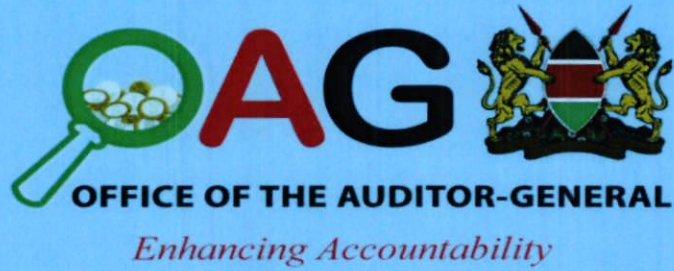
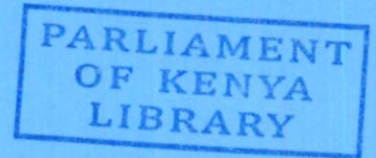


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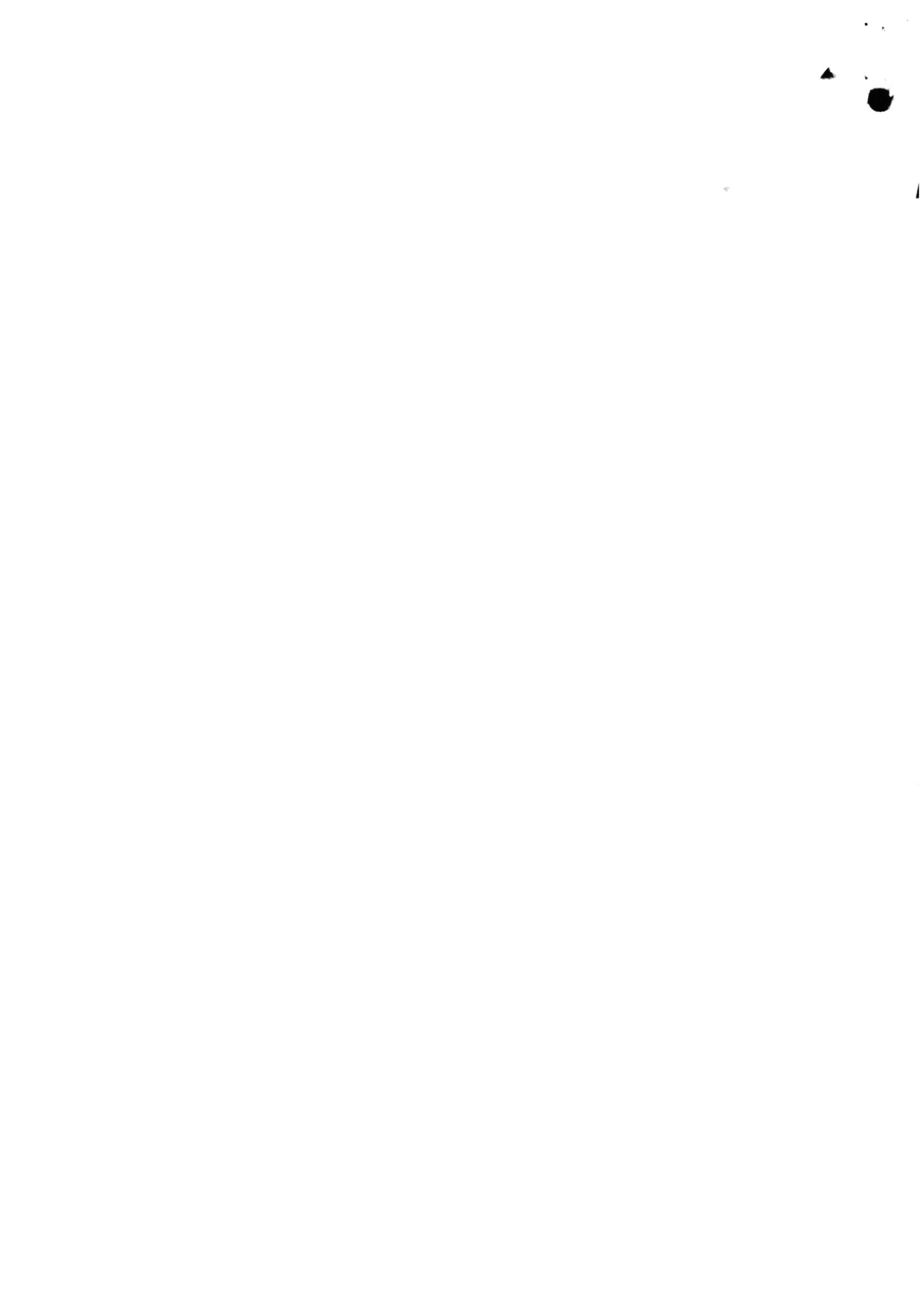
THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF VIHIGA

**FOR THE YEAR ENDED
30 JUNE, 2020**

PAPERS LAID	
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COUNTY GOVERNMENT OF VIHIGA



COUNTY EXECUTIVE

ANNUAL REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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1.0 KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

This is the seventh 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 second 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 2019/20 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 provide background on statements of receipts and payments, statements of Assets and Liabilities and statements of cash flows. Other information provided in the report is a report from an independent Auditor on the county executive.

b) Key Management

The Management of County Government of Vihiga is under the following Key offices as per the constitution of Kenya 2010:

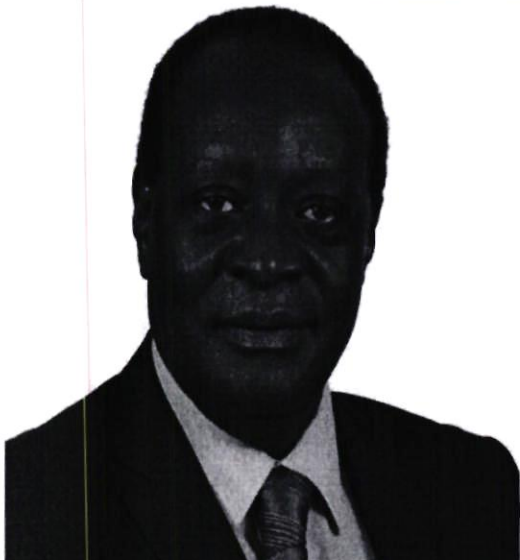

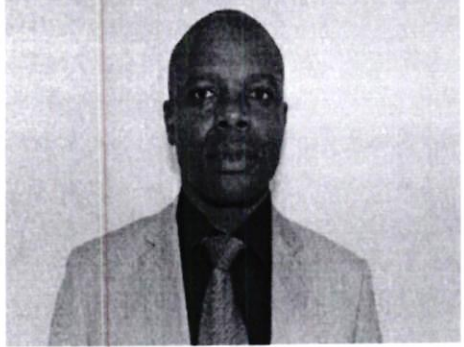
1. Office of the Governor
2. Office of the Deputy Governor
3. Office of the County Secretary and Head of Public Service
4. The County Executive Committee Members
5. The County Chief Officers

Key Management of County Government of Vihiga


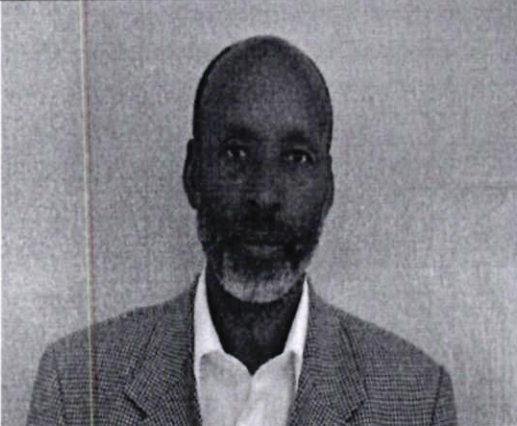


The daily management of the county Government of Vihiga is in the hands of the Governor, the Deputy Governor, and the County Executive Committee Members. The Governor is charged with the overall leadership and strategic direction of the County Government. In discharging his Duties, he is assisted by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







1		<p><u>H.E. Dr. Wilbur K. Ottichilo - Governor</u></p> <p>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 working as the Director General of Regional Center 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.</p> <p>He Holds a doctorate in Natural Resource Management and space Science from the university of Wageningen and the International institute of Earth Observations.</p>
2	<p><u>H.E. Dr. Patrick L. Saisi – Deputy Governor & CECM for Gender, Culture, Youth & Sports</u></p> <p>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.</p>	
3		<p><u>Hon, CPA. Alfred Indech - CECM, Finance and Economic Planning</u></p> <p>Hon. Indech 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.</p>



4	<p><u>Hon. Dr. Amos Kutwa- CECM Health Services</u> Hon, Dr. Amos Kutwa has had a long career in the Health Sector. He has a master’s degree in Public Health. Prior to his appointment he served as a technical Advisor in Liberia</p>	
5		<p><u>Hon. Prof. Justus Mwanje Inonda- CECM Transport & Infrastructure</u> 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 appoint in as CECM Transport and Infrastructure, he served in the department of environment, water and Natural Resources.</p>
6	<p><u>Hon. Geoffrey Vukaya – CECM Agriculture, Livestock, Fisheries & Co-operatives</u> 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.</p>	
7		<p><u>Hon. Henry Lumbasio- CECM, Education & Vocational Training</u> 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</p>



8	<p><u>Hon. Pamela Kimwele- CECM Administration & Co-ordination of County Affairs</u></p> <p>Hon. Pamela has vast experience in public sector Management. She practiced as a consultant in social impact evaluation over a long period of time before being appointed as a CECM in Vihiga County executive.</p> <p>Hon. Kimwele Holds a Bsc degree in Agriculture and a Master of arts degree in Project planning and Management</p>	
9		<p><u>Hon. Eng. Kenneth Elavuna Keseko- CECM for Trade, Tourism and Industry</u></p> <p>A holder of a Bsc. Degree in civil Engineering from University of Nairobi, Hon, Eng. Kenneth Keseko has a lot of experience in the Public Service. Prior to appointment, He was the quality assurance manager Kenya Rural Roads Authority (KERRA) in Lamu.</p>
10	<p><u>HON. Paul Mbuni – CECM for Lands & Physical Planning</u></p> <p>A career civil servant who has worked in the public sector for quite a long time. He brings on board a vast experience in public Sector Management</p>	
11		<p><u>Hon. Marita Agufana Mmoji – CECM for Environment & Natural Resources</u></p> <p>Hon. Agufana is a holder of Bachelor’s Degree in development studies from Daystar University and a postgraduate Diploma in Management from the Same university. She has worked in the private sector and Multifaceted non-governmental organizations on matters regarding community and Youth Development.</p>



c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 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.	Head of Treasury Accounting Services	CPA. Beatrice Ramu Makungu
4.	Head of Budget and Policy	Mr. George Wambua
5.	Director Internal Audit Services	CPA. Joseph Agola Ollando
6.	Director Economic Planning & Monitoring and Evaluation	Mr. George Ouma Sigutta
7.	Receiver of Revenue	Mr. Richard Bunyasi Rapando
8.	Director Supply Chain Management	Mr. Godfrey Oyaro

d) Fiduciary Oversight Arrangements

The county executive has the County Assembly as the overall oversight authority as per the constitution of Kenya 2010. However, the county Executive has established other oversight authorities as a measure to enhance Governance, Accountability and Transparency. These are as highlighted below;

1. County Audit Committee
2. County Budget and Economic Forum

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,



2.0 FOREWORD

The Annual Report and Financial Statement for the year ending 30th June 2020 is founded on the gains made in the implementation of the CADP 2019/20 that saw the county make positive strides in rapid infrastructural development and enhanced service delivery. It presents both financial and fiscal performance of the County for the period under review. The report compares the performance of the County Government by analysing budget estimates, actual expenditure, revenue realized, physical progress based on outputs, outcomes and impacts since establishment of County Government.

The County Government of Vihiga is committed to improvement of public expenditure management, and ensuring that the residents get value for money from serviced rendered. In line with commitment, the Annual Report and Financial Statement remains a very important tool in informing the Medium-Term Expenditure Framework (MTEF) budget process and sound expenditure towards achieving the county goals espoused in the County Integrated Development Plan (CIDP).

The report identifies over-arching issues that informed the 2019/20 budget by reviewing and analysing the expenditures against the county priorities and overall budget performance. It further analyses the revenue and expenditure estimates against actual realized revenues and expenditures; statements of cash flows and statements of assets and liabilities.

Preparation of the Annual Report and Financial Statement is always a consultative process that involves all the players in the PFM including Budget, Accounting services, Revenue and Economic Planning. The Department of Finance and Economic Planning will continue to review and analyse the county revenue and expenditure as a useful tool for improving effectiveness and efficiency in public financial management.

Financing of the County Governments

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



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

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

- 1) Automation of revenue collection system – the County is currently using POS system the department of Health. The construction of an ultra- modern Data centre will pave way for automation of all revenue streams.
- 2) Use of enforcement to enhance increased revenue collection.
- 3) Introduction and innovation of new revenue streams

A) Revenue

In the year ended 30th June 2020, the County had projected revenues of Kshs 6,532,941,949 consisting of Kshs. 193,735,799 from own sources and Kshs 6,279,206,150 from CARA. An amount of Kshs 60,000,000 was budgeted for Covid 19 response

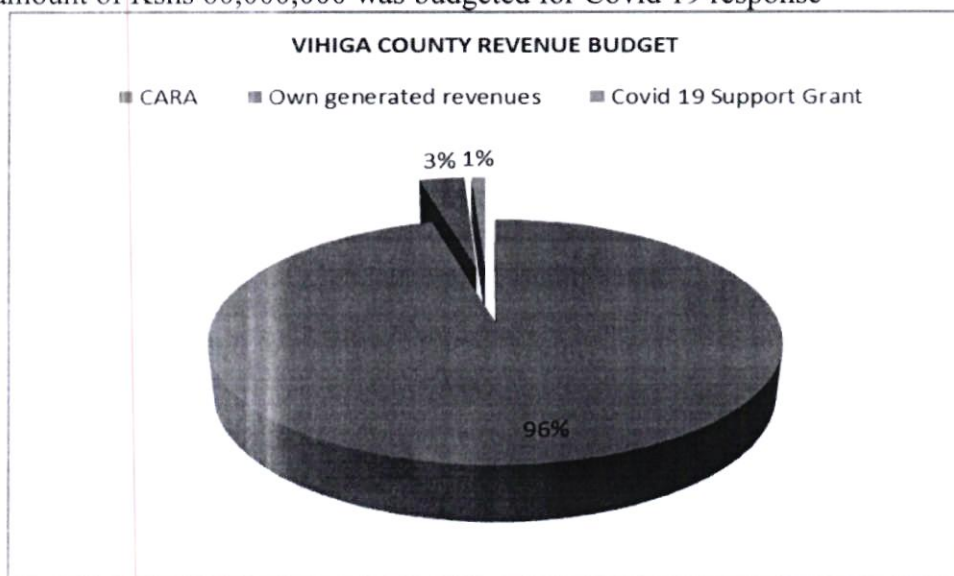


Figure 1: Vihiga County revenue sources in FY 2019/2020

CARA revenues continue to form the largest part of our revenue budget, contributing 96% towards our budget. Our own generated revenues formed 3% of our budget while Covid 19 response Grant forms 1% of our total receipts during financial Year 2019/2020. Out of the projected revenue, the County was able to realize Kshs 5, 219,019,265 in actual revenues, representing 80% performance. The county did not meet its projected local revenue targets as it only collected Kshs 148,199,136 out of the projected 193,735,799.

This translates to 77% realization. The under collection of revenue was due to Covid 19 pandemic which led to suspension of revenue collection activities.

Though the County Government had budgeted to receive Kshs 6,279,206,150 as CARA, only Kshs 4,981,411,129 was received. This represents 79% funding.

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
CARA	6,279,206,150	4,981,411,129	79%
Own generated revenues	193,735,799	148,199,136	76%
Covid 19 Support Grant	60,000,000	89,409,000	149%
Total	6,532,941,949	5,219,019,265	80%

Table 1: Revenue performance in FY 2019/2020

b) Expenditure

During the Financial year 2019/20, the County total expenditure amounted to Kshs 5,386,947,459. This represents an absorption rate of 77% of our budget. Kshs. 1,364,278,978 was spent on development expenditure while Kshs 4,022,668,481 was spent on recurrent expenditure representing a ratio of 26:74 respectively.

c) Cash flows

In the FY 2019/2020, the county experienced cash flow problems as the funds were not disbursed on time from the National treasury. Much of the County's allocation did not come in time to allow expenditure. However, the Management tried its level best 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 866,430,834 as at 30th June 2019 to Kshs. 675,875,158 as at 30th June 2020. This was as result of the management effort to ensure that there was maximum absorption of funds despite the fact that some funds were releases late.

d) Accounts receivables

e) Accounts receivables decreased from Kshs 47,858,715 to Kshs 43,478,318. This is as a result of management policy of minimizing transfers to departments which led to overall decrease in Accounts receivables. Strong measures and controls will continue to be put in place to ensure that there are minimal staff advances. Staff should continue to surrender imprests on time and ensure at all times the PFMA (2012) provisions relating to management of imprests are adhered to.

f) Pending bills

The County Government has a serious challenge as regards pending Bills. During the Financial year 2019/20, the County Government embarked on payment of pending bills as per the directives issued by the National Treasury. A total of Kshs. 756,732,467 for Historical Pending

bills was paid. On the other hand, the county accumulated pending bills of Ksh. 427,070,452.81 during the Financial Year 2019/20. This was as a result of failure by the National treasury to release all the funds meant for Vihiga County for the Fiscal year 2019/20. The county total pending bills stood at Kshs. 1,207,356,052 as at 30th June 2020 Compared to Kshs. 2,341,157,919 as at 30th June 2019

f) Fixed assets

Vihiga County has made significant investments in fixed assets since coming into office in 2013. Additionally, we inherited some assets from the defunct municipal council and county councils. However, there is a challenge in recognizing assets inherited from defunct local authorities as they have never been handed over to the County Government.

The County has invested in Asset management software that currently being used in recording and management of fixed assets. This will go a long way in ensuring that county assets are accurately recorded.

Conclusion

FY 2019/20 was fairly good though it had its own share of challenges. However, the county faced myriad challenges with Covid - 19 emergence being the main challenge. The emergence of the pandemic caused cash flow problems in various sectors and Vihiga County was not excluded. In addition, Government directives regarding payment of pending bills by County Governments negatively affected budget performance in the fiscal year 2019/20. However, we look forward to a brighter future with the hope that things we return to normalcy so that we continue delivering services to the people of Vihiga County.

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

I thank all staff in the entire County for their continued commitment and dedication in working tirelessly to deliver services to the people of Vihiga County. Last and more importantly, I want to thank the people of Vihiga for giving us the opportunity to serve them and having confidence in our leadership.



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



3.0 STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each County Government entity Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the county government entity's performance against predetermined objectives.

Strategic development objectives

The County's 2018-2022 CIDP identified Ten (10) key strategic development objectives. Broadly, these objectives were identified through a participatory and all-inclusive process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The key development objectives as espoused in the 2018-2022 CIDP were:

- a. Promotion of good governance and eradicating corruption in the county
- b. Developing an educated, skilled and knowledgeable society through the expansion and rehabilitation education infrastructure.
- c. Creating opportunities for youth employment and wealth creation through nurturing of talent, promotion of sporting activities and development of sports infrastructure
- d. Provision of quality and affordable healthcare by developing functional and sustainable health infrastructure with focus on the universal access to health care, management of communicable and non-communicable diseases, maternal and child health.
- e. Access to clean, safe water and sanitation in a stable environment through infrastructure improvement in the sub sector.
- f. Enhanced agricultural productivity and production for food security by promotion of local industry by making agriculture more competitive by supporting the diversification, growth of value chains.
- g. Enhance strategic partnerships towards implementation of planned priority programmes for enhanced sustainable developments
- h. Reliable transport and communication infrastructure network to spar growth in the county
- i. Promotion of sustainable development, conservation of the environment.
- j. Promotion of county unity and public participation in government-led development initiatives.



Achievements on Strategic Development Objectives

The broad performance of key sectors was a mix of improvement and underperformance or deterioration when compared to the FY 2018/19 and the targets that were set for 2019/20. For example, on infrastructure development key targets were construction of low volume seal roads, opening up of more access roads, expansion and rehabilitation of piped water supplies schemes, construction of a waste recycling plant, and development of market infrastructure and expansion of health and education infrastructure. Delays in disbursements of funds, slow procurement processes, pending bills, institutional challenges and the emergence of COVID-19 drastically affected the delivery of these objectives. A summary of progress is shown in the table below;

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 and TVET	No of ECDE classrooms constructed	In FY 2019/20 the Department constructed 25 ECDE classrooms
			No of VTCs rehabilitated/expanded	Improved TVET infrastructure in 10 VTCs
		Improved education support programme	No of beneficiary students	In FY 2019/20 the number of beneficiaries for Bursary was 26,331
Gender, Youth, Sports, Culture and Social Services	To promote cultural heritage and sporting activities	Improved cultural heritage and sporting activities	No of Sports Grounds rehabilitated	In FY 2019/20 the County improved sporting facilities by installing sporting infrastructure in 3 playgrounds, landscaping of 1 sports ground and continued with construction of Hamisi stadium
			No of cultural facilities developed	The Department protected community cultural forest by fencing of Tiriki/chepkoyai, tiriki/cheptulu and Tiriki /serem forests. The Department also constructed 2 cultural halls in Mungoma and Tiriki
Health Services	To reduce disease incidences for a healthy society	Improved access to quality healthcare service	No of health facilities renovated/improved	In FY 2019/20 15 health infrastructure improved by fencing 2 facilities, renovation of 1 facility, completion of infrastructure in 11 facilities and started construction of 6 facilities which are at different stages.
			No of functional health facilities	In FY 2019/20 the number of fully functional health facilities stood at 59 with the opening of additional 6 Facilities across the county.



**Vihiga County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

Department	Objective	Outcome	Indicator	Performance
			Doctor:population Nurse: population	Doctor population ratio during the period under review stood at 1:15,528 while nurse population ratio was 1:1,799 due to recruitment of additional staff
			No of community units established	In 2019/20 community health units increased from 79 to 104
			% of skilled delivery	Skilled deliveries improved from 46.3% to 61%
			Facility utilization rate	Facility utilization rate improved from 76.5% to 85.3% in FY 2019/20
	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 2019/20 financial year the number of facilities offering 24-hour services improved to 27 with commissioning of specialised equipment in County referral and sub-county hospitals
Environment, Water and natural Resources	To Improve access to clean and safe water	Increased access to safe water	No of water schemes rehabilitated	8 water supplies/ projects were rehabilitated in FY 2019/20
			No of water springs protected	23 water springs were protected in the period under review.
			No of boreholes drilled and capped	7 boreholes were drilled/rehabilitated/renovated and capped in FY 2019/20
		Improved sanitation services	No market sanitation facilities rehabilitated	13 Market sanitation facilities were rehabilitated
		Improved solid waste management	No of dumpsites established	1no dumpsite was acquired at Ebuyangu
			No of garbage trucks procured	1NO skip loader was acquired
		Improved forest cover	No of tree seedlings procured and planted	In FY 2019/20 23,769 tree seedlings were procured and planted to increase forest cover in the County.
Agriculture, Livestock, Fisheries and Cooperatives	To improve food and nutritional security	Improved maize production	Bags/acre	Implementation of farm subsidy programme led to increase in bags/acre to 15 in FY 2019/20
		African Indigenous Vegetables production increased	Tonnes of seedlings distributed	
		Improved livestock, Production and productivity	No. of dairy cows distributed	In FY 2019/20 38 dairy cows were distributed to farmers across the County
			No. slaughter house completed	Mukhalakhala slaughter house was completed and Serem Slaughterhouse currently at 80%



**Vihiga County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

Department	Objective	Outcome	Indicator	Performance
Transport and infrastructure	To improve infrastructure supervision and Development	Improved road network	KMs of road rehabilitated/maintained	In FY 2019/20, 313 km of rural roads were rehabilitate/maintained
			No of box culverts/bridges constructed	7 box culvert/bridges were initiated across the county
			No. of foot bridges constructed	3 footbridges were constructed
			No of river crossing constructed	6 river crossings were constructed
	To develop and maintain street and security lighting infrastructure	Increased public safety and security	No. of Street lights installed	4 high mast security light were installed and commissioned in the period under review.



4.0 CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY

4.1 Corporate Social Responsibility (CRS)

Corporate Social Responsibility (CRS) has become part of business culture for the public as well as the private sector where players connect and assist the society. The county in collaboration with corporate organizations has continued to partner in the provision of various CSR activities that include provision of scholarships to selected bright needy learners in secondary by Equity Bank, provision of PPEs to health workers by equity Bank and hand-washing stations by Barclays Bank in response to the COVID-19 global pandemic.

4.2 Sustainability strategy and profile

Macro-economic stability is one of foundation on which the implementation of the CIDP and other county policy documents are anchored. Such stability will be achieved through prudent management of macroeconomic policies through sound monetary and fiscal measures. Key sector priority was identified to achieve the desired macroeconomic stability that included; infrastructure development, good governance and, enhanced access to quality education and skills training, revamp the agriculture towards food security and provision of quality and affordable healthcare by developing functional and sustainable health infrastructure. Special attention were taken on institutional and structural reforms to bolster the robustness and sustainability of the macroeconomic stability.

4.2.1 Environmental performance

Clean, secure and sustainable environment is a critical catalyst for development. Continued enforcement of environmental standards, guidelines and regulations is necessary for sustainable development and environmental conservation. Policy measures undertaken towards environmental conservation include; increasing forest cover, protection of wetlands and strategies on waste management. Key achievements realized during the previous financial included; Preparation of the Draft Vihiga County Climate Change Fund Bill; enhanced environmental conservation through capacity building forums; development of nature based curriculum i.e. introduction of bamboos farming in TVETs; promoted planting of environmentally friendly trees species and enhanced waste management in the key urban areas.

4.2.2 Employee welfare

The county government aims to build a public service that is citizen focused, and results oriented. The government will continue to intensify efforts to bring about attitude change in public service that values transparency and accountability to the citizens. Plans are underway to develop a Human Resource Information Management System (HRIMS) which when completed will facilitate easy tracking of HR information from a single database. The system will also help succession planning, placement decisions and sifting out ghost workers from the county payroll. Other achievements include; promotion of results based management systems through the implementation of rapid results initiatives (RRIs), Performance contracting (PCs) and performance appraisals (Pas), strengthening of M&E and establishment of a Service Delivery





Unit (SDU) to track and report on flagship projects and the governor's manifesto. Furthermore, the County Government Organization structure was developed and service charters placed in all the departments and directorates.

On safety compliance, the county has instituted various measures safety and compliance with Occupational Safety and Health Act of 2007, (OSHA. Social distancing and rotational work schedules have to be adhered to in light of COVID-19. Other safety measures include; marking of exit and entry points in case fire; all employees to wear personal protective gears such as face masks, gloves, headgears and aprons where applicable to minimize health risks. More over a free toll line has been created to report on any health issues or challenges.

4.2.3 Community Engagements

The Kenya 2030 envisions a people centred and politically engaged open society. The PFM Act 2012 gives credence on effective public engagements in planning, budgeting and implementation of public programmes. To this end the county government has continued to encourage free flow of, formal and informal civic education and action programmes. Community members individually or as members have continued to support the county government in its endeavour to deliver efficient services as evidenced in the donation and distribution of foodstuff to the needy in the wake COVID-19.



5.0 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, 2020. 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, 2020, 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 11th MARCH 2021



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, 2020

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 9 to 46, which comprise the statement of financial assets as at 30 June, 2020 and the statement of receipts and payments, statement of cash flows and 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, because of the significance of the matters described in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Executive of Vihiga as at 30 June, 2020 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standard (Cash Basis) and do not comply with Public Finance Management Act, 2012 and County Governments Act, 2012.

Basis for Adverse Opinion

1. Cash and Cash Equivalent

As disclosed in Note 21A to the financial statements, the statement of financial position reflects bank accounts balances amounting to Kshs.675,875,158. The balance includes Vihiga County KUSP (UDG) CBK account of Kshs.179,489,676 while the respective bank confirmation certificate reflected nil balance. In addition, the County Devolution Support Programme CBK Account reflected Kshs.30,000,000 as per bank reconciliation while the bank confirmation certificate reflected nil balance. Management has not reconciled or explained the total difference of Kshs.209,489,676 between the bank balances and the bank records.

Further, the balance includes an account in a commercial bank with a balance of Kshs.707,164 which differs with the cash book balance of Kshs.28,387,897, resulting to unexplained difference of Kshs.27,680,733.

In addition, review of the bank listing indicated that the County Executive operated ninety-six (96) bank accounts that had not been disclosed in the financial statements as at 30 June, 2020. However, Management did not provide the bank accounts register detailing the account name, purpose and signatories.

In the circumstance, the accuracy, validity and completeness of cash and cash equivalent balance of Kshs.675,875,158 could not be confirmed.

2. Unsupported Expenditure

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.820,054,976 in respect of use of goods and services which includes other operating expenses balance of Kshs.116,416,448. However, examination of records on the expenditure revealed that a total of Kshs.3,838,675 was paid as legal fee to three law firms. However, case files from the legal department and the fee note from the legal firm were not also provided for audit review. The nature of the cases could not therefore be ascertained.

Consequently, the propriety of the expenditure on other operating expenses amounting to Kshs.3,838,675 could not be confirmed.

3. Unsupported Community Empowerment Fund

As disclosed in Note 14 to the financial statements, the statement of receipts and payments reflects transfer to other Government units balance of Kshs.764,184,826 which includes Community Empowerment Fund of Kshs.1,700,000. However, the supporting documents for the Fund balance were not provided for audit verification.

Consequently, the propriety of the transfer to the community empowerment fund balance of Kshs.1,700,000 could not be confirmed.

4. Unreconciled Balances

The statement of receipts and payments reflects various balances which differ significantly with the underlying supporting schedule as tabulated below: -

Item of Expenditure	Financial Statements Balances	Balances in the Supporting Records/Ledger	Variance
	Kshs.	Kshs.	Kshs.
Training Expenses	27,466,988	27,693,848	(226,860)
Utilities, Supplies and Services	58,828,319	58,987,498	(159,179)
Hospitality, Supplies and Services	118,178,191	119,478,102	(1,299,911)
Office and General Supplies and Services	18,879,433	20,572,103	(1,692,670)
Other Grants and Transfers	414,189,696	446,507,156	(32,317,460)
Other Infrastructure and Civil Works	174,381,355	184,877,418	(10,496,063)
Total	811,923,982	858,116,125	(46,192,143)

Management has not given reconciliations or explanations for any of the differences between the financial statements and the underlying records leading to an understatement of the reported expenditure by Kshs.46,192,143.

Consequently, the propriety and accuracy of the expenditure for the year ended 30 June, 2020 could not be confirmed.

5. Unsupported Expenditure - Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects acquisition of assets balance of Kshs.1,219,698,299 which includes expenditure on works, renovation and construction on four (4) health facilities and Sub-Counties amounting to Kshs.20,666,872 and whose procurement documents were not provided for audit verification.

Consequently, the propriety of the expenditure amounting to Kshs.20,666,872 could not be confirmed.

6. Unauthorised Expenditure

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects compensation of employees' balance of Kshs.2,064,161,611 which includes basic wages of temporary employees amounting to Kshs.322,920,095 against the budgeted amount of Kshs.30,739,346, leading to over expenditure of Kshs.292,180,749. The amount was not appropriated by the County Assembly contrary to Section 42(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that the Accounting Officer should ensure that public funds entrusted to their care are properly safeguarded and are applied for purpose for only which they were intended and appropriated by the County Assembly.

Consequently, the propriety and value for money on the expenditure amounting to Kshs.322,920,095 could not be ascertained and the Management is in breach of the law.

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 appropriately to provide a basis for my Adverse 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 of the current year. There were no key audit matters to report in the year under review.

Other Matter

1. Pending Bills

According to Annex 1 – Summary to the financial statements, the County Executive recorded pending accounts payables totalling Kshs.1,207,356,052 as at 30 June, 2020. A review of the records indicates that the amount includes pending bills amounting to Kshs.219,703,685 which were not adequately supported with delivery notes, invoices and procurement records. Further, available information indicates that the Ministry of Health (MOH) paid health workers salaries amounting to Kshs.209,312,955 on behalf of the County Executive in 2013/2014 financial year. An amount Kshs.93,376,411 was recovered leaving a balance of Kshs.115,936,545. The outstanding amount had not been disclosed as pending bills for the year under review. Management has not explained why the bills were not settled during the year they occurred and the County Executive risks incurring additional losses in form of interest and penalties arising from continued delay in the settlement.

Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.6,955,030,778 and Kshs.5,641,108,094 respectively, resulting to an under-funding of Kshs.1,313,922,684 or 19% of the budget. Similarly, the County Executive expended Kshs.5,386,947,459 against an approved budget of Kshs.6,955,030,778 resulting to an under-expenditure of Kshs.1,568,083,319 or 22.5% of the budget. Further analysis of receipts and expenditure items revealed that the County Executive received an amount of Kshs.907,247,250 in the month of June, 2020 and therefore did not have enough time to fully utilize the amount before the end of the financial year. The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the people of Vihiga County.

Consequently, the citizens of Vihiga County were denied planned development opportunity and economic empowerment and delayed funds implementation of programmes for the work plan the County had promised.

3. Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters described in the Conclusion on Lawfulness and effectiveness in the use of public resources section of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non-Compliance with the Public Procurement and Asset Disposal Act, 2015

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.820,054,976 under use of goods and services which includes specialized materials and services amounting to Kshs.128,439,226 out of which Kshs.5,000,000 was paid to a firm for the supply of fertilizer through the Department of Agriculture, Livestock and Fisheries. However, there was no evidence that the firm was competitively identified as required by section 91(1) of the Public Procurement and Asset Disposal Act, 2015.

Consequently, the Management was in breach of the law.

2. Irregular Acquisition of Land

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.1,219,698,299 under acquisition of assets which includes acquisition of a parcel of land at a price of Kshs.9,168,720. During the year under review, an amount of Kshs.2,500,000 was paid while Kshs.6,000,000 had been paid during the previous financial year through the Department of Environment, Water and Natural Resources. The land was 2.76 hectares as per the agreement at a price of Kshs.12,655,000. However, examination of supporting records indicated that the advertisement was done on 15 April, 2014 for expressions of interest to offer sale of land yet the seller offered his interest on 24 January, 2018 four years later. Only one person was selected and no documentations showing how the person was identified, were provided for audit review. Further, the tender opening, evaluation, award minutes were not provided for audit review and no ownership documents were provided for audit verification to account for the amount expended.

Consequently, the County did not get value for money and ownership of the land could not be confirmed.

3. Supply of Assorted Hospital Items

On 18 June, 2018, the Department of Health Services entered into a contract with a firm for the supply of hospital beddings/ linen and patients' uniforms for a contract price of Kshs.4,126,000. Delivery and inspection of procured items were made on 17 June, 2019

and 11 October, 2019 respectively, four hundred and eighty (480) days after the LPO had been issued. This was contrary to the terms specified in the invitation for tender that specified that the tenders shall remain valid for 90 days.

Consequently, the Management was in breach of the law and the citizens of Vihiga County may not have obtained value for money on the expenditure.

4. Unsupported Donor Funds Released as per CARA

As disclosed in Note 1C to the financial statements, the statement of receipts and payments reflects donor funds released as per CARA amounting to Kshs.596,914,710. Examination of records revealed the following unsatisfactory matters: -

4.1 Unsupported Project Expenditure

The balance constitutes expenditure amounting to Kshs.212,034,566 under the National Agricultural and Rural Inclusive Growth Project (NARIGP) which includes an amount of Kshs.144,183,303, being project's expenditure under Category 1: Sub-project Grants and Training under part A of the Project. The amount is indicated to have been disbursed to various Community Driven Development Committees (CDDCs) who have the responsibility to procure farm products and equipment for various farmers groups. However, examination of sampled CDDC's documents revealed that most of the CDDCs were yet to understand the Public Procurement and Assets Disposal Act, 2015 and the Public Procurement and Assets Disposal Regulations, 2016 as there is no segregation of duties and tender opening, evaluation and awarding is done by the same people and did not maintain primary records such as cash books despite the county having spent Kshs.11,689,432 on training of farmers.

Physical verifications carried on sampling basis revealed that a number of groups that benefited by receiving approximately Kshs.500,000 worth of farm inputs had nothing to show on the ground and the irrigation equipment such as water tanks, pumps and pipes were yet to be utilized. The ownership of land documents on which the crops are planted was not provided for audit review while the project had not accounted for Kshs.11,246,111 out of the total amount of Kshs.212,034, 566 received by the project.

Consequently, the ownership and value for money and the propriety of Kshs.11,246,111 could not be confirmed.

4.2 Agricultural Sector Development Support Programme

Further, the balance constitutes an amount of Kshs.15,520,219 received under Agriculture Sector Development Support Project (ASDSP) out of a budgeted total amount of Kshs.29,520,219. However, Section C of the Memorandum of Understanding stipulates that the programme will provide reports to development partners, external auditors and stakeholders in accordance with agreed formats and reporting periods. The programme reports have not been submitted to the Auditor-General's Office for the year under review.

Consequently, the project management is in breach of the memorandum.

5. Rehabilitation of Gaga Water Project

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,219,698,299 under acquisition of assets which includes purchase of specialized plant, equipment and machinery valued at Kshs.12,860,937. The Department of Water through the County Executive contracted an engineering firm for completion and construction of overhead tanks at Gaga Water Project at a contract sum of Kshs.8,741,208. The contract was to take three month starting 25 March, 2020 ending 25 June, 2020. During the year under review, the contractor was paid Kshs.6,794,339 as part payment. Examination of support documents and project verification revealed that the project was not operational 5 months after the completion date and the contractor was not on site. There was no report from the site engineer on the reason for the project stalling.

Consequently, the citizens of Vihiga County did not get value for money on the project.

6. Covid-19 Expenditure

The Department of Health Services contracted a firm to supply Grank beds, blankets and sheets at contract sum of Kshs.5,400,000. The goods were confirmed received vide counter receipt voucher. However, the contractor was not prequalified in the category of non-pharmaceuticals and the professional opinion was not signed contrary to Section 4(f) of Public Finance Management (County Governments) Regulations, 2015 which states that the object and purpose of these regulations is to ensure accountability, transparency and effective, economic and efficient collection and utilization of public resources.

Consequently, the Management is in breach of the law.

7. Compliance with the National Cohesion and Integration Act, 2008 - Ethnic Staff Composition

During the year under review, an analysis of the payroll revealed that the County Executive had a total work force of one thousand seven hundred and seventy-four (1,774) employees as at 30 June, 2020 out of which one thousand six hundred and fifteen (1,615) were from the dominant local community representing 91% of total work force 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 employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

Further, it was noted that the County Executive had no staff establishment in place and recruitment of staff in different positions is not informed or based on any standard document(s). This is contrary to section A.13(i) of Human Resource Policies and procedure manual for the public service which has been adopted by the County Government to ensure effective human resource management. Although the policy provides that each Ministry /State Department shall constitute a Ministerial Advisory

Committee and a Ministerial Performance Management Committee, no explanation was provided on how the County Executive manage overall human resource planning.

Consequently, the County is in breach of law.

8. Irregular Issuance and Management of Imprests

Unsupported Imprests

As disclosed in Note 22 to the financial statements, the statement of assets and liabilities reflects an accounts receivable balance of Kshs.43,478,318 which includes an imprest balance of Kshs.15,046,780. However, examination of the schedule provided in support of the imprests revealed that three officers were issued with additional imprest totalling Kshs. 5,966,780 before they surrendered the initial one contrary to Regulation 93 of the Public Finance Management (County Governments) Regulations, 2015.

Further, an analysis of the recurrent cash book and subsequent posting to IPPD payroll by-product revealed that the imprest recovery from the three (3) officers amounting to Kshs.8,979,100 had been stopped before full recovery. However, the supporting surrender vouchers were also not provided for audit

Consequently, the County is 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 INTERNAL CONTROLS EFFECTIVENESS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Poor Management of Fixed Assets Register

According to Annex 5 and Disclosure 6 to the financial statements, a balance of Kshs.701,882,099 is reflected as the closing value of assets. However, the fixed assets register reflects a balance of Kshs.700,509,767 resulting to an unexplained difference of Kshs.1,372,332 between the two set of records. Further, the fixed assets register had not

been updated and the additions during the year under review were not reflected in the register. In addition, the fixed assets register does not include assets taken over by the County from the defunct local authorities.

Consequently, I'm unable to confirm the existence of effective and efficient controls in safeguarding public resources against the risk of theft, misuse or abuse.

2. Failure to Assign Personnel Numbers

The County Government of Vihiga had a total of 60 employees serving on contract terms and on permanent terms who had not been assigned personnel numbers. Some of the employees had been engaged as far back as 2017. It was further observed that employees without personnel numbers are not paid their salary through IPPD payroll but instead are paid through manual payroll. No explanation was given why the employees had not been assigned personnel numbers.

Consequently, lack of staff personnel number identifier may lead to overstaffing and hence increase in wage bill without approval.

3. Failure to Automate the Revenue Collection

During the year under review, it was noted that the County Executive had not automated all its revenue collection sources of internally generated revenue in single business permits fees, land rates, slaughter fees and building plan approval fees sections. This compromised its objective of meeting the budgeted target due to possible leakage in the revenue collection through manual methods.

Consequently, detecting revenue collection frauds and achieving real-time payments and reporting within the county government cannot be realized.

4. Lack of Data Backups

During the year under review, it was observed that the county government had no mechanism of storing revenue collection system backups data off-site. The county does not have an IT continuity plan and disaster recovery plan in place. Further, the Management had not established an IT Steering Committee and IT Strategic Committee which could result in lack of direction to Management regarding ICT affairs, advise to the cabinets and proper budgeting. The ICT department may not therefore, meet the business requirements of the County Executive.

Consequently, the integrity and validity of the ICT Data is compromised and may not be reliable.

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

In preparing the financial statements, Management is responsible for assessing the County's Executive ability to continue to sustain 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 cease operations.

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 money is applied in an effective manner.

Those charged with governance are responsible for overseeing the County financial reporting process, reviewing the effectiveness of how the entity 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 review is planned and performed to express a conclusion with limited assurance as to 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 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. The nature, timing and extent of the

compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

Further, in planning and performing the audit of the financial statements and review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 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 the Management.
- Conclude on the appropriateness of the 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 ability to continue as a going concern or 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 the 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi


19 October, 2021

7.0 FINANCIAL STATEMENTS
7.1 STATEMENT OF RECEIPTS AND PAYMENTS

		2019/2020	2018/2019
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	4,849,345,410	4,916,654,480
Proceeds from Domestic and Foreign Grants	2	89,409,000	0
Transfers from Other Government Entities	3	132,065,719	146,949,295
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	148,199,136	178,171,146
Returned CRF issues	10	28,916,334	25,876,930
TOTAL RECEIPTS		5,247,935,599	5,267,651,851
PAYMENTS			
Compensation of Employees	11	2,064,161,611	1,965,847,487
Use of goods and services	12	820,054,976	1,194,312,886
Subsidies	13	-	-
Transfers to Other Government Units	14	764,184,826	836,574,288
Other grants and transfers	15	414,189,696	397,318,249
Social Security Benefits	16	104,658,051	103,115,058
Acquisition of Assets	17	1,219,698,299	1,404,959,817
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	112,264,245
TOTAL PAYMENTS		5,386,947,459	6,014,392,030
DEFICIT/SURPLUS		(139,011,860)	(746,740,177)


Chief Officer – Finance
Name: Livingstone Imbayi
ICPAK M/NO.9270




Head of Treasury
Name: Benjamin Otwoko
ICPAK M/NO. 5177

7.2 STATEMENT OF FINANCIAL POSITION

		2019/2020	2018/2019
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	675,875,158	866,430,834
Cash Balances	21B	-	-
Total Cash and cash equivalents		675,875,158	866,430,834
Accounts receivables – Outstanding Imprests	22	43,478,318	47,858,718
TOTAL FINANCIAL ASSETS		719,353,476	914,289,552
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	191,257,121	218,265,000
NET FINANCIAL ASSETS		528,096,355	696,024,552
REPRESENTED BY			
Fund balance b/fwd	24	696,024,549	1,468,641,659
Prior year adjustments	25	- 28,916,334	- 25,876,930
Surplus/Deficit for the year		- 139,011,860	- 746,740,177
NET FINANCIAL POSITION		528,096,355	696,024,552

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 11TH MARCH 2021 and signed by:



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




Head of Treasury
 Name: Benjamin Otwoko
 ICPAK M/NO.5177

7.3 STATEMENT OF CASH FLOWS

		2019/2020	2018/2019
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	4,849,345,410	4,916,654,480
Proceeds from Domestic and Foreign Grants	2	89,409,000	0
Transfers from Other Government Entities	3	132,065,719	146,949,295
County Own Generated Receipts	9	148,199,136	178,171,146
		5,219,019,265	5,241,774,921
Payments for operating expenses			
Compensation of Employees	11	2,064,161,611	1,965,847,487
Use of goods and services	12	820,054,976	1,194,312,886
Subsidies	13	-	-
Transfers to Other Government Units	14	764,184,826	836,574,288
Other grants and transfers	15	414,189,696	397,318,249
Social Security Benefits	16	104,658,051	103,115,058
Other Payments	20	-	112,264,245
		4,167,249,160	4,609,432,213
Adjusted for:			
Changes in receivables	26	4,380,397	9,955,042
Changes in payables	27	-	60,227,376
Prior year adjustments		-	-
Total Adjustments		-	70,182,418
Net cash flows from operating activities		1,029,142,623	702,525,126
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,219,698,299	1,404,959,817
Net cash flows from investing activities		-	- 1,404,959,817
CASHFLOW FROM FINANCING ACTIVITIES			
Net cash flow from financing activities		-	-




Vihiga County Executive
Reports and Financial Statements
For the year ended June 30, 2020


	2019/2020	2018/2019
NET INCREASE IN CASH AND CASH EQUIVALENT	- 190,555,676	- 702,434,691
Cash and cash equivalent at BEGINNING of the year	866,430,835	1,568,865,526
Cash and cash equivalent at END of the year	675,875,159	866,430,835
As per statement of assets	675,875,158	866,430,835

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 11TH MARCH 2021 and signed by:

signed by:



Chief Officer – Finance
Name: Livingstone Imbayi
ICPAK No. 9270



Head of Treasury Accounting
Name: Benjamin Otwoko
ICPAK M/NO. 5177



7.4 STATEMENT OF COUNTY OWN GENERATED REVENUES

SR. No	RECEIPTS	APPROVED BUDGET	ACTUAL REVENUE COLLECTED	%REALIZED
1	Parking Fees	50,925,646	31,021,400	61%
2	Land Rates	5,162,760	817,100	16%
3	Plot, Stall, Site Rent	474,141	6,341,388	1337%
4	Single Business Permits	31,723,190	26,298,008	83%
5	Plans Inspection/Approval	7,543,944	3,510,810	47%
6	Advertising (Billboards)	2,252,635	3,881,900	172%
7	Hire of Machines (Lease and rental of Machines)	1,073,271	1,895,814	177%
8	Fertiliser	15,401,663	16,800	0%
9	Market and Trade Fees	25,610,565	14,016,045	55%
10	Inspection and Impound Fees	152,246	634,430	417%
11	Livestock Cess	3,062,575	1,449,940	47%
13	Public Health Service	3,454,885	2,253,070	65%
14	Weights and Measures	167,500	115,950	69%
16	Hire of Hall	83,775	-	0%
18	Facility Improvement Fund	35,415,318	40,287,694	114%
19	Group registration	198,713	93,900	47%
20	Sand And Murram	147,938	154,410	104%
21	Land Boundary Disputes	838,425	319,480	38%
22	Noise Emmission	16,500	-	0%
23	Veterinary Services	3,645,158	2,646,030	73%
24	Water supply administration Fees	2,575,950	935,230	36%
25	Liquor licence	2,159,063	5,022,775	233%
26	MI	950,391	3,930,930	414%
27	VIHIGA FM RECEIPTS	699,549	2,556,032	365%
	TOTAL	193,735,799	148,199,136	76%

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 **11TH MARCH 2021** and signed by:



Chief Officer - Finance
Name: Livingstone Imbayi
ICPAK M/NO. 9270



Head of Treasury Accounting
Name: Benjamin Otwoko
ICPAK M/NO. 5177



7.5 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	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer Releases	4,402,000,000	250,550,000	4,652,550,000	4,252,430,700	400,119,300	91%
Proceeds from Domestic and Foreign Grants	729,494,065	642,047,822	1,371,541,887	596,914,710	774,627,177	44%
Transfers from Other Government Entities	140,230,889	174,883,374	315,114,263	221,474,719	93,639,544	70%
County Own Generated Receipts	192,086,250	1,649,549	193,735,799	148,199,136	45,536,663	76%
Reimbursements and Refunds	-	422,088,828	422,088,828	422,088,828	-	100%
TOTAL	5,463,811,204	1,491,219,573	6,955,030,777	5,641,108,093	1,313,922,684	81%
PAYMENTS				-		
Compensation of Employees	1,863,883,200	225,013,919	2,088,897,119	2,064,161,611	24,735,508	99%
Use of Goods and Services	922,813,259	(35,832,729)	886,980,530	820,054,976	66,925,554	92%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	693,682,896	48,272,271	741,955,167	764,184,826	(22,229,659)	103%
Other Grants and Transfers	517,953,230	273,895,644	791,848,874	414,189,696	377,659,178	52%
Social Security Benefits	46,599,982	(7,154,554)	39,445,428	104,658,051	(65,212,623)	265%
Acquisition of Assets	1,511,737,678	894,165,982	2,405,903,660	1,219,698,299	1,186,205,361	51%
Other Payments	-	-	-	-	-	0%
TOTAL	5,556,670,245	1,398,360,533	6,955,030,778	5,386,947,459	1,568,083,319	77%



COMMENTARY ON SIGNIFICANT UNDER UTILIZATION /OVER UTILIZATION

There was underutilization on other grants and transfers as there was significant underfunding on budgeted grants. Though the County Budgeted to receive Kshs 1,371,541,887 as Grants, only Kshs 671,414,463 was received.

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 **11TH MARCH 2021** and signed by:



Chief Officer

Name: Livingstone Imbayi

ICPAK No. 9270



Head of Treasury Accounts

Name: Benjamin Otwoko

ICPAK No. 5177



7.6 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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						
Equitable Share	2,623,592,000	149,327,800	2,772,919,800	2,534,448,697	238,471,103	91%
Proceeds from Domestic and Foreign Grants	151,294,680	86,933,428	238,228,108	122,126,951	116,101,157	51%
Transfers from Other Government Entities	12,657,201	131,914,894	144,572,095	89,409,000	55,163,095	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
County Own Generated Revenue	192,086,250	1,649,549	193,735,799	148,199,136	45,536,663	76%
Returned CRF Issues	-	422,088,828	422,088,828	422,088,828	-	100%
TOTAL	2,979,630,131	791,914,499	3,771,544,630	3,316,272,612	455,272,018	88%
PAYMENTS						
Compensation of Employees	1,863,883,200	225,013,919	2,088,897,119	2,064,161,611	24,735,508	99%
Use of Goods and Services	922,813,259	(35,832,729)	886,980,530	820,054,976	66,925,554	92%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	683,682,896	38,272,271	721,955,167	726,201,326	(4,246,159)	101%
Other Grants and Transfers	240,505,224	(14,707,061)	225,798,163	144,539,536	81,258,627	64%
Social Security Benefits	46,599,982	(7,154,554)	39,445,428	104,658,051	(65,212,623)	265%
Acquisition of Assets	129,184,611	50,295,687	179,480,298	163,052,981	16,427,317	91%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
TOTAL	3,886,669,172	255,887,533	4,142,556,705	4,022,668,481	119,888,224	97%



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 11TH MARCH 2021 and signed by:



Chief Officer.
Name: Livingstone Imbayi
ICPAK No. 9270



Head of Treasury
Name: Benjamin Otwoko
ICPAK No. 5177



7.7 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on	Budget utilization	% of Utilization
	Kshs a	Kshs b	Kshs c=a+b	Comparable Basis Kshs d	difference Kshs e=c-d	
RECEIPTS						
Equitable Share	1,778,408,000	101,222,200	1,879,630,200	1,717,982,003	161,648,197	91%
Proceeds from Domestic and Foreign Grants	578,199,385	555,114,394	1,133,313,779	474,787,759	658,526,020	42%
Transfers from Other Government Entities	127,573,688	42,968,480	170,542,168	132,065,719	38,476,449	77%
Proceeds from Domestic Borrowings	-	-	-	-	-	0%
Reimbursements and Refunds	-	-	-	-	-	0%
TOTAL	2,484,181,073	699,305,074	3,183,486,147	2,324,835,481	858,650,666	73%
PAYMENTS						
Compensation of Employees	-	-	-	-	-	0%
Use of Goods and Services	-	-	-	-	-	0%
Subsidies	-	-	-	-	-	0%
Transfers to Other Government Units	10,000,000	10,000,000	20,000,000	37,983,500	(17,983,500)	190%
Other Grants and Transfers	277,448,006	288,602,705	566,050,711	269,650,160	296,400,551	48%
Social Security Benefits	-	-	-	-	-	0%
Acquisition of Assets	1,382,553,067	843,870,295	2,226,423,362	1,056,645,318	1,169,778,044	47%
Finance Costs, including Loan Interest	-	-	-	-	-	0%
TOTAL	1,670,001,073	1,142,473,000	2,812,474,073	1,364,278,978	1,448,195,095	49%



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8.0 BUDGET EXECUTION BY PROGRAMME AND SUB-PROGRAMME
STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget Kshs	Actual Payments Kshs	Variance Kshs
101004860		Administration, Planning and Support Service	770,301,309.00	437,809,476.35	332,491,832.65
	101014860	Personnel Services	-37,702,728.00	0	-37,702,728.00
	101024860	Administrative Service	807,804,037.00	437,809,476.35	369,994,560.65
	101044860	Research and Development	200,000.00	0	200,000.00
105004860		Livestock Development and Management	24,684,833.00	17,096,969.00	7,587,864.00
	105014860	Veterinary Services and Extension	16,280,357.00	12,107,269.00	4,173,088.00
	105024860	Livestock Extension	8,404,476.00	4,989,700.00	3,414,776.00
106004860		Fisheries Development and Management	8,000,000.00	2,614,365.00	5,385,635.00
	106014860	Promotion of Fish Farming	8,000,000.00	2,614,365.00	5,385,635.00
107004860		Crop Development and Management	6,501,076.00	3,625,858.00	2,875,218.00
	107014860	Crop Extension	6,501,076.00	3,625,858.00	2,875,218.00
108004860		Cooperatives Development	5,000,000.00	3,985,060.00	1,014,940.00
	108014860	Cooperative Development Services	5,000,000.00	3,985,060.00	1,014,940.00
111004860		1 Urban and Physical Planning and Housing Services	498,361,024.00	63,175,830.70	435,185,193.30
	111014860	Urban and Physical Planning	488,361,024.00	63,175,830.70	425,185,193.30
	111024860	Housing Development	10,000,000.00	0	10,000,000.00
201004860		Administration, Planning and Support Service	553,310,737.00	341,374,742.55	211,935,994.45
	201024860	Administrative Service	553,310,737.00	341,374,742.55	211,935,994.45
	201034860	Financial Services	0	0	0
202004860		Public Finance Management	1,000,000.00	0	1,000,000.00
	202014860	Purchase of a trailer	1,000,000.00	0	1,000,000.00
204004860		Transport Management	28,302,400.00	24,251,658.10	4,050,741.90





STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget Kshs	Actual Payments Kshs	Variance Kshs
	204014860	Transport System Management	11,900,000.00	11,899,998.60	1.40
	204024860	Mechanical Services	16,402,400.00	12,351,659.50	4,050,740.50
205004860		Infrastructure Development	1,785,000.00	1,695,000.00	90,000.00
	205034860	Roads Maintenance	1,785,000.00	1,695,000.00	90,000.00
301004860		Administration, Planning and Support Service	136,066,977.00	109,418,746.25	26,648,230.75
	301024860	Administrative Service	136,066,977.00	109,418,746.25	26,648,230.75
305004860		Tourism Development	1,977,264.00	0	1,977,264.00
	305014860	Tourism Promotion and Branding	1,977,264.00	0	1,977,264.00
401004860		Administration, Planning and Support Service	1,194,536,088.00	986,577,033.85	207,959,054.15
	401024860	Administrative Service	280,205,342.00	84,605,841.55	195,599,500.45
	401044860	Human Resource Management and Development	858,125,535.00	857,875,529.25	250,005.75
	401054860	Healthcare Financing	56,205,211.00	44,095,663.05	12,109,547.95
405004860		Promotive and Preventive Healthcare Services	29,475,181.00	13,813,664.00	15,661,517.00
	405014860	Public Health Services	15,777,497.00	9,008,064.00	6,769,433.00
	405024860	Community Health Strategy	6,402,000.00	953,200.00	5,448,800.00
	405034860	Health Promotion	6,465,684.00	3,444,000.00	3,021,684.00
	405044860	Reproductive Healthcare	340,000.00	268,800.00	71,200.00
	405054860	Disease Surveillance and Emergency	490,000.00	139,600.00	350,400.00
406004860		Curative And Rehabilitative Health Services	287,921,894.00	113,222,863.40	174,699,030.60
	406014860	Medical services	287,541,894.00	113,064,363.40	174,477,530.60
	406024860	County referral services	240,000.00	100,000.00	140,000.00
	406034860	Drugs and Other Medical Supplies	140,000.00	58,500.00	81,500.00
407004860		Child and	36,893,276.00	24,304,338.00	12,588,938.00



STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
			Kshs	Kshs	Kshs
		Maternal Health Care			
	407014860	Antenatal and Post Natal healthcare	1,800,000.00	100,000.00	1,700,000.00
	407024860	Antenatal and Post Natal Healthcare	1,240,000.00	74,771.00	1,165,229.00
	407034860	Maternity Services	32,473,276.00	22,923,867.00	9,549,409.00
	407044860	Newborn, Child and Adolescent Health	1,140,000.00	1,066,000.00	74,000.00
	407054860	Nutrition Services	240,000.00	139,700.00	100,300.00
501004860		Administration, Planning and Support Service	366,811,321.00	290,815,803.90	75,995,517.10
	501024860	Administrative Service	366,811,321.00	290,815,803.90	75,995,517.10
504004860		Vocational Education and Training	81,040,800.00	71,230,118.00	9,810,682.00
	504014860	Youth Polytechnic Development	81,040,800.00	71,230,118.00	9,810,682.00
505004860		Early Childhood Development	92,159,930.00	95,323,765.70	-3,163,835.70
	505014860	ECD Development	92,159,930.00	95,323,765.70	-3,163,835.70
701004860		Administration, Planning and Support Service	1,996,520,302.00	1,844,158,834.45	152,361,467.55
	701024860	Administrative Service	1,945,359,664.00	1,805,895,275.45	139,464,388.55
	701034860	Financial Services	0	0	0
	701044860	County Administration	32,637,698.00	24,691,932.00	7,945,766.00
	701054860	County Radio Information Services	18,522,940.00	13,571,627.00	4,951,313.00
703004860		Public Finance Management	65,089,672.00	63,235,345.00	1,854,327.00
	703014860	Public Finance Management	15,939,787.00	15,752,430.00	187,357.00



STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget Kshs	Actual Payments Kshs	Variance Kshs
	703024860	Accounting Services	9,652,480.00	9,020,525.00	631,955.00
	703034860	Audit Services	8,112,129.00	7,752,055.00	360,074.00
	703044860	Budget Formulation Coordination	9,397,403.00	9,327,685.00	69,718.00
	703054860	Resource Mobilization	11,804,273.00	11,794,495.00	9,778.00
	703064860	Budget Expenditure Management	10,183,600.00	9,588,155.00	595,445.00
706004860		County Planning Services	11,768,640.00	11,429,210.00	339,430.00
	706014860	Monitoring and Evaluation	5,536,620.00	5,254,965.00	281,655.00
	706024860	Coordination of Policy Formulation and Plans	6,232,020.00	6,174,245.00	57,775.00
707004860		Coordination and Supervisory Services	400,000.00	0	400,000.00
	707014860	Performance Management	200,000.00	0	200,000.00
	707024860	Disaster Management and Mitigation	200,000.00	0	200,000.00
708004860		Management and Administration of County Services	12,837,378.00	9,192,169.00	3,645,209.00
	708014860	County Executive	300,000.00	0	300,000.00
	708024860	County Secretary	5,837,378.00	3,916,355.00	1,921,023.00
	708034860	Legal Services	6,700,000.00	5,275,814.00	1,424,186.00
709004860		Legislation and Oversight	302,009,425.00	280,255,422.00	21,754,003.00
	709014860	Legislation and Oversight	302,009,425.00	280,255,422.00	21,754,003.00
	709024860	Oversight	0	0	0
901004860		Administration, Planning and Support Service	108,915,980.00	86,378,992.55	22,536,987.45



STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget Kshs	Actual Payments Kshs	Variance Kshs
	901024860	Administrative Service	107,715,980.00	85,223,522.55	22,492,457.45
	901054860	Technical Conferences	500,000.00	483,150.00	16,850.00
	901064860	Elderly Fund	700,000.00	672,320.00	27,680.00
903004860			89,703,612.00	56,716,670.00	32,986,942.00
	903014860	Promotion of Sports	70,783,112.00	42,007,055.00	28,776,057.00
	903024860	Promotion of Culture and Heritage	10,483,900.00	6,557,915.00	3,925,985.00
	903034860	Recreation and Arts	8,436,600.00	8,151,700.00	284,900.00
904004860			9,550,000.00	4,010,000.00	5,540,000.00
	904014860	Social Protection	1,150,000.00	498,000.00	652,000.00
	904024860	Gender, Children, Youth and People with Disability	8,400,000.00	3,512,000.00	4,888,000.00
1001004860		Administration, Planning and Support Service	195,447,120.00	133,913,307.50	61,533,812.50
	1001024860	Administrative Service	189,947,120.00	133,913,307.50	56,033,812.50
	1001034860	Financial Services	5,500,000.00	0	5,500,000.00
1003004860			23,009,870.00	12,212,275.00	10,797,595.00
	1003014860	Water Supply Management	22,009,870.00	12,212,275.00	9,797,595.00
	1003024860	Waste Water Management	1,000,000.00	0	1,000,000.00
1004004860			12,149,669.00	5,478,250.00	6,671,419.00
	1004014860	Environmental Protection and Conservation	12,149,669.00	5,478,250.00	6,671,419.00
1005004860			3,500,000.00	0	3,500,000.00
	1005014860	Farm Forest Management	2,000,000.00	0	2,000,000.00
	1005024860	Natural Resources management	1,500,000.00	0	1,500,000.00
		Grand Total	6,955,030,778.00	5,386,947,459.00	1,568,083,319.00



STATEMENT OF BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
			Kshs	Kshs	Kshs

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entire financial statements were approved on 11TH MARCH 2021 and signed by:



Chief Officer - Finance
Name: Livingstone Imbayi
ICPAK M/NO. 9270



Head of Treasury Accounting
Name: Benjamin Otwoko
ICPAK M/NO. 5177

9.0 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 County Government of Vihiga. The financial statements encompass the reporting entity as specified under section 164 of the PFM Act 2012.

3. Recognition of receipts and payments

a) Recognition of receipts

The County Government 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.



SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 2020, 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 development, recurrent and deposit 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 to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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



SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. 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 an expense in equal and opposite amounts; otherwise, the contribution is not recorded.



SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. 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 is detailed in the notes to this financial statement.

6. Cash and cash equivalents

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

Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2020, this amounted to KShs 114, 683,779.36 compared to KShs 128,429,250 in prior period.

There were no other restrictions on cash during the year

7. 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 payable when fully accounted for by the imprest or AIE holders. This is an enhancement to the earlier accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted bills 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.



SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the 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.

11. 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

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



SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. 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.

13. 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 on 30th June 2019 for the period 1st July 2019 to 30 June 2020 as required by law. There was four number of 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 in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. 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.



17. 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.

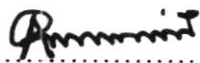


10.0 PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

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)

The Management has not yet received the audit report for the Financial Year 2018/19 from the Office of the Auditor General. However, as soon as the report is released, the Management will work on resolving any issues raised in the report.

Sign.....
 Hon Alfred Indeche
 CECM- Finance and Economic Planning

Date:.. 11TH MARCH 2021



11.0 NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2019/2020	2018/2019
	KShs	KShs
Total Exchequer Releases for quarter 1	809,543,700	222,940,000
Total Exchequer Releases for quarter 2	837,459,000	713,408,000
Total Exchequer Releases for quarter 3	907,247,250	1,672,050,000
Total Exchequer Releases for quarter 4	1,698,180,750	1,850,402,000
Donor Funds released as per CARA	596,914,710	457,854,480
Total	4,849,345,410	4,916,654,480

1A. Equitable Share

Description	2019/2020	2018/2019
	KShs	KShs
Total Equitable Share for quarter 1	809,543,700	222,940,000
Total Equitable Share for quarter 2	837,459,000	713,408,000
Total Equitable Share for quarter 3	907,247,250	1,672,050,000
Total Equitable Share for quarter 4	1,698,180,750	1,850,402,000
Total	4,252,430,700	4,458,800,000

1B: Level 5 Hospitals Allocation

Description	2019/2020	2018/2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
	-	-
Total	-	-

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019/2020	2018/2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	18,282,500	14,782,500
World Bank – THUSCP	52,387,250	40,048,468
National Agricultural & Rural Inclusive Growth Project (NARIGP)	212,034,566	50,078,480
Kenya Devolution Support Programme	30,000,000	
Youth Polytechnic support grant	67,743,298	41,525,000
Abolishment of user fees in health centres and dispensaries	12,657,201	12,657,201
Kenya Urban Support Programme (KUSP)-UDG	179,489,676	292,150,700
Kenya Urban Support Programme (KUSP)-UIG	8,800,000	
Agriculture Sector Development Support Project (ASDSP)	15,520,219	6,612,131
Total	596,914,710	457,854,480



2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019/2020	2018/2019
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
World bank		-		-
Covid -19 Response Grant		-	89,409,000	
Grants Received from Multilateral Donors (International Organisations)				
National Urban Transport Improvement Project (NUTRIP)				-
TOTAL		-	89,409,000	-

3. TRANSFER FROM OTHER GOVERNMENT ENTITIES

	2019/2020	2018/2019
	Kshs	Kshs
Transfers from Central government entities		
Roads Maintenance levy fund	132,065,719	146,949,295
Ministry of VTT		
Total	132,065,719	146,949,295

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019/2020	2018/2019
	Kshs	Kshs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Total	-	-

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019/2020	2018/2019
	Kshs	Kshs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-



6. PROCEEDS FROM SALE OF ASSETS

	2019/2020	2018/2019
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019/2020	2018/2019
	Kshs	Kshs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Total	-	-

8. RETURNS OF EQUITY HOLDINGS

	2019/2020	2018/2019
	Kshs	Kshs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2019/2020	2018/2019
	Kshs	Kshs
RECEIPTS		
Parking Fees	31,021,400	38,658,780
Land Rates	817,100	1,319,576
Plot, Stall, Site Rent	6,341,388	3,149,190
Single Business Permits	26,298,008	33,649,284
Plans Inspection/Approval	3,510,810	2,332,920
Advertising (Billboards)	3,881,900	5,298,055
Hire of Machines (Lease and rental of Machines)	1,895,814	3,033,400
Fertiliser	16,800	13,575,154
Market and Trade Fees	14,016,045	19,667,460
Inspection and Impound Fees	634,430	415,000
Cess	1,449,940	1,578,340
Vihiga FM Receipts	2,556,032	-
Misceleneous Income	3,930,930	-



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9. COUNTY OWN GENERATED RECEIPTS

	2019/2020	2018/2019
Sale of Tender Documents	-	13,000
Public Health Service	2,253,070	4,133,485
Weights and Measures	115,950	173,900
Way Leave	-	600,900
Hire of Hall	-	7,400
Renovation fees	-	25,000
Facility Improvement Fund	40,287,694	40,715,184
Group registration	93,900	199,400
Sand And Murram	154,410	141,850
Land Boundary Disputes	319,480	730,400
Noise Emmission		46,000
Veterinary Services	2,646,030	3,920,238
Water supply administration Fees	935,230	3,471,630
Liquor licence	5,022,775	1,315,600
TOTAL	148,199,136	178,171,146

10. RETURNED CRF ISSUES

	2019/2020	2018/2019
	Kshs	Kshs
Recurrent account	27,021,899	4,771,136
Development account	623,932	751,668
County Assembly - Recurrent account	30,450	217,935
County Assembly - Development account	-	32,636
Vihiga County Assembly - Imprest Account	52,568	
Commercial Accounts	1,187,485	20,103,555
Deposit account	-	-
Total	28,916,334	25,876,930

11. COMPENSATION OF EMPLOYEES

	2019/2020	2018/2019
	Kshs	Kshs
Basic salaries of permanent employees	883,312,404	859,752,108
Basic wages of temporary employees	322,920,095	192,760,710
Personal allowances paid as part of salary	857,929,112	913,334,669
Personal allowances paid as reimbursements		
Other personnel payments	-	-
Total	2,064,161,611	1,965,847,487



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12. USE OF GOODS AND SERVICES

	2019/2020	2018/2019
	Kshs	Kshs
Utilities, supplies and services	58,828,319	48,918,510
Communication, supplies and services	14,123,326	14,984,868
Domestic travel and subsistence	206,011,051	270,856,552
Foreign travel and subsistence	26,428,393	45,308,628
Printing, advertising and information supplies & services	29,698,804	51,535,511
Rentals of produced assets	5,074,031	2,805,067
Training expenses	27,466,988	41,333,109
Hospitality supplies and services	118,178,191	131,626,439
Insurance costs	16,935,476	42,905,841
Specialised materials and services	128,439,226	263,463,990
Office and general supplies and services	18,879,433	23,128,737
Other operating expenses	116,416,448	184,208,273
Routine maintenance – vehicles and other transport equipment	8,366,507	14,406,500
Fuel Oil and Lubricants	36,225,034	30,060,015
Routine maintenance – other assets	8,983,749	28,770,846
Total	820,054,976	1,194,312,886

13. SUBSIDIES

	2019/2020	2018/2019
	Kshs	Kshs
Subsidies to Public Corporations	-	-
Subsidies to Private Enterprises	-	-
Total	-	-

14. TRANSFER TO OTHER GOVERNMENT UNITS

Description	2019/2020	2018/2019
	Kshs	Kshs
Transfers to County government entities	-	-
Transfers to County Assembly	615,507,826	634,674,288
Trade and Enterprise Fund	26,977,000	33,000,000
Community Empowerment Fund	1,700,000	-
Car loan and Mortgage	-	40,000,000
Emuhaya Subcounty Hospital	-	300,000
Hamisi Subcounty Hospital	-	100,000
Transfer to Vihiga County Education Fund	120,000,000	125,000,000
Transfer to CHMT Account	-	3,500,000
TOTAL	764,184,826	836,574,288



15. OTHER GRANTS AND TRANSFERS

Description	2019/2020	2018/2019
	Kshs	Kshs
Scholarships and other educational benefits		
Emergency relief and refugee assistance		
Emergency Donations		
other Capital Grants and transfers	414,189,696	397,318,249
TOTAL	414,189,696	397,318,249

The county executive transferred kshs 120,000,000 to Vihiga County Education fund under the scholarship programme. This has been adequately reported under transfers to other County Entities

16. SOCIAL SECURITY BENEFITS

	2019/2020	2018/2019
	Kshs	Kshs
Government pension and retirement benefits	104,658,051	103,115,058
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	104,658,051	103,115,058

17. ACQUISITION OF ASSETS

	2019/2020	2018/2019
	Kshs	Kshs
Non Financial Assets	-	-
Purchase of Buildings	-	-
Construction of Buildings	17,226,202	272,154,332
Refurbishment of Buildings		-
Construction of Roads		234,899,716
other Infrastructure and Civil Works	174,381,355	270,930,069
Overhaul and Refurbishment of Construction and Civil Works	150,293,906	204,700,932
Purchase of Vehicles and Other Transport Equipment	9,449,000	85,982,240
Purchase of Household Furniture and Institutional Equipment	2,499,697	-
Purchase of Office Furniture and General Equipment	8,880,609	9,491,513
Rehabilitation and Renovation of Plant, Machinery and Equipment	76,092,834	-
Purchase of Computers, software and ICT Equipment	-	20,726,653
Purchase of Specialised Plant, Equipment and Machinery	12,860,937	170,854,268
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,611,900	49,741,289



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17. ACQUISITION OF ASSETS

	2019/2020	2018/2019
	Kshs	Kshs
Research, Studies, Project Preparation, Design & Supervision	3,998,225	13,366,858
Renovation and Rehabilitation of Civil Works	7,107,604	49,531,946
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	9,168,720	22,580,000
Acquisition of Intangible Assets		
Total acquisition of non- financial assets		
Financial Assets		
Domestic Public Non-Financial Enterprises	-	-
Payables From previous Financial Years	745,127,311	-
Total acquisition of financial assets		
Total acquisition of assets	1,219,698,299	1,404,959,817

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019/2020	2018/2019
	Kshs	Kshs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

	2019/2020	2018/2019
	Kshs	Kshs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-



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20. OTHER PAYMENTS

	2019/2020	2018/2019
	Kshs	Kshs
Payables for previous Financial Years	-	112,264,245
Civil Contingency Reserves	-	-
Total	-	112,264,245

Payables for previous Financial Years for previous financial years has been reported under Acquisition of assets in the current Financial Year 2019/20

21A. BANK ACCOUNTS

	Nature/ Purpose of Account	2019/2020	2018/2019
Name of Bank, Account No. & Currency		Kshs	Kshs
Vihiga County CRF ACCOUNT-CBK – 1000171456	Receipts	59,979,886	401,275,771
Vigiga County Dev Account-CBK – 1000170794	Development	2,236,068	27,688,691
Vihiga County Rec Account-CBK – 1000170859	Recurrent	64,857	649,527
Vihiga County Deposit AACOUNT-CBK – 1000283645	Deposits	114,683,779	61,891,831
Vihiga County Fuel Levy Fund-CBK – 1000283653	Development	3,820,795	33,479,996
Vihiga County Univ Health -CBK- 1000345187	Recurrent	96,966,532	3,337,542
Vihiga County NARIGP Account-CBK- 1000364351	Development	195,369	85,437,495
Vihiga County Youth POLY Fund-CBK- 1000367032	Recurrent	21,234	3,183,746
Vihiga Couty ASDP ACCOUNT- CBK- 1000367024	Development	-	5,500,000
Vihiga Coutny KUSP (UDG) ACCOUNT- 1000388037	Development	179,489,676	187,410,324
Vihiga Coutny KUSP (UIG) ACCOUNT- 1000379917	Development	8,800,000	41,200,000
Vihiga County Devolution Supp Account- 1000440511	Recurrent	30,000,000	-
Vihiga County Nutrition International - 1000443618	Recurrent	2,241,200	-
Imprest Account-KCB – 1141334763	Imprest	1,967	4,692
Revenue Collection Account-KCB – 1140749552	Receipts	942,287	3,966,420
Dev Imprest Account-CO-OP – 01141471295000	Imprest	707,164	2,696,021
Dept OF water Operations-KCB – 12411033550	Imprest	642	1,318
Dept Of Educ account-KCB – 1170665020	Imprest	2,000	524,039
Dept of Trade-KCB – 1172899320	Imprest	- 10	8,586
Dept of Lands-KCB – 1170671136	Imprest	1,113	-
Dept of Transport-KCB – 1240928483	Imprest	596	8
Public Service Board-KCB – 1170670687	Imprest	1,636	1,889
Dept of Health-KCB – 1170665209	Imprest	4,755	573,175
Dept of Gender-CO-OP - 01141472496400	Imprest	-	3,746
Dept of Gender-KCB - 1240920083	Imprest	5,434	5,981



**Vihiga County Executive
Reports and Financial Statements
For the year ended June 30, 2020**

21A. BANK ACCOUNTS

	Nature/ Purpose of Account	2019/2020	2018/2019
Dept of Agric-KCB - 1241214611	Imprest	-	1,814
Public Service and Admin-KCB - 1240128495	Imprest	38,739	78,820
Public Service and Admin-coop - 01141472496800	Imprest	160,218	1,023
NARIGP Operation account - KCB-12395000580	Operations	44,720,351	1,383,436
ASDP II Operation a/c - KCB- 1235794350	Operations	23,112,993	6,124,944
Vihiga Municipality UIG - EQUITY- 09602789503	Operations	1,190,391	-
Vihiga Municipality UDG - EQUITY- 09602789503	Operations	106,485,485	-
Total		675,875,158	866,430,834

21B. CASH IN HAND

	2019/2020	2018/2019
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

22. ACCOUNTS RECEIVABLE

	2019/2020	2018/2019
	Kshs	Kshs
Government Imprests	15,046,780	12,378,915
Clearance Accounts	2,070,617	2,264,945
Departmental transfers	26,360,921	33,214,855
Total	43,478,318	47,858,715

Decrease in Receivables

4,380,397

23. ACCOUNTS PAYABLE

	2019/2020	2018/2019
	Kshs	Kshs
Retention & Deposits	114,683,779	128,429,250
Employee Deductions Payables	76,573,342	89,835,750
Total	191,257,121	218,265,000
Decrease in Payables	27,007,879	



Vihiga County Executive
Reports and Financial Statements
For the year ended June 30, 2020

24. FUND BALANCE BROUGHT FORWARD

	2019/2020	2018/2019
	Kshs	Kshs
Bank accounts	866,430,834	1,568,865,526
Cash in hand	-	-
Accounts Receivables	47,858,715	57,813,757
Accounts Payables	- 218,265,000	- 158,037,624
Total	696,024,549	1,468,641,659

25. PRIOR YEAR ADJUSTMENTS

	Adjustments	Adjusted
	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Bank account Balances(Refunds)	-28,916,334	37,338,193
Cash in hand		
Others (<i>specify</i>)		(11,461,263)
	28,916,334	25,876,930

Prior adjustment relate to funds refunded back to CRF Account as per refund statement

26. CHANGES IN RECEIVABLES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Opening Balance as at 1 st July 2019 (A)	47,858,715	57,813,757
Closing Balance as at 30th June 2020 (B)	43,478,318	47,858,715
Net changes in Account receivables (Increase) Decrease C=A-B	4,380,397	9,955,042

27. CHANGES IN PAYABLES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Openinhg Balance as at 1 st July 2019 (A)	218,265,000	158,037,624
Closing Balance as at 30th June 2020 (B)	191,257,121	218,265,000
Net changes in Account Payables Increase (Decrease) C=A-B	- 27,007,879	60,227,376



12.0 OTHER DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

	2019/2020	2018/2019
	KShs	KShs
Construction of buildings	172,171,432	347,524,825
Construction of civil works	474,123,482	866,282,495
Supply of goods	299,262,555	598,915,040
Supply of services	261,798,583	528,435,559
	1,207,356,052	2,341,157,919

2. PENDING STAFF PAYABLES (See Annex 3b)

	2019/2020	2018/2019
	KShs	KShs
Senior management	8,475,850	9,971,383
Middle management	22,948,950	26,998,210
Unionisable employees	44,755,848	52,652,857
Others	392,694	213,300
	76,573,342	89,835,750

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)	2019 – 2020	2018 – 2019
			KShs	KShs
Vihiga County Revenue Fund- CBK-1000171456	Kes	n/a	59,979,886	401,275,771
Vihiga County Revenue Collection Account- KCB-1140749552	Kes	n/a	942,287	3,966,420
Total			60,922,173	405,242,191

4. DISCLOSURE OF RELATED PARTY TRANSACTIONS

TRANSFERS TO RELATED PARTIES	2019 – 2020	2018 – 2019
	KSHS	KSHS
Transfers to County Assembly	615,507,826	634,674,288
Transfer to Vihiga County Education Fund	120,000,000	125,000,000
Transfer to Community Empowerment Fund	1,700,000	
Transfer to Vihiga County Trade and Enterprise Fund	26,977,000	33,000,000
Bills Paid for Amatsi Water Company	31,677,451	31,744,651



4. DISCLOSURE OF RELATED PARTY TRANSACTIONS

TRANSFERS TO RELATED PARTIES	2019 – 2020	2018 – 2019
	KSHS	KSHS
Transfer to Car loan and Mortgage Fund	-	40,000,000
TOTAL	795,862,277	864,418,939
TRANSFERS FROM RELATED PARTIES		
Transfers from Exchequer	4,938,754,410	4,916,654,480
Transfers from MDA'S	132,065,719	146,949,295
Transfer from Trade and Empowerment Fund	-	8,350,000
TOTAL	5,070,820,129	5,071,953,775

Transfers of Kshs 31,677,451 to Amatsi Water and Sanitation Company were not Monetary but they were in Kind. The department of water Paid Electricity Bills and procured chemicals on Behalf of the entity

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. Andrew Lorenge
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	Mr. Felix Mugalitsi
Vihiga County Assembly	2013	vihiga County Assembly Offices	Mr. Ambaka Kilinga
Vihiga Municipal Board	2019	Mbale - Vihiga County Headquarters	Mrs. Lucy Ijai

6. DISCLOSURE OF CUMULATIVE SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost b/f (KShs)	Additions During the Year (KShs)	Disposals During the Year (KShs)	Historical Cost C/F (KShs)
	2018/2019			2019/2020
Land	45,160,000	9,168,720	-	54,328,720
Buildings and structures	309,762,441	4,653,664	-	314,416,105
Transport equipment	85,982,240	9,449,000	-	95,431,240
Office equipment, furniture and fittings	9,491,513	9,463,366	-	18,954,879
ICT Equipment, Software and Other ICT Assets	25,885,823	-	-	25,885,823



6 .DISCLOSURE OF CUMULATIVE SUMMARY OF FIXED ASSET REGISTER

Asset Class	Historical Cost b/f (KShs)	Additions During the Year (KShs)	Disposals During the Year (KShs)	Historical Cost C/F (KShs)
Other Machinery and Equipment	180,004,395	12,860,937	-	192,865,332
Total	656,286,412	45,595,687	-	701,882,099



13. ANNEXURES

ANNEX 1: Pending Bills

ANNEX 2(a): Outstanding Imprests
ANNEX 2 (b): Salary Advances

ANNEX 3(a): Retention and Deposits
ANNEX 3(b): Staff Deductions Payable

ANNEX 4; Transfers to Other County Entities/Inter Entity Transfers

ANNEX 5; Summary County Fixed Assets Register

ANNEX 6: Summary Exchequer releases

ANNEX 7: Trial Balance





APPENDIX 1

**VIHIGA COUNTY GOVERNMENT
SUMMARY OF PENDING BILLS FY 2019 - 2020**

	LEGIBLE PENDING BILLS	475,967,612.00
HISTORICAL PENDING BILLS	RESOLUTION COMMITTEE INELIGIBLE PENDING BILLS TO BE CONSIDERED FOR PAYMENT	151,928,039.00
PENDING BILLS F/Y 2018 - 2019	DEVELOPMENT	87,048,059.40
	RECURRENT	62,554,739.00
PENDING BILLS F/Y 2019 - 2020	DEVELOPMENT	353,887,358.81
	RECURRENT (STAFF COSTS 21,923,453 AND SUPPLIESRS 51,259,641)	75,970,244.00
	TOTAL PENDING BILLS	1,207,356,052.21

PREPARED BY: *John Orog*.....DESIGNATION: *Accountant*.....SIGNATURE: *[Signature]*.....

CHECKED BY: *Benjamin Oluoko*.....DESIGNATION: *Director A.S*.....SIGNATURE: *[Signature]*.....

APPROVED BY: *Livingstone Inyang*.....DESIGNATION: *Co-finance*.....SIGNATURE: *[Signature]*.....



HISTORICAL PENDING BILLS
ELIGIBLE HISTORICAL PENDING BILLS

Folio	Details	Eligible Bills as at 30th June 2018	Outstanding Eligible Bills after 15th February 2019	Eligible Bills Paid as at May 2020	Bills already paid as per file verification	Outstanding Balance
1	Ancien Limited	3,209,580.00	3,209,580.00			3,209,580.00
2	Angatia Motor works	163,500.00	163,500.00	163,500.00		-
3	Angatia Motor works	149,000.00	149,000.00			149,000.00
4	Angatia Motor works	188,000.00	188,000.00	188,000.00		-
5	arujo general ltd	935,657.00	935,657.00			935,657.00
6	bellows	1,000,000.00	1,000,000.00			1,000,000.00
7	Bletar Global	992,000.00	992,000.00			992,000.00
8	Chrisane Holdings ltd	871,400.00	871,400.00	871,400.00		-
9	CMC MOTORS	244,888.70	244,888.70			244,888.70
10	CMC MOTORS	165,228.00	165,228.00			165,228.00
11	CMC MOTORS	713,116.15	713,116.15			713,116.15
12	Elenko Ent	69,800.00	69,800.00	69,800.00		-
13	ELKIM INSTITUTE OF PROFESSIONAL STUDIES	1,400,156.00	1,400,156.00	1,400,000.00		156.00
14	eri enterprises	2,589,000.00	2,589,000.00	2,589,000.00		-
15	Global Exhibition	5,400,000.00	5,400,000.00			5,400,000.00
16	GOLDEN CREST AGENCIES	3,774,872.00	3,774,872.00			3,774,872.00
17	helam	103,860.00	103,860.00			103,860.00
18	INNOVATIVE TECHNOLOGIES AFRICA LIMITED	2,220,747.00	2,220,747.00			2,220,747.00
19	INNOVATIVE TECHNOLOGIES AFRICA LIMITED	1,392,969.75	1,392,969.75			1,392,969.75
20	Innovative Technologies AFICA	9,556,252.20	9,556,252.20	4,151,403.00		5,404,849.20
21	Jesson Office Equipment	560,440.00	560,440.00			560,440.00
22	Johncele Insurance Brokers Ltd.	42,725,566.00	42,725,566.00			42,725,566.00
23	Kajuala Garage	400,000.00	400,000.00			400,000.00
24	Kajuala Garage	253,000.00	253,000.00	253,000.00		-
25	Kenya Seed Company Ltd	863,904.00	863,904.00			863,904.00
26	kondele chemist	606,500.00	606,500.00			606,500.00
27	Logistics outsourcing	148,050.00	148,050.00	148,050.00		-
28	LORODO TRADERS	3,538,931.00	3,538,931.00	2,695,840.00		843,091.00
29	LORODO TRADERS	2,051,006.00	2,051,006.00			2,051,006.00
30	Magos Farm	832,000.00	832,000.00	832,000.00		-
31	Nation media Group	172,840.00	172,840.00	172,840.00		-
32	rachuonyo enterprises	303,500.00	303,500.00			303,500.00
33	segechenye ltd	2,689,500.00	2,689,500.00	2,689,500.00		-
34	Shimax General	496,490.00	496,490.00			496,490.00
35	Suchfx ltd	1,965,000.00	1,965,000.00			1,965,000.00
36	Suchfx ltd	1,698,200.00	1,698,200.00	1,698,200.00		1,200,000.00
37	Suchfx ltd	1,698,200.00	1,698,200.00			1,698,200.00
38	SUMDEV CONSULTING	2,852,200.00	2,852,200.00	2,852,200.00		-
39	SUNWARD AIR TRAVEL	14,804,480.00	14,804,480.00			14,804,480.00
40	Sunward Travel Agencies	5,332,560.00	5,332,560.00	5,332,560.00		-
41	Sunward Travel Agencies	5,790,505.00	5,790,505.00	5,790,505.00		-
42	Tasco Enterprises	700,000.00	700,000.00	700,000.00		-
43	Travis tours and taxis co ltd	2,925,000.00	2,925,000.00			2,925,000.00





44	TROJAN INTERNATIONAL	500,000.00	500,000.00	500,000.00			500,000.00
45	Tuscan Enter	303,000.00	303,000.00	303,000.00	303,000.00		-
46	Uniglobe Lets Go Travel	2,484,230.00	2,484,230.00	2,484,230.00			2,484,230.00
47	Vimaroh Enterprises	1,200,000.00	1,200,000.00	1,200,000.00			1,200,000.00
48	Vimirt Company Ltd	435,477.00	435,477.00	435,477.00			435,477.00
49	Vision Hope Agencies	594,000.00	594,000.00	594,000.00			594,000.00
50	Wanco Engineering & Construction CO. LTD	467,610.00	467,610.00	467,610.00	467,610.00		-
51	Wave Mart Enterprises	450,300.00	450,300.00	450,300.00			450,300.00
52	Wave Mart Enterprises	435,600.00	435,600.00	435,600.00			435,600.00
53	Wave Mart Enterprises	886,700.00	886,700.00	886,700.00			886,700.00
54	Wave Mart Enterprises	504,800.00	504,800.00	504,800.00			504,800.00
55	Western Schools Supplies Ltd	1,627,180.00	1,627,180.00	1,627,180.00	1,627,180.00		-
56	Westfield Motors	263,726.00	263,726.00	263,726.00	263,726.00		-
57	Westfield Motors	307,516.00	307,516.00	307,516.00			307,516.00
58	WESTLINK	23,720,000.00	23,720,000.00	23,720,000.00	10,000,000.00		13,720,000.00
59	YEDA AND SONS	121,400.00	121,400.00	121,400.00	121,400.00		-
60	YEDA AND SONS	58,600.00	58,600.00	58,600.00	58,600.00		-
61	ADROIT ENGINEERING	686,159.00	686,159.00	686,159.00			686,159.00
62	AFUMA LTD	733,982.20	733,982.20	733,982.20	733,982.20		0.20
63	Ananda Advocate	485,000.00	485,000.00	485,000.00			485,000.00
64	ATROSE TRADERS LTD	1,329,891.00	1,329,891.00	1,329,891.00			1,329,891.00
65	BENAM CONSTRUCTION	9,112,505.28	9,112,505.28	9,112,505.28	6,944,849.00		2,167,656.28
66	BRIMAVIC	5,570,149.00	5,570,149.00	5,570,149.00	5,570,149.00		-
67	COMFIELDS INVEST.	4,038,389.20	4,038,389.20	4,038,389.20			4,038,389.20
68	CRATER CROWN	2,001,321.00	2,001,321.00	2,001,321.00			2,001,321.00
69	DAAWO	808,965.00	808,965.00	808,965.00			808,965.00
70	DECK CONST.	4,110,341.10	4,110,341.10	4,110,341.10	4,110,341.10		-
71	DECO	4,974,580.80	4,974,580.80	4,974,580.80	4,681,990.00	292,590.80	-
72	DECO SERVICES	557,857.90	557,857.90	557,857.90			557,857.90
73	DIINI CONSTRUCTION CO.	1,656,484.40	1,656,484.40	1,656,484.40			1,656,484.40
74	EAGLE ICON	1,722,982.90	1,722,982.90	1,722,982.90	1,722,982.90		-
75	EAGLE ICON	224,884.00	224,884.00	224,884.00	224,884.00		-
76	ELDOLABORET	4,684,196.00	4,684,196.00	4,684,196.00	4,684,196.00		-
77	ELDOSOY EXPRESS CO.	2,961,303.00	2,961,303.00	2,961,303.00	2,961,303.00		-
78	FEMGEL CO LTD	1,874,856.25	1,874,856.25	1,874,856.25	1,874,856.25		-
79	FEMGEL CONT CO	2,031,021.60	2,031,021.60	2,031,021.60			2,031,021.60
80	FINGO	4,713,652.60	4,713,652.60	4,713,652.60			4,713,652.60
81	FINGO ENTERPRISES	3,981,927.70	3,981,927.70	3,981,927.70	3,981,927.70		-
82	FORTUNE EAST AFRICA	4,521,637.00	4,521,637.00	4,521,637.00	4,521,637.00		-
83	FREACOL	3,659,421.26	3,659,421.26	3,659,421.26			3,659,421.26
84	FREEMARK	4,414,653.00	4,414,653.00	4,414,653.00	3,370,506.00	1,044,147.00	-
85	GANGO ENTERPRISES	9,489,351.76	9,489,351.76	9,489,351.76	1,400,000.00		8,089,351.76
86	GANGO ENTERPRISES	1,073,313.00	1,073,313.00	1,073,313.00			1,073,313.00
87	Gango Enterprises	2,703,792.00	2,703,792.00	2,703,792.00			2,703,792.00
88	GENERATION ENT	4,849,351.15	4,849,351.15	4,849,351.15			4,849,351.15
89	GOLDEN CREST	4,022,752.34	4,022,752.34	4,022,752.34			4,022,752.34
90	GOLDENCREST	3,063,295.75	3,063,295.75	3,063,295.75	1,904,281.20	1,159,014.55	-
91	GOLDEN CREST LTD	1,713,672.00	1,713,672.00	1,713,672.00			1,713,672.00
92	GRAND PROJECT ENT.	2,074,293.60	2,074,293.60	2,074,293.60	2,074,293.60		-



93	HAKA INTERNATIONAL	330,723.00	330,723.00	2,390,571.00	1,000,000.00	330,723.00	330,723.00
94	INTERLECT	3,390,571.85	3,390,571.85	2,390,571.00	1,000,000.00	3,390,571.85	330,723.00
95	INTERLECT	1,086,967.60	1,086,967.60	1,197,000.00		1,086,967.60	1,086,967.60
96	ITILU BUILDING CONT	1,197,000.00	1,197,000.00	1,197,000.00		1,197,000.00	-
97	JACKPAS BUILDING &CON.	3,235,962.88	3,235,962.88	3,235,962.88		3,235,962.88	-
98	Jamarat apartments	20,735,400.00	20,735,400.00	5,000,000.00		5,000,000.00	15,735,400.00
99	JUMBAGEO	1,689,364.48	1,689,364.48	1,689,364.48		1,689,364.48	-
100	JUMBAGEO CONT.	110,811.33	110,811.33	1,925,460.10		1,925,460.10	110,811.33
101	KAULI	1,925,460.10	1,925,460.10	1,925,460.10		1,925,460.10	-
102	KENRY CONTRACTORS	1,000,000.00	1,000,000.00	1,000,000.00		1,000,000.00	1,000,000.00
103	KIM FIVE FIVE SIX	2,907,020.72	2,907,020.72	2,907,020.72		2,907,020.72	-
104	LENANA ENG.LTD	3,775,137.00	3,775,137.00	3,795,137.00		3,795,137.00	20,000.00
105	LOBIAC CONTRACTORS	2,806,889.60	2,806,889.60	2,106,889.60		2,106,889.60	700,000.00
106	LYBEN INVESTMENTS	2,099,924.00	2,099,924.00	2,154,300.00		2,154,300.00	54,376.00
107	LYDRO	2,538,277.20	2,538,277.20	2,538,277.20		2,538,277.20	2,538,277.20
108	MALEMO CONTRACTORS	2,587,000.00	2,587,000.00	2,587,000.00		2,587,000.00	2,587,000.00
109	MALEMO CONTRACTORS	2,658,547.00	2,658,547.00	1,689,628.00	968,919.00	1,689,628.00	-
110	MAMA CONTRACTOR	2,860,180.00	2,860,180.00	2,860,180.00		2,860,180.00	-
111	MAPIA ENTERPRISES LTD	150,000.00	150,000.00	150,000.00		150,000.00	150,000.00
112	MARCAN	2,596,612.00	2,596,612.00	2,596,612.00		2,596,612.00	-
113	MASINGET	2,845,752.75	2,845,752.75	2,845,752.75		2,845,752.75	-
114	MAZABI ENT.	948,763.10	948,763.10	948,763.10		948,763.10	-
115	METRIC(EA) LTD	5,374,253.09	5,374,253.09	5,374,253.09		5,374,253.09	-
116	METRO CONTRACTORS	2,967,126.00	2,967,126.00	2,967,126.00		2,967,126.00	-
117	MIAN CONTRACTORS	1,724,684.90	1,724,684.90	224,684.00		224,684.00	1,500,000.90
118	MILEE ENG. CO	3,905,348.00	3,905,348.00	3,905,348.00		3,905,348.00	3,905,348.00
119	MILKEN ENTERPRISES LTD	6,851,101.00	6,851,101.00	6,851,101.00		6,851,101.00	-
120	MOFESH INTERTRADE LTD	3,026,075.00	3,026,075.00	2,126,075.00		2,126,075.00	900,000.00
121	MOKS CONSTRUCTION	3,875,643.00	3,875,643.00	3,875,643.00		3,875,643.00	3,875,643.00
122	montolivo ltd	324,140.00	324,140.00	324,140.00		324,140.00	324,140.00
123	MUGADE	2,610,094.00	2,610,094.00	2,610,094.00		2,610,094.00	2,610,094.00
124	MUGADE	5,083,989.72	5,083,989.72	5,083,989.72		5,083,989.72	971.72
125	MUGADE CONST.CO	2,553,018.70	2,553,018.70	2,553,018.70		2,553,018.70	2,553,018.70
126	MUVU SUPPLIERS	1,345,998.80	1,345,998.80	1,345,998.80		1,345,998.80	-
127	napex enter	1,562,560.00	1,562,560.00	1,562,560.00		1,562,560.00	1,562,560.00
128	NEWLOOK CONST.CO	1,654,803.15	1,654,803.15	1,654,803.15		1,654,803.15	-
129	NOBUT CONSULT	3,409,704.30	3,409,704.30	3,409,704.30		3,409,704.30	3,409,704.30
130	NORB AGENCIES	849,040.00	849,040.00	849,040.00		849,040.00	-
131	OALMS ENG	3,064,884.80	3,064,884.80	3,064,884.80		3,064,884.80	3,064,884.80
132	PLUS MANAGEMENT	1,985,495.00	1,985,495.00	1,985,495.00		1,985,495.00	-
133	Pong Agencies	1,233,568.80	1,233,568.80	1,233,568.80		1,233,568.80	1,233,568.80
134	RIVERDALE LOGISTICS	1,018,464.00	1,018,464.00	1,018,464.00		1,018,464.00	-
135	RODEC ENT	4,355,104.90	4,355,104.90	3,359,349.00	995,755.90	3,359,349.00	-
136	ROMA VENTURES	6,528,629.40	6,528,629.40	6,528,629.40		6,528,629.40	6,528,629.40
137	ROGIFERA CONST.	2,322,327.00	2,322,327.00	2,322,327.00		2,322,327.00	-
138	ROKS TRADING	2,102,697.00	2,102,697.00	2,102,697.00		2,102,697.00	-
139	RUQMA HOLDINGS LIMITED	2,056,574.00	2,056,574.00	2,056,574.00		2,056,574.00	-
140	SAJAY INVEST	2,035,988.00	2,035,988.00	2,035,988.00		2,035,988.00	-
141	SAMKAI CONTRACTORS	3,242,968.00	3,242,968.00	3,242,968.00		3,242,968.00	3,242,968.00



1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64 65 66 67 68 69 70 71 72 73 74 75 76 77 78 79 80 81 82 83 84 85 86 87 88 89 90 91 92 93 94 95 96 97 98 99 100



142	SAMKAI CONTRACTORS	4,921,720.10	4,921,720.10	4,921,720.10	-
143	SAMKAI CONTRACTORS	1,111,898.10	1,111,898.10		1,111,898.10
144	SAMMONGA BUILDING	2,514,307.00	2,514,307.00		2,514,307.00
145	SHUKMAH CO.	5,578,826.95	5,578,826.95		5,578,826.95
146	SHUKMAH CO.	5,799,966.88	5,799,966.88		
147	SIGINDEX CONTRACTORS	6,897,551.30	6,897,551.30		
148	SILFARM AGENCIES	2,449,046.65	2,449,046.65		
149	SILICON VALLEY	4,761,155.74	4,761,155.74		
150	SKYVN	1,700,309.10	1,700,309.10		
151	SONOKA CONTRACTORS	2,636,293.00	2,636,293.00		2,636,293.00
152	TAI CONST	5,961,610.25	5,961,610.25		3,961,610.25
153	TENCONS BUILDERS LTD	1,491,295.20	1,491,295.20		1,491,295.20
154	TENCONS BUILDERS LTD	980,156.65	980,156.65		
155	TENCONS BUILDERS LTD	1,183,234.20	1,183,234.20		
156	TESSCO	1,517,322.40	1,517,322.40		
157	thelmax	2,416,350.00	2,416,350.00		2,416,350.00
158	THELMAX CONT. LTD	4,109,675.00	4,109,675.00		4,109,675.00
159	TOWAMA ENG & CONST	170,346.58	170,346.58		170,346.58
160	TRICEMOS CONST.CO	4,559,202.50	4,559,202.50		
161	VISSION CONSTRUCTION	3,015,764.00	3,015,764.00		
162	VISSION CONTRACTORS	2,417,595.00	2,417,595.00		2,417,595.00
163	VISSIONS CONTRACTORS	2,816,837.00	2,816,837.00		1,816,837.00
164	WILSAC CONSTRUCTION	1,900,000.00	1,900,000.00		1,000,000.00
165	YOUNGTECH CONTRACTORS	6,222,184.00	6,222,184.00		
166	ZIDAR BUILDING CONTRACTORS	5,007,991.88	5,007,991.88		
167	ZIYALE INVESTMENTS	2,107,395.55	2,107,395.55		2,107,395.55
168	VIHIGA LOGISTICS	173,012.55	173,012.55		173,012.55
169	VIHIGA LOGISTICS	1,500,000.00	1,500,000.00		1,500,000.00
170	ABAMUKOA	2,892,604.25	2,892,604.25		
171	ABIESTA(E.A) LTD	2,064,301.00	2,064,301.00		
172	ADROIT	936,933.20	936,933.20		936,933.20
173	ADROIT ENGINEERING	3,837,463.75	3,837,463.75		
174	AINUSHAMSHI CONTRACTORS	2,955,057.80	2,955,057.80		
175	ALAKAM CONTRACTORS	5,185,115.00	5,185,115.00		
176	Atom investment ltd	775,808.00	775,808.00		775,808.00
177	ATROSE	2,182,815.80	2,182,815.80		
178	ATROSE TRADERS LTD	1,276,603.00	1,276,603.00		
179	ATROSE TRADERS LTD	331,694.51	331,694.51		201,221.51
180	BEJA MWESWO	3,926,205.00	3,926,205.00		
181	BENEDA	3,166,653.44	3,166,653.44		
182	BEZALEEL CONST.	1,596,781.00	1,596,781.00		
183	BEZALEEL CONTRACTORS	4,295,708.00	4,295,708.00		
184	BIATEK	347,085.80	347,085.80		397,921.00
185	BILTONY CONSTRUCTION	3,153,909.75	3,153,909.75		
186	BILTONY CONSTRUCTION	1,517,752.00	1,517,752.00		1,517,752.00
187	BLOMFORTEIN	1,278,454.06	1,278,454.06		
188	BLUEWORKS CONSTRUCTION	1,193,123.10	1,193,123.10		
189	BRELAM AUTO SPARES	1,978,568.00	1,978,568.00		1,278,568.00
190	CENTER POINT	874,360.50	874,360.50		874,360.50



191	CENTER POINT -SOLUTIONS	1,301,772.40	1,301,772.40						1,301,772.40
192	CLOVERS	2,768,922.00	2,768,922.00						2,768,922.00
193	CLOVERS	297,872.00	297,872.00						297,872.00
194	CRATER CROWN	888,132.10	888,132.10					888,132.10	-
195	DALCO	6,250,119.35	6,250,119.35						6,250,119.35
196	DALCO ENT.	4,235,529.80	4,235,529.80					4,235,529.80	
197	DALCO ENTERPRISES	2,092,007.20	2,092,007.20					900,000.00	
198	DECO	2,438,251.60	2,438,251.60					2,169,296.00	268,955.60
199	DESILICO ENTERPRISES	3,837,772.48	3,837,772.48					3,837,772.48	
200	DONDER CO.LTD	447,628.80	447,628.80					447,628.80	
201	DT GALAXY VENTURES	4,706,734.40	4,706,734.40						4,706,734.40
202	DYNAMO CONSTRUCTION	603,206.90	603,206.90					603,206.90	
203	ELSIN CONTRACTORS	4,707,140.00	4,707,140.00					4,707,140.00	
204	EMBOGO CONTRACTORS	2,600,843.00	2,600,843.00					2,600,843.00	
205	EMBOGO CONT.CO.LTD	3,210,318.00	3,210,318.00						3,210,318.00
206	EMO TECHNOLOGIES	3,893,618.30	3,893,618.30					3,893,618.30	
207	ESSENT LTD	2,001,211.45	2,001,211.45					2,001,211.45	
208	femveja	950,000.00	950,000.00					950,000.00	
209	FINETOPS	5,857,757.94	5,857,757.94					3,895,000.00	1,962,757.94
210	FREEMARK	1,900,348.00	1,900,348.00						1,900,348.00
211	GANGO	3,047,611.40	3,047,611.40					2,312,920.00	734,691.40
212	gecco bulders	649,191.00	649,191.00						649,191.00
213	GIGI INTERNATIONAL	1,918,237.50	1,918,237.50						1,918,237.50
214	GRAND PROJECT	1,957,189.75	1,957,189.75						1,957,189.75
215	GRAND PROJECT	2,587,324.00	2,587,324.00					2,587,324.00	
216	granev c ons	3,395,075.00	3,395,075.00					3,395,075.00	
217	INNOVATE	6,051,403.00	6,051,403.00					900,000.00	5,151,403.00
218	JANAWA	237,808.20	237,808.20						237,808.20
219	JANAWA	691,187.00	691,187.00					691,187.00	
220	Janos	200,000.00	200,000.00						200,000.00
221	jaza enter	7,761,148.00	7,761,148.00						7,761,148.00
222	JAZA ENTERPRISES	1,092,752.28	1,092,752.28					1,092,752.28	
223	JAZA ENTERPRISES	2,001,472.00	2,001,472.00					2,001,472.00	
224	JEMIDE CONSTRUCTION	1,817,090.20	1,817,090.20					1,817,090.20	
225	JOFES CO	6,323,009.28	6,323,009.28					6,323,009.28	
226	JUBBRA ENTERPRISES LTD	803,196.80	803,196.80						803,196.80
227	kaleah quarry transporters	289,020.00	289,020.00					289,020.00	
228	kaleah quarry transporters	662,777.00	662,777.00					662,777.00	
229	kaleah quarry transporters	662,777.00	662,777.00					662,777.00	
230	kaleah quarry transporters	662,277.00	662,277.00					662,277.00	
231	KALEM	2,680,727.90	2,680,727.90					2,680,727.90	
232	KAYI GEN CONTRACTORS	1,551,764.60	1,551,764.60					1,551,764.60	
233	KENRY CONTRACTORS	5,885,000.00	5,885,000.00					5,885,000.00	
234	KOKOYO	3,444,597.60	3,444,597.60					3,014,022.90	430,574.70
235	KOMOS	1,000,000.00	1,000,000.00						1,000,000.00
236	LOGISTICS OUTSOURCING	363,556.15	363,556.15					215,506.00	148,050.15
237	LOJAC CONTRACTORS LTD	1,819,799.40	1,819,799.40					909,899.00	909,900.40
238	LORODO TRADERS	941,641.00	941,641.00					941,641.00	
239	LYBEN INVEST	326,526.00	326,526.00					326,526.00	



240	LYBEN INVEST LTD	1,421,487.00	1,421,487.00	1,421,487.00	1,421,487.00	-
241	LYDRO	7,480,117.60	7,480,117.60	7,480,117.60	7,480,117.60	-
242	Lyuva	1,439,205.00	1,439,205.00			1,439,205.00
243	MALEMO CONTRACTORS	189,626.60	189,626.60			189,626.60
244	MANSILE	5,347,752.00	5,347,752.00	5,347,752.00		-
245	MANVUH	3,983,277.00	3,983,277.00			3,983,277.00
246	MAOMAX & SONS BUILDERS	2,643,152.00	2,643,152.00	2,643,152.00		-
247	MEMA TRADERS	2,487,000.00	2,487,000.00	700,000.00		1,787,000.00
248	MOHASON LTD	7,112,035.00	7,112,035.00			7,112,035.00
249	MONTOLIVO	2,451,327.45	2,451,327.45	2,451,327.45		-
250	Nissi	1,000,000.00	1,000,000.00			1,000,000.00
251	NOVATECH	4,396,317.30	4,396,317.30	4,396,317.30		-
252	OAKMAN	3,457,021.40	3,457,021.40	2,557,021.40		900,000.00
253	OBI AGENCIES	1,501,357.62	1,501,357.62	1,501,357.62		-
254	OLIEVE CONSTRUCTION LTD	3,847,985.60	3,847,985.60			3,847,985.60
255	olveveye	600,000.00	600,000.00			600,000.00
256	OMENDA	532,000.00	532,000.00	532,000.00		-
257	OMENDA	1,960,000.00	1,960,000.00	1,960,000.00		-
258	OMENDA	518,200.00	518,200.00			518,200.00
259	PECAR INVESTMENT	3,481,567.00	3,481,567.00			3,481,567.00
260	PELICA CARE	213,993.25	213,993.25	213,993.25		-
261	PELICA CARE	2,378,850.00	2,378,850.00			2,378,850.00
262	PELICA CARE	1,682,574.60	1,682,574.60			1,682,574.60
263	PRACTICAL INNOVATIONS	1,508,996.00	1,508,996.00			1,508,996.00
264	Prishen Investments ltd	1,532,487.60	1,532,487.60			1,532,487.60
265	PROCAN CONSTRUCTION	1,416,652.00	1,416,652.00	1,416,652.00		-
266	RAYSOL CONSTRUCTION	912,216.00	912,216.00			912,216.00
267	Reliacom ltd	833,193.60	833,193.60			833,193.60
268	ROMA VENTURES	3,734,110.80	3,734,110.80	3,000,000.00		734,110.80
269	SIGNDEX LTD	3,157,560.00	3,157,560.00			3,157,560.00
270	SMILE ENTERPRISES	42,339.90	42,339.90			42,339.90
271	SMILE ENTERPRISES	663,095.00	663,095.00	663,095.00		-
272	SONOKA	3,064,118.30	3,064,118.30	3,064,118.30		-
273	SONOKA	4,425,018.05	4,425,018.05	4,425,018.05		-
274	SONOKA CONTRACTORS	4,596,585.00	4,596,585.00			4,596,585.00
275	STARFIRM CO	2,528,279.00	2,528,279.00	2,528,279.00		-
276	STARHOLDINGS	3,781,426.76	3,781,426.76	2,781,426.76		1,000,000.00
277	stena&sons	405,012.00	405,012.00			405,012.00
278	SUJAY ENT. LTD	4,761,124.50	4,761,124.50			4,761,124.50
279	sulu	80,000.00	80,000.00			80,000.00
280	SULU CO. LTD	868,323.65	868,323.65			868,323.65
281	TEKTRONIX	2,971,997.80	2,971,997.80	2,971,997.80		-
282	TENCONS	1,975,491.30	1,975,491.30	1,975,491.30		-
283	TENCONS BUILDERS LTD	476,146.50	476,146.50	476,146.50		-
284	THAMSN CONTRACTORS	3,068,538.00	3,068,538.00	2,168,538.00		900,000.00
285	TO YOUR RESCUE	57,998.60	57,998.60			57,998.60
286	VIHIGA LOGISTICS	173,012.55	173,012.55	173,012.55		-
287	vihiga logistics	4,420,100.00	4,420,100.00	2,604,877.00	1,815,223.00	-
288	WAMCO ENG.	1,400,000.00	1,400,000.00			1,400,000.00



289	WASHINTONE	608,168.00	608,168.00	1,165,243.80	1,420,785.20	608,168.00	608,168.00
290	Watiti const ltd	2,586,029.00	2,586,029.00	1,165,243.80	1,420,785.20	2,586,029.00	2,586,029.00
291	WATITI CONT	5,220,472.80	5,220,472.80	2,122,256.00	2,122,256.00	5,220,472.80	5,220,472.80
292	WEKOB ENTERPRISES	2,122,256.00	2,122,256.00	1,547,316.80	1,547,316.80	2,122,256.00	2,122,256.00
293	WESTROCK	1,547,316.80	1,547,316.80	216,192.00	216,192.00	1,547,316.80	1,547,316.80
294	ZIDAR BUILDING CONTRACTORS	2,479,906.50	2,479,906.50	419,920.00	419,920.00	2,479,906.50	2,479,906.50
295	dunamis international	1,040,665.00	1,040,665.00	216,192.00	216,192.00	1,040,665.00	1,040,665.00
296	Milken Enterprises Company Ltd	1,046,988.74	1,046,988.74	419,920.00	419,920.00	1,046,988.74	1,046,988.74
297	Lorodo Traders	216,192.00	216,192.00	230,000.00	230,000.00	216,192.00	216,192.00
298	Mediamax network ltd	419,920.00	419,920.00	32,000.00	32,000.00	419,920.00	419,920.00
299	Lorodo Traders	230,000.00	230,000.00	240,000.00	240,000.00	230,000.00	230,000.00
300	Lorodo Traders	32,000.00	32,000.00	444,250.00	444,250.00	32,000.00	32,000.00
301	The Star Newspapers	240,000.00	240,000.00	6,019,000.00	6,019,000.00	240,000.00	240,000.00
302	Roddys ECO Cover	444,250.00	444,250.00	936,758.00	936,758.00	444,250.00	444,250.00
303	Sosa Cottages	6,019,000.00	6,019,000.00	456,000.00	456,000.00	6,019,000.00	6,019,000.00
304	Commeatus General Supplies	936,758.00	936,758.00	540,000.00	540,000.00	936,758.00	936,758.00
305	Rock Resort - kisumu	456,000.00	456,000.00	4,797,010.00	4,797,010.00	456,000.00	456,000.00
306	Pinecone hotel	540,000.00	540,000.00	1,947,380.40	1,947,380.40	540,000.00	540,000.00
307	Lyben Investment ltd	4,797,010.00	4,797,010.00	6,111,831.00	6,111,831.00	4,797,010.00	4,797,010.00
308	Manvuh ltd	1,947,380.40	1,947,380.40	8,623,609.96	8,623,609.96	1,947,380.40	1,947,380.40
309	Mid-rift construction ltd	6,111,831.00	6,111,831.00	180,250.00	180,250.00	6,111,831.00	6,111,831.00
310	Buba Company Ltd	8,623,609.96	8,623,609.96	7,136,372.84	7,136,372.84	8,623,609.96	8,623,609.96
311	Elestin contractors co. ltd	180,250.00	180,250.00	5,530,050.00	5,530,050.00	180,250.00	180,250.00
312	Kisasa construction &suppliers	7,136,372.84	7,136,372.84	5,726,103.00	5,726,103.00	7,136,372.84	7,136,372.84
313	Guhaad companies ltd	5,530,050.00	5,530,050.00	1,765,190.00	1,765,190.00	5,530,050.00	5,530,050.00
314	Far west enterprises ltd	5,726,103.00	5,726,103.00	2,207,466.10	2,207,466.10	5,726,103.00	5,726,103.00
315	Kapsile wholesalers ltd	1,765,190.00	1,765,190.00	18,768,787.10	18,768,787.10	1,765,190.00	1,765,190.00
316	Thelmax contractors	2,207,466.10	2,207,466.10	8,108,720.00	8,108,720.00	2,207,466.10	2,207,466.10
317	Tuff contractors	18,768,787.10	18,768,787.10	3,306,325.96	3,306,325.96	18,768,787.10	18,768,787.10
318	Sava construction ltd	8,108,720.00	8,108,720.00	2,120,912.00	2,120,912.00	8,108,720.00	8,108,720.00
319	Lango glassmart & hardware	3,306,325.96	3,306,325.96	476,700.00	476,700.00	3,306,325.96	3,306,325.96
320	Regency systems	2,120,912.00	2,120,912.00	11,342,340.00	11,342,340.00	2,120,912.00	2,120,912.00
321	Proline auto ventures	476,700.00	476,700.00	7,101,371.20	7,101,371.20	476,700.00	476,700.00
322	Pecar investment	11,342,340.00	11,342,340.00	987,587.80	987,587.80	11,342,340.00	11,342,340.00
323	Grefam enterprises	7,101,371.20	7,101,371.20	560,000.00	560,000.00	7,101,371.20	7,101,371.20
324	Vimuhasa enterprises	987,587.80	987,587.80	2,182,300.00	2,182,300.00	987,587.80	987,587.80
325	Afro detergents	560,000.00	560,000.00	200,000.00	200,000.00	560,000.00	560,000.00
326	Two in one dynamics	2,182,300.00	2,182,300.00	562,400.00	562,400.00	2,182,300.00	2,182,300.00
327	Sosa Cottages ltd	400,000.00	400,000.00	327,500.00	327,500.00	400,000.00	400,000.00
328	Roddys Eco System	562,400.00	562,400.00	191,000.00	191,000.00	562,400.00	562,400.00
329	Roddys Eco System	327,500.00	327,500.00	360,000.00	360,000.00	327,500.00	327,500.00
330	Roddys Eco System	191,000.00	191,000.00	3,002,900.00	3,002,900.00	191,000.00	191,000.00
331	Hemara Motel ltd	360,000.00	360,000.00	2,107,480.00	2,107,480.00	360,000.00	360,000.00
332	Mayantos logistics &travel	3,002,900.00	3,002,900.00	985,020.00	985,020.00	3,002,900.00	3,002,900.00
333	DR, Stanley Omuterma	2,107,480.00	2,107,480.00	1,307,349.00	1,307,349.00	2,107,480.00	2,107,480.00
334	Kaleah Quarry 7 transporters	985,020.00	985,020.00	1,347,084.00	1,347,084.00	985,020.00	985,020.00
335	Norb-Agencies	1,307,349.00	1,307,349.00	1,183,900.00	1,183,900.00	1,307,349.00	1,307,349.00
336	FreeMark ltd	1,347,084.00	1,347,084.00	1,183,900.00	1,183,900.00	1,347,084.00	1,347,084.00
337	Abiesta EA Limited	1,183,900.00	1,183,900.00	-	-	1,183,900.00	1,183,900.00

338	Keluva General Services ltd	2,584,978.00	2,584,978.00				2,584,978.00
339	Lango Glassmart &hardware ltd	1,980,000.00	1,980,000.00				1,980,000.00
340	One Care Services vihiga	998,840.00	998,840.00				998,840.00
341	Messrs Kayu General Contractors	1,838,205.00	1,838,205.00				1,838,205.00
342	Reliacom solutions ltd	1,388,656.00	1,388,656.00				1,388,656.00
343	Hase Building &gen. contrac	1,951,408.20	1,951,408.20				-
344	Gestol Merchants limited	931,180.50	931,180.50				931,180.50
345	JOYMAX CO. LTD	1,100,000.00	1,100,000.00				1,100,000.00
346	Fingo Enterprises ltd	880,000.00	880,000.00				880,000.00
347	Thamsin Enterprises ltd	1,352,094.24	352,094.24				352,094.24
348	Lyuva Construction co.ltd	2,361,685.75	861,685.75				-
349	Fremco limited	1,451,601.00	451,601.00				451,601.00
350	Royfield Agencies	1,526,917.50	1,093,573.50				1,093,573.50
351	Reliacom solutions ltd	624,895.20	624,895.20				624,895.20
352	Wamco engineering &const. co. ltd	3,053,491.20	3,053,491.20			806,208.20	2,247,283.00
353	Belmont Contractors ltd	1,081,013.50	81,013.50				81,013.50
354	Jaza Enterprises building	1,814,571.00	814,571.00				814,571.00
355	Femveja co. ltd	2,227,548.00	2,227,548.00				-
356	Fremco limited	1,208,060.00	313,887.32				313,887.32
357	Yazid construction ltd	789,148.00	116,000.00				116,000.00
358	Rafjo development co.ltd	2,548,525.60	1,548,525.60				1,548,525.60
359	Vihiga logistics co. ltd	1,063,337.25	63,337.25				63,337.25
360	Messrs Rehebeam agencies	6,757,509.60	6,757,509.60				-
361	Gecko Builders ltd	831,938.80	831,938.80			4,045,562.00	831,938.80
362	Reliacom solutions ltd	624,895.60	624,895.60				624,895.60
363	Thamsin Enterprises ltd	1,106,000.00	1,106,000.00				1,106,000.00
364	Pitren Holdings ltd	494,952.00	494,952.00				494,952.00
365	RODYS ECO COVER	791,200.00	791,200.00				791,200.00
366	ELKIM INSTITUTE OF PROFESSIONALS	4,825,000.00	4,825,000.00				-
367	HELAM INVESTMENT	354,000.00	354,000.00				354,000.00
368	HOTEL JOVENTURE	8,343,940.00	8,343,940.00				8,343,940.00
369	RODYS ECO COVER	716,250.00	716,250.00				716,250.00
370	RODYS ECO COVER	451,200.00	451,200.00				451,200.00
371	RODYS ECO COVER	540,500.00	540,500.00				-
372	Messrs fine tops enterprises ltd	4,133,035.57	3,133,035.57				3,133,035.57
373	Messrs fine tops enterprises ltd	1,533,114.00	-				-
374	HEDOLE LOGISTICS	3,880,500.00	2,880,500.00				2,880,500.00
375	ERI SUPPLIES LTD	2,175,000.00	2,175,000.00				-
376	HELAM HOLDINGS	3,895,768.80	3,895,768.80				3,895,768.80
377	OMENDA CONSTRUCTION	663,744.00	663,744.00				663,744.00
378	HARBINGER ENTERPRISES	1,719,000.00	1,000,000.00				1,000,000.00
379	RYAN AND POWER TECHNIQUES	1,236,500.00	1,236,500.00				1,236,500.00
380	COUNTY CONTRACTORS & FABRICATORS	1,496,500.00	1,496,500.00				-
381	RODYS ECO COVER	7,488,793.00	2,488,793.00				2,488,793.00
382	GECKO BUILDERS	2,800,100.00	1,800,100.00				-
383	HUJA CONTRACTORS LTD	3,707,900.00	2,707,900.00				2,707,900.00
384	TO YOUR RESCUE SERVICES	2,610,031.90	2,610,031.90				-
385	Admido Agencies ltd	1,920,000.00	-				-
386	BACOM INVESTMENTS	680,000.00	-				-





387	Bungoma Chemist Ltd	16,689,000.00	-	-	-
388	CEDOW COMPANY INVESTMENTS	386,325.00	-	-	-
389	Eigon Fish Farm	1,837,500.00	-	-	-
390	FAIRDEALS FURNITURES	961,018.00	-	-	-
391	FARWEST LIMITED	1,872,000.00	1,872,000.00	-	1,872,000.00
392	FRASUS ENTERPRISES LTD	2,610,000.00	2,610,000.00	-	2,610,000.00
393	GEO-INTEL COMPANY LTD	5,499,500.00	-	-	-
394	GUSANGA ENTERPRISES	251,500.00	251,500.00	-	251,500.00
395	Juanco Sps Ltd	3,869,000.00	-	-	-
396	JUZA CLEANING MATERIALS	178,000.00	-	-	-
397	Kajuala Garage	267,000.00	267,000.00	-	267,000.00
398	Kenya Seed Company Ltd	10,013,400.00	10,013,400.00	10,013,400.00	-
399	Kingway Tyres Ltd	232,000.00	-	-	-
400	LUNER MARKETING AGENCY	103,000.00	-	-	-
401	LYBEN INVESTMENTS LTD	1,450,000.00	-	-	-
402	MILKEN ENTERPRISES LTD	3,392,400.00	-	-	-
403	Mogoya Agrotech and Produce Ent	2,756,250.00	-	-	-
404	MUVOLI INVESTMENT	997,000.00	747,000.00	-	747,000.00
405	Navana Travas and Tours Ltd	300,000.00	-	-	-
406	Navava Travas and Tours Ltd	3,000,000.00	-	-	-
407	OVID TECHNOLOGIES LIMITED	1,336,000.00	1,336,000.00	-	1,336,000.00
408	PETRIAM SUPPLIERS	2,400,000.00	-	-	-
409	POSTAL CORPORATION	66,500.00	66,500.00	66,500.00	-
410	PRE-DEVELOP CONSULTANCY	337,750.00	122,750.00	375,000.00	122,750.00
411	Royal ENTERPRISES LTD	6,375,000.00	375,000.00	375,000.00	-
412	RURAL ELECTRIFICATION AUTHORITY	41,000,000.00	-	-	-
413	Sigma Feeds Ltd	4,230,000.00	4,230,000.00	4,230,000.00	-
414	Starmax ConstructioLtd	1,775,890.00	1,775,890.00	-	1,775,890.00
415	STEAN LINK	1,288,000.00	1,288,000.00	-	1,288,000.00
416	SUBARU MASTERS AUTOTECH	114,727.00	-	-	-
417	SUN FLOWER GENERAL CONTRACTORS LIMITED	796,335.00	-	-	-
418	SWACO SOLUTIONS	129,000.00	-	-	-
419	THELMAX CONTRACTORS LIMITED	5,698,500.00	-	-	-
420	TOYOTA KENYA LIMITED	760,439.00	760,439.00	-	760,439.00
421	YANA TYRE CENTRE LIMITED	5,000,000.00	-	-	-
422	EDMARK	517,316.00	128,560.00	-	128,560.00
423	GOLDEN CREST AGENCIES	5,184,794.00	-	-	-
424	KAYU	2,238,233.40	2,238,233.40	-	2,238,233.40
425	MANVUH	2,781,972.00	-	-	-
426	Mbogolo Valley	2,002,256.00	1,040,369.50	-	1,040,369.50
TOTAL		1,151,148,522.22	1,003,223,770.04	494,980,098.32	475,967,612.13

COUNTY GOVERNMENT OF VIHIGA				
HISTORICAL PENDING BILLS				
NET SUMMARY OF ELIGIBLE BILLS FROM PARTICULAR FINDINGS				
NO.	SUPPLIER'S NAME	Ineligible Bills as at 30 th June	DESCRIPTION OF WORK DONE	ELIGIBLE NET BALANCE
1	STIMAL OFFICE SUPPLIES LTD	4,300,990.00	SUPPLY AND DELIVERY OF OFFICE FURNITURE	2,270,922.72
2	SIGNIDEX COMPANY LTD	2,606,066.00	REHABILITATION OF NABWANI-MWATIA ROAD	1,204,002.49
3	AMIRADI CONTRACTORS LTD	2,900,000.00	CONSTRUCTION OF PIT LATRINES AND CLASSROOMS FOR MUKHOMBE PRI.SCHOOL	1,062,770.00
4	BIDA INVESTMENTS LTD	6,175,400.00	SUPPLY OF CHEMICALS & NON-PHARM TO VTRH	3,051,367.33
5	YAZID CONSTRUCTION LTD	150,000.00	SUPPLY OF TYRES FOR KAV 323E	99,000.00
6	YAZID CONSTRUCTION LTD	301,600.00	SUPPLY OF TYRES	199,056.00
7	YAZID CONSTRUCTION LTD	260,000.00	SUPPLY OF TYRES	171,600.00
8	HAMTRONICS SERVICES	112,040.00	SERVICE OF GENERATOR	73,946.40
9	DYNAMO CONSTRUCTION CO. LTD	3,600,300.00	CONSTRUCTION OF SARIDE-LWOMBEI BRIDGE IN GISAMBAI	2,138,578.20
10	NANGONDA HOLDINGS LTD	2,589,239.75	MURRAMING OF MUNICIPAL GROUNDS	1,196,746.61
11	EMUHAYA PWD LTD	823,840.00	SUPPLY AND DELIVERY OF STATIONERY	543,734.40
12	ORK BUILDERS BUILDING	8,934,784.00	CONSTRUCTION OF JEBROCK DISPENSARY	1,321,504.51
13	SUNSET HOTEL SERVICES	1,161,000.00	PROVISION OF HOTEL SERVICES	766,260.00
14	MICROBIOLOGY AND ALLIED	23,466,944.00	SUPPLY AND DELIVERY OF LABORATORY REAGENTS	11,840,481.26
15	SAMKAI BUILDING & CIVIL ENG	2,912,598.00	REHABILITATION OF MBALE RING ROAD	1,572,802.70
16	ESAMAK AGENCIES	6,677,956.00	SUPPLY AND DELIVERY OF NON PHARMS TO VCRH	1,986,429.75
17	ESAMAK AGENCIES	215,000.00	SUPPLY AND DELIVERY OF NON PHARMS	194,175.00
18	MAZOBI ENTERPRISES LTD	1,716,710.00	REHABILITATION OF ALUPEKU-MUHANDA RD	880,450.25
19	MAZOBI ENTERPRISES LTD	2,585,728.00	REHABILITATION OF EDERERI-MUYUNDI FRIENDS CHURCH	215,710.32
20	FINNEXE CONSULTANTS CO. LTD	4,136,127.00	CONSTRUCTION OF EBUKHAYA-EMATIOLI RD	2,163,791.66
21	OMENDA CONSTRUCTION CO. LTD	5,000,000.00	CONSTRUCTION OF MWIBONA DISPENSARY	3,030,557.55
22	DAYSEY CONSTRUCTION LTD	6,678,200.00	REHABILITATION OF FORMER CLERKS OFFICE	680,433.50
23	HARLEYS LTD	1,057,292.00	SUPPLY OF NON-PHARMACUTIALS	662,816.35
24	WILKORI ENGINEERING	21,662,000.00	CONSTRUCTION OF HOSTELS AND 5 CLASSROOMS AT KAMOISI TTC	8,907,198.74
25	SAGE MEDIA	6,460,000.00	TRAINING AND REVIEW ON THE REVISED CIDP, TRANSLATION TO KISWAHILI, PRINTING AND SENSITIZATION THE PUBLIC	3,837,240.00
26	AGALF INVESTMENTS LTD	5,497,216.00	REHABILITATION OF EBUTICHI-ESIAKHUPA RD	4,947,494.40
27	KIM FIVE SIX SIX	13,991,241.00	PROPOSED ROOF RENOVATIONS VIHIGA REFERAL HOSPITAL	5,588,964.63
28	AINUSHAMSHI CON. AND TRANS. CO. LTD	7,398,831.00	CONSTRUCTION OF GISAMBAI-MAJENGO WATER PROJECT	3,627,070.65
29	ELENGO ENTERPRISES	302,500.00	SUPPLY OF 55 TONS OF FIREWOOD TO VIHIGA HOSPITAL	302,500.00
30	PELICA CARE LTD	5,278,933.00	CONSTRUCTION OF EBUSOKHO BOX CULVERT	3,215,345.30
31	JACKPAS BUILDING	2,497,216.00	PIG PRODUCTION PROMOTION	652,107.52
32	MFI DOCUMENT SOLUTIONS LTD	191,516.00	SERVICING OF PHOTOCOPIER MACHINE	125,442.98
33	THAMSI ENTERPRISES	7,900,000.00	SUPPLY AND DELIVERY OF HARDWOOD BRANDED ECD FURNITURES	4,032,300.00
34	BEZALEEL CONSTRUCTION CO. LTD	9,455,505.00	CONSTRUCTION OF KISIGORI BRIDGE ALONG MOI GIRLS VOKOLI GAVUDIA ROAD	4,773,544.83
35	INTELLIBIZ AFRICA	3,102,142.00	CONSTRUCTION OF KAPTIS DISPENSARY HAMISI	791,210.57
36	INTELLIBIZ AFRICA	2,331,600.00	COMPLETION OF SHIRU DISPENSARY	1,028,056.62
37	ALBERT K. LUMIRE	196,000.00	SUPPLY OF NEWSPAPERS	192,000.00
38	RODHEC HOLDINGS LIMITED	4,280,318.00	CONSTRUCTION OF BUGINA HC -LUSALA DRIFT - ILUDZU ROAD	2,542,508.89
39	ESAMAK AGENCIES	61,000.00	SUPPLY AND DELIVERY OF LAB REAGENTS FOR EMUHAYA HOSPITAL	-
40	LIME AFRICA LTD	1,007,000.00	CONSULTANCY SERVICES ON TRAINING PRO. FOR WOMAN LEADERSHIP	412,493.40
41	CENTRE FOR STRATEGIC DEVELOPMENT	8,499,790.00	TRAINING OF CIVIC EDUCATION	4,627,090.00
42	MUTHAA COMMUNITY DEV. FOUNDATION	6,830,098.00	TRAINING AND CONSULTANCY SERVICES IN LEADERSHIP FOR WOMEN	2,224,649.00
43	AGALF INVESTMENTS LTD	7,001,752.00	CONSTRUCTION OF ANDATSO BOX CULVERT	6,301,576.80
44	ESSARKLE ENTERPRISES	7,862,550.00	SUPPLY OF LABORATORY REAGENTS TO VCRH	2,831,536.98
45	RODDY'S ECO-COVER	327,500.00	STAKEHOLDERS MEETING PUBLIC SERVICE AND AMDIN-HOTEL SERVICES	216,150.00
46	RODDY'S ECO-COVER	560,000.00	PROVISION FOR LUNCH AND SOFT DRINKS	369,600.00



47	RODDY'S ECO-COVER	420,000.00	PROVISION FOR HOTEL FOR MISS TOURISM 2016 PREPARATION FOR COUNCIL OF GOVERNORS	277,200.00
48	RODDY'S ECO-COVER	227,000.00	PROVISION FOR TOTE SERVICES FOR MISS TOURISM	149,820.00
49	RODDY'S ECO-COVER	1,120,000.00	PROVISION FOR HOTEL SERVICE FOR MISS TOURISM JUDGES	739,200.00
50	RODDY'S ECO-COVER	292,500.00	CONSULTATIVE MEETING WITH STAKEHOLDERS ON MISS TOURISM KENYA	193,050.00
51	RODDY'S ECO-COVER	450,800.00	PROVISION OF HOTEL SERVICES	297,528.00
52	RODDY'S ECO-COVER	1,615,000.00	PROVISION FOR HOTEL SERVICES FOR MOBILIZATION TEAM 2016 MISS TOURISM KENYA FINALS	1,065,900.00
53	RODDY'S ECO-COVER	1,764,000.00	HOTEL SERVICES FOR E-COMMERCE TRAINING	1,161,600.00
54	RODDY'S ECO-COVER	444,250.00	CATERING SERVICES FOR OPENING OF OMENA MARKET LUANDA	293,205.00
55	RODDY'S ECO-COVER	3,760,000.00	CLEANING SERVICES FOR GOVERNORS OFFICE	1,504,000.00
56	LOJAC CONTRACTORS LTD	1,704,156.00	COMPLETION OF KAPTECH DISPENSARY	469,901.01
57	HAGO LOGISTICS LTD	7,047,000.00	CONSULTANCY FOR ROAD INFRASTRUCTURE DEVELOPMENT PERFORMANCE	2,523,500.00
58	KAJUWALA MOTORS GARAGE	145,535.00	REPAIRS OF GKA708S	96,053.10
59	KAJUWALA MOTORS GARAGE	32,825.00	REPAIRS OF KBW317V	21,664.50
60	KAJUWALA MOTORS GARAGE	68,764.00	REPAIRS OF KBG242C	45,384.24
61	KAJUWALA MOTORS GARAGE	18,785.00	REPAIRS TO KBQ 318V	12,398.10
62	KAJUWALA MOTORS GARAGE	65,975.00	REPAIR TO TOYOTA HILUX DOUBLE CAB 038CG019A	43,543.50
63	KAJUWALA MOTORS GARAGE	103,480.00	REPAIRS TO KBQ242C	68,296.80
64	KAJUWALA MOTORS GARAGE	88,050.00	REPAIRS TOO38CG020A	58,113.00
65	KAJUWALA MOTORS GARAGE	216,925.00	REPAIRS OF KAR NOW 038CG039A	143,170.50
66	KAJUWALA MOTORS GARAGE	56,940.00	REPAIRS OF KBQ242C	37,580.40
67	KAJUWALA MOTORS GARAGE	107,770.00	REPAIRS TO KAN032P	71,128.20
68	KAJUWALA MOTORS GARAGE	68,764.00	REPAIRS TO KBQ 242C	45,384.24
69	KAJUWALA MOTORS GARAGE	58,500.00	REPAIRS OF KBW 318V FORD RANGER	38,610.00
70	KAJUWALA MOTORS GARAGE	90,480.00	REPAIRS TO KBQ 242 TOYOTA FORTUNER	59,716.80
71	KAJUWALA MOTORS GARAGE	141,050.00	REPAIRS TO GK 049L	93,093.00
72	KAJUWALA MOTORS GARAGE	112,385.00	REPAIRS OF GKA667R	74,174.10
73	KAJUWALA MOTORS GARAGE	103,870.00	REPAIRS TO GKA 811S	68,554.20
74	KAJUWALA MOTORS GARAGE	93,015.00	REPAIRS OF GKA0118S	61,389.90
75	KAJUWALA MOTORS GARAGE	105,950.00	REPAIRS OF GKW406	69,927.00
76	NAMO ITALIANO (K) LTD	81,026.00	REPAIRS OF GKA212U	53,477.16
77	NAMO ITALIANO (K) LTD	90,828.00	REPAIR OF GKB092	59,946.48
78	NAMO ITALIANO (K) LTD	25,114.00	GKB092A REPAIRS	16,575.24
79	NAMO ITALIANO (K) LTD	52,780.00	REPAIRS ON KAR104L	34,834.80
80	NAMO ITALIANO (K) LTD	19,836.00	REPAIRS ON GKA212U	13,091.76
81	NAMO ITALIANO (K) LTD	89,146.00	REPAIRS ON GKA212U	58,836.36
82	NAMO ITALIANO (K) LTD	146,450.00	REPAIRS ON KAW840Z	96,657.00
83	NAMO ITALIANO (K) LTD	125,000.00	REPAIRS ON 038CG021A	82,500.00
84	NAMO ITALIANO (K) LTD	52,000.00	REPAIRS ON 038CG021A	34,320.00
85	NAMO ITALIANO (K) LTD	142,300.00	REPAIRS ON GKA212U	93,918.00
86	NAMO ITALIANO (K) LTD	42,510.00	REPAIRS ON GKB051C	28,056.60
87	NAMO ITALIANO (K) LTD	160,000.00	REPAIRS ON 038CG025A	105,600.00
88	NAMO ITALIANO (K) LTD	158,538.00	REPAIRS ON 038CG025A	104,635.08
89	BITECK CONSTRUCTION AND TRADING COMPANY LIMITED	4,174,318.00	MUNUGI-KIDIVO PAG-VOGERE WATER SPRING RD	3,548,170.30
90	ELDAJO BUILDING AND CONSTRUCTION LTD	8,565,000.00	BRANDING OF COUNTY PROJECTS AND ASSETS	4,282,500.00
91	LORODO TRADERS	3,846,884.00	GAMALENGA-KWA ABISAI ROAD (2.8Km)	3,654,539.80
92	TOLANDO AGENCIES LTD	2,999,976.00	PROTECTION /REHABILITATION OF 12NO. WATER PROJECT	653,994.77
93	TOLANDO AGENCIES LTD	2,499,980.00	PROTECTION /REHABILITATION OF 10NO. WATER PROJECT	327,497.38
94	DECO SERVICES LTD	3,319,450.00	KEVEYE(PANADOL)-LUSASWA ROAD (0.8KM)	3,153,477.50
95	MANACOM CONSTRUCTION CO. LTD	2,804,871.00	REHABILITATION OF CHEPNAYWA DOGOMI KAPSOGORO ROAD	1,262,191.95
96	MANAAR CONSTRUCTION CO. LTD	7,848,229.40	REHABILITATION OF A 3.5KM EMAKAKHA-ESIREMBELA ROAD	4,119,618.48



97	CRATER CROWN ENTERPRISE & SUPPLIERS LTD	5,938,504.00	REHABILITATION OF 2KM MUDETE POLICE POST-VOKOLI PRI.RD	2,750,803.20
98	ADROIT ENGINEERING CO.LTD	4,872,788.00	ESSONGOLO-EBWALI ROAD (2.5km)	4,385,509.20
99	VICKERS CONST. AND DEMINING CO LTD	6,757,780.00	REHABILITATION OF A 2.0km IVONA-LYAMAGALE-MADEYA ROAD	3,568,107.84
100	JOCHKEM CONTRACTORS LTD	3,668,755.00	REHABILITATION OF KISIENYA-MASATSI-OLENYO-KISIANY ROAD	2,179,240.47
101	ALBERT K. LUMIRE	49,530.00	SUPPLY OF NEWSPAPERS	49,530.00
102	RELIACOM SOLUTIONS	1,388,356.00	CONSTRUCTION OF AN ECDE CLASSROOM AT GAMALENGA PRIMARY SCHOOL	284,752.36
103	BUBA COMPANY LIMITED	9,046,500.00	DRILLING AND EQUIPING BOREHOLES	4,053,013.15
104	SAHARA RADIO FM	520,000.00	MEDIA SERVICES TO MISS TOURISM FINALS	364,000.00
105	PENDEZA BUILDING CONTRACTORS LTD	3,500,000.00	CONSTRUCTION OF HAMISI SUBCOUNTY OFFICES	866,500.00
106	INSIGHT CONSTRUCTION LTD	4,524,000.00	CONSULTANCY ON STREAMLINING OF RECORDS MANAGEMENT SYSTEMS	2,985,840.00
TOTALS NET ELIGIBLE BILL				151,928,038.80



APPENDIX 1

COUNTY GOVERNMENT OF VIHIGA
PENDING BILLS

RECURRENT PENDING BILLS FOR FY 2018-2019

S/NO	DESCRIPTION OF PROJECT	DEPT	COMPANY	ORIGINAL AMOUNT	CLAIMS/PAYROLL	TOTAL PAID	BALANCE
1	Attend Annual AGM for KENASA	water	Carolyne A. Lavisa	35,700	35,700.00	35,700.00	-
2	Transfer to the Department	water	Water	184,000	184,000.00	184,000.00	-
3	Banners	water	Yapharick General Supplies Ltd	1,012,500	-	1,012,500.00	-
4	Ward Based inspection Team Allowances	water	Samuel Nyareso	133,000	133,000.00	133,000.00	-
5	Consultative meeting allowances le savanaah	water	Samuel Nyareso	578,200	578,200.00	578,200.00	-
6	Water Bill	water	Amatsi Water Services Compan	70,000	-	-	70,000
7	Claim for sensitization on SDGs	water	Andrew Otom	33,600	33,600.00	33,600.00	-
8	Claim for sensitization on SDGS	water	Alice Musuruve	18,900	18,900.00	18,900.00	-
9	Supply of printer	Water	Bacom Investment	170,000	-	170,000.00	-
10	Repair of motor vehicle	water	Namo Italiano	250,676	-	250,676.00	-
11	Air travel services	water	Calvin Tours and Safaries Ltd	113,967	-	113,967.00	-
12	Hotel services	water	Le Savanna Country Lodge	171,000	-	171,000.00	-
13	Hotel services	water	Roddys Eco Cover	375,000	-	375,000.00	-
14	Electricity bill for Amatsi Water Co ltd	water	KPLC	2,940,754	2,940,754.00	2,940,754.00	-
Sub Total				6,087,297	3,924,154	6,017,297	70,000
1	Repair of M/Vehicle GKA 467K	Agriculture	Cyelda Motor Services	335,000	-	335,000.00	-
2	Supply & Delivery of Fodder-Desmodium	Agriculture	Yeda & Sons Ent. Ltd	245,000	-	173,299.00	71,701
3	2018/2019	Agriculture	Cyelda Motor Services	126,500	-	126,500.00	-
4	Procurement of security services mwitoko	Agriculture	Blue Zebra Traders Ltd	297,200	-	297,200.00	-
5	2018/2019	Agriculture	Angatia Motor works	258,000	-	258,000.00	-
6	Repair of Motor V. GKY406	Agriculture	Angatia Motor works	149,000	-	149,000.00	-
7	Purchase of fuel	Agriculture	Counthold Limited	81,301	-	81,301.00	-
8	Repair of vehicle GK	Agriculture	Cyelda Motor Services	242,000	-	242,000.00	-
9	Repair of GK 145F	Agriculture	Kajuwala Motors	400,000	-	-	400,000
10	Farm	Agriculture	Lorodo Traders	1,960,000	-	1,960,000.00	-
11	Repair of M/Vehicle GKA 667R	Agriculture	Cyelda Motor Services	301,500	-	301,500.00	-
12	Repair of vehicle GK Y406	Agriculture	Angatia Motor works	191,100	-	191,100.00	-
13	Repair of vehicle GK A807s	Agriculture	Cyelda Motor Services	129,000	-	129,000.00	-
14	Repair and servicing of vehicle 38 CG 026A	Agriculture	Uchong'a Electrical Works	72,300	-	-	72,300
Sub Total				4,787,901	-	4,243,900	544,001
1	Support to the 13 drought-stricken counties	PS&ADM	Council of Governors	-	-	-	-
2	Travel to Nairobi	PS&ADM	Vincent Ababu	101,200	101,200.00	101,200.00	-
3	Meal allowance	PS&ADM	Clinton Amugune	170,300	170,300.00	170,300.00	-
4	Purchase of uniforms-Enforcement	PS&ADM	Travia Technical support	2,057,940	-	2,057,940.00	-





5	Supply & Delivery of furniture	PS&ADM	Guardian Company Ltd	2,527,000	-	2,527,000.00	-
6	Departmental Strategic plan	PS&ADM	Le Savanna Lodge hotel	114,000	-	114,000.00	-
7	Claim for meal allowance	PS&ADM	Wycliffe Amoshe	120,000	120,000.00	120,000.00	-
8	Claim for meeting with UN HABITAT	PS&ADM	Wycliffe Amoshe	164,400	164,400.00	164,400.00	-
9	Supply of branded t shirts	PS&ADM	Roddys Eco Cover	825,000	-	-	825,000
10	Supply of general office supplies	PS&ADM	Pelica Care Limited	261,570	-	-	261,570
11	Provision of Hotel services	PS&ADM	Hemara Motel	192,000	-	192,000.00	-
12	Provision of Hotel services	PS&ADM	Hill side Villa	90,000	-	-	90,000
13	Provision of Hotel services	PS&ADM	Hill side Villa	220,000	-	-	220,000
14	Renovation works at the Governor's office	PS&ADM	Westwood General Supplies	3,559,460	-	3,559,460.00	-
15	Provision of Hotel services	PS&ADM	Broadpark Hotels	100,000	-	-	100,000
16	Advertisement services	PS&ADM	Nation Media Group	183,280	-	183,280.00	-
17	Advertisement services	PS&ADM	Nation Media Group	629,648	-	-	629,648
18	Rent for ward offices	PS&ADM	Various Landlords	502,000	502,000.00	502,000.00	-
19	Internet Services	PS&ADM	Telkom Kenya Ltd	6,000,000	-	-	6,000,000
20	DG residence	PS&ADM	Service	5,187,700	-	5,187,700.00	-
21	Motor Vehicle Insurance	PS&ADM	Jubilee Insurance	6,000,000	-	-	6,000,000
	Sub Total			29,005,498	1,057,900	14,879,280	14,126,218
1	Vihiga County Newsletter	Executive	Color Twist Media Ltd	1,305,000	-	1,305,000.00	-
2	Procurement on General Metallic suggestion box	Executive	Lynton Technologies	1,422,000	-	-	1,422,000
3	Provision of Hotel services	Executive	Broadpark Hotels	150,000	-	-	150,000
4	Provision of Hotel services	Executive	Hill side Villa	232,500	-	-	232,500
5	Supply & Delivery of tyres	Executive	Ltd	419,000	-	419,000.00	-
6	Provision of Hotel services	Executive	Broadpark Hotels	205,000	-	-	205,000
7	Provision of Hotel services	Executive	Hemara Motel Ltd	24,750	-	24,750.00	-
8	Legal cost	Executive	Ananda & Co. Advocates	618,000	-	-	618,000
9	County Secretary Requisition	Executive	Stimal office Supplies Ltd	9,561,980	-	-	9,561,980
10	Air travel services	Executive	Sunward Travel	651,930	-	651,930.00	-
11	Supply & Delivery of office furniture	Executive	Limor Solutions	2,299,120	-	2,299,120.00	-
12	Repair and maintenance of generator	Executive	Pontech Services Limited	157,700	-	157,700.00	-
13	Provision of Hotel services	Executive	Hemara Motel	250,000	-	250,000.00	-
14	consultancy services	Executive	Adept Management Systems	2,979,634	-	2,979,634.00	-
15	Pos machine and simcards	Executive	Safaricom Limited	476,801	-	-	476,801
16	Provision of Hotel services	Executive	Roddys Eco Cover	72,000	-	72,000.00	-
17	Provision of Hotel services	Executive	Sosa Cottages	75,000	-	-	75,000
18	Toll free services	Executive	Safaricom Limited	105,087	-	-	105,087
19	Provision of Hotel services	Executive	Roddys Eco Cover	288,000	-	288,000.00	-
20	Provision of Hotel services	Executive	Roddys Eco Cover	126,900	-	-	126,900
21	and COS	Executive	Cedow Investment Company	30,000	-	-	30,000
22	Advertisement services	Executive	Nation Media Group	110,200	-	110,200.00	-



23	Advertisement services	Executive	The Standard Newspaper	324,800	-	-	324,800	-	324,800
24	Provision of Hotel services	Executive	Roddys Eco Cover	281,328	-	-	281,328	-	281,328
25	Provision of Hotel services	Executive	Pine Cone Hotel	287,500	-	-	287,500	-	287,500
26	machine	Executive	MFI Document Solutions	58,000	-	-	58,000	-	58,000
27	Consultancy Services	Executive	Kadesh Ventures	2,452,564	-	-	2,452,564	-	2,452,564
28	Provision of Hotel services	Executive	Roddys Eco Cover	210,000	-	210,000.00	-	-	-
29	Provision of Hotel services	Executive	Le Savanna	281,600	-	-	281,600	-	281,600
30	Legal Services	Executive	Advocates	626,460	-	-	626,460	-	626,460
31	Legal Services	Executive	Advocates	890,731	-	-	890,731	-	890,731
32	Provision of Hotel services	Executive	Roddys Eco Cover	550,000	-	-	550,000	-	550,000
33	Air travel services	Executive	Sunward Travel	2,596,240	-	2,596,240.00	-	-	-
34	Air travel services	Executive	Sunward Travel	1,270,950	-	1,270,950.00	-	-	-
35	Provision of Hotel services	Executive	Le Savanna Country Lodge	220,000	-	220,000.00	-	-	-
36	Provision of Hotel services	Executive	Roddys Eco Cover	275,000	-	275,000.00	-	-	-
37	Annual Club Membership fee	Executive	(ACACIA Hotel)	140,000	-	-	140,000	-	140,000
38	Provision of Hotel services	Executive	Roddys Eco Cover	720,000	-	720,000.00	-	-	-
39	provision of catering services	Executive	Sosa Cottages	90,000	-	90,000.00	-	-	-
40	Provision of Hotel services	Executive	Broadpark Hotels	176,000	-	176,000.00	-	-	-
41	security team	Executive	Shanom Investments Ltd	920,000	-	920,000.00	-	-	-
	Sub Total			33,931,775		15,035,524		18,896,251	
1	Preparation of Supplementary Budget	TRADE	Kennedy Adagala	79,800	79,800.00	-	-	-	-
2	Budget estimate workshop	TRADE	Kennedy Adagala	167,846	167,846.00	-	-	-	-
3	Staff selection exercise	TRADE	Kennedy Adagala	321,300	321,300.00	-	-	-	-
4	Procurement for repair of dept vehicle	TRADE	Apeli Agencies	438,841	-	438,841.00	-	-	-
5	Supply & Delivery of office stationery	TRADE	Keter Bright co. Ltd	1,198,285	-	1,198,285.00	-	-	-
6	Purchase of protective gear cleaning Equipment	TRADE	Lufco International Ltd	1,760,400	-	1,760,400.00	-	-	-
7	Facilitate preparation of departmental plan	TRADE	Evans Mokuia Ondieki	200,000	200,000.00	-	-	-	-
8	Supply and delivery of furniture in fy2017-18	TRADE	Farwest Limited	1,001,000	-	1,001,000.00	-	-	-
9	Supply and delivery of stationery	TRADE	Pre-develop Consultancy Co.	122,750	-	-	122,750	-	-
	Sub Total			5,290,222	768,946	5,167,472		122,750	
1	Office operation	CPSB	CPSB - Departmental Transfer	-	-	-	-	-	-
2	VCPSB 38CG017A	CPSB	African Commercial motor	142,335	-	142,335.00	-	-	-
3	Supply of office furniture	CPSB	FAIRDEAL Furniture	2,650,000	-	1,992,045.00	-	657,955	-
4	Advertisement services	CPSB	The Star Newspaper	1,105,650	-	740,428.40	-	365,222	-
5	Hotel services	CPSB	Wigot Gardens	217,700	-	217,700.00	-	-	-
6	Hotel services	CPSB	Hill side Villa	240,000	-	-	-	240,000	-
7	Hotel services	CPSB	Hill side Villa	397,500	-	-	-	397,500	-
8	Air travel services	CPSB	African Touch Safaries	300,000	-	300,000.00	-	-	-
9	Advertisement services	CPSB	Vihiga FM	93,000	-	93,000.00	-	-	-
10	Advertisement services	CPSB	Nation Media	600,000	-	-	-	600,000	-



11	Advertisement services	CPSB	The Standard Newspaper	634,056	-	-	634,056
	Sub Total			6,380,241			2,894,733
1	DSA for business inspection for fire compliance	TRANSPORT	Mary Asagi Obando	565,000	565,000.00	3,485,508	-
2	Provision of meals and drinks to KRB Auditors	TRANSPORT	Hemara Motel C/o Lillian	15,650	-	-	15,650
3	Airtime allowance	TRANSPORT	Etale Tunya	48,000	48,000.00	48,000.00	-
4	Airtime allowance	TRANSPORT	Boniface Erute	24,000	24,000.00	24,000.00	-
5	Purchase of office tonner	TRANSPORT	Etale Tunya	15,660	15,660.00	15,660.00	-
6	Purchase of office tonner	TRANSPORT	Etale Tunya	15,660	15,660.00	15,660.00	-
7	Purchase of office tonner	TRANSPORT	Etale Tunya	20,246	20,246.00	20,246.00	-
8	Purchase of office tonner	TRANSPORT	Valarie Kedogo	17,500	17,500.00	17,500.00	-
9	Supply and Delivery of assorted rubber stamps	TRANSPORT	Seth Keverenge	5,000	5,000.00	5,000.00	-
10	Drafting of the Mechanical Transport Fund Bill	TRANSPORT	Boniface Erute	489,300	489,300.00	489,300.00	-
11	Sensitization workshop on SDGS	TRANSPORT	Valarie Kedogo	75,600	75,600.00	75,600.00	-
12	CHIRAC Meeting	TRANSPORT	Benard Oduor	69,300	69,300.00	69,300.00	-
13	CHIRAC Meeting	TRANSPORT	Benard Oduor	323,400	323,400.00	323,400.00	-
14	Meal allowance	TRANSPORT	Lillian Ambenge	410,025	410,025.00	410,025.00	-
15	Preparation of sports Management Bill	TRANSPORT	James Mundia	413,000	413,000.00	413,000.00	-
16	Office operation	TRANSPORT	Department of Transport -	-	-	-	-
17	Purchase of alarm padlocks	TRANSPORT	Oscar Mwenesi	7,500	7,500.00	7,500.00	-
18	Attend CPD courses	TRANSPORT	Eugene Wamalwa	146,800	146,800.00	146,800.00	-
19	Fence repair	TRANSPORT	Jethro Lovembe	27,860	27,860.00	27,860.00	-
20	Evaluation in Kisumu	TRANSPORT	Eunice Kilima	1,984,500	1,984,500.00	1,984,500.00	-
21	Tender Evaluation	TRANSPORT	Lilian Ambenge	1,984,500	1,984,500.00	1,984,500.00	-
22	Tender Evaluation	TRANSPORT	Lilian Ambenge	1,994,600	1,994,600.00	1,994,600.00	-
23	Supervisory Allowances	TRANSPORT	Valarie Kedogo	1,044,360	1,044,360.00	1,044,360.00	-
24	Tender Evaluation	TRANSPORT	Etale Tunya	1,984,500	1,984,500.00	1,984,500.00	-
25	Provision of Hotel services	TRANSPORT	Le Savanna Country Lodge	1,980,000	-	1,980,000.00	-
26	Provision of Hotel services	TRANSPORT	Le Savanna Country Lodge	399,000	-	399,000.00	-
27	Air travel services	TRANSPORT	Calvins Tours	34,350	-	34,350.00	-
28	E-Sourcing Devt of specific annual selected	TRANSPORT	Plateau consultants Ltd	5,830,740	-	5,830,740.00	-
29	Office stationery	TRANSPORT	Seal Honey	562,874	-	562,874.00	(0)
30	Staff uniforms	TRANSPORT	Marjoram ventures	200,000	-	200,000.00	-
31	purchase of laptops,Harddisks,Printers& Anti-	TRANSPORT	Apples Works Ltd	1,080,000	-	1,080,000.00	-
32	Office operation	TRANSPORT	Martin Njajula	80,000	80,000.00	80,000.00	-
33	Electricity bill	TRANSPORT	Kenya Power	1,899,502	-	-	1,899,502
34	Repair of lighting system	TRANSPORT	Stanley Indiazi	15,800	15,800.00	15,800.00	-
35	Reimbursement monies paid for inspection of	TRANSPORT	Etale Tunya	5,000	5,000.00	5,000.00	-
	Sub Total			23,769,227	11,767,111	21,854,075	1,915,152
1	Titling of Schools and Churches	LANDS	Timothy Mbokui/Walter Mwava	1,063,600	-	1,063,600.00	-
2	Titling of Schools and Churches	LANDS	Timothy Mbokui/Walter Mwava	1,142,480	-	1,142,480.00	-

3	Newspaper advertisement	LANDS	Nation Media Group	172,840	-	-	172,840.00	-
4	Purchase of motor vehicle	LANDS	General Motors Group	200,000	-	-	200,000.00	-
5	Hotel services	LANDS	Ciala Resort	121,100	-	-	-	121,100
6	Air travel services	LANDS	Calvins Tours	10,480	-	-	10,480.00	-
	Sub Total			2,710,500			2,589,400	121,100
1	Salary recoverly reimbursement march April and	TREASURY	David Malava	118,265	118,265.00	-	118,265.00	-
2	committee	TREASURY	Muhandu Madolo	508,000	508,000.00	-	508,000.00	-
3	Unpaid Payroll deduction	TREASURY	Workers Sacco	171,821	171,821.00	-	171,821.00	(0)
4	Salary arrears	TREASURY	Wilson Oongo	129,913	129,913.00	-	129,913.00	(0)
5	Unpaid salary arrears	TREASURY	Eliakim Keverenge	36,890	36,890.00	-	36,890.00	-
6	Payment for hotel services	TREASURY	Le Savanna Lodge hotel	146,300	-	-	146,300.00	-
7	Payment for hotel services	TREASURY	Roddys Eco Cover	1,650,000	-	-	1,650,000.00	-
8	Supply of tonners	TREASURY	Helam Investments Co. Ltd	354,000	-	-	-	354,000
9	Supply of office equipment	TREASURY	MFI Document Solutions	348,000	-	-	348,000.00	-
10	Payment for hotel services	TREASURY	Hillside Villa	120,000	-	-	-	120,000
11	Payment for hotel services	TREASURY	Hillside Villa	175,000	-	-	175,000.00	-
12	Payment for hotel services	TREASURY	Hillside Villa	75,000	-	-	75,000.00	-
13	Payment for hotel services	TREASURY	Hillside Villa	160,000	-	-	-	160,000
14	Payment for hotel services	TREASURY	Le Savanna Lodge hotel	162,800	-	-	162,800.00	-
15	Supply and delivery of accountable documents	TREASURY	Government Printer	97,090	-	-	-	97,090
16	Advertisement services	TREASURY	Vihiga Fm	56,000	-	-	-	56,000
17	Air travel services	TREASURY	Sunward Travel	18,260	-	-	18,000.00	260
18	Hotel services	TREASURY	Le Savanna Lodge hotel	89,300	-	-	-	89,300
19	Advertisement services	TREASURY	Vihiga Fm	18,000	-	-	-	18,000
20	Repair and servicing of photocopier machine	TREASURY	MFI Document Solutions	58,000	-	-	58,000.00	-
	Sub Total			4,492,638		964,889	3,597,989	894,649
1	Substance allowance	EDUCATION	Zadock Munala	124,000	124,000.00	-	124,000.00	-
2	Claim for Budget making process meeting	EDUCATION	Isabellah Pili	259,800	259,800.00	-	259,800.00	-
3	Regional Drama Festivals	EDUCATION	Musungu Mugooha	887,800	887,800.00	-	887,800.00	-
4	Departmental Transfer	EDUCATION	Education Department	604,800	604,800.00	-	604,800.00	-
5	Supply of stationery	EDUCATION	Yeda & sons Ent. Ltd	1,853,275	-	-	1,853,275.00	-
6	2nd Training Epl Operational Level	EDUCATION	Rose Inziani Elkana	507,000	507,000.00	-	507,000.00	-
7	Reimbursement of special school sports	EDUCATION	Brenda Vugutsa	220,540	220,540.00	-	220,540.00	-
8	Supply and Delivery of Laptops	EDUCATION	Similax Company Limited	111,690	-	-	-	111,690
9	Mentorship programme for students on	EDUCATION	Brenda Vugutsa	220,500	220,500.00	-	220,500.00	-
10	Provision of Hotel services	EDUCATION	Venta Star Investment	250,000	-	-	250,000.00	-
11	Purchase of motor vehicle	EDUCATION	CMC Motors Group Ltd	-	-	-	-	-
12	Provision of Hotel services	EDUCATION	Hemara Hotel	120,000	-	-	-	120,000
	Sub Total			5,159,405		2,824,440	4,927,715	231,690
1	CPSB HR Committee on Health promotion	HEALTH	Salome Omulele	552,300	552,300.00	-	552,300.00	-





2	Wash stakeholders meeting	HEALTH	Anjeo O. Benson	22,000	22,000.00	22,000.00	22,000.00	-
3	EPI commodity & vaccine collection	HEALTH	Edna N. Ayiera	223,000	223,000.00	223,000.00	223,000.00	-
4	Request for maintenance office desktop	HEALTH	Patrick O. Lutta	15,500	15,500.00	15,500.00	15,500.00	-
5	World cancer day & cancer meeting	HEALTH	Sikuku Erick	959,900	959,900.00	959,900.00	959,900.00	-
6	Training of Health facility management	HEALTH	Joshua Onyango	509,500	509,500.00	509,500.00	509,500.00	-
7	EPI/DQA (Data quality Assessment)	HEALTH	Calvin C. Langat	80,000	80,000.00	80,000.00	80,000.00	-
8	Supply & Delivery of wheel chairs at VCRH	HEALTH	Shirlab Enterprises	720,000	-	-	720,000	-
9	Supply & Delivery of Laptops and printers	HEALTH	Bobran Enterprises	320,000	-	300,000.00	20,000	-
10	Supply & Delivery of albendazole deworming	HEALTH	Bibo pharmaceutical	5,940,000	-	5,940,000.00	-	-
11	Repair & Service of GK B051C	HEALTH	Namo Italiano (K) Ltd	165,600	-	-	165,600	-
12	Supply & Delivery of hospital bedding/Linens&	HEALTH	Vicotserve digital solution	1,860,009	-	-	1,860,009	-
13	Supply & Delivery of furniture for dental clinic	HEALTH	Alegios system	298,000	-	298,000.00	-	-
14	Supply & And Delivery of event management	HEALTH	Yeda & sons Ent. Ltd	128,500	-	128,500.00	-	-
15	World cancer day T-Shirts	HEALTH	Keter Bright Ltd	1,130,000	-	1,130,000.00	-	-
16	Repair & Service of motor V. GKA667R F/Y	HEALTH	Cyelda Motor Services	301,500	-	-	301,500	-
17	Repair & Service f GKA 212U	HEALTH	Apsel Enterprises	218,000	-	218,000.00	-	-
18	Supply & Delivery of assorted medical	HEALTH	Shirlab Enterprises (THS-UHC)	5,677,255	-	-	5,677,255	-
19	Supply & Delivery of pharms& Non-Pharms	HEALTH	Keluva General services	144,500	-	144,500.00	-	-
20	Supply & Delivery of Assorted Hospital	HEALTH	Agoma Group Ltd	4,260,730	-	4,260,730.00	-	-
21	Supply of kitchen utensils	HEALTH	Yeda & Sons Ent. Ltd	1,255,330	-	1,255,330.00	-	-
22	Repair and servicing of vehicle GK 645C	HEALTH	Uchonga's Electrical Works	85,400	-	-	85,400	-
23	Supply of fresh food stuff	HEALTH	Zaiba Grocery	1,143,940	-	-	1,143,940	-
24	Supply and Delivery of tyres	HEALTH	Namo Italiano (K) Ltd	400,000	-	-	400,000	-
25	Repair and servicing the Ambulance	HEALTH	Namo Italiano (K) Ltd	292,300	-	-	292,300	-
26	Repair and servicing of Beyond Zero M/Vvehicle	HEALTH	Namo Italiano (K) Ltd	85,000	-	-	85,000	-
27	Supply of cleaning materials	HEALTH	Queens Gub Cleaning Services	596,310	-	-	596,310	-
28	Supply and Delivery of Tyres for M/Vvehicle	HEALTH	Farwest Ltd	175,000	-	175,000.00	-	-
29	Supply and Delivery of Consumables for the	HEALTH	Keluva General services	116,850	-	116,850.00	-	-
30	Supply and Delivery of Lab Reagents	HEALTH	Bioscan Diagnostic E.A Co.	1,383,400	-	-	1,383,400	-
31	Repair and servicing of GK A212U	HEALTH	Namo Italiano (K) Ltd	142,300	-	-	142,300	-
32	Supply and Delivery of blood transfusion kits	HEALTH	Bioscan Diagnostic E.A Co.	120,600	-	-	120,600	-
33	Repair and Servicing of GK 517B	HEALTH	Namo Italiano (K) Ltd	336,300	-	-	336,300	-
34	Repair and servicing of GK 645 C	HEALTH	Uchonga's Electrical Works	58,850	-	-	58,850	-
35	Repair and Servicing of M/Vvehicle 38CG 027A	HEALTH	Namo Italiano (K) Ltd	204,800	-	-	204,800	-
36	Repair and Servicing of M/Vvehicle GK B 517B	HEALTH	Uchonga's Electrical Works	114,000	-	-	114,000	-
37	Advertising services	HEALTH	The Standard Group Ltd	177,480	-	-	177,480	-
38	Supply and Delivery of Medical Stationery at	HEALTH	Dirras Construction and	2,099,800	-	-	2,099,800	-
39	Supply and Delivery of bill boards - CT Scan	HEALTH	Town Craft Media	210,000	-	210,000.00	-	-
40	Repair and servicing of Ambulance 38CG026	HEALTH	Namo Italiano (K) Ltd	72,300	-	-	72,300	-
41	Supply and Delivery of Dental Consumables	HEALTH	Keither Business Enterprises	1,187,050	-	1,187,050.00	-	-

COUNTY GOVERNMENT OF VIHIGA

PENDING BILLS FOR FY 2018-2019-DEVELOPMENT

S/NO	DESCRIPTION OF PROJECT	DEPT	COMPANY	ORIGINAL AMOUNT	TOTAL PAID	BALANCE
1	Construction of Mhishi Water Tank Tower	Water	Grace Construction co.ltd	1,998,500.00	1,998,500	-
2	County	Water	Spegcha Construction and Engineering Co. Ltd	12,803,450.00	6,116,085	6,687,365.00
3	equipment in selected 50 ECDE/Health and VTC centres in the county	Water	Frashua Enterprises Ltd	542,845.00	542,845	-
4	Banja Market-wbp	Water	Dinarob International Ltd	191,469.10	191,469	-
5	West Ward-wbp	Water	Great Rift General Merchants Ltd	110,000.00	110,000	-
6	Ward - wbp	Water	Mark Performance Systems Ltd	930,000.00	930,000	-
7	Augmentation of Emalindi-Esirulo Water Project	Water	Atom Investment Limited	2,000,000.00	300,000	2,000,000.00
8	Rehabilitation of Kaimosi Sewerage Works in Muhudu Ward	Water	The green Apple Africa Ltd	300,000.00	300,000	-
9	Protection of Springs-Jepkoyai ward	Water	Volcan Contractors Limited	447,310.00	447,310	-
10	Rehabilitation of Chango Water Project-wbp	Water	Volcan Contractors Limited	998,000.00	816,639	181,360.70
	SUB-TOTAL			20,321,574.10	11,452,848.40	8,868,725.70
11	Supply and delivery of Goods Mwitoko fish Farm	Agriculture	Kudesh Ventures Ltd	2,698,160.00	2,698,160	-
12	Construction of SENTRY house and store at Mwitoko Fish Farm	Agriculture	Prishben Investment Limited	-	791,000	62,069.00
13	Supply, Delivery and Construction of Farm structures-brooder/incubator	Agriculture	Lianfam Africa Limited	853,069.00	-	-
	SUB-TOTAL			3,551,229.00	3,489,160.00	62,069.00
14	Proposed Renovation works at Governor's office (External Works)	Executive	Farwest Limited	3,395,811.88	3,015,281	380,531.08
15	Pavementing of Luanda Omema market	Trade	Jayne Enterprises Ltd	2,372,884.00	2,140,884	231,999.60
16	Construction of pit latrines at Muhudu Market	Trade	MS Kelava General Services Ltd	824,554.68	824,555	-
17	Construction of boda boda shades at Tambua	Trade	Akase Ltd	388,370.32	388,370	-
18	Construction of Shiru Market Shades-wbp	Trade	Alumina Agency Limited	1,456,240.50	1,456,241	-
19	Completion of Omema Market phase III	Trade	Bwak Enterprises	3,951,888.00	2,298,880	1,653,008.00
20	Fencing of Angoya, Mulokholo, Mudeete and Lunyerere Markets	Trade	Skyline Enterprises Limited	3,770,870.00	2,129,760	1,641,110.00
21	Ekwanda market	Trade	Galini Investment Limited	1,972,241.28	1,339,684	632,557.28
22	Murraming of Markets - Cheptulu and Kiligili	Trade	Scheme Construction Tech Designers Limited	1,054,144.80	1,054,145	-
23	Renovations at Wemilabi, Luanda and Chavakali Markets	Trade	Saanfra General Contractors Ltd	2,728,489.36	-	2,728,489.36
24	High Mast Flood Light at Kima Market	Trade	Nyando Power Techniques Ltd	3,624,200.00	3,624,200	-
25	Signages at Entry Points	Trade	Clockwise International Limited	3,991,328.00	-	3,991,328.00
26	Signages at Entry Points	Trade	Bani Investment Limited	2,990,040.00	-	2,990,040.00
27	Market shade at North East Bunyore ward	Trade	Edietrium Consultancy Services Limited	805,852.00	805,852	-
28	Solar Street lighting in N.E Bunyore, S. Maragoli and Tambua Wards	Trade	Sodium Energy Solutions Ltd	5,885,840.00	5,885,840	-
29	Boda boda sheds at Wodanga ward	Trade	Ferrod Construction Ltd	398,973.00	339,632	59,341.00
30	Market shades at Bunyore West ward	Trade	Tencons Builders Limited	839,654.40	629,741	209,913.60
31	Boda Boda Shades at West Bunyore Ward	Trade	Tencons Builders Limited	398,973.00	339,632	59,341.00
32	Boda Boda Shades at Gisaabai Ward	Trade	Bripal Enterprises	871,439.55	-	871,439.55
33	Market shades at Gisaabai ward	Trade	Joy Rowl	994,400.00	416,000	578,400.22
34	Two Boda Boda shades in Busali ward	Trade	Woods Dorm Enterprises Limited	774,433	774,433	-
35	Boda boda shades in Jepkoyai ward	Trade	Nakhulo Bidi Co. Limited	899,999.90	125,567.04	774,433
36	Boda boda shades in Mungoma Ward	Trade	Dhrasa Construction Ltd	410,127.28	381,127	29,000.00
37	Market Shades in Central Bunyore Ward	Trade	Lunar Emporium Ltd	410,000.00	408,917	1,082.60
38	Boda boda shade in Busali ward	Trade	Lunar Emporium Ltd	845,458.40	818,658	26,800.00
	SUB-TOTAL			44,000.00	408,320	31,680.00
				43,325,968.47	26,464,871.72	15,861,097.35
39	Rehabilitation of Emusejeri-Wandeche Road-wbp Wemilabi	Transport	Paids Ventures Limited	4,581,787.00	4,581,787	-
40	Rehabilitation of Wawan-kimarani maji makuu road -wbp	Transport	Rhodes Holdings Ltd	4,463,100.00	4,463,100	-
41	Chavakali - Solongo road - wbp-west sabatia	Transport	Salver Investments	3,499,790.00	3,499,790	-
42	Muyekhe-Epungo road-wbp-N.E Bunyore	Transport	Salver Investments	771,400.00	771,400	-
43	Ematsi-Emukhuya Road lot1-wbp-Enabungo	Transport	Geo-Intel Company Ltd	4,994,438.00	4,994,438	-
44	Ematsi-Emukhuya Road lot2-wbp-Enabungo	Transport	Geo-Intel Company Ltd	2,693,288.00	2,693,288	-
45	Anakali-Okucho road - wbp - C. Bunyore	Transport	Bripal Enterprises	466,320.00	466,320	-
46	Imara-Makya Road-wbp-Mungoma ward	Transport	Mutefra Investment	3,899,937.00	-	3,899,937.00
47	Mwibona-Esiandumba Road-wbp-mwibona ward	Transport	Thelmax Construction Ltd	129,920.00	-	129,920.00
48	Esamweyi-Esiamary road-wbp-wemilabi ward	Transport	Samulu Trading Co. Ltd	194,874.00	194,874	-



49	Upper viitiro-igakala road-wbp-lugaga/wamulima ward	Transport	Mama Construction	278,284.00	278,284.00	-
50	Kapechamwani-beombeni road-wbp-Gisambai ward	Transport	Western Schools Supplies	255,200.00	255,200.00	2,784.00
51	Munajidi Road -wbp-Shiru ward	Transport	Mama Construction	1,028,456.00	1,028,456.00	-
52	Mwanga-Emukana Road-wbp-mwibona ward	Transport	Namwinza Holdings	780,107.00	780,107.00	-
53	Ekamanji-Ematoli road-wbp-Luanda Township ward	Transport	Okonos Building Contractors	3,493,224.00	3,493,224.00	-
54	Mukingi-Masana road-wbp-S.Maragoli ward	Transport	Femveja Company Ltd	2,315,789.20	2,315,789.20	-
55	Vihiga-Wangombi-Enanda road-wbp-C.Maragoli ward	Transport	Geostandra co.ltd	3,956,760.00	3,956,760.00	-
56	Musembe-Eboso Road-wbp-W.sabatia ward	Transport	Webiv Services International	2,127,469.00	2,127,469.00	-
57	Mbale PAC-Lonyonyi -Maramatha road-wbp-L.waduywa/izawa ward	Transport	Bace Enterprise	993,120.00	993,120.00	-
58	Busali-Chekombero road-wbp-busali ward	Transport	Teram Limited	1,561,969.00	1,561,969.00	-
59	Mwembe-Givigi PAG road-wbp-Tambua ward	Transport	Fatward Agencies	3,015,536.00	3,015,536.00	114,840.00
60	Ebuhando Box Culvert-wbp-Emabungo ward	Transport	Bonaco Investment	4,402,070.80	4,402,070.80	0.80
61	Ebulako Footbridge-wbp-emabungo ward	Transport	Limosa Construction Co.Ltd	321,088.00	321,088.00	-
62	Jepesani Box Culvert-wbp-Jepkoyai ward	Transport	Lenema Engineering Ltd	4,695,123.20	4,695,123.20	-
63	Mudindi River Crossing-wbp-Jepkoyai ward	Transport	Bilimo Holdings Ltd	1,098,520.00	1,098,520.00	-
64	Vihindi-Lonoma River Crossing-wbp-W.sabatia ward	Transport	Najest Enterprises	2,993,784.84	2,993,785.00	-
65	Opaya Makanga Bridge-wbp-Luanda Township ward	Transport	Ganeal Enterprises	5,291,601.00	5,291,601.00	-
66	Construction of Matsanieli River Crossing-wbp	Transport	Complete Construction Company Ltd	4,699,092.70	4,699,092.70	-
67	Okondo Bridge-wbp-Luanda South ward	Transport	Wilkori Building	5,970,114.00	5,970,114.00	-
68	Muluanda Box Culvert-wbp-mwibona ward	Transport	Scheme Constructions And Technology	3,814,878.08	3,814,878.00	-
69	Nyanenna River Crossing-wbp-Jepkoyai ward	Transport	Ed-Mor Construction	1,800,243.44	1,800,243.00	-
70	Mudwanda River Crossing-wbp-W.Bunyore ward	Transport	Limpid Ventures	1,571,220.00	1,571,220.00	-
71	Senende-Channagoti river crossing-wbp-shamakohlo ward	Transport	Letakanya	1,759,836.00	1,759,836.00	-
72	Jeshi la Wokovu polyechnic river crossing-wbp-S.Maragoli ward	Transport	Decimal Creations	480,188.80	480,188.80	-
73	Enanga Footbridge-wbp-S.Maragoli ward	Transport	Decimal Creations	430,244.00	430,244.00	-
74	Mwibiba River Crossing-wbp-Muhudi ward	Transport	Kelava General Services	1,493,152.00	1,493,152.00	-
75	Completion of Mushibila Bridge-wbp-C.Bunyore	Transport	Excom Ventures	1,466,704.00	1,466,704.00	-
76	Miyika Bridge-wbp-N.Maragoli ward	Transport	Broadcore	299,800.96	299,800.96	-
	SUB-TOTAL			88,205,983.98	741,36,594.28	11,915,176.26
77	Purchase of Land for construction of a Dispensary-wbp	Lands	George Azimbo Lukabo	680,000.00	680,000.00	-
78	GIS Laboratory	Lands	Locate It Limited	1,057,200.00	1,057,200.00	-
79	Consultancy services for preparation of Kaimosi and Cheptulu physical c	Lands	Geomastro Consult Ltd	1,970,260.00	1,970,260.00	captured also on F/19 20
	SUB-TOTAL			3,707,460.00	3,707,460.00	1,970,260.00
81	Supply and delivery mechanical tools and equipment at Maseno vtc	EDUCATION	Rabboni Project Builders Limited	4,182,960.00	4,060,969.00	121,991.00
82	Construction of Ebusiratsi-Ekwanda special Sch. ECDE Classroom	EDUCATION	Bace Enterprise	1,575,718.70	1,575,718.70	repeated on F/19 20
83	Construction of Buyufuf & Kibara ECDE	EDUCATION	Periken Auto Agencies Limited	3,166,806.96	3,166,806.96	repeated on F/19 20
84	Construction of Kakubutu ECDE	EDUCATION	Femveja Company Limited	1,583,403.00	1,580,491.00	2,912.00
85	Supply of laptops to all tvet institutions	EDUCATION	Synergies Company Limited	5,535,000.00	5,535,000.00	-
86	Construction of Mwanzo ECDE	EDUCATION	Vision Contractors	1,590,000.00	1,497,203.00	92,797.00
87	Construction of Pit Latrine at North Maragoli vtc	EDUCATION	Femveja Company Ltd	870,000.00	870,000.00	repeated on F/19 20
88	Construction of 3 Door Classroom at Mwambaba VTC	EDUCATION	Kavirondo Logistics and General Contractors	3,279,926.68	3,279,929.00	2.32
89	Supply and Delivery of hair dressing and beauty therapy equipment at	EDUCATION	Landart Trading & Consulting Limited	737,564.20	737,564.00	-
90	Construction of Ebusangwe/Ewobe ECDE Classroom	EDUCATION	Odambo International Enterprises Limited	913,660.88	779,636.00	134,025.34
91	Construction of Bumanyage ECDE Classroom	EDUCATION	Agri-trade Logistics Limited	1,588,000.00	1,526,867.00	61,132.60
92	Construction of Musoywa Pit Latrine	EDUCATION	Alkase Ltd	854,700.00	825,958.00	28,742.00
93	Construction of Esibeye ECDE Classroom	EDUCATION	Alfalink Enterprises Limited	604,525.00	604,525.00	604,525.00
94	Construction of Ekwanda ECDE Classroom	EDUCATION	Aligrepa Construction Limited	254,340.00	254,340.00	254,340.00
95	Construction of Giviriri ECDE Classroom	EDUCATION	Reins Enterprises Limited	800,000.00	800,000.00	800,000.00
96	Construction of Mudegwa, Eshakala and Mungoye ECDE Classrooms	EDUCATION	Prodena Company Limited	2,489,685.00	2,241,085.00	248,599.80
97	Construction of Ebusiratsi ECDE Classroom	EDUCATION	Bace Enterprise	1,550,000.00	1,550,000.00	-
98	Construction of Vihiga and Gemeni ECDE Classrooms	EDUCATION	Wechbell General Contractors Co.Ltd	544,523.00	544,523.00	-
99	Construction of Manyatta Muslim(Mkombozi), Ebusubi and Mubwanda	EDUCATION	Sandavy Solutions Company Ltd	918,368.00	918,368.00	repeated on F/19 20
100	Construction of Ematsuli ECDE Classroom in N.E. Bunyore	EDUCATION	Zayalo Builders Merchants	1,500,787.20	1,500,787.20	repeated on F/19 20
101	Construction of Womululu Special School ECDE Classroom in	EDUCATION	One Care Company Limited	1,513,217.68	1,513,217.68	repeated on F/19 20
102	Proposed-renovation-of-Ebusubya-Special-School-for-the-Dead-in-Luanda	EDUCATION	Milyair-Holdings Limited	807,398.88	807,398.88	repeated-on-F/19-20
103	Construction of Madira ECDE Classroom in Lugaga/Wamuluma Ward	EDUCATION	Hopstar Fabricators Limited	690,254.52	690,254.52	repeated on F/19 20
104	Construction of 6 door pit latrine at Mudeite VTC in N.Maragoli ward	EDUCATION	Mutsudi Holdings Limited	571,027.00	571,027.00	repeated on F/19 20
105	Construction of Wanakale ECDE Classroom	EDUCATION	Samfra General Contractors Ltd	636,976.00	636,976.00	repeated on F/19 20





106	Construction of Gaigedi, Givogi and Vohohi ECDE Classrooms in	EDUCATION	Syntax Afri Ventures	2,134,678.65	-	2,134,678.65	-	2,134,678.65
107	Construction of Mikuli ECDE Classroom	EDUCATION	Bace Enterprise	1,523,646.16	1,523,646	0.16	-	0.16
108	Construction of Mhiki ECDE Classroom	EDUCATION	Beneda Enterprises	986,508.00	492,907	493,600.80	-	493,600.80
109	Construction of Ondeyo ECDE Classroom	EDUCATION	Dicam Investment Limited	143,929.00	304,972	143,929.00	-	143,929.00
110	Construction of Hakedohi ECDE Classroom	EDUCATION	Evertex Enterprise Limited	1,221,022.16	-	1,221,022.16	-	1,221,022.16
111	Construction of Chavogere and Bogina ECDE Classrooms in Busahi	EDUCATION	Eddietrium Consultancy Services Limited	814,527.93	-	814,527.93	-	814,527.93
112	Construction of Madeya, Gobei and Kipsigor ECDE Classrooms	EDUCATION	Gifrale Construction Limited	730,685.00	684,286	46,399.00	-	46,399.00
113	Construction of Kapiti and Vigite	EDUCATION	Jaza Sovereign Limited	175,714.00	-	175,714.00	-	175,714.00
114	Construction of Eburundi ECDE Classroom	EDUCATION	Kaperege Building and Construction Limited	1,521,070	1,314,269	206,801.00	-	206,801.00
115	Construction of Emmukunzi ECDE Classroom	EDUCATION	Kingfield Teledata Enterprises	287,120.14	-	287,120.14	-	287,120.14
116	Construction of Kapitan ECDE Classroom	EDUCATION	Solium Energy Solutions Ltd	354,517.00	-	354,517.00	-	354,517.00
117	Construction of Bvoja Muslim Primary ECDE Classroom	EDUCATION	Mian Contractors Ltd	1,415,619.32	-	1,415,619.32	-	1,415,619.32
118	Construction of Mhudo and Kaptech ECDE Classrooms	EDUCATION	Vycams Digital Opportunities Trust Ltd	541,985.00	-	541,985.00	-	541,985.00
119	Construction of Ibbahi and Ebusiratsi/Ekwanda ECDE Classrooms	EDUCATION	Limpud Ventures	834,230.00	-	834,230.00	-	834,230.00
120	Construction of Ematuli ECDE Classroom	EDUCATION	Manvuh Limited	3,100,000.00	-	3,100,000.00	-	3,100,000.00
121	Construction of Bumbo and Janiongoji ECDE Classroom	EDUCATION	Planet Base Limited	2,974,562.25	2,974,562	-	-	-
122	Construction of Chandunguni and Enyanza ECDE Classrooms	EDUCATION	Manvuh Limited	3,100,000.00	-	3,100,000.00	-	3,100,000.00
123	Construction of Gahumbwa and Kivagala ECDE Classroom	EDUCATION	Nuru Women Holdings	469,220.00	-	469,220.00	-	469,220.00
124	Construction of Ebusamba ECDE Classroom	EDUCATION	Relinx Enterprises Limited	441,710.00	-	441,710.00	-	441,710.00
125	Construction of Mavira ECDE Classroom	EDUCATION	Yeda and Sons Enterprises Limited	812,001.16	-	812,001.16	-	812,001.16
126	Construction of Mungu Piti Latrine	EDUCATION	Oasis Press Suppliers Limited	4,195,000.00	4,195,000	-	-	-
127	Supply and Delivery of TVET automotive engineering tools and	EDUCATION	Tencons Contractors Limited	4,797,660.00	4,537,920	259,740.00	-	259,740.00
128	Construction of Esakala, Esukobelo and Itumbi ECDE Classrooms	EDUCATION	Large and Medium Domestic Supplies	1,628,018.00	1,627,485	533.35	-	533.35
129	Construction of Wemilahi and Mago ECDE Classrooms	EDUCATION	Limpud Ventures	429,189.24	-	429,189.24	-	429,189.24
130	Construction of Wemilahi and Mago ECDE Classrooms	EDUCATION	Limpud Ventures	429,189.24	-	429,189.24	-	429,189.24
131	Construction of Mwambaba pit latrine	EDUCATION	Limpud Ventures	429,189.24	-	429,189.24	-	429,189.24
132	Proposed completion of Mulundu Dispensary-whp	HEALTH	Vulcan Contractors Limited	816,639.30	39,443,987.40	32,220,800.07	-	32,220,800.07
133	Renovation of Kaptech Health Centre-whp	HEALTH	Roads and General Limited	1,621,559.00	1,621,559	0.10	-	0.10
134	Rehabilitation of Water Tanks at VCRH	HEALTH	Rotalink Engineering Ltd	4,636,810.00	-	4,636,810.00	-	4,636,810.00
135	Construction of the Blood Transfusion Center	HEALTH	Sava Construction Limited	4,490,772.00	4,490,772	-	-	-
136	Construction of Luanda Health centre	HEALTH	World Class Ltd	1,004,382.85	1,004,383	0.30	-	0.30
137	Proposed renovations at Sabatia Sub County Hospital	HEALTH	Pontech Services Limited	1,266,148.00	1,266,148	-	-	-
138	Purchase of Land for Expansion of Emusire Health Centre in Emuhaya	HEALTH	Peter Nakele Aletwe	1,523,296.00	1,523,296	-	-	-
139	Supply of Materials for YCRH facility	HEALTH	Bobran Enterprises	480,000.00	480,000	-	-	-
140	Proposed completion of Kisumu Dispensary	HEALTH	Ivona Solutions Ltd	133,432.72	133,433	-	-	-
141	Proposed completion of Enzaro Health Centre in S.Maragoli ward	HEALTH	Eddietrium Consultancy Services Limited	376,417.68	376,417.68	-	-	-
142	Proposed completion works at Emusire Morgue	HEALTH	Mak Performance Systems Ltd	1,344,537.60	-	1,344,537.60	-	1,344,537.60
143	Construction of Ochwoire Dispensary	HEALTH	Ferrud Construction Ltd	4,653,664.80	4,653,665	-	-	-
144	Proposed renovation of Eliangoma Health Centre	HEALTH	TVC Limited	1,219,682.00	-	1,219,682.00	-	1,219,682.00
145	Construction of Incinerator at Ekwanda Health Centre in Luanda South	HEALTH	Scheme Contractors Technology Designers Ltd	5,811,066.08	4,241,523	1,569,543.48	-	1,569,543.48
146	Supply, Delivery and Commissioning of the CT Scan Machine	HEALTH	Meditech Systems Ltd	18,196,074.00	16,557,819	1,638,254.70	-	1,638,254.70
147	Completion of Mulundu Dispensary	HEALTH	Roads and General Limited	3,065,433.00	3,065,433	-	-	-
148	Levelling and Grassing of Lwenya playground	GENDER	Dap Dei Chester K.LTD	1,044,000.00	1,044,000	-	-	-
149	Levelling and Grassing of Makochi playground	GENDER	Etrak Company Limited	145,000.00	-	145,000.00	-	145,000.00
150	Proposed improvement works at Hannisi Stadium	GENDER	Sakam Enterprises Limited	17,465,963.25	6,795,895	10,670,068.25	-	10,670,068.25
151	Proposed landscaping and grassing of Emmukunzi playground	GENDER	Waymax Enterprises Limited	1,104,900.00	1,104,900	-	-	-
152	Proposed improvement works at Mumboha Stadium	GENDER	Eddietrium Consultancy Services Limited	4,753,352.88	4,753,352	0.88	-	0.88
153	Proposed development works at Kibakobi Stadium	GENDER	Touchline Solutions CV	2,043,350	2,043,350	-	-	-
154	Consultancy for Establishment of a Youth Talent Center	GENDER	Skytop Agencies	3,860,000.00	3,860,000	-	-	-
	SUB-TOTAL			33,439,480.13	19,601,477.00	3,167,934.88	-	3,167,934.88
	GRAND TOTAL			326,054,329.11	213,592,151.45	87,048,059.40	-	87,048,059.40

PREPARED BY:.....DESIGNATION:.....SIGNATURE:.....

CHECKED BY:.....DESIGNATION:.....SIGNATURE:.....

APPROVED BY:.....DESIGNATION:.....SIGNATURE:.....



APPENDIX 1
PENDING BILLS FOR FY 2019/2020

RECURRENT PENDING BILLS FOR FY 2019/2020

SUPPLIERS COSTS				
NO	DESCRIPTIONS OF THE ACTIVITIES	CONTRACTOR/SUPPLIER	DEPARTMENT	AMOUNT
1	REPAIR AND SERVICE OF GK 406Y	MAKUMI AGENCIES LTD	AGRICULTURE	239,500
2	REPAIR AND SERVICE GK811S	NAMO ITALIANO (K) LTD	AGRICULTURE	277,000
3	SUPPLY & DELIVERY OF INCUBATOR & BACK UP GEN	LIANFAM AFRICA LTD	AGRICULTURE	398,500
4	REPAIR AND SERVICE GKA 629Q	ANGATIA MOTOR WORKS	AGRICULTURE	190,000
5	PROVISION OF THREE PHASE POWER INSTALLATION	PHILMAFAITH	AGRICULTURE	43,277
6	GKU145F	KAUWALA MOTORS	AGRICULTURE	400,000
	SUB - TOTAL			1,548,277
7	PROVISION OF HOTEL SERVICES	HILLSIDE	EDUCATION	138,083
11	ECDE CLASSROOM VUHIYA	KINGFIELD TELEDATA ENTERPRISES LTD	EDUCATION	287,120
13	HOTEL SERVICES	HEMARA MOTEL	EDUCATION	120,000
15	PROCUREMENT OF TOOLS AND EQUIPMENT FOR PRO	FARMBOGA LTD	EDUCATION	1,913,500
	SUB - TOTAL			2,458,703
16	VEHICLE LORRY REG NO. 38CG010A	NAMO ITALIANO (K) LTD	ENVIRONMENT	308,189
17	SUPPLY & LAY WANADANYA PIPELINE	JEMIDE CONSTRUCTION COMPANY LTD	ENVIRONMENT	496,000
18	DIGULA W/P REHABILITATION	CINTAJOS INVESTMENT LTD	ENVIRONMENT	601,480
	SUB - TOTAL			1,405,669
19	SERVICE DELIVERY AGREEMENT FOR CECM'S OFFICE	MFI DOCUMENT SOLUTION	NANCE & ECONOMIC PLANNIN	313,500
20	PROCUREMENT OF TYRES AND BATTERY	LORODO TRADERS	NANCE & ECONOMIC PLANNIN	195,600
21	PROCUREMENT OF HOTEL SERVICES - FINANCE BILL	RODDYS ECO COVER	NANCE & ECONOMIC PLANNIN	82,500
	SUB - TOTAL			591,600
22	TIRIKI CULTURAL CENTRE	DEVERT LTD	GENDER	2,757,316
23	PROCUREMENT OF SPORTS EQUIPMENT	WAVEMART ENTERPRISES	GENDER	504,800
	SUB - TOTAL			3,262,116
25	AMBULANCE MOTOR VEHICLE 38CG026A	NAMO ITALIANO LTD	HEALTH	147,300
26	SUPPLY & DELIVERY OF BLANKETS, SHEETS & MATR	DIRASS CONSTRUCTION & GENERAL SUPPLIES LTD	HEALTH	1,200,000
27	PROVISION OF FUMIGATION SERVICES	ECKAY TECHNOLOGIES	HEALTH	1,275,000
28	SUPPLY AND DELIVERY OF THERMOMETERS	BOBRAN	HEALTH	900,000
29	SUPPLY OF FOOD STUFFS	JOSTANIC INVESTMENT	HEALTH	3,513,790
30	SUPPLY & DELIVERY OF FOOD STUFFS	AFRO DETERGENTS	HEALTH	783,070
31	SUPPLY OF FIREWOOD TO VCRH	MAMOTEK ENTERPRISES	HEALTH	846,000
32	HOTEL SERVICES	RODDYS ECO COVER	HEALTH	560,000
34	HOTEL SERVICES	BROADPARK HOTELS	HEALTH	30,000
35	SUPPLY AND DELIVERY OF LAPTOPS	BRELAM AUTO LTD	HEALTH	798,650
37	PROVISION FOR HOTEL SERVICES	HEMARA MOTEL	HEALTH	220,000
38	FUEL	AUTOPARK AND GENERAL LTD	HEALTH	220,000
39	Hotel Services - Covid-19 Expenditure	Roddy's Eco Cover	HEALTH	3,364,550
40	Provision of breakfast to the County Executive Committee Me	Roddy's Eco Cover	HEALTH	36,000.00
41	Supply and Delivery of Branded Metal Stands - Covid-19 Exp	Lorodo Traders	HEALTH	48,000.00
42	Supply and Delivery of 3 Crank Beds For Isolation Wards - Cc	Bobran Enterprises	HEALTH	2,250,000.00
43	Provision of Catering Services - Covid-19 Expenditure	Roddy's Eco Cover	HEALTH	5,400,000.00
44	Supply and Delivery of Hand washing Items - Covid-19 Exper	Geihweiss Ltd	HEALTH	42,000.00
45	Supply of Mattresses, Blankets and Cotton Bed sheets - Covid-	Geihweiss Ltd	HEALTH	775,000.00
				602,000.00





46	Provision of Hotel Services for officers screening people Covid	Roddy's Eco Cover	HEALTH	720,000.00
47	Provision of Executive Lunches - Covid-19 Expenditure	Roddy's Eco Cover	HEALTH	120,000.00
48	Provision of plastic chairs, banquet seats and plastic bottled	Roddy's Eco Cover	HEALTH	78,000.00
49	Supply & Delivery of posters and Fliers for Covid-19 Sensitiza	Joyrowl Ltd	HEALTH	540,000.00
50	Supply & Delivery of Masks - Covid-19 Expenditure	Gambo Prime Ent. Ltd	HEALTH	3,000,000.00
51	Supply & Delivery of Oxygen Concentrators Crank Beds & In	Westrift Enterprises Ltd	HEALTH	6,070,000.00
	SUB - TOTAL			33,319,360
52	SUPPLY & DELIVERY OF STATIONERY	ISPAL ENTERPRISES	LANDS	499,880
	SUB - TOTAL			499,880
53	SUPPLY OF BRANDED T - SHIRTS & SHIRTS FOR PUBL	LIASURE AGENCIES	PUBLIC SERVICE - EXECUTIVE	300,000
54	FILE FOR ASAALA & KINYANJI ADVOCATES	ASAALA & KINYANJI AND COMPANY ADVOCATES	PUBLIC SERVICE - EXECUTIVE	1,223,657
55	PURCHASE OF BRANDED T - SHIRTS & BLOUSES FOR	LIASURE AGENCIES	PUBLIC SERVICE - EXECUTIVE	762,000
56	PRINTING SERVICES FOR PROJECT IMPLEMENTATION	COLOUR TWIST MEDIA	PUBLIC SERVICE - EXECUTIVE	669,180
57	SUPPLY OF OFFICE STATIONERY	GEIWEISS LTD	PUBLIC SERVICE - EXECUTIVE	500,630
58	SUPPLY & DELIVERY OF CLEANING MATERIALS 2019	COLIVE ENTERPRISES	PUBLIC SERVICE - EXECUTIVE	299,990
59	SUPPLY OF OFFICE FURNITURE	VISION HOPE AGENCIES	PUBLIC SERVICE - EXECUTIVE	230,203
60	CEDOW COMPANY INVESTMENT CARDS TO EXECUT	CEDOW COMPANY INVESTMENTS	PUBLIC SERVICE - EXECUTIVE	30,000
	SUB - TOTAL			4,015,660
61	SUPPLY & DELIVERY OF CLEANING MATERIALS	GEIWEISS	TRADE	379,030
62	SUPPLY OF STATIONARY	TRAVIA TECHNICAL SUPPORT SERVICES	TRADE	886,425
	SUB - TOTAL			1,265,455
64	PURCHASE OF TYRES FOR PLANT / MACHINERY	KINGSWAY TYRES LIMITED	TRANSPORT	336,294
65	SERVICING AND REPAIR OF HEAVY MACHINERY	BONOTI AUTO ELECTRICAL AND SPARES	TRANSPORT	1,130,427
66	REPAIR OF KOMATSU GRADER 38CG077A	PAN AFRICAN EQUIPMENT LTD	TRANSPORT	405,470
67	PURCHASE OF MOTOR VEHICLE TYRES	KINGSWAY TYRES LTD	TRANSPORT	353,500
68	SUPPLY AND DELIVERY OF SHIRTS 2019 / 2020	ECORTEX ENTERPRISES	TRANSPORT	199,280
	SUB - TOTAL			2,424,971
72	SUPPLY & DELIVERY OF TYRES KBG 907C	HARMONY MOTORS LTD	WATER & ENVIRONMENT	247,950
73	SUPPLY & DELIVERY OF OFFICE STATIONERY	BACOM INVESTMENT	WATER & ENVIRONMENT	220,000
	SUB - TOTAL			467,950
	SUB-TOTAL SUPPLIES			51,259,641
STAFF COST				
1	TRAINING AT LE SAVANNAH HOTEL	LINCOLYN AMADI	AGRICULTURE	823,200
	SUB - TOTAL			823,200
2	INTER DEPARTMENTAL CONSULTATIVE FORUM	MARK ALULU	CPSB	263,400
3	TRAINING ON DATA ENTRY CLERKS FOR THE HR AU	ELIZABETH MINARA	CPSB	422,725
4	AUDIT EXERCISE	KADEYL MADEGWA	CPSB	697,620
5	REIMBURSEMENT FOR FUELING VEHICLE	EVANS ABWAWO	CPSB	4,000
	SUB - TOTAL			1,387,745
6	MEETING OF KENYA SECONDARY SCHOOL HEAD ASSO	PAMELA KHAEMBA	EDUCATION	32,400
7	CONSULTATIVE MEETING ON THE COMPETENCY BAS	VICTOR SERENDE	EDUCATION	31,100
8	SCHOLARSHIP GUIDELINES FORMULATION IN KISUM	ELISHABA AVOGA	EDUCATION	374,600
9	FILE DOCUMENTATION	ISAAC SITUMA	EDUCATION	392,900
10	EVALUATION EXERCISE	CHARLES AVEDI	EDUCATION	137,400
11	GRADUATION CEREMONY IN ECDEs	EVERLYNE SAYO	EDUCATION	407,250
12	MUSIC FESTIVAL	ISABEL PILI	EDUCATION	613,600
13	VETTING OF DEPARTMENTAL PERFORMANCE CONTR	VICTOR SERENDE	EDUCATION	29,000
14	GOVERNORS SCHOLARSHIP POLICY IN KISUMU	ISABEL PILI	EDUCATION	57,400
15	VIHIGA COUNTY EARLY CHILDHOOD EDUCATION BIL	ISABEL PILI	EDUCATION	45,000

16	TRAINING ON PENDING BILLS SOLUTION, E - PROCUR	C.O ABISAI AMATALO	EDUCATION	84,000
17	ATTENDING A CHRAC MEETING IN KISUMU	C.O ABISAI AMATALO	EDUCATION	79,800
18	COMMISSIONING OF ECDES	ISABEL PILI	EDUCATION	243,000
19	VETTING OF FORM ONE SCCHOLARSHIP	BRENDA VUGUTSA	EDUCATION	260,600
	SUB - TOTAL			2,787,150
20	MEDALLION	TITUS KHAPETER	ENVIRONMENT	50,000
21	LUNCH ALLOWANCE	SAMWEL NYARESO	ENVIRONMENT	93,800
	SUB - TOTAL			143,800
22	BUDGET TRAINING AT HILLSIDE HOTEL	ENOS WANZETSE	NANCE & ECONOMIC PLANNIN	820,000
	SUB - TOTAL			820,000
23	OFFICE OPERATIONS	JOHN ONG'ONDA	GENDER	80,440
24	OFFICERS ALLOWANCES	JOHN ONG'ONDA	GENDER	397,600
25	OFFICERS MEETING ON SERVICE CHARTER	HERMAN KISIA	GENDER	450,400
26	VIHIGA TENNIS JUNIOR CHALLENGE	ABILY OLILO	GENDER	290,120
27	ANALYSIS FOR STAFF VERIFICATION	CAXTON MUSIEGA	GENDER	641,900
28	GAZZETTMENT OF VIHIGA COUNTY SPORTS MANAG	HEZRON MAKABE	GENDER	65,340
29	SITE VISIT	HEZRON MAKABE	GENDER	73,600
30	MEAL ALLOWANCE	JUMA KHWATENGE	GENDER	317,520
31	MEAL ALLOWANCE	RESCIE KEYA ROBIN	GENDER	30,560
32	SITE VISIT	HEZBON MUKABE	GENDER	34,200
33	AIRTIME ALLOWANCE	LINET ODIDA	GENDER	206,000
34	CLAIM	CAROLYNE MUHATI	GENDER	24,450
35	MEAL ALLOWANCE	RESCIE ROBIN	GENDER	317,520
	SUB - TOTAL			2,929,650
36	VALIDATION PROCESS IN KISUMU	DUNCAN SHIKANGA	HEALTH	197,000
	SUB - TOTAL			197,000
37	MEAL ALLOWANCE	WILBERFORCE LUMUMBA	LANDS	1,131,900
38	PREPARATION OF ANNUAL INVESTMENTPLAN 2020 /	LEE JUMBA	LANDS	1,660,400
39	PREPARATION OF COUNTY URBAN INTERNATIONAL	WILBERFORCE LUMUMBA	LANDS	1,324,400
40	FACILITATION FOR MEMBERS OF COUNTY ASSEMBL	MARGARET MUDELI	LANDS	373,000
41	REQUEST FOR OFFICE IMPREST	WALTER MWAVALI	LANDS	500,000
	SUB - TOTAL			4,989,700
42	DRAFTING OF LEGISLATIONS AND GUIDELINES ON CC	WYCLIFFE MUSACHI	OFFICE OF THE GOVERNOR	514,500
43	OFFICE OPERATIONS	CLARICE OLWENY	OFFICE OF THE GOVERNOR	52,643
44	MEAL ALLOWANCE	CLARICE OLWENY	OFFICE OF THE GOVERNOR	31,360
45	MEAL ALLOWANCE	CLARICE OLWENY	OFFICE OF THE GOVERNOR	152,000
46	REQUEST FOR AIRTIME ALLOWANCE	NICKSON LUSENO	OFFICE OF THE GOVERNOR	92,000
47	PERFORMANCE CONTRACTING MEETING	WYCLIFFE MUSACHI	OFFICE OF THE GOVERNOR	136,000
48	REIMBURSEMENT OF MONEY USED FOR PURCHASE C	DR. JAIRUS BOSTON AMAYI	OFFICE OF THE GOVERNOR	9,000
49	PART CLAIM FOR VOIDED BFACILITATION TO NAIROB	BILLY MUGAMI	OFFICE OF THE GOVERNOR	39,300
50	REQUISITION FOR CLAIM	FRANCIS WAYNE MATIKA	OFFICE OF THE GOVERNOR	28,500
	SUB - TOTAL			1,055,303
51	TELEPHONE / AIRTIME ALLOWANCE	LINAH MULOMA	PUBLIC SERVICE - EXECUTIVE	66,000
52	OFFICE OPERATIONS	JOHN ONG'ONDA	PUBLIC SERVICE - EXECUTIVE	51,295
53	DEPARTMENTAL MEETING	HARRISON MATEVWA	PUBLIC SERVICE - EXECUTIVE	32,760
54	AIRTIME ALLOWANCE	JAMES LITU	PUBLIC SERVICE - EXECUTIVE	96,000
55	MEDALLION	JULIUS CHORE	PUBLIC SERVICE - EXECUTIVE	50,000
56	TELEPHONE / AIRTIME ALLOWANCE	LINAH MULOMA	PUBLIC SERVICE - EXECUTIVE	66,000
57	CLAIM	COLMAN OJUANG'	PUBLIC SERVICE - EXECUTIVE	516,600



58	OVERTIME & MEAL ALLOWANCE FOR WORKING ON	AINEAH INGOLO	PUBLIC SERVICE - EXECUTIVE	216,170
59	FACILITATION FOR PREPARATION OF FY 2020/2021 BU	COLMAN OJUANG'	PUBLIC SERVICE - EXECUTIVE	378,000
	SUB - TOTAL			1,472,825
60	VISITATIONS TO VARIOUS DEVELOPMENT PROJECTS	OLIVER OTIENO	TRADE	1,588,570
61		0 EVANS ONDIEKI MOKUA	TRADE	803,800
62	CAPACDETERMINATION OIF MARKETSITY BUILDING	EVANS ONDIEKI MOKUA	TRADE	370,100
	SUB - TOTAL			2,762,470
63	AIRTIME ALLOWANCE	WESLEY ASUBWA	TRANSPORT	55,000
64	TENDER EVALUATION	LILLIAN AMBENGE	TRANSPORT	913,500
65	AIRTIME ALLOWANCE	LILLIAN AMBENGE	TRANSPORT	70,000
66	AIRTIME ALLOWANCE	ETALE TUNYA	TRANSPORT	96,000
67	AIRTIME ALLOWANCE	BONFACE ERUTE	TRANSPORT	55,000
68	TENDER EVALUATION FOR COUNTY REVENUE FUND	MARY OBANDO	TRANSPORT	913,500
69	IMPLEMENTATION OF PERFORMANCE CONTRACT 20	HENRY AGUFA	TRANSPORT	798,750
70	TENDER EVALUATION FOR COUNTY REVENUE FUND	MARY OBANDO	TRANSPORT	913,500
71	UPDATING DOCUMENTS FOR PAYMENT FOR CLOSUR	MARY OBANDO	TRANSPORT	416,500
72	APPOINTMENT OF INSPECTION AND ACCEPTANCE CC	ALFRED MUNYASI	TRANSPORT	56,700
73	WASTE MANAGEMENT RESOURCE MAPPING	VERA MULIRO	TRANSPORT	26,000
	SUB - TOTAL			4,314,450
74	REVIEW OF THE DRAFT GRANT CONTRACT	ALICE MUSULUVE	WATER & ENVIRONMENT	39,000
75	WORLD ENVIRONMENT DAY LAND PREPARATION A	CAROLYNE LAVISA	WATER & ENVIRONMENT	47,100
76	TRAINING OF DRIVERS	KENNEDY KUTWA OTIATO	WATER & ENVIRONMENT	61,600
77	DHRC MEETING	GLORIA OSIDE	WATER & ENVIRONMENT	42,000
78	EVALUATION OF PROPOSED TREE SEEDLINGS	MOSES MUGAMBI	WATER & ENVIRONMENT	47,040
79	LUANDA MARKET CLEAN UP ACTIVITY	KENNEDY OTIATO KUTWA	WATER & ENVIRONMENT	116,000
80	AUDITING OF DEVELOPMENTPROJECTS	GEOFREY AYIECHO	WATER & ENVIRONMENT	285,450
81	CLUSTER HEAD FOR MONITORING ON THE NEW STAF	BARACK KAGOROKA	WATER & ENVIRONMENT	131,520
82	OFFICERS WHO MANNED CLUSTER HEADS	GLORIA OSIDE	WATER & ENVIRONMENT	60,200
83	BUDGET ESTIMATES FOR F/Y 2020 / 2021	ROBERT ODUOR	WATER & ENVIRONMENT	197,400
	SUB - TOTAL			1,027,310
	SUB-TOTAL STAFF COSTS			24,710,603
	GRAND - TOTALS			75,970,244



**COUNTY GOVERNMENT OF VIHIGA
PENDING BILLS FOR FY 2019 - 2020-DEVELOPMENT**

Sno	PROJECT DESCRIPTIONS	F / Y	SUBCOUNTY	DEPT	COMPANY	AMOUNT
1	Supply & delivery of dairy cattle Avyshire breeds in Luanda South Ward-wbp	2019/2020	Luanda Sub County	Agriculture	Royal Entrepreneurs Limited	2,999,280.00
	SUB-TOTAL					2,999,280.00
2	Construction of 2 classroom at Shamakhokho Youth Polytechnic in Shamakhokho Ward- wbp	2019/2020	Hamisi Sub county	Education	Ommtelema Ltd	1,418,648.00
3	Construction of Ikobero ECDE Classroom in Busali Ward-wbp	2019/2020	Sabatia Sub County	Education	Akase Limited	1,318,213.92
4	Construction of Ikobero ECDE Classroom Izava/Lvadyuva Ward	2019/2020	Sabatia Sub County	Education	Akase Limited	1,156,328.00
5	Supply and Delivery of Hair Dressing Beauty Therapy equipments at Maseno VTC in Emabungo Ward-crf	2019/2020	Luanda Sub County	Education	AKASE LIMITED	1,893,250.00
6	Renovation of Magui ECDE Classroom in Lugaga / Wamuluma ward-crf	2019/2020	Vihiga Sub County	Education	DAP DEL CHEFTER K LTD	1,891,451.52
7	Proposed refurbishment of Education office in Mbale-Lugaga/Wamuluma ward-crf	2017/2018	Vihiga Sub County	Education	Edmal Company Ltd	128,604.00
8	Construction of Ivona ECDE classroom in Chavakali Ward-wbp	2019/2020	Sabatia Sub County	Education	EZNA CONSTRUCTION LTD	1,474,339.12
9	Construction of Kisatiru ECDE Classroom in West Sabatia Ward	2019/2020	Hamisi Sub county	Education	EZNA CONSTRUCTION LTD	1,485,939.12
10	Construction of Butiti ECDE Classroom in Shamakhokho Ward-wbp	2019/2020	Hamisi Sub county	Education	Gango Enterprises Company Ltd	1,432,244.70
11	Construction of Musitini ECDE classroom in Wemilabi ward-wbp	2019/2020	Luanda Sub County	Education	Jukoks Investments Limited	1,541,265.18
12	Construction of Kapsogoro ECDE Classroom in Banja Ward-wbp	2018/2019	Hamisi Sub county	Education	Lucamo Construction Ltd	1,278,892.13
13	Construction of Chatamilu ECDE Classroom in Busali Ward-wbp	2019/2020	Sabatia Sub County	Education	LUNAR EMPORIUM LTD	1,501,586.63
14	Proposed Construction of Isanda ECDE Classroom in West Bunyore Ward- wbp	2019/2020	Luanda Sub County	Education	Malee General Supplies	359,100.00
15	Construction of Gavudia ECDE Classroom in Wodanga Ward-wbp	2019/2020	Sabatia Sub County	Education	MASINGET CONSTRUCTION COMPANY LTD	1,561,311.74
16	Shelving of ECDE Classrooms at Vihiga County-crf	2019/2020	Sabatia Sub County	Education	MUGONDI ENGINEERING LTD	540,000.00
17	Construction of Induro ECDE Classroom in Mungoma Ward-wbp	2019/2020	Vihiga Sub County	Education	Mutasudi Holdings Limited	1,421,435.22
18	Construction of 1No. ECDE Classroom at Ebulamba Primary School in North East Bunyore-wbp	2018/2019	Emuhava Sub County	Education	Negbuki Ltd	1,131,214.00
19	Construction of 1 No. Classroom at Mungavo Youth Polytechnic in Shamakhokho Ward-wbp	2019/2020	Hamisi Sub county	Education	Ommtelema Limited	1,514,733.40
20	Construction of Kabinjari Vocational Training Centre in Banja Ward -wbp	2019/2020	Hamisi Sub county	Education	Papaton Security Services Limited	2,413,698.00
21	Construction of ECDE Classroom at Kedohi Primary in Lugaga/Wamuluma-wbp	2019/2020	Vihiga Sub County	Education	Qimlink Investment Ltd	1,427,474.94
22	Construction of Givogi, Gajgodi & Vokoli ECDE Classroom in Wodanga ward-pb	2019/2020	Sabatia Sub County	Education	SYNTAX AFRI VENTURES LTD	2,134,678.65
23	Construction of Madegwa ECDE Classroom in Chavakali ward-wbp	2019/2020	Sabatia Sub County	Education	Tricon Technologies Kenya Ltd	1,467,035.22
24	Construction of Pit Latrine at Luther Primary School in Lugaga / Wamuluma ward-crf	2019/2020	Vihiga Sub County	Education	VOMES CONSTRUCTION CO. LTD	825,755.28
25	Construction of Demesi ECDE Classroom in Izava / Lvadyuva ward-wbp	2019/2020	Sabatia Sub County	Education	Wawili Contractors LTD	1,450,437.96
26	CONSTRUCTION OF EBUSIRATSU AIC POLYTECHNIC	2019/2020	Emuhava Sub County	Education	JAZA ENTERPRISES	1,624,816
27	CONSTRUCTION OF 1 NO CLASSROOM AND ADMINISTRATION BLOCK AT EBUSIRATSU VOCATIONAL TRAINING	2019/2020	Emuhava Sub County	Education	JAZA ENTERPRISES	1,992,037
28	CONSTRUCTION OF 3 NO CLASSROOMS AT MUDETE	2019/2020	Sabatia Sub County	Education	MUTASUDI HOLDINGS LTD	3,022,193
29	CONSTRUCTION OF ECDE CLASSROOM AT CHANZOKA PRIMARY SCHOOL	2019/2020	Vihiga Sub County	Education	EMM CONSULT LTD	1,397,722
30	CONSTRUCTION OF MUKULE ECDE	2019/2020	Vihiga Sub County	Education	BASE ENTERPRISES	1,523,646
31	CONSTRUCTION OF ECDE CLASSROOM AT KABINJARI PRIMARY SCHOOL	2019/2020	Hamisi Sub county	Education	CANELAND SECURITY GUARDS LTD	931,131
32	Construction of 6 door Pit Latrine at Munugi VTC in Izava /Lvadyuva ward-pb	2019/2020	Sabatia Sub County	Education	YEDA AND SONS ENTERPRISES LTD	812,001.16
	SUB-TOTAL					44,071,182.87
33	Proposed Facelift of Governor's Office Block in Lugaga/Wamuluma- CRF	2019/2020	Vihiga Sub County	Executive	Edietrium Consultancy Services Ltd	2,210,246.14
	SUB-TOTAL					2,210,246.14
34	Construction of Tiriki Cultural Centre in Shiru Ward-crf	2019/2020	Hamisi Sub county	Gender	DEVERT LIMITED	2,757,316.00
35	Proposed construction of a cultural centre at Maragoli Hills in Mungoma Ward- CRF	2019/2020	Vihiga Sub County	Gender	Harbinger Enterprises Ltd	2,786,680.00
36	Construction works at Mahanga Playground in Mungoma Ward- CRF	2019/2020	Vihiga Sub County	Gender	Kontinum Access Construction Co. Ltd	640,680.00
37	Proposed Improvement of Hamisi Stadium in Shiru Ward- PB	2018/2019	Hamisi Sub county	Gender	Sakam Enterprises Ltd	2,790,000.00
38	Proposed Development Works at Kidundu Stadium in Central Maragoli Ward- PB	2018/2019	Vihiga Sub County	Gender	Touchline Solutions	2,253,880.00
	SUB-TOTAL					11,228,556.00
39	Proposed Construction of Pit Latrine at Ekwanda Dispensary in Luanda South Ward-wbp	2019/2020	Luanda Sub County	Health	Ahigreja Construction Ltd	942,442.56
40	Proposed Renovations at Bugamangi Dispensary in Lugaga/Wamuluma Ward- wbp	2019/2020	Vihiga Sub County	Health	Carcinoma Constructions Ltd	1,891,260.00
41	Supply and delivery of assorted medical equipment to Enzaro and Egago Dispensaries in S Maragoli ward-wbp	2019/2020	Vihiga Sub County	Health	DAP DEL CHAPTER (K) LTD	1,994,000.00
42	Renovation of Emanaka Dispensary in Emabungo Ward-wbp	2019/2020	Luanda Sub County	Health	Dap Del Chefter k. Ltd	3,265,805.00
43	Supply and delivery of assorted medical equipment to Chavogere dispensary in Busali Ward-wbp	2019/2020	Sabatia Sub County	Health	DREKEYS ENTERPRISES	2,960,000.00
44	Proposed Completion of a Maternity wing at Ebusububi Maternity in Mwiwona Ward- wbp	2019/2020	Luanda Sub County	Health	Grey Shade Engineers Ltd	2,515,222.76
45	Proposed fencing of Vivalo Health Centre in Chavakali Ward-crf	2019/2020	Sabatia Sub County	Health	JABE TRADERS LIMITED	2,394,000.00
46	Proposed Construction of 160 Bed Hospital Plaza at Vihiga County Referral Hospital in Lugaga/Wamuluma Ward- crf	2019/2020	Vihiga Sub County	Health	Kalalu Contractors Ltd	13,000,000.00
47	Construction of Wamihanda Dispensary in North East Bunyore-wbp	2019/2020	Emuhava Sub County	Health	Kulien Ltd	2,385,716.69
48	Construction of the County Drugs Commodity Store at the VCRH in Mbale-Lugaga/Wamuluma-crf	2019/2020	Vihiga Sub County	Health	Negbuki Limited	3,369,851.90
49	Construction of Kisatiruru health centre in West Sabatia Ward-wbp	2019/2020	Sabatia Sub County	Health	Papaton Security Services Limited	2,729,987.00
50	Completion of Maternity Wing at Jemojei Dispensary in Banja ward-wbp	2019/2020	Hamisi Sub county	Health	Papaton Security Services Ltd	2,650,106.70
51	Proposed construction of Blood Transfusion Centre at Vihiga County Referral Hospital in Lugaga / Wamuluma ward- CRF	2019/2020	Vihiga Sub County	Health	SAVA CONSTRUCTION LTD	2,632,418.46
52	Proposed Fencing of Ipali Health Center in West Bunyore Ward-crf	2019/2020	Emuhava Sub County	Health	Tencons Builders Ltd	772,749.00
53	Proposed Renovation of Eliangoma Health Centre in South West Bunyore Ward - pb	2019/2020	Luanda Sub County	Health	Tvc Ltd	851,450.00
54	Supply and delivery of assorted medical equipment to Emanaka Health Centre in Emabungo ward-wbp	2019/2020	Luanda Sub County	Health	VYCANS DIGITAL OPPORTUNITIES TRUST LTD	2,000,000.00
55	CONSTRUCTION OF STREET LIGHTING AT LUZU & CHAVOGERE HEALTH CENTRES	2019/2020	Sabatia Sub County	Health	BLUE ZEBRA TRADERS LTD	972,993
56	RENOVATION OF KILAGIRU DISPENSARY	2019/2020	Sabatia Sub County	Health	PATRIAM CONSTRUCTION LTD	2,824,749
57	Proposed Facelift to VCRH in Lugaga Wamuluma ward-crf	2019/2020	Vihiga Sub County	Health	World Class Ltd	3,668,198.40
	SUB-TOTAL					53,820,749.97





58	Purchase of Land for expansion of Chanzeve TVET in Mungoma Ward-erf	2019/2020	Vihiga Sub County	Lands	Aggrey Mosera Embeki	3,100,000.00
59	Proposed Repair Works at Municipal Quarters and Rehabilitation of Eco Toilet at Luanda Bus Park in Luanda Township Ward-CRF	2019/2020	Luanda Sub County	Lands	Blueck Construction & Trading Co.Ltd	2,231,956.00
60	PROPOSED CONSTRUCTION OF GOVERNOR'S AND DEPUTY GOVERNOR'S RESIDENCE in Lyadonwa/izava and West Sabatia ward	2019/2020	Sabatia Sub County	Lands	EKERO BUILDING CONTRACTORS LIMITED	9,999,999.00
61	Proposed renovation works removal of asbestos and replacement of pre-painted GI sheets on government houses at vihiga-erf	2019/2020	Vihiga Sub County	Lands	FRIDCOA SOLUTIONS & construction Company Ltd	2,055,731.22
SUB-TOTAL:						
62	Murraining of Elkavanda Market in Luanda South ward-wbp	2019/2020	Luanda Sub County	Trade	Alugrepa	889,999.00
63	Construction of one Market Shade at Khosophia Market in West Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Trade	Bobran Enterprises	738,480.60
64	Construction of 4No boda boda shades at Emavoka, Epanja, Ekumani and Mulele in Luanda Township ward-wbp	2019/2020	Luanda Sub County	Trade	EDIETRIUM CONSULTANCY SERVICES LTD	1,567,728.00
65	Construction of boda boda shades at Kaimosi & Kaptech in Muhudi ward-wbp	2019/2020	Hamisai Sub county	Trade	EDIETRIUM CONSULTANCY SERVICES LTD	783,864.00
66	Installation and testing of 2No. 10m Flood Light at Emabungo, Ehwadi and Mvivekhe stage in Emabungo Ward-wbp	2019/2020	Luanda Sub County	Trade	EDRIETUM Solution and Construction	1,472,595.00
67	Construction of two public toilets at Khu Sophia & Ashkote market in West Bunyore ward-wbp	2019/2020	Luanda Sub County	Trade	FRIDCOA SOLUTIONS LTD	1,209,959.29
68	Construction of market shades/seals at Jibrok & Boswani in Jepkosa ward-wbp	2019/2020	Hamisai Sub county	Trade	JAZA ENTERPRISES BUILDING CONTRACTORS LTD	1,086,296.88
69	Proposed construction of an Open Air Market Phase 1 at Ehuararini in North East Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Trade	Jucalis International Ltd	2,457,327.80
70	Construction of Boda Boda Shed at Kwa Silem, Charovere, Wangullo in Busiali Ward-wbp	2019/2020	Sabatia Sub County	Trade	Limpid Ventures Ltd	1,295,188.20
71	Construction of Boda Boda Shade at Anasanga Market in West Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Trade	Maloe General Supplies	387,760.70
72	Construction of boda boda shade at home/pub/fire station in Central Maragoli Ward-wbp	2019/2020	Sabatia Sub County	Trade	SHARO ENTERPRISES LTD	718,428.00
73	Construction of BodaBoda Shades at Gavralagi in Central Maragoli Ward-wbp	2019/2020	Sabatia Sub County	Trade	SHARO ENTERPRISES LTD	718,428.00
74	Construction of Public Toilet at Chandumba in Sabatia West Ward-wbp	2019/2020	Sabatia Sub County	Trade	Tough Valley Enterprises Ltd	421,589.10
SUB-TOTAL:						
75	Rehabilitation of a 0.7km Mumbobis COG - Ehwirarini Road in Luanda Township Ward-wbp	2019/2020	Luanda Sub County	Transport	Arcem Studio Limited	2,986,304.00
76	Maintenance of Mundeihiri - Midwanda Church of God road in Central Bunyore ward	2019/2020	Emuhava Sub County	Transport	BB & T INVESTMENTGROUP LTD	1,459,500.00
77	Rehabilitation of Ermatiti-Masemo Hospital Rd in Emabungo Ward-wbp	2019/2020	Luanda Sub County	Transport	Bobran Investment Ltd	2,900,667.40
78	Spot improvement of a 2.7km Kisasi - Waganyava (Lot 1) & Serem Marakwoni(Lot2) Roads in Shamakhokho Ward-wbp	2019/2020	Hamisai Sub county	Transport	Brelam Auto Limited	2,315,200.00
79	Construction of Mechanical Workshop in Lugaga/Wamuluma Ward-erf	2018/2019	Vihiga Sub County	Transport	Brookrose Construction	995,313.40
80	Construction of Mbatiti Box Culvert in Luanda Township ward-wbp	2019/2020	Luanda Sub County	Transport	Bulosek Limited	4,517,996.40
81	SPOT Improvement of a 4 km Kwa Dawa- Kamsona (Lot 1) & Businigo - Butiti (Lot 2) roads in Shamakhokho ward-wbp	2019/2020	Hamisai Sub county	Transport	Carcinoma Constructions Ltd	2,370,576.00
82	Rehabilitation of Lyambogo - Maragoli - Virobwe - Womilulu & Jougungani - Lyambogo roads in Central Maragoli ward-wbp	2019/2020	Vihiga Sub County	Transport	Caezerentire Limited	4,362,760.00
83	Construction of Grivole Secondary-ayvole Primary Water Crossing Joint/Backfilling in Jepkoya Ward-wbp	2019/2020	Hamisai Sub County	Transport	Ductive Investments Limited	737,114.18
84	Construction of Inunbi Foot Bridge/Partial completion of Muehilia Bridge in West Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Transport	Edietrium Consultancy Services Ltd	763,280.00
85	Construction of Luwandori River Crossing LOT 1, Saoni River Crossing LOT 2 in Shamakhokho Ward-wbp	2019/2020	Hamisai Sub county	Transport	Emhogo Contractors Ltd	3,099,926.00
86	Rehabilitation of Kamta and Lotondo roads in Shiru ward-wbp	2019/2020	Sabatia Sub County	Transport	FEMVEJA COMPANY LTD	6,642,624.00
87	Rehabilitation of a 3.8km Daka Moja -Mugina-Java & Weligima-Chambiri School Roads in Chavakali ward-wbp	2019/2020	Sabatia Sub County	Transport	FRECKANG VENTURE LIMITED	5,419,060.00
88	Construction of Lotondo Box Culvert in Shiru ward-wbp	2019/2020	Hamisai Sub county	Transport	Galim Investments Limited	3,870,688.00
89	Rehabilitation of a 4.1km Galoma-Kananyi & Jami-Gimuguvaw-Jepuana Rds in Gitiambua Ward-wbp	2019/2020	Sabatia Sub County	Transport	Galim Investments Limited	3,380,124.00
90	Construction of Grivivanyi ECDE Classroom in Wodanga ward-wbp	2019/2020	Sabatia Sub County	Transport	GANGO ENTERPRISES LTD	1,557,644.70
91	Rehabilitation of a 2.2km Opurats Church of God-Esirabi Road in Wemilabi Ward-wbp	2019/2020	Luanda Sub County	Transport	Garvin Holdings Limited	3,375,136.00
92	Rehabilitation of Timbuwa Wemilabi - Mwitale Road (Khwirumbi) in Wemilabi ward-wbp	2019/2020	Luanda Sub County	Transport	Garvin Holdings Limited	3,390,564.00
93	Rehabilitation of Muhadi-Shuvembe & Malando-Maganvi roads-wbp	2019/2020	Hamisai Sub county	Transport	GOLDEN CREST AGENCIES LIMITED	6,597,656.60
94	Rehabilitation of a 1.4km Ekhava-Emusare Rd in Central Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Transport	Gosech Limited	2,001,696.00
95	Construction of Wilkamba River Crossing in Wodanga Ward-wbp	2019/2020	Sabatia Sub County	Transport	Haka International Limited	3,500,000.00
96	Rehabilitation of a 3km Madungu Primary School - Degree-Kvanjuzua - Lueningel & Men Girls Vokobi-Mukungambiti Roads in Wodanga ward	2019/2020	Sabatia Sub County	Transport	Hawaki Systems Limited	5,405,600.00
97	Rehabilitation of Hamusuku-Rita-Indavi Rd in Wemilabi Ward-wbp	2019/2020	Luanda Sub County	Transport	Hill Holdings Construction Limited	2,527,292.00
98	Rehabilitation of a 5.4km Muirir-Jongodi Rd. Kwa Muro-Masize-Gumini Rd Drainage Improvement of Mudiindi-Wajenge-Nyaburi Rd. and G	2019/2020	Hamisai Sub County	Transport	Jacolis International Ltd	5,233,876.00
99	Rehabilitation of a 0.6km Sirikiviri - Anani school road in Central Bunyore ward-wbp savings	2019/2020	Emuhava Sub County	Transport	JULKA MOVERS	997,136.00
100	Rehabilitation of a 0.6km Masengege - Engere, Liamed - Mujomati & Got Kabindi - Ndege Roads in South Maragoli ward-wbp	2019/2020	Vihiga Sub county	Transport	Linechop Holdings Limited	6,883,512.00
101	Construction of Ebulamba (Mukhwana) river crossing/foot bridge in North East Bunyore Ward-wbp	2019/2020	Emuhava sub county	Transport	Mangnot Projects Limited	1,457,204.05
102	Construction of Ebulamba river crossing at Banja Ward	2018/2019	Hamisai Sub county	Transport	Mangnot Projects Limited	1,243,643.35
103	Rehabilitation of 2.9 km Ndende - Chanro - Bondemi & Mhale Shalom - Mziro - Senko Mukingi roads in Izava / Lyadhava ward-wbp	2019/2020	Sabatia Sub County	Transport	Mangnot Projects Limited	5,439,146.00
104	Rehabilitation of a 2.0km Vuvia - Mhalia - Gamo Road in North Maragoli Ward-wbp	2019/2020	Sabatia Sub County	Transport	Mangnot Projects Limited	2,961,526.00
105	Rehabilitation of a 2.5km Mudeite - Kikuy(Lot1) & Muvika (Lot2) Roads in North Maragoli Ward-wbp	2019/2020	Sabatia Sub County	Transport	Mangnot Projects Limited	4,924,441.28
106	Rehabilitation of Vuvia - Mhalia - Gamo Road in North Maragoli Ward-wbp	2019/2020	Hamisai Sub County	Transport	Mangnot Projects Limited	2,553,040.00
107	Rehabilitation of A/D/C Ivona (Mukungu) - Lear - Birbiri Road in Izava / Lyadhava Ward-wbp	2019/2020	Sabatia Sub County	Transport	Man - like projects Limited	3,381,857.00
108	Construction of Kisato Box Culvert in Mungoma ward-wbp	2019/2020	Vihiga Sub County	Transport	Meldangava Investments Limited	3,872,875.20
109	Rehabilitation of a 2.8km Mukwano-Kwambe & Ikona-Ikona roads in Tumbua Ward-wbp	2019/2020	Hamisai Sub county	Transport	MIAN CONTRACTORS LTD	5,391,540.80
110	Rehabilitation of Ekhava - Ambasador(Lot1) Erabab(Lot2), Sande-Munittitili - Apostollet(Lot3) and Emalili-Emanvi in at(Lot4) roads in Central	2019/2020	Emuhava Sub County	Transport	Milken Enterprises Limited	8,147,260.00
111	Construction of Ermatiti Box Culvert in Mwhibwa Ward-wbp	2019/2020	Luanda Sub County	Transport	Nezaram Logistics Services Ltd	4,978,766.40
112	Rehabilitation of a 1.4km Chanduganyi-Mwaze- Bobero Rd in Busiali Ward-wbp	2019/2020	Sabatia Sub County	Transport	Pad Ventures Ltd	1,950,006.40
113	Rehabilitation of a 3.3km Kapata-Golbei Regan Bura Ward-wbp	2019/2020	Hamisai Sub County	Transport	Paratop Services Limited	2,500,000.00
114	Rehabilitation of Kima-Ermatiti & Discovery-Ermatiti-DC RD in Emabungo Ward-WBP	2019/2020	Luanda Sub County	Transport	Parkhill Enterprises Limited	3,947,712.00
115	Construction of Fire Station Shed in West Sabatia Ward-erf	2019/2020	Sabatia Sub County	Transport	SHARO ENTERPRISES LTD	996,817.14
116	Construction of Boda Boda Shade in Lugaga/Wamuluma Ward-wbp	2019/2020	Vihiga Sub County	Transport	SHARO ENTERPRISES LTD	718,428.00
117	Rehabilitation of a 0.7km Chavairo - Chanzeve Road in Mungoma Ward-wbp	2019/2020	Vihiga Sub County	Transport	Tanter Gen Investments Limited	2,799,497.60
118	Rehabilitation of a 3.9km Ipaal - Ermatiti - Elishi Khumbo kha Kurva - Omuuni Eliyah - Ileng church of God roads West Bunyore ward-w	2019/2020	Emuhava Sub County	Transport	TALLONS AFRICA LTD	3,817,444.00
119	Rehabilitation of a 1.7km Wanondi - Vagege Rd in Chavakali ward-wbp	2019/2020	Luanda Sub County	Transport	Teemee Enterprises Limited	2,923,954.00
120	Rehabilitation of Khwarael-Mwasi Rd in Wemilabi Ward- WBP	2019/2020	Luanda Sub County	Transport	TENCONS BUILDERS LIMITED	3,301,719.60
121	Opening, graveling and culverting of a 9km Ehanungwe-Emurembe-Ematuli-Mvisebebe Roads in N E Bunyore Ward-wbp	2019/2020	Emuhava Sub County	Transport	VENCH VENTURE LIMITED	4,922,924.00
122	Construction of Mudeasi River Crossing in Luanda Township ward-wbp	2019/2020	Luanda Sub County	Transport	Vinoentropic Company Limited	2,999,307.00
123	Construction of Jibrok Water Polyethylene River Crossing LOT 1 Enanga Footbridge LOT 2 in South Maragoli Ward-erf/wbp	2019/2020	Vihiga Sub County	Transport	Vinoentropic Company Ltd	899,968.00
124	Construction of Jongodi Bridge in Jepkosa in Ward-wbp	2019/2020	Hamisai Sub county	Transport	Widescope Construction Ltd	6,088,144.00



125	Rehabilitation of Chebunawa- Giviroji Road in Banja ward-wbp	2019/2020	Hamisi Sub county	Transport	Drass Construction and General supplies Limited	1,900,080.00
SUB-TOTAL						1,900,080.00
126	Protection of 3No. Springs (i.e Kihlia, Wagahela, Wakagela) in Central Maragoli Ward-wbp-(savings on Engellewe w p)	2019/2020	Vihiga Sub County	Water/ Environment	Ceasentric limited	595,500.00
127	Supply & erection of a 50m3 elevated pressed steel tank on a 5m steel tower-Eregi Water Project in Sabatia west ward-erf	2019/2020	Sabatia Sub County	Water/ Environment	GALIN INVESTMENT LTD	2,998,000.00
128	Demarcation/Fencing of Jebrok Water Project in Tambua ward-wbp	2019/2020	Hamisi Sub county	Water/ Environment	GAMBO PRIME ENTREPRISES LTD	490,000.00
129	Supply and delivery of indigenous tree seedlings-erf	2019/2020	Hamisi Sub county	Water/ Environment	JOPHAM SOLUTIONS COMPANY LTD	993,930.00
130	Supply and installation of pipes, fittings and electrical items at Matsigulu water project in C. Maragoli ward-erf	2019/2020	Vihiga Sub County	Water/ Environment	RUBBONI AGENCIES LTD	246,000.00
131	Protection of water springs in Emahungu Ward-wbp	2019/2020	Luanda Sub County	Water/ Environment	SHARO ENTREPRISES LTD	599,332.00
132	PROPOSED FENCING OF COMMUNITY FOREST	2019/2020	Hamisi Sub county	Water/ Environment	EMM CONSULT LTD	2,603,640
133	PROPOSED FENCING OF COMMUNITY FOREST	2019/2020	Hamisi Sub county	Water/ Environment	EMM CONSULT LTD	1,614,050
134	Harvesting water for nurting tree seedlings at Givwazi- Maragoli hills in South Maragoli ward-Lacoli-erf	2019/2020	Vihiga Sub - County	Water/ Environment	Vulcan Contractors Limited	492,500.00
135	Rehabilitation of Bumbo Shamakokho Water Project in Shamakokho Ward-erf	2019/2020	Hamisi Sub County	Water/ Environment	Brelam Ltd	1,299,160.00
136	Renovation of 7 No. Market Public Pit Latrines at Bukuga, Chavakali, Magada, Mahanga, Mudete, Kilingiti and Chavakali Marakiti in Sabatia/Vih	2019/2020	Vihiga/Sabatia S. Cs	Water/ Environment	Dermik Company Ltd	1,441,875.00
137	Vigina Primary School Borehole Pipeline Extension in Munyoma Ward-wbp	2019/2020	Vihiga Sub County	Water/ Environment	Galin Investments Limited	1,995,000.00
138	Construction of Mugego W/Project in North Maragoli Ward-wbp	2019/2020	Sabatia Sub County	Water/ Environment	Giftulke Construction Ltd	1,998,550.00
139	Construction of Engellewe Water Project in Central Maragoli Ward-wbp	2019/2020	Vihiga Sub County	Water/ Environment	Goebham Limited	7,433,652.00
140	Construction of office block at Givwazi Maragoli Hills in North Maragoli Ward- CRF	2019/2020	Vihiga Sub County	Water/ Environment	Jamil and Company Ltd	1,733,625.28
141	Protection of 5No. Water Springs(Lugana, Imuyera,Wamkara,Waboji,Wakirwa & Evotengeko) in Lyakwawa/zava Ward-wbp	2019/2020	Sabatia Sub County	Water/ Environment	Jemide Construction Company Ltd	982,700.00
142	Supply & Installation of Electrical Machines at Emamwira and Chekonboro Bore Holes in Busali & Central Busvoro wards respectively - C	2019/2020	Emshava Sub County	Water/ Environment	Mervelle Agencies	543,251.00
143	Renovation of 3 Public Pit Latrines-Banja, Serem, Cheptula, Shamakokho, Jebrok Markets-erf	2019/2020	Hamisi Sub county	Water/ Environment	Nisen Co. Ltd	1,063,366.90
144	Construction of Banja B/Hole Water Project in Banja Ward-wbp	2018/2019	Hamisi Sub county	Water/ Environment	Nijirwa Enterprises Ltd	2,659,016.66
145	Construction of Banja Water Borehole/Kiosk and piping in Banja Ward-wbp	2019/2020	Hamisi Sub county	Water/ Environment	Papaton Security Services Limited	999,060.00
146	Renovation of 7No. Public Pit Latrines in Luanda Township/West Busvoro Wards- erf	2019/2020	Emuhava/Luanda	Water/ Environment	Petrian Construction Ltd	1,299,987.00
147	Rehabilitation of Giga Water Project in Gishambu Ward-wbp	2019/2020	Hamisi Sub county	Water/ Environment	Trisol Engineering Ltd	1,946,869.50
148	Construction of 5No. Springs(Welvi, Embosani, Muhanda, Ehedwe & Magau) in Lugiga/Wamuluma Ward- wbp	2019/2020	Vihiga Sub County	Water/ Environment	Vccann Digital Opportunities Trust Ltd	992,000.00
SUB-TOTAL						37,820,465.54
GRAND TOTAL						353,887,358.81

PREPARED BY:.....DESIGNATION:.....SIGNATURE:.....

CHECKED BY:.....DESIGNATION:.....SIGNATURE:.....

APPROVED BY:.....DESIGNATION:.....SIGNATURE:.....

APPENDIX 2(a)

VIHIGA COUNTY EXECUTIVE

OUTSTANDING IMPREST AS AT 30 JUNE 2020

Sr. No	Name of Officer	Department	DATE OF ISSUE	WARRANT NUMBER	PF. No	Amount
1	HEZEKIAH OCHAMI NGANYI	LANDS	22/10/2019	3781606	1982118423	1,007,300.00
3	MARK ALULU SIRO	Health services	25/06/2020	3741778	1878048351	966,500.00
5	MARITA MMOJI AGUFANA	Education	27/11/2019	3529282	20170112893	168,000.00
6	OLIVER OTIENO WANGARA	Finance	20/03/2020	2995910	20120007730	60,400.00
9	SHEM GODFREY	Finance	18/02/2020	3781984	20070001676	403,200.00
10	MARK ALULU SIRO	BOARD	20/01/2020	3536192	1976048351	1,880,680.00
11	NICKSON JEVUNYA MULIRA	ACCA	01/11/2020	3781662	20140001734	1,987,000.00
13	David Odero	NARIGP Imprest	04/08/2019		2011001297	150,000.00
15	Jacqueline Ngusale	NARIGP Imprest	04/08/2019	3529193	2015102453	921,600.00
17	Joseph Ollando	NARIGP Imprest	16/05/2020	3529023	2009125483	419,000.00
19	Daniel Ragudwa	NARIGP Imprest	15/05/2020	3529037	2009125483	1,665,300.00
21	Benson Khisa	NARIGP Imprest	28/06/2020	3529041	2009121201	2,183,200.00
23	Brigid Cheloti	NARIGP Imprest	29/06/2020	3529049	2008088604	622,400.00
25	Brigid Cheloti	NARIGP Imprest	29/06/2020	3529042	2008088604	937,700.00
27	David Odero	NARIGP Imprest	29/06/2020	3529045	2011001297	842,800.00
29	David Odero	NARIGP Imprest	29/06/2020	3529044	2011001297	567,700.00
31	Joseph Aruende	NARIGP Imprest	30/05/2020			264,000.00
	TOTAL					15,046,780.00

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Benson Khisa



APPENDIX A
OUTSTANDING SALARY ADVANCES AS AT 30TH JUNE 2020

NAME	DATE	MONTHLY SAL MD	AMT ADVANCED	TOTAL PAYABLES	Jul-19	Aug-19	Sep-19	Oct-19	Nov-19	Dec-19	Jan-20	Feb-20	Mar-20	Apr-20	May-20	Jun-20	TOTALS BALANCE
SANDIE HIRIINA	7/1/2019	407,659.00	-	407,659.00	-	-	-	-	-	-	-	-	-	-	-	-	407,659.00
NEWTON OKINYA	7/1/2019	21,383.00	-	21,383.00	-	-	-	-	-	-	-	-	-	-	-	-	21,383.00
TOMI ATINGO	7/1/2019	360,000.00	-	360,000.00	-	-	-	-	-	-	-	-	-	-	-	-	360,000.00
GLYDE NYEJA	7/1/2019	58,000.00	-	58,000.00	-	-	-	-	-	-	-	-	-	-	-	-	58,000.00
ZAMATO MANTASA	7/1/2019	250,000.00	-	250,000.00	-	-	-	-	-	-	-	-	-	-	-	-	250,000.00
WILBERFORCE MITEZO	7/1/2019	192,502.00	-	192,502.00	-	-	-	-	-	-	-	-	-	-	-	-	192,502.00
PAULINE AMWATA	7/1/2019	60,000.00	-	60,000.00	-	-	-	-	-	-	-	-	-	-	-	-	60,000.00
VINCENTI KIHAGU	7/1/2019	250,000.00	-	250,000.00	-	-	-	-	-	-	-	-	-	-	-	-	250,000.00
FLORENCE KIHAGU	7/1/2019	56,000.00	-	56,000.00	-	-	-	-	-	-	-	-	-	-	-	-	56,000.00
RODOGER CHRISTOPHER TUMBA	30/1/2018	195,175.00	-	195,175.00	24,397.00	24,395.00	-	-	-	-	-	-	-	-	-	-	195,175.00
MAMANI ABRODID	30/1/2019	48,790.00	-	48,790.00	3,795.00	3,795.00	-	-	-	-	-	-	-	-	-	-	48,790.00
EVANS LWIWESE	7/1/2019	10,000.00	-	10,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	-	10,000.00
MARY AMBANI NASWIRE	26/4/2018	5,000.00	-	5,000.00	2,500.00	2,500.00	-	-	-	-	-	-	-	-	-	-	5,000.00
PAMELA ATINGO EDWARD	1/1/2019	100,000.00	-	100,000.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	100,000.00
KENETH NGUNGA MAMBOLEO	1/1/2019	24,998.00	-	24,998.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	24,998.00
LINAJI MULLONA	1/1/2019	30,000.00	-	30,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	30,000.00
PERIS KESGODE	1/1/2019	15,000.00	-	15,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00
WYCLIFFE LIEMO OMBEVA	1/1/2019	15,000.00	-	15,000.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	15,000.00
SAROLINE MITESE	1/1/2019	17,698.00	-	17,698.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	17,698.00
SYLVIA KAMRANGI	1/1/2019	17,698.00	-	17,698.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	2,917.00	17,698.00
TOTALS		2,292,448.00		2,292,448.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	52,776.00	2,070,672.00



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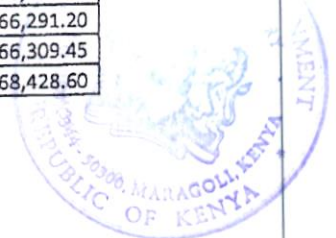


APPENDIX 3(a)

VIHIGA COUNTY EXECUTIVE		
RETENTION MONIES NOT YET PAID FY2019/2020		
COMPANY	PARTICULARS	AMOUNT
1 Femveja co ltd	renov of works at gimagoi youyth polytechnic	9,500.00
2 Ivonna sltn ltd	const of kisiro dispensary	13,343.25
3 Roads & General	completion of kaptech dispensary	13,878.50
4 Pong agencies	electrical installation	13,897.90
5 Logistic outsourcing	phase 1 payment P.D	14,805.00
6 Bace enterp	const of ebuhando ecde classrooms	15,268.00
7 Pelicare ltd	cons of shipala box culvert	21,399.35
8 Logistic outsourcing	const of chamadela box culvert	21,550.60
9 Mian contractors	ebutany-emuloba road contract	22,468.40
10 Eagle icon ltd	rehabilitation of esiadumba esaruti rd	22,488.40
11 Jumbageo co ltd	contruction of makanya rd	24,331.40
12 Lovina const co	completion of jeburongo ecde	28,644.80
13 Kaleah quarry	const of ecde classrooms at kaylla rd	28,902.00
14 Jumbageo co ltd	rehabilitaion of makanya rd	29,772.00
15 Limoxa construction company	construction of ebulako foot bridge	32,108.80
16 Femveja co.ltd	cons kakubutu ECDE	33,613.00
17 Grallvia sovereign ltd	const of eburundi ecde	33,875.80
18 Ferrod const	cons of bodaboda shade	33,963.20
19 Tencons builders	cost of bodaboda shade	33,963.20
20 Blatek contr co	rehab of kinvoger sabatla rd	34,708.60
21 Edietrium consultancy	const of enzaro dispensary	37,641.75
22 Nakholo bidil co	cons of bodaboda shade in jepkoyal	38,112.70
23 Akase ltd	cons of bodsboda shade at tambua	38,837.00
24 Samarium Investment	cons of bodaboda shade	40,832.00
25 Dirass construction7 gen suppliers	const of bodaboda shade in mungoma	40,891.75
26 Joyrovel ltd	cons of bodaboda shade	41,600.00
27 Milken enterp	mudhlchini ecde const	43,217.90
28 Nissi co ltd	facilltation of goal post	43,776.00
29 Sonoka const	rehab of lotego-mwillza rd	44,250.50
30 Vulcan cont ltd	protection of spring at jepkoyayi ward	44,731.00
31 Donder co ltd	phase 1 payment P.D	44,763.80
32 Beneda enterp	completion of ondeyo ecde	45,255.90
33 Tecons co ltd	cons of Itumbo ecde	45,792.00
34 Tencons builders	reha of embwall sec sch	47,614.65
35 Beneda enterprises	cons of mbihi ECDE	49,290.70
36 Blueworks const co	rehab of wawani kipsigori rd	49,312.30
37 Zidar building contr	rehab of musuzu rd	49,975.50
38 Omenda cons ltd	reha of wamugina wadugunyi road	53,200.00
39 Frashua enterprice	cons of rain water haarvest	54,284.00
40 Wechell co ltd	cons of vihiga & general ECDE	54,452.30
41 Akase ltd	construction of chotal polra rd	55,750.70
42 Limpid ventures	Construction of Mwambeba Pit Latrine	56,214.90
43 Shukma co ltd	rehab of inavi- maragoli rd	57,999.60
44 Alpha link entp	completion of ecde classroom at esibeye	59,103.15
45 Graliva sovereign	Retention Paid	59,300.00
46 Dainamo construction co ltd	reh of gamalega boyani rd	60,320.70
47 Mbogolo valley	muhalahala slaughter house	62,451.60
48 Tencons builders	const of mrkt shade in W.bunyore	62,974.10
49 Kapkerua building const	completion of ecde classroom at kapkoi	63,985.60
50 Kaleah quarry	const of ecde classrooms at epange	66,227.70
51 Kaleah quarry	const of emukhunzi ecde	66,227.70
52 Tricon tek ltd	const kholombole ecde	66,291.20
53 Smile ente	reha of chandumba road	66,309.45
54 Giftrule ltd	const of kaptis and vigeze ecde	68,428.60



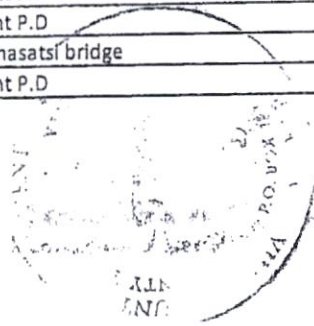
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55	Janawa busness ent	rehab of budagwa rd	69,118.70
56	Elkim institute	phase 1 payment P.D	70,000.00
57	Freemark ltd	phase 1 payment P.D	70,000.00
58	Star holdings co	phase 1 payment P.D	70,000.00
59	Westrock co ltd	phase 1 payment P.D	70,000.00
60	Sundar consultancy	phase 1 payment P.D	70,000.00
61	Grand project	phase 1 payment P.D	70,000.00
62	Decllisco enterp	phase 1 payment P.D	70,000.00
63	Interlect co	phase 1 payment P.D	70,000.00
64	Omenda contractors	phase 1 payment P.D	70,000.00
65	Femgel co ltd	phase 1 payment P.D	70,000.00
66	Blueworkers const	phase 1 payment P.D	70,000.00
67	Embogo contractors	phase 1 payment P.D	70,000.00
68	Jackpass building const	phase 1 payment P.D	70,000.00
69	Brelam auto ltd	phase 1 payment P.D	70,000.00
70	Tesco ltd	supply of beehives	70,000.00
71	Vission contractors	cons of mulonzo ECDE	70,220.30
72	Nuru women ltd	const of ebusamba ecde	70,383.00
73	Mambason Investment ltd	const of mukombozi manyatta pit latrine	71,100.00
74	Solisum energy sltn ltd	const of banja ecde	71,916.90
75	Gambo prime enterprises Ltd	Construction of Boda Boda Shades at Tambua	72,199.80
76	Afuma ltd	phase 1 payment P.D	73,398.20
77	Ivonna sltn ltd	completion of kisumu dispensary	73,426.25
78	Acal holdings ltd	const of esirembe ecde	74,228.40
79	Acal holdings ltd	const of mboha ecde	74,228.40
80	Akase ltd	Gavudia Pit Latrine	77,040.25
81	Woods dorm ent ltd	const of bodaboda shade at busali ward	77,445.20
82	odambo enterprise	contruction of eluombe ecde	77,963.50
83	Giftrule ltd	Vigetse Pit Latrine	78,255.00
84	Vission cont	const of mwanzo ecde	79,500.00
85	Lunar emporium ltd	const of emambungo market shade	79,545.85
86	Sundry sltn	const of mulwanda pit latrine	79,712.45
87	Tranola enterp	stendikisa-kilingili pipeline	79,900.00
88	Amicon entp	const of mutsutsu ecde	80,000.00
89	Edietrium consultancy	const of market shade at n.e bunyore	80,585.00
90	Lunar emporium ltd	const of c.bunyore market shade	81,865.85
91	Keluvah general service ltd	const of pit latrine at muhudu mrkt	82,455.40
92	Akase ltd	cons of 6 door pit latrine	82,595.85
93	Westrope ltd	reh of malemba munoywa rd	84,731.70
94	Norp agency ltd	reh of lusiola PAG church rd	84,904.00
95	Alugrepa const ltd	completion of bodaboda shade in luanda	85,912.40
96	Lyova constructors	const of eselelwe ecde	86,168.60
97	patword Agencies	bodaboda shades at South Maragoli	86,566.15
98	Crater crown enterp	const of munugi bridge	88,813.20
99	Shanom Investments	Lusengeli Borehole	89,000.00
100	Kasumu entrp	completion of muhanda water project	89,560.00
101	Ed mor cons	cons of nyamema river crossing	89,921.35
102	Novatech ltd	phase 1 payment P.D	90,000.00
103	Oakman co ltd	const of gurukwa bridge	90,000.00
104	Ribbta const ltd	phase 1 payment P.D	90,000.00
105	Desck const	phase 1 payment P.D	90,000.00
106	Mofesh Intertraders	phase 1 payment P.D	90,000.00
107	Kokoyo ltd	phase 1 payment P.D	90,000.00
108	Innovate entp	phase 1 payment P.D	90,000.00
109	Dalko enterp ltd	phase 1 payment P.D	90,000.00
110	Emo technical services	phase 1 payment P.D	90,000.00
111	Thamsln const	phase 1 payment P.D	90,000.00
112	edmo construction company ltd	contruction of nyamema bridge	90,103.00

113	Doma for const ltd	const of chavavo pit latrine	90,600.00
114	Lojacks const ltd	const of sabuni bridge	90,987.90
115	Akasa ltd	complt of kegoye dispensary	91,424.25
116	Damarob international	completion of banja market flash toilet	91,678.00
117	Mak performance ltd	pipeline extention to ekwanda	93,000.00
118	Limplid ventures	const of pit latrine	93,379.55
119	Commmeters general	procurement for equiping of miss tourism	93,675.80
120	Alfrallnk entrp ltdf	completion of ebibe ecde	93,903.10
121	Segecha const co ltd	completion of ebunangwe water project	94,171.00
122	Bwak enterp	completion of injali dispensary	94,175.00
123	Dap del co	Payment of Retention	96,433.10
124	Tencons builders ltd	rehab of essamwenyl rd	98,015.60
125	Mak performance ltd	equipinmg of eregi borehole	98,152.00
126	Vimuhasa enterp	fencing and electrical work	98,758.70
127	Vycan co ltd	rehab of chango water project	99,800.00
128	bevatam Investment Company Ltd	Mangongo water Project	99,965.00
129	Cerity co ltd	protection of liyaduya Isava water springs	100,000.00
130	Lenana engineering ltd	reh of irubi ebukhaya rd	100,000.00
131	World class	const of luanda health center	100,438.30
132	eddietrium Consultancy	Fencing of Jebrock Dispensary	102,575.30
133	Dap del co	grassing & levelling of lywinya play ground	104,400.00
134	schemes construction and technology	murraming market	105,414.50
135	Prodema co ltd	maintainance of Ivona mwidumbi roads	108,840.00
136	Jaza enterp	rehab of bukunga rd	109,275.20
137	Grallva soverelgn	fencing 2 carve pieces	109,620.00
138	Plenet base ltd	cons of chandugunyi-enyanzu ecde	109,908.10
139	Waymax enterp	landscapping of emukunzi ground	110,490.00
140	Basogat investment	renovation of vrh	111,819.95
141	Tencons building ltd	rehab of majengo-kidundu road	115,146.25
142	Watiti co ltd	const of buhani bridghe	116,524.40
143	Tencons builders ltd	rehab of ekwanda rd	118,323.40
144	Ablesta ltd	re-refoofing of sabbatia health center	118,390.00
145	Hillis building const	rehab of givogi pri sch	119,700.00
146	Prisben Invst ltd	const of farm store	120,459.20
147	Mama const	maintainance of jamulongochi-lusumbi rd	122,620.00
148	Shantu enterp ltd	compl of Ipali dispensary	124,180.00
149	Femveja co ltd	const of kakubutu ecde	124,435.40
150	Omenda const	rehab of mujwanda rd	126,000.00
151	Pontech services ltd	renov of sabbatia sub-county hospital	126,614.70
152	BBAnd TInvestment group co	ebusiralo-epanga road	127,740.00
153	Blamfortein const	const of Indunya-chango rd	127,845.40
154	Geo sandra Invest	const of kitulu ecde	129,195.00
155	Kingfield telekyl	const of vuyiya ecde	129,287.90
156	Edmor const ltd	completion of gisambal public toilet	129,556.80
157	Kapkurude const	const of kaptein ecde	131,426.90
158	Muvo supplies and contractors	reh of bugamagi Indagure vigege rd	134,599.90
159	Grand project	reha of emanda-mujuvavo rtoaqd	134,667.90
160	Nerima general supply	const of ecde	134,959.15
161	Linsprings suppliers	matsulu and Nadanya ECDE	135,266.00
162	Gambo prime enterprice	const of givogi dispensary	135,952.00
163	Muwaduga co ltd	const of emachula ecde	136,137.95
164	Periken auto agencies ltd	const of buyusutu & kibar ecde	137,034.50
165	Linspy suppliers	completion of mutulu & ladinya ecde	138,266.00
166	Tuff contractors	phase 1 payment P.D	140,000.00
167	Berlum const	phase 1 payment P.D	140,000.00
168	Gongo enterp	phase 1 payment P.D	140,000.00
169	Lydro const ltd	contruction of masatsi bridge	140,000.00
170	Regency system	phase 1 payment P.D	140,000.00



171	Faith yours ltd	phase 1 payment P.D	140,000.00
172	Emos ltd	rehabilitation of cenral maragoll springs	141,140.00
173	Procan const	rehab of kima mrkt	141,665.20
174	Gango enterprice	conns of kamulugui ECDE	142,725.50
175	Jumbageo co ltd	rehab of kldumbwe rd	144,605.00
176	Wawili cont co	const of lmalndi ecde	145,043.80
177	Gambo prime enterprice	cons of kisangula ECDE	145,229.45
178	Skyllne builders	cons of ebumbayi ECDE	145,841.92
179	Steel tech engineering	cons of elevated 50m press steeltank	145,550.00
180	Aluluma agencies	Shiru Market murraming	145,624.10
181	Ferrod Construction	Construction of Adeje ECDE	147,148.45
182	Midrift cons ltd	cons of muglngo bridge	147,183.10
183	patword Agencies	Construction Of Classrooms at Etabalia	147,612.45
184	Skyllne builders	fencing of mrkt within vihiga	148,248.00
185	Nuru women holdings	const of mumboha ecde	148,758.40
186	Tiskopak	cont of ogwayl river crossing	148,942.00
187	Keluvah general service ltd	contruction of mwibira river bridge	149,315.20
188	County contractors fabricator	cons of public toilet	149,650.00
189	Obi agencies	rehab of chavakall-chatamilu rd	150,135.75
190	Bwak enterp	completion of chanzweye dispensary	151,230.80
191	Base enterp	const of mmbaga ecde	152,075.20
192	Jaza enterp building & const	const of emukunzi ecde	152,107.00
193	Base enterp	const of mukull ecde	152,364.60
194	Biscon co ltd	const of vumbi ecde	152,660.05
195	Agriculture logistics	cons of bumuyange ecde	152,686.70
196	Bripal enterp	const of emukunzi& emuchull 6door plt latrine	153,460.50
197	Kayu general contr	rehab of mabati-church r5d	155,176.40
198	Alugrepa const ltd	const of emutsuru ecde	155,202.50
199	Gango enterprise	Musakura Ecde	155,507.00
200	Jay and Soy Holding	Lunakale ECDE	155,680.00
201	Elrank co ltd	cons of tigoj ECDE	155,961.70
202	Edletrium ltd	cons of 4 bodaboda shaded in luanda	156,772.80
203	Limpld ventures	contruction of mulwanda river crossing bridge	157,122.00
204	Giftrule ltd	cons of ECDE classroom at muluvahi	158,281.75
205	Elrank co ltd	const muhudu and kaptek ecde classroom	158,500.05
206	Vission tropic co ltd	const of emanda ecde	160,021.75
207	Large &medlum domestic	cons of mago and owemilambi ecde	162,748.45
208	Akase ltd	Mustinyi ECDE	165,372.15
209	Newlook const ltd	rehab of wadeke mpaka rd	165,480.30
210	Alnushamji const	const of jamulongoch box culvert	165,505.80
211	Malemo const	rehab of mbale friends- chamsal rd	168,962.80
212	Interlect contractors ltd	reh of elavi mapera rd	169,057.20
213	Interlect const ltd	rehab of ilavi-mapera rd	169,057.20
214	Skyvine ltd	rehab of friends church	170,030.90
215	Eagle icon ltd	rehab of elukala mewlbona rd	172,298.20
216	Joyrole Ltd	Transfer of Retention Monies	174,377.30
217	Western schl suppliers ltd	complt of esiruro dispensary	175,427.75
218	letakenya	contruction of senede chamogot river	175,983.60
219	eddietrium Consultancy	Maternity Ward at Enzaro	176,276.00
220	Continum Access ltd	Completion of Springs In south Maragoll ward	179,799.00
221	Gecko builders	Installation of litter bin	180,010.00
222	Visslon cont	rehab of lisula-kegondi primary rd	181,683.70
223	Ablesta ltd	reh of ikuvu logere rd	181,915.70
224	Limoxa construction company	Shiru Health Center	147,480.36
225	Akase ltd	ematsuli Disoensary	185,272.10
226	Famgel co ltd	rehab of ebwifanyi ebuyalu rd	187,485.65
227	Planet base ltd	cons of chandugunyi enyanza ECDE	187,548.15
228	Jemide const	rehab of mbale -lonyerig-ye rd	189,499.00



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229	Wilsac co ltd	rehab of gambaragol rd	190,000.00
230	Embogo const ltd	const of box culvert	190,084.30
231	Roads & General	Kaptich Dispensary	190,154.50
232	Goldencrest	rehab of kinazoghil rd	190,428.10
233	Granee co ltd	rehab of wombel rd	191,850.00
234	Evernex enterp ltd	complt of chagore ecde	191,999.80
235	Kauli const co.	reha f lusambo friends-mudete tea factory	192,546.00
236	Elrank co ltd	compl of mulele dispensary	193,118.30
237	Desillico ente	maragoli box colver cons	193,777.20
238	Creater crown enterop	rehab of mudete police-vokoll pri road	193,850.40
239	Hase buiolding &gen	cons of solo ploytechnic	195,140.80
240	Tencons builders	rehab of mbale prison	197,549.95
241	Plus mngt	rehab of bendera-kisatwa	198,549.20
242	Aluluma agencies	protection of 5springs & piping at shiru ward	198,940.00
243	Sava const ltd	construction of blod tranfuson centre vdh	199,077.20
244	Ceazerentic ltd	protection of spring and pipeline at shiru mrkt	199,210.00
245	Salver investment	protection of banja ward springs	199,828.00
246	Grane const ltd	completion of water tank	199,850.00
247	Toy const ltd	reha of maseno police staytion	200,000.00
248	Afrose traders ltd	reha of ebusiratsi bridge road	200,000.00
249	Essent limited	supply of news papers	200,121.00
250	Bace Enterprises Ltd	Construction OF Kegoye and Vumale ECDE	202,489.60
251	Jaza enterp	rehab of mazingulu -embingo rd	202,975.20
252	Touchline sltn	dvlp of works at kidundu stadium	204,333.30
253	Ruqman holdings ltd	rehab of friends church	205,657.40
254	Milyson holdings	renov of ebuhaya special schl	205,810.70
255	Bonaco investment	const of wayer tank tower	207,000.00
256	Grand project entp	rehab of chamakanga rd	207,429.30
257	Star holdings co	const of madzu rd	208,148.60
258	Roks trading	const of ebuhanda box culvert	210,269.70
259	Lobiac ltd	rehab of sabuni junction	210,688.90
260	Kokoyo ltd	rehab of chanzenywe -rigina rd	211,402.30
261	Regencies systems	rehab of kibira rd	212,091.20
262	Wekobe agencies ltd	rehab of esamwenyl-emati rd	212,225.60
263	Mofesh intertradets	rehab of emusire-luanda mulwall rd	212,605.50
264	Skyline builders	fencing of mrkt withln vihiga	212,976.00
265	SYNTRAX Afri Vemtures	Givogl Gayeti ecde	213,407.80
266	Lasver const	const of ebusiralo & epanga ecde	214,080.03
267	Masinget const ltd	rehab of nadanya- busomo rd	215,575.30
268	Rabboy project ltd	contruction of Chadumba ecde	216,595.20
269	Thamsin const	rehab of kidivo-elunza rd	216,853.80
270	Deco services	cons of ECDE classroom at muluvahi	216,929.60
271	Atrose	reh of gorofani mulinyu ACK rd	218,281.50
272	Femveja co ltd	supply of water storage tank	222,720.00
273	Wamco engineering co ltd	rehab of kagesi-kihiosa rd	224,728.30
274	Lasuez construction ltd	contruction of boys dormitory keveye polytechics	225,857.80
275	Odembo International Enterprise lt	construction of felwombe ecde	228,633.90
276	Bwak enterprice	completion of omena mrkt in luanda	229,888.00
277	Gango ente	reha of gambogl ramba road	231,292.10
278	Mawonyo enterp	const of emuwatsi-ebwirunzi ecde	231,315.60
279	Rogiffra const co ltd	rehab of mukutano junction	232,232.70
280	Lango glassmart	renov of vihiga health center	237,380.20
281	Madefra Investment Ltd	Rehabilitation of Matsigulu water project	239,672.50
282	Mulprime	ekwanda luanda road dirutting of pipelines	239,904.00
283	Giftrule ltd	Kaptis Ecde	243,931.50
284	Siltam agencies ltd	reha of mago lwenya road	244,904.65
285	Montolivo holding ltd	construction of chagaya bridge	245,132.70
286	Sava const ltd	construction of blod tranfuson centre vdh	250,000.00

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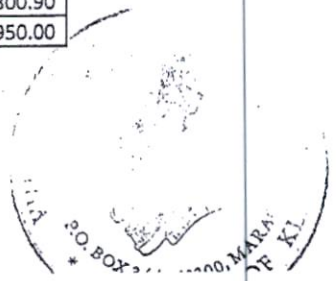


287	Staffurm const	rehab of shamakhokho rd	252,827.90
288	Vycans digital	ebubi & ebusirai ekwanda ecde	253,665.50
289	Western school ltd	reha of chemwal-wombel road	255,200.00
290	Okman co.ltd	const ofgurukwa bridge	255,702.15
291	grant project entrprise ltd	contruction boyani muguya rd	258,732.45
292	Macon const co	rehab of gimos school muramu	258,761.20
293	Namwinza holdings	const of tambua springs	259,840.00
294	Vihiga logistic co ltd	rehab of isikhi bridge	260,487.70
295	Bripal enterp	complt of ebuhaya dispensary	260,924.60
296	To your rescue	landscapping of T&I office	261,003.10
297	Maomax & sons builders	const of igavola box culvert	264,315.20
298	Freemark ltd	rehab of jordan rd	267,050.65
299	Kalem internationa ltd	reh of busali secondary logemo water springs	268,072.80
300	Segecha const	installation of high lifted pu,mpes	268,950.00
301	Lorado traders	rtenov of laundry room	269,584.00
302	Raheabeem agencies	completion of two workshops at ebusiralo	271,194.70
303	Kontlnam Access	Kidinye Dispensary construction	278,875.60
304	lenana engineering ltd	renovation of maseno girls dormitory	279,513.70
305	Manvuhe ltd	complt of kapsoyi ecde	281,463.10
306	Mama const	rehab of mahanga-mukuchi rd	286,018.00
307	Goenex holdings	complt of evoji dispensary	288,189.20
308	Abamukoa geo tech	cons of ebusiroli bridge	289,260.40
309	Klm five six six	reha of kadumbusi kiviva road	290,702.00
310	Eldoscovo express ltd	reha of kigunga primary	296,130.00
311	Metro contractors	rehab of mbale praise center	296,712.60
312	Tektronix system ltd	reh of esibeye AIC rd	297,199.70
313	Rabboni builders	solar project In bunyore	297,772.00
314	Emo technical servics	const of mwaka bridge	299,361.80
315	Napex enterp	const of vihindi river crossing	299,378.50
316	Akase ltd	reha of elukale-emululu road	299,477.20
317	Roma ventures trading	rehab of vindizi- lugaga rd	300,000.00
318	Far west ltd	renovatioon of works of govenors office	301,528.10
319	Petward agencies ltd	cons of mwembe road	301,553.60
320	Vission const	rehab of boyani-mudindi rd	301,576.40
321	Adroit engineering	reha of 2.6 lkm Isunda emabwi road	303,305.65
322	Sonaka const ltd	rehab of buswela-butiyiera rd	306,501.80
323	Roads & General	Mulundu Dispensary Construction	306,543.30
324	Westlink	2m monopole highmask lightning	308,322.20
325	Masinget const ltd	const 3temporary classes at munugi vtc	309,090.70
326	Biltony const co	const of mudindi foot bridge	315,390.90
327	Bripal enterp ltd	contruction of Ebutuli ECDE	316,000.00
328	Beneda enterp	rehab of Isungiol-mwitoko rd	316,665.35
329	eddietrium Consultancy	construction of Temprary Classroom	317,030.60
330	Deck const ltd	rehab of giminyi-minyika rd	321,034.10
331	Jackpass building const	rehab of kona-iyavola rd	323,596.20
332	Kavirondo logistic &const	const of 3 door pit latrine	327,992.60
333	Rodes ent	eslamaratsi-eluyeche rehabilitation	335,934.90
334	Grane const ltd	const of nmuhanda water project	339,507.50
335	Navatech ltd	rehab of gavaga rd	349,631.75
336	westwood general supplied	renovation of headquater	355,946.00
337	Ms Joyrowid ltd	completion of cheptul dispensary	357,910.45
338	Nyando power tech ltd	installation of 20m high mask lightning	362,420.00
339	Roneld enterp	renov of solongo vtc admin block	364,916.30
340	Edietrium consultancy	completion of goibel-madaya & kipsigor ecde	366,769.40
341	Griffarm enterp	const of new dispensary in sabatia	376,684.70
342	world class ltd	construction of female ward	378,374.40
343	Ferrod cons ltd	cons of mushakamwandle	380,442.65
344	Geo sandra Invest	Transfer of Retention Monies	386,370.00



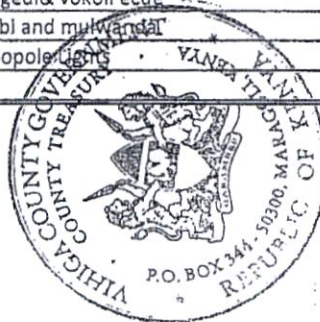
345	Skytop agencies	estb of youth talent center	386,000.00
346	Pendeza building const	renov of causality at vcrh	387,971.65
347	Funtops enterp	const of gulagoli bridge	389,500.00
348	Agri trade Logistics Company	construction of Mugavo VTC	391,525.65
349	Besa mesco ente	reha of gavudia-givudei road	392,620.70
350	Mabota ltd	cons of gumalenga musarwa	397,300.00
351	Fingo ente	reah of musunzu-mungavo road	398,192.70
352	Easile powerr services	solar panel lightening street	398,460.00
353	Mak pymc system	complt of emuslre mourtury	400,000.00
354	Innovative ltd	rehab of muhaya sande rd	415,040.35
355	Vycans digital	pending bill	420,469.00
356	Dalco enterprlse	contruction of kaval box culvert	423,553.00
357	Scheme contractors	contruction of ekwanda hospital	424,152.00
358	Embogo const ltd	const of muvichile box culvert	439,132.60
359	Barzeel construction ltd	contruction of emakangi bridge	439,778.70
360	Wilkonl buldiers co'ltd	20m Installation monopole highmast llight	447,713.60
361	Shrylcon co	mulwakhjlvviri & givakala ecde	452,104.55
362	Fortuine E.A ltd	reha of ivanda-mungango road	452,163.70
363	Triesmos const ltd	rehab of mudate-wawwasi-kiseve rd	455,920.00
364	Dictech ent	emmunwa box culvert	456,500.00
365	Buba co ltd	rehab of lusida rd	462,360.90
366	Deco services ltd	rehab of esalwa to west bunyore rd	468,199.05
367	Eldolaboret co ltd	reh of esolongo rd	468,419.60
368	Vycans trust ltd	kalmosi vtc administration block	469,513.15
369	Elsien const lt	constb of chanda box culvert	470,714.00
370	silicon valley	construction of hamisi road	476,115.60
371	Freedocker slt &const co ltd	maint of tiriki west roads	490,000.00
372	Westlink ent	20m monopole high mask lightening in luanda	491,892.20
373	Vycans digital	chavogerl health center renovation	496,350.00
374	Petrium constructors	const of emukunzi vtc	499,937.00
375	Grane const ltd	completion of chepsang water phase 2	499,999.00
376	Tuff contr	renov of vcrh	500,000.00
377	Tion ltd	cons of vigalo health center	500,000.00
378	Tuff constructors	renovation of VCRH	500,000.00
379	Watiti constructors co'ltd	cons of serem sloughers house	502,399.90
380	Mugade company ltd	rehabilitation of kituru lusoma burudi rd	508,398.90
381	Dee and monor ltd	maintanance of tiriki east roads	511,509.30
382	Kisasa const ltd	rehab of mbale rural hospital	513,637.30
383	Elikim const ltd	const bof igunga bridge	518,511.50
384	Gened ent	complt of opuya maganga bridge	529,160.10
385	Mansile Inv	const of kihuhusa bridge	534,775.20
386	Metric east africa	rehab of wemilabi-market-irumbi rd	537,425.30
387	Guhaad co ltd	branding of health centers in sabatia & hamisi	553,005.00
388	Benam construction co ltd	reh of gisambal musiri rd	554,484.90
389	Brimavic contractors	rehab of givogi-lusodo rd	557,014.40
390	Dee and monor ltd	reha of magada junction	566,409.80
391	Kisumu experts const	s.w bunyore water project	584,201.30
392	Kenrry const	const of kisangula bridge	588,500.00
393	Solisom energy sitn	solar panel lightening street in e.bunyore	588,584.00
394	Wilcon bulding co	const of okando bridge	597,011.00
395	Brodcor con ltd	const of munylka bridge	599,601.90
396	Lydro const ltd	const of masatsi bridge	608,011.75
397	Segecha constr	completion of ebunangwe water project	611,608.50
398	Janyise entp ltd	pevermenting of luanda mrkt	614,088.40
399	Retro-tech agencies	maintanance of emuhaya sub county roads	614,450.00
400	Youngtech co ltd	rehab of chendarema-semuso rd	622,218.40
401	Joffes co ltd	const of sulumbi bridge	632,300.90
402	Akase ltd	Rehabilitation of elukala-bob and emululu roads	648,950.00

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403	Akase ltd	reha ofelukala-bob & emululu road	648,950.40
404	Jostanic invest	rehab of vihiga sub county roads	666,606.70
405	Bripal enteprice	reha of mukabako ACK church	677,915.60
406	Trisol engineering ltd	rehab of gaga water project	679,433.90
407	Sakam entrp	dvlp and Improvement to ammenitlies	679,589.85
408	Milken entrp ltd	rehab of mudete-liangeye rd	685,110.00
409	Signdex const ltd	rehab of kitlulis rd	689,755.10
410	Pald ventures ltd	chandoro-kituru road	692,624.00
411	Save con ltd	const of blood transfussion center	769,420.00
412	Dee and monor ltd	const of central villa-mwinaya road	779,930.00
413	Sharo entp ltd	maint of luanda sub county road	782,915.50
414	Ezna constructors	reha of ebogo-gunyanyl road	819,919.10
415	Haka International	const of jepkoyal buyangu road	843,853.60
416	Venelester ltd	rehab of emakuchi-shianda road	846,340.00
417	Gavine holdings	rehab of gavudunyl-buhuvera to kapsengere road	854,670.00
418	Sipho sltns	const of chandumba tu kegondl road	861,220.00
419	Watiti constructors co'ltd	const of hamisi slaughter house	871,608.30
420	Samgat co	maintanance of sabatia sub-county roads	929,020.50
421	Dirass construction	installation of gabbage bin	937,280.00
422	Manvbuh ltd	cons of gaigedi-chanderema road	947,380.05
423	Talloans africa ltd	rehab of st stephen ack to kilundu vihiga road	948,930.00
424	Acern strudio	rehab of busall-logemo roads	970,989.00
425	Jtravourse co ltd	rehab of kilingill mubinga road	974,897.00
426	Westlink ent	lightening in various locations in vihiga	1,000,000.00
427	Bripal entp	mwichio- ebutitu road	1,059,370.00
428	Kalalu buildings	forth certificate & part payment flfth certificate-HOSPITA	1,800,000.00
429	spance venture ltd	contruction of data centre	1,910,418.80
430	Syntax afrlcan ventures	const of glivogi-gaigedi& vokoll ecde	2,134,080.80
431	Sandayl sltn	manyattia ebusyubi and mukwandat	2,364,401.00
	Raj Electricals	Retention on monopole	4,360,000.00
		TOTAL	114,683,779.36

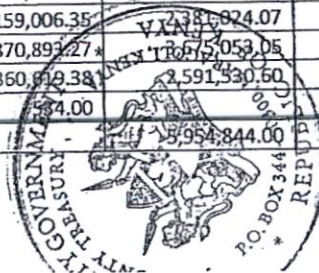
Benson Khisa
 May
 7,



APPENDIX 3 (b)

VIHIGA COUNTY GOVERNMENT
IPPD DEDUCTION FOR 2019/2020

SACCOS	BAL B/D 2018/2019	total recoveries	Commission	total payment	BAL C/D 2019/2020
1 SHIRIKA SACCO	-	2,012,043.60	6,140.00	1,983,174.00	22,729.60
2 HARAMBEE SACCO	502,237.05	2,110,412.55	2,330.00	2,085,562.80	524,756.80
3 AFYA SACCO	5,364,710.41	72,735,346.80	127,620.00	72,417,917.05	5,554,520.16
4 HAZINA SACCO	330,266.25	4,425,774.95	14,780.00	4,378,128.00	363,133.20
5 ARDHI SACCO	243,355.50	1,722,829.80	3,585.00	1,709,208.80	253,391.50
6 UKULIMA SACCO	1,238,249.30	14,826,192.25	23,620.00	14,838,912.20	1,201,909.35
7 ELIMU SACCO	81,842.60	627,156.65	1,330.00	628,034.65	79,634.60
8 JAMII SACCO	88,683.60	196,314.60	2,310.00	210,187.60	72,500.60
9 ASILI SACCO	13,828.50	181,343.50	510.00	177,825.00	16,837.00
10 UFUNDI SACCO	43,540.00				43,540.00
11 SHERIA SACCO	99,874.80	750,349.10	1,585.00	762,147.00	86,491.90
12 BUKHUNGU SACCO	224,058.80	2,726,021.45	6,330.00	2,721,701.00	222,049.25
13 UKAGUZI	80.00				80.00
14 MWALIMU NATIONAL SACCO	27,826.05	1,946,678.00	3,590.00	3,919,738.00	1,948,823.95
15 TRANSCOM SACCO	1,990.00	12,000.00	150.00	10,885.00	2,955.00
16 NYERI TEACHERS SACCO	9,065.00				9,065.00
17 METROPOLITAN TEACHERS SACCO	20,894.00	15,000.00	150.00	14,865.00	20,879.00
18 WINAS SACCO	10.00	72,000.00	150.00	65,870.00	5,990.00
19 INVEST AND GROW	881,539.00	4,134,146.35	8,245.00	3,940,195.75	1,067,244.60
20 MWITO SACCO	98,133.50	1,068,577.45	4,730.00	1,065,653.20	96,327.75
21 GUSII MWALIMU SACCO	288,905.00	1,038,571.00	820.00	1,240,605.00	86,051.00
22 KAKAMEGA RURAL ROAD WORKERS	217,579.45	2,038,450.40	7,360.00	2,218,000.05	30,669.80
23 TRANSCOUNTY SACCO ELITE	302,832.40	252,657.60	120.00	-	555,370.00
24 LUANDA TOWN COUNCIL SACCO	215,752.70	1,751,525.40	13,420.00	1,782,296.40	171,561.70
25 MARAKWET/SMARLIFE TEACHERS SACCO	306,289.00	103,600.00	170.00	364,454.00	45,265.00
26 HAZINA HOUSING SACCO	-	12,000.00	150.00	9,890.00	1,960.00
27 VIME(VIHIGA MUNICIPAL EMPLOYEE SACCO)	825,086.80	4,551,415.75	11,970.00	4,483,074.90	881,457.65
28 VIHIGA COUNTY COUNCIL EMPLOYEE SACCO	907,594.55	3,607,841.55	11,535.00	3,593,255.35	910,645.75
29 NACICO SACCO	53,196.60	1,250.00	100.00	920.00	53,426.60
30 INSURANCE	-				-
31 JUBILEE INSURANCE	10,061.81	136,716.00	4,101.60	134,573.80	8,102.41
32 APA LIFE ASSURANCE	59,671.35	235,413.00	7,062.45	226,875.20	61,146.70
33 CFC/LIBERTY LIFE ASSURANCE	154,028.86	577,094.00	17,313.15	562,165.10	151,644.61
34 PAN AFRICA INSURANCE	-	1,335,100.00	40,052.90	1,284,868.85	10,178.25
35 KENINDIA ASSURANCE	7,861.25	96,756.00	2,902.20	93,853.80	7,861.25
36 PIONEER ASSURANCE	159,006.35	1,386,924.07	71,429.15	2,464,351.95	4,249.32
37 BRITAM AMERICAN INSURANCE	370,897.27	1,505,053.05	110,253.30	3,529,154.20	406,538.82
38 CORPORATE INSURANCE	360,919.38	2,591,330.60	77,746.90	2,415,176.40	459,226.68
39 CAPEX LIFE INSURANCE	4.00				534.00
40 MADISON INSURANCE		178,645.80	178,645.80	5,668,206.15	107,992.05



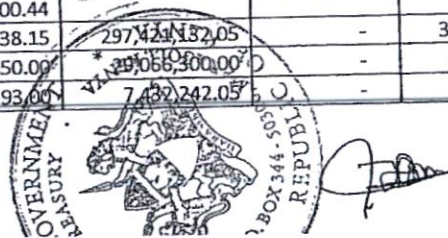
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41	CIC INSURANCE GROUP	56,305.70	1,684,800.00	50,544.00	1,624,556.00	66,005.70
42	UNITED INSURANCE	-	-	-	-	-
43	INSURANCE CO.OF.EAST AFRICA(ICEA)	33,762.85	413,040.00	12,391.20	400,648.80	33,762.85
44	OLD MUTUAL LIFE ASSURANCE	-	-	-	-	-
45	GEMINIA INSURANCE	2,944.90	37,876.00	1,136.30	36,932.70	2,751.90
46	UAP PROVINCIAL INSURANCE	983.60	12,168.00	364.80	51,755.20	38,968.40
47	PRUDENTIAL ASSURANCE	25,651.95	524,244.00	15,727.20	465,194.65	68,974.10
48	EGLET Insurance Solution	57,848.55	-	-	-	57,848.55
49	THE MONARCH INSURANCE	-	-	-	-	-
50	BARCLAYS LIFE ASSURANCE	17,281.75	27,192.00	815.40	26,376.60	17,281.75
51	HIRE PURCHASE	-	-	-	-	-
52	WOODVENTURE KENYA	940.00	-	-	-	940.00
53	AMENDO.S.PRODUCTS	14,327.05	-	-	-	14,327.05
54	KUKOPESHA	2,811.55	-	-	-	2,811.55
55	AFRICAN RETAIL TRADERS LIMITED	8,021.20	-	-	-	8,021.20
56	COMMERCIAL LOANS	-	-	-	-	-
57	FAMILY BANK	540,834.05	5,879,246.30	17,440.00	5,962,063.70	440,576.65
58	PLATINUM CREDIT LTD	815,317.50	11,895,309.40	99,260.00	11,698,562.55	912,804.35
59	BARCLAYS BANK OF KENYA	2,941,459.90	31,754,668.80	82,440.00	32,168,601.80	2,445,086.90
60	KENYA COMMERCIAL BANK	11,921,833.10	152,984,673.70	375,680.00	151,724,962.55	12,805,864.25
61	COOPERATIVE BANK OF KENYA	7,156,405.39	93,789,424.60	221,360.00	92,905,717.95	7,818,752.04
62	CFC STANBIK BANK	65,264.20	383,375.20	800.00	434,129.60	13,709.80
63	EQUITY BANK LTD	6,147,080.85	82,783,786.10	235,000.00	81,770,384.40	6,925,482.55
64		-	-	-	-	-
65	SELECT MANAGEMENT SERVICES LTD	43,750.00	1,535,689.85	19,380.00	1,424,397.15	135,662.70
66	RAFIKI DEPOSIT TAKING	41,150.00	401,398.00	4,100.00	366,451.00	71,997.00
67	JAMII BORA BANK	13,121.00	-	-	-	13,121.00
68	PREMIER KENYA LTD	93,759.25	2,254,321.45	30,680.00	2,149,062.90	168,337.80
69	HARAMBEE SACCO	-	-	-	-	-
70	AFRICAN CAPITAL LTD	198,337.80	1,220,330.00	26,860.00	1,261,394.00	130,413.80
71	FAULU KENYA LTD	1,434,842.45	22,047,867.05	74,180.00	21,708,216.30	1,700,313.20
72	EMU-INYA ENTERPRISES LTD	194,763.95	1,325,654.15	14,100.00	1,327,880.95	178,437.15
73	MOLYN CREDIT LTD	69.50	34,326.00	720.00	-	33,675.50
74	MICRO AFRICA LTD/LETSHEGO	286,874.55	3,643,046.20	29,860.00	3,716,472.25	183,588.50
75	NGAO CREDIT	280.00	27,168.00	720.00	27,168.00	1,000.00
76	IZWE LOANS	296,476.45	6,712,796.25	64,400.00	6,818,668.65	126,204.05
77	SOCIAL WELFARE	-	-	-	-	-
78	UNION OF KENYA C SERVANT	895,402.00	1,333,388.85	18,700.00	1,336,708.85	873,382.00
79	MAZINGIRA WELFARE	154,231.25	49,031.80	1,080.00	30,661.20	171,521.85
80	KENYA CIVIL SERVANTS WELFARE	8,002.90	-	-	-	8,002.90
81	NATIONAL NURSES ASSOCIATION OF KENYA	122,700.00	174,600.00	5,740.00	171,000.00	120,560.00
82	SWA-LOCAL GOVERNMENT	487,300.00	-	-	-	487,300.00
83	ASSOCIATION OF MEDICAL RECORDS OFFICE	19,200.00	3,800.00	240.00	3,700.00	19,060.00
84	ASSOCIATION OF PUBLIC HEALTH OFFICE	30,050.00	338,600.00	6,680.00	304,990.00	3,120.00



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85	INDUSTRY STAFF WELFARE ASSOCIATION	52,694.00	8,174.00	300.00	964.00	59,604.00
86	KENYA ASSOCIATION OF LIVESTOCK TECHNIC	76,000.00	17,400.00	1,680.00	9,760.00	81,960.00
87	KENYA ASSOCIATION OF RADIOGRAPHY	43,000.00	12,000.00	240.00	11,800.00	42,960.00
88	KENYA CLINICAL OFFICERS ASSOCIATION	29,500.00	69,800.00	3,500.00	60,900.00	34,900.00
89	KENYA OCCUPATION THERAPY ASSOCIATION	32,500.00	6,000.00	240.00	4,800.00	33,460.00
90	KENYA PLASTERS ASSOCIATION	6,000.00	3,600.00	360.00	3,000.00	6,240.00
91	KENYA SOCIETY OF PHYSIOTHERAPY	10,500.00	3,600.00	240.00	3,000.00	10,860.00
92	MEDICAL LAB SCIENCE OFFICERS	141,300.00	88,800.00	1,920.00	72,400.00	155,780.00
93	WATER WELFARE ASSOCIATION	12,712.00	2,750.00	500.00	1,260.00	13,702.00
94	PUBLIC SERVICE COMMISSION	18,000.00				18,000.00
95	NYANDO AGRICULTURE STAFF WELFARE	6,000.00				6,000.00
96	NATIONAL ASSOCIATION OF ORTHOPAEDI	16,800.00	11,300.00	240.00	9,100.00	18,760.00
97	KAKAMEGA WELFARE	7,000.00				7,000.00
98	KILIMO STAFF SELF HELP GROUP	3,900.00				3,900.00
99	KENYA SOCIETY AGRICULTUREPROFESS	16,200.00	2,300.00	220.00	1,840.00	16,440.00
100	KENYA SOCIETY AGRICULTUREPROFESS	10,500.00	8,400.00	840.00	4,890.00	13,170.00
101	KISUMU LISWA GROUP	20,000.00	5,000.00	80.00	2,500.00	22,420.00
102	PROVINCIAL FISHERIES STAFF WELFARE	8,400.00	3,600.00	120.00	3,200.00	8,680.00
103	MINISTRY OF AGRICULTURE SELF GROUP	45,500.00	6,000.00	120.00	5,400.00	45,980.00
104	<KTDA>	2,580.00	480.00	240.00		2,820.00
105	<KNDA>	30,600.00	4,800.00	240.00		35,160.00
106	<OHAK>	33,000.00	6,000.00	120.00		38,880.00
107	<AMEK>	30,100.00	5,800.00	360.00		35,540.00
108	KENYA PROGRESSIVE NURSES ASSOCIATION	57,830.00	59,000.00	2,760.00	53,200.00	60,870.00
109	KENYA WATER TECHNICIANS ASSOCIATION	35,800.00	1,900.00	140.00	800.00	36,760.00
110	KCGW(NATIONAL)	1,169,900.00	1,549,400.00	51,120.00	1,512,560.00	1,155,620.00
111	MUGUMO WELFARE ASS	2,600.00	200.00			2,800.00
112	COTU	255,426.40	527,679.20	49,540.00	443,570.10	289,995.50
113	ANIMAL PRODUCTION SOCIETY	29,200.00	2,400.00	120.00	560.00	30,920.00
114	MIPANGO WELFARE	12,800.00	2,400.00	120.00		15,080.00
115	KENYA MEDICAL PP&DENTIST	416,000.00	1,311,000.00	4,840.00	1,060,960.00	661,200.00
116	KENYA NATIONAL UNION OF NURSES	301,417.10	887,249.10	22,740.00	730,000.05	435,926.15
117	KENYA MEDICAL SOCIAL WORKERS UNION	11,700.00	504,600.00	49,680.00		466,620.00
118	VIHIGA COUNTY STAFF WELFARE	86,000.00	332,400.00	8,280.00	298,700.00	111,420.00
119	POSTA SAYE	19,200.00	60,000.00	120.00	67,200.00	11,880.00
120	LUANDA TOWN COUNCIL SWG	64,700.00	287,700.00	9,540.00	245,900.00	96,960.00
121	VIHIGA MUNICIPAL COUNCIL CBO	168,700.00	527,200.00	11,760.00	463,540.00	220,600.00
122	<UNKNOWN SWA>KLGWU BRANCH	685,000.00				685,000.00
123	ML WELFARE &SPORTS	12,320.00	2,640.00	120.00	640.00	14,200.00
124	KNUT-SWA-VIHIGA	3,030.00				3,030.00
125	MALAVA TEACHERS HOUSING SACCO	3,400.44				3,400.44
126	PAYMASTER (PAYE)	25,978,838.15	297,421,132.05	-	315,119,075.00	8,280,895.20
127	NHIF	2,336,850.00	29,066,300.00	-	30,497,200.00	905,950.00
128	NSSF	340,393.00	7,432,242.05	-	6,539,000.00	1,233,635.05



129	HELB	316,692.55	3,265,086.05	-	3,343,841.65	237,936.95
130	MALABA TOWN COUNCIL WSHG	6,600.00				6,600.00
131	LAP TRUST	46,067.95	36,649,228.21	-	36,790,867.50	187,707.24
132	LAP FUND	5,669,681.38	100,786,108.35	-	101,216,969.55	5,238,820.18
133	HOUSING	459,152.75				459,152.75
134	COURTS OF LAW	608,189.00				608,189.00
135	COMMISSIONS EARNED	328,127.00				328,127.00
136	TRAINING LEVY	41,101.00				41,101.00
137	ARDHI SOCIAL WELFARE ASSOCIATION	600.00				600.00
138	GRATUITY	1,999,804.00	27,690,830.00		23,183,790.00	6,506,844.00
139	BLUE LIMITED KENYA	380.00				380.00
140	national bank of kenya	1,340.00				1,340.00
141	KENYA POLICE SACCO	25,322.00				25,322.00
142	KAKECO	27,143.65				27,143.65
143	KENYA CREDIT TRADERS	6,897.80				6,897.80
144	ECONOMIC CREDIT TRADERS	6,973.00				6,973.00
145	LUNAR CREDIT LIMITED	6,650.40				6,650.40
146	KITALE KILIMO SELF HELP GROUP	19,000.00				19,000.00
147	AGROS FURNISHERS LIMITED	11,969.00				11,969.00
148	XPLICO INSURANCE	24,031.40				24,031.40
149	ECOBANK LTD	10,167.00				10,167.00
150	KUPPET SWA KAK	100.00				100.00
151	KUPPET SWA VIHIGA	16,800.00	7,200.00	240.00		23,760.00
152	KNUT-UNION DUES	30,883.00				30,883.00
153	KUPPET UNION DUES	9,186.55				9,186.55
154	ART	11,760.00				11,760.00
155	KENYA POLICE MEDICAL FUND	550.00				550.00
156	MLWASA	5,198.00				5,198.00
157	<1901>	55.00				55.00
158	MOWSPORTS&WELFARE	14,250.00				14,250.00
159	WORLD CENTRE KENYA	500.00				500.00
	total	89,835,749.94	1,071,814,550.18	2,395,386.35	1,082,681,571.80	76,573,341.97

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APPENDIX 4
 VIHIGA COUNTY EXECUTIVE
 TRANSFERS TO OTHER GOVERNMENT ENTITIES
 VIHIGA COUNTY ASSEMBLY

1 QUARTERLY EXCHEQUER REQUISITIONS FY 2020

DATE	DESCRIPTION/PURPOSE	RECURRENT	DEVELOPMENT
09/08/2019	County Assembly Recurrent Account	33,372,024	
16/08/2020	County Assembly Imprest Account	5,000,000	
09/02/2019	County Assembly Recurrent Account	29,500,000	
25/09/2019	County Assembly Recurrent Account	67,950,000	
END OF FIRST QUARTER TOTALS		135,822,024	
SECOND QUARTER 2019/20			
11/01/2019	County Assembly Recurrent Account	61,518,960	
12/10/2019	County Assembly Recurrent Account	49,500,000	
31/12/2019	County Assembly Recurrent Account	59,418,980	
END OF SECOND QUARTER TOTALS		170,437,940	
THIRD QUARTER 2019/20			
24/02/2020	County Assembly Recurrent Account	76,851,100	
23/03/2020	County Assembly Recurrent Account	63,133,000	
END OF THIRD QUARTER TOTALS		139,984,100	
FOURTH QUARTER 2019/20			
17/04/2020	Vihiga County Recurrent Account	41,161,000	
24/04/2020	County Assembly Imprest Account	4,000,000	
15/05/2020	County Assembly Recurrent Account	42,535,000	
19/06/2020	County Assembly Recurrent Account	47,310,700	
07/07/2020	County Assembly Development Account	9,506,500	
07/07/2020	County Assembly Recurrent Account	24,750,562	
END OF FOURTH QUARTER TOTALS		169,263,762	
GRAND TOTALS RECEIPTS		676,597,826	

2 Transfer to Trade and Enterprise Fund

Voucher	Account Details	Subitem Description	Amount
24959	VIHIGA COUNTY TRADE AND ENTERPRISE FUND	Other Capital Grants and Trans	24,000,000
27244	VIHIGA COUNTY TRADE AND ENTERPRISE FUND	Other Operating Expenses - Oth	700,000
26778	VIHIGA COUNTY TRADE AND ENTERPRISE FUND	Other Operating Expenses - Oth	350,000
26887	VIHIGA COUNTY TRADE AND ENTERPRISE FUND	Other Capital Grants and Trans	1,000,000
27143	VIHIGA COUNTY TRADE AND ENTERPRISE FUND	Other Operating Expenses - Oth	927,000
	TOTAL		26,977,000

3 VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND

Voucher	Account Details	Subitem Description	Amount
65225	VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND	Other Capital Grants and Trans	350,000
65458	VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND	Other Capital Grants and Trans	350,000



65281	VIHIGA COUNTY COMMUNITY EMPOWERMENT FUND	Other Capital Grants and Trans	1,700,000
TOTAL			1,700,000
5 TRANSPORTATION FUND			
24652	VIHIGA COUNTY EDUCATION FUND	Scholarships and Other Educational Grants	40,000,000.00
24633	VIHIGA COUNTY EDUCATION FUND	Scholarships and Other Educational Grants	40,000,000.00
24631	VIHIGA COUNTY EDUCATION FUND	Scholarships and Other Educational Grants	40,000,000.00
TOTAL			120,000,000.00
GRAND TOTAL			764,184,825.00

6 BILLS PAID ON BEHALF OF AMATSI WATER COMPANY BY COUNTY EXECUTIVE			
TRANSACTION NUMBER			
23841	The Kenya Power and Lighting Company	Electricity Bill	2,676,382
23840	The Kenya Power and Lighting Company	Electricity Bill	2,721,746
23843	The Kenya Power and Lighting Company	Electricity Bill	2,940,754
24225	The Kenya Power and Lighting Company	Electricity Bill	2,675,341
24534	The Kenya Power and Lighting Company	Electricity Bill	2,706,229
24946	The Kenya Power and Lighting Company	Electricity Bill	3,132,444
25149	The Kenya Power and Lighting Company	Electricity Bill	2,372,333
26173	The Kenya Power and Lighting Company	Electricity Bill	1,936,925
26409	The Kenya Power and Lighting Company	Electricity Bill	3,169,932
26661	The Kenya Power and Lighting Company	Electricity Bill	2,433,541
27175	The Kenya Power and Lighting Company	Electricity Bill	1,856,984
27288	The Kenya Power and Lighting Company	Electricity Bill	1,413,698
27732	The Kenya Power and Lighting Company	Electricity Bill	202,142
27107	Redey Company	Chemicals	1,489,000
TOTAL			31,677,451

The amount of Kshs 30,188,451 has being electricity expenses has been reported and is included in the figure for utility Supplies and service under Use of Goods While kshs 1,489,000 paid for chemicals has been included in the figure for Specialised supplies under use of Goods

Benson KWSG
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6 .DISCLOSURE OF CUMULATIVE SUMMARY OF FIXED ASSETS

Asset Class	Historical Cost b/f/f (KShs)	Additions During the Year (KShs)	Disposals During the Year (KShs)	Historical Cost C/F (KShs)
	2018/2019			2019/2020
Land	45,160,000	9,168,720	-	54,328,720
Buildings and structures	309,762,441	4,653,664	-	314,416,105
Transport equipment	85,982,240	9,449,000	-	95,431,240
Office equipment, furniture and fittings	9,491,513	9,463,366	-	18,954,879
ICT Equipment, Software and Other ICT Assets	25,885,823	-	-	25,885,823
Other Machinery and Equipment	180,004,395	12,860,937	-	192,865,332
Total	656,286,412	45,595,687	-	701,882,099

Benson Khisa




VIHIGA COUNTY EXECUTIVE

SUMMARY TRANSFERS FROM NATIONAL TREASURY- EXCHEQUER ISSUES

PERIOD	Equitable Share	Danida	KUSP	THUSP	NARIGP	ASDSP	KDSP	USER FEES	VILLAGE POLY GRANT	TOTAL TRANSFERS FROM NATIONAL TREASURY
Exchequer Releases for quarter 1	809,543,700	-	-	-	-	-	-	-	-	809,543,700
Exchequer Releases for quarter 1	837,459,000	-	-	-	19,989,558	-	-	-	-	857,448,558
Exchequer Releases for quarter 1	907,247,250	6,656,250	-	-	87,045,550	15,520,219	-	12,657,201	33,871,649	1,050,340,918
Exchequer Releases for quarter 1	1,698,180,750	11,626,250	188,289,476	52,387,250	104,999,458	-	30,000,000	12,657,201	33,871,649	2,132,012,034
TOTAL	4,252,430,700	18,282,500	188,289,476	52,387,250	212,094,566	15,520,219	30,000,000	12,657,201	67,743,298	4,849,345,210

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VIHIGA COUNTY EXECUTIVE

TRIAL BALANCE

AS AT 30TH JUNE 2020

ITEM	ITEM CODE	DR	CR
		KES	KES
	9910101		4,252,430,700
Equitable Share			
Narigo Grant- World Bank	5120100		212,034,566
ASDSP - Grant- Swedish Government	5120100		15,520,219
Kenya Devolution Support Programme - KDSP- world Bank	5120100		30,000,000
Kenya Urban Support Programme- Kusp- UIG- World Bank	5120100		8,800,000
Kenya Urban Support Programme- Kusp- UDG-World Bank	5120100		179,489,676
Transformation of Healthcare Systems-World Bank	5120100		52,387,250
Danida Healthcare Financing- Danish Government	5120100		18,282,500
Village Polytechnic Development - Grant	5120100		67,743,298
Road Maintenance Levy Fund- KRB	1330100		132,065,719
Compensation of User Fees- MOH	1330100		12,657,201
Covid 19 Support Grant- MOH	1330100		89,409,000
COUNTY OWN GENERAL REVENUE			
Parking Fees			31,021,400
Land Rates			817,100
Plot, Stall, Site Rent			6,341,388
Single Business Permits			26,298,008
Plans Inspection/Approval			3,510,810
Advertising (Billboards)			3,881,900
Hire of Machines (Lease and rental of Machines)			1,895,814
Fertiliser			16,800
Market and Trade Fees			14,016,045
Inspection and Impound Fees			634,430
Livestock Cess			1,449,940
Public Health Service			2,253,070
Weights and Measures			115,950
Hire of Hall			-
Facility Improvement Fund			40,287,694
Group registration			93,900
Sand And Murram			154,410
Land Boundary Disputes			319,480
Veterinary Services			2,646,030
Water supply administration Fees			935,230
Liquor licence			5,022,775
M1			3,930,930
Vihiga FM Receipts			2,556,032
FUND BALANCES			
Fund Balance Brought Forward			696,024,549
2100000 PERSONNEL EXPENSES			
Basic Salaries for permanent Employees		883,312,404	
Basic Wages of Temporary employees		322,920,095	
Personnel Allowances as part of Salary		857,929,112	
Transfers to Other Government Units			
Transfer to County Assembly		615,507,826	
Transfer to County Trade And enterprise Fund		26,977,000	
Transfer to Vihiga County Education Fund		120,000,000	



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Transfer to Community Empowerment Fund		1,700,000	
ACQUISITION OF GOODS AND SERVICES			
Utility Supplies and Services	2210100	58,828,319	
Communication Supplies and Services	2210200	14,123,326	
Domestic Travel and Subsistence	2210300	206,011,051	
Foreign travel & subsistence	2210400	26,428,393	
Printing Advertising and Information Supplies Services	2210500	29,698,804	
Rentals of Produced Assets	2210600	5,074,031	
Training Expenses	2210700	27,466,988	
Hospitality Supplies and Services	2210800	118,178,191	
Insurance expenses	2210900	16,935,476	
Specialised Material supplies	2211000	128,439,226	
Office and General Expenses	2211100	18,879,433	
Refined Fuels, Lubricants and Other Fuels	2211200	36,225,034	
Other Operating Expenses	2211300	116,416,448	
Routine Maintenance of Motor Vehicles	2220100	8,366,507	
Routine maintenance - Other Assets	2220200	8,983,749	
SOCIAL SECURITY BENEFITS			
Gratuity and other Social security Benefits paid by empl	2710100	104,658,051	
GRANTS			
Other Capital Grants & Transfer	2640500	414,189,696	
ACQUISITION OF ASSETS			
Purchase of Buildings	3110100	-	
Construction of Building	3110200	17,226,202	
Refurbishment of Buildings	3110300	-	
Construction of Roads	3110400	-	
Other Infrastructure and and Civil Works	3110500	174,381,355	
Overhaul and Refurbishment of Construction and Civil	3110600	150,293,906	
Purchase of Vehicles and Other Transport Equipment	3110700	9,449,000	
Overhaul of Vehicles and Other Transport Equipment	3110800	-	
Purchase of Household Furniture and Institutional	3110900	2,499,697	
Purchase of Office Furniture and General Equipment	3111000	8,880,609	
Purchase of Specialised Plant, Equipment and	3111100	12,860,937	
Rehabilitation and Renovation of Plant, Machinery and	3111200	76,092,834	
Purchase of Certified Seeds, Breeding Stock and Live	3111300	2,611,900	
Research, Feasibility Studies, Project Preparation, and	3111400	3,998,225	
Rehabilitation of Civil Works	3111500	7,107,604	
Acquisition of Land	3130100	9,168,720	
Payables from Previous Financial Years	4130000	745,127,311	
ACCOUNTS RECEIVABLES			
Staff Advances		2,070,617	
Oustanding Imprests		15,046,780	
Transfers due From departmets		26,360,921	
ACCOUNTS PAYABLES			
Retention unpaid			114,683,779
IPPD deductions			76,573,342
CASH AND CASH EQUIVALENTS			
A. CASH AT BANK			
Vihiga County CRF ACCOUNT-CBK - 1000171456		59,979,886	
Vigiga County Dev Account-CBK - 1000170794		2,236,068	
Vihiga County Rec Account-CBK - 1000170859		64,857	
Vihiga County Deposit ACOUNT-CBK - 1000283645		114,683,779	
Vihiga County Fuel Levy Fund-CBK - 1000283653		3,820,795	
Vihiga County Univ Health -CBK- 1000345187		96,966,532	

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Vihiga County NARIGP Account-CBK- 1000364351		195,369	
Vihiga County Youth POLY Fund-CBK- 1000367032		21,234	
Vihiga County ASDP ACCOUNT- CBK- 1000367024		-	
Vihiga County KUSP (UDG) ACCOUNT- 1000388037		179,489,676	
Vihiga County KUSP (UIG) ACCOUNT- 1000379917		8,800,000	
Vihiga County Devolution Supp Account- 1000440511		30,000,000	
Vihiga County Nutrition International - 1000443618		2,241,200	
Imprest Account-KCB - 1141334763		1,967	
Revenue Collection Account-KCB - 1140749552		942,287	
Dev Imprest Account-CO-OP - 01141471295000		707,164	
Dept OF water Operations-KCB - 12411033550		642	
Dept Of Educ account-KCB - 1170665020		2,000	
Dept of Trade-KCB - 1172899320		10	
Dept of Lands-KCB - 1170671136		1,113	
Dept of Transport-KCB - 1240928483		596	
Public Service Board-KCB - 1170670687		1,636	
Dept of Health-KCB - 1170665209		4,755	
Dept of Gender-KCB - 1240920083		5,434	
Dept of Agric-KCB - 1241214611		-	
Public Service and Admin-KCB - 1240128495		38,739	
Public Service and Admin-coop - 01141472496800		160,218	
NARIGP Operation account - KCB-12395000580		44,720,351	
ASDP II Operation a/c - KCB- 1235794350		23,112,993	
Vihiga Municipality UIG - EQUITY- 09602789503		1,190,391	
Vihiga Municipality UDG - EQUITY- 09602789503		106,485,485	
TOTAL		6,106,300,934	6,106,300,935



Denson & Misa

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