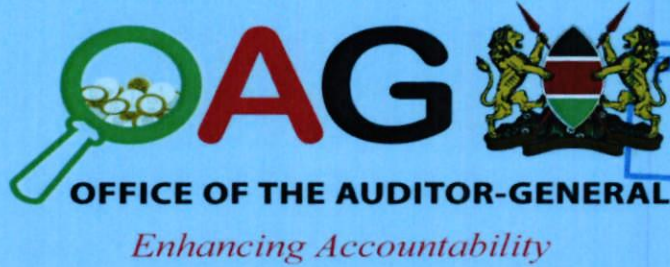


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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF VIHIGA**

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

PAPERS LAID	
DATE	17/08/2022
TABLED BY	SML
COMMITTEE	-
CLERK AT THE TABLE	GETRUDE





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**VIHIGA COUNTY ASSEMBLY**

**REPORTS AND FINANCIAL STATEMENTS**

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

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

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 38 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making any laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

### **(a) Key Management**

The *entity's* day-to-day management is under the following key organs:

The County Assembly Service Board

<b>No</b>	<b>Designation</b>	<b>Name</b>
1.	Chairperson	Hon. Hasna Mmbone Mdeizi
2.	Vice Chairperson	Hon. Wycliffe Masini
3.	Member	Hon. Tom Atingo
4.	Member	Hon. Benson Onzere
5.	Member	Hon. Dorothy Owiro

### **(b) Fiduciary Management**

The key management personnel who held office during the year ended 30.06.2020 and who had direct fiduciary responsibility were:

<b>No.</b>	<b>Designation</b>	<b>Name</b>
1.	Accounting Officer	- Mr. Ambaka Kilinga
2.	Principal finance officer	- Mr. Oscar Jagona
3.	Snr. Procurement officer	- Ms Juliet Asila
4.	Principal Human Resource Officer	- Ms Abigael Nyandoya

### **(c) Fiduciary Oversight Arrangements: Audit and finance committee activities**

The audit and finance committees do provide oversight to the operations of the assembly from time to time.

### **(d) Entity Headquarters**

P.O. Box 90-50300  
Clerks Chambers  
Majengo/Luanda Road  
Maragoli, KENYA

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**(e)Entity Contacts**

Telephone: (254) 020-2094140  
E-mail: vihigaassembly@gmail.com  
Website: www.vihigaassembly.go.ke

**(f)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 1132  
Maragoli.
3. co-operative bank of Kenya  
Mbale Branch  
P.O box 816-50300  
Maragoli

**(g)Independent Auditors**

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

**(h)Principal Legal Adviser**

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

## **2. FORWARD BY THE CLERK OF THE ASSEMBLY**

### **Budget performance**

During the year under review, the county assembly was allocated of kshs **641,955,167.00**.

For its recurrent and development expenditure. The total allocated for recurrent expenditure amounted to kshs: **621,995,167.00** or 96.6 % and the amount allocated towards development was kshs: **20,000,000.00** or 3.4 %

### **Operational Performance**

#### **Legislative duties**

In exercise of the constitutional and legal duties as provided in article 185 Constitution of Kenya as read with section 8 and 9 of the County Government Act, 2012. During the financial year 2019 /2020 the County Assembly Examined interrogated and Approved the bills as pursuant to Vihiga standing orders no 125 to 140.

These bills include:

1. The Vihiga County Cooperative Development Policy
2. The Vihiga County Cooperative Enterprise Development bill, 2019- Approved on 15<sup>th</sup> of August 2019
3. The Vihiga County Tea Development Bill, 2019 – Approved on the 27<sup>th</sup> of August 2019 the policy was developed to provide for ways of developing the cooperative sector in the county. The two bills were enacted to spur the agricultural sector. The cooperative bill was formed to regularize the cooperative sector in the county, increase saving capabilities of the residents and to find ways of financing the cooperatives. The Tea development was purposely enacted to regulate the tea sector, prohibit the flourishing tea hawking business and Spur the tea sector in the County.
4. The Vihiga County Entities Bill 2019 – approved on 12<sup>th</sup> November 2020 Bill enacted to provide and regulate for government agencies established within the County
5. The Vihiga County Health care Bill, 2019 – approved on the 19<sup>th</sup> February 2020
6. The Vihiga county facilities Improvement Facilities Fund Bill, 2019- approved 11<sup>th</sup> March 2020
7. The Health related bills were enacted to regulate, streamline improve health services and create a fund for health Services to enable continuous services and provide for pharmaceutical drugs.
8. The Vihiga County Finance Bill, 2019- approved on the 22<sup>nd</sup> October 2019 A bill enacted to provide for the own revenue raising measures of Vihiga County government pursuant to the Public Finance Management Act, 2012.
9. The Vihiga County Education Policy
10. The Vihiga County Early Childhood Education Bill 2019- Approved – A policy to provide for measures to develop and improve the Early childhood education in the county. To provide for mechanism for feeding program for the children and to provide for bright and needy children in the county, the bill enacted to streamline the ECDE sector, provide for feeding program for the pupils in the sector, enrolment and registration of ECDE centres and provide for the ECDE teachers service.
11. The Vihiga County Sports Management Bill, 2019- approved on the 17<sup>th</sup> September 2019 A bill enacted to streamline, promote all the sports activities in the county and to provide for their funding.
12. The Vihiga County Climate Change Fund Bill, 2019- Approved on the 16<sup>th</sup> of July 2019 Bill enacted to provide for measures to mitigate climate vulgarises in the county, and establish a fund to contain climate change effects in the county.

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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**Budget dates approval**

As provided for in the Public Finance Management Act, 2012, the Vihiga County Executive submitted the Budget estimates for financial year 2019/20, Vihiga County Government and the same was approved, later on it submitted various supplementary budgets and the subsequent appropriations bills as indicated below:-

- a. The Vihiga County Budget Estimates for the fy 2019/20 – were approved on the 25<sup>th</sup> of June 2019
- b. The Vihiga County Appropriation Bill,2019 --- was approved on the 30<sup>th</sup> of June 2019
- c. The 1<sup>st</sup> Vihiga County Supplementary Budget Estimates for the fy 2019/20 ---- were approved on the 11<sup>th</sup> of November 2019
- d. The 1<sup>st</sup> Vihiga County Supplementary Appropriation Bill,2019 ----- was approved on the 19<sup>th</sup> of November 2019
- e. The 2<sup>nd</sup> Vihiga County Supplementary Budget Estimates, 2019---- was approved on the 2<sup>nd</sup> December 2019
- f. The 2<sup>nd</sup> Vihiga County Supplementary Appropriation Bill,2019 --- was approved on the 2<sup>nd</sup> December 2019
- g. The 3<sup>rd</sup> Vihiga County Supplementary Budget Estimates, 2019 ---- was approved on the 7<sup>th</sup> of April 2019
- h. The 3<sup>rd</sup> Vihiga County Supplementary Appropriation Bill, 2019 ----- was approved on the 7<sup>th</sup> of April 2019
- i. The 4<sup>th</sup> Vihiga County Supplementary Budget Estimates, 2019---- was approved on the 3<sup>rd</sup> of June 2019
- j. The 4<sup>th</sup> Vihiga County Supplementary Appropriation Bill 2019----- was approved on the 3<sup>rd</sup> of June 2019

**County Assembly Committees and Mandates are as sated;**

**1. County Assembly Sectorial Committee on Water, Environment and Natural Resources;**

**Mandate;** Implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry and control of air pollution, noise pollution, other public nuisances and Outdoor advertising.

**2. County Assembly Sectorial Committee on Agriculture, Livestock and Fisheries**

**Mandate;** All matters related to agriculture, including crop and animal husbandry, livestock sale yards, county abattoirs, plant and animal disease control and fisheries, implementation of specific national government policies on agriculture, animal control and welfare, irrigation, fisheries development, production and marketing.

**3. County Assembly Sectorial Committee on Health Services;**

**Mandate;** All matters related to county health services, including, in particular county health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, veterinary services (excluding regulation of the profession) cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal.

**4. County Assembly Sectorial Committee on Transport and Public Works;**

**Mandate;** All matters related to and including; county roads, street lighting, traffic and parking, public road transport and ferries and harbors, excluding the regulation of international and national shipping and matters related thereto; county Public works and services including storm water management systems in built-up areas and water and sanitation services.

**5. County Assembly Sectorial Committee on Lands, Housing and Physical Planning;**

**Mandate;** All matters related to county planning and development including statistics, housing, land and settlement.

**6. County Assembly Sectorial Committee on Public Service**

**Mandate;** All matter related to the county public service, including investigating, monitoring and evaluate the efficiency of the county public service, hear and determine appeal and petitions in respect to county government public service, perform other functions and exercise conferred by any legislation, report on all matters relating to management, administration, operations and estimates of assigned duties as responsibilities of county departments.

**7. County Assembly Sectorial Committee on Early Education and Vocational Training**

**Mandate;** All matters related to pre-primary education, vocational training, village training, village polytechnic. home craft and child care facilities.



**8. Committee on Justice and legal Affairs;**

**Mandate;** All matters relating constitutional Affairs, the administration of law and justice, including the integrity and anti-corruption and human rights

**9. County Assembly Sectorial Committee on Trade, Tourism and Entrepreneurship**

**Mandate;** All matters related to trade , including trade development and regulations , including markets ( excluding regulation of professions ) consumer protection , commerce , industrialization including economic zones, enterprise promotion , including small and medium size enterprises , fair trading , intellectual property , industrial standards , anti-counterfeit polices , local tourism and cooperation's , lotteries , including licensing of dogs and facilities for Accommodation, liquor license, video shows and hiring, including betting, casinos and other forms of gambling and racing.

**10. County Assembly Sectorial Committee on Youth, Social Welfare, Children and Culture**

**Mandate;** All matters related to labour, trade union relations manpower or human resource planning, culture, youth service, children welfare, national heritage, cultural activities, County parks, beaches and recreation facilities, fire fighting services, and management, control of drugs and pornography.

**11. County Assembly Committee on Finance and Planning;**

**Mandate;** All matters relating to county planning and statistics, public Finance, public debts, investment and divesture policies, Pricing, policies.

**12. County Assembly House Business Committee;**

**Mandate;** Prepare and if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly; monitor and oversee the implementation of the County Assembly Business and programs; Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly; determine the order in which the reports of Committees shall be debated in the County Assembly; Take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be; Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by these Standing Orders or from time to time By the County Assembly.

**13. County Assembly Committee on Selection;**

**Mandate;** The Committee on Selection shall nominate members to serve in Committees, save for the membership Of the House Business Committee and Committee on Appointments.

**14. County Assembly committee of Appointments;**

**Mandate;** Consider, for approval by the County Assembly, appointments under Articles 179(2) (Members for County Executive Committees).

**15. County Assembly Committee of Public Accounts and Investment**

**Mandate;** The examination of the accounts showing the appropriation of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit: The examination of the reports, accounts and workings of the county public investments; The examination, in the context of the autonomy and efficiency of the county public investments, whether the affairs of the county public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices:

**16. County Assembly Budget and Appropriation Committee**

**Mandate;** Investigate, inquire into and report on all matters related to coordination, control and monitoring of the of the county budget: Discuss and review the estimates and make recommendations to the County Assembly; Examine

**VIHIGA COUNTY ASSEMBLY  
Reports and Financial Statements  
For the year ended June 30, 2020**

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the County Budget Policy Statement presented to the County Assembly; Examine Bills related to the national budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and Programs with direct budget outlays.

**17. County Assembly, Rules, Procedure, Powers Committee**

**Mandate;** The Committee shall consider and report on all matters relating to these Standing Orders:

The Committee may propose amendments to these Standing Orders and any such amendments shall upon approval by the County Assembly, take effect at the time appointed by the County Assembly; The Committee may propose rules for the orderly and effective conduct of committee business and any such rules, shall upon Approval by the County Assembly, continue in force until amended or repealed by the County Assembly. Any rules approved under paragraph (5) shall be annexed to the Standing Orders and shall be binding upon Committees to the same extent as the Standing Orders.

**18. Committee on Implementation**

**Mandate;** The Committee shall scrutinize the resolutions of the County Assembly

(including adopted committee reports), petitions and the undertakings given by the County Executive Committee and examine –Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which Such Operationalization has taken place within the minimum time necessary. The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status Without justifiable reasons.

**19. County Assembly Committed on Delegated Legislation;**

**Mandate;** Shall consider in respect of any statutory instrument whether it-is in accord with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written law; infringes on fundamental rights and freedoms of the public; contains a matter which in the opinion of the Committee should more properly be dealt with in an Act of the County Assembly; contains imposition of taxation; directly or indirectly bars the jurisdiction of the Courts; gives retrospective effect to any of the provisions in respect of which the Constitution or the Act does not expressly give any such power; involves expenditure from the County Revenue Fund or other public revenues; is defective in its drafting or for any reason the form or purport of the statutory instrument calls for any elucidation; appears to make some unusual or unexpected use of the powers conferred by the Constitution or the Act pursuant to which it is made; appears to have had unjustifiable delay in its publication or laying before County Assembly; makes rights , liberties or obligations unduly dependent upon non reviewable decisions; makes rights , liberties or obligations unduly dependent insufficiently defined administrative powers; inappropriately delegates legislative powers; imposes a fine, imprisonment or other penalty without express authority having been provided for in the enabling legislation; appears for any reason to infringe on the rule of law; inadequately subjects the exercise of legislative power to County Assembly scrutiny; and, accords to any other reason that the Committee considers fit to examine.

**20. County Assembly Liaison Committee;**

**Mandate;** Shall-guide and co-ordinate the operations, policies and mandates of all Committees; deliberate on and apportion the annual operating budget among the Committees; consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly; ensure that Committees submit reports as required by these Standing Orders; determine, whenever necessary, the committee or committees to deliberate on any matter; and give such advice relating to the work and mandate of select committees as it may Consider necessary.

### **Highlights on the oversight role of the County Assembly**

In conduct of its constitutional role as provided for in article 185 and as read with section 8 of the County Government Act, 2012, the County Assembly of Vihiga among other activities;

1. The County Assembly through a resolution of the house approved the formation of an Adhoc committee to Investigate into the recruitment of health workers as conducted by the County executive department of Health and the County Public Service Board during the financial year 2019/2020.
2. During the said period under review, the Vihiga County Assembly Committee of Public Accounts and Investment equally interrogated the reports of the Auditor-General for Vihiga County Government for the fy 2016/17 and 2017/18 and presented a report on the floor of the house, various adverse recommendations were made against the affected parties, it was submitted to the County Executive for action and copy of the said reports submitted to the EACC.
3. The County Sectorial Committees and the Committee of Finance examined and interrogated and in certain instances sought clarifications from the authors that being the accounting officers, chief officers and the CECM of various departments, where doubts existed on various aspects on the quarterly reports from the various departments, as submitted pursuant to the provisions of the County Government Act, 2012
4. During the same period under review following a resolution of the house, an adhoc committee was constituted that investigated the construction of the doctor's plaza that has apparently been ongoing for the last five years without completion and submitted to the floor of the house that was adopted and forwarded the same to the County Executive.

### **Performance of key development projects**

During the period under review, at the county assembly we were able to undertake and complete the following projects:

- Purchase of land for construction of the speakers official residence.
- Purchase of new official vehicle for the speakers use.
- Completion of structured cabling and networking at the county Assembly.
- Purchase of Hansard and communication system.
- Initiated construction of speaker's official residence.
- Undertook major renovations at the office blocks.

At the assembly, we have ensured all our processes are done in a more transparent manner. All goods and services are Sourced for competitively. All members of the county assembly and staff have been able to sign and abide by the integrity and leadership Act. Vihiga county assembly ensures timely payments of our suppliers and we always procure based on our budget and procurement plans.

### **Comment on value-for-money achievements**

All the projects we undertook have had a great impact to people of Vihiga at large. The construction of speaker's Residence has offered employment opportunities, business men have benefited from our regular procurements, especially the Youth, women and people living with disabilities. Timely payments has ensured less suffering for our suppliers.


### **Challenges and Recommended Way Forward**

1. We have faced numerous challenges while implementing our strategic goals. Late disbursement of funds hindered our Planning. For example, we missed payment of statutory deductions to various institutions such as Kenya Revenue authority, this has led to heavy fines and interests being levied to us because of default. The disbursement of funds to county Assemblies should be made autonomous from the county executive.

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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2. Various projects were put on hold due to delayed disbursements of funds, the Covid 19 Pandemic. The assembly has put various programmes in place to ensure employee welfare is well taken care of. Key among them is the establishment of the employee welfare fund, we are planning to ensure a good number of our employees get necessary trainings, we've put mechanisms to ensure employees are evaluated for promotions subject to SRC guidelines, and finally we've adhered fully to ministry of health guidelines

SIGN   
Clerk of the county assembly  
JOAB AMBAKA

**3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETRMINED OBJECTIVES**

**Introduction**

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

The key mandate of the County Assembly of Vihiga is legislation, oversight, and representation. To achieve this, the assembly's program was documented in terms of objective, key performance indicators, and output.

Below were the expected outputs of the assembly in FY 19/20

<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Legislation, oversight and representation	Enhanced professional development of MCAs – Provide ongoing professional development of MCAs	Increased ability of MCA in legislation	No of bills passed in the County Assembly	<b>In FY 19/20 MCAs were trained on standing orders and procedures</b>
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	increase in efficient Assembly operation	<b>standing orders were reviewed and resulted to smooth operation of assembly affairs</b>
<b>Program 2</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Administration, planning and support services	Enhanced professional development of staff	Increased ability of staffs in execution of their mandates	No. of staff trained	<b>In FY 19/20 staff were trained for various courses</b>

**4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

Vihiga county assembly exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on transparency, efficiency and equality pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. During the year under review, the county assembly did not undertake corporate responsibility activities due to funds constraints and the COVID 19 pandemic.

## **5. STATEMENT OF MANAGEMENT RESPONSIBILITIES**

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

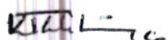
The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (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 Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly'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 Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2020, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the quarter under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly'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**

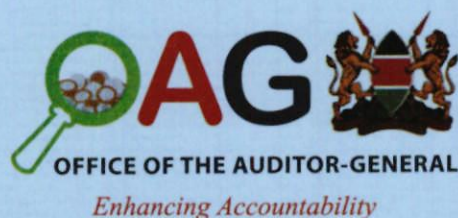
The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30.06 2020.



Clerk of the County Assembly  
JOAB AMBAKA

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
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HEADQUARTERS  
Anniversary Towers  
Monrovia Street  
P.O. Box 30084-00100  
NAIROBI

## REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF VIHIGA FOR THE YEAR ENDED 30 JUNE, 2020

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### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of County Assembly of Vihiga set out on pages 1 to 21, which comprise of the statement of financial assets and liabilities as at 30 June, 2020, statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution 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 effects 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 the County Assembly of Vihiga as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and County Governments Act, 2012.

#### Basis for Qualified Opinion

##### 1. Use of Goods and Services

As disclosed in Note 3 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.198,237,783 on use of goods and services. Examination of available records revealed the following unsatisfactory matters:

##### 1.1. Unauthorised Expenditure - Foreign Travel and Subsistence

The balance includes a balance of Kshs.16,849,650 in respect of foreign travel and subsistence against an approved budget of Kshs.2,960,000 resulting to an over-expenditure of Kshs.13,889,659 or over 469% of the approved budget. Examination of payment vouchers and accompanying supporting documents revealed that the amount



was paid to Members of County Assembly on diverse dates. However, the Speaker and the Clerk to the Assembly were not served with a written notice indicating the destinations, dates of intended travel and period of absence from Kenya and contacts of the members during the period of absence.

### **1.2. Overpayment to an Arbitrator**

Further, the balance includes an amount of Kshs.10,452,731 under other operating expenses which constitutes Kshs.2,692,029 paid to an arbitrator in a dispute between the County Assembly and a company which had been awarded a tender for the construction of boundary wall and renovations of office blocks during the 2013/2014 financial year. The arbitrator ought to have been paid an amount of Kshs.1,942,120 but was paid an amount of Kshs.2,692,092 leading to overpayment by Kshs.749,972.

In the circumstance, the County Assembly may have lost Kshs.749,972 as overpayment for the year ended 30 June, 2020 and Management has not instituted recovery strategy to recover the loss or determine the officer(s) who occasioned the loss.

### **1.3. Unsupported Expenditure**

In addition, the balance includes domestic travel and subsistence allowance balance of Kshs.112,338,600 which constitutes an amount of Kshs.6,774,600 paid to the Clerk of the Assembly which was not supported with relevant documents such as signed payment schedules, invitation letters, attendance registers and approval by the Speaker of the County Assembly.

Consequently, the propriety in the utilisation of public resources amounting of Kshs.24,374,159 utilised under use of goods and services could be confirmed.

## **2. Unsupported Transfers to other Government Entities**

As disclosed in Note 4 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.77,373,262 in respect of transfers to other government entities. The balance includes an amount of Kshs.50,320,797 paid as tax arrears to Kenya Revenue Authority. However, review of records indicated that the Assembly owed KRA due tax of Kshs.42,320,796 resulting to an overpayment of Kshs.8,000,000.

Further, the balance includes an amount of Kshs.4,000,000 being transfers to County Treasury. However, confirmation or evidence that the amount was received by the County Treasury was not provided for audit review.

In the absence of any explanation, the propriety of the expenditure amounting to Kshs12,000,000 under other grants and transfers could not be confirmed.

### **3. Irregular Payment of Salary Advances**

As disclosed in Note 2 to the financial statements, the statement of receipts and payments reflects a balance of Kshs.312,663,024 in respect of compensation of employees which includes basic salaries amounting to Kshs.178,447,275. However, a review of the expenditure revealed that Management had issued salary advances to staff members amounting to Kshs.3,114,000. Examination of personnel records revealed that officers were issued with salary advances in excess of the employees' net salaries. Further, most of the salary advances were issued to Members of County Assembly, MCAs who are not permanent staff of the organization while in some instances, salary advances request forms did not reflect amount to be recovered and recovery period making the applications incomplete.

In the circumstances, the propriety of the expenditure amounting to Kshs12,000,000 under other grants and transfers could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly of Vihiga Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

#### **Key Audit Matters**

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

#### **Other Matter**

##### **1. Pending Bills**

According to Note 11.1 and 11.2 to the financial statements, the County Assembly had pending accounts payables totalling Kshs.77,537,527 as at 30 June, 2020. A review of the records indicates that the amount relates to amounts borrowed from Car Loan and Mortgage Fund which includes long outstanding car loan and mortgage arrears totalling to Kshs.51,937,527 brought forward from 2018/2019. Management had not explained why the bills were not settled during the year when they occurred and the County Assembly risks incurring additional loss in form of interest and penalties arising from continued delay in payment.

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

## **2. Unresolved Prior Year Matters**

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

### **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

#### **Conclusion**

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

#### **Basis for Conclusion**

##### **1. Non-Compliance with the One Third of Basic Salary Rule**

During the year ended 30 June, 2019, six (6) employees earned a net salary below one third (1/3) of the basic salary in the month of September, 2020, contrary to Section C.1(3) of the Public Service Commission (PSC) Human Resource Policies, 2016. The Management has not given explanation for failure to comply with the policy as well as the Employment Act 2007 Section 19 (3), which does not permit employees to commit their salaries in excess of two-third of their basic salaries. This may expose the staff to pecuniary embarrassment.

Consequently, the Management is in breach of the law.

##### **2. Staff Ethnic Composition**

A review of the County Assembly's Human Resource records revealed a total of two hundred and fifteen (215) employees out of which two hundred and six (206) officers or 96% are from the dominant community in the County. This is contrary to Section 65(1)(e) of the County Governments Act, 2012 which provides that the County public service board should ensure that at least thirty percent (30%) of the vacant posts at the entry level are filled by candidates who are not from the dominant ethnic community in the county.

Consequently, the Management is in breach of the law.

### **3. Payments for Activities Outside the County Assembly Precincts**

During the year under review, Management paid Kshs.8,760,500 to the County Assembly leadership and secretariat for activities outside the County Assembly precincts. These activities were carried out without the approval of the Speaker contrary to section 169 of the County Assembly Standing orders which states that any sitting of a committee shall be held at such place, date and time as shall be determined by the Chairperson or on a petition made by at least seven members of that committee but no meeting of a Committee may be held outside the precincts of County Assembly without the approval of the Speaker.

Consequently, Management is in breach of the law.

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

#### **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

##### **Conclusion**

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

##### **Basis for Conclusion**

###### **1. Un-Surrendered Staff Imprest**

As disclosed in Annex 4, the statement of financial assets and liabilities reflects a balance of Kshs.4,617,391 in respect of accounts receivables - outstanding imprests. The imprest register was not updated to indicate the current outstanding imprest balance and the purpose was not disclosed while copies of imprest warrants were not provided for audit review. The imprest schedule provided for audit revealed that imprests were issue between July, 2016 to June, 2020 but had not been surrendered by 30 June, 2020

Consequently, management has not institute effective and efficient internal controls to safeguard public resources.

## **2. Lack of an Effective Internal Audit Unit**

The County Assembly Internal Audit Unit is manned by two officers who were appointed separately to the position of internal auditor in 2014 without the determination of who was in-charge. However, the evidence provided during the time of audit revealed that there was no Head of Internal Audit Unit and the Audit Committee had not been constituted.

Consequently, I'm unable to confirm whether the County Assembly has an effective and a functional Internal Audit function to guide and oversee the operation of the Assembly.

## **3. Weak Information Communication Technology Controls**

Audit review of the County Assembly information and communication Technology (ICT) revealed that the Assembly did not have a data recovery plan and IT Security Policy which are vital in effective and efficient management of the IT resources. The County Assembly does not have an IT Steering Committee to carry out oversight function and formulation of policies and ensure that the IT department is in place to deliver its organizational objectives. It was also noted that most records were manually maintained.

Consequently, the County Assembly operations are not efficiently and effectively monitored or controlled and the risk of loss of data and other resources would occur and remain undetected.

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 overall governance.

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Assembly 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**19 October, 2021**



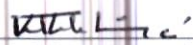
**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**


**7.0 FINANCIAL STATEMENTS**

**7.1. STATEMENT OF RECEIPTS AND PAYMENTS**

	Note	2019/20 KShs	2018/19 KShs
<b>RECEIPTS</b>			
Transfers from the County Treasury/Exchequer Releases	1	641,333,173	617,914,441
<b>TOTAL RECEIPTS</b>		<b>641,333,173</b>	<b>617,914,441</b>
<b>PAYMENTS</b>			
Compensation of Employees	2	(312,663,024)	(294,041,231)
Use of goods and services	3	(198,237,783)	(268,264,331)
Transfers to Other Government Entities	4	(77,373,262)	(10,945,935)
Social Security Benefits	5	(19,316,549)	(34,449,700)
Acquisition of Assets	6	(34,552,147)	(10,184,039)
Finance Costs	7	(118,620)	(166,185)
<b>TOTAL PAYMENTS</b>		<b>(642,261,385)</b>	<b>(618,051,420)</b>
<b>SURPLUS/DEFICIT</b>		<b>-928,212</b>	<b>-136,979</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30.06. 2020 and signed by:

  
 Clerk of the Assembly  
 Name: JOAB AMBAKA


  
 Chief Finance Officer – County Assembly  
 Name: MIYINZI OSCAR JAGONA  
 ICPAK Member Number: 24443

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

**7.2. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES**

FINANCIAL ASSETS		Note	2019/20 KShs	2018/19 KShs
<b>Cash and Cash Equivalents</b>				
Bank Balances	8A		580,932	1,752,616
Cash Balances	8B		-	2,433,577
<b>Total Cash and cash equivalents</b>			<b>580,932</b>	<b>4,186,193</b>
Accounts receivables – Outstanding Imprests	9		4,617,391	1,940,342
<b>TOTAL FINANCIAL ASSETS</b>			<b>5,198,323</b>	<b>6,126,535</b>
<b>FINANCIAL LIABILITIES</b>			-	-
<b>NET FINANCIAL ASSETS</b>			<b>5,198,323</b>	<b>6,126,535</b>
<b>REPRESENTED BY</b>				
Fund balance b/fwd	10		6,126,535	6,263,514
Surplus/Deficit for the year			(928,212)	(136,979)
<b>NET FINANCIAL POSITION</b>			<b>5,198,323</b>	<b>6,126,535</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30.06. 2020 and signed by:

  
 \_\_\_\_\_

Name: JOAB AMBAKA


  
 \_\_\_\_\_


Name: MIYINZI OSCAR JAGONA  
 ICPAK Member Number: 24443

7.3. STATEMENT OF CASH FLOWS

VIHIGA COUNTY ASSEMBLY 2020			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating income</b>			
Transfers from the County Treasury/Exchequer Releases	1	641,333,173	617,914,441
<b>Payments for operating expenses</b>			
Compensation of Employees	2	(312,663,024)	(294,041,231)
Use of goods and services	3	(198,237,783)	(268,264,331)
Transfers to Other Government Entities	4	(77,373,262)	(10,945,935)
Social Security Benefits	5	(19,316,549)	(34,449,700)
Finance Costs	7	(118,620)	(166,185)
<b>Adjusted for:</b>			
Increase in Accounts receivable: (outstanding imprest)	11	(2,677,050)	(1,940,342)
<b>Net cash flows from operating activities</b>		<b>30,946,885</b>	<b>8,106,718</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(34,552,146)	(10,184,039)
<b>Net cash flows from investing activities</b>		<b>(34,552,146)</b>	<b>( 10,184,039 )</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>4,186,193</b>	<b>6,263,514</b>
<b>Cash and cash equivalent at END of the year</b>		<b>580,932</b>	<b>4,186,193</b>

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30.06.2020 and signed by:

  
 Clerk of the Assembly  
 Name: JOAB AMBAKA


  
 Chief Finance Officer – County Assembly  
 Name: MIYINZI OSCAR JAGONA  
 ICPAK Member Number: 24443

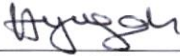
7.4. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT  
 COMBINED

Receipt/Expense Item	Original Budget KShs.	Adjustments KShs.	Final Budget KShs.	Actual on Comparable Basis KShs.	% Utilization difference KShs.
RECEIPTS	A	B	C=(A+B)	D	E=D/C%
Transfers from the County Treasury/Exchequer Releases	583,682,896	58,272,271	641,955,167	641,333,173	100%
<b>TOTAL</b>	<b>583,682,896</b>	<b>58,272,271</b>	<b>641,955,167</b>	<b>641,333,173</b>	<b>100%</b>
<b>PAYMENTS</b>					
Compensation of Employees	322,611,748	557,800	323,169,548	312,663,024	97%
Use of goods and services	208,385,104	31,214,471	239,599,575	198,237,783	83%
Transfers to Other Government Entities	-	-	-	77,373,262	
Social Security Benefits	33,308,720	2,000,000	35,308,720	19,316,549	55%
Acquisition of Assets	19,161,324	24,500,000	43,661,324	34,552,147	79%
Finance Costs	216,000	-	216,000	118,620	54%
<b>TOTAL</b>	<b>583,682,896</b>	<b>58,272,271</b>	<b>641,955,167</b>	<b>642,261,385</b>	<b>100%</b>
<b>SURPLUS/ DEFICIT</b>				<b>-928,212</b>	

- (a) There was underutilization on the vote for use of goods and services due to implementation of agency notice issued by kra on Vihiga county assembly. This was in regard to pending tax issues. This vote was used to settle part of the amount. The total amount recovered by Kra amounted to kshs: 50,320,796.
- (b) There was increases in amount transferred to other government agencies due to refund of unspent balances at end of financial year and also due to the agency notice exercised by kra as in(a) above.
- (c) There was an increase in acquisition of assets due to late disbursements of funds. Funds that were meant to purchase land during the financial year 2018/2019 were released during this financial year (2019/2020). This amounted to kshs: .15, 290,318 that was spent during the financial year 2019/2020 was budgeted during the financial year 2018/2019.

The entity financial statements were approved on 30.06.2020 and signed by:

  
\_\_\_\_\_  
Clerk of the Assembly  
Name: JOAB AMBAKA

  
\_\_\_\_\_  
Chief Finance Officer – County Assembly  
Name: MIYINZI OSCAR JAGONA  
ICPAK Member Number: 24443


**7.5. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT**

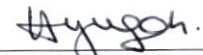
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% Utilisation difference
	KSHS	KSHS	KSHS	KSHS	KSHS
<b>RECEIPTS</b>	A	B	C = A+B	D	E=D/C%
Transfers from the County Treasury/ Exchequer Releases	583,682,896	38,272,271	621,955,167	625,301,327	100%
Other Receipts	-	-	-	-	-
<b>TOTAL</b>	<b>583,682,896</b>	<b>38,272,271</b>	<b>621,955,167</b>	<b>625,301,327</b>	<b>100%</b>
<b>PAYMENTS</b>					
Compensation of Employees	322,611,748	557,800	323,169,548	312,663,024	97%
Use of goods and services	208,385,104	31,214,471	239,599,575	198,237,783	83%
Transfers to Other Government Entities	-	-	-	77,373,262	-
Social Security Benefits	33,308,720	2,000,000	35,308,720	19,316,549	55%
Acquisition of Assets	19,161,324	4,500,000	23,661,324	18,520,300	78%
Finance Costs	216000	-	216,000	118,620	55%
<b>TOTAL</b>	<b>583,682,896</b>	<b>38,272,271</b>	<b>621,955,167</b>	<b>626,229,538</b>	<b>100%</b>

There was general underutilization due to KRA exercising agency notice, a total of kshs, 50,320,796 that was not budgeted for was recovered hence negatively affecting our operations

There was an expenditure above the budgeted amount by a total of kshs; 4,274,371. This is attributed to borrowed funds that were not refunded at the year-end amounting to kshs; 1,300,000 and cash balances brought forward of kshs; 2,433,577 and bank balances of kshs; 540794.

The entity financial statements were approved on 30.06. 2020 and signed by:

  
 Clerk of the Assembly  
 Name: JOAB AMBAKA

  
 Chief Finance Officer – County Assembly  
 Name: MIYINZI OSCAR JAGONA  
 ICPAK Member Number: 24443

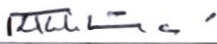
**7.6. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT**

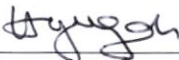
Receipt/Expense Item	Original Budget KSHS	Adjustments KSHS	Final Budget KSHS	Actual on Comparable Basis KSHS	% Utilization difference KSHS
	A	B	C = A + B	D	E=D/C%
<b>RECEIPTS</b>					
Transfers from the County Treasury/ Exchequer Releases	0	20,000,000	20,000,000	16,031,846	80%
<b>TOTAL</b>	<b>0</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>16,031,846</b>	<b>80%</b>
<b>PAYMENTS</b>					
Acquisition of assets		20,000,000	20,000,000	16,031,846	80%
<b>TOTAL</b>	<b>0</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>16,031,846</b>	<b>80%</b>
<b>SURPLUS/ DEFICIT</b>					

The county assembly did not receive the full allocation for the financial year

There was delay in tender process for construction of speaker's residence. However, the same has been awarded and works ongoing. Payments to be done in financial year 2020/2021.

The entity financial statements were approved on 30.06 2020 and signed by:

  
 Clerk of the Assembly  
 Name: JOAB AMBAKA

  
 Chief Finance Officer – County Assembly  
 Name: MIYINZI OSCAR JAGONA  
 ICPAK Member Number: 24443

**7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

<b>Programme/Sub-programme</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on comparable basis</b>	<b>Budget utilization difference</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Programme 1					
Administrative and legislative	583,682,896	58,272,271	641,955,167	641,333,173	100%



## **7.8. SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on receivables and payables.

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

### **2. Reporting entity**

The financial statements are for the VIHIGA County Assembly. The financial statements encompass the reporting entity as specified in section 164 of PFM Act 2012.

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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

#### **Transfers from the Exchequer/ County Treasury**

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**1. Other Receipts**

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

**2. Recognition of payments**

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

**3. Compensation of employees**

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

**4. Use of goods and services**

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

**5. Acquisition of fixed assets**

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

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

**6. In-kind contributions**

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**7. Third Party Payments**

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

**8. Cash and cash equivalents**

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

**9. Restriction on cash**

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

**10. Accounts Receivable**

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

**11. Accounts Payable**

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**12. Non-current assets**

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

**13. Pending bills**

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

**14. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
  - (ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

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

**SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**15. Contingent Assets**

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

**16. Budget**

The budget is prepared on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law .The original budget was approved by the County Assembly on 26<sup>TH</sup> JUNE 2019 for the period 1<sup>st</sup> July 2019 to 30 June 2020 as required by law. There was 4 number of supplementary budgets passed in the year. The supplementary budgets were approved on 2<sup>ND</sup> DECEMBER 2019 and 30<sup>TH</sup> NOVEMBER 2019 a high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in the Statement of Comparison between actual and budgeted amounts included in these financial statements.

**17. Comparative figures**

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

**18. Subsequent events**

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

**19. Errors**

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

**20. Related party transactions**

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

**VIHIGA COUNTY ASSEMBLY**  
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**7.9 NOTES TO THE FINANCIAL STATEMENTS**

**1. Transfers from the County Treasury/Exchequer Releases**

	2019/20 KShs	2018/19 KShs
Transfers from the County Treasury for Q1	130,822,024	151,800,000
Transfers from the County Treasury for Q2	170,437,940	147,677,500
Transfers from the County Treasury for Q3	139,984,100	154,961,766
Transfers from the exchequer for quarter 4	155,757,262	152,814,525
Development vote	16,031,847	2,319,450
Other exchequer releases	4,000,000	8,341,200
Transfer from mortgage account	24,300,000	
<b>Cumulative Amount</b>	<b>641,333,173</b>	<b>617,914,441</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**2. COMPENSATION OF EMPLOYEES**

	2019/20 KShs	2018/19 KShs
Basic salaries of permanent employees	87,035,854	78,763,694
Basic salaries of Mcas	71,581,131	72,292,011
Basic salaries- ward staff	19,830,290	17,547,530
Personal allowances paid as part of salary	0	125,244,996
Personal allowances paid as reimbursement	117,752,590	0
Pension and other social security contributions	16,268,759	.0
Compulsory national social security schemes	194,400	193,000
Other personnel payments	-	-
<b>Total</b>	<b>312,663,024</b>	<b>294,041,231</b>

There were no major employment or departures of employees during the year

**3. USE OF GOODS AND SERVICES**

	2019/20 KShs	2018/19 KShs
Utilities, supplies and services	208,579	323,553
Communication, supplies and services	273,650	128,272
Domestic travel and subsistence	112,338,600	180,178,631
Foreign travel and subsistence	16,849,650	8,893,136
Printing, advertising and information supplies & services	2,630,434	2,579,297
Rentals of produced assets	4,452,000	4,299,170
Training expenses	499,320	4,098,250
Hospitality supplies and services	9,861,280	9,495,362
Insurance costs	33,492,675	32,149,597
Specialized materials and services	2,371,762	4,908,341
Office and general supplies and services	2,204,098	3,145,658
Fuel Oil and Lubricants	1,025,000	2,034,918
Other operating expenses	10,452,731	11,471,415
Routine maintenance – vehicles and other transport equipment	731,910	1,860,739
Expenses – bank charges	0	1,864,520
Routine maintenance – other assets	846,094	833,472
<b>Total</b>	<b>198,237,783</b>	<b>268,264,331</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**4. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

Description	2019/20 KShs	2018/19 KShs
Transfers to county revenue fund	52,466	217,935
Transfers to county treasury	4,000,000	728,000
Transfer to Vihiga county assembly mortgage fund	23,000,000	10,000,000
Kenya Revenue Authority- tax arrears	50,320,796	
<b>TOTAL</b>	<b>77,373,262</b>	<b>10,945,935</b>

-Transfer to county revenue fund relates to refund of unspent balances as at end of financial year

Transfer to county treasury relates to refund of inter departmental borrowings between county treasury and the county assembly

Transfer to car loan and mortgage relates to refund of borrowed funds – utilised for normal assembly operations

Transfer to kra relates to payment of taxes assessed on the operations of Vihiga county assembly for previous years



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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**5. SOCIAL SECURITY BENEFITS**

	2019/20	2018/19
	KShs	KShs
Government pension and retirement benefits	-	15,214,393
Gratuity MCAS	13,308,720	13,308,720
Gratuity- contractual staff	6,007,829	5,926,587
<b>Total</b>	<b>19,316,549</b>	<b>34,449,700</b>

Payment of gratuity for meas relate to gratuity payments paid to Laptrust for payment of gratuity to members of county assembly at the end of their term in 2022. Gratuity for contractual staff relates to payments to lapfund. This amount will be used to pay gratuity to contractual staff on end of their contracts.

**6. ACQUISITION OF ASSETS**

<u>Non- Financial Assets</u>	2019/20	2018/19
	KShs	KShs
Purchase of Buildings		-
Construction of Buildings		-
Refurbishment of Buildings	1,700,000	-
Construction of Roads		-
Construction and Civil Works	3,190,318	2,319,450
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	14,000,000	3,313,800
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment		-
Purchase of Office Furniture and Equipment	3,240,000	2,969,000
Purchase of Specialized Plant, Equipment and Machinery		
Rehabilitation of Civil Works		-
Purchase of ICT Equipment	2,021,828	1,581,789
Acquisition of Other Inventories		-
Acquisition of Land	10,400,000	-
Acquisition of Intangible Assets		
<b>Total purchase of non-financial assets</b>		
<b>Financial Assets</b>		-
Domestic Public Financial Institutions		-
<b>Total purchase of financial assets</b>	<b>34,552,146</b>	<b>10,184,039</b>

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**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**7. FINANCE COSTS**

	2019/20	2018/19
	KShs	KShs
Bank Charges		
Co-operative bank of Kenya-01141471295100	117,240	152,313
Kenya commercial bank-1240161565	1,380	13,872
<b>Total</b>	<b>118,620</b>	<b>166,185</b>

The bank charges relate to normal transactional charges levied by the banks

**8. CASH AND BANK BALANCES**

**8A. BANK BALANCES**

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2019/20	2018/19
		KShs	KShs
Co-operative bank of Kenya – 011414712951 Kenya shillings	Imprest account	274,067	196,504
Kenya commercial bank-1240161565 Kenya shillings	Imprest account	57,201	1,525,865
Central bank of Kenya-1000195347- Kenya shillings	Recurrent account	249,664	30,247
Central bank of Kenya-1000195355, Kenya shillings	Development account	0	0
<b>Total</b>		<b>580,932</b>	<b>1,752,616</b>

**8B. CASH IN HAND**

	2019/20	2018/19
	KShs	KShs
Cash in Hand – Held in domestic currency	0	2,433,577
<b>Total</b>	<b>0</b>	<b>2,433,577</b>

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**9. ACCOUNTS RECEIVABLE**

Description	2019/20 KShs	2018/19 KShs
Government Imprests	4,617,392	1,940,342
Staff Advances	0	0
<b>Total</b>	<b>4,617,392</b>	<b>1,940,342</b>

**10. FUND BALANCE BROUGHT FORWARD**

Description	2019/20 KShs	2018/19 KShs
Bank accounts		1,752,616
Cash in hand and outstanding imprests		4,373,919
<b>Total</b>		<b>6,126,535</b>

**11. CHANGES IN RECIEVABLES**

Description	2019/2020 KSHS	2018/2019 KSHS
Outstanding imprests as at 1 <sup>st</sup> July 2019(A)	1,940,342	-
Imprests issued during the year(B)	2,677,050	1,940,342
Imprests surrendered during the year (C)	0	0
<b>Imprests outstanding at end of year=(A+B-C)</b>	<b>4,617,392</b>	<b>1,940,342</b>

**12. OTHER PENDING PAYABLES**

	Balance b/f FY 2018/2019 KSHS	Additions for the period KSHS	Paid during the year KSHS	Balance c/f FY2019/2020 KSHS
Amounts due to county government entities	0	4,000,000	(4,000,000)	0
Amounts due to third parties- Car loan and mortgage fund	76,237,527	24,300,000	(23,000,000)	77,537,527
<b>TOTAL</b>	<b>76,237,527</b>	<b>28,300,000</b>	<b>(27,000,000)</b>	<b>77,537,527</b>

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**13. RELATED PARTY DISCLOSURES**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the County Assembly:

- Members of County Assembly;
- Key management personnel that include the Clerk of the Assembly and heads of departments;

**Related party transactions:**

	2019-2020 Kshs	2018-2019 Kshs
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	147,678,999	153,413,616
Key Management Compensation (Clerk and Heads of departments)	15,894,856	15,561,200
<b>Total Compensation to Key Management</b>	<b>163,573,855</b>	<b>168,974,816</b>
<b>Transfers to related parties</b>		
Transfers to other County Government Entities such as car and mortgage schemes	23,000,000	10,000,000
Transfers to OTHER Govt Corporations- KRA	50,320,796	
Transfers to County Treasury	4,000,000	728,000
Transfers to County Revenue Fund	52,466	217,935
<b>Total Transfers to related parties</b>	<b>77,373,262</b>	<b>10,945,935</b>
<b>Transfers from related parties</b>		
Transfers from the County Executive- Exchequer		8,341,200
Transfers from mortgage Account	24,300,000	3,000,000
<b>Total Transfers from related parties</b>	<b>24,300,000</b>	<b>11,341,200</b>

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**8.0. PROGRESS ON FOLLOW ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)
1.0			
I.	The original budget for Vihiga County Assembly was not made available for Audit	Budget was Aailed	Jagona Oscar Miyinzi PFO
II.	Under Fiduciary Management, Year-end Date indicated as June 2019 instead of 30 June 2019	Financial Statements were amended	Jagona Oscar Miyinzi PFO
III.	Fund Balance brought Forward Of Ksh 6,263,514 in the statement os assets and liabilities is understated by unexplained figure of Ksh 1,157,598	Financial Statements were amended and figure of Ksh 1,157,598 related to Outstanding Imprests	Jagona Oscar Miyinzi PFO
IV.	The financial statements submitted on 30 <sup>th</sup> September 2019 differed with an amended on submitted on 23 <sup>rd</sup> January 2020 with a difference of Ksh 15,810,627	The Payment Vouchers and journal entries explaining the variances were submitted	Jagona Oscar Miyinzi PFO
2	Unsupported Cash and Cash Equivalent <ul style="list-style-type: none"> <li>• Board Of Survey not submitted to confirm the cash at hand Balance</li> <li>• Understatement of Development Account Balance Of Ksh30,247</li> </ul>	Financial statements were amended to include the balances	Jagona Oscar Miyinzi PFO

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**9.0- ANNEXES**

**ANNEX 1 – ANALYSIS OF OTHER PENDING PAYABLES**

<b>Name</b>	<b>Brief Transaction Description</b>	<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
		A	B	C	D=A-C	
<b>Amounts due to National Govt Entities</b>						
1.						
2.						
3.						
<b>Sub-Total</b>						
<b>Amounts due to County Govt Entities</b>						
4. County Government of vihiga	Inter- entity borrowings	4,000,000		(4,000,000)	0	
5. VIHIGA COUNTY ASS. CAR LOAN AND MORTGAGE FUND	Inter-entity borrowings	100,537,527		(23,000,000)	77,537,527	
6.						
<b>Sub-Total</b>		<b>104,537,527</b>		<b>(27,000,000)</b>	<b>77,537,527</b>	

**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f (KShs) 2018/19</b>	<b>Additions during the year (KShs)</b>	<b>Disposals during the year (KShs)</b>	<b>Transfers in/(out)</b>	<b>Historical Cost e/f (KShs) 2019/20</b>
Land	0	10,400,000			10,400,000
Buildings and structures	49,655,344	4,890,318			54,545,662
Transport equipment	9,943,000	14,000,000			23,943,000
Office equipment, furniture and fittings	11,985,150	3,240,000			15,225,150
ICT Equipment	4,531,889	2,021,828			6,553,717
Machinery and Equipment	3,432,360				3,432,360
<b>Total</b>	<b>79,547,743</b>	<b>34,552,146</b>			<b>114,099,889</b>

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**ANNEX 3 – ANALYSIS OF OUTSTANDING IMPRESTS**  
**Government Imprest Holders**

Name of Officer or Institution	Date Imprest Taken	Amount Taken	Amount Surrendered	Balance
		<i>KShs</i>	<i>KShs</i>	<i>KShs</i>
ABDALLA CHOGO	18/7/2016	10,000.00		10,000.00
DICKSON AMUNGA	20/7/2016	50,000.00		50,000.00
MICHAEL OLOO	20/7/2016	50,000.00		50,000.00
MOSES AKHABELE	21/7/2016	42,600.00		42,600.00
CLASTONE ANYONJE	22/7/2016	33,600.00		33,600.00
WYCLIFFE MASINI	27/7/2016	6,000.00		6,000.00
FESTUS GIRURE	2/8/16	14,000.00		14,000.00
REUBEN OMBIMA	4/8/16	36,000.00		36,000.00
PATRICK KAMOYANI	13/8/16	5,000.00		5,000.00
NASHON KUSINA	13/8/2016	50,000.00		50,000.00
NASHON KUSINA	13/8/2016	50,000.00		50,000.00
MOSES AKHABELE	28/8/2016	126,800.00		126,800.00
MICHAEL OLOO	21/9/2016	5,000.00		5,000.00
JOAN JAI	29/9/2016	5,700.00		5,700.00
CLEMENT SLOYA	4/10/16	20,000.00		20,000.00
MARY OLEVE	9/11/16	30,000.00		30,000.00
CLEMENT SLOYA	7/12/16	7,000.00		7,000.00
MOSES AKHABELE	17/01/2017	5,200.00		5,200.00
SHERAH DIDI	25/01/2017	5,000.00		5,000.00
NASHON KUSINA	26/01/2017	23,000.00		23,000.00
PATRICK KAMOYANI	9/2/17	5,000.00		5,000.00
ARTHUR ANJERA	28/02/2017	10,000.00		10,000.00
IRIS ANYISO	2/28/17	5,508.00		5,508.00
CLEMENT SLOYA	2/3/17	5,000.00		5,000.00
EMMANUEL OMOLLO	6/3/17	33,600.00		33,600.00
BENSON INGANJI	7/3/17	2,780.00		2,780.00
MOSES AKHABELE	2/10/18	15,000		15,000
RAYCHELLE SYIAMBA	12/9/18	61,600		61,600
HON.VICTOR IJAIKA	7/12/18	60,000		60,000
LINDAH VUSHA	4/2/19	1,550		1,550
NASHON KUSINA		25,000		25,000
SIMON OTELLU	14/2/2019	20,000		20,000
MOSES AKHABELE		14,600		14,600
BYRUM ANGOTE	7/12/18	196,704		196,704
SIMON OTELLU	5/2/19	10,000		10,000
SIMON OTELLU	14/2/2019	20,000		20,000



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HON.GLADYS ANALO	14/2/2019	56,000		56,000
HON.DOUGLAS BERU	1/3/19	52,000		52,000
HILLARY ANO	1/3/19	10,000		10,000
KEN OKANGA	1/3/19	16,800		16,800
LUCY KEMUTO	1/3/2-019	78,000		78,000
EVANS CHUNGULI	1/3/19	78,000		78,000
EDWIN KUTAI	1/3/19	78,000		78,000
HON.NAOMI MANDELA	1/3/19	78,000		78,000
HON.JACKLINE MWENESI	1/3/19	78,000		78,000
HON.CLEMENTINE OSODO	1/3/19	76,000		76,000
HON.LUCY KEMUNTO	1/3/19	52,000		52,000
HON.EDWIN KUTAI	1/3/19	52,000		52,000
HON.ELISHA AMARA	1/3/19	52,000		52,000
MOSES AKHABELE	10/5/19	12,000		12,000
ALEX SAVAI	10/9/18	8,700		8,700
MOSES AKHABELE	2/10/18	15,000		15,000
RAYCHELLE SYAMBA	12/11/18	61,600		61,600
NASHON KUSINA		25,000		25,000
CAROLINE MUSEVE	02/06/2020	6,400	-	6,400
NICHOLUS AMBURA	30/06/2020	36,750	-	36,750
JOAN JAI	09/10/19	9,000		9,000
JULIET ASILA	25/06/20	70,000	-	70,000
KEN OKANGA	17/10/19	129,000		129,000
RAYCHELLE SYAMBA	16/12/19	110,000		110,000
RAYCHELLE SYAMBA	16/12/19	47,600		47,600
GEOFFREY ABWAO	27/19/19	8,000		8,000
KEN OKANGA	07/10/19	85,600		85,600
JUDITH OSIRE	24/09/19	15,000		15,000
IRIS ANYISO	04/11/19	8,000		8,000
IRIS ANYISO	11/11/19	18,900		18,900
NICHOLAS OCHINJO	30/10/19	85,200		85,200
SALMA OCHIENG	06/11/19	200,000		200,000
IRIS ANYISO	16/12/19	500,000		500,000
JUDITH OSIRE	25/09/19	863,000		863,000
MOSES AKHABELE	23/10/19	8,000		8,000
RAYCHELLE SYAMBA	10/07/19	187,600		187,600
THE CLERK	16/12/19	39,000		39,000
THE CLERK	16/12/19	250,000		250,000
<b>Total</b>		<b>4,617,392</b>		<b>4,617,392</b>

**VIHIGA COUNTY ASSEMBLY**  
**Reports and Financial Statements**  
**For the year ended June 30, 2020**

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