



**VIHIGA COUNTY GOVERNMENT
(EXECUTIVE)**

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
31 DECEMBER 2018**

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

(b) Key Management

The county Government of Vihiga day to day management is under the following key officers:

- H.E. The Governor – Hon. Dr. Wilber Khasilwa Ottichilo
- H.E. The Deputy Governor Hon. Patrick Saisi Lumumba
- AG.County Secretary – Philip Gavuna
- CECM Finance- Hon. Alfred Indeche
- Chief Officer Finance and Economic Planning- Mr. Livingstone Imbayi

(c) Fiduciary Management

The Key Management Personnel who held the office for the quarter ended 30 December 2018 and who had direct fiduciary responsibility were:

1. CECM Finance Hon. Alfred Indeche
2. Chief Officer- Finance and Economic Planning-Mr. Livingstone Imbayi
3. Head of Internal Audit- Joseph Ollando
4. Director Supply Chain Management- Godfrey Oyaro
5. Head of Budget – George Wambua

(d) Headquarters

P.O Box 344-50300, Maragoli
Vihiga County Headquarters
Hospital Road,
Maragoli, Kenya

Contacts

Telephone; (+254)720299245
E-mail; Vihiga vihigafinance@gmail.com
Website: www.vihigacounty.go.ke

(e) Vihiga County Executive Bankers

1. Central Bank of Kenya
Haile selasie Avenue
P.o Box 6000- 00200
Nairobi

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2. Co-operative Bank of Kenya
P.o Box 816- 50300
Maragoli, Kenya

3. Kenya Commercial Bank
P.o Box 1123 -50300
Maragoli, Kenya

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

II. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 166 of the PFM Act requires that an Accounting Officer for a County Government entity prepares a report for each quarter of the financial year in respect of the entity. The County Executive Committee (CEC) member for finance being the head of the County Treasury 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 quarter ended on 31 December 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 this report gives a true and fair view of the state of the County Government's transactions during the quarter ended 30 December 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 this report 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 quarter 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 _____ 2018.

County Executive Committee member – Finance and Economic Planning

I. STATEMENT OF RECEIPTS AND PAYMENTS

| | Note | SEP 2018 (Q1) | DEC 2018 (Q2) | MAR 2019 (Q3) | JUNE 2019 (Q4) | CUMMLATIVE |
|--|------|----------------------|----------------------|------------------|-------------------|----------------------|
| | | KSHS | KSHS | KSHS | KSHS | KSHS |
| RECEIPTS | | | | | | |
| Equitable Share (Exchequer releases) | 1 | 222,940,000 | 964,358,700 | | | 1,187,298,700.0 |
| Transfers from National Government Entities | 2 | - | - | | | - |
| Proceeds from Foreign Grants / Development Partners | 3 | - | 25,482,767 | | | - |
| Proceeds from Domestic Borrowings | 4 | - | - | | | 25,482,766.8 |
| Proceeds from Sale of Assets | 6 | - | - | | | - |
| Conditional Additional Allocations to County Governments | 7 | - | - | | | - |
| Fuel Levy Allocation | 9 | - | 29,552,974 | | | - |
| County Own Generated Revenues | 10 | 32,670,471 | 28,536,220 | | | 61,206,691.0 |
| Unspent funds | 11 | 1,606,256,474 | 884,424,852 | | | 2,490,681,326.0 |
| TOTAL RECEIPTS | | 1,861,866,945 | 1,932,355,513 | - | - | 3,764,669,484 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 12 | (488,197,665) | (476,563,490) | | | (964,761,155) |
| Use of goods and services | 13 | (88,414,180) | (171,197,105) | | | (259,611,285) |
| Interest payments | 14 | - | - | | | - |
| Subsidies | 15 | - | - | | | - |
| Transfers to Other Government Entities | 16 | (151,800,000) | (213,065,486) | | | (364,865,486) |
| Other grants and transfers | 17 | (65,347,256) | - | | | (65,347,256) |
| Social Security Benefits | 18 | (6,061,305) | (25,220,393) | | | (31,281,698) |
| Acquisition of Assets | 19 | (100,698,061) | (202,950,246) | | | (303,648,307) |
| Repayment of principal on Domestic and Foreign borrowing | 21 | - | - | | | - |

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| | | | | |
|------------------------|----|----------------------|------------------------|------------------------|
| Other Payments | 22 | - | - | - |
| TOTAL PAYMENTS | | (900,518,467) | (1,088,996,720) | (1,989,515,187) |
| SURPLUS/DEFICIT | | 961,348,478 | 843,358,792 | 5,754,184,671 |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Chief Officer – Finance

Head of Treasury - Accounting

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II. STATEMENT OF FINANCIAL ASSETS

| | Note | Sep (Q1) Kshs | Dec (Q2) Kshs. | Mar (Q3) Kshs | June (Q4) Kshs |
|---|------|--------------------|----------------------|------------------|-------------------|
| FINANCIAL ASSETS | | | | | |
| Cash and Cash Equivalents | | | | | |
| Bank Balances | 23A | 884,424,852 | 720,875,299 | | |
| Cash Balances | 23B | 0 | 0 | | |
| Total Cash and cash equivalent | | 884,424,852 | 720,875,299 | | |
| Accounts receivables – Outstanding Imprests | 24 | 67,517,900 | 196,635,044 | | |
| TOTAL FINANCIAL ASSETS | | 951,942,752 | 917,510,343 | | |
| FINANCIAL LIABILITIES | | | | | |
| Accounts Payables – Deposits and retentions | 25 | (158,249,008) | (164,882,658) | | |
| NET FINANCIAL ASSETS | | 793,693,744 | 752,627,685 | | |
| REPRESENTED BY | | | | | |
| Fund balance b/fwd | 26 | 414,080,442 | 816,080,818 | | |
| Surplus/Deficit for the quarter | | 402,000,376 | 843,358,792 | | |
| NET FINANCIAL POSSITION | | 816,080,818 | 1,659,439,611 | | |

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Chief Officer – Finance

Head of Treasury - Accounting

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III. STATEMENT OF CASHFLOW

| | Note | SEP 18 Q1 KSHS | DEC 18 Q2 KSHS | MAR 19 Q3 KSHS | JUN 19 Q4 KSHS |
|---|------|----------------------|----------------------|----------------------|----------------------|
| Receipts from operating income | | | | | |
| Equitable Share (Exchequer releases) | 1 | 222,940,000 | 964,358,700 | | |
| Transfers from National Government Entities | 2 | - | - | | |
| Proceeds from Foreign Grants / Development Partners | 3 | - | 25,482,767 | | |
| Conditional Additional Allocation to County Governments | 7 | - | - | | |
| Conditional Allocation to Level 5 Hospitals | 8 | - | - | | |
| Fuel Levy Allocation | 9 | - | 29,552,974 | | |
| County Own Generated Revenues | 10 | 32,670,471 | 28,536,220 | | |
| Unspent Funds | 11 | - | - | | |
| Payments for operating expenses | | | | | |
| Compensation of Employees | 12 | (488,197,665) | (476,563,490) | | |
| Use of goods and services | 13 | (88,414,180) | (171,197,105) | | |
| Interest payments | 14 | - | - | | |
| Subsidies | 15 | - | - | | |
| Transfers to Other Government Entities | 16 | (151,800,000) | (213,065,486) | | |
| Other grants and transfers | 17 | (65,347,256) | - | | |
| Social security Benefefits | 18 | (6,061,305) | (25,220,393) | | |
| Finance Costs, including Loan Interest | 20 | - | - | | |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|--|------------------|----------------------|----------------------|----------|----------|
| Other Payments | 22 | - | - | - | - |
| Adjusted for: | | - | - | - | - |
| Adjustments during the year(increase)/decrease in receivables) | | (67,881,658) | (129,117,144) | | |
| Adjustments during the year(increase/(decrease) in Payables) | | - | 6,633,650 | | |
| Net cash flows from operating activities | | (612,091,593) | 39,400,693 | - | - |
| CASHFLOW FROM INVESTING ACTIVITIES | | | | | |
| Proceeds from Sale of Assets | 6 | - | - | - | - |
| Acquisition of Assets | 19 | (100,698,061) | (202,950,246) | | - |
| | | - | - | - | - |
| Net cash flows from investing activities | | (100,698,061) | (202,950,246) | - | - |
| CASHFLOW FROM BORROWING ACTIVITIES | | | | | |
| Proceeds from Domestic Borrowings | 4 | - | - | - | - |
| Proceeds from Foreign Borrowings | 5 | - | - | - | - |
| Repayment of principal on Domestic and Foreign borrowing | 21 | - | - | - | - |
| Net cash flow from financing activities | | - | - | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | (712,789,654) | (163,549,553) | | - |
| Cash and cash equivalent at BEGINNING of the quarter | 23A&B | 1,606,256,474 | 884,424,852 | | |

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| | | | | |
|--|-------|--------------------|--------------------|---|
| Cash and cash equivalent at END of the quarter | 23A&B | <u>884,424,852</u> | <u>720,875,299</u> | - |
|--|-------|--------------------|--------------------|---|

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2018 and signed by:

Chief Officer.....

Head Of Treasury.....

**VIHIGA COUNTY EXECUTIVE
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IV. STATEMENT OF COUNTY OWN GENERATED REVENUES

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|---------------------------|--------------------------|---------------|-------------------|
| RECEIPTS | kshs | Kshs | Kshs | Kshs |
| Parking Fees | 12,471,318.75 | - | 6,722,840 | 54% |
| Land Rates | 207,720.38 | - | 71,165 | 34% |
| Plot, Stall Rent | 824,831.63 | - | 419,300 | 51% |
| Single Business Permits | 5,094,637.88 | - | 830,800 | 16% |
| Plans Inspection/Approval | 133,788.75 | - | 373,940 | 280% |
| Advertising (Billboards) | 450,527.00 | - | 1,506,850 | 334% |
| Rent (County Houses, Market stalls, County commercial buildings and hall hire) | 94,828.13 | - | 8,000 | 8% |
| Hire of Machines (Lease and rental of Machines) | 214,654.13 | - | 107,450 | 50% |
| Fertiliser | 3,080,332.50 | - | | 0% |
| Market and Trade Fees | 5,122,113.00 | - | 2,980,451 | 58% |
| slaughter House Management Fees | 95,992.50 | - | 284,750 | 297% |
| Tea Cess | 2,501,580.38 | - | | 0% |
| Livestock Cess | 633,039.00 | - | 325,420 | 51% |
| Hospital Fees | - | - | | |
| Public Health Service | 690,976.88 | - | 559,080 | 81% |
| Plans Inspection fees | - | - | 235,100 | |
| Facility Improvement Fund | 5,583,063.38 | - | 9,709,190 | 174% |
| Group registration | - | - | 22,500 | |
| Licences | - | - | | |
| Sale of Fertiliser | - | - | | |
| Sand And Murram | 29,587.50 | - | 16,100 | 54% |

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| | | | | |
|---|-------------------|---|-------------------|------------|
| Fines, Penalties and Forfeiture | 30,449.25 | - | 39,000 | 128% |
| Other Misceleneous Income | 39,742.50 | - | | 0% |
| Electrical and Electrical inspection of Buildings | - | - | 3,719,874 | |
| Land Boundary Disputes | 167,685.00 | - | 156,400 | 93% |
| Noise Emmission | 3,300.00 | - | | 0% |
| Veterinary Services | - | - | | |
| Water supply adminstration Fees | 515,190.00 | - | 338,410 | 66% |
| Liquor licence | 431,812.50 | - | | 0% |
| Inspection and Impound Fees | 0 | - | 100,100 | 0% |
| Conservancy | 0 | 0 | 9,500 | |
| TOTAL | 38,417,171 | | 28,536,220 | 74% |

Signed By

Chief Officer

Head of Treasury.....

**VIHIGA COUNTY EXECUTIVE
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I. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

| Receipt/Expense Item | Budget Q2 2018/19 | Actual Q2 2018/19 | Budget utilization difference | Budget cumulative to date | Actual cumulative to date | Budget utilization difference |
|--|----------------------|----------------------|-------------------------------|---------------------------|---------------------------|-------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | | | |
| Equitable Share (Exchequer releases) | 1,192,500,000 | 964,358,700 | 228,141,300 | 1,192,500,000 | 1,429,669,028.00 | -237,169,028 |
| Transfers from National Government Entities | 80,836,619 | - | 80,836,619 | 80,836,619 | - | 80,836,619 |
| Proceeds from Foreign Grants | 363,875,856 | 25,482,767 | 338,393,089 | 727,751,712 | 25,482,766.80 | 702,268,945 |
| Proceeds from Sale of Assets | 0 | - | 0 | 0 | - | 0 |
| Conditional Allocation to Level 5 Hospitals | 0 | - | 0 | 0 | - | 0 |
| Conditional Allocation to county Governments | 97,784,228 | - | 97,784,228 | 195,568,456 | - | 195,568,456 |
| Fuel Levy Allocation | 117,237,500 | 29,552,974 | 87,684,526 | 117,237,500 | 29,552,974.00 | 87,684,526 |
| County Own Generated Revenues | 38,417,171 | 28,536,220 | 9,880,951 | 76,834,342 | 28,536,220.00 | 48,298,122 |
| Unspent Funds | 884,424,852 | 884,424,852 | 0 | 884,424,852 | 884,424,852.00 | 0 |
| TOTAL | 2,775,076,226 | 1,932,355,513 | 842,720,713 | 3,275,153,481 | 2,397,665,841 | 877,487,640 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,166,454,291 | 476,563,490 | 689,890,801 | 1,166,454,291 | 964,761,155 | 201,693,136 |
| Use of goods and services | 710,392,649 | 171,197,105 | 539,195,544 | 710,392,649 | 259,611,285 | 450,781,364 |
| Transfers to Other Government Entities | 134,705,578 | 213,065,486 | (78,359,908) | 134,705,578 | 364,865,486 | (230,159,908) |
| Other grants and transfers | 95,075,000 | 0 | 95,075,000 | 95,075,000 | 65,347,256 | 29,727,744 |
| Social Security Benefits | 34,199,657 | 25,220,393 | 8,979,264 | 34,199,657 | 31,281,698 | 2,917,959 |
| Acquisition of Assets | 1,073,743,250 | 202,950,246 | 870,793,004 | 1,073,743,250 | 303,648,307 | 770,094,943 |
| Other Payments | 5,750,028 | - | 5,750,028 | 5,750,028 | - | 5,750,028 |
| TOTAL | 3,220,320,453 | 1,088,996,720 | 2,131,323,733 | 3,220,320,453 | 1,989,515,187 | 1,230,805,266 |

I. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

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| Receipt/Expense Item | Budget Q2 2018/19 | Actual Q2 2018/19 | Budget utilization difference | Budget cumulative to date | Actual cumulative to date | Budget utilization difference |
|--|----------------------|----------------------|-------------------------------|---------------------------|---------------------------|-------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | | | |
| Equitable Share (Exchequer releases) | 834,750,000 | 721,988,372 | 112,761,628 | 1,669,500,000 | 1,187,298,700 | 482,201,300 |
| Transfers from National Government Entities | 80,836,619 | - | 80,836,619 | 161,673,238 | - | 161,673,238 |
| Proceeds from Foreign Grants | 363,875,856 | 25,482,767 | 338,393,089 | 727,751,712 | 25,482,767 | 702,268,945 |
| Conditional Allocation to County Governments | 97,784,228 | - | 97,784,228 | 195,568,456 | - | 195,568,456 |
| Proceeds from Sale of Assets | - | - | 0 | 0 | - | 0 |
| Conditional Allocation to Level 5 Hospitals | - | - | 0 | 0 | - | 0 |
| Fuel Levy Allocation | | - | 0 | 0 | - | 0 |
| County Own Generated Revenues | 38,417,171 | 28,536,220 | 9,880,951 | 76,834,342 | 28,536,220 | 48,298,122 |
| Unspent Funds | 884,424,852 | 884,424,852 | 0 | 884,424,852.00 | 884,424,852 | 0 |
| TOTAL | 2,300,088,726 | 1,660,432,211 | 639,656,515 | 3,715,752,600 | 2,125,742,539 | 1,590,010,061 |
| PAYMENTS | | | | | | |
| Compensation of Employees | 1,166,454,291 | 476,563,490 | 689,890,801 | 1,166,454,291 | 964,761,155 | 201,693,136 |
| Use of goods and services | 680,242,649 | 171,197,105 | 509,045,544 | 680,242,649 | 259,611,285 | 420,631,364 |
| Transfers to Other Government Entities | 121,059,169 | 213,065,486 | (92,006,317) | 121,059,169 | 364,865,486 | (243,806,317) |
| Other grants and transfers | 95,075,000 | - | 95,075,000 | 95,075,000 | 65,347,256 | 29,727,744 |
| Social Security Benefits | 34,199,657 | 25,220,393 | 8,979,264 | 34,199,657 | 31,281,698 | 2,917,959 |
| Acquisition of Assets | 148,500,251 | - | 148,500,251 | 148,500,251 | - | 148,500,251 |
| Other Payments | 5,750,028 | - | 5,750,028 | 5,750,028 | - | 5,750,028 |
| TOTAL | 2,251,281,045 | 886,046,474 | 1,365,234,571 | 2,251,281,045 | 1,685,866,880 | 565,414,165 |

I. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

**VIHIGA COUNTY EXECUTIVE
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| Receipt/Expense Item | Budget Q2 2018/19 | Actual Q2 2018/19 | Budget utilization difference | Budget cumulative to date | Actual cumulative to date | Budget utilization difference |
|---|----------------------|----------------------|----------------------------------|------------------------------|------------------------------|-------------------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | | | |
| Equitable Share (Exchequer releases) | 357,750,000 | 242,370,328 | 115,379,672 | 357,750,000 | 242,370,328 | 115,379,672 |
| Transfers from National Government Entities | - | - | - | - | - | - |
| Proceeds from Foreign Grants | - | - | - | - | - | - |
| Proceeds from Sale of Assets | - | - | - | - | - | - |
| Conditional Allocation to Level 5 Hospitals | - | - | - | - | - | - |
| Fuel Levy Allocation | 117,237,500 | 29,552,974 | 87,684,526 | 117,237,500 | - | 117,237,500 |
| County Own Generated Revenues | - | - | - | - | - | - |
| Unspent Funds | - | - | - | - | - | - |
| TOTAL | 474,987,500 | 271,923,302 | 203,064,198 | 474,987,500 | 242,370,328 | 232,617,172 |
| PAYMENTS | | | | | | |
| Compensation of Employees | - | - | - | - | - | - |
| Use of goods and services | 30,150,000 | - | 30,150,000 | 30,150,000 | - | 30,150,000 |
| Transfers to Other Government Entities | 13,646,409 | - | 13,646,409 | 13,646,409 | - | 13,646,409 |
| Other grants and transfers | - | - | - | - | - | - |
| Social Security Benefits | - | - | - | - | - | - |
| Acquisition of Assets | 925,242,999 | 202,950,246 | 722,292,753 | 925,242,999 | 303,648,307 | 621,594,692 |
| Other Payments | - | - | - | - | - | - |
| TOTAL | 969,039,408 | 202,950,246 | 766,089,162 | 969,039,408 | 303,648,307 | 665,391,101 |

I. NOTES TO THE FINANCIAL STATEMENTS

I. EQUITABLE SHARE (EXCHEQUER RECEIPTS)

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| | Kshs |
|--|----------------------|
| Total Exchequer Releases for quarter 1 | 222,940,000 |
| Total Exchequer Releases for quarter 2 | 964,358,700 |
| Total Exchequer Releases for quarter 3 | 0 |
| Total Exchequer Releases for quarter 4 | - |
| Cumulative Amount | 1,187,298,700 |

2. TRANSFERS FROM NATIONAL GOVERNMENT ENTITIES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|------|------------|------|------|-------------------|
| Description | Kshs | Kshs | Kshs | Kshs | Kshs |
| Abolishment of user fees in health centers and dispensaries | | | | | |
| <i>Transfer from Ministry of Transport and Infrastructure</i> | | | | | |
| Roads Maintainance Levy Fund | - | 29,552,974 | | | |
| TOTAL | - | - | - | | - |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. PROCEEDS FROM FOREIGN GRANTS

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| Name of Donor | Date received | Q1 | Q2 | Q3 | Q4 |
|---|---------------|------|-------------------|------|------|
| | | Kshs | Kshs | Kshs | Kshs |
| Grants Received from Bilateral Donors (Foreign Governments) | | | | | |
| Rehabilitation of sub-district hospitals – KIDDP | | | | | |
| Grants Received from Multilateral Donors (International Organizations) | | | | | |
| <i>DANIDA</i> | | | 25,482,766.80 | | |
| Health Sector Programme Support (HSPS) | | | | | |
| Health Sector Support Project (HSSP) | | | | | |
| <i>World Bank</i> | | | | | |
| Kenya Urban Support Programme | | - | | | |
| Health Sector Support Project (HSSP) | | | | | |
| NAGRIP | | | | | |
| Kenya Devolution Support programme | | | | | |
| Youth Polytechnics Fund | | | | | |
| TOTAL | - | - | 25,482,767 | - | - |

Use this Note to record non-conditional transfers from National Government entities. Conditional transfers are to be recorded in Note 7. This will be amended in line with CARA.

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For the quarter ended 31 DEC 2018**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. PROCEEDS FROM DOMESTIC BORROWINGS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|----------|----------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Borrowing within General Government | | | | | |
| Borrowing from Monetary Authorities (Central Bank) | | | | | |
| Other Domestic Depository Corporations (Commercial Banks) | | | | | |
| Borrowing from Other Domestic Financial Institutions | | | | | |
| Borrowing from Other Domestic Creditors | | | | | |
| Domestic Currency and Domestic Deposits | | | | | |
| Total | 0 | 0 | | | 0 |

5. PROCEEDS FROM FOREIGN BORROWINGS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|----|----|----|----|-------------------|
| | | | | | |

**VIHIGA COUNTY EXECUTIVE
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| | Kshs | Kshs | Kshs | Kshs | Kshs |
|--|----------|----------|----------|----------|----------|
| Foreign Borrowing – Draw-downs Through Exchequer | | | | | |
| Foreign Borrowing - Direct Payments | | | | | |
| Foreign Currency and Foreign Deposits | | | | | |
| | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PROCEEDS FROM SALE OF ASSETS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Receipts from the Sale of Buildings | | | | | |
| Disposal and Sales of Non-Produced Assets | | | | | |
| Receipts from the Sale of Strategic Reserves Stocks | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 |

7. CONDITIONAL ADDITIONAL ALLOCATION TO COUNTY GOVERNMENTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--------------------------------|------|------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Loans and Grants Supplementary | | | | | - |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|---|---|---|---|---|---|
| Conditional Allocations for Free Maternal Healthcare Allocation | | | | | - |
| Conditional Allocations for Compensation for User Fees Foregone | | | | | - |
| Conditional Allocation for Leasing of Medical Equipment | | | | | - |
| Conditional Allocation from Road Maintenance Fuel Levy Fund | | - | | | - |
| Conditional Allocation to County Emergency Fund | | | | | - |
| Total | - | - | - | - | - |

**Use this Note to record conditional transfers from National Government entities. Non-conditional transfers are to be recorded in Note 2.*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. CONDITIONAL ALLOCATION TO LEVEL 5 HOSPITALS

| Level 5 Hospital | Allocation Q1 | Allocation Q2 | Allocation Q3 | Allocation Q4 | Cumulative amount |
|----------------------------|------------------|------------------|------------------|------------------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| (name of level 5 hospital) | | | | | |
| (name of level 5 hospital) | | | | | |
| Total | 0 | 0 | 0 | 0 | 0 |

9. FUEL LEVY ALLOCATION

| | Allocation Q1 | Allocation Q2 | Allocation Q3 | Allocation Q4 | Cumulative amount |
|--|------------------|------------------|------------------|------------------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| | | | | | |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|---------------------------------|---|-------------------|---|---|-------------------|
| Road maintenance fuel levy fund | - | 29,552,974 | - | - | 29,552,974 |
| Total | - | 29,552,974 | - | - | 29,552,974 |

10. STATEMENT OF COUNTY OWN GENERATED REVENUES

| | Original Estimates | Revised Estimates | Actual | % Realized |
|---|--------------------|-------------------|-----------|------------|
| | kshs | Kshs | Kshs | Kshs |
| RECEIPTS | | | | |
| Parking Fees | 12,471,318.75 | - | 6,722,840 | 54% |
| Land Rates | 207,720.38 | - | 71,165 | 34% |
| Plot, Stall Rent | 824,831.63 | - | 419,300 | 51% |
| Single Business Permits | 5,094,637.88 | - | 830,800 | 16% |
| Plans Inspection/Approval | 133,788.75 | - | 373,940 | 280% |
| Advertising (Billboards) | 450,527.00 | - | 1,506,850 | 334% |
| Rent (County Houses, Market stalls, County commercial buildings and hall hire) | 94,828.13 | - | 8,000 | 8% |
| Hire of Machines (Lease and rental of Machines) | 214,654.13 | - | 107,450 | 50% |
| Fertiliser | 3,080,332.50 | - | | 0% |
| Market and Trade Fees | 5,122,113.00 | - | 2,980,451 | 58% |
| slaughter House Management Fees | 95,992.50 | - | 284,750 | 297% |
| Tea Cess | 2,501,580.38 | - | | 0% |
| Livestock Cess | 633,039.00 | - | 325,420 | 51% |
| Hospital Fees | - | - | | |
| Public Health Service | 690,976.88 | - | 559,080 | 81% |
| Plans Inspection fees | - | - | 235,100 | |
| Facility Improvement Fund | 5,583,063.38 | - | 9,709,190 | 174% |
| Group registration | - | - | 22,500 | |
| Licences | - | - | | |

**VIHIGA COUNTY EXECUTIVE
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| | | | | |
|---|-------------------|---|-------------------|------------|
| Sale of Fertiliser | - | - | | |
| Sand And Murram | 29,587.50 | - | 16,100 | 54% |
| Fines, Penalties and Forfeiture | 30,449.25 | - | 39,000 | 128% |
| Other Misceleneous Income | 39,742.50 | - | | 0% |
| Electrical and Electrical inspection of Buildings | - | - | 3,719,874 | |
| Land Boundary Disputes | 167,685.00 | - | 156,400 | 93% |
| Noise Emmission | 3,300.00 | - | | 0% |
| Veterinary Services | - | - | | |
| Water supply adminstration Fees | 515,190.00 | - | 338,410 | 66% |
| Liquor licence | 431,812.50 | - | | 0% |
| Inspection and Impound Fees | 0 | - | 100,100 | 0% |
| Conservancy | 0 | 0 | 9,500 | |
| TOTAL | 38,417,171 | | 28,536,220 | 74% |

11. UNSPENT FUNDS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|-----------------|----------------------|--------------------|-------------|-------------|--------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Equitable Share | 1,606,256,474 | 884,424,852 | | | 2,490,681,326 |
| Total | 1,606,256,474 | 884,424,852 | 0 | 0 | 2,490,681,326 |

12. COMPENSATION OF EMPLOYEES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---------------------------------------|-------------|-------------|-------------|-------------|--------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Basic salaries of permanent employees | 316,689,589 | 212,415,302 | 0 | - | 529,104,891 |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|---|--------------------|--------------------|----------|----------|--------------------|
| Basic wages of temporary employees | 0 | 25,274,022 | 0 | - | 25,274,022 |
| Personal allowances paid as part of salary | 171,508,076 | 238,874,166 | 0 | - | 410,382,242 |
| Personal allowances paid as reimbursements | 0 | 0 | 0 | - | 0 |
| Personal allowances provided in kind | 0 | 0 | 0 | - | 0 |
| Pension and other social security contributions | 0 | 0 | 0 | - | 0 |
| Compulsory national social security schemes | - | - | - | - | - |
| Compulsory national health insurance schemes | - | - | - | - | - |
| Social benefit schemes outside government | - | - | - | - | - |
| Other personnel payments | - | - | - | - | - |
| Total | 488,197,665 | 476,563,490 | 0 | 0 | 964,761,155 |

13. USE OF GOODS AND SERVICES

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--------------------------------------|-------------|-------------|-------------|-------------|--------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Utilities, supplies and services | 9,696,246 | 7,793,967 | 0 | - | 17,490,213 |
| Communication, supplies and services | 1,166,350 | 4,217,263 | 0 | - | 5,383,613 |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|--|-------------------|--------------------|----------|----------|--------------------|
| Domestic travel and subsistence | 17,053,539 | 26,425,747 | 0 | - | 43,479,286 |
| Foreign travel and subsistence | - | 6,249,490 | 0 | - | 6,249,490 |
| Printing, advertising and information supplies & services | 127,700 | 8,873,543 | 0 | - | 9,001,243 |
| Rentals of produced assets | 2,206,100 | 474,117 | 0 | - | 2,680,217 |
| Training expenses | 560,720 | 9,225,441 | 0 | - | 9,786,161 |
| Hospitality supplies and services | 3,108,184 | 20,835,802 | 0 | - | 23,943,986 |
| Insurance costs | 628,929 | 23,010,751 | 0 | - | 23,639,680 |
| Specialized materials and services | 50,103,356 | 13,400,917 | 0 | - | 63,504,273 |
| Office and general supplies and services | 369,233 | 6,446,129 | 0 | - | 6,815,362 |
| Other operating expenses | 953,438 | 26,306,747 | 0 | - | 27,260,185 |
| Routine maintenance – vehicles and other transport equipment | 1,053,134 | 2,821,214 | 0 | - | 3,874,348 |
| Routine maintenance – other assets | - | 7,220,618 | 0 | - | 7,220,618 |
| Fuels, Oils and other Lubricants | 1,387,251 | 7,895,359 | 0 | - | 9,282,610 |
| Total | 88,414,180 | 171,197,105 | 0 | 0 | 259,611,285 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14. INTEREST PAYMENTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|----------|----------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Interest Payments on Foreign Borrowing | - | | | | |
| Interest Payments on Domestic Borrowing | - | | | | |
| Total | - | - | | | |

**VIHIGA COUNTY EXECUTIVE
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15. SUBSIDIES

| Description | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|----------------------------------|----------|----------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Subsidies to Public Corporations | | | | | |
| <i>See list attached</i> | | | | | |
| TOTAL | 0 | 0 | | | |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. TRANSFERS TO OTHER GOVERNMENT ENTITIES

| Description | Q1 | Q2 | Q3 | Q4 |
|---|--------------------|--------------------|----------|----------|
| | Kshs | Kshs | Kshs | Kshs |
| Transfers to National Government entities | | | | |
| See attached list | - | - | - | - |
| Transfers to Counties' Departments | - | - | - | - |
| Transfer to Vihiga County Assembly | 151,800,000 | 147,677,500 | - | - |
| Transfer to Other County Depts | 37,349,690 | 65,387,986 | - | - |
| TOTAL | 189,149,690 | 213,065,486 | 0 | 0 |

17. OTHER GRANTS AND TRANSFERS

| Description | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|------|------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Scholarships and other educational benefits | - | - | - | - | - |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|--|-------------------|----------|----------|----------|----------|
| | - | - | 0 | | - |
| Emergency relief and refugee assistance | | | | | |
| Subsidies to small businesses, cooperatives, and self employed | - | - | 0 | | - |
| Other current transfers, grants | - | - | 0 | | - |
| Other capital grants and transfers(conditional) | 65,347,256 | - | - | - | - |
| Total | 65,347,256 | - | - | - | - |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. SOCIAL SECURITY BENEFITS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--|------------------|-------------------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Government pension and retirement benefits | 6,061,305 | 25,220,393 | | | |
| Total | 6,061,305 | 25,220,393 | | | |

19. ACQUISITION OF ASSETS

| Non-Financial Assets | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|------------------------------|------------|------------|------|------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Purchase of Buildings | - | | | - | - |
| Construction of Buildings | - | 98,455,118 | 0 | - | - |
| Refurbishment of Buildings | - | 0 | | | - |
| Construction of Roads | 60,394,721 | 29,930,585 | 0 | - | 213,208,924 |
| Construction and Civil Works | 9,543,120 | 10,800,622 | 0 | - | 20,343,742 |

VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|--|--------------------|--------------------|----------|----------|--------------------|
| Overhaul and Refurbishment of Construction and Civil Works | - | | 0 | | - |
| Purchase of Vehicles and Other Transport Equipment | - | | 0 | - | - |
| Overhaul of Vehicles and Other Transport Equipment | - | | 0 | - | - |
| Purchase of Household Furniture and Institutional Equipment | - | | | | - |
| Purchase of Office Furniture and General Equipment | - | | | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | - | | | - | - |
| Purchase of Specialized Plant, Equipment and Machinery | 27,241,021 | 39,335,421 | | - | 66,576,442 |
| Rehabilitation and Renovation of Plant, Machinery and Equip. | | | | | - |
| Purchase of Certified Seeds, Breeding Stock and Live Animals and specialised Materials | | 24,428,500 | | - | - |
| Research, Studies, Project Preparation, Design & Supervision | | | | - | - |
| Rehabilitation of Civil Works | 547,595 | | | | 547,595 |
| Acquisition of Strategic Stocks and commodities | | | | | - |
| Acquisition of Land | | | | - | - |
| Purchase of ICT Equipment, Software and Other ICT Assets | 2,971,604 | | | | 2,971,604 |
| Total | 100,698,061 | 202,950,246 | 0 | 0 | 303,648,307 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. FINANCE COSTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|----------------------|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Bank Charges | | | | | |
| Exchange Rate Losses | | | | | |
| Other Finance costs | | | | | |
| Total | 0 | 0 | 0 | 0 | |

VIHIGA COUNTY EXECUTIVE
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21. REPAYMENT OF PRINCIPAL ON DOMESTIC & FOREIGN BORROWING

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|--------------|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Total | 0 | 0 | 0 | 0 | |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22. OTHER PAYMENTS

| | Q1 | Q2 | Q3 | Q4 | Cumulative amount |
|---|----------|----------|----------|----------|-------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Budget Reserves | | | | | |
| Civil Contingency Reserves | | | | | |
| Capital Transfers to Non-Financial Public Enterprises | | | | | |
| Total | 0 | 0 | 0 | 0 | |

23A BANK ACCOUNTS

| Name of Bank, Account No. & Currency | Indicated whether recurrent or development | Amount Q1 | Amount Q2 | Amount Q3 | Amount Q4 |
|--------------------------------------|--|-------------|-------------|-----------|-----------|
| | | Kshs | Kshs | Kshs | Kshs |
| CBK – 1000171456 - kshs | CRF Acc | 720,791,052 | 396,213,229 | 0 | - |
| CBK – 1000170794- kshs | Development Acc | - | 52,904,726 | 0 | - |
| CBK – 1000170859- kshs | Recurrent Acc | 6,956,041 | 138,315,130 | 0 | - |
| CBK – 1000283645-kshs | Deposits Acc | 3,166,563 | 9,800,213 | 0 | - |
| CBK – 1000283653-kshs | Fuel Levy Acc | 86,034,994 | 40,201,030 | 0 | - |

**VIHIGA COUNTY EXECUTIVE
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| | | | | | |
|-----------------------------|--------------------|--------------------|--------------------|----------|----------|
| CBK- 1000345187-kshs | UNIV-HEALTH | 11,865,091 | 22,599,153 | 0 | - |
| CBK- 1000364351-kshs | NARIGP | 48,710,300 | 43,527,300 | 0 | - |
| CBK- 1000367032-kshs | Youth polytechnic | 6,726,386 | 2,871,386 | 0 | - |
| KCB – 1141334763-kshs | Imprest Rec. Acc | 119,219 | 249,703 | 0 | - |
| COOP -01141471295000 | COOP IMPREST A/C | - | 781,686 | | |
| KCB – 1140749552-kshs | Collection Acc | | 8,328,992 | 0 | - |
| CO-OP – 01141472496600-kshs | Water Oper. Acc | 1,000 | 1,000 | | - |
| KCB – 1170665020-kshs | Educ. Oper. Acc | | 60,884 | | - |
| KCB – 1172899320-kshs | Trade Oper. Acc | | - | | - |
| KCB – 1170671136-kshs | Lands Oper. Acc | | - | | - |
| CO-OP – 0114147496700-kshs | Transpt Opera. Acc | - | 105,003 | | - |
| KCB – 1170670687-kshs | PSB Oper. Acc | | 1,040 | | - |
| KCB – 1170665209-kshs | Health Oper. Acc | | 3,746,786 | | - |
| CO-OP - 01141472496400-kshs | Gender Oper. Acc | 54,206 | 7,176 | | - |
| CO-OP - 01141472496500-kshs | Agric. Oper. Acc | | - | | - |
| CO-OP - 01141472496800-kshs | PSA Oper. Acc | | - | 0 | - |
| KCB-1241103550 | Water Oper. Acc | - | 650,840 | | |
| KCB- 1240920083 | Gender Oper. Acc | - | 510,022.00 | | |
| Total | | 884,424,852 | 720,875,299 | 0 | 0 |

23B CASH IN HAND

| | Q1 | Q2 | Q3 | Q4 | Comparative Period 2017 |
|--|----------|----------|----------|------|----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Cash in Hand – Held in domestic currency | 0 | 0 | 0 | 0 | |
| Cash in Hand – Held in foreign currency | 0 | 0 | 0 | 0 | |
| Total | 0 | 0 | 0 | | |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. ACCOUNTS RECEIVABLE

VIHIGA COUNTY EXECUTIVE
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| | Q1 | Q2 | Q3 | Q4 | Comparative Period 2017 |
|---------------------|----------------------|--------------------|------|------|----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Government Imprests | 64,654,813 | 194,201,254 | | | |
| Clearance Accounts | - | - | | | |
| Staff Advances | 2,863,087 | 2,433,790 | | | |
| Other Advances | - | - | - | | |
| Total | 67,517,900.00 | 196,635,044 | | - | |

**See Annex 6 for a detailed analysis of the outstanding imprests.*

25. ACCOUNTS PAYABLE

| | Q1 | Q2 | Q3 | Q4 | Comparative Period 2017 |
|---------------------------|--------------------|--------------------|------|------|----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Deposits and Retentions | 66,537,419 | 73,171,069 | | | |
| Staff Deductions Payables | 91,711,589 | 91,711,589 | | | |
| Total | 158,249,008 | 164,882,658 | | | |

26. FUND BALANCE BROUGHT FORWARD

| | Q1 | Q2 | Q3 | Q4 | Comparative Period 2017 |
|----------------------|----------------------|--------------------|----------|----------|----------------------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Bank accounts | 1,606,256,474 | 884,529,855 | | | |
| Cash in hand | - | - | | | |
| Accounts Receivables | 57,814,207 | 67,517,900 | | | |
| Accounts Payables | (158,037,624) | (158,249,008) | | | |
| Total | 1,506,033,057 | 793,798,747 | 0 | 0 | |

APPENDIXES