REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY EXECUTIVE OF VIHIGA

FOR THE YEAR ENDED 30 JUNE 2018

OFFICE OF THE AUDITOR GENERAL
RECEIVED
07 JAN 2019
P.O BOX 1188, KISUMU

HARAMBEE

VIHIGA COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED 30 JUNE 2018

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a)Background information

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

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

Vision

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

Mission

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

Core Values

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

(b) Key management

The County's day-to-day management is under the following key offices and respective office bearers:

	Name	Designation	Date of holding office
1.	H.E. Dr. Wilbur K. Ottichilo	Governor	December 2017
2.	H.E. Dr. Patrick L. Saisi	Deputy Governor	December 2017
3.	Hon. Amos Kutwa	CEC, Health Services	December 2017

4.	Hon. Geofrey Vukaya	CEC, Trade, Tourism and Industry	December 2017
5	Hon. Marita Mmoji Agufana	Gender and Youth Affairs	December 2017
6	Prof. Justus Inonda Mwanje	Water, Environment, and Natural resources	December 2017
7	Hon. Eng. Kenneth E. Keseko	CEC, Transport and Infrastructure	December 2017
8	Hon. Henry Lumbasio	CEC, Lands, Housing and Physical Planning	December 2017
9	Hon. Paul Mbuni	CEC, Agriculture , livestock and fisheries	December 2017
10	Hon.Felistas Barasa	CEC, Education, Science and technology	December 2017
11	Hon. Pamela Kimwele	Public Service and Administration	December 2017

(c) Fiduciary management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

No.	Name	Designation
1.	Hon. Alfred Indeche	CEC, Finance and Economic Planning
2.	Mr. Livingstone Imbayi	Chief Officer, Finance and Economic Planning
3.	Ernest Lukayu	Head of County Treasury
4.	Beatrice Allosah	Principal Finance Officer
5.	Joseph Ollando	Director – Internal Audit
6	Mr. oyaro Godfrey	Director – Supply Chain Management
7	Mr. George Wambua	Head of budget policy and expenditure Control

(d) Fiduciary oversight arrangements

The key fiduciary oversight bodies at the County for the year ended 30th June 2018 were:

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

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

(f) Vihiga County Contacts

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

(g) Entity bankers

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

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

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

(h) Independent Auditors
Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084 – GPO 00100

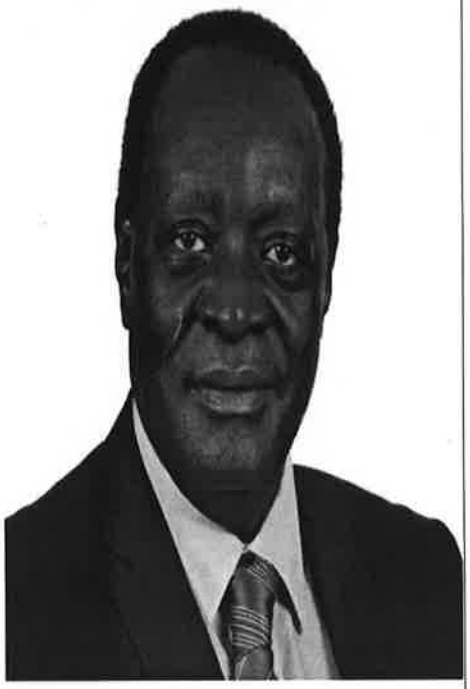
Nairobi, Kenya

(i) Principal Legal Adviser

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

KEY MANAGEMENT

The County Executive team during the financial year consisted of:

	**H.E. Dr. Wilbur K. Ottichilo - Governor** H.E Dr. Wilbur K. Ottichillo was elected into office as the second Governor of Vihiga county. Having served as the Member of parliament for Emuhaya Constituency and working as the Director General of Regional Center for Mapping of Resources for Development (RCMRD), an agency of of United Nations Economic Commission for Africa(UNECA), Dr. Ottichilo has a Vast experience in Public service and Administration. He Holds a doctorate in Natural Resource Management and space Science from the university of Wageningen and the International institute of Earth Observations.
H.E. Dr. Patrick L. Saisi – Deputy Governor Hon. Dr. Saisi was elected as the second Deputy Governor of Vihiga County. 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. He is an economist by profession.	

	Hon. Alfred Indeche - CECM, Finance and Economic Planning

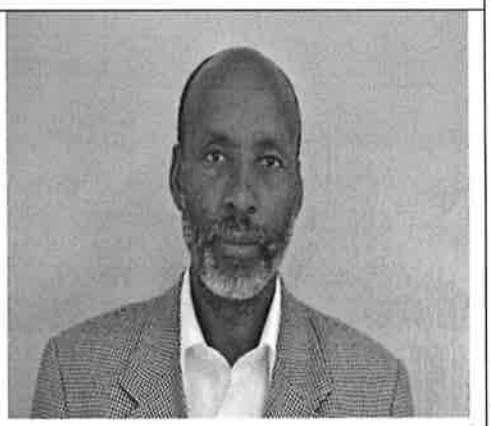
Hon. Dr. Amos Kutwa- CECM, Health Services	
	Hon. Geofrey Vukaya - CECM, Trade, Tourism and Industry

Hon. Henry Lumbasio- CECM, Lands, Housing and Physical Planning	

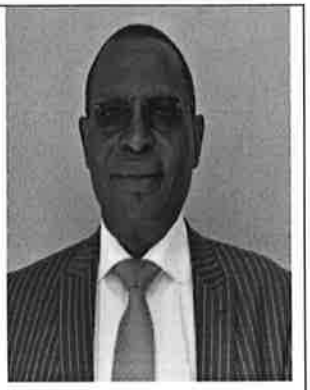
	Hon. Pamela Kimwele- CEC, Public Service and adminstration
HON. Paul Mbuni - CEC, Agriculture and livestock and Fisheries	

Hon. Marita Agufana Mmoji - CEC, Gender, Youth Affairs, Sports and Culture

Hon. Prof. Justus Mwanje Inonda – Environment Water and Natural resources



Hon. Felistas Barasa- CECM- Education, Science and Technology

Hon. Eng. Kenneth Elvuna Keseko- CECM For Transport and Infrastructure	

2.COMMENTARY BY THE CEC, FINANCE AND ECONOMIC PLANNING

It is my pleasure to present the County Government of Vihiga financial statements for the year ended 30th June 2018. The financial statements present the financial performance of the County Government over the past year.

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

Financing of the County Governments

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

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

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

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

2) Use of enforcement to enhance increased revenue collection.

3) Introduction and innovation of new revenue streams

a)Revenue

In the year ended 30th June 2017, the County had projected revenues of Kshs 5,150,073,886 consisting of Kshs.220,000,000 from own sources and Kshs4,930,073,886 from CARA.

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

CARA revenues continue to form the largest part of our revenue budget, contributing 97% towards our budget. Our own generated revenues formed 3% of our budget.

Out of the projected revenue, the County was able to realize Kshs4,883,794,636 in actual revenues, representing 95% performance. This performance was as a result of low realization of

Vihiga County own generated revenues whose performance was at 46%. In the table below, we present an analysis of revenue performance during the year.

Revenue classification	Revenue budget (Kshs)	Actual (Kshs)	Realization (%)
CARA	4,930,073,886	4,738,599,112	96%
Own generated revenues	220,000,000	145,195,524	65%
Total	**5,150,073,886**	**4,883,794,636**	**95%**

Table 1: Revenue performance in FY 2017/2018

b)Payments

Our total expenditure for the year amounted to Kshs 3,790,366,409. Kshs. 185,964,463 was spent on development expenditure while Kshs 3,604,401,946 was spent on recurrent expenditure representing a ratio of 07:93 respectively.

Figure 2: County Government Flagship projects completed in FY 2017/2018

The County Government has embarked on key flagship projects that are meant to improve the livelihoods of the people of Vihiga County. Among the projects is ultra Modern Hospital Plaza with a bed capacity of 160 patients . The construction of a modern and expanded mortuary at vihiga County referral Hospital is underway to ease congestion at the existing facility.

Much of the recurrent budget was spent on compensation for employees. However, the County Government is putting in measures to ensure that much of the funds are not spend on compensation of employees but on development projects.

c) Cash flows

In the FY 2017/2018, the county experienced cashflow 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 and as a result , there was low absorption rate.

The cash and cash equivalents increased from Kshs 533,299,668 as at 30th June 2017 to Kshs. 1,568,865,525 as at 30th June 2018. This was as result of the National Treasury Disbursing a major fraction of Vihiga Coutny Allocation towards the end of the Financial Year i.e in june 2018.

d) Accounts receivables

Accounts receivables increased from Kshs 15,824,211 to kshs 57,814,027. This was due to lack of commitment by staffs in surrendering imprests. Departments also failed to surrender transfers to their operation accounts. Going forward, no imprests will be given to officers who have not surrendered imprests and measures will be put in place to recover the unsurrendered imprests as per PFMA requirements.

e) Pending bills

Our pending bills moved from Kshs 1,062,857,878 in FY 2016/17 to Kshs. 1,789,581,937 in the FY 2017/18. These mainly comprised of pending supplier payments, retention monies and unpaid statutory deductions. The county has been dedicated to settling the pending bills despite financial constraints.

f) Fixed assets

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

Operational performance

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

Department	Key activities
Health Services	• Construction of 160 bed ultra Modern Hospital Plaza • Construction of a new expended Mortuary
Transport and Infrastructure	• Rehabilitation and mantainance of over 100 kms of Roads under Kenya Roads • Construction of Mechanical unit at Manyatta • Purchase and commissioning of Low loader/Prime Mover.
Agriculture, livestock and fisheries	• Provision of subsidized Fertiliser and certified seeds to farmers • Provision and distribution of fingerlings • Provision of pedigree dairy cows and improved chicks to farmers

Education, Science and technology	• Expanded bursary kitty for all wards to cater for needy students • Grants given to TVETS for development
Environment, water and natural resources	• Construction of Kamoisi sewerage system • Construction and Commisioning of Majengo Gambogi water project • Commissioning Ebunangwe water project

Table 2: Departmental performance in FY 2017/2018

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

1) Poor local revenue collection – the actual revenue collected during the year was 65% of the projected revenues. We are exploring ways of boosting revenue collection as mentioned earlier;

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

3) Political processes – there were delays in approving the budget for FY 2017/2018 and reallocations of Vote heads without adherence to laid down regulations.

Conclusion

FY 2017/2018 was a good year in general. Good progress was made and the momentum has been created to enable Vihiga County continue on a trajectory into prosperity. We have identified gaps and areas to improve on in the subsequent years.

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

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

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

3. STATEMENT OF CORPORATE GOVERNANCE

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

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

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

The County Assembly

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

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

1. Public Accounts Committee
2. Budget and Appropriations Committee

Public Accounts and Investment Committee

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

No	Name	Position	Period served
1	Hon. Vincent Atsiaya	Chairperson	Served 2017/2018
2	Hon. Joyce Mayodi	Vice chairperson	Served 2017/2018
3	Hon Paul Tiva	Member	Served 2017/2018
4	Hon. Calistus Ayodi	Member	Served 2017/2018
5	Hon. Naomi Mandela	Member	Served 2017/2018

Table 3: Public accounts committee members

Budget and Appropriations Committee

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

No	Name	Position	Period served
1	Hon. Zachariah O. Murefu	Chairperson	Served 2017/2018
2	Hon. Edwin Kutai	Vice chairperson	Served 2017/2018
3	Nickson Butiya	Member	Served 2017/2018
4	Gladys Analo	Member	Served 2017/2018
5	Hon Dominic Baraka	Member	Served 2017/2018

Table 4: Budget and appropriations committee members

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

Audit Committee

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

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

Table 6: Audit Committee members

Communication with all Stakeholders

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

4. STATEMENT OF COMPLIANCE

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

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

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

- "The county government's recurrent expenditure shall not exceed the county government's total revenue" – in FY 2017/2018, Vihiga County complied with this requirement whereby the recurrent expenditure was Kshs 3,604,401,946 against total revenues of Kshs4,883,794,463.

- "A minimum of thirty percent of the county government's budget shall be allocated to the development expenditure" – in FY 2017/2018, Kshs1,623,338,619 (32%) was allocated to development expenditure against a total budget of Kshs 5,150,073,886

5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2018. 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, 2018, 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 31 / 1 2019

County Executive Committee member – Finance and Economic Planning

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF VIHIGA FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Vihiga set out on pages 1 to 25, which comprise the statement of financial assets and liabilities as at 30 June 2018, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Vihiga as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the County Government Act, 2012.

Basis for Qualified Opinion

1.0 Cash and Cash Equivalents

The statements of financial assets and liabilities reflects a cash and cash equivalents balance of Kshs.1,568,865,525 as at 30 June 2018. However, the cash flow statements indicates a balance of Kshs.1,606,203,719 resulting into an unexplained variance of Kshs.37,338,194. Further, cash and cash equivalents at the beginning of the year of Kshs.533,197,156 differs with the comparative figure of Kshs.533,299,668 by Kshs.102,512.

In view of the forgoing, the validity, completeness and accuracy of the cash and cash equivalents balance of Kshs.1,568,865,525 could not be ascertained.

2.0 Outstanding imprests

The County executive had outstanding imprests of Kshs.57,813,757 (2017; Kshs.15,824,211) while legder shows Kshs.55,639,838 leading to an unreconciled difference of Kshs.2,173,919. Also Note 15 also indicate imprests of Kshs.35,184,555

instead of Kshs.55,639,838 as per the ledger, thus leading to an understatement of Kshs.20,455,283. Some of the imprests have also been outstanding from July 2017 contrary to the regulations.

In view of the forgoing, the validity, completeness and accuracy of the Outstanding imprest balance of Kshs.57,813,757 could not be ascertained.

3.0 Acquisition of Assets

3.1 Acquisition of Land

Included in the acquisition of assets figure of Kshs.185,964,463 under construction of buildings of Kshs.53,408,349 is land acquisition figure of Kshs.23,940,000 paid to a vendor, vide cash book payment voucher No.4 of 14 June 2018 for sale of two parcels of land. No ownership (title deed) for the land was made available for audit verification.

Consequently, the ownership of the land and the propriety of Kshs.23,940,000 expenditure on acquisition of land could not be confirmed.

3.2 Acquisition of Assets

The County Executive acquired assets worth Kshs.185,964,463 (2017: Kshs.776,520,291) as at 30 June 2018 as shown in the statement of receipts and payments and Note 11. However, there is no disclosure note as required to show cumulative summary of fixed assets held by the Executive.

Under the circumstances, the completeness, custody, valuation, accuracy and security of the fixed assets could not be ascertained

3.3 Assets Inherited from the Defunct Local Authorities

Review of the financial statements revealed that the assets inherited from the defunct local authorities have been omitted from the financial statements. Further, the Inter-Governmental Relations Technical Committee which took over from Transitional Authority is yet to formally hand over the assets and liabilities of the defunct local authorities to the County Government.

Under the circumstances, the completeness, custody, valuation, accuracy and security of the fixed assets could not be ascertained

4.0 Use of Goods and Services - Construction of a New Mortuary Building at Mbale District Hospital

The statement of receipts and payments under use of goods and services figure of Kshs.488,115,559 includes utilities, supplies and services figure of Kshs.27,990,063 that in turn includes mortuary expenditure totaling Kshs.4,543,437. However, the County Government planned for construction of a mortuary at Mbale Hospital at a cost of Kshs.13,005,927 and the contract was to run for a period of six (6) months that is, from

29 January 2015 to 29 May 2015. As at the time of the audit a total of Kshs.7,010,679 had been paid since inception of the project. However, during the audit inspection the following anomalies were observed:

i. No documentary evidence in terms of advertisement was provided to show how the contractors were identified and notified about the works and no tender register and tender opening minutes were made available for audit examination.

ii. The tender evaluation minutes were never provided beside the letter appointing the evaluation committee for audit examination.

iii. Further, the evaluation minutes were signed by the secretary and the only one member who again signed for the chairman of the evaluation committee. The rest of the members, four in total did not append their signatures.

iv. No letters of regrets were addressed to the losing bidders as per the requirement of the Public Procurement Act 2005 section 67.

v. Physical verification of the project on 12 November 2018 revealed that the contractor had done up to roofing level and only few workers were clearing the bush around the project and no major works were ongoing and the contract period had long lapsed and no extension period for the project had been done.

vi. The contractor did not provide a performance bond equivalent to 10% of the contract sum from a reputable financial institution approved by Public Procurement and Oversight Authority in favor of the County Government before commencing execution of work as was stipulated in the contract agreement.

vii. No detailed breakdown of the works that were carried out were availed for audit examination to confirm the payment of Kshs.4,543,437 during the year under review.

Consequently, the validity of Kshs.4,543,437 could not be confirmed.

5.0 Unconfirmed Hospital Fees

Included in the receipts and payments under County own generated receipts figure of Kshs.145,195,524 is a figure of Kshs.31,228,561 under Facility Improvement Fund which in turn includes Kshs.13,650,041 as hospital fees collection done by software vendor. However, it was not possible to determine whether the collection was net of the vendor's commission or otherwise as the contract agreement between the vendor and the hospital was not made available for audit review.

Consequently, the validity and accuracy of the revenue reported under hospital fees disclosed in the financial statements at Kshs.13,650,041 could not be confirmed.

6.0 Unsupported Rehabilitation of Kidinye-St. Joseph TTC Road (1.1KM) Central Maragoli Road

Included in the acquisition of assets figure of Kshs.185,964,463 is an amount of 77,465,152 under construction of roads which in turn includes the rehabilitation of St. Joseph TTC Road at a cost of Kshs.1,453,248. Further, the project was advertised in the County website and the daily nation newspaper of 14th November 2016. The work was awarded to Morabs Agencies Ltd at a contract price of Kshs.2,018,400 with a contract period of 3 (three) months. As at the time of audit inspection the contractor had been paid Kshs.1,453,248. However, the following anomalies were observed:

i) The contractor was not on site during our audit inspection in November 2018 and the road was still incomplete.

ii) One (1) culvert installation of 600mm diameter twenty-one (21) long meters had not been done at a rate of Kshs.10,000 per meter all totaling to Kshs.210,000.

iii) Construction of stone check dams fifty (50) in number at a rate of Kshs.1,000 in erosion gullies as directed by the engineer-Kshs.50,000 was also pending.

iv) The contractor did not provide a performance bond of ten percent as per the contract agreement.

v) Without the inspection and completion certificate, it was difficult to confirm the authenticity of the expenditure of Kshs.1,453,248 already paid.

Consequently, the Validity of Kshs.1,453,248 expenditure could not be confirmed.

7.0 Pending Bills

The County Executive had pending bills of Kshs.1,789,581,398 as at 30 June 2018 as shown on Note 18.1 and Appendix 3. However, pending bills under the departments of education, health, agriculture, gender, lands, treasury, water & environment, public service & administration, Governors Office and county public service board were not supported as required.

In consequence, the completeness, accuracy and validity of the pending bills amounting to Kshs.1,789,581,398 as at 30 June 2018 could not be confirmed.

8.0 Action on Previous Year Audit Recommendations

The County Executive did not indicate the status and follow up of audit issues reported in the previous years (2016/2017) financial statements as required in the reporting template prescribed by the Public Sector Accounting Standards Board.

As a result, the financial statements were not in compliance with the IPSAS Cash basis Template prescribed by the Public Sector Accounting Standards Board and the National Treasury.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my adverse opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matter(s) described in the Basis for Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0 Unbudgeted Expenditure

During the financial year 2017/2018 the County Government budgeted to spend a total of Kshs.102,684,764 under departments of Agriculture, Livestock and Fisheries and Co-operatives. However, it was observed that the departments of Agriculture, Livestock, Fisheries and Co-operatives did not have a budget for agricultural materials, supplies and small equipment but ended up spending Kshs.47,448,120 as per vote book status report. Further, examination of the actual payments revealed that the departments had paid Kshs.53,537,385 leading to unexplained difference of Kshs.6,089,265 between the vote book status report and the actual payments. It was also observed that the payment vouchers were not fully supported as tabulated below:

No.	Date	Cash Bo Voucher No.	Payee	Amou Ksh	Findings
1	07/05/2018	03	Export Trading Company Inputs Keny Limited	19,838,3	No delivery note No counter receip voucher (S13)
2	13 June 2018	07	Export Trading Company Inputs Keny Limited	17,010,0	No LPO and Invoice
3	13 June 2018	08	Bungoma Chemist Limited	16,689,0	No LPO and counter receipt voucher (S13)
			TOTAL	**53,537,3**	

2.0 Under Absorption of the Development Funds

The Department of Health had budgeted to spend Kshs.233,259,166 on the development vote during the year under review but ended up spending only Kshs.151,117,083 resulting to underspending of the budgeted amount by

Kshs.82,142,083. No explanation was given for the failure to utilize all the budgeted funds.

3.0 Under Absorption of Use of Goods and Services Funds

The Department of Health had budgeted to spend Kshs.398,833,438.00 on the use of goods and services vote during the year under review but ended up spending only Kshs.209,843,462 resulting into under expenditure of Kshs.188,989,976. No reasons were given for underutilization of the budgeted funds.

REPORT ON COMPLIANCE WITH LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC MONEY

Conclusion

As required by Article 229(6) of the Constitution, based on the procedures performed, except for the matter described in the Conclusion on Compliance and Effectiveness section of my report, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

Basis for Conclusion

1.0 Annual Reporting by Accounting Officers

The entities of the County Government have not prepared separate financial statements relating to their operations as required by Section 164 of the Public Finance Management Act, 2012.

Consequently, the management was in breach of the law.

2.0 Use of Goods and Services

2.1. Leasing of Medical Equipment

The statement of appropriation recurrent and development combined reflect budgeted total revenue of Kshs.5,582,242,383 which excludes conditional grant of medical equipment allocation. Further, according to County Allocation of Revenue Act, No. 23 of 2017, section 5(1) e on conditional allocations for leasing of medical equipment as set out in Column F of the Second Schedule, Kshs.95,744,681 was to be included in the budget estimates according to Intergovernmental Agreement in line with Article 187 of the Constitution. In addition, no Intergovernmental Agreement on leasing of medical equipment was availed for audit verification.

Consequently, the County Executive management was in breach of the law and the value for money and supply, and use of leased medical equipment could not be determined.

2.2. Proposed Design and Supervision of 160 Bed Hospital Plaza at Vihiga County Referral Hospital (Consultants)

A contract agreement was entered into between the Design Infinity Architects, and the County Government of Vihiga, to perform consultancy services of provision of architectural and mechanical design and drawings of a six storied, 160 bed capacity hospital plaza at a contract sum of Kshs.13,000,000. As at the time of audit inspection, the contractor had been paid Kshs.5,200,000 vide payment voucher number 01069 of 13 March 2018. The contract period for 2 years was to run from 4 April 2015 to 30 March 2017, or any other period as may be agreed by parties in writing. However, examination of supporting documents revealed the following anomalies:

i) No evidence relating to advertisement was made available to show how Design Infinity Architects came to learn that of the above services were required.

ii) No tender register and opening tender minutes were availed for audit examination.

iii) No notification of award and letter of acceptance were made available for audit examination.

iv) No evaluation minutes for the above services were made available for audit examination.

v) The contract period had long lapsed and no evidence in writing agreed by both parties for extension was made available for our audit examination.

vi) The contractor raised a fee note dated 24 February 2015 of Kshs.13,000,000 even before the contract of constructing the hospital had been entered into.

vii) No approved budget and procurement plan for the period that the contract of consultancy services was entered into was made available for audit review.

Consequently, the County Executive was in breach of law on the procurement process and value for money may not have been realised.

3.0 IFMIS Cash Transactions

The following items were also, reflected in IFMIS as cash transactions contrary to County Financial Accounting and Reporting Manual section 6.7.6 which prohibits cash payments to independent contractors and it is therefore not possible to determine what the expenditures were for as shown below.

Details	Date	Amour Ksh
Nation Media Group Ltd	26 June2018	3,053,820.0
Principal Officer Vihiga County Government	07 Feb.2018	3,000,000.0
Principal Officer Vihiga County Government	05 Mar.2018	3,000,000.0

The Clerk Vihiga County Assembly	16 May 2018	3,000,000.0
Principal Officer Vihiga County Government	28 May 2018	2,500,000.0
Nation Media Group Ltd	26June 2018	2,465,517.0
Principal Officer Vihiga County Government	23 Oct.2017	2,000,000.0
Principal Officer Vihiga County Government	05 Mar.2018	2,000,000.0
Vat Payment Account	30 May 2018	1,577,123.0
Principal Officer Vihiga County Government	26 Feb.2018	1,000,000.0
Principal Officer Vihiga County Government	05 Mar.2018	1,000,000.0
Withholding VAT A/C	30 May 2018	775,944.6
Francis Angueyah Ominde	14 Dec.2017	500,000.0
Principal Officer Vihiga County Government	08 Nov.2017	200,000.0
Nation Media Group Ltd	23 June 2018	135,300.0
Alex Amasakha Imbwaga	24 May 2018	116,000.0
Vat Payment Account	21 June 2018	86,680.8
Vat Payment Account	28 June 2018	69,502.7
Humprey Enonda Asamba	15 Dec.2017	65,840.0
Withholding VAT A/C	21 June 2018	50,274.8
Withholding VAT A/C	28 June 2018	40,311.6
Kenya Revenue Authority Main Imprest Account	07 Dec.2017	34,696.0
Vat Payment Account	18 June 2018	23,683.9
Vat Payment Account	23 June 2018	2,275.8

Consequently, the management were in breach of the regulation and the propriety of the payments could not be confirmed.

4.0 Compensation of Employees

4.1 Inefficient Human Resource Management

The county Government was not able provide the staff establishment, list of permanent staff during the year, list of permanent staff who joined the County Government during the year under review and list of permanent staff who exited the county Government during the year under review. According to June 2018 IPPD payroll the County Government has workforce of 2,233 and from a sample of file reviewed it was observed that the County Government recruited a total of 25 staff during the year under review. It is not clear how the County Government continue to recruit and manages a work force of 2,233 without staff establishment.

Further, the basic salary of permanent employees increased by Kshs.529,876,618 from Kshs.763,472,525 as at 30 June 2017 to Kshs.1,293,349,143 representing an increase of 69%. No explanation has been provided to justify the increase of the expenditure by 69%.

Consequently, the County Executive was in breach of law on staff establishment and management of human resource.

4.2 Non Recovery of Salary Advances.

The total financial assets figure of Kshs.1,626,679,282 included Kshs.57,813,757 accounts receivable which in turn includes Kshs.2,174,369 under salary advances. However, examination of records in respect of salary advances revealed that salary advances amounting to Kshs.2,174,369 issued had not been recovered during the year under review, though some advances had been outstanding for more than two years.

The County Executive is in breach of law for not recovering salary advances.

4.3 Unsupported and Irregular OverPayment

Included in the statement of receipts and payments under compensation of employees is an amount of Kshs.2,159,633,298 which in turn includes Kshs.1,293,349,143 under basic salaries of permanent employees. However, Mr. Christopher A. Onyango - P/NO.20170112295 received payments totaling to Kshs.1,363,200 as salary, house allowance, commuter allowance above what is stated in his appointment letter. The officer was also paid extraneous allowance totaling to Ksh.540,000 which was not in his appointment letter as tabulated in the table.

	Correct Amount Kshs.	Irregular Payment Kshs.	Difference Per Month Kshs.	Annual Total Kshs.
Salary	41,000	99,600	58,600	703,200
House Allowance	17,000	21,000	4,000	48,000
Commuter Allowance	8,000	14,000	6,000	72,000
Extraneous Allowance		45,000	45,000	540,000
Total	66,000	179,600	113,600	1,363,200

Consequently, the propriety of the overpayment expenditure of Kshs.1,363,200 and its recovery could not be ascertained.

5.0 Imprest Management

5.1 Improper Management of Standing Imprest.

It was observed that the standing imprest facility for office operation in respect of Vihiga County treasury was issued in the name of office holder and not in the name of an officer, contrary to what the regulation stipulates. In addition, due lack of standing imprest register, the vouchers provided failed to indicate the maximum amount of the standing imprest facility operated by the County's treasury.

5.2 Failure to Account for Temporary Imprest

It was observed that payment voucher No. 269 dated 30 June, 2018 in respect of M/S David Juma for Kshs.1,464,800 for the training in records survey and appraisal. The training was scheduled for 5 days and it was to be attended by officers in various County and Sub County offices. The following anomalies were noted;

- The payment vouchers did not give the details where the training was conducted and on what criteria the 65 participants were selected for the training.
- There was no daily attendance register attached making it difficult to ascertain whether the officers actually attended the training.
- The invoices for goods that were purchased were not attached to the payment voucher, and the delivery notes as well.

The sourcing for the 4 facilitators for the training has also not been documented. As a result, the County may not have received value for money.

6.0 Unauthorized Payments

It was observed that vouchers amounting to Kshs.7,968,600 in respect of Finance and Economic Planning were paid without authorization as tabulated below:

Payee	Cash Book Voucher No.	Amou Ksh
Geoffrey Shem	11b	3,850,000.(
Francis Bolimo	016	998,400.(
Richard Rapando	143	906,200.(
William G.O. Seguta	607	920,000.(
Francis Bolimo	187c	450,000.(
Caleb M. Nyongesa	118	379,000.(
Kadely A. Madegwa	132	264,000.(
Susan Abutika	164	200,000.(
	TOTAL	**7,968,600.(**

7.0 Pending Bills - Failure to Remit Employees Deductions to the Cooperative Societies and Union(s)

Examination of a schedule provided to support a balance of pending staff payables of Kshs.91,711,589 disclosed as a note to the financial statements for the year ended 30 June 2018 revealed that the County Government of Vihiga made deductions totaling Kshs.91,711,589 from its employees towards cooperative societies. However, the deductions had not been remitted to the concerned cooperative societies as at 30th June 2018, contrary to the requirements of the Public Finance Management Act, 2012.

The County Executive management was in breach of law.

8.0 Acquisition of Assets

Included in the acquisition of assets figure of Kshs.185,964,463 under construction of buildings of Kshs.53,408,349 is land acquisition figure of Kshs.23,940,000 paid to a vendor, vide cash book payment voucher No.4 of 14 June 2018 for sale of two parcels of land. However, the following anomalies were observed:

i) Advertisement was made in the daily nation newspaper of 15th April 2014 and no tender opening register and tender opening minutes were made available for audit examination to confirm who expressed interest in the sale of land to the county government.

ii) As per a letter reference number VCG/ACCA/VOL 1/142 of 1st December 2017 from the Department of Administration and Coordination of County Affairs addressed to the Western Region Chief Land Valuer for the valuation of 2 pieces of land for the Eganza family parcel number 136 and 135 at Mbale and as per a letter reference number VAL/142/U/WP/KAK/VOL. VII/25 of 26th January 2018, the two pieces of land were valued at: parcel number North Maragoli/Mbale/1136-0.6 HA-Kshs.7,000,000 and parcel number North Maragoli/Mbale/1135-1.7HA-Kshs.18,000,000 while as per a memo reference number VCG/CS/LANDS/VOL.1 (6) of 20th February 2018, from the County Secretary to the County Executive Committee Member (C.E.C.M), the negotiation team held on 27 January 2018 had agreed on a price of 23,940,000.

iii) No evidence was provided to indicate that this land purchase price was part of the pending bills.

iv) A letter reference number VCG/MTI/FIN/2 VOL.1 108 of 13th April 2018 requesting the reallocation of funds from the vote of construction of residential buildings to the vote of acquisition of land was addressed to County Executive Committee Member of Finance was provided for audit review but there existed no evidence of being acted upon.

v) It was not explained as to why the acquisition of the land had taken four years since it was advertised in the daily nation of 15 April 2014 to complete the transaction and no valid reasons were advanced as to why the sellers of the land came to express their interest in 1 December 2017, almost four years down the line.

vi) No procurement professional opinion from the head of the procurement unit was made available for audit examination.

vii) No evidence of a procurement plan was prepared and submitted to the National Treasury as per the requirement of the Act.

viii) Physical verification of the land on 27 November 2018 revealed that it is not fenced at all and no clear demarcation is in place to identify that it is a County property.

ix) It was not explained as to who were in the negotiation committee or how the committee appointed to negotiate for the sale of the land and agree at the purchase price reduction from Kshs.25,000,000 to Kshs.23,940,000.

x) No ownership (title deed) for the land was made available for audit verification.

Consequently, the County Executive was in breach of law in conduct of the entire procurement process and value for money has not been realized in the transaction.

9.0 Use of Non-Pre-Qualified Firm

It was observed that the payment voucher No. 1114 dated 30 June 2018 in respect of Actual-Way Consultant (K) Ltd for Kshs.5,220,000 indicated offering consultancy services for the design, documentation and supervision of the governor's and the deputy governor's residence. However, the firm has not been listed in the pre-qualified firms list. There is also no documentation to show how the County procured the services of the service provider raising doubt on the processes that pertain to this specific procurement.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

Conclusion

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

Basis for Conclusion

1.0 Unsupported Expenditure – Department of Health

Included in the use of goods and services figure of Kshs.488,115,559 is an amount of Kshs.185,755,852 for Specialized materials and services which in turn includes payment vouchers for the Department of Health incurred expenditure totaling to Kshs.12,511,064 vide payment voucher number 01712 of 16 May 2018 of Kshs.10,000,000 to purchase drugs from M/S Meds and payment voucher number 01613 of 10 May 2018 for Kshs.2,511,064 to purchase non-pharmaceuticals from Bioscan Diagnostic East Africa company limited. However, the payment vouchers were not supported as detailed below:

i. No requisitioning letter(s) from the user department was attached to the payment vouchers and availed for our audit examination

ii. No local purchase order was attached to the payment voucher and availed for our audit examination

iii. No invoice from the contractors were attached to the payment vouchers

iv. No delivery notes were attached to the payment vouchers and availed for our audit examination

v. No counter receipt vouchers were availed for our audit examination

vi. No inspection and acceptance letters for the goods ordered were made available for our audit examination

vii. No trace of the medicines and non-pharmaceuticals to the stores ledgers

This is a sign of weak internal controls and poor governance over procurement as a result of lack of supervision, documentation, and proper risk management processes

2.0 Unsupported Payments for Domestic and Foreign Air Travel Services

Included in the statement of receipts and payments under use of good and services figure of Kshs.488,115,559 is an amount of Kshs.116,468,355 on domestic travel and subsistence which in turn includes Kshs.14,786,870 for domestic travel subsistence and Kshs.31,399,498 for foreign travel and subsistence respectively which also includes Kshs.16,170,498 being air travel under County Executive. Supporting documents such as air travel documentations, travel requisitions, reason of travel, list of officers involved, copies of passports were not provided for audit verification.

This is a sign of weak internal controls and poor governance over foreign travel.

3.0 Failure to Support Transfer of Funds by Documentations.

Examination of vouchers in respect of imprest funds transfer to operations account revealed that the reimbursements were not supported by any documentations but were just blank vouchers having narrations on the face of payment vouchers. During the year under review, we ascertained that Kshs.13,000,000 were transferred by Vihiga Treasury without any documentations as tabulated hereunder:

Payee	Cash Book Vouche No.	Amou Ksh
Principal Finance Officer	305	2,000,0
Principal Finance Officer	331	2,000,0
Principal Finance Officer	391	3,000,0
Imprest Account Vihiga	430	1,000,0
Principal Finance Officer	463	2,000,0

Payee	Cash Book Vouche No.	Amou Ksh
Imprest Account KCB	640	1,000,00
Principal Finance Officer	001	2,000,00
	TOTAL	**13,000,00**

This is a sign of weak internal controls and poor governance over imprest management and transaction processing as a result of lack of supervision, documentation, and proper risk management processes.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. The standard requires 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, risk management and governance.

In preparing the financial statements, management is responsible for assessing the County Executive's ability to continue as a going concern/ sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the County Executive or to cease operations, or have no realistic alternative but to do so.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and 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 noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the County Executive's policies and procedures may deteriorate.

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.
- Conclude on the appropriateness of the management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to continue 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 as a going concern or 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.

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

Nairobi

18 February 2019

8. FINANCIAL STATEMENTS

8.1. STATEMENT OF RECEIPTS AND PAYMENTS

	NOTE	FY2017/2018 KSHS	FY2016/2017 KSHS
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	129,901,235	60,258,000
Exchequer Releases	2	4,409,200,000	4,191,472,901
Transfer from Other Government Entities	3	199,497,877	130,219,492
Proceeds from Domestic Borrowings	4	-	-
Reimbursements and Refunds	14A&B	533,299,667	335,006,147
County Own Generated Receipts	5	145,195,524	109,869,898
TOTAL RECEIPTS		**5,417,094,303**	**4,826,826,438**
PAYMENTS			
Compensation to Employees	6	(2,159,633,298)	(1,689,516,805)
Use of goods and services	7	(488,115,559)	(809,602,530)
Transfer to Other Government Units	8	(655,169,623)	(577,388,279)
Other grants and Transfers	9	(208,112,965)	(339,929,466)
Social Security Benefits	10	(93,370,500)	(76,502,170)
Acquisition of Assets	11	(185,964,463)	(776,520,291)
Finance Costs, including Loan Interest	12	-	-
Other Payments	13	-	-
TOTAL PAYMENTS		**(3,790,366,409)**	**(4,269,459,541)**
SURPLUS/DEFICIT		**1,626,727,895**	**557,366,897**

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 2018 and signed by:

For. Chief Officer

Head of Treasury

8.2. STATEMENT OF ASSETS AND LIABILITIES

	NOTE	FY2017/2018 Kshs	FY2016/2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	14A	1,568,865,525	533,251,325
Cash Balances	14B	-	48,353
Total Cash and Cash Equivalent		**1,568,865,525**	**533,299,668**
Accounts Receivables - Outstanding Imprests	15	57,813,757	15,824,211
TOTAL FINANCIAL ASSETS		**1,626,679,282**	**549,123,879**
FINANCIAL LIABILITIES			
Accounts Payables - Deposits and Retentions	16	(158,037,624)	135,043,437
NET FINANCIAL ASSETS		**1,468,641,658**	**414,080,442**
REPRESENTED BY:			
Fund Balance b/fwd	17	414,032,099	215,835,264
Surplus/Deficit for the year		1,626,727,895	557,366,897
NET FINANCIAL POSITION		**2,040,759,993**	**773,202,161**

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 2018 and signed by:

For Chief Officer

Head of Treasury

8.3. STATEMENT OF CASHFLOWS

	NOTE	FY2017/2018 Kshs	FY2016/2017 Kshs
Receipts for Operating Income			
Proceeds from Domestic and Foreign Grants	1	129,901,235	60,258,0000
Exchequer Releases	2	4,409,200,000	4,191,472,901
Transfer from Other Government Entities	3	199,497,877	130,219,492
Other Revenues	5	145,195,524	109,869,898
Reimbursements and Refunds		-	335,006,147
		4,883,794,636	**4,826,826,438**
Payments for Operating Expenses			
Compensation of Employees	6	(2,159,633,298)	(1,689,516,805)
Use of Goods and Services	7	(488,115,559)	(809,602,530)
Transfer to other Government Units	8	(655,169,623)	(577,388,279)
Other grants and transfers	9	(208,112,965)	(339,929,466)
Social Security Benefits	10	(93,370,500)	(76,502,170)
Finance Costs, including Loan Interest	12	-	
Other Expenses	13	-	
		(3,604,401,946)	**(3,492,939,250)**
Adjusted for:			
Decrease/(Increase) in Accounts receivable		(34,868,183)	
Increase/(Decrease) in Accounts Payable		22,994,187	
Net cash flow from operating activities		**1,221,530,320**	**1,333,887,188**

CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	11	(185,964,463)	(776,520,291)
Net cash flows from Investing Activities		**(185,964,463)**	**(776,520,291)**
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	
Net cash flows from financing activities		-	-
NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENT		**1,035,565,858**	**198,103,956**
Cash and cash equivalent at BEGINNING of the year	17	533,197,156	336,195,712
Cash and cash equivalent at END of the year	**14A&B**	**1,606,203,719**	**533,299,668**

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 2018 and signed by:

For Chief Officer

Head of Treasury

8.4. COUNTY OWN GENERATED REVENUE PERFORMANCE STATEMENT

SUMMARY OF COUNTY OWN GENERATED REVENUES

ITEM	APPROVED ESTIMATES	ACTUAL	%REALIZED
Rates	523,965	729,720	139%
Plans Inspections and approvals	5,000,000	5,011,764	100%
Receipts from Administrative Fees and Charges	-	-	
Other Miscellaneous Charges	-	10,242,119	
building plan approvals	-	988,220	
Licences	11,420,000	-	0%
Liquor Licences	13,408,012	6,704,012	50%
single Business Permits	48,999,480	.	
livestock cess	835,224	2,023,401	242%
plot site rent		1,691,780	
Fines and penalties		185,992	
Advertising and bill borads	7,000,000	444,130	6%
Rent (county houses stalls, and County commercial houses)	2,747,416	1,585,760	58%
Application fess SBP		53,500	
Other Local Levies		10,480,793	
Inspection	2,500,000	182,415	7%
Administrative Services Fees		-	
Hire of Machines and Government vehicles	11,991,988	3,499,410	29%
hire of hall		33,400	
Veterinary Services		5,930	

Market/Trade Centre Fee	14,500,000	14,329,288	99%
Vehicle Parking Fees	48,573,915	34,669,410	71%
Sale of Dertiliser		13,397,290	
weights and measures		18,500	
Housing/Survey Fees		-	
Land boundary Disputes		628,000	
Public Health Services		2,409,340	
Public Health Facilities Operations		-	
Facility Improvement Fund	52,500,000	31,228,561	59%
Environment & Conservancy Administration		-	
Electrical inspection of Buildings		225,000	
Group registration		243,550	
Slaughter Houses Administration		1,387,424	
Water Supply Administration		1,019,910	
Sewerage Administration		821,165	
paybill	0	796,340	
Sand and Murram charges		88,000	
noise emmission		71,400	
	220,000,000	145,195,524	66%

Signed
For Chief Officer

Head of Treasury

8.5 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilizatio n
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants	33,867,785		33,867,785	180,787,621	-146,919,836	
Exchequer releases	4,386,168,046	258,067,239	4,644,235,285	4,409,200,000	235,035,285	95%
Transfers from Other Government Entities	150,839,646	-	150,839,646	148,611,491	2,228,155	99%
Proceeds from Domestic Borrowings		0	0	0	0	
Other Receipts	220,000,000		220,000,000	143,530,753	76,469,247	65%
Balance b/d		533,299,667	533,299,667			
TOTAL	**4,790,875,477**	**791,366,906**	**5,582,242,383**	**4,882,129,865**	**700,112,518**	**87%**
PAYMENTS						
Compensation of Employees	949,014,268	1,198,595,026	2,147,609,294	2,159,633,298	(12,024,004)	101%
Use of goods and services	544,891,927	311,291,404	856,183,331	488,115,559	368,067,772	59%
Transfers to Other Government Units	602,773,279	(72,000,000)	530,773,279	655,169,623	-124,396,344	123%
Other grants and transfers	119,400,000	118,900,00	238,300,000	208,112,965	30,187,035	87%
Social Security Benefits	32,144,475	22,194,689	54,339,164	93,370,500	-39,031,336	172%

Acquisition of Assets	1,453,434,538	926,355,195	2,379,789,733	185,964,463	2,193,825,270	8%
Finance Costs, including Loan Interest					0	
other development	0	0	0	0	0	
Other Payments	0	0	0	0	0	
TOTAL	**3,701,658,487**	**2,505,336,314**	**6,206,994,801**	**3,790,366,408**	**2,416,628,393**	**61%**

8.6. STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants	33,867,785	0	33,867,785	180,787,621		534%
Exchequer releases	2,941,583,108	2,463,561	2,944,046,669	2,785,861,383	158,185,286	95%
Transfers from Other Government Entities	150,839,646	0	150,839,646	148,611,491	2,228,155	99%
Proceeds from Domestic Borrowings	0	0	0	0	0	
Other Receipts	220,000,000	0	220,000,000	143,530,753	76,469,247	65%
BAL b/d		533,299,667	533,299,667		533,299,667	
TOTAL	**3,346,290,539**	**535,763,228**	**3,882,053,767**	**3,258,791,248**	**623,262,519**	**84%**
PAYMENTS						
Compensation of Employees	949,014,268	1,198,595,026	2,147,609,294	2,159,453,698	25,493,789	99%
Use of goods and services	544,891,927	311,291,404	856,183,331	508,749,993	347,433,338	59%
Transfer to Other Government Units	602,773,279	(72,000,000)	530,773,279	655,169,623	-124,396,344	123%
Other grants and transfers	119,400,000	118,900,00	238,300,000	208,112,965	30,187,035	87%
Social Security Benefits	32,144,475	22,194,689	54,339,164	93,370,500	-39,031,336	172%

Acquisition of Assets	18,849,600	35,999,099	54,848,699	108,350	54,740,349	0%
Finance Costs, including Loan Interest	0	0	0	0	0	
Other Payments	0	0	0	0	0	
TOTAL	**2,267,073,549**	**1,614,980,218**	**3,882,053,767**	**3,584,525,077**	**334,866,883**	91%

8.7. STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS	KSHS.	KSHS.	KSHS.	KSHS.	KSHS.	
Proceeds from Domestic and Foreign Grants	-	-	-			
Exchequer releases	1,444,584,938	255,603,678	1,700,188,616	1,623,338,617	76,849,999	95.48%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Other Receipts						
TOTAL	**1,444,584,938**	**255,603,678**	**1,700,188,616**	**1,623,338,617**	**76,849,999**	95.48%
PAYMENTS						
Acquisition of Assets	1,434,584,938	890,356,096	2,324,941,034	185,856,113	2,139,084,921	8%
Transfers to Other Government Entities	10,000,000	30,440,052	40,440,052	40,440,052	-	100%
Other Grants and Other Payments	-	-	-		-	
TOTALS	**1,444,584,938**	**920,796,148**	**2,365,381,086**	**226,296,165**	**2,139,084,921**	**10%**

8.8. NOTES TO THE FINANCIAL STATEMENTS

SUMMARY OF REVENUE FOR THE FY 2017-18

Revenue classification	Revenue budget (KShs)	Actual (KShs)	Realisation (%)
CARA	4,930,073,886	4,738,599,112	96%
Borrowings	-	-	-
Own generated revenues	220,000,000	145,195,524	65%
Total	**5,150,073,886**	**4,883,794,636**	95%

1. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)	**FY2017/2018**	**FY2016/2017**
Grants Received from Multilateral Donors (International Organizations)		
National Agriculture Rural inclusive Growth Project-World Bank	50,609,855	-
Universal Healthcare fund-World Bank	23,111,493	
Universal Healthcare fund-DANIDA	17,325,260	
Kenya Devolution Support Programme (KDSP) - World Bank	38,854,627	
AIDS Health Foundation		
Médecins Sans Frontières (MSF)		
DANIDA		
Grants Received from other levels of government		
National Government – Special purpose grant		60,258,000

Total	**129,901,235**	**60,258,000**

2. EXCHEQUER RELEASES

	FY2017/2018 KShs	FY2016/2017 KShs
Total Exchequer Releases for quarter 1	308,644,000	1,051,410,725
Total Exchequer Releases for quarter 2	1,124,346,000	731,028,007
Total Exchequer Releases for quarter 3	793,656,000	1,044,325,725
Total Exchequer Releases for quarter 4	2,182,554,000	1,364,708,444
Total	**4,409,200,000**	**4,191,472,901**

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

	FY2017/2018 KShs	FY2016/2017 KShs
Equitable Share	4,409,200,000	4,177,302,901
Conditional Grants from Other Government agenies	199,497,877	
Foreign Grants	180,787,621	14,170,000
Total	**4,789,485,498**	**4,191,472,901**

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	FY2017/2018 KShs	FY2016/2017 KShs
Ministry of Health – Free maternal healthcare	-	53,032,500
Ministry of Health – Compensation for user fees forgone	13,002,761	13,002,760
Youth Polytechnic development Fund	50,886,386	
State Dept of Infrastructure – Roads Maintenance Fuel Levy Fund	135,608,730	64,184,232

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts.

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

As 30TH JUNE 2018 STATION VIHIGA

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate				657,437,645	25
Less-					
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)					
2. Receipts in Bank Statement not Yet recorded in Cash Book ..		NIL			
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book		NIL			
4. Receipts in Cash Book not yet Recorded in Bank Statement ..					
Bank Balance as per Cash Book				657,437,645	25

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

PREPARED BY .....Signature..... ...Approved by.....Designation.....ACCOUNTANT ....3/7/2018 Date

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

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

1. PAYMENT IN CASH BOOK NOT YET RECOREDED IN BANK STATEMENT (UNPRESENTED CHEQUES)					2. RECEIPTS IN BANK STATEMENT NOT YET RECORDEDE IN CASH BOOK	
CHEQUES			AMOUNT			
No.	Date	PAYEE	Sh.	Cts	DETAILS	AMOUNT Sh.
		KRA	7,018	90		
		KRA	82,981	10		
		KRA	143,070	90		
		PFO Vihiga	300,000	00		
		TOTAL	50,950,335	75		

REPUBLIC OF KENYA
VIHIGA COUNTY GOVERNMENT

BANK RECONCILIATION

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

As at 30TH JUNE 2018..... Station.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					51,106,261	65
Less- Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)	50,950,335	75				
Receipts in Bank Statement not Yet recorded in Cash Book	NIL		50,950,335	00		
Add-						
Payments in Bank Statement not Yet recorded in Cash Book	4,615,199	75	4,615,199			
Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					4,771,135	65

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

Prepared by;
.....
Signature

APPROVED BY.....ACCOUNTANT.....
Designation

3/7/2018
Date

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

CHEQUES No.	Date	PAYEE	AMOUNT Sh.		CHEQUE No.	Date	PAYEE	AMOUNT Sh.	Cts.
	30/6/2018	Export trading	17,010,000	00					
		Bungoma chemist	16,689,000	00					
		Air touch cooling system	3,717,784	85					
		KRA	136,303	10					
		KRA	235,005	35					
		PFO Vihiga	454,344	00					
		Kenya seed company	9,720,000	00					
		Green apple Africa	2,263,381	30					
		Green apple Africa	191,446	25					

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

As 30TH JUNE 2018 STATION VIHIGA

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate				657,437,645	25
Less-					
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)					
2. Receipts in Bank Statement not Yet recorded in Cash Book ..		NIL			
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book		NIL			
4. Receipts in Cash Book not yet Recorded in Bank Statement ..					
Bank Balance as per Cash Book				657,437,645	25

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

PREPARED BY .....Signature..... ...Approved by.....ACCOUNTANT ...3/7/2018...
Designation Date

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

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

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts
		TOTAL		

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

DETAILS	AMOUNT	
	Sh.	C
TOTAL;	**600**	

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

TOTAL		

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

		Cts
30/06/208 Bank charges	192	
TOTAL	192	

REPUBLIC OF KENYA
VIHIGA COUNTY GOVERNMENT

BANK RECONCILIATION

STANDING IMPREST ACCOUNT
A/C. No. 1141334763 / K.C.B

As at 30TH JUNE ,2018 AT VIHIGA

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					132,542	00
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)						
2. Receipts in Bank Statement not Yet recorded in Cash Book						
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book	192					
4. Receipts in Cash Book not yet Recorded in Bank Statement			192			
Bank Balance as per Cash Book					**132,734**	**0**

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

Prepared by.....Approved by..... ACCOUNTANT..... 3/7/2018

Signature *Designation* *Date*

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

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

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

DETAILS	AMOUNT Sh.
TOTAL	

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

DETAILS	AMOUNT Sh.	Cts

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

As 30TH JUNE 2018 Station.... VIHIGA.....

	Sh.	Cts.	Sh.	Cts	Sh	Cts.
Balance as per bank Certificate					751,538	60
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)						
2. Receipts in Bank Statement not Yet recorded in Cash Book			NIL.			
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Ban+ Statement			NIL			
Bank Balance as per Cash Book					715,538	60

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

Prepared ..... Aproved by..... ...ACCOUNTANT..... 31-7-2018

Signature *Designation* *Date*

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

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

CHEQUES		PAYEE	AMOUNT	
No.	Date		Sh.	Cts

DETAILS	AMOUNT
	Sh.

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

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

AS AT 30th June 2018 **STATION....** MBALE .....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					3,166,563	75
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)			0			
2. Receipts in Bank Statement not Yet recorded in Cash Book	0		0			
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book			00			
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					3,166,563	75

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

PREPAIRED BY ..... APPROVED BY ..... ACCOUNTANT ..... 21/7/18 .....

Signature *Designation* *Date*

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

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

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

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

DETAILS	AMOUNT	
	Sh.	Cts

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

DETAILS	AMOUNT	
	Sh.	Cts

BANK RECONCILIATION

COUNTY VILLAGE POLYTECHNICS PROJECT
A/C. No. 1000367032 CBK

As 30TH JUNE 2018 STATION VIHIGA

		Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					00
Less-				38,164,789	
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)					
2. Receipts in Bank Statement not Yet recorded in Cash Book ..					
Add-					
3. Payments in Bank Statement not Yet recorded in Cash Book					
4. Receipts in Cash Book not yet Recorded in Bank Statement ..					
Bank Balance as per Cash Book				3,169,789	00

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

.....Signature ....ACCOUNTANT..... Designation ..... Date 3/7/2018

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

CHEQUES No.	CHEQUES Date	PAYEE	AMOUNT Sh.		CHEQUE No.	CHEQUE Date	PAYEE	AMOUNT Sh.	Cts.
	30/06/2018	BUSAINA VTC	750,000			30/06/2018	KAIMOSI F. VTC	3,630,000	
	.. ..	JEPKOSE VTC	765,000			.. ..	KEVEYE VTC	4,320,000	
	.. ..	VIGETSE VTC	870,000			.. ..	MZSENO Y.POLY	4,575,000	
	.. ..	N. MARAGOLI VTC	1,005,000						
	.. ..	EMATETE VTC	1,050,000						
	.. ..	KARANDINI VTC	1,275,000						
	.. ..	MUHUDU VTC	1,440,000						
	.. ..	MWAMBEMBA VTC	1,545,000						
	.. ..	GIVIGOI VTC	1,725,000						
	.. ..	GIMOMOI VTC	2,070,000						
	.. ..	KITULU VTC	2,310,000						
	.. ..	BOYANI VTC	2,445,000						
	.. ..	NZALWA VTC	2,475,000						
	.. ..	EBISIVALU VTC	2,745,000				TOTAL	34,995,000	

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

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

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

DETAILS	AMOUNT Sh.	AMOUNT C...
TOTAL:	**600**	

2.PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK		
TOTAL		

3.RECEIPT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		Cts
30/06/208 Bank charges	192	
TOTAL	192	

BANK RECONCILIATION
COUNTY UNIVER HEALHCARE ACCOUNT
A/C. No. 1000345CBK

As 30th June 2018 Station.... MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					8,856,668	50
Less-						
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)	(878,750)					
2. Receipts in Bank Statement not Yet recorded in Cash Book			(878,750)			
Add-						
3. Payments in Bank Statement not Yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement			nil			
Bank Balance as per Cash Book					**7,707,918**	**50**

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

.....Signature ..... ACCOUNTANT Designation ..... Date 3/7/2018

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

CHEQUES No.	CHEQUES Date	PAYEE	AMOUNT Sh.		CHEQUE No.	CHEQUE Date	PAYEE	AMOUNT Sh.	AMOUNT Cts.
	30/06/2018	Reinson Teka	878,750						

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
DETAILS	AMOUNT		DETAILS	AMOUNT	
	Sh.	Cts		Sh.	Cts
TOTAL					

		KCB	1044401						
		Cooperative bank mbale	1058900						
		Cooperative bank mbale	1115837						
		Cooperative bank mbale	1130106						
		Cooperative bank mbale	1213077	60					
		Oranga Owako John	1346350						
		Environment, natural resource and water	1356600						
		KCB	1358000						
		Equity bank	1545661						
		KPLC	1584288	10					
		County public service and administration	1743000						
		Cooperative bank	1803575	60					
		Cooperative bank	2179750	70					
		Equity bank	2308217	10					
		Nation media group	2465517	25					
		Barclays bank of Kenya	2678665	40					
		Nation media group	3053820						
		Cooperative bank mbale	3734584	25					
		Cooperative bank Mbale	3883562						
		CMC Motors group	4269706	90					
		Cooperative bank Mbale	4309431	95					
		Actual way consultants ltd	4689000						
		Equity bank ltd	4761332	85					
		General motors' east Africa ltd	4874137	95					
		County public service and administration	5000000						
		Equity bank	5083600						
		Barclays bank of Kenya	5637995	05					
		Sunward travel services	6030110						
		Cooperative bank mbale	6894432	60					
		LAPFUND	7101525						
		LAPTRUST	10121672						
		KCB	10723022	75					
		KCB	13659202	10					
		Ministry of gender	18750000	00					
		Cooperative bank mbale	19924562	85					
		Equity bank	21752474	40					
		TOTALS	253,303,089						

		Emuinya enterprises	130153	80					
		African capital limited	130566	65					
		Cooperative bank	131171						
		Cooperative bank	132488						
		Luanda towncouncil	137348	80					
		NSSF	150000						
		KCB	150600						
		Gibon onyango	155000						
		Gibon onyango	155000						
		Gibon onyango	155000						
		Gibon onyango	155000						
		Equity bank	160056						
		Maloba joseph chitechi	168600						
		Corperate insurance company	169448	50					
		Amatsi water services	169908						
		Kakamega rural roads workers association	171935	95					
		NHIF	179350						
		JOYCE RURAMIKA SILINGI	183600						
		Pioneer insurance	191797	40					
		Equity bank	193149						
		Cooperative bank mbale	199641						
		NHIF	200400						
		KCB	208092						
		NHIF	218600						
		KCB	248994						
		KPLC	252320						
		EQUITY BANK	263800						
		LETSHEGO Kenya	276957	45					
		Equity bank	277992						
		Cooperative bank mbale	281492						
		Richard rapando	307900						
		Nssf	308000						
		Equity bank	318547						
		Nhif	326900						
		Equity bank	347656						
		Cooperative bank	379974						
		Cooperative bank	406387						
		Vime sacco	449377	45					
		Cooperative bank	501310						
		Faulu Kenya microfinance	550205	40					
		Cooperative bank	552726						
		IZWE LOANS Kenya	611030	30					
		Equity bank	611455						
		Fanily bank	629329	85					
		Cooperative bank	694534						
		KCB	699204	45					
		Association of public health office	715200						
		Cooperative bank	735132						
		Family bank	758655	10					
		Benson Khisa	808000						
		Platinum credit	814465	95					
		Equity bank	848808						
		Cooperative bank mbale	892704	25					
		Lyben investment limited	936294	40					

		NHIF	21000						
		NHIF	21750						
		NSSF	22400						
		NHIF	22750						
		NHIF	24100						
		Maloba Joseph	24400						
		NHIF	24750						
		KCB	25941						
		Cooperative bank	25991						
		KCB	27217						
		Equity bank	27217						
		NSSF	27600						
		NSSF	28800						
		RAFIKI microfinance bank	30029						
		Association of public health	30050						
		Florence Njoki	39256	90					
		Cooperative bank	30397						
		Geoffrey sore	31800						
		Richard rapando	31900						
		KPLC	32388						
		Cooperative bank	39000						
		Fanuel Simidi	40000						
		Cooperative bank	31570						
		Equity bank	43524						
		Liberty insurance co.	43949	70					
		Billy Masitsa	44900						
		NHIF	46750						
		NHIF	48300						
		Peris kegode vihenda	50000						
		Equity bank	50000						
		Cooperative bank	51157						
		NHIF	53500						
		NHIF	54500						
		COOPERATIVE BANK	58286						
		NHIF	58400						
		Cooperative bank	60008						
		Equity bank	70028						
		Isaac Asenahavi	75000						
		Cooperative bank	77100						
		Select management services	77762						
		Cooperative bank	88500						
		Pan African insurance	101907	20					
		NSSF	102800						
		NHIF	104450						
		KCB	110000						
		Wiberforce Alinyo	115000						
		Vihiga county staff welfare group	118800						
		Cooperative bank	120000						
		KCB	122291						
		CIC life insurance company	123626	50					
		Premier Kenya limited	124299	10					
		Maloba Joseph	126100						

		KRA	283013	50					
		KRA	414297						
		KRA	450295						
		KRA	741231						
		KRA	28124410	30					
		NSSF	400						
		NSSF	400						
		NSSF	400						
		Capex life insurance	550.95						
		NSSF	1000						
		Ernest lukayu	1560						
		NSSF	1600						
		NHIF	2000						
		Ngao credit ltd	2264						
		NSSF	2400						
		Johnson oganyo ombaka	2900						
		Geminia insurance	2944						
		NSSF	3000	90					
		NSSF	3200						
		NHIF	3200						
		NHIF	3600						
		UAP provincial insurance	2863						
		NHIF	4050						
		NSSF	**5600**						
		NHIF	**5600**						
		Albert Lumire	**5680**						
		Albert Lumire	**5880**						
		Barclays bank	**6500**						
		NSSF	**6600**						
		NHIF	**7100**						
		KPLC	**7456**						
		APA insurance	**7958**	**85**					
		Cooperative bank	**8424**						
		NHIF	**8800**						
		Kenindia insurance	**9466**	**35**					
		Rwuben kangogo	**11750**						
		Richard rapando	**12000**						
		Jubilee insurance company	**12520**						
		KPLC	**13000**						
		Jamii bora	**13181**						
		Albert lumire	**13200**						
		NSSF	**13600**						
		ALBERT LUMIRE	**13740**						
		NHIF	**14400**						
		Laura kisaka	**15000**						
		Cooperative bank	**15029**	**80**					
		Noah Okaya	**16800**						
		KCB	**17024**						
		~~**Ernest Lukayu**~~	~~**17500**~~						
		Barclays bank	**18800**						
		Equity bank	**19195**						
		KCB	**19275**						
		KCB	**19345**						
		Gilbert Wafula	**19700**						
		Albert Lumire	**19800**						

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

As 30th JUNE 2018 **Station....** MBALE.....

	Sh.	Cts.	Sh.	Cts.	Sh.	Cts.
Balance as per bank Certificate					254,053,923	25
Less-						
1Payment in Cash Book not yet Recorded in Bank Statement (UnpresentedCheques)	253,303,089	30				
2Receipts in Bank Statement not Yet recorded in Cash Book			(253,303,089)	30		
Add-						
3Payments in Bank Statement not Yet recorded in Cash Book						
4 .Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					750,833	95

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

PREPARED BY ..... ACCOUNTANT..... ..... 3/7/2018

Signature *Designation* *Signature* *Date*

1. PAYMENTS IN CASH BOOK NOT YETRECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)					2. RECEIPTS IN BANK STATEMENT NOT YET RECORDEDE IN CASH BOOK		
CHEQUES		PAYEE	AMOUNT		DETAILS	AMOUNT	
No.	Date		Sh.	Cts		Sh.	Cts.
	30/06/2018	Toyota Kenya	580629	30			
		Sabenzia nafula	1855500				
		Toyota Kenya	2370689	65			
		Toyota Kenya	4741379	30			
		KRA	~~3914~~				
		KRA	5566				
		KRA	16349				
		KRA	17177				
		KRA	23095				
		KRA	33362	70			
		KRA	58711				
		KRA	158218				
		KRA	232893	10			
		KRA	261000				
		KRA	**265862**	**05**			

BANKI KUU YA KENYA

CENTRAL BANK OF KENYA

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

11/07/2017

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

Dear Madam/Sir,

CERTIFICATE OF BALANCES AS AT 30TH JUNE 2017.

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

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

Bank statements are attached for ease of reference.

Yours faithfully,

E.K.Y. SIROR
BRANCH MANAGER

B. MOMANYI
AUTHORISED SIGNATORY

Unsurrendered for Amount	8,956,970.00

BALANCE AS UNSURRENDERED	103,145,379.45

12515	MINISTRY OF TRADE AND INDUSTRY	28-Jul-17	0.00
15489	MINISTRY OF TRADE AND INDUSTRY	2-May-18	0.00
15909	MINISTRY OF TRADE AND INDUSTRY	28-May-18	0.00
16074	MINISTRY OF TRADE AND INDUSTRY	7-Jun-18	5,000,000.00
	Total Transfer		**5,000,000.00**
	Amount Accounted FOR		**0.00**
	Bank Balance		**-51,544.00**
	Unsurrendered for Amount		**5,051,544.00**
7.TRANSFER TO DEPT OF LANDS			
12516	MINISTRY OF LANDS	28-Jul-17	10,000,000.00
14102	MINISTRY OF LANDS	4-Jan-18	3,500,000.00
15485	MINISTRY OF LANDS	2-May-18	0.00
	Total Transfer		**13,500,000.00**
	Amount Accounted FOR		**0.00**
	Bank Balance		**53,000.00**
	Unsurrendered for Amount		**13,447,000.00**
8.TRANSFER TO DEPT OF transport			
14707	TRANSPORT AND INFRASTRUCTURE	1-Jul-18	10,000,000.00
15490	TRANSPORT AND INFRASTRUCTURE	2-May-18	0.00
15910	TRANSPORT AND INFRASTRUCTURE	8-Jan-18	103,000.00
40000214	TRANSPORT AND INFRASTRUCTURE	20-Mar-18	142,680.00
12519	TRANSPORT AND INFRASTRUCTURE	28-Jul-17	0.00
	Total Transfer		**10,245,680.00**
	Amount Accounted FOR		**0.00**
	Bank Balance		**5,212.00**
	Unsurrendered for Amount		**10,240,468.00**
9.TRANSFER TO DEPT OF psb			
12520	PUBLIC SERVICE BOARD-VIHIGA	28-Jul-17	0.00
15245	PUBLIC SERVICE BOARD-VIHIGA	18-Apr-18	250,000.00
15491	PUBLIC SERVICE BOARD-VIHIGA	2-May-18	0.00
15729	PUBLIC SERVICE BOARD-VIHIGA	23-May-18	550,000.00
16158	PUBLIC SERVICE BOARD-VIHIGA	18-Jun-18	300,000.00
	Total Transfer		**1,100,000.00**
	Amount Accounted FOR		**1,100,000.00**
	Bank Balance		**0.00**
	Unsurrendered for Amount		**0.00**
10.TRANSFER TO DEPT OF Gender			
12522	MINISTRY OF GENDER	28-Jul-17	8,500,000.00
12773	MINISTRY OF GENDER	24-Aug-17	7,000,000.00
14024	MINISTRY OF GENDER	19-Dec-17	1,503,000.00
14095	MINISTRY OF GENDER	4-Jan-18	2,563,000.00
14097	MINISTRY OF GENDER	4-Jan-18	2,785,700.00
14858	MINISTRY OF GENDER	15-Mar-18	87,400.00
15142	MINISTRY OF GENDER	6-Apr-18	3,254,700.00
15912	MINISTRY OF GENDER	28-May-18	0.00
13932	MINISTRY OF GENDER	18-Dec-17	3,524,000.00
14706	MINISTRY OF GENDER	1-Mar-18	0.00
15435	MINISTRY OF GENDER	2-May-18	5,011,400.00
	Total Transfer		**34,229,200.00**
	Amount Accounted FOR		25,265,156
	Bank Balance		7,074.00

	Amount Accounted FOR		**8,483,622.00**
	Bank Balance		**53,824.00**
	Unsurrendered Amount		**21,977,074.45**
3.Transfers to the dept of water			
12523	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	28-Jul-17	2,000,000.00
3057865	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	6-Sep-17	0.00
13209	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	11-Oct-17	2,500,000.00
13239	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	13-Oct-17	400,000.00
13820	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	13-Dec-17	100,000.00
14025	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	19-Dec-17	500,000.00
14407	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	2-Feb-18	0.00
15169	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	12-Apr-18	500,945.00
15731	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	23-May-18	800,000.00
15913	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	28-May-18	2,500,000.00
16221	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	20-Jun-18	2,037,400.00
16575	ENVIRONMENT,NATURAL RESOURCE,WATER AND FORESTRY	26-Jun-18	1,356,600.00
	Total Transfer		**12,694,945.00**
	Amount Accounted FOR		**12,694,845.00**
	Bank Balance		**5,688.00**
	Unsurrendered for Amount		**-5,588.00**
4.transfers to dept of Agric			
12521	MINISTRY OF AGRICULTURE,LIVESTOCK,FISHERIES& CO-OPERATIVE	28-Jul-17	2,000,000.00
14099	MINISTRY OF AGRICULTURE,LIVESTOCK,FISHERIES& CO-OPERATIVE	4-Jan-18	0.00
15487	MINISTRY OF AGRICULTURE,LIVESTOCK,FISHERIES& CO-OPERATIVE	2-May-18	0.00
15911	MINISTRY OF AGRICULTURE,LIVESTOCK,FISHERIES& CO-OPERATIVE	28-May-18	0.00
	Total Transfer		**2,000,000.00**
	Amount Accounted FOR		**1,000,000.00**
	Bank Balance		**750.00**
	Unsurrendered for Amount		**999,250.00**
5.TRANSFER TO DEPT OF EDUCATION			
	MINISTRY OF EDUCATION	5-Jul-17	4,000,000.00
	MINISTRY OF EDUCATION	5-Jul-17	2,040,000.00
13526	MINISTRY OF EDUCATION	13-Nov-17	307,500.00
14096	MINISTRY OF EDUCATION	4-Jan-18	0.00
14104	MINISTRY OF EDUCATION	4-Jan-18	1,663,350.00
14103	MINISTRY OF EDUCATION	4-Jan-18	131,800.00
	MINISTRY OF EDUCATION	1-Jun-18	2,000.00
14131	MINISTRY OF EDUCATION	11-Jan-18	1,241,600.00
14398	MINISTRY OF EDUCATION	1-Feb-18	831,930.00
14408	MINISTRY OF EDUCATION	2-Feb-18	332,250.00
15488	MINISTRY OF EDUCATION	2-May-18	1,800,000.00
15578	MINISTRY OF EDUCATION	15-May-18	2,796,100.00
15907	MINISTRY OF EDUCATION	28-May-18	2,796,100.00
	MINISTRY OF EDUCATION	1-Jun-18	986,400.00
14037	MINISTRY OF EDUCATION	19-Dec-17	86,250.00
14116	MINISTRY OF EDUCATION	5-Jan-18	35,800.00
	Total Transfer		**19,051,080.00**
	Amount Accounted FOR		**10,713,885.00**
	Bank Balance		**1,312.00**
	Unsurrendered for Amount		**8,335,883.00**
6.TRANSFER TO DEPT OF TRADE			

APPENDIX 4 B

VIHIGA County

TRANSFERS TO DEPTS

1.Transfer to Health

13319	HAMISI SUB-COUNTY HOSPITAL	1-Nov-17	2,000,000.00
13320	mbale rural health centre	31-Oct-17	1,000,000.00
13317	ministry of health chmt vihiga county	31-Oct-17	4,000,000.00
12518	MINISTRY OF HEALTH, VIHIGA COUNTY	28-Jul-17	2,000,000.00
13322	MINISTRY OF HEALTH, VIHIGA COUNTY	31-Jul-17	2,000,000.00
13323	MINISTRY OF HEALTH, VIHIGA COUNTY	3-Aug-17	10,000,000.00
13327	MINISTRY OF HEALTH, VIHIGA COUNTY	23-Nov-17	142,680.00
13612	MINISTRY OF HEALTH, VIHIGA COUNTY	4-Jan-18	0.00
14100	MINISTRY OF HEALTH, VIHIGA COUNTY	5-Mar-18	0.00
14769	MINISTRY OF HEALTH, VIHIGA COUNTY	15-Mar-18	800,000.00
80000042	MINISTRY OF HEALTH, VIHIGA COUNTY	6-Apr-18	1,000,000.00
14923	MINISTRY OF HEALTH, VIHIGA COUNTY	2-May-18	0.00
80000051	MINISTRY OF HEALTH, VIHIGA COUNTY	28-May-18	0.00
14453	MINISTRY OF HEALTH, VIHIGA COUNTY	8-Feb-18	1,000,000.00
14712	MINISTRY OF HEALTH, VIHIGA COUNTY	1-Mar-18	5,000,000.00
15486	sabatia health centre	31-Oct-17	1,500,000.00
15908	VIHIGA DISTRICT HOSPITAL	31-Oct-17	3,500,000.00
3017087	VIHIGA DISTRICT HOSPITAL	31-Oct-17	200,600.00
	Total Transfer		**34,143,280.00**
	Amount Accounted FOR		**0.00**
	Bank Balance		**502.00**
	Unsurrendered for Amount		**34,142,778.00**
2.Transfer to County Public Service and admin			
12517	COUNTY PUBLIC SERVICE AND ADMINISTRATION	28-Jul-17	4,000,000.00
12571	COUNTY PUBLIC SERVICE AND ADMINISTRATION	31-Jul-17	1,000,000.00
12751	COUNTY PUBLIC SERVICE AND ADMINISTRATION	14-Aug-17	5,000,000.00
12754	COUNTY PUBLIC SERVICE AND ADMINISTRATION	14-Aug-17	3,000,000.00
13029	COUNTY PUBLIC SERVICE AND ADMINISTRATION	20-Sep-17	935,892.00
13092	COUNTY PUBLIC SERVICE AND ADMINISTRATION	4-Oct-17	172,840.00
13241	COUNTY PUBLIC SERVICE AND ADMINISTRATION	13-Oct-17	2,877,467.00
13274	COUNTY PUBLIC SERVICE AND ADMINISTRATION	17-Oct-17	1,745,119.00
13483	COUNTY PUBLIC SERVICE AND ADMINISTRATION	7-Nov-17	380,960.00
13547	COUNTY PUBLIC SERVICE AND ADMINISTRATION	15-Nov-17	331,944.00
13553	COUNTY PUBLIC SERVICE AND ADMINISTRATION	16-Nov-17	870,000.00
13813	COUNTY PUBLIC SERVICE AND ADMINISTRATION	7-Dec-17	172,840.00
14098	COUNTY PUBLIC SERVICE AND ADMINISTRATION	30-Jul-18	1,790,500.00
14770	COUNTY PUBLIC SERVICE AND ADMINISTRATION	5-Mar-18	
14934	COUNTY PUBLIC SERVICE AND ADMINISTRATION	27-Mar-18	503,200.00
14935	COUNTY PUBLIC SERVICE AND ADMINISTRATION	27-Mar-18	0.00
15252	COUNTY PUBLIC SERVICE AND ADMINISTRATION	18-Apr-18	2,340,000.00
15266	COUNTY PUBLIC SERVICE AND ADMINISTRATION	19-Apr-18	1,000,000.00
15683	COUNTY PUBLIC SERVICE AND ADMINISTRATION	22-May-18	357,361.45
15914	COUNTY PUBLIC SERVICE AND ADMINISTRATION	28-May-18	
16619	COUNTY PUBLIC SERVICE AND ADMINISTRATION	28-Jun-18	1,743,000.00
13281	COUNTY PUBLIC SERVICE AND ADMINISTRATION	18-Oct-17	1,800,000.00
13552	COUNTY PUBLIC SERVICE AND ADMINISTRATION	15-Nov-17	75,400.00
14110	COUNTY PUBLIC SERVICE AND ADMINISTRATION	4-Jan-18	417,997.00
14708	COUNTY PUBLIC SERVICE AND ADMINISTRATION	1-Mar-18	
16537	COUNTY PUBLIC SERVICE AND ADMINISTRATION	24-Jun-18	0.00
	Total Transfer		**30,514,520.45**

APPENDIX 4 (A)

1 QUARTERLY EXCHEQUER REQUISITIONS TO COUNTY ASSEMBLY

DATE	RECURRENT (CA)	DEVELOMENT (CA)	TOTAL
14.07.2017			-
18.07.2017	44,481,000.00		44,481,000.00
11.08.2017			-
13.09.2017	44,881,000.00		44,881,000.00
END OF FIRST QUARTER TOTALS	89,362,000.00	-	89,362,000.00
09.10.2017	44,481,000.00		44,481,000.00
03.11.2017	44,481,000.00		44,481,000.00
15.11.2017			-
13.12.2017			-
21.12.2017	18,000,000.00		18,000,000.00
21.12.2017	44,481,000.00		44,481,000.00
END OF SECOND QUARTER TOTALS	151,443,000.00	-	151,443,000.00
09.01.2018			-
10.01.2018	20,455,000.00		20,455,000.00
26.01.2018			-
31.01.2018	50,500,000.00		50,500,000.00
21.02.2018			-
23.02.2018			-
01.03.2018			-
07.03.2018			-
09.03.2018	44,481,000.00		44,481,000.00
29.03.2018	44,000,000.00		44,000,000.00
END OF THIRD QUARTER TOTALS	159,436,000.00	-	159,436,000.00
11.04.2018			-
19.04.2018			-
03.05.2018			-
			-
04.05.2018	44,481,000.00		44,481,000.00
04.05.2018			-
06.06.2018	43,500,000.00		43,500,000.00
06.06.2018			-
06.06.2018			-
12.06.2018			-
12.06.2018		5,996,981.55	5,996,981.55
12.06.2018	42,332,162.00		42,332,162.00
29.06.2018			-
02.07.2018		7,473,100.00	7,473,100.00
END OF FOURTH QUARTER TOTALS	130,313,162.00	13,470,081.55	143,783,243.55
			544,024,243.55
TRANSFER FROM COUNTY EXECUTIVE TO COUNTY ASSEMBLY			3,000,000.00
Total figure to appear in FR FOR 2017/18 AS Transfer to COUNTY Assembly			**547,024,243.55**

	Broadparrk Hotels		Provision of conference facilities		55,000.00						55,000.00		
	Broadparrk Hotels		Provision of conference facilities		132,000.00						132,000.00		
	Broadparrk Hotels		Provision of conference facilities		42,450.00						42,450.00		
	Sosa Cottages		Provision of meals and conference facilities		129,500.00						129,500.00		
	Simba Cooperation Limited		Repairs and service		90,334.00						90,334.00		
	Pelica Care limited		Supply & delivery of stationery registry unit		861,570.00						861,570.00		
	Lunar Marketing limited		Supply & delivery of self inking stamp		54,000.00						54,000.00		
	Pine cone Hotel		Provision of hotel services		202,500.00						202,500.00		
	Standard group		Provision of Advertisement services		1,786,400.00						1,786,400.00		
	Standard group		Provision of Advertisement services		324,800.00						324,800.00		
	Standard group		Provision of Advertisement services		3,500,000.00						3,500,000.00		
	EXECUTIVE												
	Kenban Enterprises		Supply and delivery of stationery		48,870.00						48,870.00		
	Broadparrk Hotels		Provision of hotel services		50,000.00						50,000.00		
	Lake Region Economic Block		Support for LREB Secretariat		2,000,000.00						2,000,000.00		
	Asaala & Kinyanjui co Advocate		Legal and consultancy fees		545,200.00						545,200.00		
	MFI		Maintenance and Service of Equipment		191,516.00						191,516.00		
	Broadparrk Hotels		Hotel services		150,000.00						150,000.00		
	Shirlycon Co. ltd		Supply and delivery of stationery		179,750.00						179,750.00		
	Umeme Electrical works ltd		Maintanance and repair of generator		56,660.00						56,660.00		
	Pine cone Hotel		Provision of hotel services		165,000.00						165,000.00		
	Sosa Cottages		Provision of hotel services		230,000.00						230,000.00		
	Broadparrk Hotels		Provision of hotel services		247,500.00						247,500.00		
	Broadparrk Hotels		Provision of hotel services		97,750.00						97,750.00		
	Uncle sams		Provision of hotel services		40,000.00						40,000.00		
	Roddys green lounge		Provision of hotel services		145,000.00						145,000.00		
	Broadparrk Hotels		Provision of hotel services		150,000.00						150,000.00		
	Broadparrk Hotels		Provision of hotel services		176,000.00						176,000.00		
	Sosa Cottages		Provision of hotel services		60,000.00						60,000.00		
	Broadparrk Hotels		Provision of hotel services		66,000.00						66,000.00		
	Sosa Cottages		Provision of hotel services		45,000.00						45,000.00		
	Broadparrk Hotels		Provision of hotel services		132,500.00						132,500.00		
	Sunward Travel Agencies		Provision of hotel services		1,292,115.00						1,292,115.00		
	Sunward Travel Agencies		Provision of hotel services		925,070.00						925,070.00		
	Sunward Travel Agencies		Provision of hotel services		5,332,560.00						5,332,560.00		
	Sunward Travel Agencies		Provision of hotel services		5,790,505.00						5,790,505.00		
	Uniglobe Lets Go Travel		Provision of hotel services		2,484,230.00						2,484,230.00		
	Council of governors-rent		Council of govenors rent		1,745,119.30						1,745,119.30		
			TOTALS								1,789,581,937.16		

17	Splendour Supplies Ltd		Payment for Executive Office Desks (35), High back Leather Chairs (35) and Leather Visitors Chairs (2) for Administrators		12,451,000					3,000,000	9,451,000		
18	SAGEMEDIA		CONSULTANCY		6,460,000.00					-	6,460,000.00		
19	SAGEMEDIA		CONSULTANCY		6,460,000.00					-	6,460,000.00		
20	Roddy,s Eco cover		Cleaning services at the Governor's office		3,760,000					2,000,000	1,760,000		
21	RODDY		CATERING SERVICES		880,600.00					-	880,600.00		
22	RODDY		CATERING SERVICES		1,880,450.00					-	1,880,450.00		
23	RODDY		CATERING SERVICES		336,000.00					-	336,000.00		
24	RODDY		CATERING SERVICES		112,000.00					-	112,000.00		
25	RODDY		CATERING SERVICES		880,600.00					-	880,600.00		
26	RODDY		CATERING SERVICES		1,880,450.00					-	1,880,450.00		
27	RODDY		CATERING SERVICES		336,000.00					-	336,000.00		
28	RODDY		CATERING SERVICES		112,000.00					-	112,000.00		
29	Ribbka Enterprise Ltd.		Installation of CCTV cameras at County HQS		11,971,200					NIL	11,971,200		
30	Radio Sahara		Air advert of Miss tourism Final 2016.		520,000.00					-	520,000.00		
31	Radio Africa		12Mentions plus Live interviews during Miss Tourism Kenya Finals 2016.		1,890,000.00					-	1,890,000.00		
32	Nation Media Group LTD		Being payment for Daily Nation Supplements on 22nd April 2015		950,000					NIL	950,000		
33	NATION MEDIA		advertisement		904,800.00					-	904,800.00		
34	Nation Media		Advertise Miss Tourism		1,000,000.00					-	1,000,000.00		
35	NATION MEDIA		advertisement		904,800.00					-	904,800.00		
36	MUTHAA		CONSULTANCY		6,830,098.00					-	6,830,098.00		
37	MUTHAA		CONSULTANCY		6,830,098.00					-	6,830,098.00		
38	M/S SUMDEV CONSULTING		TRAINING OF BODA BODA OPERATORS ON ROAD SAFETY CAMPAIGNS		5,852,200.00					3,000,000.00	2,852,200.00		
39	M/S LORODO TRADERS		REPAIR AND SERVICE TO GRADER 38CG011A		3,538,931.00					-	3,538,931.00		
40	M/S LORODO TRADERS		REPAIR AND SERVICE TO GRADER 38CG011A		2,051,006.00					-	2,051,006.00		
41	M/S HAKA INTERNATIONAL LIMITED		HIRE OF TIPPERS ON DRY RATES		1,031,150.00					-	1,031,150.00		
42	M/S GUSANGA ENTERPRISES		HIRE OF TIPPERS ON DRY RATES		754,500.00					503,000.00	251,500.00		
43	M/S ELKIM INSTITUTE OF PROFESSIONAL STUDIES		PROJECT IMPEMENTATION WORKSHOP TRANSPORT AND INFRASTRUCTURE DEPARTMENT		2,400,156.00					1,000,000.00	1,400,156.00		
44	Lynton Technologies		Metal suggestion boxes		1,775,000					NIL	1,775,000		
45	LUMIRE ALBERT		SUPPLY OF NEWSPARER		709,110.00					-	709,110.00		
46	LUMIRE ALBERT		SUPPLY OF NEWSPARER		709,110.00					-	709,110.00		
47	Lumire		Supply of News papers		192,000.00					-	192,000.00		
48	LIME AFRICA		training		1,007,000.00					-	1,007,000.00		
49	LIME AFRICA		training		1,007,000.00					-	1,007,000.00		
50	KENYA POWER &LIGHTING CO.		MBALE TOWN STREERLIGHTING		150,500.00					-	150,500.00		
51	Kenya Forestry College		Paramilitary training		3,358,950					NIL	3,358,950		
52	Kalmax Enterprises		Cleaning services		4,353,500					NIL	4,353,500		
53	Insight Consultants		Record management		4,524,000					NIL	4,524,000		
54	hamtronics		servicing generator		112,040.00					-	112,040.00		
55	Fire Wall Africa		Construction of HudumaCentre		6,589,994/-					1,059,994.00	5,530,000.00		
56	Delian Enterprises		Printing of Office Tourism Calendars.		137,000.00					-	137,000.00		
57	COUCIL OF GOVERNORS				16,000,000.00					-	16,000,000.00		
58	COUCIL OF GOVERNORS				16,000,000.00					-	16,000,000.00		
59	CENTRE FOR STRATECIC TRAINING		training		8,499,790.00					-	8,499,790.00		
60	CENTRE FOR STRATECIC TRAINING		training		8,499,790.00					-	8,499,790.00		
61	AFRICA MASHARIKI		advertisement		217,000.00					-	217,000.00		
62	AFRICA MASHARIKI		advertisement		217,000.00					-	217,000.00		
	Ovid Technicles		Maintenance and Service of Computers		352,000.00						352,000.00		
	Innovative Technologies AFICA		Supply & delivery of Computer Accessories		9,556,252.20						9,556,252.20		
	Kahutech Enterprises		Supply & delivery of office furniture Vihiga FM		1,759,560.00						1,759,560.00		
	Kadesh ventures		Supply of County flags		833,895.00						833,895.00		
	Luner Emporium limited		Supply & delivery of stationery payroll office		491,492.00						491,492.00		

			Construction of sanitation facility at Keveye Girls in Vihiga County		1,204,890.00					1,000,000.00	204,890		Work accomplished on schedule as per bills of quantities
			Construction of sanitation facility at Esibuye market in Vihiga County		1,649,190.70					1,000,000.00	649,190.70		Work accomplished on
			Equiping of Esalwa Borehole		10,222,087.00					8,422,087.00	1,800,000.00		Work
			Water spring protection in Emuhaya sub county		1,199,760.00					1,000,000.00	199,760.00		Work accomplis
			Water spring protection in Vihiga sub county		1,562,560.00					NIL	1,562,560.00		Work accomplis
			Drilling development and capping of boreholes		9,046,500.00					2,000,000.00	7,046,500.00		Work started –
			Bidii Mabungo water project		7,751,148.00					NIL	7,751,148.00		Work
			Muhanda water project		4,395,075.00					NIL	4,395,075.00		Work
			Maseno water supply rehabilitation		20,735,400.00					NIL	20,735,400.00		Work accomplis
			Muyere primary school pipeline extension		3,221,800.00					NIL	3,221,800.00		Work accomplis
			Spring protection in Lugaga Wamuluma Ward		2,732,065.00					1,000,000.00	1,732,065.00		Work accomplis
			Spring protection in Izava Lyaduywa Ward		1,716,710.00					NIL	1,716,710.00		Work accomplis
			Kaimosi Water Supply Highlift Pumpset		2,689,500.00					NIL	2,689,500.00		Work accomplis
			Supply and delivery of registered tractor trailers		2,500,000.00					NIL	2,500,000.00		Items delivered
			Items for Rehabilitation of Sosiani W/S		303,500.00					NIL	303,500.00		Work accomplis
			Litter bins for Vihiga County Urban centres		2,800,100.00					1,000,000.00	1,400,100.00		Chemicals supplied
			Supply and delivery of water treatment chemicals		2,137,400.00					NIL	2,137,400.00		Chemicals supplied
			Supply and delivery of water treatment chemicals		2,589,000.00					NIL	2,589,000.00		
	PS&A												
1	Ward Administrators Rent		Payment of ward administrator's office rent		2,200,000					NIL	2,200,000		
2	Vihiga County Alcoholic Board Members		Payment of Vihiga County board members		2,000,000					NIL	2,000,000		
3	Triluk Enterprise Limited		Seminar on citizen participation in the County Government of Vihiga		4,335,000					2,000,000	2,335,000		
4	THE STAR PUBLICATIONS LIMITED		ADVERTISEMENT FOR SOLAR STREETLIGHTING VIHIGA COUNTY		307,812.96					-	307,812.96		
5	THE NATION MEDIA GROUP LIMITED		ADVERTISEMENT FOR COUNTY TRACK PERFORMANCE INDEX		452,400.00					-	452,400.00		
6	THE NATION MEDIA GROUP LIMITED		ADVERTISEMENT OF TENDER OF PRIME MOVER AND LOW BED		93,960.00					-	93,960.00		
7	THE STAR		advertisement		301,600.00					-	301,600.00		
8	THE STAR		advertisement		301,600.00					-	301,600.00		
9	tandem		consultancy branding		535,000.00					-	535,000.00		
10	SUNWARD AIR TRAVEL		AIR TRAVEL		14,804,480.00					-	14,804,480.00		
11	SUNWARD AIR TRAVEL		AIR TRAVEL		14,804,480.00					-	14,804,480.00		
12	sulu		construction of kitchen and toilet at vihiga Fmstation		2,500,000.00					-	2,500,000.00		
13	STIMAL		OFFICE FURNITURE		9,561,980.00					5,260,980.00	4,300,990.00		
14	Still Point Ltd		Procurement if County flags and symbols		700,000					NIL	700,000		
15	Steve Technology Solution		Purchase and supply of Ward Administrator laptops		3,380,000					NIL	3,380,000		
16	Standard Group		Print Media and Tv Adverts During Miss Tourism Finals 2016		5,544,800.00					-	5,544,800.00		

	Hemara Motel ltd		Provision of hotel services		239000						239000		
	Lunar Marketing limited		Supply & delivery of stationery		524260						524260		
	Odds & Ends		Supply & delivery of Furniture		63000						63000		
	Lunar Marketing limited		Supply & delivery of Computer Accessories		187500						187500		
	Mfi Document Solns		Provision of maintainance services		30160						30160		
	Counthold ltd		Purchase of fuel		95288.5						95288.5		
	World Class ltd		Supply & delivery of stationery		1957105						1957105		
	Hillside Villa Hotel		Provision for hotel services		250000						250000		
	Hillside Villa Hotel		Provision for hotel services		160000						160000		
	Hillside Villa Hotel		Provision for hotel services		162500						162500		
	Safaricom		Supply of cloud bunddles		478544						478544		
	EUROHUB Consultants		Provision of consultance services		2487040						2487040		
	MYROSE Consultants		Provision of consultance services		1980000						1980000		
	WATER & ENV												
1	thelmax		Muyere primary school pipeline extension		3,221,800.00					NIL	3,221,800.00		
2	sebechenye ltd		Kaimosi Water Supply Highlift Pumpset		2,689,500.00					NIL	2,689,500.00		
3	rachuonyo enterprises		Items for Rehabilitation of Sosiari W/S		303,500.00					NIL	303,500.00		
4	omenda		Construction of sanitation facilities within Vihiga County		4,489,200.00					1,766,100.00	2,723,100.00		
5	napex enter		Water spring protection in Vihiga sub county		1,562,560.00					NIL	1,562,560.00		
6	montolivo ltd		Spring protection in Lugaga Wamuluma Ward		2,732,065.00					1,000,000.00	1,732,065.00		
7	mazobi enterprises		Spring protection in Izava Lyaduywa Ward		1,716,710.00					NIL	1,716,710.00		
8	jumbageo		Water spring protection in Emuhaya sub county		1,199,760.00					1,000,000.00	145,439.00		
9	jaza enter		Bidii Mabungo water project		7,761,148.00					NIL	7,761,148.00		
10	jamarat apartments		Maseno water supply rehabilitation		20,735,400.00					NIL	20,735,400.00		
11	granev c ons		Muhanda water project		4,395,075.00					NIL	4,395,075.00		
12	gecko bulders		Construction of sanitation facility at Esibuye market in Vihiga County		1,649,190.70					1,000,000.00	556,702.74		
13	gecko bulders		Litter bins for Vihiga County Urban centres		2,800,100.00					1,000,000.00	1,400,100.00		
14	earth movers		Equiping of Cherkombero Borehole		6,490,473.75					NIL	6,490,473.75		
15	dunamis international		Completion of Tiriki West T/W W/P (Chepsaga		4,162,660.00					3,121,995.00	1,040,665.00		
16	buba co ltd		Drilling development and capping of boreholes		9,046,500.00					2,000,000.00	7,046,500.00		
17	beneda		Construction of sanitation facility at Keveye Girls in Vihiga County		1,204,890.00					1,000,000.00	204,890.00		
18	Pekals		Renovation of Maji House		3,890,608.00					NIL	3,890,608.00		Work complete d on schedule as per
19	omenda const		Supply and delivery of water treatment chemicals		2,137,400.00					NIL	2,137,400.00		
20	eri enterprises		Supply and delivery of water treatment chemicals		2,589,000.00					NIL	2,589,000.00		
			Renovation of Maji House		3,890,608.00					NIL	3,890,608.00		Work complete
			Rehabilitation of Mbale Soak Pits		418,000.00					NIL	418,000.00		Work complete
			Equiping of Cherkombero Borehole		6,490,473.75					NIL	6,490,473.75		Treatment plant
			Completion of Tiriki West T/W W/P (Chepsaga		4,162,660.00					3,121,995.00	1,040,665.00		Work complete d
			Drilling Development and Equipping of Gilwatsi, Wangulu and Kaptisi boreholes		12,320,000.00					5,790,400.00	6,529,600.00		Kima, Luanda and
			Construction of sanitation facilities within Vihiga County		4,489,200.00					1,766,100.00	2,723,100.00		Work accomplis

	Angatia Motor works		Repair & service of GK667R		188,000.00						188,000.00		
	Westfield Motors		Repair & service of GK 629Q		263,726.00						263,725.00		
	Kajuala Garage		Repair & service of GK T005		267,000.00						267,000.00		
	Westfield Motors		Repair & service of GK 467K		307,516.00						307,516.00		
	Kajuala Garage		Repair & service of GK 145F		400,000.00						400,000.00		
	Kajuala Garage		Repair & service of GKU311		253,000.00						253,000.00		
	Logistics outsourcing		Repair & service of gk491u		263,000.00						263,000.00		
	Elengo Ent		Supply & delivery of cleaning materials		69,800.00						69,800.00		
	Magos Farm		Supply & delivery of Fall Army worm chemicals		832,000.00						832,000.00		
	Elgon Fish Farm		Supply & delivery of fingerlings		1,837,500.00						1,837,500.00		
	Starmax Constructionltd		Supply & delivery of materials for pond		1,775,890.00						1,775,890.00		
	Western Schools Supplies Ltd		Supply & delivery of pond maintenance materials Mwitoko		1,778,680.00						1,778,680.00		
	Pong Agencies		Electrical Works Mwitoko		1,370,632.00						1,370,632.00		
	Wamco Engineering &Construction CO. LTD		Supply & delivery of Geomembrane Mwitoko		1,819,310.00						1,819,310.00		
	Sigma Feeds Ltd		Supply & delivery of Fish Feeds		4,230,000.00						4,230,000.00		
	Juanco Sps Ltd		Supply & delivery of Agricultural chemicals		3,869,000.00						3,869,000.00		
	Navana Traves and Tours ltd		Hire of transport for distributing fish fields		300,000.00						300,000.00		
	Milken Enterprises Company Ltd		Completion of Hatchery-Mwitoko		2,991,396.40						2,991,395.40		
	Logistics outsourcing		Supply & delivery of tools for pond construction		148,050.00						148,050.00		
	Royal E NTERPRISES LTD		Supply and delivery of dairy cattle		6,375,000.00						6,375,000.00		
	Mogaya Agrotech and Produce Ent		Supply and delivery of local improved kalro Chicks		2,756,250.00						2,756,250.00		
	Admido Agencies ltd		Supply and delivry of Centrifuge		1,920,000.00						1,920,000.00		
	Toyota kenya		Supply and delivery of M/Vehicle		8,355,900.00						8,355,900.00		
	Watiti const ltd		Construction of seremS/House		9,000,000.00						9,000,000.00		
	Roma Hardware		Supply & delivery of general construction material-mwitoko		1,905,000.00						1,905,000.00		
	Prisben Investments ltd		Construction of sentry house, gate & fence-mwitoko		3,289,487.40						3,289,487.40		
	Atom investment ltd		Improvement & murraming farm access road-mwitoko		775,808.00						775,803.00		
	Mbogolo Valley		Completion of Mukhalakhala S/House		2,002,256.00						2,002,255.00		
	TREASURY												
1	M/S BASELINK GROUP LTD		SUPPLY AND DELIVERY OF STATIONERY		445,626.00						445,626.00		
2	TWO IN ONE DYNAMICS		SUPPLY OF OFFICE STATOINER		2,182,300.00						2,182,300.00		
3	MAYANTOS		SUPPLY OF MEDALS		1,050,000.00						1,050,000.00		
4	TWO IN ONE DYNAMICS		SUPPLY OF STATIONERY		1,125,000.00						1,125,000.00		
5	MAYANTOS		SUPPLY OF TONNERS		4,795,440.00						4,795,440.00		
6	SPLENDOUR		SUPPLY OF FURNITURE		12,451,000.00						12,451,000.00		
	World Class ltd		Supply & delivery of revue books		330000						330000		
	Ovid Technologies		Maintainance & delivery of computers		1278000						1278000		
	Starmex construction Co. ltd		Supply & delivery of computers(KDSP)		1355000						1355000		
	Kahutech Enterprises		Supply & delivery of computers(KDSP)		2649120						2649120		
	Roddys Eco Cover		Provision of hotel services		412500						412500		
	Hillside Villa Hotel		Provision of hotel services		450000						450000		
	NATION MEDIA GROUP		Advertisement services		296000						296000		

5	Counthold ltd		supply of fuel		250000						250000		
6	Chrisane Holdings ltd		Supply of Furniture		871,400.00						871,400.00		
7	Jesson Office Equipment		Supply of Furniture		560,440.00						560,440.00		
8	Vision Hope Agencies		Supply of Furniture		594,000.00						594,000.00		
10	Actual-ways Consultant ltd		Consultancy services		26,100,000.00					5,000,000.00	21,100,000.00		
	GENDER												
1	Yako Suppermarket		Supply of Branded T-shirts, Cups/Umbrellas and Receipts for Miss Tourism Finals 2019		1,997,520.00					-	1,997,520.00		
2	Inter-world		Printing of T-shirts for Launch of VCCEF		105,000.00					-	105,000.00		
3	Ancien Limited		Supply of sports equipment Vihiga United F.C		3,209,580						3,209,580		
4	Bletar Global		Supply of sports equipment-Mungoma ward		1,992,000						1,992,000		
5	Pelicar Enterprise		Supply of sports equipment-county primary schools' team		540,000						540,000		
6	Roddy's Eco Cover		Lunches		1,200,000						1,200,000		
7	Vimaroh Enterprises		Supply of sports equipment- Shiru ward		1,435,477						1,435,477		
8	Vimirt Company Ltd		Supply of sports equipment-Muhudu ward		435,600						435,600		
9	Wave Mart Enterprises		Supply of sports equipment-Luanda ward		450,300						450,300		
10	Wave Mart Enterprises		Supply of sports equipment-Chavakali ward		1,886,700						1,886,700		
11	Wave Mart Enterprises		Supply of sports equipment-KICOSCA										
12	Wave Mart Enterprises		Supply of sports equipment-Lugaga ward		1,504,800						1,504,800		
	General Motors		County Sports Bus		5,140,000						5,140,000		
	Johncele Insurance Brokers Ltd		Provision of 3rd party Insurance Cover (Bus)		36,500						36,500		
	Evisa Construction Company		Kidundu Sports Grounds perimeter wall		10,002,935.00					3,506,922	6,496,013.00		incomplete
	MS Star Holding Company		Construction of Itando Talent Centre		10,007,830.00					2,000,000	8,007,830.00		incomplete
	AGRICULTURE												
1	Travis tours and taxis co ltd		Provision of transport services for distribution of top dressing fertilizer and other farm inputs		2,925,000.00					-	2,925,000.00		
2	Tasco Enterprises		Supply and delivery of Beehives		700,000.00					-	700,000.00		
3	Suchfx ltd		Supply and delivery of office furniture		1,965,000.00					-	1,965,000.00		
4	Suchfx ltd		Supply and delivery of incubators		1,200,000.00					-	1,200,000.00		
5	Suchfx ltd		Supply and delivery of office uniforms		1,698,200.00					-	1,698,200.00		
6	Neugen company Ltd		Supply and delivery of motorcycles		2,000,000.00					-	2,000,000.00		
7	Neugen Company Ltd		Supply and delivery of tea seedlings		3,750,000					-	3,750,000		
8	Kenya Seed Company Ltd		Supply and delivery of maize seeds		10,013,400.00					-	10,013,400.00		
9	Kenya Seed Company Ltd		Supply and delivery of assorted local vegetable seeds		959,050.00					-	959,050.00		
10	Emuhaya PWD		Supply and delivery of office stationery		823,840.00					-	823,840.00		
11	Bungoma Chemist Ltd		Supply and delivery of top dressing fertilizer		16,689,000.00					-	16,689,000.00		
	Matco international		Supply and delivery of office stationery		937,490.00						937,490.00		
	Arujo General contractors ltd		Supply and delivery of office furnitures		1,249,060.00						1,249,060.00		
	Luner marketing Agency		Supply and delivery of stationery		103,000.00						103,000.00		
	Shimax General		Supply and delivry of stationery		496,490.00						496,490.00		
	Tuscan Enter		Supply and delivery of computers and Asccessories		303,000.00						303,000.00		
	Kingsway tyres ltd		Supply and delivery of M/Vehicles tyres		232,000.00						232,000.00		
	Counthold ltd		Supply of fuel		94,290.00						94,290.00		
	Trojan International		Supply of fuel		1,000,000.00						1,000,000.00		
	Navava Traves and Tours ltd		Hire of transport for distribution of fertilizer		3,000,000.00						3,000,000.00		
	Angatia Motor works		Repair & Service of GK811S		163,500.00						163,500.00		
	Angatia Motor works		Repair & Service of GK 406Y		149,000.00						149,000.00		

	Logistics professional		Supply and delivery of cleaning materials		775,920						775,920		
	Broad pack Hotels		Provision of Hotel services(investment conference consultative meeting)		169,000						169,000		
	Broad pack Hotels		Provision of Hotel services		62,500						62,500		
	Broad pack Hotels		Provision of Hotel services(discussion on the court order between CPSB and legal representatives)		52,200						52,200		
	Broad pack Hotels		Provision of Hotel services(Emonic training)		700,000						700,000		
	Broad pack Hotels		Provision of Hotel services(MPDSR meeting)		100,000						100,000		
	Zaiba Grocery		Supply and delivery of food stuffs-VCRH		779,220						779,220		
	Broad pack Hotels		Provision of Hotel services(RMNCAH supervision checklist)		50,000						50,000		
	Broad pack Hotels		Provision of Hotel services(Bottle neck analysis)		260,000						260,000		
	Hamera Hotels Ltd		Provision of Hotel services(THS-UC PROJECT Seminar)		534,600						534,600		
	Namo italliano (K)Ltd		Repair and servicing of motor vehicle GK A212U		42,510						42,510		
	Namo italliano (K)Ltd		Repair and servicing of motor vehicle GK 051C		142,300						142,300		
	Namo italliano (K)Ltd		Repair and servicing of motor vehicle 38 CG025A		160,000						160,000		
	Namo italliano (K)Ltd		Repair and servicing of motor vehicle 38CG027A		204,800						204,800		
	Broad pack Hotels		Provision of Hotel services(Training in essential newborn care)		247,500						247,500		
	Markpro Agencies		Supply and delivery of charcoal and firewood-VCRH		520,500						520,500		
	Broad pack Hotels		Provision of Hotel services(Training on maternal perinatal death surveillance)		247,500						247,500		
	Afro Detergents		Supply and delivery of cleaning materials-Emuhaya		45,284						45,284		
	Grageo Company Ltd		Supply and delivery of hospital linen		4,126,490						4,126,490		
	Afrique Hotel Busia Ltd		Provision of Hotel services(Kangaroo mother care)		352,000						352,000		
	Mugomati Mwigwiri Co Ltd		Supply and delivery of food stuffs-Bugina Health Centre		89,250						89,250		
	Freejoy Enterprises		Supply and delivery of charcoal and firewood		388,000						388,000		
	Crown health care		Supply and delivery of lab reagents		716,600						716,500		
	Michi media Ltd		Supply and delivery of medical stationery		778,450						778,450		
	Namo italliano (K)Ltd		Supply and delivery of motor vehicle tyres (for various vehicles)		400,000						400,000		
	LANDS												
1	Gango Enterprises.		Rehabilitation of Government staff houses (Sabatia Health Centre).		3,703,792.00					1,000,000.00	2,703,792.00		
2	Lorodo Traders		Repair of vehicle 38CG014A		261300						261300		
3	Nation media Group		Advertisement services		172840						172340		
4	Third party Longistic		Office stationery		226350						226350		

17	Junle mover		Hospital stationery		3,710,000.00					2,300,000.00	1,410,000.00		
18	helam		supply of drugs		1,603,860.00					-	1,603,860.00		
19	fort springs		supply of assorted goods		2,610,000.00					-	2,610,000.00		
20	esamak		supply of non pharms		215,750.00					-	215,750.00		
21	elengo ent		Supply firewood		472,500.00					-	472,500.00		
22	elengo		supply of firewood		302,000.00					-	302,000.00		
23	crown		supply of hematology		1,312,192.00					-	1,312,192.00		
24	Chuzed Company Ltd		Rehabilitation of Esiarambatsi Health Centre		1,037,224.44					1,037,224.44	103,722.00		
25	bida		supply of chemicals		15,175,400.00					9,000,000.00	6,175,400.00		
26	BIBO		supply of non pharms		538,020.00					250,000.00	288,020.00		
	aroma		supply of fuel		224,000.00					-	224,000.00		
27	Air tough Cooling System Limited		Construction of Mortuary facility at Vihiga Referral Hospital		39,721,820.00					8,120,000.00	31,601,820.00		
	Rotalink Engineering Ltd		Rehabilitation of water tanks		9,982,500.00						9,982,500.00		
	CMC Motors		Supply and delivery of 2NO utility vehicles		11,995,200.00						11,995,200.00		
	Omenda Construction Company Enterprises		Renovation of Mwibona Health Centre		5,000,000.00						5,000,000.00		
	Kontinam Access		Renovation of VCRH 2ND Floor		7,143,280.00						7,143,280.00		
	Amicon Enterprises		Renovation of Emusire Health Centre		5,764,678.00						5,764,678.00		
	Pontech Services		Renovation of Sabatia Health Centre		5,764,678.00						5,764,678.00		
	Janyse Enterprises Ltd		Renovation of hamisi health Centre		3,384,100.00						3,384,100.00		
	Barsogart Investment		Renovation at VCRH 2nd Floor		3,705,794.00						3,705,794.00		
	Semu Medical Technologies Ltd		Supply and delivery of maternity delivery beds		1,000,000.00						1,000,000.00		
	Kalalu Building		Construction of Hospital Plaza-VCRH		250,000.00						250,000.00		
	Rapha Medical and General Supplies		Supply and delivery of ambulances		9,680,000						9,680,000		
	Semu Medical Technologies Ltd		Supply & delivery of dental chair		4,999,500						4,999,500		
	Rapha Medical and General Supplies		Refurbrishment & equiping of ambulances 2 NO		5,000,000						5,000,000		
	Meditech system ltd		Supply & delivery of CT Scan		41,495,093						41,495,093		
	CMC Motors		Supply and delivery of 2NO utility vehicles		11,995,200						11,995,200		
	Bam creative		Supply of Medical stationery (VCRH)		1,979,000						1,979,000		
	Roma Hardware		Supply and delivery of ICT equipment		1,979,000						1,979,000		
	Bricksoft Technologies Ltd		Supply and delivery of office furniture		792,000						792,000		
	Color Twist Media		Supply and delivery of uniform kits for community Health volunteers		534,720						534,720		
	Victoserve Digital Solutions		Supply and delivery of counterpanes		4,535,000						4,535,000		
	Bibo pharmaceuticals ltd		Supply and delivery of drugs		1,860,000						1,860,000		
	Westrift Enterprises		Supply and delivery of non pharms		5,484,240						5,484,240		
	Yazid construction Ltd		Supply and delivery of food stuffs-VCRH		1,559,570						1,559,570		
	Harleys Ltd		Supply and delivery of assorted drugs-VCRH		1,057,292						1,057,292		
	Freejoy Enterprises		Supply and delivery of food stuffs-Emuhaya		3,088,482						3,088,482		
	Markpro Agencies		Supply and delivery of food stuffs-VCRH		99,259						99,259		
	Zaiba Grocery		Supply and delivery of food stuffs-VCRH		48,366						48,366		

	MARACOM		SERVICINGOF THE PHOTOCOPIER		37,680.00						37,680.00		
	MUVO SUPPLIERS AND CONTRUCTORS		CONSTRUCTION OF EBUKHAYA ECDE		1,114,702.00						1,114,702.00		
	MAORI INVESTMENT LTD		CONSTRUCTION OF SITIRU ECDE		1,152,522.00						1,152,522.00		
	LIMPID VENTURES LTD		CONSTRUCTION OF KIDINYE ECDE		1,154,258.00						1,154,258.00		
	TRICON TECHNOLOGY LTD		CONSTRUCTION OF HALOMBOLE ECDE		1,155,418.00						1,155,418.00		
	WESTERN SCHOOLS SUPPLIERS		CONSTRUCTION OF VIHIGA ECDE		1,373,335.00						1,373,335.00		
	BARSOGAT INVESTMENT LTD		CONSTRUCTION OF WANONDI ECDE		1,095,875.00						1,095,875.00		
	APARA ENTERPRISES		CONSTRUCTION OF GAIGEDI ECDE		1,370,144.00						1,370,144.00		
	CEDOW COMPANY INVESTMENTS		REQUISITION FOR BURSARY FORMS		386,325.00						386,325.00		
	DESMAN ENTERPRISES LIMITED		SUPPLY AND DELIVERY OF COMPUTERS WITH UPS		5,242,000.00						5,242,000.00		
	TOUCHLINE SOLUTIONS LTD		SUPPLY AND DELIVERY OFPROJECTORS WITH WHITE BOARDS		5,900,000.00						5,900,000.00		
	KENYA LITERATURE BEREAU		SUPPLY AND DELIVERY OF KENYA LITERATURE BEREAU		31,999,658.50						31,999,658.50		
	SUBARU MASTERS AUTOTECH		SUPPLY AND DELIVERY OFCAR SPAREPARTS		114,727.00						114,727.00		
			TVET BILLS		600,000.00						600,000.00		
	LUNER MARKERTING AGENCY		SUPPLY AND DELIVERY OF STATIONARY		103,000						103,000		
	TROJAN INTERNATIONAL		Supply and delivery FUEL		191,000						191,000		
	CHELATRY ENTERPRIESES		SUPPLY AND DELIVERY STATIONERY		1,023,073						1,023,073		
	CMC MOTORS		PUCHASING OF MOTOR VIHECLE		4,500,000						4,500,000		
	FAIRDEALS FURNITURES		SUPPLY AND DELIVERY OF FURNITURE		961,018						961,018		
	PETRIAM SUPPLIERS		SUPPLY AND DELIVERY OF KSRAT TOOLS		2,400,000						2,400,000		
	BACOM INVESTMENTS		SUPPLY AND DELIVERY OF STATIONERY		680,000						680,000		
	JUZA CLEANING MATERIALS		SUPPLY AND DELIVERY OF CLEANING MATERIALS		178,000						178,000		
	GILMAR CONTRACTORS LIMITED		SUPPLY AND DELIVERY OF ELECTRIC CIRCUIT		690,000						690,000		
	GILMAR CONRACTORS		SUPPLY AND DELIVERY OFDUMMIES FOR DRESS MAKING		2,025,000						2,025,000		

	HEALTH												
1	emuhaya		Egago health centre		690,464.00					-	690,464.00		
2	sawa ent		supply of firewood		225,000.00					-	225,000.00		
3	RIDHII		supply non pharms		648,675.00					-	648,675.00		
4	RIDHII		purchase of x ray		554,725.00					-	554,725.00		
5	regency		const new born emuhaya		9,572,378.00					2,000,000.00	7,572,378.00		
6	Ork Builders Building		Construction of Jebrok Dispensary		8,934,784.00					1,000,000.00	7,934,784.00		
7	mugoluko		Supply firewood		570,000.00					-	570,000.00		
8	microbiology		supply of clinical reagents		590,600.00					-	590,600.00		
9	microbiology		Servicing equips		174,000.00					-	174,000.00		
10	microbiology		supply of reagents		23,466,944.00					-	23,466,944.00		
11	microbiology		clinical reagents		590,600.00					-	590,600.00		
12	M/S Serema Agencies LTD		Construction of Givigoi Health centre		14,885,352.00					8,463,433.00	6,421,919.00		
13	lucy dog security		lucy dog security		288,000.00					-	288,000.00		
14	kondele chemist		supply of vaccines		1,606,500.00					1,000,000.00	606,500.00		
15	kibrovon		supply of cleaning material		2,760,000.00					500,000.00	2,260,000.00		
16	kenya power		electricity		187,921.00					-	187,921.00		

	TENASTONE LTD		CONSTRUCTION OF CHAVOGERE ECDE		1,007,150.00						1,007,150.00		
	MILKEN ENTERPRISES LTD		CONSTRUCTION OF MUNDICHIRI ECDE		1,393,335.00						1,393,335.00		
	GRALIVA CONSTRUCTION LTD		CONSTRUCTION OF EBULONDI ECDE		962,533.20						962,533.20		
	DT CALAXY VENTURES		CONSTRUCTION OF KIBARA ECDE		1,165,962.00						1,165,962.00		
	BENEDA ENTERPRISES LTD		CONSTRUCTION OF ONDEYO ECDE		1,435,012.00						1,435,012.00		
	SAMFRA GENERAL CONSTRUCTION		CONSTRUCTION OF SIMBI ECDE		1,185,496.00						1,185,495.00		
	KAPKERUGE CONTROCTORS		CONSTRUCTION OF GAMARAGWA ECDE		1,199,712.00						1,199,712.00		
	LIMPID VENTURES LTD		CONSTRUCTION OF KINU ECDE		1,154,258.00						1,154,253.00		
	DICAM INVESTMENT LTD		CONSTRUCTION OF HAKIDOHI ECDE		1,212,512.00						1,212,512.00		
	SANBAN CONTRUCTORS		CONSTRUCTION OF GEGONDI ECDE		1,373,335.00						1,373,335.00		
	LOVINA CONSTRUCTORS		CONSTRUCTION OF SISATIRU ECDE		1,152,522.00						1,152,522.00		
	SHARIIB LTD		CONSTRUCTION OF ITENGI ECDE		1,189,406.00						1,189,405.00		
	ACAI HOLDINGS LTD		CONSTRUCTION OF ESIVEMBE ECDE		1,173,050.00						1,173,050.00		
	NURU WOMEN HOLDINGS		CONSTRUCTION OF EBUSAMBA ECDE		1,173,050.00						1,173,050.00		
	SAMFRA GENERAL CONSRTUCTORS		CONSTRUCTION OF WAMAKALE ECDE		1,185,496.00						1,185,496.00		
	TRICON TECHNOLOGY LTD		CONSTRUCTION OF WALUGA ECDE		1,161,595.00						1,161,595.00		
	TOP STRATEGY ACHIEVERS		CONSTRUCTION OF EBUHANDO ECDE		1,137,610.00						1,137,610.00		
	ACAI HOLDINGS LTD		CONSTRUCTION OF MUBOKHA ECDE		1,173,050.00						1,173,050.00		
	TEKTAA HOLDINGS LTD		CONSTRUCTION OF EVUVATSI ECDE		1,173,050.00						1,173,050.00		
	TOUCHLINE SOLUTIONS CO. LTD		CONSTRUCTION OF KAIMOSI ECDE		1,368,500.00						1,368,500.00		
	SHARIIB LTD		CONSTRUCTION OF GIVIGOI ECDE		1,189,405.00						1,189,405.00		
	LOVINA CONTRUCTORS LTD		CONSTRUCTION OF JEBRONGO ECDE		1,131,765.00						1,131,765.00		
	SHARO ENTERPRISES LTD		CONSTRUCTION OF JEBLABUK ECDE		1,185,369.00						1,185,369.00		
	BARSOGAT INVESTMENT LTD		CONSTRUCTION OF VOKOLI ECDE		1,095,875.00						1,095,875.00		
	ALFALING ENTERPRISES LTD		CONSTRUCTION OF EBIBA ECDE		1,195,556.00						1,195,556.00		
	ALFALINK ENTERPRISES LTD		CONSTRUCTION OF ESIBEYE ECDE		1,195,556.00						1,195,556.00		
	TOUCHLINE SOLUTIONS CO. LTD		CONSTRUCTION OF MAHANGA ECDE		1,368,500.00						1,368,500.00		
	SCADA INVESTMENT		CONSTRUCTION OF KIGUNGA ECDE		1,085,710.00						1,085,710.00		
	TRANS INTEX VALUERS AND ASSESSON LTD		CONSTRUCTION OF KITULU ECDE		1,212,362.00						1,212,362.00		
	MUVO SUPPLIERS AND CONTRUCTORS		CONSTRUCTION OF CHAMBALE ECDE		1,114,702.00						1,114,702.00		
	TENDEREZA INTERNATIONAL LTD		CONSTRUCTION OF MUSUNGUTI ECDE		1,085,710.00						1,085,710.00		
	PERFECT INTERPRISES LTD		CONSTRUCTION OF EBUSIEKWE ECDE		1,440,187.00						1,440,187.00		
	MAORI INVESTMENT LTD		CONSTRUCTION OF BUSWETA ECDE		1,162,370.00						1,162,370.00		

29	Beatrice Makungu		claim for mombasa annual convention	475,500.00						475,500.00		
30	caroline Enane		claim for daily subs	39,000.00						39,000.00		
31	Beatrice Makungu		Annual Devolution-Naivasha	442,891.00						442,891.00		
32	Elkanah Salamba		forum for public service mgt	138,850.00						138,850.00		
33	Albert Lumire		supply of newspaper	19,650.00						19,650.00		
34	Maureen Jane		purchase of stationery	13,000.00						13,000.00		
35	Evans Libwege		fuel for 38cg017a	6,000.00						6,000.00		
36	Evans Libwege		servicing of m/v 38cg017a	21,450.00						21,450.00		
37	Noahruce Khamisi		Suitability Interview &R/Writing	721,140.00						721,140.00		
38	Hillside villa	43 compliant	Accomodation	450,000.00						450,000.00		
39	B.Makungu		Report writing	191,100.00						191,100.00		
40	B.Makungu		Job Evaluation	144,800.00						144,800.00		
41	Government Printers		CPSB Annual Report	125,280.00						125,280.00		
42	Star newspapers		Advertising	81,228.42						81,228.42		
43	Nation Media newspaper		Advertising	975,792.00						975,792.00		
44	Standad newspaper		Advertising	858,486.40						858,486.40		
45	Albert Lumire		supply of newspaper	28,130.00						28,130.00		
46	Jane Nyonje		perdiem to Government Printers	36,600.00						36,600.00		
47	Gazetement of CEO		claim for gazettement	35,000.00						35,000.00		
48	Payment for CPSB Seal & Stamps and serial		Payment for CPSB Seal & Stamps and serial	47,000.00						47,000.00		
49	Carolyne Enane		claim for daily subs	176,200.00						176,200.00		
50	Naviava S. John		claim for staff daily subs	457,600.00						457,600.00		
51	Naviava S. John		claim for staff daily subs	890,200.00						890,200.00		
52	Carolyne Enane		claim for staff daily subs	54,400.00						54,400.00		
53	Carolyne Enane		Perdeim allowance	202,390.00						202,390.00		
	EDUCATION											
1	ishiga logistics		muhudu polytechnic	2,500,000.00					1,000,000.00	1,500,000.00		
2	sulu		kinazogi ECD	1,600,000.00					1,000,000.00	600,000.00		
3	stena&sons		ECD muyere	1,300,000.00					900,000.00	373,852.00		
4	Reliacom ltd		lutheren primary	1,400,000.00					nil	1,400,000.00		
5	Pendeza Building and Construction		Repair of sub county offices at Hamisi	3,500,000.00					2,000,000.00	1,500,000.00		
6	olyeveye		ECD mangalia	1,600,000.00					1,000,000.00	600,000.00		
7	Nissi		boyani youth poly	2,000,000.00					1,000,000.00	1,000,000.00		
8	Lyuva		savaru ecd	1,200,000.00					-	1,200,000.00		
9	kaleah quarry transporters		emaloba primary	1,500,000.00					1,000,000.00	500,000.00		
10	kaleah quarry transporters		epanga primary school	1,500,000.00					1,000,000.00	500,000.00		
11	kaleah quarry transporters		mulwakhi primary	1,500,000.00					1,000,000.00	500,000.00		
12	kaleah quarry transporters		ekamanji primary	1,500,000.00					1,000,000.00	500,000.00		
13	Janos		ECD kapsotic	1,200,000.00					1,000,000.00	200,000.00		
14	femveja		gimamoi poly	2,900,000.00					1,000,000.00	900,000.00		
15	bellows		workshop at emukunzi	2,000,000.00					1,000,000.00	1,000,000.00		
16	arujo general ltd		emanyinya primary	1,935,657.00					935,657.00	935,657.00		
17	amiradi		mukhombe pit latrine	2,900,000.00					1,000,000.00	1,900,000.00		
	GILMAR CONRACTORS		SUPPLY AND DELIVERY OFDUMMIES FOR DRESS MAKING	2,025,000.00						2,025,000.00		
	EDMARK		REFURBISHMENT OF EDUCATION OFFICE	517,316.00						517,316.00		
	GALIN CONSTRUCTION LTD		CONSTRUCTION OF DEPORAL STRUCTURE AT SHIRU	1,370,000.00						1,370,000.00		
	XELAT GENERAL SUPPLIERS		SUPPLY AND DELIVERY OF STATIONERY	609,499.00						609,499.00		
	BENEDA ENTERPRISES		CONSTRUCTION OF MBIHI ECDE	1,435,012.00						1,435,012.00		
	EASO AFRICA LTD		CONSTRUCTION OF CHANDA ECDE	1,523,685.00						1,523,685.00		
	MADRIL VENTURES LTD		CONSTRUCTION OF GIVIRIRI ECDE	1,201,922.00						1,201,922.00		
	KAPKERUGE CONSTRUCTORS		CONSTRUCTION OF KAPKOI ECDE	1,199,712.60						1,199,712.60		
	RELINIX ENTERPRISES LTD		CONSTRUCTION OF MUTIVA ECDE	1,050,000.00						1,050,000.00		
	ESCO AFRICA		CONSTRUCTION OF CHUGWI ECDE	1,523,685.00						1,523,685.00		
	SHARO ENTERPRISES LTD		CONSTRUCTION OF ENANGA ECDE	1,179,743.00						1,179,743.00		

317	SONI TECHNICAL SERVICES LTD		Lightning Protection and Arrestors-Lu	LSO	2,340,677		IMMEDIATELY	100%	2,340,677					
318	EAGLE POWER SERVICES LIMITED		Lightning Protection and Arrestors-Sa	LSO	4,230,537.40		IMMEDIATELY	100%	4,230,537.40					
319	MBALE TOWN UMEME ELECTR.WORKS		Lightning Protection and Arrestors-Vi	LSO	2,117,522		IMMEDIATELY	100%	2,117,522					
320	SAMFRA GENERAL CONTRACTORS		Lightning Protection and Arrestors-Vi	LSO	2,775,344.80		IMMEDIATELY	100%	2,775,344.80					
321	FEAN SYSTEMS LIMTED		Lightning Protection and Arrestors-Emuhaya sub-county		1,615,416		IMMEDIATELY	100%	1,615,416					
322	RURAL ELECTRIFICATION AUTHORITY		Installation of flood lights in vihiga co	LSO	41,000,000		IMMEDIATELY	37%	41,000,000	15,000,000				
323	PEWIN MOTORS		Purchase of rapid intervention vehicl	LPO	15,181,375		IMMEDIATELY	100%	15,181,375	15,181,375	0	YES	PAID	
324	PEWIN MOTORS		Procurement of a fire engine	LPO	11,519,646		IMMEDIATELY		11,519,646	11,519,646	0	YES	PAID	
325	BROADCORE CONSTRUCTION COMPANY		Construction of Mechanical workshop	CONTRACT	6,459,384.00	5/03/2018-5/07/2018	4 MONTHS	69%	4,429,454	0	4,429,454	yes		
	TRADE		TRADE											
1	mervile agencies		Rehabilitation of Mbale Soak Pits		418,000.00					NIL	418,000.00			
2	Global Exhibition		Organizing Miss Tourism 2015-County Edition		5,400,000.00			100%		-	5,400,000.00	YES		
3	ALFALINK-ENTERPRISES	GENERAL	COMPLETION OF OMENA MARKET		8,835,522.00			10%			8,835,522.00	YES	DELIVERED	
4	STEAN LINK	WOMEN	Supply and delivery Computers and Office machine	2715814	1,288,000	18/4/18	30 Days	100%			1,288,000	YES	DELIVERED	
5	PRE-DEVELOP CONSULTANCY	YOUTH	SUPPLY AND DELIVERY OFFICE STATIONARY	2715820	337,750	19/4/18	30DAYS	100%			337,750	YES	DELIVERED	
6	MUVOLI INVESTMENT	GENERAL	SUPPLY AND DELIVERY OF OFFICE STAFF UNIFORMS	2715828	997,000	22/5/18	30Days				997,000	YES	DELIVERED	
7	MUVOLI INVESTMENT	GENERAL	SUPPLY AND DELIVERY OF OFFICE STAFF UNIFORMS		997,000	22/5/18	30 DAYS	100%		NIL	997,000	YES	DELIVERED	
8	SWACO SOLUTIONS	YOUTH	SUPPLY AND DELIVERY OF OFFICE STAMPS	2715829	129,000	24/5/18	30 DAYS	100%		NIL	129,000	YES	DELIVERED	
9	TROJAN INTERNATIONAL	GENERAL	SUPPLY OF FUEL	2715823	800,000	10/5/2018		100%		NIL	800,000	YES	DELIVERED	
10			SUPPLY AND DELIVERY OF NEWSPAPERS		19,720						19,720	YES	DELIVERED	
11	ALBERT K. LUMIRE		SUPPLY AND DELIVERY OF NEWSPAPERS		6,100						6,100	YES	DELIVERED	
12	FARWEST LIMITED	GENERAL	SUPPLY AND DELIVERY OF FURNITURE	2715827	1,872,000	14/5/18	30 DAYS	100%		NIL	1,872,000	YES	TO BE DELIVERED	
13	CMC MOTORS		PURCHASE FOR MOTOR VIHECLE	2715819	4,502,600		30 DAYS	100%		NIL	4,502,600	YES		
	CPSB													
1	Hillside Villa Hotel	43 compliant	service rendered/ conference facility		589,200						589,200			
2	Nation media Group		supply of newapapers	1335405	91,640						91,640			
3	Surnward Travel	25 compliant	Air travel booking/ tickets	1335407	200,000						200,000			
4	African Commercial Motor Group ltd	23 compliant	motor vehicle service	1335408	65,573						65,573			
5	Africa Touch Safaris ltd	40 compliant	Air travel booking/ tickets	1335410	70,000						70,000			
6	The star		advertisement	SINV018271	911,428						911,428			
7	Trojan International	14 compliant	supply of fuel	3142051	130,000						130,000			
8	Ananda Advocate	38 compliant	provision of legal services		485,000						485,000			
9	Institute of certified Secretaries		conference charges	4623	45,000						45,000			
10	Cpsb National consultative		Annual subs		300,000.00						300,000.00			
11	Albert Lumire		supply of newspaper		9,420.00						9,420.00			
12	Patrick Isadia		claim for daily subs		90,200.00						90,200.00			
13	Philemone Amadi		claim for daily subs		46,600.00						46,600.00			
14	Vihiga friends church		hire of hall		3,000.00						3,000.00			
15	Caroline Enane		claim for daily subs		61,900.00						61,900.00			
16	Beatrice Makungu		claim for daily subs		133,060.00						133,060.00			
17	Albert Lumire		supply of newspaper		8,430.00						8,430.00			
18	Albert Lumire		supply of newspaper		9,840.00						9,840.00			
19	Caroline Enane		claim for daily subs		56,036.00						56,036.00			
20	Kennedy s. shivairo		labour charges		10,000.00						10,000.00			
21	Hillside villa	43 compliant	Retreat at kisumu		1,298,400.00						1,298,400.00			
22	Albert Lumire		supply of newspaper		7,980.00						7,980.00			
23	Interviews		claim for daily subs		358,240.00						358,240.00			
24	Naomy Ruth		claim for daily subs		8,000.00						8,000.00			
25	Caroline Enane		claim for daily subs		58,600.00						58,600.00			
26	Caroline Enane		claim for daily subs		38,600.00						38,600.00			
27	Caroline Enane		claim for daily subs		54,400.00						54,400.00			
28	Elkanah Salamba		accommodation allowances -joventure		1,400,200.00						1,400,200.00			

251	M/S AFUMA LTD		REHAB.OF KEDETA -BURUDI	CONTRACT	2,877,876.00	22/12/2014-22/03/2015	3 MONTHS	95%		2,000,000.00	733,982.20		
252	M/S ADROIT ENGINEERING		ISIANDA PAG-MUITSILE-AMATANGU-AFWAMBO-EMABWI ROAD	CONTRACT	8,044,075.00	17/03/2015-17/06/2015	3 MONTHS	85%		3,000,000.00	3,837,463.75		
253	M/S ADROIT		REHAB.OF ALL SAINTS -CHURCH-ESSA	CONTRACT	2,248,212.00	12/01/2015-12/03/2015	3 MONTHS	75%		-	2,248,212.00		
254	M/S ADROIT		KIMA-EMUSUTSWI-JORDAN WATER S	CONTRACT	3,228,222.00	17/03/2015-17/06/2015	3 MONTHS	60%		1,000,000.00	936,933.20		
255	M/S ABIESTA(E.A) LTD		IKUVU-LOGERE-LUSUKA ROAD	CONTRACT	3,064,301.00	7/04/2015-7/07/2015	3 MONTHS	100%			1,500,000.00		
256	M/S ABAMUKOA		CONSTRUCTION OF EBUSIRALO BRIDC	CONTRACT	9,467,342.00	24/04/2014-24/09/2014	5 MONTHS	80%		4,681,269.35	2,892,604.25		
257	M/S LORODO TRADERS		REPAIR AND SERVICE OF GRADER 38C	SUPPLIER	3,538,931.00			100%		-	3,538,931.00		
258	M/S LORODO TRADERS		REPAIR AND SERVICE OF GRADER 38C	SUPPLIER	2,051,006.00			100%		-	2,051,006.00		
259	Lorodo Traders		Repair Tipper No. 38CG013A-Mitsubishi		810,000.00					-	810,000.00		NOT FOR T&I
260	Lorodo Traders		Repair Trailer No. ZE8293.		32,000.00					-	32,000.00		NOT FOR T&I
261	Lorodo Traders		Repair of 38CG12ATRACTOR		150,000.00					-	150,000.00		NOT FOR T&I
262	Lorodo Traders		Repair Trailer No. ZD3026		216,192.00					-	216,192.00		NOT FOR T&I
263	Lorodo Traders		Repair Exhauster No. ZD814		230,000.00					-	230,000.00		NOT FOR T&I
264	Lorodo Traders		Repair Massey Fergusson Tractor 440		161,912.00					-	161,912.00		NOT FOR T&I
265	Lorodo Traders		Repair Isuzu FVR NO. 38CG		532,000.00					-	532,000.00		NOT FOR T&I
266	Lorodo Traders		Repair Sonalika Tractor		153,600.00					-	153,600.00		NOT FOR T&I
267	Lorodo Traders		Repair Massey Fergusson Tractor		182,920.00					-	182,920.00		NOT FOR T&I
268	YEDA AND SONS		Supply and delivery of cleaning matel	LPO	121,400		IMMEDIATELY	100%	121,400	0	121,400	yes	
269	PINE CONE		Hotel services pine cone	LSO	97,500		IMMEDIATELY	100%	97,500	0	97,500	yes	
270	CMC MOTORS		Maintenance of GK A A108 X	LSO	331,001.70		IMMEDIATELY		331,001.70	0	331,001.70		
271	CMC MOTORS	-	Maintenance and repair of eicher truc	LSO	244,888.70		IMMEDIATELY		244,888.70	0	244,888.70		
272	AFRICA COMMERCIAL MOTOR GROUP LIMITED		Maintenance and repair of 38CG 010A	LSO	1,110,822		IMMEDIATELY		1,110,822	1,110,822	0	yes	PAID
273	CMC MOTORS		Maintenance and repair of 38CG 013A	LSO	165,228		IMMEDIATELY		165,228	0	165,228		
274	CMC MOTORS		Maintenance and repair of GK A009U	LSO	713,116.15		IMMEDIATELY		713,116.15	0	713,116.15		
275	POSTAL CORPORATION		Postal services		66,500		IMMEDIATELY		66,500	0	66,500		
276	MECHANICAL TRANSPORT FUND		Payment for motor vehicle and machinery inspection		97,600		IMMEDIATELY		97,600	97,600	0	yes	PAID
277	AVIC SHANTUI CONSTRUCTION MACHINERY(EA) C		Maintenance of Plant machinery. Supply of service parts		1,805,590		IMMEDIATELY		1,805,590				
278	TOP STRATEGY		Purchase of workshop tools and equip	LPO	4,164,100		IMMEDIATELY		4,164,100				
279	MANTRAC KENYA		Maintenance and repair of M/Grader	LSO	4,289,800		IMMEDIATELY		4,289,800				
280	SIMBA CORPORATION LIMITED		Maintenance of 38CG 013 A	LSO	1,692,339.15		IMMEDIATELY		1,692,339.15				
281	NATION MEDIA GROUP		Newspapers adverts on county performance index		452,400		IMMEDIATELY		452,400				
282	THE STAR PUBLICATION LIMITED		Payment for advertisement by star news paper		307,812.95		IMMEDIATELY		307,812.95				
283	TROJAN INTERNATIONAL		Supply and delivery of fuel and lubric	LPO	1,000,000		IMMEDIATELY		1,000,000	500,000	500,000	YES	
284	SHANOM INVESTMENTS LIMITED		Purchase of workshop tools and equip	LPO	2,967,200		IMMEDIATELY		2,967,200				
285	LYBEN INVESTMENTS LTD		Purchase of workshop tools and equip	LPO	4,995,610		IMMEDIATELY		4,995,610				
286	YANA TYRE CENTRE LIMITED		Purchase of assorted tyres for plant m	LPO	5,000,000		IMMEDIATELY		5,000,000	0	5,000,000		
287	SEAL HONEY LIMITED		Purchase of stationery	LPO	187,334.65		IMMEDIATELY		187,334.65				
288	FAIRDEAL FURNITURE LTD		Purchase of furniture	LPO	436,899		IMMEDIATELY		436,899				
289	WEMA TECHNOLOGY		Supply and installation of Biometric s	LPO	1,400,000		IMMEDIATELY	84%	1,180,000	1,180,000	0	yes	PAID
290	KELUVA GENERAL SERVICES LTD		Renovation of office block –Transport and Infrastructure		1,091,535		IMMEDIATELY		1,091,535	0			
291	INNOVATIVE TECHNOLOGIES AFRICA LIMITED		Supply and delivery of computers and	LPO	2,220,747.20		IMMEDIATELY		2,220,747.20	0			
292	MILKEN ENTERPRISES LTD		Hire of plant machinery and equipme	LSO	3,392,400		IMMEDIATELY		3,392,400	0			
293	THELMAX CONTRACTORS LIMITED		Hire of plant machinery and equipme	LSO	5,698,500		IMMEDIATELY		5,698,500	0			
294	FRASUS ENTERPRISES LTD		Hire of plant machinery and equipme	LSO	5,385,000		IMMEDIATELY		5,385,000	0			
295	RIQUAM ENTERPRISES		Installation of internal communicatio	LSO	886,500		IMMEDIATELY	100%	886,500	886,500	0		PAID
296	INNOVATIVE TECHNOLOGIES AFRICA LIMITED		Supply and delivery of ICT equipment	LPO	1,392,969.75		IMMEDIATELY		1,392,969.75	0			
297	OVID TECHNOLOGIES LIMITED		Servicing of ICT equipment and comp	LSO	1,336,000		IMMEDIATELY		1,336,000	0			
298	THRID PARTY LOGISTICS		Supply and delivery of office stationer	LPO	33,120		IMMEDIATELY	100%	33,120	0			
299	DAF ENTERPRISES		Supply and delivery of Staff uniforms	LPO	257,500		IMMEDIATELY	0%	257,500	0	0	NO	TO BE CANCELLED
300	ALBERT KIGANI LUMIRE		Supply of newspapers	LPO	51,300		IMMEDIATELY	100%	51,300	0	51,300	YES	
301	PINE CONE HOTEL KISUMU		Provision of conference services	LPO	300,000		IMMEDIATELY	100%	300,000	0	300,000		
302	SAMFRA GENERAL CONTRACTORS		Purchase of a stand by Generator	LPO	689,736		IMMEDIATELY		689,736	0			
303	SIMBA CORPORATION LIMITED		Maintenance of water boozer GK A02	LSO	316,870		IMMEDIATELY		316,870	0			
304	TOYOTA KENYA LIMITED		Maintenance of KBQ 585P	LSO	760,439		IMMEDIATELY		760,439	0			
305	SUN FLOWER GENERAL CONTRACTORS LIMITED		Hire of Plant and Machinery	LSO	796,335		IMMEDIATELY	100%	796,335	0			
306	GEO-INTEL COMPANY LTD		Hire of Plant and Machinery	LSO	5,499,500		IMMEDIATELY	100%	5,499,500	0			
307	STERLING ENTERPRISES LIMITED		Maintenance of Plant Machinery	LSO	237,700		IMMEDIATELY	100%	237,700	0			
308	AVIC SHANTUI CONSTRUCTION MACHINERY(EA) C		Maintenance of Plant and equipment	LSO	907,940		IMMEDIATELY		907,940	0			
309	PANAFRICAN EQUIPMENT KENYA LIMITED		Maintenance of Plant and equipment	LSO	2,577,157.60		IMMEDIATELY		2,577,157.60	0			
310	PANAFRICAN EQUIPMENT KENYA LIMITED		Maintenance of Plant and equipment	LSO	6,329,461		IMMEDIATELY		6,329,461	0			
311	PANAFRICAN EQUIPMENT KENYA LIMITED		Maintenance of Plant and equip.GK A	LSO	972,610.25		IMMEDIATELY		972,610.25	0			
312	ARYAN GENERAL TRADERS		Supply and delivery of cleaning mater	LPO	53,801		IMMEDIATELY	100%	53,801	0			
313	YEDA AND SONS		Supply of cleaning materials	LPO	58,600		IMMEDIATELY	100%	58,600	0			
314	ROYAL ASSOCIATES INSURANCE BROKERS		Insurance services to Eicher Trucks-38	0	20,330		IMMEDIATELY	100%	20,330	0			
315	TROJAN INTERNATIONAL		supply of fuel	LPO	794,642		IMMEDIATELY	100%	794,642	794,642	0	YES	PAID
316	GOLDEN CREST AGENCIES		Lightning Protection and Arrestors-Ha	LSO	3,774,872		IMMEDIATELY	100%	3,774,872				

185	M/S FINGO		REHAB.OF MASANA-MILIMANI PAG-K	CONTRACT	7,459,614.00	20/04/2015-20/07/2015	3 MONTHS	90%		2,000,000.00	2,242,285.80		
186	M/S FINETOPS		CONSTRUCTION OF GALAGOLI BRIDG	CONTRACT	7,705,346.40	13-01-2014-15-04-2014	3 MONTHS	89%		1,000,000.00	5,857,757.94		
187	M/S FEMVEJA		REHAB.OF LUDODO-SHIPALA ROAD+	CONTRACT	4,864,078.00	17/03/2015-17/06/2015	3 MONTHS	0%		-	4,864,078.00		STALLED
188	M/S FEMGEL CONT.CO		REHAB. OF IDELERI-LUSAVASAVI ROA	CONTRACT	7,577,554.00	13/01/2015-13/04/2015	3 MONTHS	40%		1,000,000.00	2,031,021.60		
189	M/S FEMGEL CO LTD		REHAB. OF EBWIRANYI-EBUYALO ROA	CONTRACT	5,166,475.00	13/01/2015-13/04/2015	3 MONTHS	75%		2,000,000.00	1,874,855.25		
190	M/S ESSENT LTD		VIHIGA PRIMARY-VIROMBE ROAD	CONTRACT	3,530,837.00	20/04/2015-20/07/2015	3 MONTHS	85%		1,000,000.00	2,001,211.45		
191	M/S EMO TECHNOLOGIES		MWALA BRIDGE	CONTRACT	5,990,182.00	28/06/2015-28/12/2015	3 MONTHS	65%		-	3,892,618.30		
192	M/S EMBOGO CONTRACTORS		REHAB.OF MADIRA-LOGENDO HEDOHI-KEREDA DRIFT ROAD	CONTRACT	5,647,995.00			100%		4,644,989.00	1,003,005.00		
193	M/S EMBOGO CONTRACTORS		CONSTRUCTION OF KEREDA BOX CUL	CONTRACT	6,600,843.00	17/03/2015-17/06/2015	3 MONTHS	100%		2,000,000.00	3,000,000.00		
194	M/S EMBOGO CONT.CO.LTD		REHAB.OF KIVAGALA-MUTAMBI RD	CONTRACT	3,210,318.00					-	3,210,318.00		
195	M/S ELSIN CONTRACTORS		CONSTRUCTION OF CHANDA BOX CU	CONTRACT	6,207,140.00	7/04/2015-7/07/2015	3 MONTHS	95%		1,500,000.00	4,707,140.00		
196	M/S ELKIM INSTITUTE		PROJECT IMPLEMENTATION WORKSH	SUPPLIER	2,400,156.00			100%		1,000,000.00	1,400,156.00		
197	M/S ELDOSOY EXPRESS CO .		REHAB.OF KIGUNGA-PRI.WANONDI R	CONTRACT	3,961,303.00	13/01/2015-13/04/2015	3 MONTHS	100%		1,000,000.00	2,961,303.00		
198	M/S ELDOLABORET		REHAB. OF ESONGOLO-ASIACHI-ATEL	CONTRACT	4,684,196.00	28/04/2015-28/07/2015	3 MONTHS	100%		-	4,684,196.00		
199	M/S ECONOMIC CRESCENT		HAMUYUNDI-GALONI-KEGONDI	CONTRACT	5,767,839.00	5/01/2015-5/04/2015	3 MONTHS	0%		2,000,000.00	-		
200	M/S EAGLE ICON		REHAB.OF 2.0 KM ELUKALA-EMUNGO	CONTRACT	5,727,666.00	27/06/2016-27/09/2016	3 MONTHS	65%		2,000,000.00	1,722,982.90		
201	M/S EAGLE ICON		REHAB.1.8KM ESIANDUMBA-ESARUT	CONTRACT	3,708,140.00	27/06/2016-27/09/2016	3 MONTHS	60%		2,000,000.00	224,884.00		
202	M/S DT GALAXY VENTURES		MAGINA FRIENDS CHURCH-ARK QUES	CONTRACT	6,340,816.00	28/06/2015-28/09/2015	3 MONTHS	90%		1,000,000.00	4,706,734.40		
203	M/S DYNAMO CONSTRUCTION		MUTAVE-CHEPSIS-ROAD	CONTRACT	2,575,893.00			100%		2,575,893.00	-		PAID
204	M/S DYNAMO CONSTRUCTION		CONSTRUCTION OF JIVUYE-MULL.ND	CONTRACT	3,473,795.00			Not quantified		-	3,473,795.00		NC CONTRACT
205	M/S DYNAMO CONSTRUCTION		CONSTRUCTION OF SARIDE-LWOMBE	CONTRACT	3,600,300.00			78%		-	3,600,300.00		
206	M/S DYNAMO CONSTRUCTION		CONSTRUCTION OF CHADUNGUNYI BRIDGE ALONG GILWADZI RD	CONTRACT	4,227,098.00	22/05/2017-22/08/2017	3 MONTHS	14.27%		-	603,205.90		
207	M/S DYNACARDT AGENCIES		CONSTRUCTION OF HOBUNAKA BRID	CONTRACT	7,656,371.00	13/01/2015-13/04/2015	3 MONTHS	50%		8,828,185.00	(1,171,814.00)		Overpaid
208	M/S DONDER CO.LTD	AGPO	CONSTRUCTION OF JEBRONGO BRIDG	CONTRACT	6,234,536.00	22/12/2014-22/03/2015	3 MONTHS	80%		4,540,000.00	447,623.80		
209	M/S DIINI CONSTRUCTION CO.		REHAB.OF NAVUHI-KIDINYE ROAD	CONTRACT	8,282,422.00	20/04/2015-20/07/2015	3 MONTHS	20%		-	1,656,484.40		
210	M/S DESILICO ENTERPRISES		CONSTRUCTION OF MARAKALU BOX	CONTRACT	6,081,013.00			96%		2,000,000.00	3,837,772.43		
211	M/S DESILICO ENT.LTD		REHAB.OF JEMANGE-JEPSES RD	CONTRACT	3,897,940.00			100%		3,897,940.00	-		KRB-PAID
212	M/S DEPHIL CONTRACTORS		CONSTRUCTION OF EPANGA BRIDGE	CONTRACT	8,938,920.00			65%		5,810,298.00	7,240,525.00		
213	M/S DEMOCO SUPPLIES		REHABILITATION OF GAMBOGI-CHES	CONTRACT	4,735,516.00	17/03/2015-17-06-2015	3 MONTHS	75%		3,551,637.00	-		
214	M/S DECO SERVICES		REHABILITATION OF KIMA-EMANAKA	CONTRACT	2,692,482.00	5/01/2015-5/04/2015	3 MONTHS	95%		2,000,000.00	557,857.90		
215	M/S DECO		ESTINDIKO-EKWANDA	CONTRACT	3,508,420.00	27/06/2014-28/09/2014	3 MONTHS	98%		1,000,000.00	2,438,251.60		
216	M/S DECO		REHAB. OF ASKOTE-ESALWA ROAD	CONTRACT	5,852,448.00	28/06/2015-28/12/2015	6 MONTHS	85%		-	4,974,580.80		
217	M/S DECK CONST.		REHAB.OF GIVUNJI-MINYIKA-INYALI R	CONTRACT	6,012,166.00	28/06/2015-26/09/2015	3 MONTHS	85%		1,000,000.00	4,110,341.10		
218	M/S DALCO ENTERPRISES		CONSTRUCTION OF AKIDIVA BRIDGE	CONTRACT	4,307,376.00	17/03/2015-17/06/2015	3 MONTHS	95%		2,000,000.00	2,092,007.20		
219	M/S DALCO ENT.		CONSTRUCTION OF KAVAI BOX CULVE	CONTRACT	5,511,084.00	22/12/2014-22/03/2015	3 MONTHS	95%		1,000,000.00	4,235,523.80		
220	M/S DALCO		SIGONGO-MUSASA-KAKBUTU ROAD	CONTRACT	6,579,073.00	23/03/2015-23/06/2015	3 MONTHS	95%		-	6,250,119.35		
221	M/S DAAWO		REHAB.OF INDURO-KIDUBWI-MADZU	CONTRACT	1,808,965.00	13/01/2015-13/04/2015	3 MONTHS	100%		1,000,000.00	808,965.00		
222	M/S CRATER CROWN		CONSTRUCTION OF MUNUGI BRIDGE	CONTRACT	11,708,361.00	9/03/2015-9/06/2015	3 MONTHS	42%		4,029,379.52	888,132.10		
223	M/S CRATER CROWN		REHAB. OF SIMBI SAWMILL-KAPSAVA	CONTRACT	4,001,321.00	5/01/2015-5/04/2015	3 MONTHS	100%		2,000,000.00	2,001,321.00		
224	M/S CRATER CROWN		REHAB.OF MUDETE-POLICE POST-VO	CONTRACT	5,938,504.00	19/02/2015-19/04/2015	3 MONTHS	Not quantified		3,000,000.00	3,938,504.00		
225	M/S COMFIELDS INVEST.		REHAB. OF KAGESI-MBULIKA JEVIRIRI	CONTRACT	4,250,936.00	29/01/2015-29/05/2015	6 MONTHS	95%		-	4,038,389.20		
226	M/S CLOVERS		DIGULA-KIKUYU-MAKAMBO ROAD	CONTRACT	2,794,057.00	10/04/2015-10/07/2015	3 MONTHS	100%		2,496,185.00	297,872.00		
227	M/S CLOVERS		STAGE MATOPE ESSONGOLO ROAD	CONTRACT	6,768,922.00	29/01/2015-29/05/2015	6 MONTHS	100%		4,000,000.00	2,768,922.00		
228	M/S CENTER POINT -SOLUTIONS		CONSTRUCTION OF KAPSEGERI BOX C	CONTRACT	6,002,532.00	10/04/2015-10/07/2015	3 MONTHS	70%		2,900,000.00	1,301,772.40		
229	M/S CENTER POINT		EBUKHAYA-ESIMUDU ROAD	CONTRACT	4,304,845.00			90%		2,810,000.00	874,360.00		
230	M/S BUMBE CONTRACTORS		SOPHIA MKT-ENONIA BRIDGE ROAD	CONTRACT	2,095,416.00	18/12/2014-18/03/2015	3 MONTHS	100%		2,000,000.00	95,416.00		
231	M/S BUKA INVESTMENTS		MULELE-CHANGI	CONTRACT	2,875,408.00	9/01/2015-9/06/2015	6 MONTHS	95%		2,000,000.00	731,637.00		
232	M/S BRIMAVIC		REHAB.GIVOGI-LOSODO-MWEMBE R	CONTRACT	6,570,149.00	20/04/2015-20/07/2015	3 MONTHS	100%		1,000,000.00	5,570,149.00		
233	M/S BRELAM AUTO SPARES		MAGAI-KIDUNDU ROAD	CONTRACT	3,978,568.00	20/04/2015-20/07/2015	3 MONTHS	100%		2,000,000.00	1,978,568.00		
234	M/S BLUEWORKS CONSTRUCTION		WAWANI-JEMOJEI HEALTH CENTER-K	CONTRACT	9,442,042.00	12/03/2015-12/06/2015	3 MONTHS	55%		4,000,000.00	1,193,123.10		
235	M/S BLOMFORTEIN		IDUNYA-KIHILA ROAD	CONTRACT	3,768,338.00	22/12/2014-22/03/2015	3 MONTHS	87%		2,000,000.00	1,278,454.06		
236	M/S BILTONY CONSTRUCTION		JEPKOYAI-MUDINDI FOOT BRIDGE	CONTRACT	4,205,213.00	6/03/2015-6/06/2015	3 MONTHS	75%		-	3,153,909.75		
237	M/S BILTONY CONSTRUCTION		BOYANI-KICHINJIO BOX CULVERT	CONTRACT	5,517,752.00	12/01/2015-12/03/2015	3 MONTHS	100%		4,000,000.00	1,517,752.00		
238	M/S BIATEK		SABATIA-ITENGI-KIVUYE ROAD	CONTRACT	4,428,804.00	18/12/2014-18/03/2015	3 MONTHS	95%		3,860,278.00	347,085.80		
239	M/S BEZALEEL CONTRACTORS		CONSTRUCTION OF EKAMANJI BRIDG	CONTRACT	6,397,787.00	22/12/2014-22/03/2015	3 MONTHS	100%		2,000,000.00	4,795,703.00		
240	M/S BEZALEEL CONST.		VUYIYIA-MUHALIA ROAD	CONTRACT	4,795,708.00	9/01/2015-9/04/2015	3 MONTHS	75%		2,000,000.00	1,596,781.00		
241	M/S BENEDA		ESSONGOLO-MWITOKO	CONTRACT	8,680,528.00	9/03/2015-9/06/2015	3 MONTHS	48%		1,000,000.00	3,166,653.44		
242	M/S BENAM CONSTRUCTION		REHAB.OF GISAMBAI-KAPCHEMANI-N	CONTRACT	13,305,928.00	5/01/2015-5/04/2015	3 MONTHS	76%		1,000,000.00	9,112,505.28		
243	M/S BEJA MWESWO		GAVUDIA-GIVUDEI ROAD	CONTRACT	4,926,205.00	17/03/2015-17/06/2015	3 MONTHS	100%		1,000,000.00	3,926,205.00		
244	M/S ATROSE TRADERS LTD		LUANDA-EBULONGA-OFF EPANGA-M	CONTRACT	3,276,603.00	12/01/2015-12/03/2015	3 MONTHS	100%		2,000,000.00	1,276,603.00		
245	M/S ATROSE TRADERS LTD		REHABILITATION OF EBUSIRATSI NAS	CONTRACT	4,329,891.00	22/12/2014-22/03/2015	3 MONTHS	100%		3,000,000.00	1,329,891.00		
246	M/S ATROSE TRADERS LTD		EMUKUNZI-EBUSIRATSI RD	CONTRACT	2,729,996.00	1/04/2017-30/06/2017	3 MONTHS	100%		2,398,301.00	331,694.51		KRB
247	M/S ATROSE		GOROFANI-EMANUEL ACK	CONTRACT	4,402,964.00	22/12/2014-22/03/2015	3 MONTHS	95%		2,000,000.00	2,182,825.80		
248	M/S AROMA DEVELOPERS		KEGONDI-GALONI-SELELWE	CONTRACT	2,583,644.00	28/06/2015-28/09/2015	3 MONTHS	Not quantified		-	2,583,644.00		
249	M/S ALAKAM CONTRACTORS		IGUNGA BRIDGE	CONTRACT	8,185,115.00	7/04/2015-7/07/2015	3 MONTHS	85%		2,000,000.00	5,185,115.00		
250	M/S AINUSHAMSHI CONTRACTORS		CONSTRUCTION OF JAMULONGCCH B	CONTRACT	7,005,324.00	17/03/2015-17/06/2015	3 MONTHS	95%		3,700,000.00	2,955,057.80		

119	M/S MANVUH		GAIGEDI-CHANDEREMA ROAD	CONTRACT	2,781,972.00	30/09/2014-28/03/2015	6 MONTHS	70%		-	2,781,972.00		
120	M/S MANVUH		ISAVA BRIDGE	CONTRACT	4,686,150.00	30/09/2014-28/03/2015	6 MONTHS	85%		-	3,983,277.00		
121	M/S MANSILE		KIHUSA BRIDGE	CONTRACT	7,347,752.00	28/06/2015-28/09/2015	3 MONTHS	100%		2,000,000.00	5,347,752.00		
122	M/S MANAAR CONST		REHAB.OF EMAKAKHA-ESIREMBELA R	CONTRACT	7,848,229.00	19/02/2015-19/04/2015	3 MONTHS	Not quantified		-	7,848,229.00		
123	M/S MAMA CONTRACTOR		REHAB. OF CHEPTULU-MAHANGA-MA	CONTRACT	5,400,200.00	20/04/2015-20/07/2015	3 MONTHS	90%		2,000,000.00	2,860,180.00		
124	M/S MALEMO CONTRACTORS		REHAB.MBALE-ONDEYO ROAD	CONTRACT	3,587,726.00	20/04/2015-20/07/2015	3 MONTHS	100%		1,000,000.00	2,587,000.00		
125	M/S MALEMO CONTRACTORS		MBALE FRIENDS CHURCH-CHAMASILI	CONTRACT	2,831,188.00	17/03/2015-17/07/2015	4 MONTHS	95%		2,500,000.00	189,626.60		
126	M/S MALEMO CONTRACTORS		RESTORATION OF MBALE-ONDEYO-LU	CONTRACT	3,658,547.00	20/04/2015-20/07/2015	3 MONTHS	100%		1,000,000.00	2,658,547.00		
127	M/S LYDRO		CONSTRUCTION OF MASATSI BRIDGE	CONTRACT	7,873,808.00	10/04/2015-10/07/2015	3 MONTHS	95%		-	7,480,117.60		
128	M/S LYDRO		REHAB. OF GISAMBAI KAPCHEMANI N	CONTRACT	6,190,920.00	14/01/2014-15/04/2014	3 MONTHS	91%		3,095,460.00	2,538,277.20		
129	M/S LYBEN INVESTMENTS		REHAB.OF SENENDE-KAMULUGUYWA	CONTRACT	8,399,724.00			100%		6,299,800.00	2,099,924.00		
130	M/S LYBEN INVEST LTD		MUCHULA BRIDGE/EMUTSULE BRIDG	CONTRACT	7,421,487.00	13/01/2015-28/04/2015	6 MONTHS	100%		6,000,000.00	1,421,487.00		
131	M/S LYBEN INVEST		JEPSES-JEMANGA ROAD	CONTRACT	10,154,300.00	17/03/2015-17/06/2015	3 MONTHS			8,000,000.00	2,154,300.00		
132	M/S LORODO TRADERS		TIGOI JUNCTION-LOGERE-MASENGELI	CONTRACT	4,708,205.00	19/02/2015-19/04/2015	3 MONTHS	50%		2,354,102.50	-		
133	M/S LOGISTICS OUTSOURCING		CONSTRUCTION OF CHAMADELE BOX	CONTRACT	5,252,347.00	20/02/2015-19/04/2015	3 MONTHS	45%		2,000,000.00	363,556.15		
134	M/S LOBIAC CONTRACTORS		REHAB.JEPKOTAI MOSJUNC. SABUNI BRIDGE-KITAGWA PRI OYIENGO JUNCTION ROAD.	CONTRACT	5,948,265.00	9/01/2015-9/06/2015	6 MONTHS	64%		-	5,948,265.00		
135	M/S LENANA ENG.LTD		REHAB.OF IRUMBI-EBUKHAYA ROAD	CONTRACT	5,775,137.00	28/01/2014-28/05/2015	6 MONTHS	100%		2,000,000.00	3,775,137.00		
136	M/S LOJAC CONTRACTORS LTD		CONSTRUCTION OF SABUNI BRIDGE	CONTRACT	9,098,997.00			20%		-	1,819,799.40		
137	M/S KOMOS		EMUSIRE SEC.ESIRUMBA ROAD	CONTRACT	3,800,399.00	18/12/2014-18/03/2015	3 MONTHS	100%		1,000,000.00	2,800,399.00		
138	M/S KOKOYO		MADZUU-CHANZEYWE-NYIRA ROAD	CONTRACT	4,305,747.00	12/03/2015-12/06/2015	3 MONTHS	80%		-	4,305,747.00		
139	M/S KIM FIVE FIVE SIX		REHAB.KIDUMBWI-KIRIVA-BETHLEHE	CONTRACT	5,007,164.00	30/04/2015-30/07/2015	3 MONTHS	98%		2,000,000.00	2,907,020.72		
140	M/S KENRY CONTRACTORS		CONSTRUCTION OF KISANGULA BRID	CONTRACT	8,100,000.00	23/03//2015-23/06/2015	3 MONTHS	85%		1,000,000.00	5,885,000.00		
141	M/S KENRY CONTRACTORS		REHAB. OF GIVOGI-KISANGULA BAHA	CONTRACT	3,500,000.00	31/03/2015-31/06/2015	3 MONTHS	100%		2,500,000.00	1,000,000.00		
142	M/S KAYU GEN.CONTRACTORS		MABATI PRY.-APEG CHURCH ROAD	CONTRACT	3,002,076.00	4/03/2015-4/05/2015	3 MONTHS	85%		1,000,000.00	1,551,764.60		
143	M/S KAYU		SENENDE-CHEBNAYWA	CONTRACT	3,730,389.00	17/03/2015-17/06/2015	3 MONTHS	60%		-	2,238,233.40		
144	M/S KAULI		REHAB.OF LUSAMBWA FR.CHRCH-MU	CONTRACT	5,607,943.00	20/04/2015-20/07/2015	3 MONTHS	70%		2,000,000.00	1,925,560.10		
145	M/S KAULI		KINAZOGI-GASUMANI-INYAKA ROAD	CONTRACT	7,867,282.00	20/04/2015-20/07/2015	3 MONTHS	40%		-	3,146,912.80		
146	M/S KALEM		BUSALI SEC.-LOGEMO WATER SPRING	CONTRACT	4,927,082.00	9/01/2015-9/04/2015	3 MONTHS	95%		2,000,000.00	2,680,727.90		
147	M/S JUMBAGEO CONT.		REHAB.OF WALUGAYE-EMBAGA ROA	CONTRACT	3,110,645.00	6/03/2015-6/03/2015	3 MONTHS	35.71%		1,000,000.00	110,811.33		
148	M/S JUMBAGEO		REH.MAKANYA-KIDUVWE-IKUY SALVA	CONTRACT	3,843,088.00	29/01/2015-29/05/2015	6 MONTHS	96%		2,000,000.00	1,689,364.48		
149	M/S JUBBRA ENTERPRISES LTD		EMALOBA BRIDGE	CONTRACT	6,394,879.00	29/01/2015-29/03/2015	2 MONTHS	13%		-	831,334.27		STALLED
150	M/S JOFES CO		SULUMBI BRIDGE	CONTRACT	12,836,468.00	28/06/2015-28/12/2015	6 MONTHS	96%		6,000,000.00	6,323,009.28		
151	M/S JOCHEM		KISIENYA-MASATSI -OLENYO ROAD	CONTRACT	3,668,755.00	10/04/2015-10/07/2015	3 MONTHS	Not quantified		-	3,368,755.00		
152	M/S JEMIDE CONSTRUCTION		MBALE-LONYENYA MARANATHA ROA	CONTRACT	3,894,990.00	23/12/2014-23/03/2015	3 MONTHS	98%		2,000,000.00	1,817,090.20		
153	M/S JEMBLEE		REH. OF VIHIGA-EMANDA-BOYANI RO	CONTRACT	4,822,333.00	28/06/2015-28/12/2015	6 MONTHS	70%		3,500,000.00	(124,366.90)		
154	M/S JEMBLEE		REHAB.OF VOHOVOLE-WELIGINA ROA	CONTRACT	2,120,967.00	28/06/2015-28/09/2015	3 MONTHS	0%		-	2,105,775.00		
155	M/S JAZA ENTERPRISES		MATSIGULU-IMBINGA	CONTRACT	3,293,209.00	12/02/2015-12/04/2015	3 MONTHS	92%		2,000,000.00	1,092,752.28		
156	M/S JAZA ENTERPRISES		WOMULALU-BUKUGA ROAD	CONTRACT	4,001,472.00	28/06/2015-28/09/2015	3 MONTHS	75%		1,000,000.00	2,001,472.00		
157	M/S JANAWA		BUDIRA CATHOLIC CHURCH BUDAYW	CONTRACT	2,691,187.00	20/04/2015-20/07/2015	3 MONTHS	100%		2,000,000.00	691,187.00		
158	M/S JANAWA		GAVOI FOOTBRIDGE	CONTRACT	3,689,041.00	5/01/2015-5/04/2015	3 MONTHS	20%		500,000.00	237,808.20		
159	M/S JACKPAS BUILDING &CON.		REHAB. OF KONA-LYAVOLA ROAD	CONTRACT	5,454,128.00	9/03/2015-9/06/2015	3 MONTHS	96%		2,000,000.00	3,235,962.88		
160	M/S ITILU BUILDING CONT		REHAB.OF GIVOGI-GALONA PRIMARY	CONTRACT	3,197,000.00	22/12/2014-22/03/2015	3 MONTHS	100%		2,000,000.00	1,197,000.00		
161	M/S INTERLECT		REHAB.OF ILARI-MAPERA	CONTRACT	3,569,023.00	13/01/2015-13/04/2015	3 MONTHS	95%		-	3,390,571.85		
162	M/S INTERLECT		REHAB. OF D.O'S OFFICE-MULIANYA R	CONTRACT	2,196,808.00	10/01/2015-10/04/2015	3 MONTHS	95%		1,000,000.00	1,086,967.60		
163	M/S INNOVATE		MUHAYA-SARIDE	CONTRACT	8,068,538.00	13/01/2015-13/04/2015	3 MONTHS	75%		-	6,051,403.00		
164	M/S HAKA INTERNATIONAL		REHAB. OF GIVUDIMBULI-KIRITU ROA	CONTRACT	4,442,336.00	18/12/2014-18/03/2015	3 MONTHS	80%		3,288,897.00	330,723.00		
165	M/S HAKA INTERNATIONAL		KWA STAND-MATOPE MUSITINYI RD	CONTRACT	3,415,910.00			100%		3,415,910.00	-		K-3-PAID
166	M/S GRAND PROJECT ENT.		REHAB. OF CHAMAKANGA-BUDIRA PA	CONTRACT	5,092,867.00	20/04/2015-20/07/2015	3 MONTHS	80%		2,000,000.00	2,074,293.60		
167	M/S GRAND PROJECT		EMANDA-MUGAVAGAVO-ITOVO	CONTRACT	7,828,757.00	28/06/2015-28/09/2015	3 MONTHS	75%		3,914,378.00	1,957,189.75		
168	M/S GRAND PROJECT		BOYANI-MUGUYA	CONTRACT	4,932,607.00	20/04/2015-20/07/2015	3 MONTHS	93%		2,000,000.00	2,587,324.00		
169	M/S GOLDEN CREST LTD	AGPO	REHAB.OF NAMBUTE-EPANG'A	CONTRACT	5,713,672.80	7/04/2015-7/07/2015	3 MONTHS	100%		4,000,000.00	1,713,672.00		
170	M/S GOLDEN CREST AGENCIES	AGPO	REHAB. OF ESSONGOLO-MWITOKO R	CONTRACT	5,184,794.00			100%		5,184,794.00	-		K-3-PAID
171	M/S GOLDEN CREST	AGPO	REHAB.CHEPSAGA-LWOMBEI ROAD/B	CONTRACT	12,886,484.00	7/04/2015-7/07/2015	3 MONTHS			8,863,731.66	4,022,752.34		
172	M/S GOLDEN CREST	AGPO	REHAB.OF KISAI DISPEN.-KAIMOSI KW	CONTRACT	5,329,785.00	7/04/2015-7/07/2015	3 MONTHS	95%		2,000,000.00	3,063,295.75		
173	M/S GIGI INTERNATIONAL		REHAB. OF ITUMBU-MADEYA-CHEBN	CONTRACT	8,107,262.00	18/12/2014-18/03/2015	3 MONTHS	Not quantified		-	8,107,261.00		
174	M/S GIGI INTERNATIONAL		LUANDA-SICHENGA-OBWACHI ROAD	CONTRACT	8,454,625.00	12/02/2015-12/04/2015	3 MONTHS	70%		4,000,000.00	1,918,237.50		
175	M/S GENERATION ENT		REHAB. OF KAPSOTIK-KAMATOI-KAPS	CONTRACT	7,530,511.00	28/06/2015-28/10/2015	4 MONTHS	65%		-	4,849,351.15		
176	M/S GANGO ENTERPRISES		REHAB.OF KISASI-KAMNONO-CHEBAR	CONTRACT	3,736,942.00	22/12/2014-22/03/2015	3 MONTHS	95%		2,663,629.00	1,073,313.00		
177	M/S GANGO		ERAMBA-ZULULU-SOSIAN-GAMBOGI	CONTRACT	5,782,302.00	28/06/2015-28/12/2015	6 MONTHS	70%		1,000,000.00	3,047,611.40		
178	M/S GANGO		REHAB.OF WASUNDI-KIGAMA-CHAVA	CONTRACT	9,683,012.00	22/04/2015-22/07/2015	3 MONTHS	98%		-	9,489,351.76		
179	M/S FREEMARK		MUNOYWA-IHIRU ADC-ISAKIRA PAG-	CONTRACT	3,625,435.00	23/01/2015-23/04/2015	3 MONTHS	80%		1,000,000.00	2,125,435.00		
180	M/S FREEMARK		REHAB. OF JORDAN-ENDELI-CHUSI RO	CONTRACT	4,414,653.00	23/01/2015-23/04/2015	3 MONTHS	100%		-	4,414,653.00		
181	M/S FRACOL		REHAB.KAPKOI JUNCTION-KAPKOI PR	CONTRACT	4,255,141.00	27/03/2015-27/06/2015	3 MONTHS	86%		-	3,659,421.26		
182	M/S FORTUNE EAST AFRICA		REHAB.OF IVOLA-ENDELI	CONTRACT	5,521,637.00	20/04/2015-20/07/2015	3 MONTHS	100%		-	5,521,637.00		
183	M/S FINNEXE		REHAB OF EBUKHAYA-EMATIOLI	CONTRACT	6,597,987.00	5/01/2015-5/04/2015	3 MONTHS	93%		2,000,000.00	4,136,127.91		
184	M/S FINGO ENTERPRISES		REHAB.OF MUSUTSU-MUNGAVO ROA	CONTRACT	6,296,766.00	17/03/2015-17/06/2015	3 MONTHS	95%		1,000,000.00	4,981,927.70		

52	M/S SIGNIDEX		NABWANI-MWATIA	CONTRACT	2,606,066.00	20/06/2015-20/09/2015	3 MONTHS	Not quantified		-	2,606,066.00		
53	M/S SIGNDEX LTD		WABLOGOS-WAMWANGU ROAD	CONTRACT	5,157,560.00	20/04/2015-20/07/2015	3 MONTHS	100%		2,000,000.00	3,157,560.00		
54	M/S SIGNDEX CONTRACTORS		REHAB.OF KITULU-KEDOHI-MUHAND	CONTRACT	8,775,057.00	10/04/2015-10/07/2015	3 MONTHS	90%		-	7,897,551.30		
55	M/S SHUKMAH CO.		REHAB. OF KERONGO-MUNGOMA CA	CONTRACT	6,925,081.00	9/03/2015-9/06/2015	3 MONTHS	95%		1,000,000.00	5,578,826.95		
56	M/S SHUKMAH CO.		REHAB.INAVI-MARAGOLI-HILLS ROAD	CONTRACT	12,142,798.00	5/01/2015-5/04/2015	3 MONTHS	56%		1,000,000.00	5,799,966.88		
57	M/S SAMMONGA BUILDING		REHAB.OF PAP KAMORO-EBUBAI-OPA	CONTRACT	3,514,307.00	13/01/2015-13/04/2015	3 MONTHS	100%		1,000,000.00	2,514,307.00		
58	M/S SAMKAI CONTRACTORS		CONSTRUCTION OF GIVOLE DRIFT ALO	CONTRACT	3,706,327.00	12/03/2015-12/06/2015	3 MONTHS	30%		-	1,111,898.10		
59	M/S SAMKAI CONTRACTORS		REHAB.ELWUNZA-KUUTU	CONTRACT	5,825,520.00	23/12/2014-23/03/2015	3 MONTHS	90%		2,000,000.00	3,242,968.00		
60	M/S SAMKAI CONTRACTORS		REHAB.OF KINU-BANJA ROAD	CONTRACT	10,680,758.00	23/12/2014-23/03/2015	3 MONTHS	95%		5,225,000.00	4,921,720.10		
61	M/S SAMKAI BUILDING CONT.		REHAB. OF GIVOLE-GIDAGADI LOOP R	CONTRACT	11,842,977.00	23/12/2014-23/03/2015	3 MONTHS	95%		4,500,000.00	6,750,828.15		
62	M/S SAJAY INVEST		REHAB.OF KIGULIENYI PRY. BUYAYI CENTER ROAD	CONTRACT	4,035,988.00	22/12/2014-22/03/2015	3 MONTHS	100%		2,000,000.00	2,035,988.00		
63	M/S RUQMA HOLGINGS		REH.OF JEPKOYAI-JEBROCK RD	CONTRACT	5,923,540.00					5,923,540.00	-		KRB -PAID
64	M/S RUQMA HOLDINGS LIMITED		REHAB. TIGOI FRIENDS CHURCH-DUD	CONTRACT	4,702,422.00	20/04/2015-20/07/2015	3 MONTHS	95%		2,410,726.00	2,056,574.00		
65	M/S ROMA VENTURES		CONSTRUCTION OF LIDUMBU BRIDGE	CONTRACT	7,800,450.00	17/03/2015-17/06/2015	3 MONTHS	73.51%		2,000,000.00	3,734,110.80		
66	M/S ROMA VENTURES		REHAB.OF VINDIZI-IGAKALA-LUGAGA	CONTRACT	10,587,366.00	28/06/2015-28/12/2015	6 MONTHS	90%		3,000,000.00	6,528,629.40		
67	M/S ROKS TRADING		REHAB.OF DEMESI SEC.-KIBIRA BRIDG	CONTRACT	4,102,697.00	28/04/2015-28/07/2015	3 MONTHS	100%		2,000,000.00	2,102,697.00		
68	M/S ROGIFERA CONST.		REHAB.MAKUTANO JUNC.-MBIHI TEA	CONTRACT	3,908,620.00	31/03/2015-31/062015	3 MONTHS	85%		1,000,000.00	2,322,327.00		
69	M/S RODHEC HOLDINGS		BUGINA HC-LUSALA DRIFT-ILUDZU RO	CONTRACT	4,280,318.00	30/09/2014-28/03/2015	6 MONTHS			-	4,280,318.00		
70	M/S RODEC ENT.		REHAB.OF ESIARMBATSI-ELUYEKHE R	CONTRACT	7,476,594.00	20/04/2015-20/07/2015	3 MONTHS	85%		2,000,000.00	4,355,104.90		
71	M/S RIVERDALE LOGISTICS		REHAB.OF BOYANI-JEPKOYAI JEBROC	CONTRACT	10,218,464.00	16/01/2015-16/04/2015	3 MONTHS	100%		-	10,218,464.00		
72	M/S RAYSOL CONSTRUCTION		KAPTECH-JAMULONGOCH ROAD	CONTRACT	3,912,216.00	5/01/2015-5/04/2015	3 MONTHS	100%		2,000,000.00	1,912,216.00		
73	M/S PROCAN CONSTRUCTION		KIMA MARKET LOOP ROAD	CONTRACT	2,416,652.00	14/04/2015-14/07/2015	3 MONTHS	100%		1,000,000.00	1,416,652.00		
74	M/S PRACTICAL INNOVATIONS		SABATIA-JIVOVOLE-BUMIRA ROAD	CONTRACT	2,508,996.00	5/01/2015-5/04/2015	3 MONTHS	100%		1,000,000.00	1,508,996.00		
75	M/S PLUS MANAGEMENT		REHAB.OF BENDERA-KISATIRU-PANA	CONTRACT	3,980,656.00	13/01/2015-13/04/2015	3 MONTHS	75%		1,000,000.00	1,985,495.00		
76	M/S PELICA CARE		CHEPTULU-SHIPALA BOX CULVERT	CONTRACT	4,279,855.00	2/02/2015-2/06/2015	6 MONTHS	75%		2,995,898.00	283,993.25		
77	M/S PELICA CARE		EBUKOBELO-EMUMBUYA ROAD	CONTRACT	8,681,000.00	19/02/2015-19/04/2015	3 MONTHS	85%		5,000,000.00	2,378,850.00		
78	M/S PELICA CARE		ENGONIA BRIDGE	CONTRACT	6,444,294.00	20/04/2015-20/07/2015	3 MONTHS	90%		4,117,290.00	1,682,574.60		
79	M/S PECAR INVESTMENTS		REHAB.OF VOHOVOLE-CHATAMILU	CONTRACT	3,696,050.00			100%		3,696,050.00	-		KRB -PAID
80	M/S PECAR INVESTMENT		BENDERA -EVOJO ROAD	CONTRACT	4,481,567.00	28/06/2015-28/12/2015	6 MONTHS	98%		1,000,000.00	3,481,567.00		
81	M/S OMENDA	AGPO	WAMUGINA-WADUNGU RIVER ROAD	CONTRACT	3,620,128.00	20/04/2015-20/07/2015	3 MONTHS	28%		-	1,013,635.84		
82	M/S OMENDA	AGPO	VIYALO MARKET-MMUGINA-VIYALO S	CONTRACT	3,830,552.00	20/04/2015-20/07/2015	3 MONTHS	98%		-	3,753,940.96		
83	M/S OMENDA	AGPO	IKUVU -WATERPOINT MULWANDA RO	CONTRACT	4,518,200.00	20/04/2015-20/07/2015	3 MONTHS	100%		2,000,000.00	2,518,200.00		
84	M/S OLIEVE CONSTRUCTION LTD		MULUNDU PRIMARY-WASOLOVEYA-K	CONTRACT	6,059,982.00	28/06/2015-28/12/2015	6 MONTHS	80%		1,000,000.00	3,847,985.60		
85	M/S OBI AGENCIES		CHAVAKALI-CHATAMILU ROAD	CONTRACT	3,380,213.00	20/04/2015-20/07/2015	3 MONTHS	74%		1,000,000.00	1,501,357.62		
86	M/S OALMS ENG		REHAB.OF PINKHOUSE -IKHUYA ROAD	CONTRACT	5,958,688.00	23/12/2014-23/03/2015	3 MONTHS	85%		2,000,000.00	3,064,884.80		
87	M/S OAKMAN		GURUKWA BRIDGE	CONTRACT	6,856,956.00	22/12/2014-22/03/2015	3 MONTHS	65%		1,000,000.00	3,457,021.40		
88	M/S NOVATECH		GOVOGA-GALILAYA	CONTRACT	5,172,138.00	7/04/2015-07/07/2015	3 MONTHS	85%		-	4,396,317.30		
89	M/S NORB AGENCIES		REHAB.OF LUSIOLA PAG CHURCH ROA	CONTRACT	1,849,040.00	30/06/2014-28/09/2014	3 MONTHS	100%		1,000,000.00	849,040.00		
90	M/S NOBUT CONSULT LTD		REHAB.OF KWA SHIVEMBE -SABATIA	CONTRACT	3,796,517.00			100%		3,796,517.00	-		KRE -PAID
91	M/S NOBUT CONSULT		REHAB. DEMESI PRIMARY-INDINGA R	CONTRACT	4,641,794.00	28/06/2015-28/09/2015	3 MONTHS	95%		1,000,000.00	3,409,704.30		
92	M/S NEWLOOK CONST.CO		REHAB.OF HAMBALE-WANDEKE-TSIV	CONTRACT	7,880,015.00	20/04/2015-20/07/2015	3 MONTHS	21%		-	1,654,803.15		
93	M/S MUVO SUPPLIERS		REHAB. OF BUGAMANGI-INDAGALU-V	CONTRACT	3,522,104.00	12/01/2015-12/03/2015	3 MONTHS	95%		2,000,000.00	1,345,998.80		
94	M/S MUGADE CONST.CO		REHAB.OF IRAIDI-WASUNDI ROAD	CONTRACT	4,180,022.00	20/042015-20/07/2015	3 MONTHS	85%		1,000,000.00	2,553,018.70		
95	M/S MUGADE		REHAB.OF VOHOVOLE-BUGERANI RO	CONTRACT	3,610,094.00	20/04/2015-20/07/2015	3 MONTHS	100%		1,000,000.00	2,610,094.00		
96	M/S MUGADE		REHAB OF KITULU-LUSOMO-BURUDI	CONTRACT	5,712,348.00	22/04/2015-22/07/2015	3 MONTHS	89%		-	5,083,989.72		
97	M/S MONTROSE		REHAB.OF JEMGENYI CATTLE DIP-MA	CONTRACT	4,795,708.00	5/01/2015-5/04/2015	3 MONTHS	10.90%		1,000,000.00	(477,267.83)		
98	M/S MONTOLIVO		CHAMYAGA BRIDGE	CONTRACT	6,790,871.00			95%		4,000,000.00	2,451,327.45		
99	M/S MOKS CONSTRUCTION		REHAB OF EMASTULI-EMAKHONDO	CONTRACT	4,875,643.00	5/01/2015-5/04/2015	3 MONTHS	100%		1,000,000.00	3,875,643.00		
100	M/S MOHASON LTD		GULUMA-CHAVOGERE BRIDGE	CONTRACT	9,591,615.00	28/06/2015-28/09/2015	3 MONTHS	95%		2,000,000.00	7,112,035.00		
101	M/S MOFESH INTERTRADE LTD		REHAB.OF OFF EMUSIRE-MULWAKHI-	CONTRACT	5,584,528.00	22/04/2015-22/07/2015	3 MONTHS	90%		2,000,000.00	3,026,075.00		
102	M/S MILKEN ENTERPRISES LTD		REHAB. OF MUDETE PRI-LIANGENGE-	CONTRACT	6,851,101.00	28/06/2015-28/09/2015	3 MONTHS	100%		-	6,851,101.00		
103	M/S MILEE ENG. CO		REHAB. OF PAP KAMORO-PAP KATELA	CONTRACT	4,594,528.00	23/12/2014-23/03/2015	3 MONTHS	85%		-	3,905,348.00		
104	M/S MIAN CONTRACTORS LTD		REHB. OF MBWARO-OLANGO RD	CONTRACT	3,120,991.00					3,120,991.00	-		KRE -PAID
105	M/S MIAN CONTRACTORS		REHAB.OF EBUTANYI-EMALOBA ROAD	CONTRACT	4,360,761.00	2/02/2015-2/06/2015	6 MONTHS	90%		2,000,000.00	1,724,684.90		
106	M/S METRO CONTRACTORS		REHAB. OF MBALE PRAISE CENTRE-M	CONTRACT	12,967,126.00	20/06/2015-20/09/2015	3 MONTHS	100%		10,000,000.00	2,967,126.00		
107	M/S METRIC(EA) LTD		REHAB.WEMILABI MKT-IRUMBI ROAD	CONTRACT	7,679,823.00	5/01/2015-5/04/2015	3 MONTHS	83%		1,000,000.00	5,374,253.09		
108	M/S MEMA TRADERS		CONSTRUCTION OF ELUNYU BOX CUL	CONTRACT	5,900,000.00	5/01/2015-5/04/2015	3 MONTHS	93.25%		3,000,000.00	2,487,000.00		
109	M/S MBALE TOWN UMEME		REHAB. OF CHEPTULU-MAKUCHI RD	CONTRACT	4,512,376.00			100%		4,512,376.00	-		KRE -PAID
110	M/S MAZOBI ENTERPRISES		WASAMBU-IHELI	CONTRACT	3,100,363.00			0%		-	3,100,363.00		STALLED
111	M/S MAZOBI ENT.		REHAB.ALUPEKU-MUHANDA	CONTRACT	3,701,078.00	22/12/2014-22/03/2015	3 MONTHS	95%		2,567,261.00	732,739.00		
112	M/S MASINGET		REHAB.OF NADANYA-BUSAMU ROAD	CONTRACT	4,524,415.00	17/03/2015-17/06/2015	3 MONTHS	85%		1,000,000.00	2,845,752.75		
113	M/S MASETU ENTERPRSES		VIHIGA-POLICE STATION BOYANI RD	CONTRACT	3,597,740.00			100%		3,597,740.00	-		KRE -PAID
114	M/S MARCAN		REHAB. OF GAMOI-MARAMU ROAD	CONTRACT	5,175,224.00	13/01/2014-15/04/2014	3 MONTHS	100%		2,578,612.00	2,578,612.00		
115	M/S MARABS AGENCIES		REHAB.ST.JOSEPH TEACHERS COLLEG	CONTRACT	2,018,400.00			100%		2,018,400.00	-		KRE -PAID
116	M/S MAPIA ENTERPRISES LTD		REHAB. OF GIVOGI-BODENI-MALINDA	CONTRACT	2,350,740.00	14/06/2016-14/09/2016	3 MONTHS	100%		1,778,805.00	251,188.00		KRE
117	M/S MAOMAX & SONS BUILDERS		CONSTRUCTION OF LYAVOLA BOX CU	CONTRACT	6,643,152.00	10/04/2015-10/07/2015	3 MONTHS	100%		4,000,000.00	2,643,152.00		
118	M/S MAORI INVESTMENT LTD		REHB.GIVOGI-MWEMBE-LIKINDU RD	CONTRACT	5,825,230.00			100%		5,825,230.00	-		KRE -PAID

OFFICE OF THE CONTROLLER OF BUDGET
PENDING BILLS AS AT 30th JUNE 2018

COUNTY GOVERNMENT OF VIHIGA
30th OCT 2018

TRANSPORT

APPENDIX 3

NO	Supplier/Contractor	supplier/contractor category (indicate if AGPO)	Details(work done)	contract/LPO/LSO NO	CONTRACT LPO/LSO SUM	Date of contract	Contract period	percentage of completion	Cummulative amount invoiced	Cummulative amount paid	Outstanding amount	Verified yes/No	Comments
	TRANSPORT												
1	TRANSAFRICA MOTORS LIMITED P.O. BOX 81523-80100 MOMBASA		SUPPLY AND DELIVERY OF PRIME MOVER	SUPPLIER	14,436,000.00			100%		-	14,436,000.00		
2	M/S ZIYALE INVESTMENTS		REHAB. MBALE-MUNUGI RD	CONTRACT	4,596,732.00			100%		2,489,336.45	1,543,689.67		KRB -PAID
3	M/S ZIDAR BUILDING CONTRACTORS		REHAB.OF MUSUDZU-MUSENGELI	CONTRACT	6,118,118.00	6/08/2014-6/01/2015	3 MONTHS	98.20%		2,333,671.88	3,674,320.00		
4	M/S ZIDAR BUILDING CONTRACTORS		MUTIVA BOX CULVERT	CONTRACT	4,959,813.00	6/08/2014-6/01/2015	6 MONTHS	50%		-	2,479,906.50		
5	M/S YOUNGTECH CONTRACTORS		REHAB. KIRITU-CHANDEREMA-JEMOV	CONTRACT	10,277,730.00	5/01/2015-5/04/2015	3 MONTHS	80%		2,000,000.00	6,222,184.00		
6	M/S WILSAC CONSTRUCTION		REHAB. OF MUTIVA PRI. GAMBARAGA	CONTRACT	6,596,200.00	9/02/2015-9/06/2015	6 MONTHS	95%		3,600,000.00	1,900,000.00		
7	M/S WILCOREG LIMITED		REHAB.OF KISASI -KWA DAWA RD	CONTRACT	3,099,694.00			100%		3,099,694.00	-		KRB -PAID
8	M/S WESTROCK		AMALEMBA PAG-MUNOYWA PRI-EVE	CONTRACT	2,830,352.00	18/12/2014-18/03/2015	3 MONTHS	90%		1,000,000.00	1,547,316.30		
9	M/S WESTLINK		STREETLIGHTING VIHIGA COUNTY	CONTRACT	30,800,000.00	1/05/2015-31/06/2016	14 MONTHS	100%		7,080,000.00	23,720,000.00		
10	M/s WEKOBE ENTERPRISES		ESAMWENYI-EMATIOLI	CONTRACT	3,122,256.00	29/01/2015-29/05/2015	6 MONTHS	100%		1,000,000.00	2,122,256.00		
11	M/S WATITI CONT		BUHANI BRIDGE	CONTRACT	9,025,591.00	23/12/2014-23/05/2015	6 MONTHS	80%		2,000,000.00	5,220,472.80		
12	M/S WASHINTONE		MPAKA-ATEMO ROAD	CONTRACT	1,608,168.00	22/12/2014-22/03/2015	3 MONTHS	100%		1,000,000.00	608,168.00		
13	M/S WARDPA HOLDINGS LTD		REHAB. MUSITOYI-MUKHOMBE RD	CONTRACT	2,801,400.00			100%		2,801,400.00	-		KRB -PAID
14	M/S WAMCO ENG.		KAGESI-KIHILA-CHANGO ROAD	CONTRACT	6,250,486.00	13/01/2015-13/04/2015	3 MONTHS	100%		4,875,712.00	1,400,000.00		
15	M/S VISSIONS CONTRACTORS		REHAB. OF DEMESI PRI-MULWANDA	CONTRACT	3,417,595.00	20/04/2015-20-07-2015	3 MONTHS	100%		1,000,000.00	2,417,595.00		
16	M/S VISSIONS CONTRACTORS		REHAB.LUSALA-SOLONGO-KEGONDI R	CONTRACT	3,816,837.00	10/04/2015-10/07/2015	3 MONTHS	100%		1,000,000.00	2,816,837.00		
17	M/S VISSION CONSTRUCTION		REHA. OF BOYANI-MUDINDI ROAD	CONTRACT	5,015,764.00	20/04/2015-20/07/2015	3 MONTHS	100%		2,000,000.00	3,015,764.00		
18	M/S VIHIGA LOGISTCS		ISIKHI-MUKHOMBE RD	CONTRACT	5,417,503.00	28/12/2014-28/05/2015	6 MONTHS	85%		4,431,865.00	173,012.55		
19	M/S VICKERS		REHAB. OF IVONA-LYAMAGALE-MADI	CONTRACT	6,757,780.00	28/06/2015-28/09/2015	3 MONTHS	90%		-	6,082,002.00		
20	M/S TRICEMOS CONST.CO		REHAB.OF MUDETE-WAVWASI-KESEV	CONTRACT	7,412,270.00	20/04/2015-20/07/2015	3 MONTHS	75%		1,000,000.00	4,559,202.50		
21	M/S TOWAMA ENG &CONST		REHAB. OF MAMBAI -GIVUDIMBULI	CONTRACT	5,993,215.00	29/01/2015-29/06/2015	6 MONTHS	86.27%		5,000,000.00	170,346.58		
22	M/S TO YOUR RESCUE		LANDSCAPING OF TRANSPORT AND IN	CONTRACT	6,434,994.00	20/04/2015-20/07/2015	3 MONTHS	90%		4,733,496.00	1,701,498.00		
23	M/S THELMAX CONT. LTD		REHAB. OF MUHUDU-MAGANYI ROAD	CONTRACT	5,109,675.00	13/01/2015-13/04/2015	3 MONTHS	100%		1,000,000.00	4,109,675.00		
24	M/S THAMSIN CONTRACTORS		KIDIVO-MUNUGI-ELWUNZA ROAD	CONTRACT	8,068,538.00	23/12/2014-23/03/2015	3 MONTHS	100%		5,000,000.00	3,068,538.00		
25	M/S TEKTRONIX		ESIBUYE AIC CHURCH-MUSICHE ROAD	CONTRACT	5,524,442.00	13/01/2015-13/04/2015	3 MONTHS	90%		2,000,000.00	2,971,957.80		
26	M/S TESSCO		CHAMBITI-WAJEYE-CHAFUDULA ROA	CONTRACT	4,628,947.00	20/04/2015-20/07/2015	3 MONTHS	67%		3,628,947.00	(527,552.51)		
27	M/S TESSCO		REHAB.OF IVONI-GASUMANI-CHAVUI	CONTRACT	5,021,653.00	20/04/2015-20/07/2015	3 MONTHS	80%		2,500,000.00	1,517,322.40		
28	M/S TENCONS BUILDERS LTD		EBWALI SEC-WANDATSO ROAD	CONTRACT	2,952,293.00	28/06/2015-28/12/2015	6 MONTHS	50%		1,000,000.00	476,146.50		
29	M/S TENCONS BUILDERS LTD		REHAB.OF AMBOLE-ASIONGO ROAD	CONTRACT	3,114,119.00	12/01/2015-12/03/2015	3 MONTHS	80%		1,000,000.00	1,491,255.20		
30	M/S TENCONS BUILDERS LTD		REHAB. OF DAN KUYA OFF ESSAMWE	CONTRACT	3,137,007.00	17/03/2015-17/06/2015	3 MONTHS	95%		2,000,000.00	980,156.65		
31	M/S TENCONS BUILDERS LTD		REHAB.OF EKWANDA-EBWIRANYI-ES	CONTRACT	4,921,452.00	5/01/2015-5/04/2015	3 MONTHS	85%		3,000,000.00	1,183,234.20		
32	M/S TENCONS		MBALE PRISON -HOME PUB ROAD	CONTRACT	3,500,578.00	10/04/2015-10/07/2015	3 MONTHS	85%		1,000,000.00	1,975,491.30		
33	M/S TAJ CONST		REHAB.OF MASENO POLICE-EKWANDI	CONTRACT	9,282,147.00	28/06/2015-28/09/2015	3 MONTHS	75%		1,000,000.00	5,961,610.25		
34	M/S TAINTERGATES INVESTMENTS		REHAB. OF WAMAGE FRIENDS CHURCH-WAMULUNDA ROAD	CONTRACT	4,474,880.00			0%		-	4,474,880.00		STALLED
35	M/S SYONANDI CONTRACTORS		REHAB.OF CHEPTUREI-CHEPTUMBU-K	CONTRACT	4,993,192.00	29/01/2015-29/05/2015	6 MONTHS	50%		3,000,000.00	(503,404.00)		
36	M/S SUMDEV		TRAINING OF BODA BODA	CONTRACT	5,852,200.00	18/05/2015-22/05/2015	5 DAYS	100%		3,000,000.00	2,852,200.00		
37	M/S SULU CO. LTD		CONSTRUCTION OF MUSIHILA BRIDGE	CONTRACT	11,220,115.00	7/04/2015-7/07/2015	3 MONTHS	60%		5,863,745.35	868,323.65		
38	M/S SUJAY ENT. LTD		CONSTRUCTION OF ESIANDA BOX CUL	CONTRACT	5,011,710.00	17/03/2015-17/06/2015	3 MONTHS	95%		-	4,761,124.50		
39	M/S STARHOLDINGS		CONSTRUCTION OF MADZUU BRIDGE	CONTRACT	5,902,996.40	15/01/2014-15/04/2014	3 MONTHS	80.69%		1,000,000.00	3,781,426.76		
40	M/S STARFIRM CO		SHAMALAGO-BUMUYANGE-MAGO	CONTRACT	3,528,279.00	20/04/2015-20/07/2015	3 MONTHS	100%		1,000,000.00	2,528,279.00		
41	M/S STAR HOLDINGS LTD		REHAB. OF GIVOGI-BONDENI-MALINI	CONTRACT	2,052,840.00			100%		2,052,840.00	-		KRB -PAID
42	M/S SONOKA CONTRACTORS		REHAB.OF BUGINA PRI.-CHATAMILU	CONTRACT	3,636,293.00	13/01/2015-13/04/2015	3 MONTHS	100%		1,000,000.00	2,636,293.00		
43	M/S SONOKA CONTRACTORS		CHANDOGOLE BRIDGE	CONTRACT	5,596,585.00	12/03/2015-12/06/2015	3 MONTHS	100%		1,000,000.00	4,596,585.00		
44	M/S SONOKA		BUSWETA PRIMARY-BUTIYERA	CONTRACT	4,516,687.00	28/06/2015-28/12/2015	6 MONTHS	90%		1,000,000.00	3,064,118.30		
45	M/S SONOKA		LOTEGO-MWILITSA ROAD	CONTRACT	5,710,545.32	28/06/2015-28/12/2015	6 MONTHS	95%		1,000,000.00	4,425,018.05		
46	M/S SMILE ENTERPRISES		GALONA BRIDGE	CONTRACT	7,445,285.00	9/03/2015-9/06/2015	3 MONTHS	54%		3,978,114.00	42,339.90		
47	M/S SMILE ENTERPRISES		CHANDUMBA MARKET-VIHINDI	CONTRACT	4,420,633.00	12/06/2015-12/03/2015	3 MONTHS	100%		3,757,538.00	563,095.00		
48	M/S SKYVN		REHAB.OF FRIENDS CHURCH BUKHUVERA GAVUDUNYI ROAD	CONTRACT	5,667,697.00	29/06/2015-28/09/2015	3 MONTHS	30%		-	1,700,309.10		
49	M/S SKYVN		RECARPETING OF MBALE LOOP ROAD	CONTRACT	34,798,390.00			85%		5,000,000.00	24,578,631.50		
50	M/S SILICON VALLEY		REHAB.OF ESSONGOLO-MWITOKO-IT	CONTRACT	9,960,363.00	18/12/2014-18/03/2015	3 MONTHS	98%		5,000,000.00	4,761,155.74		
51	M/S SILFARM AGENCIES		REHAB.OF MAGO-LWENYA RD	CONTRACT	4,683,207.00	19/02/2015-19/04/2015	3 MONTHS	95%		2,000,000.00	2,449,046.65		

APPENDIX 2 (B)

Western Constr.Co.	Rehabilitation of Likindu - Mwembe road	295,950.00
WESTLINK ELECTRICAL & HARDWARE	INSTALLATION OF SOLARS STREETLIGHTS IN LOCS	608,000.00
Wilsac Construction ltd	Mtiva - Gambaragi	656,920.00
ZIBO COMPANY LTD	REH OF SIMBI JUNCTION-JEBROCK ROAD	200,000.00
ZIBO COMPANY LTD	REH OF SIMBI JUNCTION-JEBROCK ROAD	456,547.40
ZIDAR BUILDING AND CONTRACTORS	REH OF KINU PRIMARY-MUTIVA ROAD	46,792.20
Zidar Constr.	Construction of Ochwade Bridge	434,511.50
Zidar Constr.	Rehabilitation of Ochwade (Tongaren) Si Diop Road	372,563.70
	Total	**66,537,419.38**

Prepared by; ERICK AMBAISI Sign..... Checked by;.....
Asset Register Accountant H.O.T.A

APPENDIX 2 (B)

Regency Systems	Construction of 2 classrooms at Mbale KMTC	271,224.20
Rehebeam Agencies	Construction of 25 Green Houses for Min. of Agriculture	920,000.00
Rehebeam Agencies	Ebusiralo youth polytechnic	634,653.00
ROKS CO. LTD	REH OF DEMESI SEC-KIBIRA BRIDGE ROAD	100,000.00
Rotalink	Constr. Of elevated pressed steel tank at Kaimosi univ.& Elongo	228,260.90
Rotalink	Construction of elevated pressed steel water tank at Kaimosi University	150,004.10
Rysol Construction ltd	Kaptech - Jamulongoch	391,221.00
Sabim ltd	Rehabilitation of Idumbu - Imanda -Wang'ombi road	171,355.00
Samart	Rehabilitation of Kisasi - Saosi - Kamnono road	274,516.70
Samart	Construction of Mwibona Drift	144,566.79
Samart Construction	Kaptis Health Centre	490,313.10
Samart ltd	Construction of Shaviringa Box culvert	414,520.10
Samart ltd	Cheptul - Milimani	741,936.00
Samkai	Reh; of Lesosi - Gavudianyi - Lusengeli- Malwani - Shamakhokho - Siukhi Rd.	417,015.00
SAMKAI BUILDING CONTRACTORS LTD	REH OF ELUNZA-KIJUTU ROAD	82,241.40
SEREMA AGENCIES	CONST AND REPAIR OF LUANDA OMENA MARKET	139,359.40
Serema Agencies	Pipeline Extension - Luanda (Butamu Restaurant) Mwibona Mkt.	244,565.20
Serema Agencies	Construction and completion of town hall	975,377.50
Serema Agencies	Construction and completion of Town Hall	804,378.00
SONOKA CONSTRUCTION CO. LTD	REH OF LOTEGO MWILITSA ROAD	100,000.00
STARFIRM CONST LTD	REH OF SHAMALAGO-BUMUYANGE ROAD	100,000.00
STEN GO CONST & ENG SERVICES LTD	RECONST, DESIGN& UPGRADING OF COUNTY ASSEM	23,899.30
Sulu Construction ltd	Musihila Bridge	486,375.00
TAJ CONSTRUCTION CO. LTD	REH OF MASENO POLICE STATION -EKWANDA MART	100,000.00
Tektronix systems ltd	Reh: Mavinzu ADC - Ikuvu Road	285,034.00
Tencons ltd	Rehabilitation of Ebusakami Junction -Ebusikhale	269,844.50
Tencons ltd	Rehabilitation of Mmbaindi - Emakhenje - Itumbu village road	299,638.32
Thamsin	Illongo Kidivo	806,853.00
Thelmax	Rehabilitation of Esinamutu - Ebusamba road	119,744.30
Tritek	Construction of ECD classes at Chandolo primary	33,278.70
TUFF CONTRACTORS LTD	RENOVATION WORKS AT VCRH	400,000.00
Vihiga Contractors	Wamuchilo Mbilo road	350,498.00
Vihiga Logistics	Isikhu - Mukhombe Bridge	243,186.00
Vimuhasa Enterperises	Dr. Dagana Kitambazi	371,458.91
Wamcon	Gakalagi Chanzoka road	608,356.00
Wamcon Engineering	Kigesi Kihila Chango	625,048.00
WATITI CONST CO. LTD	REH OF CHANGO- KIDINYE- GISAMBAI RD	499,276.50
WATITI CONSTRUCTION LTD	CONSTRUCTION OF BUHANI BRIDGE	82,241.40
Wesba ltd	Rehabilitation of Mukhombe Pri - Musitoyi - Ebunangwe Road	334,196.00
Wesba ltd	Musitoyi Bridge	771,127.00

APPENDIX 2 (B)

Lango G/Matt	Repair of fisheries shades at Mbale/Serem/Esibuye	317,747.20
Likifa	Rehabilitation of Shianda - Stand Mawe Road	328,583.60
Likifa	Rehabilitation of Siekuti pr.- Kakamega forest road	150,471.00
LOGISTICS OUTSOURCING LTD	REN WORKS AT EMUHAYA ADMNI OFFICE	100,000.00
Lojac Contractors	Rehabilitation of Lusavasavi bridge road	299,316.19
Lyben Investments ltd	Jemange-Jepses road	400,000.00
Lydro ltd	Rehabilitation of Givole - Buyangu - Muriri Road	309,546.00
M.D Rift ltd	Construction of Mugingo Bridge	174,000.00
Malemo Constr. Co.	Chamasirihi P.A.G road	283,118.80
Marccan	Rehabilitation of Gamoi Primary - Maramu Road	258,761.00
MAZOBI ENTERPRISES LTD	REH OF ALUPEKU-MUHANDA ROAD	100,000.00
Mazobi Entr.	Rehabilitation of Kapasambo - Itabalia road	299,587.40
Mbale Umeme	Street lighting Mbale Town	126,624.00
Miale Contractors ltd	Nabwani - Mundugu road	535,543.00
Mid Rift Constr. Ltd	Rehabilitation of Mbihi - Chanzaruka - suguri Road	258,308.90
Mofesh Intertrade ltd	Kegoye - ehedwe (JD Otie.	521,189.00
Mofesh Intertrade ltd	Central Villa road	322,053.00
Montrose	Construction of Lugere Box Culvert	617,155.78
Muslyn ltd	Rehabilitation of Jeviriri - Osagi Road	191,086.80
Narrow Bridge	Kivagala Mutambi	582,877.90
Neoba Building & Const.	Ebukanga Health Centre	259,067.00
OALMS ENGINEERING SYSTEMS LTD	REH OF PINK HOUSE-IKHURA ROAD	100,000.00
Okonos	Construction of Slaughter House at Luanda	1,947,790.00
Okonos	Rehabilitation of Kima - Esamwenyi - Mushikhongo - Mwiyekhe road	1,226,868.20
Omenda	Nyangweso Bridge	107,451.00
Pamagwa ltd	Rehabilitation of Tigoi primary kwa maji road	196,928.50
Pamagwa ltd	Ematsuli Ebuchika	278,797.00
Pecar Investment	Standkisa - Cereal road	243,186.00
Pekals	Rehabilitation of Viyalo mkt - Avia primary road	318,439.60
Pekals	Rehabilitation of Hamuyumbi - Serelwe road	260,716.00
Pekals	Emwatsi - Chiefs road	553,272.00
Pelica Care	Rehabilitation of Eshiandukusi church of God- Muturi Bridge road	152,480.84
Pelica Care	Rehabilitation of Eshikuyu COG - Munjiti road	363,786.55
Pelica Care	Rehabilitation of Mwichekhe - Ipali road	346,942.08
Pelica Care	Rehabilitation of Emakwenje - Muluwakhi road	177,764.90
Pelica Care	Rehabilitation of Depo- Jeshi la Wokovu - Eshibembe Pri. Road	163,116.30
Pelica Care``	Rehabilitation of Mufutu Church- Mutombe- Ekamanji- Butiko road	902,533.00
PRE-DEVELOP CONS CO LTD	REH OF IKUMBA-DESI-KIDUNDU ROAD	442,240.30
Raptoo Enterprises	Kapsotik - Kamurongoni	349,457.00
Raqma Holdings	Emnock Etole Lwambilo	350,177.00

APPENDIX 2 (B)

DECO SERVICES LTD	REH OF ESTINDIKO-EKWANDA ROAD	82,241.40
Dephil ltd	Rehabilitation of kwa karani - keveye - Dumu S.A -Kihila Road	152,551.60
Dynamo Construction ltd	Gamalenga - Nyangori	245,598.00
Egle Icon limited	Munungo Pri. ECD	250,000.00
Egle Icon limited	Ebwiranyi ECD	250,000.00
Eldosov Express	Kigungu-Wanondi	396,130.00
ELDOSOY EXPRESS LTD	REH OF KIGUNGA PRI-WANONDI- VIGEGE ROAD	100,000.00
ELKIM INSTITUTE	CONSULTANCY SERVICES	94,827.60
Embogo Constr.Co.	Construction of Kitulu Polytechnic	336,521.20
Embogo Constr.Co.	Madira - Logendo - Kedoh	564,799.00
EMBOGO CONTR LTD CONTR	CONSTR OF KEREDA BOX CULVERT	200,000.00
Essent ltd	Light and Salt	307,527.00
Evisa co.	Construction of ECD classroom at Lwangale primary.	40,458.00
FARWEST ENTERPRISES	CONST OF MODERN MATERNITY AT CHANZALUKA	100,000.00
FINETOPS ENTERPRISES	PARTITIONING &REPAIR AT COUNTY HQ	100,000.00
Finexe Consultancy	Waluka Siambili road	352,163.20
FREEMARK LTD	WATER SRINGS PROTECTION AT LYADUYWA WARD	100,000.00
Fremco Ltd	Salim Bilali - Vigina water spring road	443,055.00
Gango	Rehabilitation of Kigama - Vuyiya road	149,937.00
Gango	Construction of Medical sch. KMTC classroom	166,994.40
Gango	Kisasi Kamnono	373,866.00
Gmacs Construction ltd	Gavudia - Gurukwa road	449,999.19
Golden Crest Agencies	Nambute Epanga	571,367.00
Gonge General Supplies	Construction of ECD classroom at Mukomba primary.	48,834.00
Grefam Vihiga	Rehabilitation of Wavosa - Musunji - Jidereri road	129,640.00
Guka Enterprises ltd	Proposed fencing of Gimogoi dispensary	91,191.30
Haka International	Gividimbuli - Kiritu road	444,233.00
Haka ltd	Rehabilitation of Mudete - Wasundi Road	411,472.80
HEDOLE LOGISTICS LTD	EXTENSION OF VIYALO-KILINGILI WATER SPRINGS	178,005.00
Iheri ltd	Rehabilitation of chambale - esere	164,511.20
Jackpas	Construction of fence at the new Majengo Market	48,588.90
JAZA ENTERPRISES BUILDING CO LTD	REH OF MATSIGULU-IMBINGA ROAD	80,827.60
Jumbage O.ltd	Rehabilitation of Madzuu - Kadeta Road	212,785.70
Jumbage O.ltd	Renovation and Re - decoration of Lyandginga health centre	58,095.00
JUNGLE MOVER SUPPLIES	SUPPLY AND DELIVERY FILLS	80,000.00
Kaleah	Logere Ingidi road	553,324.40
Keluva ltd	Rehabilitation of Lubanga - Butiti Spring Road	208,331.80
Keluva ltd	Serem- Kaptien - Maraka	530,309.00
KISUMU EXPERTCONTRACT	COMPLETION OF SOUTH WEST BUNYORE WATER PROJ	400,000.00
Komos	Lianangina - Kitumbe road	349,906.00
Komos	Kitumba - Lianagiga	349,906.80

TENCONS BUILDERS LTD	REH OF EKWANDA-EBWIRANYI ESSABALU RD	100,000.00
TESCO CONSOLIDATED CO. LTD	REH OF CHAMBITI-WAJEYE-CHAFUDULA ROAD	162,894.70
THAMSIN ENTERPRISES LTD	CONST OF ECD CLASSROOMS AT BUSAMO PRI	27,466.80
VISSION CONTRACTORS LTD	REH OF BOYANI-MUDINDIROAD	100,000.00
WATITI CONST CO. LTD	CONSTRUCTION OF ELUANDA BRIDGE	732,194.50
WEKOBE ENTERPRISES LTD	REH OF ESAMWENYI-EMATIOLI RD	100,000.00
ADROIT ENGINEERING CO.LTD	REH OF KIMA- JORDAN WATER SUPPLY	100,000.00
ADROIT ENGINEERING CO.LTD	REH OF ISANDA PAG-MURISTILE-EMWABI RD	100,000.00
Ainushamsi	Jamlongoji Box Culvert	705,324.00
AINUSHAMSI CONST & TRANSP	CONST OF GISAMBAI-MAJENGO W/P	560,000.00
ALAKAM CONST CO. LTD	CONST OF IGUNGA BRIDGE	100,000.00
Albywoods Agencies ltd	Kwamaji Mboku	228,339.00
Amro S.L.N	Rehabilitation of Bondeni - Givigoi Road - Enderi 4	254,999.60
AROKEN CONTRACTORS LTD	WATER SPRINGS PROTECTION	199,080.00
Arujo	Rehabilitation of Malimba - Nathan - Ambe - Ebusiralo road	250,168.00
Arujo	Dispensary Hard to reach at Emuhaya	793,393.02
Atrose Traders ltd	Kima Mrkt Emunwa	287,869.80
Banja ltd	Rehabilitation of Jemange - Kapsoi Road	254,245.90
BANTAM GEN & COMM AGENCIES	REH OF MUKINGI JUNCTION-LLUNZU PRI ROAD	115,382.00
Belita B.Constr.Co.ltd	Rehabilitation of Ikuvu - Kikuyu - Dihula road	186,446.80
Beneda	Construction of ECD classroom - Ebwali primary	71,681.50
Berecar ltd	Rehabilitation of Emwatsi market - Philip bridge - Emabwi road	310,152.50
Berekah Building	Guserwa Kapsejeri road	337,866.00
Bezalee ltd	Rehabilitation of Eshikangu - Eshiambale Shop road	271,551.60
Bezalee ltd	Misango bridge	795,031.17
Bezalee ltd	Mukhuyu - Mahanga - Madzuu pr. Road	269,849.14
Bezalee ltd	Ekamanji Bridge	639,778.70
Boada ltd	Rehabilitation of Vohovole - Chetamilu - Iludza	403,680.00
Centerpoint Solutions	Kapsejeri	600,253.00
CHIROBANI CONT CO LTD	REH OF IGUNGA GIRLS-GIRINYI CORPS IDUMBU ROAD	150,000.00
Chuzed Investment	Banja Health Centre	103,042.00
CLOVERS INT LTD	REH OFSTAGE MATOPE ESSONGOLO RD	200,000.00
Clovers Int.	Rehabilitation of Emakanji-Esiamayi Road	279,439.90
Clovers Int.	Rehabilitation & murraming of Ebwiranyi - Ebusubi road.	480,519.90
Clovers Int.	Rehabilitation of Emmutsa - Hamimo spring road	34,748.70
Clovers Int.	Digula - Kikuyu - Mkamb	279,405.70
County Contractors	Construction of Public toilet at Kima market	26,680.00
Crater Crown	Mudete Police Post	459,742.00
Crater Crown	Sawmill - Simbi Kapsav	400,132.10
DECK CONSTUCTIONS LTD	REH OF GIVUNYI-MINYIKA-INYALI ROAD	80,827.60

APPENDIX 2 (B)

JOFES COMPANY LTD	CONSTRUCTION OF SULUMBI BRIDGE	82,241.40
JOFES COMPANY LTD	CONSTRUCTION OF SULUBI BRIDGE	500,000.00
JOHNCELE LTD	CONST OF SEMI PERMANENT HOUSES	275,000.00
JUMBAGEO CO.LTD	REH OF BUGINA HEALTH CENTER ROAD	143,341.40
KALEAH QUARRY AND TRANSPORTERS	CONST OF ECD CLASSROOMS AT EPANGA	100,000.00
KAPSILE WHOLESALERS LTD	REH OF GIVOGI PAG CHURCH-MADEYA RD	181,968.00
KAULI CONSTRUCTION LTD	REH OF MUHANDA-VISEGESEGE ROAD	180,000.00
KENRY CONSTRUCTION CIOMPANY LTD	REH OF GIVOGI BAHAI-KISANGULA ROAD	50,000.00
KENRY CONSTRUCTION CIOMPANY LTD	CONST OF KISANGULA BRIDGE	100,000.00
KIM FIVE SIX SIX CONT LTD	REH OF KIDUBWI-KIRIVA-BETHLEHEM-ELUANDA RD	100,000.00
KIM FIVE SIX SIX CONT LTD	REN OF OVERHAUL ROOFING AT REFERAL HOSP	100,000.00
LENANA ENG LTD	CONST OF METAL STALLS AT WEMILABI MARKET	140,000.00
LOGISTICS OUTSOURCING LTD	CONST OF CHAMADELE BOX CULVERT	100,000.00
LYBEN INVESTMENT LTD	REH OF JEMANGE-JEPSES ROAD	164,482.80
LYBEN INVESTMENT LTD	CONSTRUCTION OF EMATSULE BRIDGE	164,482.80
LYUVA CONSTRUCTION CO.LTD	CONSTRUCTION OF SAVARU ECD	81,827.60
MAOMAX AND SONS BUILDERS LTD	CONST OF LYAVOLA BOX CULVERT	200,000.00
MASINGET CONST CO. LTD	NADANYA-BUSAMU ROAD	100,000.00
METRO CONTRACTORS LTD	REH OF MBALE PRAISE CENTRE-MAGADA RD	200,000.00
MOKS CONSTR ENTER LTD	REH OF EMATSULI-MUKHONDO ROAD	100,000.00
MONTOLIVO HOLDINGS LTD	CONST OF CHAMYAGA BRIDGE	300,000.00
MUGADE COMPANY LTD	REH OF VOHOVOLE PRI-BUGERANI MARKET ROAD	82,241.40
NARROW BRIDGE HOLDING CO. LTD	REH OF KIVAGALA-MUTAMBI - GAGILEMBA ROAD	182,877.90
NISSIN COMPANY LTD	REN & REH OF WORKSHOP AT BOYANI YOUTH POLY	100,000.00
NOBUT CONSULT LTD	REH OF DEMESI PRIMARY INDIGA	100,000.00
NYANDO POWER TECHNIQUES	REH OF LIGHTING SYSTEM AT KAIMOSI WATER TRMT	123,650.50
OMENDA CONSTR CO LTD	REH OF IKUVU WATER POINT-MULWANDA ROAD	100,000.00
OMENDA CONSTR CO LTD	CONST OF NEW DISPENSARY AT MWIBONA	100,000.00
ONE CARE SERVICES	CONS OF ECD CLASS AT EBBIBA PRI SCHOOL	41,884.00
ONE CARE SERVICES	CONST OF ECD CLASSROOMS AT MUDINDI PRI	41,884.00
PECAR INVESTMENTS	REH OF STANDKISA-CEREALS BOARD RD	53,562.50
PELICA CARE LTD	CONST OF ENGONIA BRIDGE	211,729.00
RODEC ENTERPRISES LTD	REH OFESIAMBATSI -ELUYEKHE RD	100,000.00
ROMA VENTURES CO	REH OF VINDIZI-IGAKALA-LUGAGA ROAD	300,000.00
ROMA VENTURES CO LTD	CONST OF LIDUNBU BRIDGE ALONG WANGEYO	100,000.00
SAMART CONSTR CO LTD	REH OF CHEPTULU-MILIMANI SHAVIRINGA ROAD	227,537.00
SAMKAI BUILD CONTR & CIVIL WORKS	REH OF KINU-BANJA ROAD	322,500.00
SAMKAI BUILD CONTR & CIVIL WORKS	REH OF GIVOGI-GIDAGADI LOOP ROAD	350,000.00
SAMUMO	REH OF KIDUNDU-VIROMBE ROAD	349,271.00
SEREMA AGENCIES	REH OF D O S OFFICE LUANDA EMAKHONDO RD	300,000.00

APPENDIX 2 (B)

	RETENTION MONIES NOT YET PAID FY 2017-2018	
COMPANY	PARTICULARS/DETAILS	AMOUNT
ABIESTA E A LTD	REH OF ESIBUYE-MOKHOMBE ROAD	130,000.00
AFUMA	REH OF KEDETA-BURUDI ROAD	82,241.40
ALAKAM CONST CO. LTD	CONSTRUCTION OF MULIMBUKHO BRIDGE	782,077.30
BENEDA ENTERPRISES	CONST OF PUBLIC SANITATION AT KEVEYE GIRLS	20,489.00
BEZALEEL CONSTR CO. LTD	REH OF VUYIYA-MUHALIA ROAD	100,000.00
BILTONY GENERAL CONTRACTORS LTD	CONST OF BOYANI -KICHINJIO BOX CULVERT	161,655.20
BLOMOFONTEIN CONST	CONS OF KARANDINI YOUTH POLY	57,569.00
BLUEWORKS CONSTRUCTION CO. LTD	REH OF WAWANI-JEMOJEI-KIPSIGORI ROAD	300,000.00
BUKA INVEST LTD	REH OF MULELE-CHINGI ROAD	100,000.00
BUMBE CONTRACTORS	REH OF SOPHIA MKT ENGONIA BRIDGE ROAD	100,000.00
CRATER CROWN ENT AND SUPPLIERS	CONSTRUCTION OF MUNUGI BRIDGE	302,938.00
DALCO ENTERPRISES	CONST OF AKIDIVA BRIDGE	100,000.00
DALKO ENTER LTD	CONST OF KAVAI BOX CULVERT	100,000.00
DEPHIL CONTRACTORS LTD	CONSTR OF EPANGA BRIDGE	169,839.40
DYNACART AGENCIES LTD	CONST OF HOBUNAKA BRIDGE	200,000.00
DYNAMO CONSTR CO LTD	REH OF GAMALENGA-NYANGORI ROAD	110,983.40
DYNAMO CONSTR CO LTD	REH OF GAMALENGA-BOYANI ROAD	36,261.00
DYNAMO CONSTR CO LTD	REH OF MUTAVI-CHEPSIS RD	27,589.30
EAGLE ICON LTD	REH OF ELUKALA-MUNGONA ROAD	164,482.80
EAGLE ICON LTD	REH OF ESIANDUMBA-ESARUTI ROAD	200,000.00
FEMGEL CO. LTD	REH OF EBWIRANYI-EBUYALO-EMUSOLI ROAD	100,000.00
FEMGEL CO. LTD	CONST OF IDELELI-LUSAVASAVI ROAD	100,000.00
FEMVEJA COMPAMY LTD	REN &FINISHING WORKS AT GIMOMOI YOUTH POLY	82,241.40
FREMCO LTD	REH OF ECD CLASSROOMS AT HAMUNOYWA PRI	73,167.90
FREMCO LTD	CONSTR OF ECD CLASSROOM AT CHEMASILIHI PRI	100,000.00
GMACS CONSTR CO. LTD	REH OF EMUKUNZI CHIEFS OFFICE-EMANYINYA RD	227,794.60
GOLDEN CREST AGENCIES	REH OF KISASI DISPENSARY -KAIMOSI KWA DAWA RD	200,000.00
GOLDEN CREST AGENCIES	REH OF LWOMBEI-CHEPSAGA RD & CONST OF BOX CUL	486,373.10
GRAVE CONSTRUCTION CO.LTD	CONSTRUCTION OF 50M PRESSED STEEL WATER TANK	82,241.40
GREFAM ENTERPRISES	REH OF WAVOSA-MUSUNJI- IDELERI ROAD	200,819.20
GREFAM ENTERPRISES	CONST OF NEW DISPENSARY AT SABATIA SUB COUNTY	250,000.00
HAKA INTERNATIONAL LTD	CONSTRUCTION OF GIVUDIMBULI-KIRITU ROAD	82,241.40
HAKA INTERNATIONAL LTD	REH OF GULUMA-CHAVOGERE ROAD	236,113.60
HARBINGER ENTERPRISES	REH OF MUNDIKA-EBUSEBE ROAD(RETENTION)	54,006.00
IHERI ENTERPRISES	REH OF ESERE-CHAMBALE ROAD	60,000.00
INTERWORLD SYSTEMS	SUPPLY OF T SHIRTS BANNERS & ROLL UP BANNERS	41,800.00
JANAWA BUSUINESS ENTERPRISES	CONST OF GAVOI FOOTBRIDGE	50,000.00
JEMIDE CONST CO LTD	REH OF MBALE -LONYENYA-MARANATHA ROAD	100,000.00

129	HELB	890,161.45	6,726,256.55	6,917,013.10	699,404.90
130	MALABA TOWN COUNCIL WSHG	6,600.00	-		6,600.00
131	LAP TRUST	2,700,074.60	27,506,255.55	28,948,571.25	1,257,758.90
132	LAP FUND	5,447,531.65	67,352,540.28	68,772,674.40	4,027,397.53
133	HOUSING		22,786,897.00	22,327,744.25	459,152.75
134	COURTS OF LAW	449,177.00	397,522.00	238,510.00	608,189.00
135	COMMISSIONS EARNED	-	3,982,392.90	1,820,161.90	2,162,231.00
136	TRAINING LEVY	271,649.00	611,050.00	1,142,100.00	(259,401.00)
137	ARDHI SOCIAL WELFARE ASSOCIASSION	600.00	-	-	600.00
138	KENYA MEDICAL DRIVERS	90.00	-	-	90.00
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	KAKLCO	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	6,600.00	9,900.00	6,600.00	9,900.00
152	KNUT-UNION DUES	29,900.00	983.00	-	30,883.00
153	KUPPET UNION DUES	4,700.75	4,485.80	-	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	63,197,527.35	912,942,427.33	884,428,365.59	91,711,589.09

63	EQUITY BANK LTD	-	47,912,907.00	43,166,454.15	4,746,452.85
64	MWALIMU SACCO	-	25,609.60	25,609.60	-
65	SELECT MANAGEMENT SERVICES LTD	-	570,288.20	493,245.00	77,043.20
66	RAFIKI DEPOPSIT TAKING	-	552,423.00	453,967.00	98,456.00
67	JAMII BORA BANK	-	158,112.00	144,991.00	13,121.00
68	PREMIER KENYA LTD	-	958,533.80	835,674.55	122,859.25
69	HARAMBEE SACCO	18,247.40	90,609.50	121,216.80	(12,359.90)
70	AFRICAN CAPITAL LTD	130,142.40	1,760,490.00	1,701,079.95	189,552.45
71	FAULU KENYA LTD	392,077.27	5,178,124.28	5,126,849.95	443,351.60
72	EMU-INYA ENTERPRISES LTD	180,073.20	2,009,145.25	1,814,448.10	374,770.35
73	MOLYN CREDIT LTD	4,791.00	14,942.00	580,221.00	(560,488.00)
74	MICRO AFRICA LTD	20,945.00	2,379,349.15	2,174,057.20	226,236.95
75	NGAO CREDIT	2,004.00	25,104.00	24,904.00	2,204.00
76	IZWE LOANS	480,772.45	7,269,671.80	7,416,812.40	333,631.85
77	**SOCIAL WELFARE**	-	-	-	-
78	UNION OF KENYA C SERVANT	375,750.25	1,819,949.20	1,427,445.70	768,253.75
79	MAZINGIRA WELFARE	117,208.00	46,130.40	32,410.30	130,928.10
80	KENYA CIVIL SERVANTS WELFARE	6,002.90	2,400.00	400.00	8,002.90
81	NATIONAL NURSES ASSOCIATION OF KENYA	87,600.00	207,000.00	187,200.00	107,400.00
82	SWA-LOCAL GOVERNMENT	9,500.00	2,500.00	-	12,000.00
83	ASSOCIATION OF MEDICAL RECORDS OFFICE	16,400.00	4,800.00	2,800.00	18,400.00
84	ASSOCIATION OF PUBLIC HEALTH OFFICE	128,350.00	866,900.00	280,050.00	715,200.00
85	INDUSTRY STAFF WELFARE ASSOCIATION	38,714.00	11,184.00	932.00	48,966.00
86	KENYA ASSOCIATIN OF LIVESTOCK TECHNIC	60,700.00	21,400.00	14,400.00	67,700.00
87	KENYA ASSOCIATION OF RADIOGRAPHY	22,000.00	12,000.00	-	34,000.00
88	KENYA CLINICAL OFFICERS ASSOCIATION	41,600.00	99,600.00	51,000.00	90,200.00
89	KENYA OCCUPATION THERAPY ASSOCIATION	21,000.00	6,000.00	-	27,000.00
90	KENYA PLASTERS ASSOCIATION	2,700.00	5,100.00	2,700.00	5,100.00
91	KENYA SOCIETY OF PHYSIOTHERAPY	3,000.00	6,000.00	1,000.00	8,000.00
92	MEDICAL LAB SCIENCE OFFICERS	75,700.00	110,000.00	74,000.00	111,700.00
93	WATER WELFARE ASSOCIATION	6,909.00	8,603.00	3,650.00	11,862.00
94	PUBLIC SERVICE COMMISSION	12,000.00	6,000.00	-	18,000.00
95	NYANDO AGRICULTURE STAFF WELFARE	6,000.00	-	-	6,000.00
96	NATIONAL ASSOCIATION OF ORTHOPAEDI	12,600.00	3,600.00	1,200.00	15,000.00
97	KAKAMEGA WELFARE	7,000.00	-	-	7,000.00
98	KILIMO STAFF SELF HELP GROUP	1,300.00	3,300.00	700.00	3,900.00
99	KENYA SOCIERTY AGRICULTUREPROFESS	9,500.00	12,300.00	5,800.00	16,000.00
100	KENYA SOCIERTY AGRICULTUREPROFESS	4,000.00	3,400.00	400.00	7,000.00
101	KISUMU LISWA GROUP	16,000.00	6,500.00	3,500.00	19,000.00
102	PROVINCIAL FISHERIES STAFF WELFARE	4,500.00	4,800.00	2,100.00	7,200.00
103	MINISTRY OF AGRICULTURE SELF GROUP	37,500.00	6,000.00	1,500.00	42,000.00
104	<KTDA>	1,620.00	480.00	-	2,100.00
105	<KNDA>	21,000.00	4,800.00	-	25,800.00
106	<OHAK>	21,000.00	6,000.00	-	27,000.00
107	<AMEK>	19,400.00	5,500.00	-	24,900.00
108	KENYA PROGRESSIVE NURSES ASSOCIATION	28,250.00	49,580.00	22,250.00	55,580.00
109	KENYA WATER TECHNICIANS ASSOCIATION	25,800.00	6,900.00	-	32,700.00
110	KCGW(NATIONAL)	771,600.00	1,500,500.00	1,235,300.00	1,036,800.00
111	MUGUMO WELFARE ASS	-	1,400.00	-	1,400.00
112	COTU	74,000.10	477,091.10	386,153.00	164,938.20
113	ANIMAL PRODUCTION SOCIERTY	20,400.00	4,800.00	-	25,200.00
114	MIPANGO WELFARE	8,000.00	2,400.00	-	10,400.00
115	KENYA MEDICAL PP&DENTIST	112,000.00	455,000.00	107,000.00	460,000.00
116	KENYA NATIONAL UNION OF NURSES	501,107.60	988,558.60	1,241,076.15	248,590.05
117	KENYA MEDICAL SOCIAL WORKERS UNION	11,700.00	-	-	11,700.00
118	VIHIGA COUNTY STAFF WELFARE	88,800.00	350,400.00	292,000.00	147,200.00
119	POSTA SAYE	-	126,000.00	208,800.00	(82,800.00)
120	LUANDA TOWN COUNCIL SWG	23,600.00	147,600.00	123,400.00	47,800.00
121	VIHIGA MUCIPAL COUNCIL CBO	103,900.00	350,000.00	321,300.00	132,600.00
122	<UNKNOWN SWA>KLGWU BRANCH	208,000.00	477,000.00	-	685,000.00
123	ML WELFARE &SPORTS	8,140.00	2,640.00	-	10,780.00
124	KNUT-SWA-VIHIGA	-	1,530.00	-	1,530.00
125	MALAVA TEACHERS HOUSING SACCO	-	3,400.00	-	3,400.00
126	PAYMASTER (PAYE)	23,979,233.70	309,972,467.25	307,855,928.00	26,095,772.95
127	NHIF	3,725,205.00	30,329,493.00	30,916,071.30	3,138,626.70
128	NSSF	783,100.00	14,755,620.00	14,725,727.00	812,993.00

APPENDIX 2 (A)

VIHIGA COUNTY GOVERNMENT

IPPD DEDUCTION FOR 2017/2018

	SACCOS	BAL B/D 2016/2017	total recoveries	total payment	bal as at 30th june 2018
1	SHIRIKA SACCO	161,371.00	2,207,426.25	2,427,259.95	(58,462.70)
2	HARAMBEE SACCO	320,283.75	1,922,804.50	1,925,201.10	317,887.15
3	AFYA SACCO	9,348,519.55	56,892,200.05	55,764,054.15	10,476,665.45
4	HAZINA SACCO	688,816.70	5,079,344.25	5,275,167.80	492,993.15
5	ARDHI SACCO	174,617.91	1,668,226.80	1,640,000.26	202,844.45
6	UKULIMA SACCO	2,742,068.80	16,572,212.80	17,971,113.20	1,343,168.40
7	ELIMU SACCO	37,024.45	371,774.75	347,023.35	61,775.85
8	JAMII SACCO	66,392.60	493,274.30	474,378.30	85,288.60
9	ASILI SACCO	20,728.50	26,385.00	42,714.50	4,399.00
10	UFUNDI SACCO	18,440.00	25,140.00	14,380.00	29,200.00
11	SHERIA SACCO	97,218.50	619,252.15	623,591.90	92,878.75
12	BUKHUNGU SACCO	360,655.90	2,625,744.75	2,762,491.75	223,908.90
13	UKAGUZI	7,190.00	86,370.00	86,280.00	7,280.00
14	MWALIMU NATIONAL SACCO	284,087.15	2,815,696.80	2,798,132.50	301,651.45
15	TRANSCOM SACCO	1,990.00	11,985.00	12,975.00	1,000.00
16	NYERI TEACHERS SACCO	9,065.00	-	-	9,065.00
17	METROPOLITAN TEACHERS SACCO	22,034.00	14,585.00	15,725.00	20,894.00
18	WINAS SACCO	6,000.00	71,985.00	77,975.00	10.00
19	INVEST AND GROW	1,247,013.05	4,885,256.55	5,270,593.05	861,676.55
20	MWITO SACCO	66,386.70	1,078,786.55	1,055,431.40	89,741.85
21	AFCO SACCO	440,606.95	-	-	440,606.95
22	KAKAMEGA RURAL ROAD WORKERS	154,816.45	2,024,590.40	1,973,203.60	206,203.25
23	MHASIBU SACCO	6,000.00	7,500.00	-	13,500.00
24	LUANDA TOWN COUNCIL SACCO	275,289.60	1,643,479.50	1,717,505.55	201,263.55
25	MARAKWET/SMARLIFE TEACHERS SACCO	189,794.00	63,585.00	40.00	253,339.00
26	KMA(KENYA MEDICAL ASSOCIATION)	461,890.50	88,890.00	521,170.00	29,610.50
27	VIME(VIHIGA MUNICIPAL EMPLOYEE SACCO)	859,802.55	5,370,787.70	5,329,486.35	901,103.90
28	VIHIGA COUNTY COUNCIL EMPLOYEE SACCO	546,411.80	3,464,109.70	3,406,093.70	604,427.80
29	NACICO SACCO	53,196.60	-	-	53,196.60
30	**INSURANCE**	-	-	-	-
31	JUBILEE INSURANCE	22,183.30	146,376.25	158,497.74	10,061.81
32	APA LIFE ASSURANCE	-	57,325.10	8,830.10	48,495.00
33	CFC/LIBERTY LIFE ASSURANCE	106,694.15	533,604.30	491,447.44	148,851.01
34	PAN AFRICA INSURANCE	272,599.00	1,030,168.15	1,025,872.55	276,894.60
35	KENINDIA ASSURANCE	2,100.60	73,418.40	66,012.65	9,506.35
36	PIONEER ASSURANCE	(190,352.15)	2,341,449.05	2,158,240.75	(7,143.85)
37	BRITAM AMERICAN INSURANCE	265,690.57	2,966,404.15	2,857,519.45	374,575.27
38	CORPORATE INSURANCE	510,739.45	2,002,964.68	2,139,607.60	374,096.53
39	CAPEX LIFE INSURANCE	1,067.90	6,764.85	6,747.80	1,084.95
40	MADISON INSURANCE	373,148.75	2,938,151.05	2,783,536.10	527,763.70
41	CIC INSURANCE GROUP	64,052.20	924,980.50	851,951.50	137,081.20
42	UNITED INSURANCE	2,622.75	-	-	2,622.75
43	INSURANCE CO.OF.EAST AFRICA(ICEA)	35,248.70	211,187.10	213,168.25	33,267.55
44	OLD MUTUAL LIFE ASSURANCE	18,800.00	40,000.00	49,700.00	9,100.00
45	GEMINIA INSURANCE	-	30,086.70	27,050.70	3,036.00
46	UAP PROVINCIAL INSURANCE	-	20,806.80	16,882.80	3,924.00
47	PRUDENTIAL ASSURANCE	83,012.80	335,090.20	339,723.35	78,379.65
48	EGLET Insurance Solution	58,735.50	39,099.45	39,986.40	57,848.55
49	THE MONARCH INSURANCE	15,520.00	14,000.00	420.00	29,100.00
50	BARCLAYS LIFE ASSURANCE	-	32,627.65	7,486.95	25,140.70
51	**HIRE PURCHASE**	-	-	-	-
52	WOODVENTURE KENYA	925.00	5,955.00	5,940.00	940.00
53	AMENDO.S.PRODUCTS	18,120.30	107,255.40	111,048.65	14,327.05
54	KUKOPESHA	2,811.55	14,680.00	14,680.00	2,811.55
55	AFRICAN RETAIL TRADERS LIMITED	-	9,200.00	86,518.80	(77,318.80)
56	**COMMERCIAL LOANS**	-	-	-	-
57	FAMILY BANK	-	8,170,807.90	7,543,473.40	627,334.50
58	PLATINUM CREDIT LTD	-	8,428,426.35	7,619,740.40	808,685.95
59	BARCLAYS BANK OF KENYA	-	27,740,876.75	25,070,111.35	2,670,765.40
60	KENYA COMMERCIAL BANK	-	106,223,858.70	95,527,575.95	10,696,282.75
61	COOPERATIVE BANK OF KENYA	-	76,605,233.24	69,728,180.65	6,877,052.59
62	CFC STANBIK BANK	-	180,297.60	165,327.80	14,969.80

PREPAIRED BY; LUKA AGOI. SIGN ..... DATE .....

APROVED BY; EARNEST LUKAYU SIGN ..... DATE .....

APPENDIX 1(B) Salary Advances

NAMES	DATE	MONTHLY BA	AMT ADVANC	TOTAL PAYAB	Jul-17	Aug-17	Sep-17	Oct-17	Nov-17	Dec-17	Jan-18	Feb-18	Mar-18	Apr-18	May-18	Jun-18	TOTALS BALANCE
SANDE MUKUNA	7/1/2017	545,692.00		545,692.00	40,000.00	40,000.00	18,089.00	40,000.00	-	-	-	-	-	-	-	-	407,603.00
NEWTON OKWIYA	7/1/2017	21,333.00		21,333.00	-	-	-	-	-	-	-	-	-	-	-	-	21,333.00
TOM ATINGO	7/1/2017	380,000.00		380,000.00	-	-	-	-	-		-	-	-	-	-	-	380,000.00
GLYDE KWEYA	7/1/2017	58,000.00		58,000.00	-	-	-	-	-	-	-	-	-	-	-	-	58,000.00
ZAKAYO MANYASA	7/1/2017	100,000.00		100,000.00	-	-	-	-	-	-	-	-	-	-	-	-	100,000.00
ENOS ONGUTE	7/1/2017	12,000.00		12,000.00	10,000.00	2,000.00	-	-	-	-	-	-	-	-	-	-	-
ABUBAKAR WANDALA	7/1/2017	13,336.00	-	13,336.00	3,333.00	3,333.00	3,333.00	3,333.00	4.00	-	-	-	-	-	-	-	-
WILBERFORCE KITIEZO	7/1/2017	250,000.00		250,000.00	-	-	-	-	-	-	-	-	-	-	-	-	250,000.00
PAULINE AMWATA	7/1/2017	192,502.00		192,502.00	-	-	-	-	-	-	-	-	-	-	-	-	192,502.00
ELIKANA AMIRA LIGINA	7/1/2017	24,000.00	50,000.00	74,000.00	-	-	-	-	-	-	6,000.00	6,000.00	6,000.00	6,000.00	12,000.00	12,000.00	26,000.00
VINCENT ATSIAYA	7/1/2017	60,000.00		60,000.00	-	-	-	-	-	-	-	-	-	-	-	-	50,000.00
CHRISPINE SIGANDA	7/1/2017	8,335.00	100,000.00	108,335.00	8,335.00	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	20,000.00
BARAK MAGUT KAGOROKA	7/1/2017	16,664.00	-	16,664.00	4,167.00	4,167.00	4,167.00	4,163.00	-	-	-	-	-	-	-	-	-
FLORENCE KHAGULI	7/1/2016	250,000.00		250,000.00	-	-	-	-	-	-	-	-	-	-	-	-	250,000.00
JAFETH SAKA	7/1/2017	50,000.00	30,000.00	80,000.00	-	-	-	-	-	-	13,333.00	13,333.00	13,333.00	13,333.00	13,333.00	13,333.00	2.00
JACKSON MUGASYIA	7/1/2017	56,000.00		56,000.00	-	-	-	-	-	-	-	-	-	-	-	-	56,000.00
TOM AKOLLO	7/1/2017	20,000.00		20,000.00	-	-	-	-	-	-	-	20,000.00	-	-	-	-	-
JOYCE WANGOI GALLO	7/1/2017	49,996.00	-	49,996.00	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	4,159.00	-
HAJIRA WABWIRE ALI	7/1/2017	6,365.25	-	6,365.25	909.35	909.35	4,546.55	-	-	-	-	-	-	-	-	-	-
EUNICE MIGARE YEDA	7/1/2017	12,500.00	-	12,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	-	-	-	-	-	-	-	-
FLORENCE KASAYA KAHI	7/1/2017	36,664.00	-	36,664.00	9,167.00	9,167.00	9,163.00	9,163.00	4.00	-	-	-	-	-	-	-	-
ELIZABETH INZAHI MULEMI	7/1/2017	13,336.00	-	13,336.00	3,333.00	3,333.00	-	6,700.00	-	-	-	-	-	-	-	-	-
GEORGE OTIENO ABONG'A	7/1/2017	33,336.00	-	33,336.00	8,333.00	8,333.00	8,333.00	8,333.00	4.00	-	-	-	-	-	-	-	-
DAVID JUMA OTIENO	7/1/2017	13,336.00	-	13,336.00	3,333.00	3,333.00	3,337.00	3,333.00	4.00	-	-	-	-	-	-	-	-
OSCAR MWENESI	7/1/2017	3,332.00	-	3,332.00	1,667.00	1,665.00	-	-	-	-	-	-	-	-	-	-	-
SILVIA VIHENDA	7/1/2017	20,000.00	-	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-
ANTONY EGANZA	01/07/017	25,000.00	-	25,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-
FANUEL CHAYUGA SIMIDI	7/1/2017	16,000.00	28,000.00	44,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	1,000.00	-	-	-	-	-	-	28,000.00
IRENE LIKOKO	7/1/2017	10,000.00	-	10,000.00	5,000.00	5,000.00	-	-	-	-	-	-	-	-	-	-	-
OGOVA COLLINS MULANYI	7/2/2017	25,000.00	20,000.00	45,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00		3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	3,333.00	2.00
SILAS IDAH MUKAVANE	7/1/2017	100,000.00	-	100,000.00	12,500.00	87,500.00	-	-	-	-	-	-	-	-	-	-	-
DAMARIS ISIGI	7/1/2017	55,000.00	-	55,000.00	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	-	-
WILLIS MOGESI	7/1/2017	37,499.00	-	37,499.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,167.00	4,163.00	-	-	-	-
HUMPHY ASAMBA	7/1/2017	45,000.00	-	45,000.00	5,000.00	5,000.00	5,000.00	5,000.00	-	-	4,166.00	4,166.00	4,166.00	4,166.00	4,166.00	4,166.00	4.00
FLETCHER M. LUDEKI	10/28/2017		40,000.00	40,000.00	-	-	-	-	10,000.00	10,000.00	10,000.00	10,000.00	-	-	-	-	-
OLONZE .A. NANGAME	10/28/2017		21,000.00	21,000.00	-	-	-	-	7,000.00	7,000.00	7,000.00	-	-	-	-	-	-
CAROLINE LAVISA AMADADI	12/30/2017		40,000.00	40,000.00	-	-	-	-		-	6,666.00	6,666.00	6,666.00	6,666.00	6,666.00	6,666.00	4.00
FRANCIS A. OMINDE			500,000.00	500,000.00	-	-	-	-		-	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	42,000.00	248,000.00
NICKSON MULIRA	1/22/2018		91,860.00	91,860.00	-	-	-	-		-	-	7,655.00	7,655.00	7,655.00	7,655.00	7,655.00	53,585.00
FANUEL CHAYUGA SIMIDI			28,000.00	28,000.00											2,333.00	2,333.00	23,334.00
				-	-	-	-	-		-	-	-	-	-	-	-	-
TOTAL		##########	948,860.00	##########	148,911.35	207,574.35	89,802.55	113,859.00	55,850.00	41,334.00	115,832.00	136,487.00	106,483.00	102,320.00	110,653.00	105,645.00	2,174,369.00

Kaka, =51,334

150	2991541	PETER KEDETE ATSIAYA	EXECUTIVE	20/04/2018	17/04/2018	66,900.00	
151	2976486	CLARICE ATIENO OLWENY	EXECUTIVE	20/03/2018	16/03/2018	28,500.00	UNDER
152	3283015	CLARICE ATIENO OLWENY	EXECUTIVE	25/05/2018	11/5/2018	-	
153	2976500	CLARICE ATIENO OLWENY	EXECUTIVE	20/05/2018	17/05/2018	105,500.00	
154	3283302	CLARICE ATIENO OLWENY	EXECUTIVE	29/05/2018	28/05/2018	-	
155	3283303	CLARICE ATIENO OLWENY	EXECUTIVE	29/05/2018	28/05/2018	-	
156	2976110	DORCAS AMUNGA ATINGO	EXECUTIVE	30/09/2017	15/09/2017	84,000.00	
157	2991729	ALEX AMASAKHA IMBWAGA	EXECUTIVE	20/03/2018	13/03/2018	100,000.00	
158	2976497	EPHRAIM LWANZEKHERA M'MBAY	EXECUTIVE	12/5/2018	2/5/2018	171,600.00	
159	2991709	SABENZIA NAFULA SIMATI	EXECUTIVE	25/01/2018	16/01/2018	150,000.00	
160	3283124	SABENZIA NAFULA SIMATI	EXECUTIVE	29/06/2018	29/06/2018	1,855,500.00	
161	2991796	GEOFFREY SORE MONYANI	EXECUTIVE	30/06/2018	20/06/2018	31,800.00	
162	2135525	MAURINE ADOLWA KADESA	EXECUTIVE	30/04/2018	23/03/2018	100,000.00	
163	2976329	BILLY MASITSA MUGAMI	EXECUTIVE	30/11/2017	15/11/2017	72,200.00	
164	2991626	MIRIAM AMADI	EXECUTIVE	30/03/2018	4/4/2018	92,400.00	
165	2976082	JOEL ETALE OMUTSANI		10/8/2017	27/07/2017	720,000.00	
		TOTAL OUTSTANDING IMPREST AS PER REGISTER				**55,639,838**	

112	2125422	SAMITA KALAKATE PILISI	HEALTH SERVICES	30/05/2018	11/5/2018	353,950
113	2976427	ESTHER ASIKO ODERA	HEALTH SERVICES	28/03/2018	16/03/2018	26,000
114	2976440	SAMMY MARINDANY CHELULE	HEALTH SERVICES	25/05/2018	24/05/2018	105,750
115	2125420	FELISTER BARAZA WANZWENU	HEALTH SERVICES	12/6/2018	30/05/2018	100,000
116	2976291	MATHEW KIPTOO NG'ARNG'AR	HEALTH SERVICES	29/05/2018	28/05/2018	-
117	3283389	JOYCE RUKAMIKA SILINGI	HEALTH SERVICES	25/06/2018	23/06/2018	-
118	2976265	STEPHEN WANDEI ODHIAMBO	HEALTH SERVICES	20/04/2018	17/04/2018	28,100
119	2976425	EVERLYNE KANAYA AMBWERE	HEALTH SERVICES	20/04/2018	17/04/2018	200
120	2976434	BENJAMIN KIPLAGAT KAITANY	HEALTH SERVICES	7/4/2018	6/4/2018	168,000
121	2976034	GLORIA ALEYO KHABONGO	HEALTH SERVICES	30/10/2017	9/10/2017	105,200
122	2976261	GLORIA ALEYO KHABONGO	HEALTH SERVICES	30/10/2017	18/10/2017	485,000
123	2991982	VITALIS OCHIENG JUMA	HEALTH SERVICES	30/03/2016	16/03/2018	1,447,240
124	2976280	GEORGE ODUNGA OGOLLA	HEALTH SERVICES	29/04/2018	2/5/2018	394,000
125	2995675	ISABELAH PILI SHIKANGA	EDUCATION CSIENCE	20/04/2018	11/4/2018	32,000
126	3283254	ISABELAH PILI SHIKANGA	EDUCATION CSIENCE	2/6/2018	28/05/2018	16,000
127	3283258	ISABELAH PILI SHIKANGA	EDUCATION CSIENCE	30/06/2018	6/6/2018	1,080,713
128	2995696	VICTOR ANDAHI SEREDE	EDUCATION CSIENCE	25/05/2018	15/05/2018	2,067,020
129	2991953	MERCYLINE MMBONE	EDUCATION CSIENCE	20/01/2018	16/01/2018	-
130	2995656	PAULINE FELISTAS BARASA	EDUCATION CSIENCE	10/2/2018	1/2/2018	43,600
131	2995676	PAULINE FELISTAS BARASA	EDUCATION CSIENCE	20/04/2018	11/4/2018	64,400
132	3283253	PAULINE FELISTAS BARASA	EDUCATION CSIENCE	20/05/2018	23/05/2018	41,600
133	2995700	VITALIS NAVADE USAGI	EDUCATION CSIENCE	25/05/2018	25/05/2018	46,040
134	2995694	KINTS DAVID MUSUNGU	EDUCATION CSIENCE	20/04/2018	11/4/2018	-
135	2991650	DAVID SHIKANGA MALAVA	EDUCATION CSIENCE	10/3/2018	26/02/2018	500,000
136	3283277	DAVID SHIKANGA MALAVA	EDUCATION CSIENCE	26/06/2018	21/06/2018	1,350,500
137	2976035	HUSSEIN ISMAIL MAMBO	TRADE AND IND	17/10/2017	10/10/2017	150
138	2976039	HUSSEIN ISMAIL MAMBO	TRADE AND IND	29/10/2017	19/10/2017	1,491,500
139	2991501	RICHARD BUNYASI RAPANDO	TRADE AND IND	30/11/2017	13/11/2017	114,300
140	3283157	EVANS SEREVWA KAYUGIRA	TRADE AND IND	30/05/2018	4/6/2018	472,350
141	3283165	GEOFFREY VUKAYA	TRADE AND IND	12/6/2018	30/05/2018	97,200
142	2433744	BRAMWEL NDEDAH	TRADE AND IND	29/12/2017	21/12/2017	157,600
143	3283156	BRAMWEL NDEDAH	TRADE AND IND	30/05/2018	11/5/2018	-
144	1649	MATAYO MWENESI AHUGA	TRADE AND IND	30/06/2018	22/05/2018	349,500
145	3283307	KENNEDY KIHUYA AVISA	TRADE AND IND	12/6/2018	30/05/2018	-
146	2976173	ANDREW LUVONI ONDEGO	TRANSPORT	14/12/2017	6/12/2017	55,000
147	43182	ORANGA OWAKO JOHN	PUBLIC SERVICE BOA	5/4/2018	23/03/2018	384,500
148	7898	HERBERT ISUHA KENOGO	EXECUTIVE	30/08/2017	7/8/2017	200,000.00
149	2976082	MARY ARADI EBOSO	EXECUTIVE	10/8/2017	27/07/2017	-

74	3283457	LAURA NALIAKA KISAKA	AGRICULTURE AND L	25/06/2018	21/06/2018	15,000	
75	2991757	MARITA OKUTOYI INGUTIA	AGRICULTURE AND L	20/01/2018	15/01/2018	36,440	
76	2991568	LUCUS KUNDU MUKHAMIAH	AGRICULTURE AND L	20/04/2018	16/04/2018	540	UNDER
77	2991553	VINCENT JUMA MUYERE	AGRICULTURE AND L	29/01/2018	26/01/2018	225,000	
78	2151306	ALEX AMASAKHA IMBWAGA	LANDS AND PHYSICA	30/04/2018	20/04/2018	194,500	
79	3283026	PETER ATSIAYA AMUHAYA	LANDS AND PHYSICA	30/06/2018	19/06/2018	61,600	
80	2991787	DUNCAN MURAI KURIA	LANDS AND PHYSICA	29/05/2018	5/6/2018	849,800	
81	2991523	ALEX MAHUGI OMBIMA	LANDS AND PHYSICA	15/12/2017	4/12/2017	31,200	
82	2991904	AGNES KAVERE ANGUNZA	HEALTH SERVICES	28/02/2018	7/2/2018	113,800	
83	3283385-1	PRAXIDIA VOREZA	HEALTH SERVICES	31/07/2018	7/6/2018	3,044,100	UNIV
84	2125431	DUKE AGALOMBA	HEALTH SERVICES	30/05/2018	16/05/2018	2,891,300	UNIV
85	2976445	FAITH LINDA AURA	HEALTH SERVICES	30/05/2018	16/05/2018	-	UNIV
86	2976300	VERONICA DAISI MUSIEGA	HEALTH SERVICES	25/05/2018	18/05/2018	575,000	UNIV
87	2976276	RENSON TEKA OLUCHIRI	HEALTH SERVICES	20/04/2018	19/04/2018	820,800	UNIV
88	3305536	RENSON TEKA OLUCHIRI	HEALTH SERVICES	25/06/2018	23/06/2018	878,750	UNIV
89		RENSON TEKA OLUCHIRI	HEALTH SERVICES	25/06/2018	23/06/2018	1,744,000	UNIV
90		LUKA MUSIEGA AGOI	HEALTH SERVICES	20/04/2018	17/04/2018	2,779,400	UNIV
91	2976287	JOHN WAFULA CHENGOLI	HEALTH SERVICES	10/6/2018	21/06/2018	55,700	UNIV
92	2976429	EDITH ONGOCHE TEYIE	HEALTH SERVICES	25/03/2018	19/03/2018	181,500	UNIV
93	2991905	JAMES MUGAMBI MOSES	HEALTH SERVICES	28/02/2018	7/2/2018	127,250	
94	2991995	AGNES KAVERE ANGUNZA	HEALTH SERVICES	29/05/2018	24/05/2018	500	
95	2976446	AGNES KAVERE ANGUNZA	HEALTH SERVICES	29/05/2018	28/05/2018	67,200	
96	2125049		HEALTH SERVICES	31/01/2018	8/11/2017	60,000	
97	2976421	BEATRICE ORESIA OBAYO	HEALTH SERVICES	25/03/2018	27/02/2018	424,650	
98	2976447	NOEL KHATIKA	HEALTH SERVICES	29/04/2018	2/5/2018	28,600	
99	3283367	DENIS NYAMONGO OMWENGA	HEALTH SERVICES	20/06/2018	30/05/2018	20,000	
100	3283365	ANNE ADISA	HEALTH SERVICES	12/6/2018	30/05/2018	10,400	
101	2976037	VERONICA DAISI MUSIEGA	HEALTH SERVICES	21/10/2017	13/10/2017	345,000	
102	2976426	VERONICA DAISI MUSIEGA	HEALTH SERVICES	28/03/2018	19/03/2018	95,000	UNDER
103	2433936	LAURA NALIAKA KISAKA	HEALTH SERVICES	20/11/2017	2/11/2017	75,400	
104	2125419	HENRY OBWINA MUKUNA	HEALTH SERVICES	12/6/2018	4/6/2018	62,475	
105	2976256	RENSON TEKA OLUCHIRI	HEALTH SERVICES	30/09/2017	9/10/2017	67,840	
106	2991514	RENSON TEKA OLUCHIRI	HEALTH SERVICES	20/11/2017	15/11/2017	382,800	
107	2991816	RENSON TEKA OLUCHIRI	HEALTH SERVICES	28/12/2017	19/12/2017	130,800	
108	2991973	RENSON TEKA OLUCHIRI	HEALTH SERVICES	20/03/2018	15/03/2018	122,300	
109	1606	PATRICK OPATI LUTTA	HEALTH SERVICES	30/05/2018	23/05/2018	98,800	
110	2976433	FRANCIS GREEN NYOTA	HEALTH SERVICES	20/04/2018	17/04/2018	-	
111	2976268	WYCLIFFE AMBOSO KHADOHI	HEALTH SERVICES	30/05/2018	11/5/2018	44,000	

36	3283115	IRENE ONDECHE LIKOKO	PUBLIC SERVICE AND ADM	30/06/2018	14/06/2018	1,060,500
37	2991777	DAVID NGOSEYWI BONGO	PUBLIC SERVICE AND ADM	20/05/2018	15/05/2018	-
38	2991737	BENNIE NYERERE KUTWA	PUBLIC SERVICE AND ADM	20/04/2018	16/04/2018	396,000
39	2976301	WILBERFORCE MUHAVI LUMUMBA	PUBLIC SERVICE AND ADM	14/08/2017	3/8/2017	500,000
40	2995561	NIPHER KALIVO MUNGELEZA	FINANCE and PLANNING	12/6/2018	4/6/2018	-
41	2125896	SELINA NANGILA SITUMA	FINANCE and PLANNING	10/3/2018	5/3/2018	334,200
42	2991528	SELINA NANGILA SITUMA	FINANCE and PLANNING	10/4/2018	23/03/2018	2,037,900
43	1045	SELINA NANGILA SITUMA	FINANCE and PLANNING	30/04/2018	16/04/2018	828,275
44	2995616	SELINA NANGILA SITUMA	FINANCE and PLANNING	30/06/2018	11/6/2018	1,190,000
45	2995613	SELINA NANGILA SITUMA	FINANCE and PLANNING	30/06/2018	11/6/2018	542,800
46	2995625	SELINA NANGILA SITUMA	FINANCE and PLANNING	30/06/2018	18/06/2018	1,578,000
47	3305537	RICHARD OMUKUYA NDAKALU	FINANCE and PLANNING	25/06/2018	23/06/2018	-
48	1850216	ANDREW OCHIENG OTOM	FINANCE and PLANNING	25/05/2018	2/5/2018	400
49	2995614	ARTHUR CHASIA ASWANI	FINANCE and PLANNING	20/06/2018	14/06/2018	-
50	2991834	Wilberforce Alinyo Afuya	FINANCE and PLANNING	20/01/2018	15/01/2018	40,000
51	3305655	Wilberforce Alinyo Afuya	FINANCE and PLANNING	29/06/2018	28/06/2018	115,000
52	2976195	NEREA MARAKALU KANARI	FINANCE and PLANNING	10/4/2018	4/4/2018	-
53	2976043	RICHARD BUNYASI RAPANDO	FINANCE and PLANNING	30/10/2017	23/10/2017	-
54	3305530	RICHARD BUNYASI RAPANDO	FINANCE and PLANNING	30/06/2018	21/06/2018	307,900
55	2976401	NATHANIEL M AHAZA	FINANCE and PLANNING	30/08/2016	24/08/2017	400,000
56	2976048	NATHANIEL M AHAZA	FINANCE and PLANNING	30/11/2017	7/11/2017	168,850
57	36897	NATHANIEL M AHAZA	FINANCE and PLANNING	25/02/2018	9/2/2018	57,000
58	2125406	ROBERT MUYONGA	FINANCE and PLANNING	20/04/2018	20/04/2018	-
59	2995623	SHEM GODFREY	FINANCE and PLANNING	30/06/2018	19/06/2018	671,600
60	2782394	ELIZABETH MUSIMBI BOGE	FINANCE and PLANNING	30/10/2017	23/10/2017	-
61	2991883	OSCAR MBALIA ABIMA	FINANCE and PLANNING	30/06/2018	30/05/2018	60,500
62	3305503	HENRY MULANDA MULIRA	FINANCE and PLANNING	30/06/2018	30/05/2018	500,000
63	02528.	EVANS KISAMBO	FINANCE and PLANNING		6/29/2018	54,400
64	2125451	NORAH KOSA OJUANG	FINANCE and PLANNING	20/04/2018	17/04/2018	415,300
65	02248	KADELY AMWOKA MADEGWA	FINANCE and PLANNING		6/23/2018	129,080
66	2991980	GEORGE WAMBUA	FINANCE and PLANNING	12/4/2018	6/4/2018	201,600
67	2782389	MWANJE FRANCIS BULIMO	FINANCE and PLANNING	30/09/2017	14/09/2017	971,000
68	2991542	MWANJE FRANCIS BULIMO	FINANCE and PLANNING	25/04/2018	19/04/2018	85,200
69	3305512	MWANJE FRANCIS BULIMO	FINANCE and PLANNING	25/06/2018	20/06/2018	415,500
70	2433945	ELIAKIM KEVERENGE ISIGI	AGRICULTURE AND L	25/03/2018	19/03/2018	313,275
71	3381320	NGUSALE JACQUELINE KALU	AGRICULTURE AND L	29/06/2018	28/06/2018	562,500
72	2991595	GILBERT WAFULA	AGRICULTURE AND L	25/05/2018	25/05/2018	96,500
73	43242	DANIEL OTIENO GAGUDWA	AGRICULTURE AND L	30/06/2018	28/05/2018	1,403,400

APPL A

APP 1(A)

OUTSTANDING IMPREST REGISTER - VIHIGA

SR	WARRANT N	INPREST HOLDER	DEPARTMENT	DUE DATE	DATE OF ISSUE	AMOUNT
1	278449	RAMLLAH MKUKI ANDISI	Gender, CULTURE & Y	20/02/2018	13/02/2018	110,800
2	2125466	RAMLLAH MKUKI ANDISI	Gender, CULTURE & Y	30/06/2018	24/05/2018	75,800
3	2742441	JOHN OMBATI MOMANYI	Gender, CULTURE & Y	30/11/2017	9/11/2017	933,600
4	2125482	JOHN OMBATI MOMANYI	Gender, CULTURE & Y	30/06/2018	19/06/2018	71,400
5	2125452	JOASH ONYINKWA ONDEYO	Gender, CULTURE & Y	20/04/2018	10/4/2018	582,500
6	2782445	AGAPITUS LITAVALIA AMBANI	Gender, CULTURE & Y	30/12/2017	8/12/2017	390,500
7	2976341	ISABELAH PILI SHIKANGA	PUBLIC SERVICE AND ADM	20/01/2018	17/01/2018	35,500
8	2995699	ISABELAH PILI SHIKANGA	PUBLIC SERVICE AND ADM	30/05/2018	24/05/2018	42,000
9	2991616	JACOB LUMILE VERESO	PUBLIC SERVICE AND ADM	20/03/2018	14/03/2018	17,550
10	2991654	PAUL BAHATI AYODI	PUBLIC SERVICE AND ADM	12/2/2018	31/01/2018	-
11	2991652	PAUL BAHATI AYODI	PUBLIC SERVICE AND ADM	5/2/2018	31/01/2018	49,550
12	2991773	PAUL BAHATI AYODI	PUBLIC SERVICE AND ADM	20/05/2018	15/05/2018	330,000
13	2991645	JACOB ANUBI MUSERA	PUBLIC SERVICE AND ADM	20/04/2018	16/04/2018	-
14	2976324	NIPHER KALIVO MUNGELEZA	PUBLIC SERVICE AND ADM	30/11/2017	13/11/2017	25,000
15	2991502	HUSSEIN ISMAIL MAMBO	PUBLIC SERVICE AND ADM	30/11/2017	9/11/2017	66,000
16	2995703	ABBYSAYI ACHILLOMA BUYENGO	PUBLIC SERVICE AND ADM	30/01/2018	26/01/2018	300,000
17	1107	CAROLINE LAVISA AMADADI	PUBLIC SERVICE AND ADM	30/06/2017	11/4/2018	20,700
18	2991797	CAROLINE LAVISA AMADADI	PUBLIC SERVICE AND ADM	30/06/2018	23/06/2018	333,400
19	299174	RUKIAH MARESI IBRAHIM	PUBLIC SERVICE AND ADM	30/05/2018	14/05/2018	2,228,500
20	2776726	CAROLINE ANDISI	PUBLIC SERVICE AND ADM	15/06/2018	7/6/2018	15,600
21	2991644	ABIGAEL KAZZY KEVOGO	PUBLIC SERVICE AND ADM	25/04/2018	19/04/2018	123,200
22	3283266	PERIS KEGODE VIHENDA	PUBLIC SERVICE AND ADM	30/06/2018	20/06/2018	50,000
23	2776712	SAMMY RISSUZA OYANDO	PUBLIC SERVICE AND ADM	5/2/2018	30/01/2018	50,000
24	2776714-1	SAMMY RISSUZA OYANDO	PUBLIC SERVICE AND ADM	30/03/2017	16/03/2018	60,000
25	2776721	SAMMY RISSUZA OYANDO	PUBLIC SERVICE AND ADM	30/05/2018	21/05/2018	300,000
26	2776729	SAMMY RISSUZA OYANDO	PUBLIC SERVICE AND ADM	12/6/2018	4/6/2018	50,000
27	2776725	SAMMY RISSUZA OYANDO	PUBLIC SERVICE AND ADM	30/06/2018	14/06/2018	41,600
28	2776550	ENOS OPATI ONGUTE	PUBLIC SERVICE AND ADM	20/08/2017	27/07/2017	320,000
29	2976494	MARTIN GALLO	PUBLIC SERVICE AND ADM	20/04/2018	19/04/2018	128,200
30	2995701	WILBERFORCE AGESA EVELIA	PUBLIC SERVICE AND ADM	30/01/2018	26/01/2018	270,000
31	2991775	WILBERFORCE AGESA EVELIA	PUBLIC SERVICE AND ADM	20/05/2018	15/05/2018	270,000
32	3283114	WILBERFORCE AGESA EVELIA	PUBLIC SERVICE AND ADM	30/06/2018	8/6/2018	803,500
33	2976322	JOSEPH AGOLA OLLANDO	PUBLIC SERVICE AND ADM	29/11/2017	20/11/2017	61,000
34	2991519	JOSEPH AGOLA OLLANDO	PUBLIC SERVICE AND ADM	28/11/2017	24/11/2017	30,000
35	2995766	EVANS ASHIRUKA AMULAVU	PUBLIC SERVICE AND ADM	5/3/2018	12/2/2018	-

ANNEXES

RELATED PARTY DISCLOSURES

Related party transactions: (APPENDIX 4)

	FY2017/2018 KShs	FY2016/2017 KShs
Transfer to the County Assembly	547,024,244	628,388,279
Transfer to other departments	103,145,379	-
Transfer To Narigp- County CO-Financing as per Financing Agreement	5,000,000	-
Total	**655,169,623**	**628,388,279**

18. OTHER IMPORTANT DISCLOSURES

18.1. PENDING ACCOUNTS PAYABLE (APPENDIX 3)

	FY2017/2018 KShs	FY2016/2017 KShs
Construction of Buildings	311,452,473	184,976,059
Construction of Civil Works	1,314,848,957	780,907,520.9
Supply of Goods	122,115,366	72,526,055
Supply of Services	41,164,602	24,448,243.1
Total	**1,789,581,398**	**1,062,857,878**

18.2. PENDING STAFF PAYABLES (APPENDIX 2)

	FY2017/2018 KShs	FY2016/2017 KShs
Senior management	-	-
Middle management	91,711,589	63,725,120
Unionisable employees	-	-
Total	**91,711,589**	**63,725,120**

DISLOSURE NOTES

Investments

	FY2017/2018 KShs	FY2016/2017 KShs
Investments in Government Bonds	-	-
Investment in Treasury Bills	-	-
Investment in Companies Equity	-	-
Total	-	-

15. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS (APPENDIX 1)

	FY2017/2018 KShs	FY2016/2017 KShs
Government Imprests	35,184,555	13,263,985
Staff Advances	2,174,369	2,560,226
	-	-
TOTAL	**57,814,207**	**15,824,211**

16. ACCOUNTS PAYABLE (APPENDIX 2)

	FY2017/2018 KShs	FY2016/2017 KShs
Deposits		
Retention Funds	66,537,419	71,318,317
Amounts Due to Third Parties (Payroll Deductions)	91,711,589	63,725,120
Total	**158,037,624**	**135,043,437**

17. FUND BALANCE BROUGHT FORWARD

	FY2017/2018 KShs	FY2016/2017 KShs
Bank accounts	533,251,325	335,006,147
Cash in hand	48,343	48,343
Accounts Receivables	15,824,211	15,824,211
Accounts Payables	(135,043,437)	(135,043,437)
Total	**414,080,442**	**215,835,264**

VIHIGA COUNTY DEVELOPMENT A/C - 1000170794 CBK	Development	4,771,135	14,716
VIHIGA COUNTY DEPOSIT ACCOUNT - 1000283645 CBK	Deposits	3,166,562	117,459
VIHIGA COUNTY ROAD LEVY FUND- 1000283653 CBK	Fuel Levy	95,290,493	41,664,741
VIHIGA COUNTY NARIGP ACCOUNT- 1000364351 CBK	NARIGP	52,323,300	-
VIHIGA COUNTY UNIV HEALTH ACCOUNT- 1000345187 CBK	HEALTH	7,707,919	2,655
VIHIGA COUNTY YOUTH POLYTECHNIC FUND ACCOUNT- 1000367032 CBK	Development	3,169,789	-
VIHIGA COUNTY ASDP FUND ACCOUNT- 1000283653 CBK	Development	-	-
VIHIGA IMPREST ACCOUNT - 1141334763 , KCB	Collection Account	132,734	1,540,476
DEV OPERATIONS CO-OP BANK - A/C 01141471295000	Operation a/c	-	-
REVENUE COLLECTION - A/C 1140749552	Operation a/c	13,669,623	1
DEPT. OF WATER, N/ RESOURCES - 01141472496600 - CO-OP	Operation a/c	5,688	1,631
DEPT. OF HEALTH SERVICES	Operation a/c	502	601
DEPT.OF EDUCATION - 1170665020 - KCB	Operation a/c	1,312	659
DEPT. OF TRADE - 1172899320 - KCB	Operation a/c	(51,544)	473
DEPT. OF LANDS - 1170671136	Operation a/c	53,000	292
DEPT. OF TRANSPORT - 1141472496700 - CO-OP	Operation a/c	5,212	-
DEPT. OF PUBLIC SERVISE BOARD - 1170670687 - KCB	Operation a/c	-	750
GENDER, YOUTH AND SPORTS	Operation a/c	7,074	1,254
AGRICULTURE, FISHERIES AND CO-OPERATIVES	Operation a/c	750	-
PUBLIC SERVICE AND ADMINSTRATION	Operation a/c	53,824	-
Department of Gender	Mpesa Holding Account	18,750,000	
Total		1,568,865,525	533,251,325

	FY2017/2018	FY2016/2017
B. CASH IN HAND		

12. FINANCE COSTS, INCLUDING LOAN INTEREST

Finance costs refer to bank charges incurred on the County's bank accounts and interest charged on borrowings.

	FY2017/2018 KShs	FY2016/2017 Kshs
Interest on domestic borrowings (Non-Govt)		
Interest on borrowings from Other Government Units		
Bank charges		
Total		

13. OTHER EXPENSES

The balance relates to cost incurred in settling pending bills from prior periods.

	FY2017/2018 KShs	FY2016/2017 KShs
Budget Reserves		
Civil Contingency Reserves	-	
Total		

14. CASH AND CASH EQUIVALENTS

A. BANK ACCOUNTS (RECONCILED BALANCES)(APPENDIX 1

Bank name, Branch and Account Number	Account Description	FY2017/2018 Kshs	FY2016/2017 KShs
VIHIGA COUNTY REVENUE FUND- 1000171456 CBK	CRF	1,369,057,318	489,903,868
VIHIGA COUNTY RECURRENT ACCOUNT- 1000170859 CBK	Recurrent	750,834	1,749

11. ACQUISITION OF ASSETS

	FY2017/2018 KShs	FY2016/2017 KShs
Purchase of Buildings		
Construction of Buildings	53,408,349	68,107,446
Refurbishment of Buildings		
Construction of Roads	77,465,152	287,509,664
Construction and Civil Works		183,998,371
Overhaul and Refurbishment of Construction and Civil Works	3,000,000	18,375,300
Purchase of Vehicles and Other Transport Equipment	18,280,000	2,500,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		23,649,310
Purchase of Office Furniture and General Equipment	108,350	
Purchase of Specialised Plant, Equipment and Machinery		4,085,000
Rehabilitation and Renovation of Plant, Machinery and Equip.		118,060,752
Purchase of Certified Seeds, Breeding Stock and Live Animals	0	
Research, Studies, Project Preparation, Design & Supervision		23,123,070
Rehabilitation of Civil Works		
Acquisition of Strategic Stocks and commodities		
Acquisition of Land	23,940,000	150,000
Acquisition of Intangible Assets		
Purchase of ICT Equipment	9,762,612	6,961,378
Total	**185,964,463**	**736,520,291**

8. TRANSFER TO OTHER GOVERNMENT ENTITIES

	FY2017/2018	FY2016/2017 KShs
Transfer to Retension Account	-	40,000,000
Transfers to County Assembly	547,024,244	628,388,279
Transfer to departments	103,145,379	0
Transfer to Narigp – co financing	5,000,000	
Total	**655,169,623**	**628,388,279**

9. OTHER GRANTS AND OTHER PAYMENTS

	FY2017/2018 KShs	FY2016/2017 KShs
Scholarships and other educational benefits	128,314,885	263,492,602
Emergency relief and refugee assistance	-	115,174,622
Subsidies to Small Businesses, Co-operatives, Groups e.t.c	-	22,000,000
Other grants	79,798,080	23,191,500
Total	**208,112,965**	**423,858,724**

10. SOCIAL SECURITY BENEFITS

	FY2017/2018 KShs	FY2016/2017 KShs
Government pension and retirement benefits	66,790,199	0
Social security benefits in cash and in kind	26,580,301	76,775,466
Employer Social Benefits in cash and in kind		
Total	**93,370,500**	**76,775,466**

7. USE OF GOODS AND SERVICES

	FY2017/2018 KShs	FY2016/2017 KShs
Utilities, supplies and services	27,990,063	44,275,400
Communication, supplies and services	9,645,798	23,704,149
Domestic travel an d subsistence	116,468,355	189,660,215
Foreign travel and subsistence	31,399,498	20,605,335
Printing, advertising and information supplies & services	15,739,363	29,342,226
Rentals of produced assets	1,632,131	4,653,685
Training expenses	22,608,291	67,619,242
Hospitality supplies and services	32,485,662	59,938,269
Insurance costs	2,475,576	26,824,460
Specialised materials and services	185,755,852	30,214,981
Office and general supplies and services	6,086,113	16,437,333
Other operating expenses	24,238,221	103,121,589
Routine maintenance – vehicles and other transport equipment	2,367,700	4,494,676
Fuel Oil and Lubricants	7,295,823	16,515,680
Routine maintenance – other assets	1,927,113	45,557,394
Total	**488,115,559**	**682,964,634**

Slaughter Houses Administration	1,387,424	-
Water Supply Administration	1,019,910	-
Sewerage Administration	821,165	-
Paybill	796,340	5,007,537
Sand and Murram charges	88,000	-
Noise emmission	71,400	108,000
Total	**145,195,524**	**109,869,898**

6. COMPENSATION OF EMPLOYEES

	FY2017/2018 KShs	FY2016/2017 KShs
Basic salaries of permanent employees	1,293,349,143	763,472,525
Basic wages of temporary employees	95,848,168	3,099,999
Personal allowances pai d as part of salary	770,435,987	694,649,048
Personal allowances paid as reimbursements	-	
Pension and other social security contributions	-	
Compulsory national social security schemes		
Compulsory national health insurance schemes		
Social benefit schemes outside government		
Salaries paid outside the system		228,021,937
Total	**2,159,633,298**	**1,689,243,509**

plot site rent	1,691,780	-
Fines and penalties	185,992	-
Advertising and bill borads	444,130	18,600
Rent (county houses stalls, and County commercial huses)	1,585,760	-
Application fess SBP	53,500	
Other Local Levies	10,480,793	345,750
Inspection	182,415	-
Administrative Services Fees	-	736,680
Hire of Machines and Government vehicles	3,499,410	-
Hire of hall	33,400	-
Veterinary Services	5,930	376,600
Market/Trade Centre Fee	14,329,288	15,649,510
Vehicle Parking Fees	34,669,410	29,002,800
Sale of Dertiliser	13,397,290	
weights and measures	18,500	-
Housing/Survey Fees	-	320,000
Land boundary Disputes	628,000	-
Public Health Services	2,409,340	19,963,370
Public Health Facilities Operations	-	1,720,310
Facility Improvement Fund	31,228,561	-
Environment & Conservancy Administration	-	-
Electrical inspection of Buildings	225,000	-
Group registration	243,550	-

Total	**199,497,877**	**130,219,492**

4. PROCEEDS FROM DOMESTIC BORROWINGS

	FY2017/2018 KShs	FY2016/2017 KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Total	-	-

5. COUNTY OWN GENERATED RECEIPTS

	FY2017/2018 KShs	FY2016/2017 KShs
Rates	729,720	1,703,800
Plans Inspections and approvals	5,011,764	1,002,200
Receipts from Administrative Fees and Charges		900,800
Other Miscellaneous Charges	10,242,119	9,847,875
building plan approvals	988,220	-
Licences	-	4,830,300
Liquor Licences	6,704,012	-
single Business Permits	.	18,155,006
Livestock cess	2,023,401	180,760