kshs.775,322,727 includes hospitality, supplies, and services expenditure of Kshs.110,573,256 as disclosed in Note 5 to the financial statements. This expenditure in turn includes Kshs.2,000,000 which was paid by the County Government of Vihiga to the Council of Governors during the annual devolution conference which was held in Makueni County between 23 and 26 November, 2021. Although the Management has explained that amount paid was to cater for Governor and Deputy Governor's registration and accommodation costs, registration of Members of County Assembly among others, this was contrary to Section 37 of the Inter-Governmental Relations Act, 2012 which states that the operational expenses of the Council of Governors should be provided for in the annual estimates of the revenue and expenditure of the National Government.

In the circumstances, the validity of the expenditure of Kshs.2,000,000 could not be confirmed and Management was in breach of the law.

4. Irregular Funding of Members of County Assembly

The use of goods and services amount of Kshs.775,322,727 includes hospitality, supplies, and services expenditure of Kshs.110,573,256 as disclosed in Note 5 to the financial statements. Included in the hospitality, supplies and services expenses were two payments of Kshs.991,200 and Kshs.1,981,300. Review of documents revealed that Kshs.991,200 was paid to a staff in respect to per diem for three (3) days made to fourteen (14) Members of County Assembly (MCAs), Clerk, Deputy Clerk and other County Assembly staff for interrogation of the County 2nd supplementary budget for 2021/2022. Further, another payment of Kshs.1,981,300 for per diem allowances paid to Members of County Assembly (MCAs) who were engaged in the same budget interrogation and Joint Vihiga Executive and Assembly self-audit held in Mombasa. However, there were no payment schedules and report on the review of the Joint self-audit meeting held in Mombasa. It is therefore not clear why the MCAs were being facilitated by the County Executive to perform their duties and yet the expenditure is budgeted for by the County Assembly.

In the circumstances, the validity of the expenditure of Kshs.2,972,500 could not be confirmed and Management was in breach of the law.

5. Proposed Supply, Delivery, Installation and of Commissioning Incinerator

The statement of receipts and payments reflects expenditure amount of Kshs.328,770,983 in respect to other grants and payments which, as disclosed in Note 8 to the financial statements includes payments totalling to Kshs.323,730,783 in respect to other capital grants and transfers. This amount in turn includes Kshs.11,423,360 paid to a supplier that the County Government of Vihiga had entered into an agreement with on 29 August, 2021 for the supply, delivery, installation, and commissioning of incinerator for Vihiga County Referral Hospital (VCRH) at a contract sum of Kshs.14,279,200, six (6) months contract period and expected completion date of 28 February, 2022. An audit review revealed that the contractor supplied the incinerator and placed it in an open roofed incomplete house. Although the Management has explained that the roofing of the incinerator house was suspended to allow the incinerator to be put into the house through the open roof because of its size, it had taken an inordinate long time for the incinerator house to be roofed. Further, no installation and commissioning of the incinerator had been done by the time of audit in November, 2022.

In the circumstances, there is no value for money received on Kshs.11,423,360 spent on this project.

6. Uncompleted Proposed Construction of a Funeral Home

The renovation and rehabilitation of civil works expenditure of Kshs.114,054,297 as disclosed in Note 10 of the financial statements include an amount of Kshs.31,602,486 on proposed construction of a funeral home. The County Government of Vihiga entered into an agreement with a construction firm on 20 February, 2021 for the construction and commissioning of a modern funeral home at Vihiga County Referral Hospital at a contract sum of Kshs.96,593,784 and contract duration of twelve (12) months. Examination of records provided revealed that the contractor had been paid Kshs.31,602,486 and the contract period had lapsed and there was no valid performance bond in place. Physical verification carried out in November, 2022 revealed that the contractor was still on site, but the construction works were yet to be completed. Although the Management has explained that the contract implementation team accepted the contractors' extension request, no formal extension and renewed performance bond were provided for audit review.

In the circumstances, the value for money on Kshs.31,602,486 spent on the project has not been realized.

7. Lack of Land Ownership Documents

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.445,047,046 and which, as disclosed in Note 10 to the financial statements reflects an amount of Kshs.907,177 spent on acquisition of land. However, no valuation and search reports for the piece of land measuring 0.04 hectares were provided for audit

verification. Although the preparation of transfer documents was in progress, the County Government is yet to complete the process and obtain a title deed for the piece of land.

In the circumstances, the ownership of land measuring 0.04 hectares could not be confirmed.

8. Unremitted Statutory Deductions

The statement of assets and liabilities reflects Kshs.98,947,675 in respect to accounts payables - deposits and retentions and which, as disclosed in Note 16 to the financial statements includes Kshs.6,867,981 in respect to statutory (IPPD) deductions which had not been remitted as at 30 June, 2022.

In the circumstances, the Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

1. Staff not existing in IPPD Master Data (Compliment)

Review of the IPPD staff extract against the payroll revealed that a number of old and new staff did not exist in the IPPD compliment as at 30 June, 2022. It is not clear why they were not defined in the IPPD compliment contrary to Regulation 120(3) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that at least once every month, the Accounting Officer shall certify the correctness of the payroll.

In the circumstances, the Management was in breach of the law.

2. Non-Compliance with Law on Ethnic Staff Composition

During the year under review, the total number of employees of the County Executive was one thousand eight hundred and thirteen (1813) out of which one thousand six hundred and sixty (1660) or 92 % of the total numbers were members of the dominant ethnic community in the County. This is contrary to Section 7(1) and (2) of the National

Cohesion and Integration Act, 2008. which states that all public offices shall seek to represent the diversity of the people of Kenya in the employment of staff and that no public institution shall have more than one-third of its staff establishment from the same ethnic community.

In the circumstances, the Management was in breach of the law.

3. Non-Compliance with the One-Third of Basic Salary Rule

During the year ended 30 June, 2022, fifty-six (56) employees earned a net salary of less than a third (1/3) of the basic salary contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016 which states that Public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.

In the circumstances, the Management was in breach of the law.

4. Lack of Annual Recruitment Plan and Staff Establishment

Review of documents revealed that the County Executive did not have annual recruitment plan and staff establishment for the period under review and as such it could not be confirmed what guided the recruitments of E.C.D.E teachers and one hundred and fifty-four (154) waste management staff undertaken for the period under review contrary to Section B(2)(1) of the Human Resource Policies and Procedures Manual for the Public Service of May, 2016 which requires every Ministry/State Department to prepare Human Resource Plans to support achievement of goals and objectives in their Strategic plans and that the plans shall be based on comprehensive job analysis and shall be reviewed every year to address emerging issues and needs.

In the circumstances, the Management was in breach of the law.

5. Failure to Reconcile Electricity Bills

Note 5 of the financial statement on use of goods and services includes expenditure amounting to Kshs.45,525,975 on utility, supplies and services. The expenditure includes various payments amounting to Kshs.8,990,727, as listed below, made to Kenya Power and Lighting Company Limited on account of electricity bills during the year under review. However, it was noted that no reconciliations were done before making payments resulting in settlement of electricity accounts inclusive of balances brought forward which had already been settled.

Date	Voucher No.	Date Details	Amount (Kshs)
25 October, 2021	33479	27 August to 26 September, 2021	2,169,680
28 October, 2021	33534	27 August to 26 September, 2021	2,184,622
14 December, 2021	34191	06 March to 02 April, 2021	930,626
14 January, 2022	34533	27 September to 30 October, 2021	1,609,504
24 February, 2022	35289	22 December, 2021 to 21 January, 2022	2,096,295
Total			**8,990,727**

In the absence of effective internal controls and monthly electricity bills reconciliations, Management may have overpaid Kenya Power and Lighting Company Limited.

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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 maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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.

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, 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. Reasonable assurance is a high level of assurance, but

is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015, and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by Management.

- Conclude on the appropriateness of Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County

Executive's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Executive to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

I communicate with Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence, and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 March, 2023

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
RECEIPTS			
Exchequer Releases (Transfer from CRF)	1	4,471,161,499	5,850,780,459
Proceeds from sale of assets	2	-	-
Other Receipts	3	-	-
TOTAL RECEIPTS		**4,471,161,499**	**5,850,780,459**
PAYMENTS			
Compensation of Employees	4	2,695,739,587	2,194,589,162
Use of Goods and Services	5	775,322,727	907,925,950
Transfers to Other Government Units	7	183,315,525	779,803,821
Other Grants and Payments	8	328,770,983	873,980,562
Social Security Benefits	9	68,142,625	36,458,335
Acquisition of Assets	10	445,047,046	1,133,205,535
Finance Costs, including Loan Interest	11	6,222	17,001
Other Payments	13	-	22,175,728
TOTAL PAYMENTS		**4,496,344,715**	**5,948,156,095**
DEFICIT/SURPLUS		**- 25,183,216**	**- 97,375,636**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **21st December, 2022** and signed by:

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
ICPAK M/NO:**9270**

Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177

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

8. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

	Note	2021/2022 Kshs	2020/2021 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	173,450,295	626,379,941
Cash Balances	14B	-	-
Total Cash and cash equivalents		173,450,295	626,379,941
Accounts receivables – Outstanding Imprests	15	17,334,668	30,910,617
TOTAL FINANCIAL ASSETS		**190,784,963**	**657,290,558**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	16	98,947,675	226,569,839
NET FINANCIAL ASSETS		**91,837,288**	**430,720,719**
REPRESENTED BY			
Fund Balance b/fwd	17	430,720,719	528,096,355
Prior year Adjustments	18	-313,700,215	-
Surplus/Deficit for the year		-25,183,216	-97,375,636
NET FINANCIAL POSITION		**91,837,288**	**430,720,719**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on **21st December, 2022** and signed by:

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Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177

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

9. STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30TH JUNE 2022.

	Note	2021/2022 Kshs	2020/2021 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from Operating Income			
Exchequer Releases	1	4,471,161,499	5,052,669,300
Other Receipts	3	-	-
		4,471,161,499	**5,052,669,300**
Payments for operating expenses			
Compensation of Employees	4	2,695,739,587	2,194,589,162
Use of Goods and Services	5	775,322,727	907,925,950
Transfers to Other Government Units	7	183,315,525	779,803,821
Other Grants and Transfers	8	328,770,983	873,980,562
Social Security Benefits	9	68,142,625	36,458,335
Other Payments	13	-	22,175,728
		4,051,291,447	**4,814,933,558**
Adjusted for:			
Changes in Receivables	19	13,575,949	12,567,701
Changes in Payables	20	- 127,622,164	35,312,718
Prior Year Adjustments	18	- 313,700,215	-
Total Adjustments		**- 427,746,430**	**47,880,419**
Net Cash flows from Operating Activities		**- 7,876,378**	**285,616,161**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from sale of assets	2	-	
Acquisition of Assets	10	- 445,047,046	- 1,133,205,535
Net Cash flows from Investing Activities		**- 445,047,046**	**- 1,133,205,535**
CASHFLOW FROM FINANCING ACTIVITIES			
Bank Charges	11	- 6,222	- 17,001
Net Cash flow from Financing Activities		**- 6,222**	**- 17,001**
NET INCREASE IN CASH AND CASH EQUIVALENT		**- 452,929,646**	**- 49,495,217**
Cash and Cash Equivalent at Beginning of the year		**626,379,941**	**675,875,158**
Cash and Cash Equivalent at End of the year		**173,450,295**	**626,379,941**
As per Statement of Assets		**173,450,295**	**626,379,941**

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 **21st December 2022** and signed by:

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
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Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: **5177**

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

10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	5,160,054,251	578,249,934	5,738,304,185	4,471,161,499	1,267,142,686	78%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	**5,160,054,251**	**578,249,934**	**5,738,304,185**	**4,471,161,499**	**1,267,142,686**	**78%**
PAYMENTS				-		
Compensation of Employees	2,000,591,009	429,779,835	2,430,370,844	2,695,739,587	-265,368,743	111%
Use of Goods and Services	809,765,657	81,132,481	890,898,138	775,322,727	115,575,411	87%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	111,893,555	38,354,598	150,248,153	183,315,525	-33,067,372	122%
Other Grants and Transfers	684,712,053	394,993,665	1,079,705,718	328,770,983	750,934,735	30%
Social Security Benefits	27,487,600	12,742,794	40,230,394	68,142,625	-27,912,231	169%
Acquisition of Assets	1,524,634,377	-378,103,439	1,146,530,938	445,045,046	701,483,892	39%
Finance Costs, including Loan Interest	970,000	-650,000	320,000	6,222	313,778	2%
TOTAL	**5,160,054,251**	**578,249,934**	**5,738,304,185**	**4,496,344,715**	**1,241,959,470**	**78%**

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 **21st December, 2022** and signed by:

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
ICPAK M/NO:**9270**

Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: **5177**



11. SUMMARY STATEMENT OF APPROPRIATION: RECCURENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	3,354,624,907	474,096,039	3,828,720,946	2,872,740,814	955,980,132	75%
Proceeds from Sale of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	**3,354,624,907**	**474,096,039**	**3,828,720,946**	**2,872,740,814**	**955,980,132**	**75%**
PAYMENTS						
Compensation of Employees	2,000,591,009	429,779,835	2,430,370,844	2,695,739,587	- 265,368,743	111%
Use of Goods and Services	809,765,657	81,132,481	890,898,138	775,322,727	115,575,411	87%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	111,893,555	38,354,598	150,248,153	183,315,525	- 33,067,372	122%
Other Grants and Transfers	255,208,597	42,654,471	297,863,068	58,115,886	239,747,182	20%
Social Security Benefits	27,487,600	12,742,794	40,230,394	68,142,625	- 27,912,231	169%
Acquisition of Assets	148,708,489	- 129,918,140	18,790,349	8,753,980	10,036,369	47%
Finance Costs, including Loan Interest	970,000	- 650,000	320,000	6,222	313,778	2%
TOTAL	**3,354,624,907**	**474,096,039**	**3,828,720,946**	**3,789,396,552**	**39,324,394**	**99%**

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

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 **21st December, 2022** and signed by:

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
ICPAK M/NO:9270

Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: 5177

12. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c
RECEIPTS						
Exchequer Releases	1,805,429,344	104,153,895	1,909,583,239	1,598,420,685	311,162,554	84%
Proceeds from Sales of Assets	-	-	-	-	-	0%
Other Receipts	-	-	-	-	-	0%
TOTAL	**1,805,429,344**	**104,153,895**	**1,909,583,239**	**1,598,420,685**	311,162,554	**84%**
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services			-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	-	-	-	-	-	0%
Other Grants and Transfers	429,503,456	352,339,194	781,842,650	270,655,097	511,187,553	35%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,375,925,888	- 248,185,299	1,127,740,589	436,293,066	691,447,523	39%
Finance Costs, including Loan Interest	-		-	-	-	0%
Other Payments	-	-	-	-	-	0%
TOTAL	**1,805,429,344**	**104,153,895**	**1,909,583,239**	**706,948,163**	**1,202,635,076**	**37%**

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

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 **21st September, 2022** and signed by:

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
ICPAK M/NO:**9270**

Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: **5177**

13. STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Variance
		KShs	KShs	KShs	KShs	KShs
Administration, Planning and Support Service		**423,265,491**	**5,457,882**	**428,723,373**	**352,723,059**	**76,000,314**
	Administrative Service	423,265,491	5,457,882	**428,723,373**	352,723,059	76,000,314
Livestock Development and Management		**31,270,357**	**-20,900,000**	**10,370,357**	**3,596,604**	**6,773,753**
	Veterinary Services and Extension	31,270,357	-20,900,000	10,370,357	3,596,604	6,773,753
Fisheries Development and Management		**9,700,000**	**-500,000**	**9,200,000**	**2,992,300**	**6,207,700**
	Promotion of Fish Farming	9,700,000	-500,000	9,200,000	2,992,300	6,207,700
Crop Development and Management		**21,900,000**	**-7,200,000**	**14,700,000**	**5,060,170**	**9,639,830**
	Crop Extension	11,200,000	-1,200,000	10,000,000	1,561,400	8,438,600
	Cash Crop Production and Development	10,700,000	-6,000,000	4,700,000	3,498,770	1,201,230
Cooperatives Development		**19,650,000**	**-5,400,000**	**14,250,000**	**9,438,890**	**4,811,110**
	Cooperative Development Services	19,650,000	-5,400,000	14,250,000	9,438,890	4,811,110
Land Survey and Mapping Services		**4,500,000**	**-1,500,000**	**3,000,000**	**1,448,300**	**1,551,700**
	Land Survey and Mapping	4,500,000	-1,500,000	3,000,000	1,448,300	1,551,700
1 Urban and Physical Planning and Housing Services		**61,779,573**	**40,437,561**	**102,217,134**	**5,505,200**	**96,711,934**
	Urban and Physical Planning	7,000,000	-3,000,000	4,000,000	0	4,000,000
	Vihiga Municipality {KUSP}	54,779,573	43,437,561	98,217,134	5,505,200	92,711,934
Administration, Planning and Support Service		**400,945,325**	**123,660,959**	**524,606,284**	**340,975,169**	**183,631,115**
	Administrative Service	400,945,325	123,660,959	524,606,284	340,975,169	183,631,115
Transport Management		**17,402,400**	**-4,735,438**	**12,666,962**	**5,628,362**	**7,038,600**
	Transport System Management	17,402,400	-4,735,438	12,666,962	5,628,362	7,038,600
Infrastructure Development		**800,000**	**0**	**800,000**	**34,500**	**765,500**
	Roads Maintenance	800,000	0	800,000	34,500	765,500
Administration, Planning and Support Service		**117,947,083**	**-1,512,501**	**116,434,581**	**101,687,288**	**14,747,293**

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

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Variance
	Administrative Service	117,947,082	-1,512,501	116,434,581	101,687,288	14,747,293
Trade Development and Investment		**27,400,000**	**-21,200,000**	**6,200,000**	**0**	**6,200,000**
	Market Development and Management	13,400,000	-7,200,000	6,200,000	0	6,200,000
	Business Support and Consumer Protection	14,000,000	-14,000,000	0	0	0
Tourism Development		**2,000,000**	**-2,000,000**	**0**	**0**	**0**
	Tourism Promotion and Branding	2,000,000	-2,000,000	0	0	0
Administration, Planning and Support Service		**1,718,346,191**	**229,069,207**	**1,947,415,398**	**1,856,600,311**	**90,815,087**
	Administrative Service	715,623,460	366,010,730	1,081,634,190	998,496,129	83,138,062
	Human Resource Management and Development	994,229,932	-130,948,724	863,281,208	856,026,663	7,254,545
	Healthcare Financing	8,492,799	-5,992,799	2,500,000	2,077,520	422,480
Promotive and Preventive Healthcare Services		**49,500,000**	**-32,113,875**	**17,386,125**	**12,879,294**	**4,506,831**
	Public Health Services	5,500,000	-2,000,000	3,500,000	2,646,849	853,151
	Community Health Strategy	36,700,000	-27,613,875	9,086,125	8,239,345	846,780
	Health Promotion	3,000,000	-2,000,000	1,000,000	983,300	16,700
	Reproductive Healthcare	3,500,000	-500,000	3,000,000	834,800	2,165,200
	Disease Surveillance and Emergency	800,000	0	800,000	175,000	625,000
Curative And Rehabilitative Health Services		**106,150,000**	**-577,425**	**105,572,575**	**62,482,474**	**43,090,101**
	Medical services	105,950,000	-577,425	105,372,575	62,482,474	42,890,101
	County referral services	200,000	0	200,000	0	200,000
Child and Maternal Health Care		**43,650,000**	**3,712,113**	**47,362,113**	**20,254,862**	**27,107,251**
	Antenatal and Post Natal healthcare	4,000,000	-1,500,000	2,500,000	0	2,500,000
	Antenatal and Post Natal Healthcare	21,450,000	-11,750,000	9,700,000	-1,250,379	10,950,379
	Newborn, Child and Adolescent Health	1,200,000	-400,000	800,000	701,930	98,070

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

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Variance
	Nutrition Services	17,000,000	17,362,113	34,362,113	20,803,311	13,558,802
Administration, Planning and Support Service		**356,378,846**	**-35,103,649**	**321,275,197**	**282,179,304**	**39,095,893**
	Administrative Service	356,378,846	-35,103,649	321,275,197	282,179,304	39,095,893
Vocational Education and Training		**62,150,701**	**-7,942,343**	**54,208,358**	**52,426,696**	**1,781,662**
	Youth Polytechnic Development	62,150,701	-7,942,343	54,208,358	52,426,696	1,781,662
Early Childhood Development		**149,991,398**	**-4,005,107**	**145,986,291**	**141,449,591**	**4,536,700**
	ECD Development	149,991,398	-4,005,107	145,986,291	141,449,591	4,536,700
Administration, Planning and Support Service		**988,243,843**	**421,057,234**	**1,409,301,077**	**961,017,281**	**448,283,791**
	Administrative Service	943,116,158	416,297,234	1,359,413,392	925,989,356	433,424,036
	County Administration	11,670,000	-1,100,000	10,570,000	6,537,151	4,032,849
	County Radio Information Services	33,457,685	5,860,000	39,317,685	28,490,780	10,826,906
Public Finance Management		**66,170,000**	**-21,305,579**	**44,864,421**	**33,911,603**	**10,952,818**
	Public Finance Management	9,500,000	-2,562,660	6,937,340	6,386,685	550,655
	Accounting Services	5,700,000	-2,646,149	3,053,851	2,340,780	713,071
	Audit Services	9,450,000	4,062,983	13,512,983	5,981,145	7,531,838
	Budget Formulation Coordination	7,200,000	344,400	7,544,400	6,964,300	580,100
	Resource Mobilization	24,310,000	-16,831,688	7,478,312	6,467,750	1,010,562
	Budget Expenditure Management	10,010,000	-3,672,465	6,337,535	5,770,943	566,592
County Planning Services		**12,700,000**	**-7,557,983**	**5,142,017**	**2,925,917**	**2,216,100**
	Monitoring and Evaluation	6,400,000	-4,575,000	1,825,000	1,215,000	610,000
	Coordination of Policy Formulation and Plans	6,300,000	-2,982,983	3,317,017	1,710,917	1,606,100
Management and Administration of County Services		**60,470,000**	**-21,852,421**	**38,617,579**	**27,768,093**	**10,849,486**
	County Secretary	4,000,000	-4,000,000	0	0	0
	Legal Services	56,470,000	-17,852,421	38,617,579	27,768,093	10,849,486
Administration, Planning and Support Service		**64,863,704**	**-7,692,200**	**57,171,504**	**50,733,610**	**6,437,894**
	Administrative Service	64,863,704	-7,692,200	57,171,504	50,733,610	6,437,894

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

Program	Sub Program	Original Budget	Adjustments	Final Budget	Actual	Variance
903004860		**70,400,000**	**-33,780,671**	**36,619,329**	**16,348,627**	**20,270,702**
	Promotion of Sports	53,550,000	-32,008,800	21,541,200	6,611,450	14,929,750
	Promotion of Culture and Heritage	16,850,000	-1,771,871	15,078,129	9,737,177	5,340,952
904004860		**13,250,000**	**-9,766,000**	**3,484,000**	**1,204,340**	**2,279,660**
	Social Protection	3,150,000	-3,000,000	150,000	0	150,000
	Gender, Children, Youth and People with Disability	10,100,000	-6,766,000	3,334,000	1,204,340	2,129,660
Administration, Planning and Support Service		**268,982,546**	**-27,000,090**	**241,982,456**	**136,477,904**	**105,504,552**
	Administrative Service	268,982,546	-27,000,090	241,982,456	136,477,904	105,504,552
1003004860		**17,751,391**	**-5,054,337**	**12,697,054**	**5,573,660**	**7,123,394**
	Water Supply Management	7,448,637	-1,054,337	6,394,300	4,566,100	1,828,200
	Waste Water Management	10,302,754	-4,000,000	6,302,754	1,007,560	5,295,194
1004004860		**5,600,000**	**-4,100,000**	**1,500,000**	**495,000**	**1,005,000**
	Environmental Protection and Conservation	5,600,000	-4,100,000	1,500,000	495,000	1,005,000
1005004860		**4,550,000**	**0**	**4,550,000**	**2,526,300**	**2,023,700**
	Natural Resources management	4,550,000	0	4,550,000	2,526,300	2,023,700
		5,197,708,849	**540,595,337**	**5,738,304,185**	**4,496,344,715**	**1,241,959,470**

Chief Officer - Finance and Economic Planning
Name: CPA. Livingstone Imbayi
ICPAK M/NO:**9270**

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O BOX 344-50300 MARAGOLI REPUBLIC OF KENYA

Director- Accounting Services
Name: CPA. Benjamin Otwoko
ICPAK M/NO: **5177**

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

14. 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 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 receivables and payables are disclosed in the Statement of Assets and Liabilities.

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 Executive. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of Receipts and Payments

Recognition of Receipts

The County Executive recognises 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 30th June, 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

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

Returns to CRF Issues
These relate to unspent balances in the other County Entity accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County spend funds. These funds are recognised once appropriated through a supplementary budget process.

Recognition of Payments
The entity recognises all expenses when they occur 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 when 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 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.
The management does not recognise renovations and improvements to existing assets as a new asset and therefore expenditure on such is not included in fixed Asset register. Expenditure on pending bills relating to Fixed Assets acquired in prior periods is not included the fixed Asset register as a new Acquisition

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

Third Party Payments
This relates to payments done directly to supplier on behalf of the county governments such as; national government may fund the operation of health or education program, a donor may pay directly for construction of a given market etc. Details of payments by third parties on behalf of the county government are detailed in the notes to this financial statement.

Cash and Cash Equivalents
Cash and cash equivalents comprise of 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 2022, this amounted to KShs 92,079,695 compared to KShs 145, 073,447 in prior period.

There were no other restrictions on cash during the year

Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as 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.

Accounts Payable

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

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 an appendix to these financial statements.

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 sheet' items to provide a sense of the overall net cash position of the County Government of Vihiga 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.

Contingent Liabilities

A contingent liability is:

a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or

b) A present obligation that arises from past events but is not recognised because:

i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

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 County budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly by 30th June 2021 for the period 1st July 2021 to 30 June 2022 as required by law. There were three supplementary budgets passed in the year under review. A high-level assessment of the County Government of Vihiga's actual performance against the comparable budget for the financial year under review has been included as part of financial statements.

Comparative Figures

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

Subsequent Events

Events subsequent to submission of end year 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.

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.

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.

15. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2021/2022	2020/2021
	KShs	KShs
Total Exchequer Releases for Quarter 1	663,397,156	400,119,300
Total Exchequer Releases for Quarter 2	1,250,683,415	1,163,137,500
Total Exchequer Releases for Quarter 3	819,053,738	1,139,874,750
Total Exchequer Releases for Quarter 4	1,738,027,190	2,349,537,750
Total	**4,471,161,499**	**5,052,669,300**
Proceeds from Domestic and foreign grants		557,768,970
Transfer from other government entities		74,447,849
County Own Source Receipts		165,894,340
TOTAL	**4,471,161,499**	**5,850,780,459**

2. PROCEEDS FROM SALE OF ASSETS

	2021/2022	2020/2021
	Kshs	Kshs
Recepts from the Sale of Buildings	-	-
Recepts from the Sale of Vehicles and Transport Equipment	-	-
TOTAL	-	-

3.0 OTHER RECEIPTS

	2021/2022	2020/2021
	Kshs	Kshs
Nutrition International	-	-
Other Receipts II	-	-
TOTAL	-	-

4. COMPENSATION OF EMPLOYEES

	2021/2022	2020/2021
	Kshs	Kshs
Basic salaries of permanent employees	925,303,823	891,269,038
Basic wages of temporary employees	630,412,747	312,173,921
Personal allowances paid as part of salary	738,810,931	747,123,272
Employer Contribution to NSSF	5,594,776	4,459,600
Employer Contribution to Pension Schemes	104,599,505	89,563,331
KRA PAYE Arrears paid -Agency Notices	291,017,805	150,000,000
Total	**2,695,739,587**	**2,194,589,162**

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

5. USE OF GOODS AND SERVICES

	2021/2022	2020/2021
	Kshs	Kshs
Utility Supplies and Services	45,525,975	44,464,261
Communication Supplies and Services	7,559,473	9,282,724
Domestic Travel and Subsistence	238,648,657	198,735,216
Foreign travel & subsistence	26,492,702	40,968,780
Printing Advertising and Information Supplies Services	26,843,357	29,377,466
Rentals of Produced Assets	6,424,008	7,192,958
Training Expenses	23,964,627	11,772,240
Hospitality Supplies and Services	110,573,256	105,539,045
Insurance expenses	18,200,000	43,833,961
Specialised Material supplies	96,594,412	214,541,445
Office and General Expenses	32,044,000	27,503,634
Other Operating Expenses	88,711,507	106,517,516
Routine Maintenance of Motor Vehicles	10,965,949	22,145,685
Refined Fuels, Lubricants and Other Fuels	38,246,472	35,846,700
Routine maintenance - Other Assets	4,528,332	10,204,319
Total	**775,322,727**	**907,925,950**

6. SUBSIDIES

Description	2021/2022	2020/2021
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
TOTAL	-	-

7. TRANSFER TO OTHER GOVERNMENTS UNITS

Description	2021/2022	2020/2021
	Kshs	Kshs
Transfers to County government entities		
Transfers to County Assembly	-	649,778,651
Vihiga County Sports Fund	20,000,000	30,000,000
Trade and Enterprise Fund	-	-
Climate Change Fund	37,000,000	-
Municipal Fund	19,315,525	-

Car Mortgages	-	
Education Fund	107,000,000	98,025,170
Transfer to Vihiga County Waste Management	-	2,000,000
TOTAL	**183,315,525**	**779,803,821**

8. OTHER GRANTS AND PAYMENTS

Description	2021/2022	2020/2021
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Other Current Grants & Transfer	5,040,200	-
Other Capital Grants and transfers	323,730,783	873,980,562
TOTAL	**328,770,983**	**873,980,562**

The County Executive transferred Kshs. 107,000,000 to Vihiga County Education fund under the scholarship programme. This has been adequately reported under transfers to the County Entities

9. SOCIAL SECURITY BENEFITS

	2021/2022	2020/2021
	Kshs	Kshs
Government pension and retirement benefits	68,142,625	36,458,335
Social security benefits in cash and in kind		-
Employer Social Benefits in cash and in kind		-
Total	**68,142,625**	**36,458,335**

10. ACQUISITION OF ASSETS

	2021/2022	2020/2021
	Kshs	Kshs
Non Financial Assets		
Purchase of Buildings		-
Construction of Buildings	20,076,924	126,087,887
Refurbishment of Buildings	2,528,508	-
Construction of Roads	4,800,000	43,366,696
other Infrastructure and Civil Works	114,239,709	748,901,275
Overhaul and Refurbishment of Construction and Civil Works	77,203,517	-
Purchase of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		399,999
Purchase of Office Furniture and General Equipment	5,774,255	19,426,124
Rehabilitation and Renovation of Plant, Machinery and Equipment	97,327,275	139,518,535
Purchase of Computers, software and ICT Equipment	1,253,430	6,402,603
Purchase of Specialized Plant, Equipment and Machinery	5,410,725	28,005,168

	2021/2022	2020/2021
Purchase of Certified Seeds, Breeding Stock and Live Animals	1,471,230	5,949,278
Research, Studies, Project Preparation, Design & Supervision		2,490,000
Renovation and Rehabilitation of Civil Works	114,054,297	2,242,350
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	907,177	10,415,622
Acquisition of Intangible Assets		-
Total acquisition of non- financial assets		
Financial Assets		-
Domestic Public Non-Financial Enterprises		-
Payables From previous Financial Years		
Total acquisition of financial assets	-	-
Total acquisition of assets	**445,047,046**	**1,133,205,535**

11. FINANCE COSTS, INCLUDING LOAN INTEREST

	2021/2022	2020/2021
	Kshs	Kshs
Bank Charges	6,222	17,001
Interest Payments on Foreign Borrowings		-
Interest on Borrowings from Other Government Units		-
Total	**6,222**	**17,001**

12. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2021/2022	2020/2021
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
TOTAL	-	-

13. OTHER PAYMENTS

	2021/2022	2020/2021
	Kshs	Kshs
Facility Improvement Fund Expenditure	-	22,175,728
Total	-	**22,175,728**

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

14A. BANK ACCOUNTS

	Nature/ Purpose of Account	2021/2022	2020/2021
Name of Bank, Account No. & Currency		**Kshs**	**Kshs**
Vigiga County Dev Account-CBK – 1000170794	Development	-	45,179,186
Vihiga County Rec Account-CBK – 1000170859	Recurrent	-	2,159,625
Vihiga County Deposit ACCOUNT-CBK – 1000283645	Deposits	70,569,835	67,073,447
Vihiga County Fuel Levy Fund-CBK – 1000283653	Development	277,673	69,480,557
Vihiga County Univ Health -CBK- 1000345187	Recurrent	48,834,321	41,588,011
Vihiga County NARIGP Account-CBK- 1000364351	Development	-	-
Vihiga County Youth POLY Fund-CBK- 1000367032	Development	1,821,234	2,683,734
Vihiga County Primary Healthcare Project - CBK - 1000569727	Development	1,526,962	-
Vihiga Couty ASDP ACCOUNT- CBK- 1000367024	Development	-	-
Vihiga Coutny KUSP (UDG) ACCOUNT- 1000388037	Development	-	65,009,010
Vihiga Coutny KUSP (UIG) ACCOUNT- 1000379917	Development	-	-
Vihiga County Climate Change Account- 1000486848	Development	-	7,000,000
Vihiga County Devolution Supp Account- 1000440511	Recurrent	46,924,215	35,266,598
Vihiga County Nutrition International - 1000443618	Recurrent	2,974,828	11,108,795
Vihiga County Covid SPA Account - CBK-1000468866	Recurrent	-	-
Treasury Standing Imprest Account-KCB – 1141334763	Imprest	962	4,122
Vihiga County Covid SPA Account - Coop-01141471040000	Operations	8,979	8,397
Dev Imprest Account-CO-OP – 01141471295000	Imprest	252,729	440,068
Dept of Water Operations-KCB – 12411033550	Imprest	142	1,111
Dept of Educ account-KCB – 1170665020	Imprest	1,653	2,096
Dept of Trade-KCB – 1172899320	Imprest	4	-
Dept of Lands-KCB – 1170671136	Imprest	15,622	7,198
Dept of Transport-KCB – 1240928483	Imprest	295	418
Public Service Board-KCB – 1170670687	Imprest	383	193

	Nature/ Purpose of Account	2021/2022	2020/2021
Dept of Health-KCB – 1170665209	Imprest	67,096	9,966
Dept of Gender-KCB - 1240920083	Imprest	522	488
Dept of Agric-KCB - 1241214611	Imprest	2,066	2,663
Public Service and Admin-KCB - 1240128495	Imprest	4,115	88
Public Service and Admin-CO-OP - 01141472496800	Imprest		-
NARIGP Operation account - KCB-12395000580	Operations	157,121	114,598,409
ASDP II Operation a/c - KCB- 1235794350	Operations	9,537	16,949,888
Total		**173,450,295**	**478,574,066**

14B. CASH IN HAND

	2021/2022	2020/2021
	Kshs	Kshs
Cash in Hand – Held in Domestic Currency	-	-
Cash in Hand – Held in Foreign Currency	-	-
Total	-	-

15. ACCOUNTS RECEIVABLES

	2021/2022	2020/2021
	Kshs	Kshs
Government Imprests	1,559,230	840,000
Transfer due from Departments	-	
Salary Advances	1,775,438	2,070,617
Transfer due from County Assembly	14,000,000	28,000,000
Total	**17,334,668**	**30,910,617**

Analysis of Transfer due from county assembly;

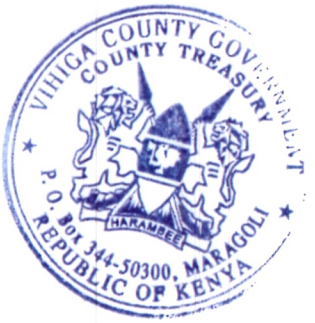
As at 1st July 2021 = 28,000,000

Addition during the year = 6,000,000

Repayments = 20,000,000

Balance due = 14,000,000

Note that the additions during the year had been omitted in the 1st draft financial statement.



Breakdown of Imprest per Department	2021/2022	2020/2021
	Kshs	Kshs
Department Of Agriculture, Livestock and Fisheries	352,500	-
Department of Lands and Physical Planning	997,600	-
Department of Transport and Infrastructure	100,600	-
Department of Trade and Industry	-	-
Department of Health Services	-	-
Department of Education, Vocational Training	41,870	-
Department of County Executive	-	350,000
Department of Finance and Economic Planning	-	-
County Public Service Board	-	-
Department of Public Service and Administration	66,660	-
Department of Gender, Culture Youth and Sports	-	**490,000**
Department of Water and Environment	-	-
Subtotal	**1,559,230**	**840,000**
Breakdown of Salary Advance per Department		
Department of Transport and Infrastructure	-	195,175
County Assembly	1,117,835	1,775,438
Department of Public Service and Administration	657,603	100,004
Subtotal	**1,775,438**	**2,070,617**
Grand Total	**3,334,668**	**2,910,617**

16. ACCOUNTS PAYABLE

	2021/2022	2020/2021
	Kshs	Kshs
Retention	92,079,695	145,073,447
Deposits(IPPD Deductions)	6,867,981	81,496,392
Total	**98,947,675**	**226,569,839**

17. FUND BALANCE BROUGHT FORWARD

	2021/2022	2020/2021
	Kshs	Kshs
Bank accounts	626,379,941	675,875,158
Cash in hand	-	-
Accounts Receivables	30,910,617	43,478,318
Accounts Payables	- 226,569,839	- 191,257,121
Total	**430,720,719**	**528,096,355**

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

18. PRIOR YEAR ADJUSTMENTS

	Balance b/f FY 2020/2021 as per Audited Financial Statements	Adjustments During the Year relating to prior Year Periods	Adjusted Balance b/f FY 2020/2021
Description	**Kshs**	**Kshs**	**Kshs**
Bank account Balances	626,379,941	- 313,700,215	310,297,670
Cash in hand	-		-
Receivables	30,910,617		30,910,617
Accounts Payables	- 226,569,839		- 226,569,839
Total	**430,720,719**	**- 313,700,215**	**117,020,504**

The prior year adjustment was as a result of changes in financial reporting template that separates the CRF and CROR from the County Executive Financial statements.

19. CHANGES IN RECEIVABLES

Description	2021/2022	2020/2021
	KShs	KShs
Opening Balance as at 1st July 2021 (A)	30,910,617	43,478,318
Closing Balance as at 30th June 2022(B)	17,334,668	30,910,617
Net changes in Account receivables (Increase) Decrease C=B-A	-13,575,949	12,567,701

20. CHANGES IN PAYABLES

Description	**2021/2022**	**2020/2021**
	KShs	**KShs**
Opening Balance as at 1st July 2021 (A)	226,569,839	191,257,121
Closing Balance as at 30th June 2022 (B)	98,947,675	226,569,839
Net changes in Account Payables Increase (Decrease) C=B-A	**- 127,622,164**	**35,312,718**



16. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex2)

	2021/2022	2020/2021
	KShs	KShs
Construction of Buildings	197,491,211	148,508,886
Construction of Civil Works	666,528,550	314,447,426
Supply of Goods	212,688,814	164,596,795
Supply of Services	173,471,935	59,019,656
Acquisition of Land	4,800,000	4,007,177
	1,254,980,509	**690,579,940**

2. Pending Staff Payables (See Annex 3)

	2021/2022	2020/2021
	KShs	KShs
Senior Management	1,929,191	14,951,537
Middle Management	2,733,021	29,813,992
Unionisable Employees	2,205,768	36,730,863
Others	-	-
	6,867,981	**81,496,392**

3. Disclosure of Balances in Revenue Collection Accounts

Name of Bank, Account No. & currency	Amount in bank account currency*	Ex. rate (if in foreign currency)	2021/2022	2020/2021
			KShs	KShs
Vihiga County Revenue Fund-CBK-1000171456	Kes	n/a	88,928,961	133,476,284
Vihiga County Revuenue Collection Account- KCB-1140749552	Kes	n/a	1,155,081	1,368,505
Vihiga County FIF Account- Coop-01141471202700	Kes	n/a	5,848,979	5,258,162
Total			**95,933,021**	**140,102,951**



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

4. Disclosure of Related Party Transactions (Annex 4)

	2021/2022	2020/2021
	KShs	KShs
Transfer to Vihiga CountyEducation Fund	107,000,000	98,025,170
Transfer to Climate change Fund	37,000,000	-
Transfer toVihiga Couny Trade and Enterprise Fund	-	-
Transfer to Empowermrnt Fund	-	-
Transfer to Vihiga County Sports Fund	20,000,000	30,000,000
Transfer to Vihiga County Waste Management	-	2,000,000
Bills Paid for Amatsi Water Company	22,951,264	20,282,000
Transfer to Carloan and Mortgage Fund	-	-
Municipal Fund	19,315,525	
TOTAL	**206,266,789**	**150,307,170**
TRANSFERS FROM RELATED PARTIES		
Transfers from Exchequer	4,471,161,499	5,052,669,300
Transfers from MDA'S	-	-

Transfers of Kshs 22,951,264 to Amatsi Water and Sanitation Company were not Monetary but they were in Kind. The department of water Paid Electricity Bills. These transfers are included in the utilities and supplies

5. Establishment of other County Government Entities

ENTITY	Date Established	Location	Accounting Officer
Amatsi Water and Sanitation Company	2014	Lunyerere Water Offices - Mbale	Mr. Collins Amuhaya
Vihiga County Education fund	2015	Mbale - Vihiga County Headquarters	Mr. Felix Mugalitsi
Vihiga County Car loan and Mortgage Fund	2019	Mbale - Vihiga County Headquarters	Mr. Livingstone Imbayi
Vihiga County Trade and Enterprise Fund	2019	Mbale - Vihiga County Headquarters	Mrs Beatrice Allosah
Vihiga County Sports Fund	2020	Mbale - Vihiga County Headquarters	Mrs Beatrice Makungu
Vihiga County Assembly	2013	vihiga County Assembly Offices	Mr. Ambaka Kilinga
Vihiga County Climate Change Fund	2021	Mbale - Vihiga County Headquarters	Mr. Evans Kisambo
Vihiga Municipal Board	2019	Mbale - Vihiga County Headquarters	Mrs. Lucy Ijai



6. Disclosure of Cumulative Summary of Fixed Assets

Asset Class	Historical Cost b/f (KShs)	Additions During the Year (KShs)	Disposals During the Year (KShs)	Historical Cost C/F (KShs)
	2020/2021			**2021/2022**
Land	63,294,342	-	-	63,294,342
Buildings and structures	335,412,916	6,000,000	-	341,412,916
Transport equipment	95,431,240	5,410,725	-	100,841,965
Office equipment, furniture and fittings	26,967,749	5,774,255	-	32,742,004
ICT Equipment, Software and Other ICT Assets	40,438,191	-	-	40,438,191
Other Infrastructure and Civil Works	546,228,551	90,663,664	-	636,892,215
Biological Assets	2,949,998	477,300	-	3,427,298
Total	**1,110,722,987**	**108,325,944**	-	**1,219,048,931**

)TE: Included in the Acquisition of Assets are payables from previous years of Kshs. 137,704,729 and amount spent on
ı ·vation and improvement of Plant, Machinery and Equipment(PME) and civil works which could not be classified as assets
ɟ...red during the year

SUMMARY

	Kshs.
Acquisition of Assets	**453,803,970**
Less: Payables from previous year	137,704,729
Rehabilitation and Renovation of PME	97,327,275
Rehabilitation and Renovation of Civil works	110,446,023
Research, studies, project preparation design and supervision	-
Addition During the Year.	**108,325,943**



17. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external Auditor on the Annual Report and Financial Statements of Vihiga County Executive for the FY 2020/2021. Most of the issues raised in the report were resolved except the ones listed below. We have nominated focal persons to handle the unresolved issues with the office of the Auditor General.

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: *(Put a date when you expect the issue to be resolved)*
3.	Summary of Fixed Asset Register	The Auditor has been given adequate explanation and the same is provided in the County Accounting policy	CPA. Imbayi- COF CPA. Otwoko-Dir. Accounts	unresolved	November, 2022
4.	Unauthorised Reallocation and Irregular Charge of Expenditure	The expenditure Items were charged under main Vote Item head "Use of goods and services" and hence was not illegally charged.	CPA. Otwoko-Dir. Accounts	Unresolved	November, 2022
5.	Unsupported Expenditure	The supporting documents were provided and available for further audit	CPA. Otwoko-Dir. Accounts	Unresolved	November, 2022

Sign.....

Date: 22nd December, 2022

Hon, CPA. Alfred Indeche
CECM- Finance and Economic Planning

17. ANNEXURES

Annex 1 – Analysis of Transfers from the CRF

VIHIGA COUNTY EXECUTIVE												
SUMMARY TRANSFERS FROM NATIONAL TREASURY-CRF - 2021/2022												
PERIOD	Equitable Share	Danida	KUSP	THUSP	NARIGP	ASDSP	NUTRITION INTERNATIONAL	KDSP	SPORTS FUND	EDUCATION FUND	VILLAGE POLY GRANT	TOTAL TRANSFERS FRON NATIONAL TREASURY
Exchequer Releases for quarter 1	663,397,156	-	-	-	-	-	-	-	-		-	663,397,156
Exchequer Releases for quarter 2	1,133,183,415	-	-	-	-	-	13,500,000	-	9,000,000	95,000,000	-	1,250,683,415
Exchequer Releases for quarter 3	725,746,268	-	-	-	-	-	-	93,307,470	-		-	819,053,738
Exchequer Releases for quarter 4	1,455,211,393	8,075,813	19,315,525	46,810,125	92,331,212	16,223,122	6,000,000	2,000,000	11,000,000	12,000,000	69,060,000	1,738,027,190
TOTAL	**3,977,538,232**	**8,075,813**	**19,315,525**	**46,810,125**	**92,331,212**	**16,223,122**	**19,500,000**	**95,307,470**	**20,000,000**	**107,000,000**	**69,060,000**	**4,471,161,499**



Annex 2-Analysis of Pending Accounts Payable

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
			a	b	c	d=a+b-c	
		Kshs	Kshs	Kshs	Kshs	Kshs	
1. Construction of buildings							
GOETHAM LTD	2021/2022		-	232,600.72	-	232,600.72	
FARWEST LIMITED	2021/2022		-	2,073,731.00	-	2,073,731.00	
AFROTIK HOLDINGS LTD	2021/2022		-	2,701,640.00	-	2,701,640.00	
Mak Performance Systems Ltd	2018/2019		464,000.00	-	464,000.00	-	
Papaton Security Services Ltd	2019/2020		2,729,787.00	-	-	2,729,787.00	
SAVA CONSTRUCTION LTD	2019/2020		2,632,418.00	-	-	2,632,418.46	
PETRIAM CONSTRUCTION LTD	2019/2020		175,240.00	-	-	175,240.00	
CARCINOMA CONSTRUCTION LTD	2019/2020		2,931,561.00	-	1,040,301.00	1,891,260.28	
SIMPLEX INVESTMENT LTD	2020/2021		852,806.00	-	-	852,806.35	
MAGAL'S TRADERS AND CONSTRUCTION CO.LTD	2020/2021		112,520.00	-	112,520.00	-	
BOBRAN ENTERPRISES LTD	2021/2022		-	629,460.00	-	629,460.00	
NEGBUK LTD	2021/2022		-	734,976.00	-	734,976.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
MUTASUDI HOLDINGS LTD	2021/2022		-	999,994.00	-	999,994.00	
MAGGY AGULO CONSTRUCTION CO. LTD	2013-2014-Historical0Court Order		-	36,000,000.00	-	36,000,000.00	
MCFINELY HEALTHCARE LIMITED	2021/2022		-	35,000,000.00	-	35,000,000.00	
RODHEC HOLDINGS LIMITED	2014/2015-HistoricalResolution Committee		2,542,509.00	-	-	2,542,508.89	
AMIRADI CONTRACTORS LTD	2014/2015-Historical0Resolution Committee		906,286.00	-	-	906,286.30	
LOJAC CONTRACTORS LTD	2014/2015-Historical0Resolution Committee		469,901.00	-	-	469,901.01	
RELIACOM SOLUTIONS	2014-2015-Historical0Resolution Committee		284,752.00	-	-	284,752.36	
BENEDA ENTERPRISES	2014/2015-Historical Retentions		20,489.00	-	-	20,489.00	
BLOMOFONTEIN CONST	2014-2015-Historical Retentions		57,569.00	-	-	57,569.00	
FEMVEJA COMPAMY LTD	2014-2015-Historical Retentions		82,241.40	-	-	82,241.40	
FREMCO LTD	2014-2015-Historical Retentions		73,167.90	-	-	73,167.90	
FREMCO LTD	2015/2016-Historical Retentions		100,000.00	-	-	100,000.00	
GREFAM ENTERPRISES	2015-2016Historical Retentions		250,000.00	-	-	250,000.00	
JOHNCELE LTD	2014-2015-Historical Retentions		275,000.00	-	-	275,000.00	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
HARAMBEE
P. O. Box 344-50300, MARAGOLI
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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
KALEAH QUARRY AND TRANSPORTERS	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
KIM FIVE SIX SIX CONT LTD	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
LYUVA CONSTRUCTION CO.LTD	2014-2015-Historical Retentions		81,827.60	-	-	81,827.60	
NISSIN COMPANY LTD	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
NOBUT CONSULT LTD	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
OMENDA CONSTR CO LTD	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
ONE CARE SERVICES	2014-2015-Historical Retentions		41,884.00	-	-	41,884.00	
ONE CARE SERVICES	2014-2015-Historical Retentions		41,884.00	-	-	41,884.00	
THAMSIN ENTERPRISES LTD	2014-2015-Historical Retentions		27,466.80	-	-	27,466.80	
Beneda	2014-2015-Historical Retentions		71,681.50	-	-	71,681.50	
Egle Icon limited	2014-2015-Historical Retentions		250,000.00	-	-	250,000.00	
Egle Icon limited	2014-2015-Historical Retentions		250,000.00	-	-	250,000.00	
Embogo Constr.Co.	2014-2015-Historical Retentions		336,521.20	-	-	336,521.20	
Evisa co.	2014-2015-Historical Retentions		40,458.00	-	-	40,458.00	
FARWEST ENTERPRISES	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
FINETOPS ENTERPRISES	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Gango	2014-2015-Historical Retentions		166,994.40	-	-	166,994.40	
Gonge General Supplies	2014-2015-Historical Retentions		48,834.00	-	-	48,834.00	
Jackpas	2014-2015-Historical Retentions		48,588.90	-	-	48,588.90	
LOGISTICS OUTSOURCING LTD	2014-2015-Historical Retentions		100,000.00	-	-	100,000.00	
Neoba Building & Const.	2014-2015-Historical Retentions		259,067.00	-	-	259,067.00	
Okonos Building Contractors Ltd	2014-2015-Historical Retentions		1,947,790.00	-	-	1,947,790.00	
Regency Systems	2014-2015-Historical Retentions		271,224.20	-	-	271,224.20	
Rehebeam Agencies	2014-2015-Historical Retentions		920,000.00	-	-	920,000.00	
Rehebeam Agencies	2014-2015-Historical Retentions		634,653.00	-	-	634,653.00	
Samart	2014-2015-Historical Retentions		144,566.79	-	-	144,566.79	
Samart Construction	2014-2015-Historical Retentions		490,313.10	-	-	490,313.10	
Serema Agencies	2014-2015-Historical Retentions		975,377.50	-	-	975,377.50	
Serema Agencies	2014-2015-Historical Retentions		804,378.00	-	-	804,378.00	
STEN GO CONST & ENG SERVICES LTD	2014-2015-Historical Retentions		23,899.30	-	-	23,899.30	
Tritek	2014-2015-Historical Retentions		33,278.70	-	-	33,278.70	
TUFF CONTRACTORS LTD	2014-2015-Historical Retentions		400,000.00	-	-	400,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MAKHOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Periken Auto Agencies Limited	2018/2019		287,686.96	-	-	287,686.96	
Femveja Company Ltd	2018/2019		870,000.00	-	-	870,000.00	
Mutasudi Holding ltd	2018/2019		734,077.00	-	734,077.00	-	
Jonama Enterprises	2018/2019		592,567.44	-	-	592,567.44	
Odambo International Enterprises Limited	2018/2019		134,025.34	-	-	134,025.34	
Alfalink Enterprises Limited	2018/2019		604,525.00	-	-	604,525.00	
Alugrepa Construction Limited	2018/2019		254,340.00	-	-	254,340.00	
Relinx Enterprises Limited	2018/2019		800,000.00	-	-	800,000.00	
Prodema Company Limited	2018/2019		248,599.80	-	-	248,599.80	
Bace Enterprise	2018/2019		1,550,000.00	-	-	1,550,000.00	
Hopestar Fabricators Limited	2018/2019		690,254.52	-	-	690,254.52	
Samfra General Contractors Ltd	2018/2019		636,976.00	-	636,976.00	-	
Dicam Investment Limited	2018/2019		143,929.00	-	-	143,929.00	
Evernex Enterprise Limited	2018/2019		1,221,022.16	-	-	1,221,022.16	
Graliva Sovereign Limited	2018/2019		175,714.00	-	175,714.00	-	
Mian Contractors Ltd	2018/2019		1,415,619.32	-	-	1,415,619.32	
Vycans Digital Opportunities Trust Ltd	2018/2019		117,161.00	-	-	117,161.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Manvuh Ltd	2018/2019		4,316,486.44	-	4,316,486.44	-	
Limpid Ventures	2018/2019		691,390.00	-	-	691,390.00	
Sanbanny Consultants	2018/2019		446,176.00	-	-	446,176.00	
Milken Enterprise ltd	2018/2019		4,755,000.00	-	-	4,755,000.00	
Ambodan CO. LTD	2018/2019		287,124.00	-	287,124.00	-	
Vomes Constrction ltd	2018/2019		825,755.28	-	825,755.28	-	
Milken Enterprise ltd	2018/2019		589,106.00	-	-	589,106.00	
Scada Investment ltd	2018/2019		415,604.00	-	-	415,604.00	
One care Co. ltd	2018/2019		750,000.00	-	-	750,000.00	
Limpid Ventures	2018/2019		834,230.00	-	-	834,230.00	
Manvuh Limited	2018/2019		142,680.96	-	-	142,680.96	
Manvuh Limited	2018/2019		3,100,000.00	-	-	3,100,000.00	
Nuru Women Holdings	2018/2019		469,220.00	-	-	469,220.00	
Relinx Enterprises Limited	2018/2019		441,710.00	-	-	441,710.00	
Yeda and Sons Enterprises Limited	2018/2019		812,001.16	-	-	812,001.16	
Limpid Ventures	2018/2019		429,189.24	-	-	429,189.24	
Lasuez Construction Limited	2018/2019		2,559,618.24	-	-	2,559,618.24	

COUNTY GOVERNMENT
COUNTY TREASURY
HARAMBEE
P.O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Large and Medium Domestic Supplies	2018/2019		157,198.10	-	157,198.10	-	
Akase Limited	2019/2020		1,156,328.00	-	-	1,156,328.00	
Akase Limited	2019/2020		1,452,294.48	-	-	1,452,294.48	
Papaton Security Services	2019/2020		1,600,000.00	-	1,600,000.00	-	
Ms Omutelema	2019/2020		331,316.00	-	-	331,316.00	
Relinx	2019/2020		678,152.00	-	-	678,152.00	
Jaza Enterprise	2019/2020		1,936,891.00	-	-	1,936,891.00	
AKASE LIMITED	2019/2020		1,893,250.00	-	-	1,893,250.00	
GANGO ENTERPRISES CO. LTD	2019/2020		1,432,244.70	-	-	1,432,244.70	
Lucamo Enterprises Ltd	2019/2020		1,198,961.37	-	-	1,198,961.37	
KINGFIELD TELEDATA ENTERPRISES LTD	2019/2020		287,120.00	-	-	287,120.00	
Lucamo Consstruction Ltd	2019/2020		1,278,892.13	-	-	1,278,892.13	
Malee General Supplies	2019/2020		359,100.00	-	-	359,100.00	
Qimlink Investment Ltd	2019/2020		1,427,474.94	-	1,427,474.94	-	
MUTASUDI HOLDINGS LTD	2019/2020		3,022,193.22	-	-	3,022,193.22	
BASE ENTERPRISES	2019/2020		1,523,646.00	-	-	1,523,646.00	
CANELAND SECURITY GUARDS LTD	2019/2020		252,387.00	-	-	252,387.00	

COUNTY GOVERNMENT COUNTY TREASURY HAKAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Tencons Builders Ltd	2019/2020		9,557.60	-	-	9,557.60	
MALEE GENEAL SUPPLIES	2020/2021		1,490,764.00	-	-	1,490,764.00	
TENCONS BUILDERS LTD	2020/2021		1,490,978.16	-	-	1,490,978.16	
DICAM INVESTMENT	2020/2021		1,490,207.00	-	-	1,490,207.00	
DERMICK CO. LTD	2020/2021		1,497,090.55	-	-	1,497,090.55	
DERMICK CO. LTD	2020/2021		1,142,420.20	-	-	1,142,420.20	
AGGOSTEM DEVELOPMENT LTD	2020/2021		1,487,764.00	-	1,487,764.00	-	
NAIDI VENTURES LTD	2020/2021		1,594,057.00	-	-	1,594,057.00	
LIZDAY CO. LTD	2020/2021		1,497,090.55	-	-	1,497,090.55	
BALYNN COMPANY LTD	2020/2021		1,407,101.00	-	1,407,101.00	-	
LUCAMO ENTERPRISES	2021/2022		-	1,452,294.00		1,452,294.00	
LIMPID VENTURES LTD	2021/2022		-	691,390.00		691,390.00	
MALEE GENERAL SUPPLIES LTD	2021/2022		-	1,490,764.00		1,490,764.00	
MALEE GENERAL SUPPLIES	2021/2022		-	359,100.00		359,100.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		-	1,162,901.00		1,162,901.00	
MUTASUDI HOLDINGS LTD	2021/2022		-	934,910.00		934,910.00	
DERMIK COMPANY LIMITED	2021/2022		-	1,142,420.00		1,142,420.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
FEZEE LTD	2021/2022		-	935,130.00		935,130.00	
CHUZED INVETMENT CO. LTD	2021/2022		-	1,569,480.00		1,569,480.00	
ELFASA CO. LTD	2021/2022		-	750,438.00		750,438.00	
FEZEE LTD	2021/2022		-	936,420.00		936,420.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		-	1,012,901.00		1,012,901.00	
FEZEE LTD	2021/2022		-	935,130.00		935,130.00	
MUWADUGE CO.	2021/2022		-	1,529,431.00		1,529,431.00	
GAMBO PRIME MOVERS	2021/2022		-	1,549,179.76		1,549,179.76	
BLACK ROSE INVESTMENT LTD	2021/2022		-	748,896.00		748,896.00	
FEZEE LTD	2021/2022		-	935,130.00		935,130.00	
LIZDAY COMPANY	2021/2022		-	1,497,090.00		1,497,090.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		-	347,526.00		347,526.00	
KIKUMA ENGINEERING COMPANY LTD	2021/2022		-	836,300.00		836,300.00	
ROKYA SUPPLIES & GENERAL WORKS LTD	2021/2022		-	1,012,901.00		1,012,901.00	
MUWADUGE CO.	2021/2022		-	1,571,075.00		1,571,075.00	
Broadcore Construction Ltd	2018/2019		1,504,032.00	-	-	1,504,032.00	
SHARO ENTERPRISES LTD	2019/2020		1,021,254.00	-	1,021,254.17	-	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
SHARO ENTREPRISES LTD	2019/2020		718,428.00	-	-	718,428.00	
BROADCORE CONSTRUCTION	2020/2021		999,873.00	-	-	999,873.40	
BITECK CONSTRUCTION AND TRADING CO.LTD	2019/2020		827,326.00	-	827,326.00	-	
EKERO BUILDING CONTRACTORS	2021/2022		-	-	-	-	
PETRIAM COMPANY LTD	2020/2021		490,000.00	-	490,000.00	-	
DERMIK COMPANY LTD	2020/2021		1,394,000.00	-	1,394,000.00	-	
MUVO SUPPLIERS AND CONTRACTORS LTD	2021/2022		-	2,490,126.00		2,490,126.00	
E-MJENGO K LTD	2021/2022		-	1,000,000.00		1,000,000.00	
Galin Investment Limited	2018/2019		632,557.00	-	-	632,557.00	
Samfra General Contractors Ltd	2018/2019		2,728,489.00	-	-	2,728,489.00	
Ferrod Construction Ltd	2018/2019		59,341.00	-	-	59,341.00	
Tencons Builders Limited	2018/2019		209,914.00	-	-	209,913.60	
Tencons Builders Limited	2018/2019		59,341.00	-	-	59,341.00	
Bripal Enterprises	2018/2019		871,440.00	-	-	871,439.55	
Joy Rowl	2018/2019		578,400.00	-	-	578,400.22	
Woods Dorm Enterprises Limited	2018/2019		125,567.00	-	-	125,567.04	
Nakhulo Bidii Co. Limited	2018/2019		29,000.00	-	-	29,000.00	

COUNTY GOVERNMENT OF VIHIGA COUNTY TREASURY HAMBEE P.O. Box 344-50300, MAKAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Dirass Construction Ltd	2018/2019		1,083.00	-	-	1,082.60	
Lunar Emporium Ltd	2018/2019		26,800.00	-	-	26,800.00	
Samarium Investment Co. Ltd	2018/2019		31,680.00	-	-	31,680.00	
EDIETRIUM CONSULTANCY SERVICES LTD	2019/2020		1,567,728.00	-	-	1,567,728.00	
EDIETRIUM CONSULTANCY SERVICES LTD	2019/2020		783,864.00	-	-	783,864.00	
FRIDOCA SOLUTIONS LTD	2019/2020		1,209,959.00	-	-	1,209,959.29	
Limpid Ventures Ltd	2019/2020		1,295,188.00	-	-	1,295,188.20	
Malee General Supplies	2019/2020		382,761.00	-	-	382,760.70	
SHARO ENTERPRISES LTD	2019/2020		718,428.00	-	-	718,428.00	
SHARO ENTERPRISES LTD	2019/2020		718,428.00	-	-	718,428.00	
Limpid Ventures Ltd	2019/2020		1,317,911.00	-	-	1,317,911.00	
Tough Valley Enterprises Limited	2019/2020		428,986.00	-	-	428,986.00	
LENANA ENGINEERING LTD	2021/2022		-	393,966.00	-	393,966.00	
SUB TOTALS			**110,238,981.15**	**105,657,300.48**	**18,405,071.93**	**197,491,211.12**	-
2.Construction of civil works							
EDIETRIUM CONSULTANCY SERVICES LTD	2021/2022		-	1,157,680.00	-	1,157,680.00	
BURVILLAGE VENTURES LTD	2021/2022		-	867,077.44	-	867,077.44	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
HABAMBEE
P. O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
BLUE ZEBRA TRADERS LTD	2019/2020		972,993.00	-	-	972,993.00	
ELFASA CO. LTD	2021/2022		-	1,747,946.00	-	1,747,946.00	
Ancien Limited	2014-2015-Historical Elligible		3,209,580.00	-	-	3,209,580.00	
Pecar investment	2014-2015-Historical Elligible		11,342,340.00	-	-	11,342,340.00	
jaza enter	2014-2015-Historical Elligible		7,761,148.00	-	-	7,761,148.00	
MOHASON LTD	2014-2015-Historical Elligible		7,112,035.00	-	-	7,112,035.00	
DALCO	2014-2015-Historical Elligible		6,250,119.00	-	-	6,250,119.35	
Tuff contractors	2014-2015-Historical Elligible		5,669,019.00	-	-	5,669,019.10	
Innovative Technologies AFRICA	2014-2015-Historical Elligible		5,404,849.00	-	-	5,404,849.20	
INNOVATE	2014-2015-Historical Elligible		5,151,403.00	-	-	5,151,403.00	
Messrs Rehebeam agencies	2014-2015-Historical Elligible		4,045,563.00	-	-	4,045,562.60	
PECAR INVESTMENT	2014-2015-Historical Elligible		3,481,567.00	-	-	3,481,567.00	
HELAM HOLDINGS	2014-2015-Historical Elligible		3,322,150.00	-	-	3,322,150.45	
EMBOGO CONT.CO.LTD	2014-2015-Historical Elligible		3,210,318.00	-	-	3,210,318.00	
Messrs fine tops enterprises ltd	2014-2015-Histor		3,133,036.00	-	-	3,133,035.57	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Mayantos logistics &travel	2014-2015-Historical Elligible		3,002,900.00	-	-	3,002,900.00	
HEDOLE LOGISTICS	2014-2015-Historical Elligible		2,880,500.00	-	-	2,880,500.00	
Gango Enterprises.	2014-2015-Historical Elligible		2,703,792.00	-	-	2,703,792.00	
FRASUS ENTERPRISES LTD	2014-2015-Historical Elligible		2,610,000.00	-	-	2,610,000.00	
Keluva General Services ltd	2014-2015-Historical Elligible		2,584,978.00	-	-	2,584,978.00	
LYDRO	2014-2015-Historical Elligible		2,538,277.00	-	-	2,538,277.20	
Uniglobe Lets Go Travel	2014-2015-Historical Elligible		2,484,230.00	-	-	2,484,230.00	
thelmax	2014-2015-Historical Elligible		2,416,350.00	-	-	2,416,350.00	
INNOVATIVE TECHNOLOGIES AFRICA LIMITED	2014-2015-Historical Elligible		2,220,747.00	-	-	2,220,747.00	
Two in one dynamics	2014-2015-Historical Elligible		2,182,300.00	-	-	2,182,300.00	
BENAM CONSTRUCTION	2014-2015-Historical Elligible		2,167,656.00	-	-	2,167,656.28	
GOLDEN CREST	2014-2015-Historical Elligible		2,118,471.00	-	-	2,118,471.14	
DR. Stanley Omuterma	2014-2015-Historical Elligible		2,107,480.00	-	-	2,107,480.00	
ZIYALE INVESTMENTS	2014-2015-Histor		2,107,396.00	-	-	2,107,395.55	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MAHAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Grefam enterprises	2014-2015-Historical Elligible		2,028,826.00	-	-	2,028,825.93	
CRATER CROWN	2014-2015-Historical Elligible		2,001,321.00	-	-	2,001,321.00	
Kisasa construction &suppliers	2014-2015-Historical Elligible		2,000,001.00	-	-	2,000,000.84	
Far west enterprises ltd	2014-2015-Historical Elligible		2,000,000.00	-	-	2,000,000.00	
FINETOPS	2014-2015-Historical Elligible		1,962,758.00	-	-	1,962,757.94	
GRAND PROJECT	2014-2015-Historical Elligible		1,957,190.00	-	-	1,957,189.75	
GIGI INTERNATIONAL	2014-2015-Historical Elligible		1,918,238.00	-	-	1,918,237.50	
FARWEST LIMITED	2014-2015-Historical Elligible		1,872,000.00	-	-	1,872,000.00	
Messrs Kayu General Contractors	2014-2015-Historical Elligible		1,838,205.00	-	-	1,838,205.00	
vihiga logistics	2014-2015-Historical Elligible		1,815,223.00	-	-	1,815,223.00	
MEMA TRADERS	2014-2015-Historical Elligible		1,787,000.00	-	-	1,787,000.00	
Starmax Constructionltd	2014-2015-Historical Elligible		1,775,890.00	-	-	1,775,890.00	
Kapsile wholesalers ltd	2014-2015-Historical Elligible		1,765,190.00	-	-	1,765,190.00	
GOLDEN CREST AGENCIES	2014-2015-Histor		1,711,576.00	-	-	1,711,576.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Rafjo development co.ltd	2014-2015-Historical Elligible		1,548,526.00	-	-	1,548,525.60	
VIHIGA LOGISTCS	2014-2015-Historical Elligible		1,500,000.00	-	-	1,500,000.00	
INNOVATIVE TECHNOLOGIES AFRICA LIMITED	2014-2015-Historical Elligible		1,392,970.00	-	-	1,392,969.75	
OVID TECHNOLOGIES LIMITED	2014-2015-Historical Elligible		1,336,000.00	-	-	1,336,000.00	
ATROSE TRADERS LTD	2014-2015-Historical Elligible		1,329,891.00	-	-	1,329,891.00	
CENTER POINT -SOLUTIONS	2014-2015-Historical Elligible		1,301,772.00	-	-	1,301,772.40	
STEAN LINK	2014-2015-Historical Elligible		1,288,000.00	-	-	1,288,000.00	
NYANDO POWER TECHNIQUES	2014-2015-Historical Elligible		1,236,500.00	-	-	1,236,500.00	
Pong Agencies	2014-2015-Historical Elligible		1,233,569.00	-	-	1,233,568.80	
Vimaroh Enterprises	2014-2015-Historical Elligible		1,200,000.00	-	-	1,200,000.00	
JOYMAX CO. LTD	2014-2015-Historical Elligible		1,100,000.00	-	-	1,100,000.00	
Royfield Agencies	2014-2015-Historical Elligible		1,093,574.00	-	-	1,093,573.50	
GANGO ENTERPRISES	2014-2015-Historical Elligible		1,073,313.00	-	-	1,073,313.00	
Milken Enterprises Company Ltd	2014-2015-Histor		1,046,989.00	-	-	1,046,988.74	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
dunamis international	2014-2015-Historical Elligible		1,040,665.00	-	-	1,040,665.00	
Mbogolo Valley	2014-2015-Historical Elligible		1,040,370.00	-	-	1,040,369.50	
bellows	2014-2015-Historical Elligible		1,000,000.00	-	-	1,000,000.00	
NOBUT CONSULT	2014-2015-Historical Elligible		1,000,000.00	-	-	1,000,000.00	
KOMOS	2014-2015-Historical Elligible		1,000,000.00	-	-	1,000,000.00	
STARHOLDINGS	2014-2015-Historical Elligible		1,000,000.00	-	-	1,000,000.00	
One Care Services vihiga	2014-2015-Historical Elligible		998,840.00	-	-	998,840.00	
Bletar Global	2014-2015-Historical Elligible		992,000.00	-	-	992,000.00	
Lango Glassmart &hardware ltd	2014-2015-Historical Elligible		985,685.00	-	-	985,685.00	
Gestol Merchants limited	2014-2015-Historical Elligible		931,181.00	-	-	931,180.50	
MOFESH INTERTRADE LTD	2014-2015-Historical Elligible		900,000.00	-	-	900,000.00	
OAKMAN	2014-2015-Historical Elligible		900,000.00	-	-	900,000.00	
Kenya Seed Company Ltd	2014-2015-Historical Elligible		863,904.00	-	-	863,904.00	
Reliacom ltd	2014-2015-Histor		833,194.00	-	-	833,193.60	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MAKAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Jaza Enterprises building	2014-2015-Historical Elligible		814,571.00	-	-	814,571.00	
GANGO	2014-2015-Historical Elligible		806,340.00	-	-	806,339.76	
RODYS ECO COVER	2014-2015-Historical Elligible		791,200.00	-	-	791,200.00	
Atom investment ltd	2014-2015-Historical Elligible		775,808.00	-	-	775,808.00	
TOYOTA KENYA LIMITED	2014-2015-Historical Elligible		760,439.00	-	-	760,439.00	
MUVOLI INVESTMENT	2014-2015-Historical Elligible		747,000.00	-	-	747,000.00	
ROMA VENTURES	2014-2015-Historical Elligible		734,111.00	-	-	734,110.80	
RODYS ECO COVER	2014-2015-Historical Elligible		716,250.00	-	-	716,250.00	
CMC MOTORS	2014-2015-Historical Elligible		713,116.00	-	-	713,116.15	
GOLDEN CREST LTD	2014-2015-Historical Elligible		634,664.00	-	-	634,663.75	
Vision Hope Agencies	2014-2015-Historical Elligible		594,000.00	-	-	594,000.00	
Jesson Office Equipment	2014-2015-Historical Elligible		560,440.00	-	-	560,440.00	
SONOKA CONTRACTORS	2014-2015-Historical Elligible		559,658.00	-	-	559,658.00	
Pinecone hotel	2014-2015-Histor		540,000.00	-	-	540,000.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Reliacom solutions ltd	2014-2015-Historical Elligible		532,885.00	-	-	532,885.15	
OMENDA	2014-2015-Historical Elligible		518,200.00	-	-	518,200.00	
Wave Mart Enterprises	2014-2015-Historical Elligible		504,800.00	-	-	504,800.00	
TROJAN INTERNATIONAL	2014-2015-Historical Elligible		500,000.00	-	-	500,000.00	
Shimax General	2014-2015-Historical Elligible		496,490.00	-	-	496,490.00	
Pitren Holdings ltd	2014-2015-Historical Elligible		494,952.00	-	-	494,952.00	
Ananda Advocate	2014-2015-Historical Elligible		485,000.00	-	-	485,000.00	
Norb Agencies	2014-2015-Historical Elligible		458,309.00	-	-	458,309.00	
Rock Resort - kisumu	2014-2015-Historical Elligible		456,000.00	-	-	456,000.00	
RODYS ECO COVER	2014-2015-Historical Elligible		451,200.00	-	-	451,200.00	
Wave Mart Enterprises	2014-2015-Historical Elligible		450,300.00	-	-	450,300.00	
Wave Mart Enterprises	2014-2015-Historical Elligible		435,600.00	-	-	435,600.00	
Vimirt Company Ltd	2014-2015-Historical Elligible		435,477.00	-	-	435,477.00	
Mediamax network ltd	2014-2015-Histor		419,920.00	-	-	419,920.00	

COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MAYAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Kajuala Garage	2014-2015-Historical Elligible		400,000.00	-	-	400,000.00	
MANVUH	2014-2015-Historical Elligible		361,511.00	-	-	361,511.00	
Thamsin Enterprises ltd	2014-2015-Historical Elligible		352,094.00	-	-	352,094.24	
HAKA INTERNATIONAL	2014-2015-Historical Elligible		330,723.00	-	-	330,723.00	
montolivo ltd	2014-2015-Historical Elligible		324,140.00	-	-	324,140.00	
Westfield Motors	2014-2015-Historical Elligible		307,516.00	-	-	307,516.00	
rachuonyo enterprises	2014-2015-Historical Elligible		303,500.00	-	-	303,500.00	
CLOVERS	2014-2015-Historical Elligible		297,872.00	-	-	297,872.00	
Kajuala Garage	2014-2015-Historical Elligible		267,000.00	-	-	267,000.00	
CLOVERS	2014-2015-Historical Elligible		254,271.00	-	-	254,271.00	
GUSANGA ENTERPRISES	2014-2015-Historical Elligible		251,500.00	-	-	251,500.00	
CMC MOTORS	2014-2015-Historical Elligible		244,889.00	-	-	244,888.70	
The Star Newspapers	2014-2015-Historical Elligible		240,000.00	-	-	240,000.00	
MALEMO CONTRACTORS	2014-2015-Histor		189,627.00	-	-	189,626.60	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HAKAMBEE MAKAGOLI P.O. Box 344-50300 REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
Elestin contractors co. ltd	2014-2015-Histor ical Elligible		180,250.00	-	-	180,250.00	
CMC MOTORS	2014-2015-Histor ical Elligible		165,228.00	-	-	165,228.00	
MAPIA ENTERPRISES LTD	2014-2015-Histor ical Elligible		150,000.00	-	-	150,000.00	
Angatia Motor works	2014-2015-Histor ical Elligible		149,000.00	-	-	149,000.00	
EDMARK	2014-2015-Histor ical Elligible		128,560.00	-	-	128,560.00	
PRE-DEVELOP CONSULTANCY	2014-2015-Histor ical Elligible		122,750.00	-	-	122,750.00	
Yazid construction ltd	2014-2015-Histor ical Elligible		116,000.00	-	-	116,000.00	
ATROSE TRADERS LTD	2014-2015-Histor ical Elligible		95,853.00	-	-	95,852.80	
JUMBAGEO CONT.	2014-2015-Histor ical Elligible		94,495.00	-	-	94,495.28	
Belmont Contractors ltd	2014-2015-Histor ical Elligible		81,014.00	-	-	81,013.50	
olyeveye	2014-2015-Histor ical Elligible		80,000.00	-	-	80,000.00	
sulu	2014-2015-Histor ical Elligible		80,000.00	-	-	80,000.00	
Vihiga logistics co. ltd	2014-2015-Histor ical Elligible		63,337.00	-	-	63,337.25	
TO YOUR RESCUE	2014-2015-Histor		57,999.00	-	-	57,998.60	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
HAKAMBEE
P.O. Box 344-50300, MAKAGOLI
REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ical Elligible						
SMILE ENTERPRISES	2014-2015-Historical Elligible		42,340.00	-	-	42,339.90	
SULU CO. LTD	2014-2015-Historical Elligible		36,254.00	-	-	36,254.00	
Lorodo Traders	2014-2015-Historical Elligible		32,000.00	-	-	32,000.00	
MUGADE	2014-2015-Historical Elligible		972.00	-	-	971.72	
Lyuva Construction co.ltd	2014-2015-Historical Elligible		734,810.00	-	-	734,809.95	
MANAAR CONSTRUCTION CO. LTD	2014-2015-Historical Resolution Committee		4,119,618.00	-	-	4,119,618.48	
AINUSHAMSHI CON. AND TRANS. CO. LTD	2014-2015-Historical Resolution Committee		3,627,071.00	-	-	3,627,070.65	
JOCHKEM CONTRACTORS LTD	2014-2015-Historical Resolution Committee		2,179,240.00	-	-	2,179,240.47	
MAZOBI ENTERPRISES LTD	2014-2015-Historical Resolution Committee		750,812.00	-	-	750,811.60	
MAZOBI ENTERPRISES LTD	2014-2015 Historical0Resolution Committee		183,949.00	-	-	183,948.82	
ABIESTA E A LTD	2014/2015-Historical Retentions		130,000.00	-	-	130,000.00	

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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
AFUMA	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
ALAKAM CONST CO. LTD	2014/2015-Historical Retentions		782,077.30	-	-	782,077.30	
BEZALEEL CONSTR CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
BILTONY GENERAL CONTRACTORS LTD	2014/2015-Historical Retentions		161,655.20	-	-	161,655.20	
BLUEWORKS CONSTRUCTION CO. LTD	2014/2015-Historical Retentions		300,000.00	-	-	300,000.00	
BUKA INVEST LTD	2014/2015-Historical Retentions		55,833.80	-	-	55,833.80	
BUMBE CONTRACTORS	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
CRATER CROWN ENT AND SUPPLIERS	2014/2015-Historical Retentions		302,938.00	-	-	302,938.00	
DALCO ENTERPRISES	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
DALKO ENTER LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
DEPHIL CONTRACTORS LTD	2014/2015-Historical Retentions		169,839.40	-	-	169,839.40	
DYNACART AGENCIES LTD	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
DYNAMO CONSTR CO LTD	2014/2015-Historical Retentions		110,983.40	-	-	110,983.40	
DYNAMO CONSTR CO LTD	2014/2015-Historical Retentions		36,261.00	-	-	36,261.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
DYNAMO CONSTR CO LTD	2014/2015-Historical Retentions		27,589.30	-	-	27,589.30	
EAGLE ICON LTD	2014/2015-Historical Retentions		164,482.80	-	-	164,482.80	
EAGLE ICON LTD	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
FEMGEL CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
FEMGEL CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
GMACS CONSTR CO. LTD	2014/2015-Historical Retentions		227,794.60	-	-	227,794.60	
GOLDEN CREST AGENCIES	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
GOLDEN CREST AGENCIES	2014/2015-Historical Retentions		486,373.10	-	-	486,373.10	
GRAVE CONSTRUCTION CO.LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
GREFAM ENTERPRISES	2014/2015-Historical Retentions		200,819.20	-	-	200,819.20	
HAKA INTERNATIONAL LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
HAKA INTERNATIONAL LTD	2014/2015-Historical Retentions		236,113.60	-	-	236,113.60	
HARBINGER ENTERPRISES	2014/2015-Historical Retentions		54,006.00	-	-	54,006.00	
IHERI ENTERPRISES	2014/2015-Historical Retentions		60,000.00	-	-	60,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
JANAWA BUSUINESS ENTERPRISES	2014/2015-Historical Retentions		50,000.00	-	-	50,000.00	
JEMIDE CONST CO LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
JOFES COMPANY LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
JOFES COMPANY LTD	2014/2015-Historical Retentions		500,000.00	-	-	500,000.00	
JUMBAGEO CO.LTD	2014/2015-Historical Retentions		143,341.40	-	-	143,341.40	
KAPSILE WHOLESALERS LTD	2014/2015-Historical Retentions		181,968.00	-	-	181,968.00	
KAULI CONSTRUCTION LTD	2014/2015-Historical Retentions		180,000.00	-	-	180,000.00	
KENRY CONSTRUCTION CIOMPANY LTD	2014/2015-Historical Retentions		50,000.00	-	-	50,000.00	
KENRY CONSTRUCTION CIOMPANY LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
KIM FIVE SIX SIX CONT LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
LENANA ENG LTD	2014/2015-Historical Retentions		140,000.00	-	-	140,000.00	
LOGISTICS OUTSOURCING LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
MAOMAX AND SONS BUILDERS LTD	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
MASINGET CONST CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HAMBEE P.O BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
METRO CONTRACTORS LTD	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
MOKS CONSTR ENTER LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
MONTOLIVO HOLDINGS LTD	2014/2015-Historical Retentions		300,000.00	-	-	300,000.00	
MUGADE COMPANY LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
NARROW BRIDGE HOLDING CO. LTD	2014/2015-Historical Retentions		182,877.90	-	-	182,877.90	
NYANDO POWER TECHNIQUES	2014/2015-Historical Retentions		123,650.50	-	-	123,650.50	
OMENDA CONSTR CO LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
PECAR INVESTMENTS	2014/2015-Historical Retentions		53,562.50	-	-	53,562.50	
PELICA CARE LTD	2014/2015-Historical Retentions		211,729.00	-	-	211,729.00	
RODEC ENTERPRISES LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
ROMA VENTURES CO	2014/2015-Historical Retentions		300,000.00	-	-	300,000.00	
ROMA VENTURES CO LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
SAMART CONSTR CO LTD	2014/2015-Historical Retentions		227,537.00	-	-	227,537.00	
SAMKAI BUILD CONTR & CIVIL WORKS	2014/2015-Historical Retentions		322,500.00	-	-	322,500.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
SAMKAI BUILD CONTR & CIVIL WORKS	2014/2015-Historical Retentions		350,000.00	-	-	350,000.00	
SAMUMO	2014/2015-Historical Retentions		349,271.00	-	-	349,271.00	
SEREMA AGENCIES	2014/2015-Historical Retentions		300,000.00	-	-	300,000.00	
TENCONS BUILDERS LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
TESCO CONSOLIDATED CO. LTD	2014/2015-Historical Retentions		162,894.70	-	-	162,894.70	
VISSION CONTRACTORS LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
WATITI CONST CO. LTD	2014/2015-Historical Retentions		732,194.50	-	-	732,194.50	
WEKOBE ENTERPRISES LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
ADROIT ENGINEERING CO.LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
ADROIT ENGINEERING CO.LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Ainushamsi	2014/2015-Historical Retentions		705,324.00	-	-	705,324.00	
AINUSHAMSI CONST & TRANSP	2014/2015-Historical Retentions		560,000.00	-	-	560,000.00	
ALAKAM CONST CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Albywoods Agencies ltd	2014/2015-Historical Retentions		228,339.00	-	-	228,339.00	

COUNTY GOVERNMENT
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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Amro S.L.N	2014/2015-Historical Retentions		254,999.60	-	-	254,999.60	
AROKEN CONTRACTORS LTD	2014/2015-Historical Retentions		199,080.00	-	-	199,080.00	
Arujo	2014/2015-Historical Retentions		250,168.00	-	-	250,168.00	
Arujo	2014/2015-Historical Retentions		793,393.02	-	-	793,393.02	
Atrose Traders ltd	2014/2015-Historical Retentions		287,869.80	-	-	287,869.80	
Banja ltd	2014/2015-Historical Retentions		254,245.90	-	-	254,245.90	
BANTAM GEN & COMM AGENCIES	2014/2015-Historical Retentions		115,382.00	-	-	115,382.00	
Belita B.Constr.Co.ltd	2014/2015-Historical Retentions		186,446.80	-	-	186,446.80	
Berecar ltd	2014/2015-Historical Retentions		310,152.50	-	-	310,152.50	
Berekah Building	2014/2015-Historical Retentions		337,866.00	-	-	337,866.00	
Bezalee ltd	2014/2015-Historical Retentions		271,551.60	-	-	271,551.60	
Bezalee ltd	2014/2015-Historical Retentions		795,031.17	-	-	795,031.17	
Bezalee ltd	2014/2015-Historical Retentions		269,849.14	-	-	269,849.14	
Bezalee ltd	2014/2015-Historical Retentions		639,778.70	-	-	639,778.70	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Boada ltd	2014/2015-Historical Retentions		403,680.00	-	-	403,680.00	
Centerpoint Solutions	2014/2015-Historical Retentions		600,253.00	-	-	600,253.00	
CHIROBANI CONT CO LTD	2014/2015-Historical Retentions		150,000.00	-	-	150,000.00	
Chuzed Investment	2014/2015-Historical Retentions		103,042.00	-	-	103,042.00	
CLOVERS INT LTD	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
Clovers Int.	2014/2015-Historical Retentions		279,439.90	-	-	279,439.90	
Clovers Int.	2014/2015-Historical Retentions		480,519.90	-	-	480,519.90	
Clovers Int.	2014/2015-Historical Retentions		34,748.70	-	-	34,748.70	
Clovers Int.	2014/2015-Historical Retentions		279,405.70	-	-	279,405.70	
County Contractors	2014/2015-Historical Retentions		26,680.00	-	-	26,680.00	
Crater Crown	2014/2015-Historical Retentions		459,742.00	-	-	459,742.00	
Crater Crown	2014/2015-Historical Retentions		400,132.10	-	-	400,132.10	
DECK CONSTUCTIONS LTD	2014/2015-Historical Retentions		80,827.60	-	-	80,827.60	
DECO SERVICES LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Dephil ltd	2014/2015-Historical Retentions		152,551.60	-	-	152,551.60	
Dynamo Construction ltd	2014/2015-Historical Retentions		245,598.00	-	-	245,598.00	
Eldosov Express	2014/2015-Historical Retentions		396,130.00	-	-	396,130.00	
ELDOSOY EXPRESS LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Embogo Constr.Co.	2014/2015-Historical Retentions		564,799.00	-	-	564,799.00	
EMBOGO CONTR LTD CONTR	2014/2015-Historical Retentions		200,000.00	-	-	200,000.00	
Essent ltd	2014/2015-Historical Retentions		307,527.00	-	-	307,527.00	
Finexe Consultancy	2014/2015-Historical Retentions		352,163.20	-	-	352,163.20	
FREEMARK LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Fremco Ltd	2014/2015-Historical Retentions		443,055.00	-	-	443,055.00	
Gango	2014/2015-Historical Retentions		149,937.00	-	-	149,937.00	
Gango	2014/2015-Historical Retentions		373,866.00	-	-	373,866.00	
Gmacs Construction ltd	2014/2015-Historical Retentions		449,999.19	-	-	449,999.19	
Golden Crest Agencies	2014/2015-Historical Retentions		571,367.00	-	-	571,367.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Grefam Vihiga	2014/2015-Historical Retentions		129,640.00	-	-	129,640.00	
Guka Enterprises ltd	2014/2015-Historical Retentions		91,191.30	-	-	91,191.30	
Haka International	2014/2015-Historical Retentions		444,233.00	-	-	444,233.00	
Haka ltd	2014/2015-Historical Retentions		411,472.80	-	-	411,472.80	
HEDOLE LOGISTICS LTD	2014/2015-Historical Retentions		178,005.00	-	-	178,005.00	
Iheri ltd	2014/2015-Historical Retentions		164,511.20	-	-	164,511.20	
JAZA ENTERPRISES BUILDING CO LTD	2014/2015-Historical Retentions		80,827.60	-	-	80,827.60	
Jumbage O.ltd	2014/2015-Historical Retentions		212,785.70	-	-	212,785.70	
Jumbage O.ltd	2014/2015-Historical Retentions		58,095.00	-	-	58,095.00	
Kaleah	2014/2015-Historical Retentions		553,324.40	-	-	553,324.40	
Keluva ltd	2014/2015-Historical Retentions		208,331.80	-	-	208,331.80	
Keluva ltd	2014/2015-Historical Retentions		530,309.00	-	-	530,309.00	
KISUMU EXPERTCONTRACT	2014/2015-Historical Retentions		400,000.00	-	-	400,000.00	
Komos	2014/2015-Historical Retentions		349,906.00	-	-	349,906.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA HIKRAMBEE

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Komos	2014/2015-Historical Retentions		349,906.80	-	-	349,906.80	
Lango G/Matt	2014/2015-Historical Retentions		317,747.20	-	-	317,747.20	
Likifa	2014/2015-Historical Retentions		328,583.60	-	-	328,583.60	
Likifa	2014/2015-Historical Retentions		150,471.00	-	-	150,471.00	
Lojac Contractors	2014/2015-Historical Retentions		299,316.19	-	-	299,316.19	
Lydro ltd	2014/2015-Historical Retentions		309,546.00	-	-	309,546.00	
M.D Rift ltd	2014/2015-Historical Retentions		174,000.00	-	-	174,000.00	
Malemo Constr. Co.	2014/2015-Historical Retentions		283,118.80	-	-	283,118.80	
Marccan	2014/2015-Historical Retentions		258,761.00	-	-	258,761.00	
MAZOBI ENTERPRISES LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Mazobi Entr.	2014/2015-Historical Retentions		299,587.40	-	-	299,587.40	
Mbale Umeme	2014/2015-Historical Retentions		126,624.00	-	-	126,624.00	
Miale Contractors ltd	2014/2015-Historical Retentions		535,543.00	-	-	535,543.00	
Mid Rift Constr. Ltd	2014/2015-Historical Retentions		258,308.90	-	-	258,308.90	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Mofesh Intertrade ltd	2014/2015-Historical Retentions		521,189.00	-	-	521,189.00	
Mofesh Intertrade ltd	2014/2015-Historical Retentions		322,053.00	-	-	322,053.00	
Montrose	2014/2015-Historical Retentions		617,155.78	-	-	617,155.78	
Muslyn ltd	2014/2015-Historical Retentions		191,086.80	-	-	191,086.80	
Narrow Bridge	2014/2015-Historical Retentions		582,877.90	-	-	582,877.90	
OALMS ENGINEERING SYSTEMS LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Omenda	2014/2015-Historical Retentions		107,451.00	-	-	107,451.00	
Pamagwa ltd	2014/2015-Historical Retentions		196,928.50	-	-	196,928.50	
Pamagwa ltd	2014/2015-Historical Retentions		278,797.00	-	-	278,797.00	
Pecar Investment	2014/2015-Historical Retentions		243,186.00	-	-	243,186.00	
Pekals	2014/2015-Historical Retentions		318,439.60	-	-	318,439.60	
Pekals	2014/2015-Historical Retentions		260,716.00	-	-	260,716.00	
Pekals	2014/2015-Historical Retentions		553,272.00	-	-	553,272.00	
Pelica Care	2014/2015-Historical Retentions		152,480.84	-	-	152,480.84	

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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Pelica Care	2014/2015-Historical Retentions		363,786.55	-	-	363,786.55	
Pelica Care	2014/2015-Historical Retentions		346,942.08	-	-	346,942.08	
Pelica Care	2014/2015-Historical Retentions		177,764.90	-	-	177,764.90	
Pelica Care	2014/2015-Historical Retentions		163,116.30	-	-	163,116.30	
Pelica Care``	2014/2015-Historical Retentions		902,533.00	-	-	902,533.00	
PRE-DEVELOP CONS CO LTD	2014/2015-Historical Retentions		442,240.30	-	-	442,240.30	
Raptoo Enterprises	2014/2015-Historical Retentions		349,457.00	-	-	349,457.00	
Raqma Holdings	2014/2015-Historical Retentions		350,177.00	-	-	350,177.00	
ROKS CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Rotalink	2014/2015-Historical Retentions		228,260.90	-	-	228,260.90	
Rotalink	2014/2015-Historical Retentions		150,004.10	-	-	150,004.10	
Rysol Construction ltd	2014/2015-Historical Retentions		391,221.00	-	-	391,221.00	
Sabim ltd	2014/2015-Historical Retentions		171,355.00	-	-	171,355.00	
Samart	2014/2015-Historical Retentions		274,516.70	-	-	274,516.70	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
HARAMBEE
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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Samart ltd	2014/2015-Historical Retentions		414,520.10	-	-	414,520.10	
Samart ltd	2014/2015-Historical Retentions		741,936.00	-	-	741,936.00	
Samkai	2014/2015-Historical Retentions		417,015.00	-	-	417,015.00	
SAMKAI BUILDING CONTRACTORS LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
SEREMA AGENCIES	2014/2015-Historical Retentions		139,359.40	-	-	139,359.40	
Serema Agencies	2014/2015-Historical Retentions		244,565.20	-	-	244,565.20	
SONOKA CONSTRUCTION CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
STARFIRM CONST LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Sulu Construction ltd	2014/2015-Historical Retentions		486,375.00	-	-	486,375.00	
TAJ CONSTRUCTION CO. LTD	2014/2015-Historical Retentions		100,000.00	-	-	100,000.00	
Tektronix systems ltd	2014/2015-Historical Retentions		285,034.00	-	-	285,034.00	
Tencons ltd	2014/2015-Historical Retentions		269,844.50	-	-	269,844.50	
Tencons ltd	2014/2015-Historical Retentions		299,638.32	-	-	299,638.32	
Thamsin	2014/2015-Historical Retentions		806,853.00	-	-	806,853.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300 MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Thelmax	2014/2015-Historical Retentions		119,744.30	-	-	119,744.30	
Vihiga Contractors	2014/2015-Historical Retentions		350,498.00	-	-	350,498.00	
Vihiga Logistics	2014/2015-Historical Retentions		243,186.00	-	-	243,186.00	
Vimuhasa Enterperises	2014/2015-Historical Retentions		371,458.91	-	-	371,458.91	
Wamcon	2014/2015-Historical Retentions		608,356.00	-	-	608,356.00	
Wamcon Engineering	2014/2015-Historical Retentions		625,048.00	-	-	625,048.00	
WATITI CONST CO. LTD	2014/2015-Historical Retentions		499,276.50	-	-	499,276.50	
WATITI CONSTRUCTION LTD	2014/2015-Historical Retentions		82,241.40	-	-	82,241.40	
Wesba ltd	2014/2015-Historical Retentions		334,196.00	-	-	334,196.00	
Wesba ltd	2014/2015-Historical Retentions		771,127.00	-	-	771,127.00	
Western Constr.Co.	2014/2015-Historical Retentions		295,950.00	-	-	295,950.00	
WESTLINK ELECTRICAL & HARDWARE	2014/2015-Historical Retentions		608,000.00	-	-	608,000.00	
Wilsac Construction ltd	2014/2015-Historical Retentions		656,920.00	-	-	656,920.00	
ZIBO COMPANY LTD	2014/0215-Historical Retentions		200,000.00	-	-	200,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA HARAMBEE

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
ZIBO COMPANY LTD	2014/2015-Historical Retentions		456,547.40	-	-	456,547.40	
ZIDAR BUILDING AND CONTRACTORS	2014/2015-Historical Retentions		46,792.20	-	-	46,792.20	
Zidar Constr.	2014-2015-Historical Retentions		434,511.50	-	-	434,511.50	
Zidar Constr.	2014/2015-Historical Retentions		372,563.70	-	-	372,563.70	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	1,774,500.00		1,774,500.00	
DERMIK COMPANY LTD	2020/2021		997,600.00	-	-	997,600.00	
STEADYPACE COMMERCIAL AGENCIES LTD	2020/2021		4,858,321.00	-	4,800,000.00	58,321.00	
HAWAIKI SYSTEMS LTD	2021/2022		-	1,350,000.00	-	1,350,000.00	
Haka International Ltd	2018/2019		2,691,960.00	-	-	2,691,960.00	
Compleate Construction Company	2018/2019		1,700,641.00	-	-	1,700,641.20	
BB & T INVESTMENTGROUP LTD	2019/2020		1,459,500.00	-	-	1,459,500.00	
Berobran Investment Ltd	2019/2020		2,900,667.00	-	-	2,900,667.40	
Brelam Auto Limited	2019/2020		2,315,200.00	-	2,315,200.00	-	
Broadcore Construction	2019/2020		995,313.00	-	-	995,313.40	
Bulnek Limited	2019/2020		4,517,996.00	-	-	4,517,996.40	
Carcinoma Constructions Ltd	2019/2020		2,370,576.00	-	2,370,576.00	-	

VIHIGA COUNTY GOVERNMENT
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REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Ceaezerentric Limited	2019/2020		4,362,760.00	-	-	4,362,760.00	
Ductive Investments Limited	2019/2020		737,114.00	-	-	737,114.18	
Edietrium Consultancy Services Ltd	2019/2020		2,135,560.00	-	763,280.00	1,372,280.00	
Embogo Contractors Ltd	2019/2020		3,099,926.00	-	3,099,926.00	-	
Galin Investments Limited	2019/2020		3,870,688.00	-	3,870,688.00	-	
Gosech Limited	2019/2020		2,001,696.00	-	-	2,001,696.00	
JULKA MOVERS	2019/2020		997,136.00	-	997,136.00	-	
Linchtop Holdings Limited	2019/2020		877,482.00	-	877,481.61	-	
Maginot projects Limited	2019/2020		1,242,643.00	-	-	1,242,643.35	
Maginot Projects Limited	2019/2020		5,439,146.00	-	-	5,439,146.00	
Maginot projects Limited	2019/2020		4,924,441.00	-	-	4,924,441.28	
Maginot Projects Limited	2019/2020		2,961,526.00	-	2,961,526.00	-	
Meldanglava Investments Limited	2019/2020		3,872,875.00	-	3,872,875.20	-	
Parkhill Enterprises Limited	2019/2020		3,947,712.00	-	-	3,947,712.00	
VENCH VENTURE LIMITED	2019/2020		4,922,924.00	-	4,922,924.00	-	
Widescope Construction Ltd	2019/2020		6,088,144.00	-	6,088,144.00	-	
GLADYTRON COMPUTER SERVICES LIMITED	2020/2021		2,900,000.00	-	2,900,000.00	-	



Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
INTELLBIZ AFRICA LIMITED	2020/2021		1,986,384.00	-	1,986,384.00	-	
RETRO-TECH AGENCIES	2020/2021		5,226,300.00		5,226,300.00	-	
RETRO-TECH AGENCIES	2020/2021		5,764,620.00	-	5,764,620.00	-	
NJIRINYA CONSTRUCTION LIMITED	2020/2021		698,779.00	-	-	698,778.90	
SALKE COMPANY LIMITED	2020/2021		899,970.00	-	-	899,970.00	
SCHEME CONSTRUCTION AND TECHNOLOGY DESIGNERS LTD	2020/2021		985,270.00	-	985,270.00	- 0.40	
CHUZED INVESTMENT COMPANY LTD	2020/2021		2,997,200.00	-	2,997,200.00	-	
GOLDEN CREST AGENCIES LTD	2020/2021		2,712,650.00	-	2,712,650.00	-	
PAPATON SECURITY SERVICES COMPANY LTD	2020/2021		1,500,000.00	-	1,500,000.00	-	
LENANA ENGINEERING LTD	2020/2021		4,146,114.00	-	4,146,114.00	- 0.24	
SCHEME CONSTRUCTION AND TECHNOLOGY DESIGNERS LTD	2020/2021		2,991,406.00	-	2,991,406.00	-	
ALUGREPA CONSTRUCTION LIMITED	2020/2021		3,566,844.00	-	3,566,844.00	-	
AGGOSTEM DEVELOPMENT LTD	2020/2021		13,953,658.00	-	6,518,651.60	7,435,006.00	
PEACE ALIVE CO. LTD	2020/2021		2,008,465.00	-	2,008,465.00	-	
ALINAA CONSTRUCTION LTD	2020/2021		1,499,416.00	-	1,499,416.00	-	
DEE AND MANOR LTD	2021/2022		-	2,200,060.00	-	2,200,060.00	

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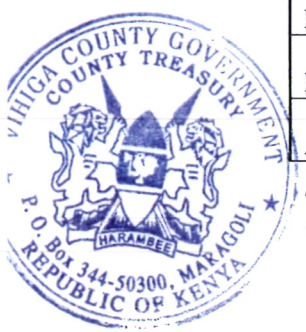
Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RETRO TECH AGENCIES	2021/2022		-	1,305,284.00	-	1,305,284.00	
LETA KENYA LTD	2021/2022		-	5,958,444.40	-	5,958,444.40	
DEE MANOR LTD	2021/2022		-	8,596,254.00	-	8,596,254.00	
PRIVILEGE CAPITAL LTD	2021/2022		-	3,493,000.00	-	3,493,000.00	
HAWAIKI SYSTEMS LTD	2021/2022		-	2,600,024.00	-	2,600,024.00	
FERJONE CONTRACTORS LTD	2021/2022		-	3,097,432.00	-	3,097,432.00	
WILCOREG LTD	2021/2022		-	4,700,140.20	-	4,700,140.20	
RETRO TECH AGENCIES	2021/2022		-	2,200,840.00	-	2,200,840.00	
WILCOREG LTD	2021/2022		-	9,758,318.40	-	9,758,318.40	
CANELAND SECURITY GUARDS LTD	2021/2022		-	2,940,020.00	-	2,940,020.00	
PAPATON SECURITY SERVICES LTD	2021/2022		-	1,699,270.00	-	1,699,270.00	
HILL HOLDINGS LTD	2021/2022		-	9,066,400.00	-	9,066,400.00	
PAED HOPE ENTERPRISES	2021/2022		-	9,640,700.00	-	9,640,700.00	
SIPHO SOLUTIONS LIMITED	2021/2022		-	5,104,050.00	-	5,104,050.00	
KELUVA GENERAL SERVICES LIMITED	2021/2022		-	5,668,002.00	-	5,668,002.00	
RETRO-TECH AGENCIES LTD	2021/2022		-	9,879,546.00	-	9,879,546.00	
ALINAA CONSTRUCTION LTD	2021/2022		-	3,834,400.00	-	3,834,400.00	



Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
SIPHO SOLUTIONS LTD	2021/2022		-	5,992,200.00	-	5,992,200.00	
TALLONS AFRICA LTD	2021/2022		-	4,604,800.00	-	4,604,800.00	
PAPATONSECURITY SERVICES LTD	2021/2022		-	4,600,000.00	-	4,600,000.00	
PAPATONSECURITY SERVICES LTD	2021/2022		-	1,699,270.00	-	1,699,270.00	
CANELAND SECURITY GUARDS LTD	2021/2022		-	2,940,020.00	-	2,940,020.00	
PAPATON SECURITY SERVICES LTD	2021/2022		-	3,699,999.00	-	3,699,999.00	
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022		-	3,008,000.00	-	3,008,000.00	
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022		-	5,810,250.00	-	5,810,250.00	
AGGOSTEM PROPERTY DEVELOPMENT CO.LTD	2021/2022		-	7,180,150.00	-	7,180,150.00	
CANELAND SECURITY GUARDS LTD	2021/2022		-	3,698,000.00	-	3,698,000.00	
ANGELES INVESTMENTS LTD	2021/2022		-	3,873,008.00	-	3,873,008.00	
JAJES GENERAL SUPPLIES LTD	2021/2022		-	2,810,099.00	-	2,810,099.00	
MAMA CONSTRUCTION LTD	2021/2022		-	6,760,596.00	-	6,760,596.00	
NYAKONGO ENTERPRISES LTD	2021/2022		-	4,556,200.00	-	4,556,200.00	
HAKA INTERNATIONAL LTD	2021/2022		-	6,950,314.00	-	6,950,314.00	
JAINOCAT SERVICES	2021/2022		-	4,857,906.00	-	4,857,906.00	
JAJES GENERAL SUPPLIES LTD	2021/2022		-	4,988,696.00	-	4,988,696.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
TASANGA ENTERPRISES LTD	2021/2022		-	1,467,700.00	-	1,467,700.00	
NYAKONGO ENTERPRISES LTD	2021/2022		-	4,481,300.00	-	4,481,300.00	
PAPATON SERCURITY SERVICES LTD	2021/2022		-	3,993,800.00	-	3,993,800.00	
JAJES GENERAL SUPPLIES LTD	2021/2022		-	4,400,413.00	-	4,400,413.00	
JASANDRO ENTERPRISES LTD	2021/2022		-	3,869,876.00	-	3,869,876.00	
TASANGA ENTERPRISES LTD	2021/2022		-	1,199,208.00	-	1,199,208.00	
KELUVA GENERAL SERVICES LTD	KRB-2021/2022		-	2,917,794.40	-	2,917,794.40	
FERJONE CONTRACTORS LIMITED	KRB-2021/2022		-	2,906,113.20	-	2,906,113.20	
WILCOREG LIMITED	KRB-2021/2022		-	1,497,405.00	-	1,497,405.00	
BRAKADO ENTERPRISES LTD	KRB-2021/2022		-	2,200,500.00	-	2,200,500.00	
VIHIGA GENERAL CONTRACTORS LIMITED	KRB-2021/2022		-	1,746,684.60	-	1,746,684.60	
GAMBO PRIME ENTERPRISES LTD	KRB-2021/2022		-	2,999,775.00	-	2,999,775.00	
DEE AND MANOR LIMITED	KRB-2021/2022		-	1,948,500.00	-	1,948,500.00	
AMOCARE BUILDERS LTD	KRB-2021/2022		-	2,983,875.00	-	2,983,875.00	
EMJENGO (K) LTD	KRB-2021/2022		-	8,298,120.00	-	8,298,120.00	
PELIAM CONTRACTORS LIMITED	KRB-2021/2022		-	2,246,450.00	-	2,246,450.00	
BRERUK ENTERPRISES LIMITED	KRB-2021/2022		-	4,999,095.00	-	4,999,095.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
MAGALS TRADERS AND CONSTRUCTION COMPANY LTD	KRB-2021/2022		-	1,992,300.00	-	1,992,300.00	
LIMPID VENTURES LIMITED	KRB-2021/2022		-	2,514,050.00	-	2,514,050.00	
MAMA CONSTRUCTION LIMITED	KRB-2021/2022		-	1,495,901.20	-	1,495,901.20	
Ceazerentric limited	2019/2020		595,500.00	-	-	595,500.00	
SHARO ENTERPRISES LTD	2019/2020		599,332.00	-	-	599,332.00	
EMM CONSULT LTD	2019/2020		583,440.00	-	-	583,440.00	
Brelam Ltd	2019/2020		103,673.00	-	-	103,673.35	
Dermik Company Ltd	2019/2020		1,441,875.00	-	-	1,441,875.00	
Galin Investments Limited	2019/2020		1,995,000.00	-	1,995,000.00	-	
Goetham Limited	2019/2020		4,433,652.00	-	4,433,652.00	-	
Njirinya Enterprises Ltd	2019/2020		2,659,017.00	-	2,659,016.66	-	
GIFTRULE CONSTRUCTION LTD	2021/2022		-	5,184,590.00		5,184,590.00	
BOBRAN ENTERPRISES LTD	2021/2022		-	3,590,076.00		3,590,076.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	19,868,000.00		19,868,000.00	
ATOM INVESTMENT LTD	2021/2022		-	3,263,600.00		3,263,600.00	
AMOCARE BUILDERS AND CONSTRUCTION CO. LTD	2021/2022		-	4,964,175.00		4,964,175.00	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RUBBONI AGENCIES LTD	2021/2022		-	4,803,000.00		4,803,000.00	
WEST-RIFT ENTERPRISE	2021/2022		-	2,490,600.00	-	2,490,600.00	
BADADI LTD	2021/2022		-	4,939,280.00	-	4,939,280.00	
TASANGA ENTERPRISES	2021/2022		-	998,000.00	-	998,000.00	
BEKECH ENTERPRISES LTD	2021/2022		-	2,999,650.00	-	2,999,650.00	
REHEBEAM AGENCIES LTD	2021/2022		-	1,998,750.00	-	1,998,750.00	
TASANGA ENTERPRISES	2021/2022		-	2,382,000.00	-	2,382,000.00	
GOLDEN CREST	2021/2022		-	2,525,250.00	-	2,525,250.00	
MAK PERFORMANCE SYSTEM LTD	2021/2022		-	3,953,860.00	-	3,953,860.00	
YAQSHIID CO. LTD	2021/2022		-	3,976,875.00	-	3,976,875.00	
GALIN INVESTMENTS	2021/2022		-	2,708,246.00	-	2,708,246.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	4,898,000.00	-	4,898,000.00	
JOYROWL LTD	2021/2022		-	3,008,250.00	-	3,008,250.00	
YAQSHID CO LTD	2021/2022		-	3,976,875.00	-	3,976,875.00	
JAFFA STARRYSKY LTD	2021/2022		-	1,997,800.00	-	1,997,800.00	
NETNEL PALMS LTD	2021/2022		-	1,990,000.00	-	1,990,000.00	
NETNEL PALMS LTD	2021/2022		-	995,000.00	-	995,000.00	



Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
BOBRAN ENTERPRISES LTD	2021/2022		-	3,590,076.00	-	3,590,076.00	
SHARO ENTERPRISES LIMITED	2021/2022		-	599,332.00	-	599,332.00	
MAGAS TRADERS & CONSTRUCTION COMPANY	2021/2022		-	1,630,002.00	-	1,630,002.00	
CEAZERENTRIC LTD	2021/2022		-	595,500.00	-	595,500.00	
JEANMUSH LIMITED COMPANY	2021/2022		-	1,396,250.00	-	1,396,250.00	
Jaynse Enterprises Ltd	2018/2019		132,000.00	-	-	132,000.00	
Bwak Enterprises	2018/2019		1,653,008.00	-	-	1,653,008.00	
Skyline Enterprises Limited	2018/2019		1,641,110.00	-	-	1,641,110.00	
Clockwise International Limited	2018/2019		3,991,328.00	-	-	3,991,328.00	
Bami Investment Limited	2018/2019		2,990,040.00	-	-	2,990,040.00	
Alugrepa	2019/2020		889,999.00	-	-	889,999.00	
Bobran Enterprises	2019/2020		738,481.00	-	-	738,480.60	
Fridoca Solution and Construction	2019/2020		1,472,595.00	-	-	1,472,595.00	
JAZA ENTERPRISES BUILDING CONTRACTORS LTD	2019/2020		1,086,297.00	-	-	1,086,296.88	
Jucolis International Ltd	2019/2020		2,457,327.00	-	-	2,457,327.00	
Labrynth Limited	2019/2020		990,000.00	-	-	990,000.00	
Blue Zebra Traders Limited	2019/2020		990,000.00	-	-	990,000.00	

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Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
KMK LAW LLP(GALEXON CO. LTD)	2020/2021		14,496,897.00	23,217,531.00	24,002,342.55	13,712,085.00	
TOTAL			**425,993,313.49**	**355,368,324.84**	**114,833,088.62**	**666,528,549.71**	
3.Acquisition of Land							
DOUGLAS FLEXX JUMBA	2020/2021		750,000.00	-	750,000.00	-	
EVERLINE MUNAGI TSIMBAGI	2020/2021		10,400.00	-	10,400.00	-	
LAWRENCE ODENDO LIHASI	2020/2021		146,777.00	-	146,777.00	-	
Aggrey Mosera Embuki	2019/2020		3,100,000.00	-	-	3,100,000.00	
JOSEPHINE AMISI AYIEMBA	2021/2022		-	1,700,000.00	-	1,700,000.00	
TOTAL			**4,007,177.00**	**1,700,000.00**	**907,177.00**	**4,800,000.00**	
4. Supply of goods							
LEGACY HOTEL AND SUITES	2021/2022		-	972,000.00	-	972,000.00	
ANGATIA MOTOR WORKS	2021/2022		-	89,000.00	-	89,000.00	
LIASURE AGENCIES	2019/2020		762,000.00	-	-	762,000.00	
COLIVE ENTERPRISES	2019/2020		299,990.00	-	-	299,990.00	
VISION HOPE AGENCIES	2019/2020		230,203.00	-	-	230,203.45	
CEDOW COMPANY INVESTMENTS	2019/2020		30,000.00	-	-	30,000.00	
ALBERT K LUMIRE	2020/2021		13,350.00	-	-	13,350.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
MAK PERFORMANCE SYSTEMS LTD	2020/2021		475,000.00	-	-	475,000.00	
TRAVIA TECHNICAL SERVICES	2020/2021		499,999.00	-	-	499,999.00	
GRAGEO COMPANY LTD	2020/2021		718,000.00	-	573,715.00	144,285.20	
NITO PRINTERS & GENERAL SUPPLIERS	2020/2021		999,851.00	-	-	999,851.00	
HASS PETROLEUM	2020/2021		1,159,650.00	-	-	1,159,650.00	
RABELLIN ENTERPRISE	2020/2021		1,799,000.00	-	-	1,799,000.00	
CHEROLLET ENTERPRISES	2020/2021		298,700.00	-	298,700.00	-	
JOSHUEL GRONGAYO MERCHANTS LTD	2020/2021		1,172,125.00	-	1,172,125.00	-	
YEDA & SONS ENTERPRISES LTD	2020/2021		29,402.00	-	29,402.00	-	
STIMAL OFFICE SUPPLIES LTD	2021/2022		-	832,000.00	-	832,000.00	
RABELLIN ENTERPRISE	2021/2022		-	1,799,000.00	-	1,799,000.00	
ORAVIAN ENTERPRISES	2021/2022		-	987,728.00	-	987,728.00	
NEGBUKI LTD	2021/2022		-	2,500,000.00	-	2,500,000.00	
NITO PRINTERS & GENERAL SUPPLIES	2021/2022		-	999,851.00	-	999,851.00	
GRAGEO CO LTD	2021/2022		-	972,000.00	-	972,000.00	
AUTOPARK & GENERAL LTD	2021/2022		-	3,211,935.00	-	3,211,935.00	
ALBERT LUMIRE	2021/2022		-	14,400.00	-	14,400.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
ALBERT LUMIRE	2021/2022		-	12,600.00	-	12,600.00	
ALBERT LUMIRE	2021/2022		-	20,120.00	-	20,120.00	
MUTAKHA INVESTMENTS	2021/2022		-	780,000.00	-	780,000.00	
LIANFAM AFRICA LTD	2019/2020		398,500.00	-	-	398,500.00	
ALBERT LUMIRE	2021/2022		-	99,050.00	-	99,050.00	
SMIRSPUR	2021/2022		-	1,181,629.00	-	1,181,629.00	
KENYA SEED COMPANY LTD	2021/2022		-	2,429,500.00	-	2,429,500.00	
JIDAN COMPANY LTD	2021/2022		-	1,999,640.00	-	1,999,640.00	
KENYA VETERINARY VACCINES PRODUCTION INSTITUTE	2021/2022		-	3,990,000.00	-	3,990,000.00	
GEIHWEISS LTD	2021/2022		-	1,000,000.00	-	1,000,000.00	
SMIKAY CONSTRUCTION LTD	2021/2022		-	1,496,000.00	-	1,496,000.00	
SIRMSPUR KENYA LTD	2021/2022		-	1,981,338.00	-	1,981,338.00	
GEIHWEISS LTD	2021/2022		-	2,975,000.00	-	2,975,000.00	
BOBRAN ENTERPRISES	2021/2022		-	1,980,000.00	-	1,980,000.00	
ACTUAL WAY GROUP LTD	2021/2022		-	1,999,993.00	-	1,999,993.00	
AMATSI WATER SERVICES CO.	2021/2022		-	192,774.00	-	192,774.00	



Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Global Sightcare and Supplies	2018/2019		2,327,000.00	-	2,327,000.00	-	
BOBRAN	2019/2020		900,000.00	-	-	900,000.00	
Lorodo Traders	2019/2020		2,250,000.00	-	-	2,250,000.00	
Bobran Enterprises	2019/2020		5,400,000.00	-	-	5,400,000.00	
Geihweiss Ltd	2019/2020		775,000.00	-	-	775,000.00	
Geihweiss Ltd	2019/2020		602,000.00	-	-	602,000.00	
Roddy's Eco Cover	2019/2020		78,000.00	-	-	78,000.00	
Joyrowl Ltd	2019/2020		540,000.00	-	-	540,000.00	
Westrift Enterprises Ltd	2019/2020		6,070,000.00	-	-	6,070,000.00	
Agoma Group Ltd	2019/2020		2,770,000.00	-	1,326,580.00	1,443,420.00	
THE BAM CREATIVE	2020/2021		97,000.00	-	-	97,000.00	
FARWEST LTD	2020/2021		350,000.00	-	-	350,000.00	
TRAVIA TECHNICAL SUPPORT SERVICES	2020/2021		387,700.00	-	381,016.00	6,684.50	
MAMOTEK ENTERPRISE	2020/2021		457,448.00	-	-	457,448.28	
SIPHO SOLUTIONS	2020/2021		807,000.00	-	-	807,000.00	
YEDA & SONS ENTERPRISES LTD	2020/2021		995,670.00	-	-	995,670.00	
WESTRIFT ENTERPRISES	2020/2021		992,000.00	-	992,000.00	-	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
ROYALCARE LTD	2020/2021		1,000,000.00	-	-	1,000,000.00	
COLORTWIST MEDIA	2020/2021		1,111,425.00	-	-	1,111,425.00	
CAMELIZ COMPANY LTD	2020/2021		1,734,000.00	-	1,734,000.00	-	
MAGALS TRADERS AND CONT. LTD	2020/2021		1,893,584.00	-	-	1,893,584.00	
FRALAMSE WOMEN COMPANY LTD	2020/2021		2,312,000.00	-	2,312,000.00	-	
LIMPID VENTURES LTD	2020/2021		2,463,950.00	-	1,500,000.00	963,950.00	
MUTASUDI HOLDINGS LTD	2020/2021		2,489,550.00	-	2,489,550.00	-	
WYCELLCON LTD	2020/2021		2,601,000.00	-	2,601,000.00	-	
PEACE ALIVE COMPANY	2020/2021		2,638,582.00	-	-	2,638,582.40	
NAOTRAC ENTERPRISES	2020/2021		2,925,000.00	-	1,252,564.00	1,672,436.50	
SAMWEK DIGITAL SOLUTIONS LTD	2020/2021		2,900,000.00	-	2,900,000.00	-	
FRALAMSE WOMEN COMPANY LTD	2020/2021		1,760,520.00	-	1,760,520.00	-	
KENYA MEDICAL SUPPLIES AUTHORITY(KEMSA)	2021/2022		-	62,893,540.00	-	62,893,540.34	
SIPHO SOLUTIONS LTD	2021/2022		-	600,000.00	-	600,000.00	
ZAIBA GROCERY	2021/2022		-	600,000.00	-	600,000.00	
MAMOTEK ENTERPRISES	2021/2022		-	457,448.00	-	457,448.28	
TRAVIA TECHNIOCAL SUPPORT SERVICES	2021/2022		-	1,968,000.00	-	1,968,000.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
ALTED SERVICES LTD	2021/2022		-	1,950,000.00	-	1,950,000.00	
BAM CREATIVE	2021/2022		-	427,250.00	-	427,250.00	
LIZDOR AGENCIES LTD	2021/2022		-	1,400,000.00	-	1,400,000.00	
KAREGI ENTERPRISES	2021/2022		-	469,988.00	-	469,988.00	
BAM CREATIVE	2021/2022		-	85,999.00	-	85,999.00	
YEDA AND SONS ENTERPRISES	2021/2022		-	800,000.00	-	800,000.00	
GRAVEEL ENTERPRISES	2021/2022		-	1,204,460.00	-	1,204,460.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	2,000,000.00	-	2,000,000.00	
HUBCO ENGINEERING LTD	2021/2022		-	1,500,100.00	-	1,500,100.00	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	1,988,000.00	-	1,988,000.00	
NAOTRAC ENTERPRISES	2021/2022		-	1,672,437.00	-	1,672,436.50	
FRICATEC AGENCIES	2021/2022		-	500,000.00	-	500,000.00	
AGOMA GROUP LTD	2021/2022		-	2,000,000.00	-	2,000,000.00	
ALBERT LUMIRE	2021/2022		-	22,930.00	-	22,930.00	
EAST PARK GENERAL SUPPLIERS	2020/2021		575,000.00	-	-	575,000.00	
Wavemart Enterprises	2019/2020		1,696,135.00	-	-	1,696,135.00	
GEIWEISS LIMITED	2020/2021		150,000.00	-	-	150,000.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
ALBERT LUMIRE	2021/2022		-	14,800.00	-	14,800.00	
KINGSWAY TYRES LIMITED	2019/2020		336,294.00	-	-	336,294.00	
KINGSWAY TYRES LTD	2019/2020		353,500.00	-	-	353,500.00	
YASUKE GROUP LTD	2020/2021		-	673,344.00	673,344.00	-	
GEIHWEISS LTD	2021/2022		-	1,033,560.00	-	1,033,560.00	
ALBERT LUMIRE	2021/2022		-	13,800.00	-	13,800.00	
SKYWILDE TECHNOLOGIES LOGISTICS LTD	2021/2022		-	1,298,000.00	-	1,298,000.00	
KADESH VENTURES LTD	2021/2022		-	2,094,450.00	-	2,094,450.00	
ALBERT LUMIRE	2021/2022		-	15,960.00	-	15,960.00	
BACOM INVESTMENT	2019/2020		220,000.00	-	-	220,000.00	
CARCINOMA CONSTRUCTION LTD	2019/2020		141,000.00	-	141,000.00	-	
THE BAM CREATIVE	2020/2021		-	589,000.00	589,000.00	-	
KADESH VENTURES	2020/2021		-	490,000.00	490,000.00	-	
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2021/2022		-	1,005,000.00	-	1,005,000.00	
MAGALS TRADERS AND CONSTRUCTION LTD	2021/2022		-	1,630,002.00	-	1,630,002.00	
ALBERT K LUMIRE	2020/2021		-	11,450.00	-	11,450.00	
ALBERT LUMIRE	2021/2022		-	15,960.00	-	15,960.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
VON TUGFT LTD	2020/2021		-	447,692.00	177,943.00	269,749.00	
ELRANK CO.LTD	2021/2022		-	620,999.00	-	620,999.00	
ALBERT LUMIRE	2021/2022		-	27,200.00	-	27,200.00	
ALBERT LUMIRE	2021/2022		-	27,700.00	-	27,700.00	
BOBRAN ENTERPRISES LTD	2020/2021		1,495,750.00	-	1,495,750.00	-	
INTERLINK SUPPLIES AND LOGISTICS LTD	2021/2022		-	4,699,000.00	-	4,699,000.00	
LIMPID VENTURES LTD	2021/2022		-	498,000.00	-	498,000.00	
TETA BREEDING AND COMPANY LTD	2021/2022		-	5,100,000.00	-	5,100,000.00	
TAIKIM ENTERPRISES LTD	2021/2022		-	5,000,000.00	-	5,000,000.00	
PHARMTRADE PHARMACY LTD	2014/2015-HistoricalOResolution Committee		-	7,782,852.00	-	7,782,852.00	
Heart and Water	2014/2015-HistoricalOResolution Committee		-	-		-	
STIMAL OFFICE SUPPLIES LTD	2014/2015-HistoricalOResolution Committee		-	-	-	-	
HARLEYS LTD	2014/2015-HistoricalOResolution Committee		662,816.00	-	-	662,816.35	
EMUHAYA PWD LTD	2014/2015-Histo		543,734.00	-	-	543,734.40	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	ricalOResolution Committee						
YAZID CONSTRUCTION LTD	2014/2015-HistoricalOResolution Committee		199,056.00	-	-	199,056.00	
YAZID CONSTRUCTION LTD	2014/2015-HistoricalOResolution Committee		171,600.00	-	-	171,600.00	
ALBERT K. LUMIRE	2017/2018-HistoricalOResolution Committee		49,530.00	-	-	49,530.00	
INTERWORLD SYSTEMS	2014/2015Historical Retentions		41,800.00	-	-	41,800.00	
JUNGLE MOVER SUPPLIES	2014/2015-Historical Retentions		80,000.00	-	-	80,000.00	
Rabboni Project Builders Limited	2018/2019		121,991.00	-	-	121,991.00	
Kenya Literature Bureau	2018/2019		1,999,658.50	-	-	1,999,658.50	
RABONNY POJECTS BUILDES LTD	2018/2019		1,781,122.00	-	-	1,781,122.00	
AKASE LTD	2018/2019		1,893,200.00	-	-	1,893,200.00	
kulin ltd	2018/2019		2,981,300.00	-	-	2,981,300.00	
Oasis Press Supplies ltd	2018/2019		2,993,538.00	-	-	2,993,538.00	
TERINOS CO. LTD	2020/2021		-	1,198,336.00	-	1,198,336.00	
TASANGA ENTERPRISES LTD	2021/2022		-	1,679,940.00		1,679,940.00	

COUNTY GOVERNMENT OF VIHIGA
COUNTY TREASURY
HARAMBEE
P.O. Box 344-50300, MAKAGOLI
REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
SHIRLAB ENTERPRISES	2021/2022		-	857,700.00	-	857,700.00	
ACTUAL-WAY GROUP LTD	2021/2022		-	1,798,000.00	-	1,798,000.00	
ENERGY CONTRACTORS	2020/2021		-	3,069,800.00	3,069,800.00	-	
JOPHAM SOLUTIONS COMPANY LTD	2019/2020		993,930.00	-	993,930.00	-	
LEBRIM LIMITED	2019/2020		970,000.00	-	-	970,000.00	
ABHA CONSTRUCTION LTD	2020/2021		-	1,687,259.00	1,687,259.00	- 0.15	
LEBRIM LIMITED	2020/2021		-	970,000.00	970,000.00	-	
VIIMCOM WORLDWIDE LIMITED	2020/2021		-	456,800.00	67,259.85	389,540.15	
RADEY COMPANY LTD	2020/2021		-	2,595,750.00	2,595,750.00	-	
RUBBONI AGENCIES LTD	2021/2022		-	991,196.80	-	991,196.80	
BRANDAXLE TECHNOLOGIES LIMITED-COURT ORDER	2021/2022		-	2,875,604.00	-	2,875,604.00	
TOTALS			**80,965,153.50**	**168,324,864.80**	**36,601,207.85**	**212,688,813.50**	
5. Suply of Services							
AMATSI WATER SERVICES	2020/2021		66,021.00	-	66,021.00	-	
WIGOT GARDENS	2020/2021		150,000.00	-	-	150,000.00	
PINECONE HOTEL LTD	2020/2021		455,000.00	-	-	455,000.00	
BACOM INVESTMENTS	2020/2021		702,400.00	-	-	702,400.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
MASILA & CO. ADVOCATES	2020/2021		1,531,200.00	-	-	1,531,200.00	
ZOAR SECURITY GUARDS LTD	2020/2021		1,890,000.00	-	1,890,000.00	-	
ASAALA & KINYANJUI AND COMPANY ADVOCATES	2019/2020		1,223,657.00	-	-	1,223,657.00	
ANGATIA MOTOR WORKS	2021/2022		-	73,300.00	-	73,300.00	
SYNERGY POOL LTD	2021/2022		-	78,300.00	-	78,300.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		-	112,100.00	-	112,100.00	
JOSEPH QUEENS GARDEN LIMITED	2021/2022		-	150,000.00	-	150,000.00	
BACOM INVESTMENTS LTD	2021/2022		-	702,400.00	-	702,400.00	
BROADPARK HOTEL	2021/2022		-	150,000.00	-	150,000.00	
ANGATIA MOTOR WORKS	2021/2022		-	224,000.00	-	224,000.00	
PINECON HOTEL	2021/2022		-	240,000.00	-	240,000.00	
LORODO TRADERS	2021/2022		-	178,300.00	-	178,300.00	
HILLSIDE VILLA HOTEL	2021/2022		-	225,000.00	-	225,000.00	
HILLSIDE VILLA HOTEL	2021/2022		-	52,500.00	-	52,500.00	
ANGATIA MOTOR WORKS	2021/2022		-	180,000.00	-	180,000.00	
IVONA SOLUTIONS LTD	2021/2022		-	1,553,105.00	-	1,553,105.00	
ANGATIA MOTOR WORKS	2021/2022		-	71,400.00	-	71,400.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
HILLSIDE VILLA HOTEL	2021/2022		-	150,000.00	-	150,000.00	
HILLSIDE VILLA HOTEL	2021/2022		-	252,500.00	-	252,500.00	
RODDYS ECO COVER	2021/2022		-	67,500.00	-	67,500.00	
SYNERGY POOL LTD	2021/2022		-	379,800.00	-	379,800.00	
RODDYS ECO COVER	2021/2022		-	142,500.00	-	142,500.00	
RODDYS ECO COVER	2021/2022		-	125,000.00	-	125,000.00	
RODDYS ECO COVER	2021/2022		-	253,000.00	-	253,000.00	
STANDARD GROUP	2021/2022		-	60,800.00	-	60,800.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		-	260,300.00	-	260,300.00	
RODDYS ECO COVER	2021/2022		-	482,500.00	-	482,500.00	
DHANJAL INVESTMENT LTD	2021/2022		-	1,124,500.00	-	1,124,500.00	
ANGATIA MOTOR WORKS	2021/2022		-	56,000.00	-	56,000.00	
STANDARD GROUP	2021/2022		-	522,000.00	-	522,000.00	
COUNCIL OF GOVERNORS	2021/2022		-	1,123,404.00	-	1,123,404.00	
SUNWARD TRAVEL SERVICES	2021/2022		-	710,885.00	-	710,885.00	
SUNWARD TRAVEL SERVICES	2021/2022		-	796,605.00	-	796,605.00	
SUNWARD TRAVEL SERVICES	2021/2022		-	798,700.00	-	798,700.00	

COUNTY GOVERNMENT COUNTY TREASURY HAMBEE P.O. Box 344-50300 MARAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
SUNWARD TRAVEL SERVICES	2021/2022		-	798,735.00	-	798,735.00	
HARMONY MOTORS LTD	2021/2022		-	1,625,553.00	-	1,625,553.00	
TRIDENT INSURANCE COMPANY LTD	2021/2022		-	999,999.00	-	999,999.00	
TRIDENT INSURANCE COMPANY LTD	2021/2022		-	3,000,000.00	-	3,000,000.00	
MAKUMI AGENCIES LTD	2019/2020		239,500.00	-	-	239,500.00	
ANGATIA MOTOR WORKS	2019/2020		190,000.00	-	-	190,000.00	
PHILMAFAITH	2019/2020		43,277.00	-	-	43,276.62	
KAJUWALA MOTORS	2019/2020		400,000.00	-	-	400,000.00	
RODDYS ECO COVER	2020/2021		-	131,300.00	131,300.00	-	
RODDYS ECO COVER	2020/2021		-	224,400.00	224,400.00	-	
AMATSI WATER SERVICES CO.	2021/2022		-	351,184.00	-	351,184.00	
HEMARA MOTEL LTD	2021/2022		-	480,000.00	-	480,000.00	
NAMO ITALIANO LTD	2019/2020		147,300.00	-	147,300.00	-	
RODDYS ECO COVER	2019/2020		560,000.00	-	-	560,000.00	
BROADPARK HOTELS	2019/2020		30,000.00	-	-	30,000.00	
Roddy's Eco Cover	2019/2020		36,000.00	-	-	36,000.00	
Roddy's Eco Cover	2019/2020		48,000.00	-	-	48,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HERANEE P.O. Box 344-50700 MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
Roddy's Eco Cover	2019/2020		42,000.00	-	-	42,000.00	
Roddy's Eco Cover	2019/2020		720,000.00	-	-	720,000.00	
Roddy's Eco Cover	2019/2020		120,000.00	-	-	120,000.00	
Hemara Motel Ltd	2019/2020		875,000.00	-	875,000.00	-	
Hemara Motel Ltd	2019/2020		350,000.00	-	350,000.00	-	
RODDYS ECO COVER	2020/2021		-	180,000.00	-	180,000.00	
MADISON GENERAL INSURANCE KENYA LTD	2020/2021		-	1,186,606.00	-	1,186,606.00	
MORTECH AUTOMOTIVE LTD	2020/2021		-	99,225.00	-	99,225.00	
HILLVINES CONSTRUCTION LIMITED	2020/2021		-	477,129.00	477,129.00	-	
NAMO ITALIANO (K) LTD	2021/2022		-	142,300.00	-	142,300.00	
RODDYS ECO COVER	2021/2022		-	48,000.00	-	48,000.00	
RODDYS ECO COVER	2021/2022		-	36,000.00	-	36,000.00	
NAMO ITALIANO (K) LTD	2021/2022		-	422,200.00	-	422,200.00	
MORTECH AUTOMOTIVE LTD	2021/2022		-	95,660.00	-	95,660.00	
LORODO TRADERS	2021/2022		-	118,400.00	-	118,400.00	
BECOR DESIGNS LTD	2021/2022		-	995,000.00	-	995,000.00	
SOSA VILLAS LTD	2021/2022		-	1,200,000.00	-	1,200,000.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50700, MARAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RODDYS ECO COVER	2021/2022		-	150,000.00	-	150,000.00	
RODDYS ECO COVER	2021/2022		-	300,000.00	-	300,000.00	
NAMO ITALIANO (K) LTD	2021/2022		-	179,776.00	-	179,776.00	
RODDYS ECO COVER	2021/2022		-	40,000.00	-	40,000.00	
ROODYS ECO COVER	2020/2021		-	90,000.00	-	90,000.00	
RODDYS ECO COVER	2020/2021		-	100,000.00	-	100,000.00	
HILLSIDE VILLA	2020/2021		-	152,500.00	152,500.00	-	
RODDYS ECO COVER	2020/2021		-	696,960.00	-	696,960.00	
ROODYS ECO COVER	2020/2021		-	600,000.00	600,000.00	-	
ALBERT LUMIRE	2021/2022		-	8,040.00	-	8,040.00	
GEACHI AGENCIES LTD	2021/2022		-	250,700.00	-	250,700.00	
GEACHI AGENCIES LTD	2021/2022		-	461,660.00	-	461,660.00	
RODDYS ECO COVER	2021/2022		-	150,000.00	-	150,000.00	
RODDYS ECO COVER	2021/2022		-	60,000.00	-	60,000.00	
GEACHI GENCIES LTD	2021/2022		-	108,500.00	-	108,500.00	
CIALA RESORT (K) LTD	2021/2022		-	200,000.00	-	200,000.00	
CIALA RESORT (K) LTD	2021/2022		-	142,500.00	-	142,500.00	

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
P.O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RODDYS ECO COVER	2021/2022		-	300,000.00	-	300,000.00	
COMBINED AUTO SERVICES LTD	2021/2022		-	326,500.00	-	326,500.00	
STANDARD GROUP	2021/2022		-	216,920.00	-	216,920.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		-	274,440.00	-	274,440.00	
RODDYS ECO COVER	2021/2022		-	375,000.00	-	375,000.00	
RODDYS ECO COVER	2021/2022		-	300,000.00	-	300,000.00	
RODDYS ECO COVER	2021/2022		-	412,500.00	-	412,500.00	
RODDYS ECO COVER	2021/2022		-	337,500.00	-	337,500.00	
CIALA RESORT (K) LTD	2021/2022		-	102,500.00	-	102,500.00	
RODDYS ECO COVER	2021/2022		-	180,000.00	-	180,000.00	
RODDYS ECO COVER	2021/2022		-	100,000.00	-	100,000.00	
RODDYS ECO COVER	2021/2022		-	50,000.00	-	50,000.00	
RODDYS ECO COVER	2021/2022		-	187,500.00	-	187,500.00	
SOSA COTTAGES LTD	2021/2022		-	72,000.00	-	72,000.00	
AWAK	2021/2022		-	260,000.00	-	260,000.00	
KRA 5% WHT A/C	2021/2022		-	159,920.00	-	159,920.00	
KRA 2% WHT A/C	2021/2022		-	607,434.00	-	607,434.00	

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50200 MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
STANDARD GROUP	2021/2022		-	216,900.00	-	216,900.00	
RODDYS ECO COVER	2021/2022		-	240,000.00	-	240,000.00	
INSTITUTE OF PUBLIC ACCOUNTANTS OF KENYA	2021/2022		-	44,800.00	-	44,800.00	
LAPFUND	2021/2022		-	11,527,972.00	-	11,527,971.51	
CIALA RESORT	2021/2022		-	240,000.00	-	240,000.00	
VIHIGA COUNTY DEPOSIT ACCOUNT	2021/2022		-	1,500,000.00	-	1,500,000.00	
VIHIGA COUNTY DEPOSIT ACCOUNT	2021/2022			100,000.00		100,000.00	
PEMADA CONSULTING CO. LTD	2021/2022		-	4,000,000.00	-	4,000,000.00	
THE STANDARD GROUP LTD	2021/2022		-	216,920.00	-	216,920.00	
HILLSIDE	2019/2020		138,083.00	-	-	138,083.00	
BEEVESTA VENTURES	2020/2021		-	299,650.00	-	299,650.00	
LORODO TRADERS	2020/2021		-	149,600.00	-	149,600.00	
RODDYS ECOCOVER	2020/2021		-	575,000.00	-	575,000.00	
RODDYS ECOCOVER	2020/2021		-	700,000.00	-	700,000.00	
RODDYS ECOCOVER	2020/2021		-	270,000.00	-	270,000.00	
RODDYS ECOCOVER	2020/2021		-	52,500.00	-	52,500.00	
RODDYS ECOCOVER	2020/2021		-	967,500.00	-	967,500.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RODDYS ECOCOVER	2020/2021		-	330,000.00	-	330,000.00	
RODDYS ECOCOVER	2020/2021		-	350,000.00	-	350,000.00	
DEVERT LTD	2019/2020		2,757,316.00	-	-	2,757,316.00	
TRISON ENGINEERING	2020/2021		-	598,560.00	598,560.00	-	
LORODO TRADERS	2020/2021		-	76,600.00	76,600.00	-	
OGADA SHADE AUTO	2020/2021		-	113,400.00	-	113,400.00	
RODDYS ECO- COVER	2020/2021		-	71,500.00	-	71,500.00	
RODDYS ECO- COVER	2020/2021		-	50,000.00	50,000.00	-	
RODDYS ECO- COVER	2020/2021		-	75,000.00	75,000.00	-	
RODDYS ECO- COVER	2020/2021		-	65,000.00	-	65,000.00	
RODDYS ECO- COVER	2020/2021		-	37,500.00	-	37,500.00	
RODDYS ECO- COVER	2020/2021		-	82,500.00	-	82,500.00	
RODDYS ECO- COVER	2020/2021		-	24,000.00	24,000.00	-	
RODDYS ECO- COVER	2020/2021		-	40,000.00	-	40,000.00	
RODDYS ECO- COVER	2020/2021		-	35,000.00	-	35,000.00	
RODDYS ECO- COVER	2020/2021		-	75,000.00	-	75,000.00	
RODDYS ECO- COVER	2020/2021		-	112,500.00	-	112,500.00	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2020/2021		-	125,000.00	125,000.00	-	
RODDYS ECO- COVER	2020/2021		-	45,000.00	45,000.00	-	
SOSA COTTAGES LTD	2021/2022		-	220,950.00	-	220,950.00	
PAN AFRICAN EQUIPMENT LTD	2019/2020		405,470.00	-	-	405,470.05	
PEWIN MOTORS LIMITED	2020/2021		-	213,109.00	-	213,108.52	
RODDYS ECO COVER	2020/2021		-	325,000.00	-	325,000.00	
RODDYS ECO COVER	2020/2021		-	773,922.00	-	773,922.40	
BONOTI AUTO ELECTRICALS AND SPARES	2020/2021		-	3,078,422.00	-	3,078,422.00	
INSTITUTE OF QUANTITY SURVEYORS OF KENYA AND THE ARCHITECTURAL ASSOCIATION KENYA	2021/2022		-	14,500.00	-	14,500.00	
TRANSPORT AND INFRASTRUCTURE	2021/2022		-	800,000.00	-	800,000.00	
Jubilee Insurance Company of Kenya	2021/2022		-	1,500,000.00	-	1,500,000.00	
PEWIN MOTORS	2021/2022		-	240,758.00	-	240,758.05	
PAPATON SECURITY SERVICES LTD	2021/2022		-	4,056,000.00	-	4,056,000.00	
NERAJI INVESTMENTS LIMITED	2019/2020		1,701,182.00	-	1,701,182.00	-	
RODDYS ECO COVER	2020/2021		175,000.00	-	-	175,000.00	
DEVART LIMITED	2020/2021		2,100,000.00	-	-	2,100,000.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
CIALA RESORT (K) LTD	2020/2021		200,000.00	-	200,000.00	-	
CIALA RESORT (K) LTD	2020/2021		350,000.00	-	350,000.00	-	
RODDYS ECO COVER	2020/2021		986,500.00	-	986,500.00	-	
CIALA RESORT (K) LTD	2020/2021		280,000.00	-	280,000.00	-	
QAANA CONTRACTORS LTD	2021/2022		-	2,850,625.00	-	2,850,624.60	
LORODO TRADERS	2021/2022		-	393,600.00	-	393,600.00	
PAPATON SECURITY SERVICES LTD	2021/2022		-	4,056,000.00	-	4,056,000.00	
NAMO ITALIANO (K) LTD	2019/2020		308,189.00	-	-	308,188.80	
MORTECH AUTOMOTIVE LTD	2020/2021		-	164,140.00	164,140.00	-	
RODRICKS OWARE AMBUKA	2020/2021		-	700,000.00	-	700,000.00	
RODDYS ECO COVER	2020/2021		-	100,000.00	100,000.00	-	
RODDYS ECO COVER	2020/2021		-	30,000.00	30,000.00	-	
RODDYS ECO COVER	2020/2021		-	180,000.00	180,000.00	-	
RODDYS ECO COVER	2020/2021		-	20,000.00	20,000.00	-	
RODDYS ECO COVER	2020/2021		-	8,000.00	8,000.00	-	
RODDYS ECO COVER	2020/2021		-	95,000.00	95,000.00	-	
RODDYS ECO COVER	2020/2021		-	150,000.00	150,000.00	-	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50200 MAKAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
RODDYS ECO COVER	2020/2021		-	7,500.00	7,500.00	-	
RODDYS ECO COVER	2020/2021		-	7,500.00	7,500.00	-	
RODDYS ECO COVER	2020/2021		-	18,000.00	18,000.00	-	
RODDYS ECO COVER	2020/2021		-	17,500.00	17,500.00	-	
RODDYS ECO COVER	2020/2021		-	120,000.00	120,000.00	-	
RODDYS ECO COVER	2020/2021		-	30,000.00	30,000.00	-	
RODDYS ECO COVER	2020/2021		-	532,500.00	532,500.00	-	
RODDYS ECO COVER	2020/2021		-	40,000.00	40,000.00	-	
CONSERVATION SOLUTION AFRICA	2020/2021		-	1,047,380.00	1,047,380.00	-	
GIFTRULE CONSTRUCTION LTD	2020/2021		-	700,000.00	700,000.00	-	
AFRICAN TOUCH SAFARIS LTD	2021/2022		-	396,600.00	-	396,600.00	
CANELAND SECURITY SERVICES LTD	2021/2022		-	4,399,810.00	-	4,399,810.35	
PAPATON SECURITY SERVICES LTD	2021/2022		-	4,056,000.00	-	4,056,000.00	
SOSA COTTAGES LTD	2020/2021		-	271,400.00	-	271,400.00	
PANAROLA EVENTS MBALE	2020/2021		-	520,000.00	-	520,000.00	
NATION MEDIA GROUP	2020/2021		-	180,120.00	-	180,120.00	
NATION MEDIA GROUP	2020/2021		-	180,120.00	-	180,120.00	

COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50300 MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
NATION MEDIA GROUP	2020/2021		-	183,280.00	-	183,280.00	
INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS	2021/2022		-	50,570.00	-	50,570.00	
AFRICAN TOUCH SAFARIS LTD	2021/2022		-	85,700.00	-	85,700.00	
PANAROLA EVENTS MBALE	2021/2022		-	292,500.00	-	292,500.00	
ECOJEN HOLDING LTD	2021/2022		-	229,000.00	-	229,000.00	
Petriam Construction Ltd	2019/2020		-	499,969.00	499,969.00	-	
KENYA REVENUE AUTHORITY	2020/2021		-	2,190,394.75	-	2,190,394.75	
KENYA REVENUE AUTHORITY	2020/2021		-	1,258,848.00	-	1,258,847.55	
DEPOSIT RETENTION ACCOUNT	2020/2021		-	11,612,277.00	-	11,612,277.45	
VIHIGA COUNTY RECURRENT ACCOUNT (KENYA REVENUE AUTHORITY)	2021/2022		-	20,849,605.00	-	20,849,605.00	
Johncele Insurance Brokers Ltd.	2014/2015-HistoricalOElligible		17,299,299.26	168,065.40	-	17,467,361.35	
SUNWARD AIR TRAVEL	2014/2015-HistoricalOElligible		9,274,445.00	-	-	9,274,445.00	
HOTEL JOVENTURE	2014/2015-HistoricalOElligible		8,343,940.00	-	-	8,343,940.00	
SAGE MEDIA	2014/2015-HistoricalOResolution Committee		3,771,081.00	-	3,771,081.00	-	
RODDY'S ECO-COVER	2014/2015-HistoricalOResolution		1,504,000.00	-	-	1,504,000.00	

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	Committee						
RODDY'S ECO-COVER	2015/2016-HistoricalOResolution Committee		1,161,600.00	-	-	1,161,600.00	
RODDY'S ECO-COVER	2014/2015-HistoricalOResolution Committee		739,200.00	-	-	739,200.00	
RODDY'S ECO-COVER	2014/2015-HistoricalOResolution Committee		293,205.00	-	-	293,205.00	
RODDY'S ECO-COVER	2014/2015-HistoricalOResolution Committee		216,150.00	-	-	216,150.00	
RODDY'S ECO-COVER	216/2017-HistoricalOResolution Committee		149,820.00	-	-	149,820.00	
KAJUWALA MOTORS GARAGE	2016/2017-HistoricalOResolution Committee		143,171.00	-	-	143,170.50	
MFI DOCUMENT SOLUTIONS LTD	2015/2016-HistoricalOResolution Committee		125,443.00	-	-	125,442.98	
NAMO ITALIANO (K) LTD	2014/2015-HistoricalOResolution Committee		105,600.00	-	-	105,600.00	
NAMO ITALIANO (K) LTD	2016/2017-HistoricalOResolution Committee		104,635.00	-	-	104,635.08	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50300 MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
NAMO ITALIANO (K) LTD	2016/2017-HistoricalOResolution Committee		96,657.00	-	-	96,657.00	
NAMO ITALIANO (K) LTD	2014-2015-HistoricalOResolution Committee		93,918.00	-	-	93,918.00	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		93,093.00	-	-	93,093.00	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		74,174.00	-	-	74,174.10	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		71,128.00	-	-	71,128.20	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		69,927.00	-	-	69,927.00	
KAJUWALA MOTORS GARAGE	214/2015-HistoricalOResolution Committee		68,297.00	-	-	68,296.80	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		61,390.00	-	-	61,389.90	
NAMO ITALIANO (K) LTD	2014/2015-HistoricalOResolution Committee		59,946.00	-	-	59,946.48	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution		59,717.00	-	-	59,716.80	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
	Committee						
NAMO ITALIANO (K) LTD	2014/2015-HistoricalOResolution Committee		58,836.00	-	-	58,836.36	
KAJUWALA MOTORS GARAGE	2014/2015-Historical Resolution Committee		58,113.00	-	-	58,113.00	
NAMO ITALIANO (K) LTD	2016/2017-HistoricalOResolution Committee		53,477.00	-	-	53,477.16	
RODDY'S ECO-COVER	2016/2017-HistoricalOResolution Committee		50,200.00	-	-	50,200.00	
KAJUWALA MOTORS GARAGE	2016/2017-HistoricalOResolution Committee		45,384.00	-	-	45,384.24	
KAJUWALA MOTORS GARAGE	2016/2017-HistoricalOResolution Committee		45,384.00	-	-	45,384.24	
KAJUWALA MOTORS GARAGE	2016/2017-HistoricalOResolution Committee		43,544.00	-	-	43,543.50	
KAJUWALA MOTORS GARAGE	2014-2015-HistoricalOResolution Committee		38,610.00	-	-	38,610.00	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		37,580.00	-	-	37,580.40	

COUNTY GOVERNMENT COUNTY TREASURY P. O. Box 344-50300 MAFAGOLI REPUBLIC OF KENYA

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

Supplier of goods or services	Date Contracted	Original Amount	Balance at the beginning of the year	Addition During the Year	Amount paid During the Year	Outstanding Balance	Comments
NAMO ITALIANO (K) LTD	2015/2016-HistoricalOResolution Committee		34,320.00	-	-	34,320.00	
NAMO ITALIANO (K) LTD	2015/2016-HistoricalOResolution Committee		28,057.00	-	-	28,056.60	
KAJUWALA MOTORS GARAGE	2014-2015-HistoricalOResolution Committee		21,665.00	-	-	21,664.50	
NAMO ITALIANO (K) LTD	2014/2015-HistoricalOResolution Committee		16,575.00	-	-	16,575.24	
NAMO ITALIANO (K) LTD	2015/2016-HistoricalOResolution Committee		13,092.00	-	-	13,091.76	
KAJUWALA MOTORS GARAGE	2014/2015-HistoricalOResolution Committee		12,398.00	-	-	12,398.10	
ELKIM INSTITUTE	2014/2015-Historical Retentions		94,827.60	-	-	94,827.60	
FRADER CONSULTANCY SERVICES	2019/2020		5,522,321.00	-	5,522,321.00	-	
PLANE, GEODETIC AND SPACE SYSTEMS LTD	2020/2021		-	1,400,000.00	-	1,400,000.00	
TOTALS			**69,375,315**	**126,583,007**	**22,486,383**	**173,471,935**	
GRAND TOTALS			**690,579,940**	**757,633,497**	**193,232,928**	**1,254,980,509**	

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

PREPARED BY: Luke Agoi – Accountant Pending Bills

SIGN: .....

DATE: 21/12/2022

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O Box 344-50300, MARAGOLI HARAMBEE REPUBLIC OF KENYA

Annex 3: IPPD Deductions Summary FY 2021/2022

SRN	DETAILS	BAL. B/F	G.AMOUNT PAYABLE	COMMISSION	NET PAYABLES	AMOUNT PAID	BAL. C/D
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
1	SACCOs	12,737,141	109,063,502	404,340	121,396,303	119,437,436	1,958,868
2	INSUARANCE	1,665,490	20,046,901	601,408	21,110,983	20,934,414	176,569
3	COMMERCIAL LOANS	32,683,817	477,815,292	-	510,499,109	517,268,802	-6,769,692
4	GRATUITY	2,595,235	67,678,332	-	70,273,567	68,142,625	2,130,942
5	WELFARE	5,618,247	10,259,446	590,620	15,287,073	12,193,352	3,093,722
6	NSSF	348,993	10,017,553	-	10,366,546	10,366,546	-
7	NHIF	2,593,002	39,469,200	-	42,062,202	40,229,500	1,832,702
8	HELB	577,945	3,338,132	-	3,916,077	3,494,997	421,080
9	LAPFUND	5,345,338	112,921,669	-	118,267,008	115,761,931	2,505,077
10	LAPTRUST	4,612,459	37,117,583	-	41,730,042	40,211,329	1,518,714
11	PAYE	14,942,263	388,414,373	-	403,356,636	403,356,636	-
	TOTAL	**81,496,392**	**1,276,141,983**	**1,596,368**	**1,358,265,546**	**1,351,397,566**	**6,867,980**

PREPARED BY: John Owuor

SIGNATURE:

DATE: 21/12/22

APPROVED BY: ACCI

SIGNATURE:

DATE: 20/12/2022

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


VIHIGA COUNTY TREASURY GOVERNMENT
P.O. Box 344-50300 MAKAGOLI
REPUBLIC OF KENYA

1. TRANSFERS TO VIHIGA SPORTS FUND

DATE	DETAILS	AMOUNT
		Kshs
13.11.2021	Vihiga County Sports Fund	9,000,000
09.06.2022	Vihiga County Sports Fund	11,000,000
TOTALS		**20,000,000**

2. **TRANSFERS TO VIHIGA COUNTY EDUCATION FUND**

DATE	DETAILS	AMOUNT
		Kshs
08.12.2021	Vihiga County Education Fund	60,000,000
24.12.2021	Vihiga County Education Fund	35,000,000
08.07.2022	Vihiga County Education Fund	12,000,000
TOTALS		**107,000,000**

3. TRANSFERS TO VIHIGA COUNTY CLIMATE CHANGE FUND

DATE	DETAILS	AMOUNT
		Kshs
7/13/2021	Vihiga County Climate change fund	7,000,000
24.12.2021	Vihiga County Climate change fund	30,000,000
TOTALS		37,000,000

4. TRANSFERS TO VIHIGA COUNTY MUNICIPAL FUND

DATE	DETAILS	AMOUNT
		Kshs
20.04.2022	Vihiga County Municipal fund	19,315,525
TOTALS		**19,315,525**

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
P.O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA
HAKAMBEE

Annex 5: Trial Balance

VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2022			
ITEM	ITEM CODE	DR	CR
		KSHS	KSHS
EXCHEQUER RELEASES			
Total Exchequern Releases for Quarter 1	9910101		663,397,156
Total Exchequern Releases for Quarter 2	9910101		1,250,683,415
Total Exchequern Releases for Quarter 3	9910101		819,053,738
Total Exchequern Releases for Quarter 4	9910101		1,738,027,190
FUND BALANCES			
Fund Balance Brought Forward			117,020,504
2100000 PERSONNEL EXPENSES			
Basic Salaries for permanent Employees	2110000	925,303,823	
Basic Wages of Temporary employees	2110000	630,412,747	
Personnel Allowances as part of Salary	2110000	738,810,931	
Employer Contribution to NSSF	2110000	5,594,776	
Employer Contribution to Pension Schemes	2110000	104,599,505	
KRA PAYE Arrears paid -Agency Notices		291,017,805	
Transfers to Other Government Units			
Car Mortges		-	
Trade and Enterprise Fund		-	
Education Fund		107,000,000	
Climate Change Fund		37,000,000	
Municipal Fund		19,315,525	
Transfer to Sports Fund		20,000,000	
2200000 USE OF GOODS AND SERVICES			
Utility Supplies and Services	2210100	45,525,975	
Communication Supplies and Services	2210200	7,559,473	
Domestic Travel and Subsistance	2210300	238,648,657	
Foreign travel & subsistence	2210400	26,492,702	



VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2022			
Printing Advertising and Information Supplies Services	2210500	26,843,357	
Rentals of Produced Assets	2210600	6,424,008	
Training Expenses	2210700	23,964,627	
Hospitality Supplies and Services	2210800	110,573,256	
Insurance expenses	2210900	18,200,000	
Specialised Material supplies	2211000	96,594,412	
Office and General Expenses	2211100	32,044,000	
Refined Fuels, Lubricants and Other Fuels	2211200	38,246,472	
Other Operating Expenses	2211300	88,711,507	
Routine Mantainance of Motor Vehicles	2220100	10,965,949	
Routine mantainance - Other Assets	2220200	4,528,332	
SOCIAL SECURITY BENEFITS			
Gratuity and other Social security Benefits paid by employer	2710100	68,142,625	
GRANTS			
Other Capital Grants & Transfer	2640500	323,730,783	
Other Current Grants & Transfer	2640400	5,040,200	
ACQUISITION OF ASSETS			
Purchase of Buildings	3110100		
Construction of Building	3110200	20,076,924	
Refurbishment of Buildings	3110300	2,528,508	
Construction of Roads	3110400	4,800,000	
Construction of Civil Works	3110500	114,239,709	
Overhaul and Refurbishment of Construction and Civil Works	3110600	77,203,517	
Purchase of Vehicles and Other Transport Equipment	3110700		
Overhaul of Vehicles and Other Transport Equipment	3110800		
Purchase of Household Furniture and Institutional Equipment	3110900		
Purchase of Office Furniture and General Equipment	3111000	5,774,255	
Purchase of Specialised Plant, Equipment and Machinery	3111100	5,410,725	
Purchase of Computers, Softwares and ICT Equipment	3111200	1,253,430	
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	97,327,275	



VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2022			
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	1,471,230	
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400		
Rehabilitation of Civil Works	3111500	114,054,297	
Acquisition of Land	3130100	907,177	
FINANCE COSTS			
Bank charges	2211301	6,222	
OTHER PAYMENTS			
Facility Improvement Fund Expenditure		-	
ACCOUNTS RECEIVABLES			
Staff Advances		1,775,438	
Outstanding Imprests		1,559,230	
Transfer due from Departments		-	
Transfers due from County Assembly		14,000,000	
ACCOUNTS PAYABLES			
Retention			92,079,695
Deposits			6,867,981
CASH AND CASH EQUIVALENTS			
A. **CASH AT BANK**			
Vihiga County Dev Account-CBK – 1000170794		-	
Vihiga County Rec Account-CBK – 1000170859		-	
Vihiga County Deposit ACOUNT-CBK – 1000283645		70,569,835	
Vihiga County Fuel Levy Fund-CBK – 1000283653		277,673	
Vihiga County Univ Health -CBK- 1000345187		48,834,321	
Vihiga County NARIGP Account-CBK- 1000364351		-	
Vihiga County Youth POLY Fund-CBK- 1000367032		1,821,234	
Vihiga County ASDSP ACCOUNT- CBK- 1000367024		-	
Vihiga County KUSP (UDG) ACCOUNT- 1000388037		-	
Vihiga County KUSP (UIG) ACCOUNT- 1000379917		-	
Vihiga County Climate Change Account- 1000486848		-	

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
HAKAMBEE
P.O. BOX 344-50300, MARAGOLI
REPUBLIC OF KENYA

VIHIGA COUNTY EXECUTIVE			
TRIAL BALANCE			
AS AT 30TH JUNE 2022			
Vihiga County Devolution Supp Account- 1000440511		46,924,215	
Vihiga County Nutrition International - 1000443618		2,974,828	
Vihiga County Covid SPA Account - CBK-1000468866		-	
Vihiga County Primary Healthcare Project - CBK - 1000569727		1,526,962	
Treasury Imprest Account-KCB – 1141334763		962	
Vihiga County Covid SPA Account - Coop-01141471040000		8,979	
Dev Imprest Account-CO-OP – 01141471295000		252,729	
Dept of water Operations-KCB – 12411033550		142	
Dept of Educ account-KCB – 1170665020		1,653	
Dept of Trade-KCB – 1172899320		4	
Dept of Lands-KCB – 1170671136		15,622	
Dept of Transport-KCB – 1240928483		295	
Public Service Board-KCB – 1170670687		383	
Dept of Health-KCB – 1170665209		67,096	
Dept of Gender-KCB - 1240920083		522	
Dept of Agric-KCB - 1241214611		2,066	
Public Service and Admin-KCB - 1240128495		4,115	
NARIGP Operation account - KCB-12395000580		157,121	
ASDP II Operation a/c - KCB- 1235794350		9,537	
TOTAL		**4,687,129,678**	**4,687,129,678**



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

Annex: – Bank Reconciliation/FO 30 Reports

VIHIGA COUNTY GOVERMENT
BANK RECONCILIATION
NUTRITION INTERNATIONAL
A/C. No. 1000443618

30TH JUNE 22..... **Station....** Vihiga

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					2,974,828	=
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques) ..						
2. Receipts in Bank Statement not Yet recorded in Cash Book ..						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book ..						
4. Receipts in Cash Book not yet Recorded in Bank Statement ..						
Bank Balance as per Cash Book					2,974,828	=

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..... .....

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.
		NIL					NIL		

VIHIGA COUNTY GOV COUNTY TREASURY P.O. Box 344-50300, MAKAGOLI REPUBLIC OF KENYA HAMAPEE

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
		NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts.
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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



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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
		NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts.
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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



DEVELOPMENT ACCOUNT
A/C. No. 1000170794 / CBK

As at 30TH JUNE 2022 **Station....** MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					1,285,086	90
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)			(1,285,086	90)		
2. Receipts in Bank Statement not Yet recorded in Cash Book						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement						
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.

....ACCOUNTANT..... .....
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.	Ct
	30/6/22.	REFUND OF UNSPENT BALANCE	1,285,086	90					

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P. O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
	30/6/22		1,285,086	90

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

DETAILS	AMOUNT	
	Sh.	Cts.
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P. O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

KENYA DEVOLUTION PROGRAM
A/C. No.1000440511 CBK

As at 30TH JUNE 2022 STATION VIHIGA

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate				44,924,215	25
Less-					
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)					
2. Receipts in Bank Statement not Yet recorded in Cash Book ..					
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book					
4. Receipts in Cash Book not yet Recorded in Bank Statement ..				2,000,000	
Bank Balance as per Cash Book				46,924,215	**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.

....
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.
	30/6/22								

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

VIHIGA COUNTY GOVT COUNTY TREASURY P.O. BOX 344-50300, MAKAGOLI REPUBLIC OF KENYA

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
	30/6/22			

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

DETAILS	AMOUNT	
	Sh.	Cts.

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
30/6/22 EXCHEQUE	2,000,000	

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

VIHIGA COUNTY GOV
COUNTY TREASURY
HARAMBEE
P.O. Box 344-50300, MARAGOLI
KENYA

V.C.PRIMARY HEALTH CARE

ACCOUNT NO. 1000569727

As At 30TH JUNE **2022**..... **Station....** MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					2,921,625	-
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques) ..			(6,613,278	05)		
2. Receipts in Bank Statement not Yet recorded in Cash Book ..						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book ..						
4. Receipts in Cash Book not yet Recorded in Bank Statement ..					5,218,615	35
Bank Balance as per Cash Book					1,526,962	30

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..... .....

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.
	30/6/22	ESIRULO	36,520			30/6/22	JIRWANI	36,520	
	30/6/22	GIVIGOI	36,520			30/6/22	CHEPTULU	36,520	
	30/6/22	ESSABA	36,520			30/6/22	MULUNDU	36,520	
	30/6/22	**EBUKAYA**	36,520			30/6/22	EGAGO	36,520	
	30/6/22	INAVI	36,520			30/6/22	NADANYA	36,520	
	30/6/22	KAPTISI	36,520			30/6/22	MUTIVA	36,520	
	30/6/22	KIMOGOI	36,520			30/6/22	JEPKOYAYI	36,520	
	30/6/22	MUSITINYI	36,520			30/6/22	JEBROK	36,520	
	30/6/22	MUSUNGUTI	36,520			30/6/22	ESITSABA	36,520	
	30/6/22	JEMOJEJI	36,520			30/6/22	BUGAMANGI	36,520	
	30/6/22	LWENYA	36,520			30/6/22	GIDAGADI	36,520	
	30/6/22	IDUKU	36,520			30/6/22	EBUSYUBI	36,520	
	30/6/22	LUANDA	36,520			30/6/22	EBUKOOLO	36,520	
	30/6/22	ELIANGOMA	36,520			30/6/22	EBWIRANYI	36,520	
	30/6/22	KAPTECH	36,520			30/6/22	EKAMANJI	36,520	

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA HAHAMBEE

1. PAYMENT IN CASH BOOK NOT YET RECOREDED IN BANK STATEMENT (UNPRESENTED CHEQUES)					2. RECEIPTS IN BANK STATEMENT NOT YET RECORDEDE IN CASH BOOK		
CHEQUES		PAYEE	AMOUNT		DETAILS	AMOUNT	
No.	Date		Sh.	Cts		Sh.	Cts.
	30/6/22	EMATSULI	36,520				
	30/6/22	GIVOLE	36,520				
	30/6/22	KAPCHEMWANI	36,520				
	30/6/22	KISIRU	36,520				
	30/6/22	CHAVOGERE	36,520				
	30/6/22	KISASI	36,520				
	30/6/22	EBUKANGA	36,520				
	30/6/22	INYALI	36,520				
	30/6/22	MUNOYWA	36,520				
	30/6/22	EMUSENJELI	36,520				
	30/6/22	GAMEI	36,520				
	30/6/22	MALOMBE	36,520				
	30/6/22	MULELE	36,533	75			
	30/6/22	GIVUDIMBULI	73,040	60			
	30/6/22	EBISIRATSI	73,040	60			
	30/6/22	SHIRU	73,040	60			
	30/6/22	ESIARAMBATSI	73,040	60			
	30/6/22	SEREM	73,040	60			
	30/6/22	EKWANDA	73,040	60			
	30/6/22	SABATIA	73,040	60			
	30/6/22	LIKINDU	73,040	60			
	30/6/22	BANJA	73,040	60			
	30/6/22	ENZARO	73,040	60			
	30/6/22	VIHIGA	73,040	60			
	30/6/22	LYANAGINGA	73,040	60			
	30/6/22	KEGONDI	73,040	60			
	30/6/22	BUGINA	73,040	60			
	30/6/22	TIGOI	73,040	60			
	30/6/22	EMIUSIRE	73,040	60			
	30/6/22	IPALI H.CENTER	73,041	05			
	30/6/22	EBUSYUBI	64,427	35			
	30/6/22	EMATSULI	64,427	35			
	30/6/22	KAPTISI	64,427	35			
	30/6/22	KAPTECH	64,427	35			
	30/6/22	LUANDA	64,427	35			
	30/6/22	EGAGO	64,427	35			
	30/6/22	ESITSABA	64,427	35			
	30/6/22	KAPCHEMWANI	64,427	35			
	30/6/22	EKAMANJI	64,427	35			
	30/6/22	INYALI	64,427	35			
	30/6/22	GIVOLE	64,427	35			
	30/6/22	MUSUNGUTI	64,427	35			
	30/6/22	EMUSENGELI	64,427	35			
	30/6/22	EBUKOOLO	64,427	35			
	30/6/22	JIRWANI	64,427	35			

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
HARAMBEE
P.O. BOX 344-50300, MARAGOLI

	30/6/22	KISASI	64,427	35			
	30/6/22	MULELE	64,427	35			
	30/6/22	LWENYA	64,427	35			
	30/6/22	GIDAGADI	64,427	35			
	30/6/22	EBUKANGA	64,427	35			
	30/6/22	IDUKU	64,427	35			
	30/6/22	JEBROK	64,427	35			
	30/6/22	JEPKOYAYI	64,427	35			
	30/6/22	BUGAMANGI	64,427	35			
	30/6/22	NADANYA	64,427	35			
	30/6/22	MUSITINYI	64,427	35			
	30/6/22	MUNOYWA	64,427	35			
	30/6/22	VIHIGA H C	128,854	70			
	30/6/22	EKWANDA H C	128,854	70			
	30/6/22	LYANAGINGA	128,854	70			
	30/6/22	BUGINA	128,854	70			
	30/6/22	ESIARAMBATSI	128,854	70			
	30/6/22	IPALI H C	128,854	70			
	30/6/22	SABATIA H C	128,854	70			
	30/6/22	TIGOI H C	128,854	70			
	30/6/22	SEREM H C	128,854	70			
	30/6/22	SHIRU H C	128,854	70			
	30/6/22	BANJA H C	128,854	70			
	30/6/22	EMUSIRE	128,854	70			
	30/6/22	EBUSIRATSI H C	128,854	70			
	30/6/22	ENZARO H C	128,854	70			
	30/6/22	KEGONDI H C	128,854	70			
	30/6/22	LIKINDU H C	128,854	70			
		TOTAL	**6,613,278**	**05**			

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts
30/6/22 INYALI HEALTH CENTRE	64,427	35
30/6/22 TRANSFER FROM EXCHEQUE	5,154,188	=
TOTAL	**5,218,615**	**35**

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HAKAMBEE P. O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

REPUBLIC OF KENYA
VIHIGA COUNTY GOVERNMENT
BANK RECONCILIATION
RECURRENT ACC.NO.1000170859

30TH JUNE 2022..... **Station....** Vihiga

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					111,088	80
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques) ..			391,312,892	05)		
2. Receipts in Bank Statement not Yet recorded in Cash Book ..						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book ..						
4. Receipts in Cash Book not yet Recorded in Bank Statement ..			391,201,803	25		
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.

..... .HEAD OF TREASURY-ACCOUNTS..... .....
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.
	30/6/22	GABRIEL BARASA	80,400			30/6/22	WITHHOLDING TAX	21,466	40
	30/6/22	WITHHOLDING TAX	852	90		30/6/22	WITHHOLDING TAX	22,872	05
	30/6/22	WITHHOLDING TAX	5474	50		30/6/22	WITHHOLDING TAX	24,137	95
	30/6/22	WITHHOLDING TAX	6896	55		30/6/22	WITHHOLDING TAX	25,862	05
	30/6/22	WITHHOLDING TAX	6896	55		30/6/22	WITHHOLDING TAX	33,977	60
	30/6/22	WITHHOLDING TAX	7465	50		30/6/22	WITHHOLDING TAX	34,288	80
	30/6/22	WITHHOLDING TAX	7591	40		30/6/22	WITHHOLDING TAX	35,327	60
	30/6/22	WITHHOLDING TAX	8534	50		30/6/22	WITHHOLDING TAX	39,310	35
	30/6/22	WITHHOLDING TAX	8586	20		30/6/22	WITHHOLDING TAX	42,800	
	30/6/22	WITHHOLDING TAX	8620	70		30/6/22	WITHHOLDING TAX	77,586	20
	30/6/22	WITHHOLDING TAX	9137	95		30/6/22	WITHHOLDING TAX	2,437,814	

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. Box 344-50300 MARAGOLI HARAMBEE

	30/6/22	WITHHOLDING TAX	13836	20		30/6/22	WITHHOLDING TAX	33,265,038	35
	30/6/22	WITHHOLDING TAX	16327	60		30/6/22	WATER WELFARE	120	
	30/6/22	WITHHOLDING TAX	17,103	45		30/6/22	KENYA SOCIETY	160	

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
	30/6/22	ANIMAL PRODUCTIO	180	
	30/6/22	NACICO	230	
	30/6/22	ASS.OF MEDICAL REC	260	
	30/6/22	KENYA S.OF.PHYSIOT	260	
	30/6/22	K OCCUPATIONAL T	280	
	30/6/22	PROVINCIAL FISHERI	280	
	30/6/22	SOCIETY OF AGRICU	400	
	30/6/22	AGRI.STAFF WELFAR	480	
	30/6/22	HAZINA HOUSING	580	
	30/6/22	BARCLAYS LIFE ASS.	794	45
	30/6/22	SOCIETY OF RADIOG.	960	
	30/6/22	NATIONAL ASS.ORTH	960	
	30/6/22	BUSIA COUNTY ASS	980	
	30/6/22	TRANSCM SACCO	980	
	30/6/22	UAP INS	983	60
	30/6/22	METRO TEACHERS SA	1230	
	30/6/22	CENTSAVVY	1500	
	30/6/22	BARCLAYS	2000	
	30/6/22	BARCLAYS	2000	
	30/6/22	CO-OP B	2000	
	30/6/22	CO-OP BANK	2000	
	30/6/22	MAZINGIRA WELFAR	2782	65
	30/6/22	MOLYN CREDIT	2860	50
	30/6/22	KENYA CLINICAL	4500	
	30/6/22	KENINDIA INS.CO	5586	25
	30/6/22	KENYA PROGRESSIVE	5750	
	30/6/22	ASS.OF MEDICAL LAB	6120	
	30/6/22	KENYA POWER	6705	
	30/6/22	GEMINIA INS	7389	45
	30/6/22	KENYA POWER	7853	
	30/6/22	JUBILEE INS	10365	40
	30/6/22	ROSE MARINI MUYOK	11751	
	30/6/22	NAIONAL NURSES	12,320	
	30/6/22	RAFIKI MICRO	14014	
	30/6/22	WITHHOLDING TAX	15,862	05
	30/6/22	PROGRESSIVE CREDI	16072	
	30/6/22	ASILI SACCO	16320	
	30/6/22	ELIMU COOP	17935	30
	30/6/22	VIHIGA COUNTY WE	24320	
	30/6/22	JAMII SACCO	24955	
	30/6/22	ASS.OF PUBLIC HEAL	25440	
	30/6/22	SHERIA SACCO	28768	15
	30/6/22	KENYA UNION OF C O	33,600	
	30/6/22	FREDRIC LUSINA	175,000	

1.PAYMENTS IN CASHBOOK NO YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES) CONTINUED

DETAILS		AMOUNT	
		Sh.	Cts.
30/6/22	WEST RIFT ENTERPRISES	489,413	80
30/6/22	WEST RIFT ENTERPRISES	491379	30
30/6/22	GIFT RULE	520,862	**05**
30/6/22	LAPTRUST PENSION	629,675	10
	V.C CAR LOAN	710,321	
30/6/22	SHIRLAB ENT	788,663	80
	PLATINUM C REDIT	841,654	
30/6/22	GIFTRULE CONS	930,672	40
	NSSF	936,000	
30/6/22	UKULIMA COOP	953508	30
	WEST RIFT ENT.	974,896	55
30/6/22	KENYA POWER	1,000,000	
	KENYA POWER	1,007,321	
30/6/22	COLOR TWIST	1,223,586	20
	AGOMA GROUP	1,303,707	95
30/6/22	MOBISOFT	1,375,862	05
	CANELAND SECURITY	1,474,137	95
30/6/22	BARCLAYS	1,901,114	
	KENYA POWER	1,921,751	
30/6/22	TOBE TECHNO.	1,936,722	40
	BIBO PHAMACEUTICAL	1,954,461	20
	CANE LAND SECURITY	2,013,672	40
30/6/22	FAULU KENYA	2,037,431	
	SHIRLAB	2,240,689	65
30/6/22	LAP TRUST PENSION	2,430,382	50
	BIOTIK ENTERP.	2,439,600	
30/6/22	KCB	2,716,000	
	KCB	2,716,000	
30/6/22	KENYA POWER	2,769,405	
	LAPTRUST	3,519,800	
30/6/22	LAPFUND	3,747,592	90
	PAPATON SECURITY	4,068,950	
	AFYA SACCO	4,422,412	80
30/6/22	AFYA SACCO	4,864,648	30
	EQUITY	8,366,127	05
30/6/22	LAP-FUND	8,873,360	
	COOP	9885,753	70
30/6/22	KCB	15,392,642	95
	EQUITY	96,751,432	45
30/6/22	MARY AMBANI	5000	
30/6/22	LIVINGSTON IMBAYI	11,200	
30/6/22	PAULINE F BARASA	23435	=
30/6/22	EVANS BOSOLO	25,200	-
30/6/22	DAVID SHIKANGA	500,000	

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

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
HARAMBEE
P.O. BOX 344-50300, MARAGOLI
REPUBLIC OF KENYA

	30/6/22	1CEA ASSURANCE	37,272	25	30/6/22	COLMAN OJWANG	514,500	
					30/6/22	WALTER MWAVALI	515,900	
	30/6/22	COTU	37,920		30/6/22	WYCLIFFE KENOGO	518,000	
					30/6/22	OLIVER OTIENO	526,680	
					30/6/22	COLMAN OJWANG	546,000	
	30/6.22	KCGW UNION	38440	-	30/6/22	ALLOSA CHRISTABEL	548,520	
	30/6.22	SMARTLIFE SACCO	39260		30/6/22	LINDA AJEMA	587,800	
	30/6.22	PRUDENTIAL	40897	15	30/6/22	BEATRICE ORESIA	589,200	
	30/6.22	WITHHOLDING TAX	43103	45	30/6/22	ANDREW AHUGA	604,656	
	30/6.22	WITH HOLDING TAX	45254	80	30/6/22	IRINE VIGEHI	604,905	
	30/6.22	LIBERTY LIFE ASS.	47136	10	30/6/22	GLORIA ALEYO	609,000	
	30/6.22	AMOCARE BUILDER	48615	10	30/6/22	WYCLIFFE MUSACHI	615,000	
	30/6.22	MWANANCHI	48695		30/6/22	FRANCIS BULIMO	627,200	
	30/6.22	LUANDA STAFF WE	55060		30/6/22	JAMES MUNDIA	629,900	
	30/6.22	VIHIGA MUNICIPAL	57000		30/6/22	DELFIN KENUNTO	630,000	
	30/6.22	WITHHOLDING TAX	64902	90	30/6/22	BEATRICE ASAGI	640,000	
	30/6.22	ARDHI SACCO	73,472	75	30/6/22	MARYARADI	656,000	
	30/6.22	MWITO SACCO	75553	10	30/6/22	JAMES MUNDIA	672,000	
	30/6.22	GUSII MWALIMU SAC	86051	-	30/6/22	MERCY AYOMA	674,735	
	30/6.22	SANLAM LIFE	93788	30	30/6/22	NGONYERE VIOLET	752,500	
	30/6.22	SELECT MANGT.	96350		30/6/22	WYCLIFFE KENOGO	759,500	
	30/6.22	UNION OF KENYA CIVI	96748		30/6/22	MARK ALULU SIRO	762,300	
	30/6.22	MEDICAL PRACTIONE	101320		30/6/22	EVANS LIBWEGE	763,000	
	30/6.22	TRUST GROW	108486	70	30/6/22	WYCLIFFE KENOGO	767,200	
	30/6.22	CIC LIFE ASS	115478	50	30/6/22	KENNEDY ADAGALA	770,000	
	30/6.22	REVENUE COLLECTIO	115500		30/6/22	SETH ANAMBI	794,500	
	30/6.22	NGARA MAISHA S&C	120465		30/6/22	KENNEDY ADAGALA	807,254	
	30/6.22	COUNTY REVENUE A	130081	80	30/6/22	FELIX MUGALITSI	820,800	
	30/6.22	LUANDA T C E SACCO	140521	70	30/6/22	BONVENTURE ASSEMBEKA	826,000	
	30/6.22	KCGWUNION	143240		30/6/22	LINCOLIN OGOSI	847,000	
	30/6.22	NATIONAL INDUSTRIA	166000		30/6/22	VIOLET NGONYERE	854,000	
	30/6.22	EQUITY	172,000		30/6/22	KINGILI LAURA	860,852	
	30/6.22	EQUITY	172,000		30/6/22	HUDSON MWASHI	865,000	
	30/6.22	EQUITY	172,000		30/6/22	MAURINE OWIRO	869,700	
	30/6.22	PIONEER ASS	176602	25	30/6/22	SAROLYNE NANGILA	870,800	
	30/6.22	BUKHUNGU SACCO	182733		30/6/22	KISUMU ROYAL PROPERTIES	904,137	95
	30/6.22	AFRICAN CAPITAL	187749		30/6/22	DOROTHY KHAVERE	927,500	
	30/6.22	KN U OF NURSES	202878	20	30/6/22	COLMAN WESONGA	983,000	
	30/6.22	IZWE LOANS	207957		30/6/22	LAURA KHANYIFA	991,200	
	30/6.22	SHIRIKA SACCO	208535	35	30/6/22	WEST RIFT ENTERPRISES	1,288,000	
	30/6.22	CORPORATE INS	211639	70	30/6/22	WITH HOLDING TAX	2,456,896	55
	30/6.22	MWALIMU NATIONAL	220388	55	30/6/22	WITH HOLDING TAX	506	95
	30/6.22	LETSHEGO	238391		30/6/22	WITH HOLDING TAX	603	45
	30/6.22	PREMIER KENYA	268468		30/6/22	WITH HOLDING TAX	603	45
	30/6.22	BRITAM	290333	55	30/6/22	WITH HOLDING TAX	732	95
	30/6.22	COUNTY COUNCIL SA	305809	80	30/6/22	WITH HOLDING TAX	862	05
	30/6.22	BIOTIK ENT	312045	50	30/6/22	WITH HOLDING TAX	870	35
	30/6.22	VIMEVSACCO	338699	95	30/6/22	WITH HOLDING TAX	991	4
	30/6.22	FAMILY BANK	355085		30/6/22	WITH HOLDING TAX	1034	50
	30/6.22	INVEST & GROW	361,141	60	30/6/22	WITH HOLDING TAX	1041	
	30/6.22	COUNTY REVENUE C	392,732	80	30/6/22	WITH HOLDING TAX	1077	60
	30/6.22	AMOCARE BUILDER	393,103	45	30/6/22	WITH HOLDING TAX	1120	70
	30/6.22	AMOCARE B AND C	393,103	45	30/6/22	WITH HOLDING TAX	1137	95
	30/6.22	CANELAND SECURITY	425,534	50	30/6/22	WITH HOLDING TAX	1141	90

VIHIGA COUNTY GOV
COUNTY TREASURY
P.O. Box 344-50300, MARAGOLI
HARAMBEE
REPUBLIC OF KENYA

	30/6.22	GIFTRULE CONS	432,708	60	30/6/22	WITH HOLDING TAX	1155	15
	30/6.22	HELB COLLECTION	435,956	85	30/6/22	WITHHOLDING TAX	1163	
	30/6.22	HAZINA SACCO	483,962	25	30/6/22	WITHHOLDING TAX	1206	
	30/6.22	MADISON LIFE ASS	485,525	70	30/6/22	WITHHOLDING TAX	1293	10
	30/6.22	CANE LAND SEC	486,465	50	30/6/22	WITHHOLDING TAX	1301	70
	30/6.22	FANUEL SIMIDI	28,000		30/6/22	WITHHOLDING TAX	1344	85
	30/6/22	RICHARD OMUKUYIA	28,000		30/6/22	WITHHOLDING TAX	1541	40
	30/6/22	JEMIMA KHAMALA	33,000		30/6/22	WITHHOLDING TAX	1551	70
	30/6/22	SOLOMON GOREN	43600		30/6/22	WITHHOLDING TAX	1646	55
	30/6/22	JEMIMA KHAMALA	33,000		30/6/22	WITHHOLDING TAX	1767	25
	30/6/22	JERIDA ESIPILA	48,950		30/6/22	WITHHOLDING TAX	2068	95
	30/6/22	ISABLA PILI	50,000		30/6/22	WITHHOLDING TAX	2128	
	30/6/22	PAMELA MACHUMA	50,000		306/22	WITHHOLDING TAX	2172	40
	30/6/22	JACKLINE AMBOGO	53,200		30/6/22	WITHHOLDING TAX	2420	
	30/6/22	JERIDA ESIPILA	57,198		30/6/22	WITHHOLDING TAX	2482	75
	30/6/22	FRANCIS OTIATO	67,600		30/6/22	WITHHOLDING TAX	2539	65
	30/6/22	ELIZABETH MULEMI	68,000		30/6/22	WITHHOLDING TAX	2679	30
	30/6/22	JOHN KHAMALA	70,400		30/6/22	WITHHOLDING TAX	2781	05
	30/6/22	FANUEL CHAYUGA	71,680		30/6/22	WITHHOLDING TAX	2855	15
	30/6/22	FREDRICK MAKATA	175,000		30/6/22	WITHHOLDING TAX	2860	
	30/6/22	WYCLIFFEE KENOGO	180,000		30/6/ 22	WITHHOLDING TAX	3017	25
	30/6/22	GEOFREY MOLA	200,200		30/6/22	WITHHOLDING TAX	3060	
	30/6/22	LEE KELONYE	201,600		30/6/22	WITHHOLDING TAX	3068	
	30/6/22	DELFINAH KEMUNTO	210,000		30/6/22	WITHHOLDING TAX	3103	45
	30/6/22	DAVID NGOSEYWI B	235,000		30/6/22	WITHHOLDING TAX	3232	75
	30/6/22	WELLINGTONE MBOK	250,000		30/6/22	WITHHOLDING TAX	3243	10
	30/6/22	FLORA KALEHA	250,000		30/6/22	WITHHOLDING TAX	3300	
	30/6/22	CHARLES ALUDA	252,500		30/6/22	WITHHOLDING TAX	3620	70
	30/6/22	PAUL BAHATI	255,150		30/6/22	WITHHOLDING TAX	3663	80
	30/6/22	DORIS OTIMA	278,600		30/6/22	WITHHOLDING TAX	3663	80
	30/6/22	YVONE MUSEVE	280,000		30/6/22	WITHHOLDING TAX	3793	10
	30/6/22	FRANCIS BULIMO	280,200		30/6/22	WITHHOLDING TAX	3965	50
	30/6/22	FRANCIS BULIMO	282,600		30/6/22	WITHHOLDING TAX	4037	05
	30/6/22	ISABLA PILI	292,400		30/6/22	WITHHOLDING TAX	4152	
	30/6/22	WYCLIFE MUSACHI	310,800		30/6/22	WITHHOLDING TAX	4326	
	30/6/22	WILSON MATHIA	323,250		30/6/22	WITHHOLDING TAX	4482	75
	30/6/22	GLORIA OSIDE	355,600		30/6/22	WITHHOLDING TAX	4741	40
	30/6/22	JEMIMA KHAMALA	358,920		30/6/22	WITHHOLDING TAX	4917	25
	30/6/22	JAMES MUNDIA	364,500		30/6/22	WITHHOLDING TAX	5117	25
	30/6/22	FRANCIS BULIMO	379,500		30/6/22	WITHHOLDING TAX	5133	60
	30/6/22	WYCLIFFE MUSACHI	385,000		30/6/22	WITHHOLDING TAX	5172	40
	30/6/22	JOAN MAKAMU	392,000		30/6/22	WITHHOLDING TAX	6034	50
	30/6/22	MARY ASAJI	395,200		30/6/22	WITHHOLDING TAX	6251	70
	30/6/22	CHARLES KALERWA	410,000		30/6/22	WITHHOLDING TAX	8103	45
	30/6/22	OSCA MBALIA	410,410		30/6/22	WITHHOLDING TAX	8534	50
	30/6/22	FRANCIS BULIMO	416,500		30/6/22	WITHHOLDING TAX	10289	50
	30/6/22	MARY NABWIRE	420,000		30/6/22	WITHHOLDING TAX	10318	95
	30/6/22	WALTER MWAVALI	421,575		30/6/22	WITHHOLDING TAX	10344	85
	30/6/22	FRANCIS BULIMO	427,000		30/6/22	WITHHOLDING TAX	10655	15
	30/6/22	SAROLYE MUSE	436,800		30/6/22	WITHHOLDING TAX	11376	
	30/6/22	FRANCIS BULIMO	455,500		30/6/22	WITHHOLDING TAX	11920	15
	30/6/22	ARTHUR LISIMBA	462,000		30/6/22	WITHHOLDING TAX	12000	
	30/6/22	BEATRICE CHGO	469,200		30/6/22	WITHHOLDING TAX	12068	95
	30/6/22	HELEN ALUSO	471,000		30/6/22	WITHHOLDING TAX	12576	95
	30/6/22	YVONE ISAVARI	473,550		30/6/22	WITHHOLDING TAX	12655	35



	30/6/22	FREDRIC ONYANGO	480,000		30/6/22	WITHHOLDING TAX	13000	
	30/6/22	SAUL NAVIAVA	481,800		30/6/22	WITHHOLDING TAX	13137	95
	30/6/22	BEATRICE ORESIA	489,050		30/6/22	WITHHOLDING TAX	13763	80
	30/6/22	VUHYA KELLY	489,500		30/6/22	WITHHOLDING TAX	16992	25
	30/6/22	WITHHOLDING TAX	66,336	20	30/6/22	WITHHOLDING TAX	17007	85
	30/6/22	WITHHOLDING TAX	68,742		30/6/22	WITHHOLDING TAX	17237	95
	30/6/22	WITHHOLDING TAX	73,706	90	30/6/22	WITHHOLDING TAX	17241	40
	30/6/22	NAMO ITALIANO	144,760	35	30/6/22	WITHHOLDING TAX	19162	50
	30/6/22	SYERGY	152,720	70	30/6/22	WITHHOLDING TAX	20,209	05
	30/6/22	MORTECH	158,518	95	30./6/22	WITHHOLDING TAX	21,129	30
	30/6/22	NAMO ITALIANO	162,744	85	30/6/22	WITHHOLDING TAX	24,000	
	30/6/22	LORODO	163,020		30/6/22	WITHHOLDING TAX	25,862	05
	30/6/22	PHARES ADAMBA	164,000		30/6/22	WITHHOLDING TAX	30,353	80
	30/6/22	RODDYS	171,982	75	30/6/22	WITHHOLDING TAX	33,000	
	30/6/22	STD GROUP	174,420		30/6/22	WITHHOLDING TAX	34,465	50
	30/6/22	VON TUGT LTD	174,875		30/6/22	WITHHOLDING TAX	36,036	20
	30/6/22	HARMONY-MOTORS	176,896	55	30/6/22	WITHHOLDING TAX	43,103	45
	30/6/22	RODDYS	184,267	25	30/6/22	WITHHOLDING TAX	50,632	70
	30/6/22	BOBRAN ENTERPRISE	184,856	90	30/6/22	WITHHOLDING TAX	51,689	65
	30/6/22	FRICATEC AGENCIES	188,100		30/6/22	WITHHOLDING TAX	1,050	
	30/6/22	GIVUDEMESI ENGINEE	206,379	35	30/6/22	WITHHOLDING TAX	1,298	70
	30/6/22	RODDYS ECO	208,836	20	30/6/22	WITHHOLDING TAX	2,600	
	30/6/22	HEMARA MOTEL	208,836	20	30/6/22	WITHHOLDING TAX	3,880	
	30/6/22	LORODO TRADERS	214,241	40	30/6/22	WITHHOLDING TAX	9,800	
	30/6/22	SOSA COTTAGES	216,206	90	30/6/22	WITHHOLDING TAX	11,592	
	30/6/22	SLAK GEN	226,934	50	30/6/22	WITHHOLDING TAX	12,000	
	30/6/22	GANGO ENT.	230,112	95	30/6/22	WITHHOLDING TAX	112,051	70
	30/6/22	SAFARICOM	236,665		30/6/22	WITHHOLDING TAX	12,500	
	30/6/22	SYNERGY	246,582		30/6/22	WITHHOLDING TAX	15,800	
	30/6/22	SOSA COTTAGES	255,517	25	30\6/22	WITHHOLDING TAX	15,820	
	30/6/22	ELLEN AGONA	264,250		30/6/22	WITHHOLDING TAX	19,640	
	30/6/22	GEACHI	270,258	60	30/6/22	WITHHOLDING TAX	27,630	
	30/6/22	FRESSEND	291,682	75	30/6/22	WITHHOLDING TAX	28,895	05
	30/6/22	GEACHI AGENCIES	280,282	75				
	30/6/22	HEMARA	292,616	45	30/6/22	WITHHOLDING TAX	34,395	55
	30/6/22	HEMARA	343,965	50	30/6/22	WITHHOLDING TAX	34,396	55
	30/6/22	SYNERGY	356,348	30	30/6/22	NAMO ITALIANO	41,777	05
	30/6/22	KEN KUTWA	357,000		30//6/22	BROADPAKK HOTE	49,137	
	30/6/22	ERIC KAUNDA	364,000		30/6/22	HENRY MWANZALI	49,609	65
	30/6/22	AFRICAN TOUCH	399,500		30/6/22	RODDYS	51,400	
	30/6/22	PATRIC AMOKE	409500		30/6/22	HILLSIDE	56,508	60
	30/6/22	GRISHAM	432,905	50	30/6/22	HILL SIDE VILLA	58,965	50
	30/6/22	EVEMEX ENTER.	461,896	55	30/6/22	MORTECH	59,337	
	30/6/22	FRICATEC AGENCIES	486,465	50	30/6/22	RODDYS	61,422	40
	30/6/22	GUSANGA	520,000		30/6/22	HILLSIDE	63,879	30
	30/6/22	M ANANDA	576,444	85	30/6/22	HENRY MWANZALI	64,000	
	30/6/22	CILLA GEN	586,500	50	30/6/22	SOSA COTTAGES	64,862	05
	30/6/22	HARBINGER	588,181	05	30/6/22	WESTWOOD GEN	65,088	10
	30/6/22	ORANGA JOHN	589,050		30/6/22	RODDYS	65,844	85
	30/6/22	DAP DEL	589,655	15	30/6/22	RODDYS	66,336	20
	30/6/22	MAGALS	648,432		30/6/22	SYNERGY	68,742	
	30/6/22	LITTLE ROCK	679,449	85	30/6/22	RODDYS	73,706	90
	30/6/22	MAK PERFOMANCES	684,000		30/6/22	GEACHI AGENCIES	74,198	30
	30/6/22	SUNWARD	696,376		30/6/22	ANGATIAS MOTORS	76,655	15
	30/6/22	JUBILEE INS	700,000		30/6/22	ANGATIAS MOTORS	87,858	60

VIHIGA COUNTY GOVERNMENT
COUNTY TREASURY
HARAMBEE
P.O. Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

	30/6/22	HARBINGER	716,886	05	30/6/22	HILLSIDE V	88,448	30
	30/6/22	CILLA GEN	721,354	65	30/6/22	BROADPARK	93,853	
	30/6/22	TOWER HILL	741,000	50	30/6/22	SYNERGY	100,719	
	30/6/22	ECCON ENTER.	748,862	05	30/6/22	CIALA RESORT	117,931	05
	30/6/22	HASS PETROLEUM	779,900		30/6/22	SYJNERGY POOL	121,296	
	30/6/22	YEDA AND SONS	784,536	29	30/6/22	HEMARAMOTEL	123,827	60
	30/6/22	LEE KELONYE	798,000		30/6/22	KENYA SCHOOL OF	137,940	
	30/6/22	LILIAN AMBENGE	905,450		30/6/22	ALTED SERVICES	969,447	55
	30/6/22	SUNWARD	908,620		30/6/22	SUJNWARD	976,420	
	30/6/22	MILLENIUM	968,957	75	30/6/22	AUDERN LTD	982,562	05
	30/6/22	GUSANGA ENT	1,069,990					
	30/6/22	COLOR TWIST	1,092,262	50				
	30/6/22	JOSHUEL G.MERCHAN	1,151,915	95				
	30/6/22	ZENGAGE	1,163,614	70				
	30/6/22	CARALF K	1,204,370	70				
	30/6/22	HMG NWORKS	1,368,000					
	30/6/22	LIMPID	1,474,137	95				
	30/6/22	FRALAMSE	1,730,166	20				
	30/6/22	FREMACH	1,881,000					
	30/6/22	FRICATEC AGENCIES	1,964,534	50				
	30/6/22	TASANGA	2,054,063	80				
	30/6/22	JUBILEE ALLIANZ	2,500,000					
	30/6/22	ZENGAGE PROPERTY	2,886,065	30				
	30/6/22	JOSHUEL GRONGAYO	2,946,310	35				
	30/6/22	TRIDENT INSURANCE	3,500,000					
	30/6/22	JUBILEE INSURANCE	4,000,000					
	30/6/22	TRIDENT INS	5,000,000					
	30/6/22	VIHIGA C.EDUCA.FUN.	12,000,000					
	30/6/22	YEDA AND SONS	74,026	30				
	30/6/22	PETER EJIMBA	230,400					
	30/6/22	FELIX MUGALITSI	546,000					
	30/6/22	GIFTRULE CONS	651,000					
	30/6/22	YEDA AND SONS	686,948	30				
	30/6/22	ISABELLA PILI	812,700					
	30/6/22	JOHN ONGODA	1188600					
	30/6/22	MIN.OF LANDS	2,500,000					
	30/6/22	BETTY OTIENDE	302,400					
	30/6/22	IRENE ONDECHE	344,400					
	30/6/22	PAMELA KUSA	479,900					
	30/6/22	FRANCIS BULIMO	654,500					
	30/6/22	ALLAN MWENESI	874,200					
	30/6/22	HASS PETROLEUM	2,000,000					
	30/6/22	HENRY MWANZALI	21,150					
	30/6/22	ALBERT KIGANI	24,800					
	30/6/22	HENRY ,MWANZALI	29000					
	30/6/22	AMUHANDA MIDEVA J	50,000					
	30/6/22	FAITH KADENYI K	108,000					
	30/6/22	ACC TRANSFER	48,073	35				
		TOTAL	**391,312,892**	**05**				

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

VIHIGA COUNTY GOVT
COUNTY TREASURY
HARAMBEE
P.O. BOX 344-50300, MARAGOLI
REPUBLIC OF KENYA

					2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK	AMOUNT	
					DETAILS	SH	CT
		NIL			NIL	NIL	

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			**4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT**		
			DETAILS	AMOUNT	
				Sh.	Cts
			30/6/22 EXCHEQUE ISSUE	155,579,288	
			30/6/22 EXCHEQUE ISSUE	218,877,245	
			30/6/22 RETURNED PAYMENT	425,534	50
			30/6/22 RETURNED PAYMENT	486,465	50
NIL			30/6/22 RETURNED PAYMENT	1,474,137	95
			30/6/22 RETURNED PAYMENT	2,013,672	40
			30/6/22 EXCHEQUE ISSUE	12,000,000	
			30/6/22 RETURNED PAYMENT	236,665	
			30/6/22 EFT COLLECTIONS	40,639	40
			30/6/22 EFT COLLECTIONS	68,155	50
			TOTAL	**391,201,803**	**25**

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

VIHIGA COUNTY GOVT
COUNTY TREASURY
HARAMBEE
P.O Box 344-50300, MARAGOLI
REPUBLIC OF KENYA

BANK RECONCILIATION
RETENTION ACCOUNT
A/C. No. 1000283645

AS AT 30TH JUNE 2022 STATION.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					80,656,914	55
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)			(14,639,311	30)		
2. Receipts in Bank Statement not Yet recorded in Cash Book						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement					4,552,232	10
Bank Balance as per Cash Book					70,569,835	35

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

.... HEAD OF TREASURY ACCOUNTS ....

Signature *Designation* *Date*

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

CHEQUES No.	CHEQUES Date	PAYEE	AMOUNT Sh.	AMOUNT Cts.	CHEQUE No.	CHEQUE Date	PAYEE	AMOUNT Sh.	AMOUNT Cts.
	1/7/22	AKASE	91,424	25		1/7/22	MAGINOT		
	1/7/22	MANACON	126,219	20		1/7.22	RONEID ENT	364,916	30
	1/7/22	MASINGET CONS	156,131	10		1/7/22	PARKHILL ENT	394,771	20
	1/7/22	BACE ENT	157,571	80		1/7/22	DRAWN KONATRUKT	399,905	80
	1/7/22	FERJONE CON	199,600			1/7/22	MIAN CON.	429,810	
	1/7/22	HILL HOLDNGS	252729	20		1/7/22	MIAN CON.	539,154	10
	1/7/22	BEROBRAN INV	290,066	70		1/7/22	MAGINOT PROJ.	543,914	60
	1/7/22	VISIONTROPIC CO.	299,930	75		1/7/22	FRADER CONSUL.	552,232	10
	1/7/22	OMENDA CONS	303,055	75		1/7/22	AGALF INVEST.LTD	665,340	
	1/7/22	MANLIKE PROJECT	338,185	70		1/7/22	OONOS BUILDING	758,205	
	1/7/22	LETA KENYA LTD	349,191	20		1/7/22	MILKEN ENTER.	814,726	
	1/7/22	DAMAROBS INTERN.	359,555	60		1/7/22	WILKORI BUILDINGS	890,719	80
	1/7/22	RONEID ENTERPRISES	364,916	30		1/7/22	COUNTY PUBLIC S &A	5.000,000	
	1/7/22	PARKHILL ENTER.	394,771	20		1/7/22	WAYMAX ENTER.	110,490	
	1/7/22	DRAWN KONSTRUKT	399,905	80		1/7/22	CLOVERS INTERN.	251,465	15
	1/7/22	MIAN CONST.	429,810			1/7/22	**TOTAL**	**14,639,311**	**30**

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



	1/7/22	MIAN CONST.	539,154	10		1/7/22			

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts.

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts
R ETURNED-CAR GRANTS FOR MCAS	4,000,000	
RETURNED-A/C CLOSED-FRADER CO	552,232	10
TOTAL	**4,552,232**	**10**

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

VIHIGA COUNTY GOVT. COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

URBAN SUPPORT PROGRAMME (U.I.G)
A/C. No. 1000379917 CBK

AS AT 30/6/2022 **STATION VIHIGA**

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

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

....
Signature *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.
		NIL					NIL		

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. Box 344-50300, MARAGOLI REPUBLIC OF KENYA

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
		NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts.
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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



VIHIGA COUNTY UNIVERSAL HEALTH CARE PROJECT
ACCOUNT NO.1000345187

AS AT 30/6/ **2022** ..... **STATION VIHIGA**

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate				2,024,196	25
Less-					
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)					
2. Receipts in Bank Statement not Yet recorded in Cash Book ..					
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book					
4. Receipts in Cash Book not yet Recorded in Bank Statement ..				46,810,125	-
Bank Balance as per Cash Book				**48,834,321**	**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.

....
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.
	30/6/22		NIL					NIL	

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY P.O. BOX 344-50300, MARAGOLI REPUBLIC OF KENYA HARAMBEE

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

CHEQUES No.	CHEQUES Date	PAYEE	AMOUNT Sh.	AMOUNT Cts
	30/6.22		NIL	

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

DETAILS	AMOUNT Sh.	AMOUNT Cts.
	NIL	

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

DETAILS	AMOUNT Sh.	AMOUNT Cts

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

DETAILS	AMOUNT Sh.	AMOUNT Cts
30/6/22 TRANSFER FROM EXCHEQUE	46,810,125	
- -	-	
TOTAL	**46,810,125**	

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



VIHIGA COUNTY URBAN SUPPORT PROGRAM
ACCOUNT NO.1000388037
As AT 30TH JUNE 2022 STATION VIHIGA

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

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

....
Signature *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.
		NIL					NIL		

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O. BOX 344-50300, MAKAGOLI REPUBLIC OF KENYA

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
		NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts.
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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

DETAILS	AMOUNT	
	Sh.	Cts
NIL		

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



V.C.VILLAGE POLYTECHNIC PROJECT.

ACCOUNT NO. 1000367032

As At 30/6/ 2022..... **Station....** MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					1,821,234	-
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques) ..					-	
2. Receipts in Bank Statement not Yet recorded in Cash Book ..					-	
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book ..					-	
4. Receipts in Cash Book not yet Recorded in Bank Statement ..						
Bank Balance as per Cash Book					1,821,234	-

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..... .....

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.
		NIL					NIL		

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

VIHIGA COUNTY GOVERNMENT COUNTY TREASURY HARAMBEE P.O Box 344-50300, MARAGOLI REPUBLIC OF KENYA