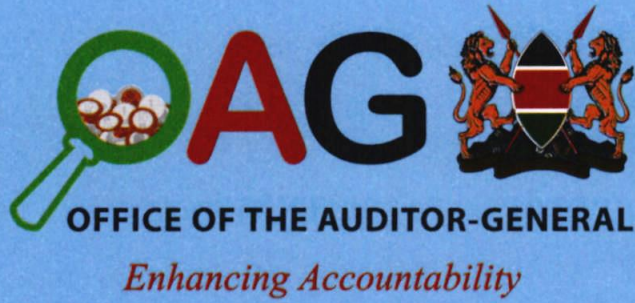


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MIGORI

FOR THE YEAR ENDED
30 JUNE, 2024

PAPERS LAID	
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COUNTY GOVERNMENT OF MIGORI
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

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1. Acronyms and Glossary of Terms

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

2. Key Entity Information And Management

a) Background information

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

No,	Department	Major Responsibility
1	Finance and Economic Planning	Management of County treasury and Planning
2	Public Service Management	Overseeing citizenry services, HR functions and human capital strategy
3	Trade Tourism And Industry	Dealing with markets, maintenance of tourist sites, and cooperatives
4	Transport and Infrastructure	Road maintenance and overall civil works
5	Education, Sports, Culture, Gender and Social Services	ECD management, TVETs
6	Health Services	Offering health services and management of health facilities.
7	Lands and Physical Planning	Municipality services and land rating
8	Agriculture, Livestock and Fisheries	Agricultural policies enforcement
9	Environment, Climate Changer and Disaster Management	Climate regulation policies, Environmental protection
10	Water and Energy	Water delivery

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b) Key Management team

The County Executive's day-to-day management is under the following key organs:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr Maurice Otunga
2.	CECM Public Service Management	Engineer John Kobado
3.	CECM Trade Tourism and Industry	Dr. Mogesi Samburu
4.	CECM Transport and Infrastructure	Mr. John Oring'o
5.	CECM Educ., Sports Culture Gender and Social Services	Ms Rahab R. Chacha
6.	CECM Health Services	Mr. Caleb Opondi
7.	CECM Lands and Physical Planning	Ms. Mercy Mwakio
8.	CECM Agriculture Livestock and Fisheries	Mr. Lucas M. Chacha
9.	CECM Environment	Mr. Julius Awuor
10.	CECM Water and Energy	Mr Maurice Otunga

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr Maurice Otunga
2.	Chief Officer-Finance and Economic Planning	Dr. Achuora John Odoyo
3.	Chief Officer-Environment, Natural Resources Climate Change and Disaster Management	Mr.Dalmas Odero
4.	Chief Officer-ICT, E-Governance and Innovation	Mr. Nelson Wasonga
5.	Chief Officer-Gender, Inclusivity, Culture and Social Services	Prof.Roseline Ogwang
6.	Chief Officer Medical Services	Mr. Samuel Atula
7.	Chief Officer Public Health	Mrs.Mabel Chanzu
8.	Chief Officer Lands, Housing Physical Planning and Urban Development	Mr.Andrew Mwera
9.	Chief Officer Agriculture Livestock	Mr. Elvis Odalo Kithine
10.	Chief Officer-Fisheries and Blue Economy	Mr.George Ochola
11.	Chief Officer- Education, Youth and Sports	Mrs.Roseline Atieno Otieno
12.	Chief Officer-Agriculture and Ag. Governance and Administration	Mr. John Michael Midwa

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

No.	Designation	Name
13.	Chief Officer-Special Programmes	Mrs.Starlet Oduwuori
14.	Chief Officer-Trade, Tourism, Industrialization and Co-operatives Development	Mr.Victor Ouya
15.	Chief Officer-Public Service Management and Devolution	Mr.George Odhiambo Olieng
16.	Chief Officer Water and Energy	Mrs.Rhoda Nchangwa

d) Fiduciary Oversight Arrangements:

1. **County Assembly of Migori**-The Executive is answerable to the County assembly of Migori and its Annual audited financial reports are considered by the county assembly periodically. Whenever called upon, the executive files reports to relevant County Assembly Departmental committee e.g. Public Accounts Committee, Implementation Committee, Budget and Appropriation Committee whenever requested to do so.
2. **Audit committee** -Migori County has in place audit committee constituted as per PFM requirements which operates independently and reports to the Governor. They consider Internal Audit reports and the secretary of the Audit committee is the Director internal audit who presents all the internal audit reports to the committee. The Audit Committee considered several reports during their quarterly meetings during the year under review.
3. **Senate Assembly**-Considers Audited Financial statements for County Executive audit recommendations are implemented to ensure value for money for all funds invested

e) County Executive Headquarters

P.O. Box 195 – 40400
Suna Migori, KENYA

f) County Executive Contacts

Telephone: (254) 726319450/ 73
6860086/ 770304976
E-mail: info@migori.go.ke
Website: www.migori.go.ke

g) County Executive Bankers

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

2. Kenya Commercial Banks

- I. Kenya Commercial Bank
Migori Branch
Migori Town
- II. Equity Bank
Migori Branch
- III. Co-operative Bank
Migori Branch
- IV. Family Bank
Migori Branch
- V. National Bank
Migori Branch

h) Independent Auditor

Auditor-General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

i) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

j) County Attorney

The County Attorney
Annex Office
P.O. Box 195 – 40400
Suna Migori, KENYA

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3. Governance Statement



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

The County is made up of a County Assembly, County Executive. The County Executive is structured in terms of departments, headed by a County Executive Committee Member (CECMs). The CECMs support the Governor and the Deputy Governor in executing the mandate of the County Government as stipulated in the Constitution. The County Secretary Heads County Public Service and is responsible for arranging the business of County Executive Committee.






The County Executive committee works hand in hand with various stakeholders who includes the County Assembly, Audit committee and Senate, who offers the oversight role to the Executive. During the year under review the three committees discussed various report for the County Executive. Further the Audit Committee approved risk based internal audit work plan as guided by the risk management policy.

The County Executive also engaged the public in so much activities during the year. Some of the documents that went for public participation includes Budget estimates, Annual development plan, Spatial plan for Kehancha and the Finance bill. t






The County Executive

Name	Details of qualifications and experience
<p>1. H. E Dr. George Mbogo Ochillo Ayacko</p> 	<p>Name: H.E Dr.George Mbogo Ochillo Ayacko Date of birth:10th September 1968 Qualifications: Advocate of High and Supreme Court of Kenya. PHD in leadership and change management Position: County Governor</p>
<p>2. H.E Dr.Joseph Gimunta Mahiri</p> 	<p>Name: H.E Dr.Joseph Gimunta Mahiri Date of birth:10th October 1979 Qualifications: Bachelor of Education In Geography and PHD in Land planning Position: Deputy County Governor</p>

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

<p>3. Mr.Oscar Olima</p> 	<p>Name: Mr. Oscar Olima Date of birth:07th September 1960 Qualifications: Bachelor Degree in Information Systems and Master's Degree in Business Information Systems. Master's degree in Digital forensic and cryptography He is a member of Migori County Executive Car Loan and Mortgage Fund Administration committee and currently serving as the County Secretary & Head of Public Service in Migori County</p>
<p>4. Mr. Maurice Otunga</p> 	<p>Name: Maurice Otunga Date of birth:07th September 1960 Qualifications: Master's Degree in project planning and management from University of Nairobi. Position: CECM Finance & Economic Planning in Migori County, Water and Energy and chairperson of Migori County Executive Car Loan and Mortgage Fund Administration committee</p>
<p>5. Ms. Rahab Robi</p> 	<p>Name: Rahab Robi Date of birth:24th December 1976 Qualifications: MA Sociology and BA Criminology. Member of Institute of HRM Position: She is a member of Migori County Executive Car Loan and Mortgage Fund Administration committee and currently serving as the CECM Education Sports, Gender and Culture in Migori County</p>
<p>3. Eng. John Kobado</p> 	<p>Name: Eng. John Kobado Date of birth:06th December 1957 Qualifications: Civil Engineering Position: He is a member of Migori County Executive Car Loan and Mortgage Fund Administration committee and currently serving as the CECM Public Service Management.</p>
<p>4. Mr. John Oring'o</p> 	<p>Name: John Oring'o Date of birth:12th December 1959 Qualifications: Bachelor's Degree in Education He is a member of Migori County Executive Car Loan and Mortgage Fund Administration committee and currently serving as the CECM Roads, Transport & Public Works in Migori County.</p>

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

<p>5. Mr. Caleb Opondi</p> 	<p>Name: Caleb Opondi Oduor Date of Birth:07th June 1965 Qualifications: Bachelor's Degree in Education County Currently serving as the CECM Health Services in Migori County. He served as a vital member of the Migori County Education Board in the Ministry of Education Science and Technology.</p>
<p>6. Ms Mercy Mwakio.</p> 	<p>Name: Mercy Mwakio Sau Date of Birth:27th December June 1978 Qualifications: Qualifications: Bachelor's Degree in Education Currently serving as the CECM Lands & Physical Planning in Migori County.</p>
<p>7. Dr. Mogesi Samburu</p> 	<p>Name: Mogesi Betty Samburu Date of Birth:15th August 1976 Qualifications: PHD in applied Human Nutrition, Masters of science in Food nutrition dietetics and Bachelor's degree in Education, Home Economics Currently serving as the CECM Trade Tourism and Industry In Migori County. She is a PhD holder from Kenyatta University on Nutrition, Dietetics and Food security</p>
<p>8. Mr. Julius Awuor</p> 	<p>Name: Julius Awuor Nyerere Date of Birth:03rd December June 1961 Qualifications: Bachelor's degree in Education Serving as the CECM Environment & Natural Resources in Migori.</p>
<p>9. Mr. Lucas M. Chacha</p> 	<p>Name: Lucas Mosenda. Chacha Date of Birth:10th October 1967 Qualifications: Bachelor's Degree in Agricultural Education and Extension, MBA Strategic Management He is serving as the CECM Agriculture Livestock and Fisheries. He holds MBA in Strategic management from University of Nairobi and a holder of Bsc in agricultural extension from Egerton University.</p>

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

6. 10. Mr. Maurice Otunga



Name: Maurice Otunga

Date of birth: 07th September 1960

Qualifications: Master's Degree in project planning and management from University of Nairobi.

Position: CECM Finance & Economic Planning in Migori County, Water and Energy and chairperson of Migori County Executive Car Loan and Mortgage Fund Administration committee

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

4.Foreword. by the CECM Finance and Economic Planning

It gives me pleasure to present the County Executive of Migori financial statements for the financial year ending 30th June 2024. The financial statements present the financial performance of the County Government over the past twelve months.

The promulgation of the constitution of Kenya, 2010 under Chapter 11 ushered Kenya into a new system of governance, replacing the centralised system with a devolved system of governance. The devolved system of Governance consists of the National Governance and 47 County Governments. The County Governments are mandated to carry out the devolved functions outline in the constitution and County Government Regulations.

Financing of the County Governments.

Article 202 of the Constitution of Kenya provides that revenue raised nationally shall be shared equitably among the National Government and the county governments. Each county government's equitably share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and own generated revenues which is collected within the county. Our key local revenue sources for Migori County included Single business permits, cesses, trade centre/market fees, approval of plans, cattle auction fees among others.

County's Financial Performance.

The County Government of Migori had an approved budget of Ksh. 11,473,037,521 for the year 2023/2024 comprising of Kshs 4,144,010,967 as development and Kshs 7,329,026,554 as recurrent expenditure. From the annual budget, county Assembly took Kshs. 1,103,508,709 for its development projects, personnel emoluments and office operations. Migori County, however, for the financial year, 2023/2024, received a total of Kshs 8,520,597,992 as transfers from the County Revenue Fund. The total expenditure for the County Government is summarised below.

Table: Overall expenditure review for FY 2023/24

	Budget Allocation (Kshs. Million)	Expenditure (Kshs. Million)	Absorption rate (%)
Development	4,144.01	2,352.71	56.77
Recurrent	7,329.02	6,299.31	86.95
Total	11,473.03	8,652.02	75.41

The development projects comprises three main flagship projects ongoing: County headquarter, Awendo Chamgiwadu Bitumen road and County Aggregation Park

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024


Challenges.

The untimely disbursement of funds from the National Treasury still posed a major challenge in the implementation of county projects.

C.E.C. MEMBER - FINANCE
MIGORI COUNTY

P. O. Box 195-40400. SUNA-MIGORI

Date: Sign:


Mr Maurice O. Nyanjagah
CEC- Finance and Economic Planning.
County Government of Migori.

5. Statement of Performance against County Predetermined Objectives

Introduction

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

Strategic development objectives

The County's 2018-2022 CIDP has identified some key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks.

The key development objectives of the Migori County's 2023-2027 CIDP are to:

- a) Infrastructural expansion
- b) Food security
- c) Socio-economic transformation
- d) Good governance

Progress on attainment of Strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

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Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To improve road Network	Improved accessibility	Km. of roads upgraded to all weather roads	In FY 23/24 we increased roads project Enhance accessibility
	To maintain and construct bridges	Improved accessibility	No. of bridges/box culverts constructed	Increased businesses opportunity as movement goods and services from one area to another is easy
Information Communication and Technology	To improve ICT infrastructure and Connectivity	Increased ICT connectivity and communication	% of ICT connectivity in all offices	Increased security surveillances via closed circuit cameras (CCTV) installed in major towns and facilities.
Agriculture	To increase aquaculture development	Increased fish quality, quantity and production	% increase in metric tons of fish produced by fish farmers	Increased revenue to farmers and the county as a whole as the fish are sold within and outside the county. This has been brought about by use of fish cages and fish ponds.
	To increase livestock breeding services	Increased production and productivity	% increase in quality in livestock products	The county has distributed sahiwal breeds to dry areas to improve breeds of cows for high milk and beef production hence increase in revenue.
	To improve breeds	Sustained livestock-based livelihood	% increase in farmers provided high breed animals	Continued distribution of in calf dairy cows to farmers has led to increased cash inflows to farmers hence improved livelihoods to farmers.
	To improve crop development	Increased food security and income	%of farmers accessing quality farm inputs	Distribution of certified seeds by the county has led to increased crop production/bumper harvest and also introduction of improved rice variety that grows on dry areas has brought food stability in the county
Trade	To improve cradle of mankind circuit	A tourist circuit along the UN heritage site(Thimlich)	% increase in tourist arrivals and revenue	Increased revenue to the county and also county residents appreciate their cultures

County Executive of Migori
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	To improve trade infrastructure development services	Improved trading infrastructure and market accessibility	% increase in trade infrastructure	Improved stalls for traders means exchange of goods and services can be carried out conveniently from specific areas/locations. Increased revenue to the county.
	To improve liquor licensing	Increased county revenue	% increase in number of liquor agencies adhering to county liquor regulations	Increased licensed liquor agencies means controlled consumption of alcohol within the county hence reduced alcohol abuse. Increased revenue to the county.
Education	To improve sub county education office services	Improved efficient and effective service delivery	%increase in sub county offices	Improved access to ease of learning facilities in the county.
	To improve bursary and scholarships	Improved access to education by vulnerable groups	% increase in students receiving bursaries	Reduced illiteracy in the county bursaries ensures those without means of payment can access education.
	To improve ECDE staffing	Improved ECDE services	%increase in ECDE teachers recruited	Access to Competency based curriculum learning takes off smoothly as there is no staff shortage.
	To improve vocational education training	Increased enrolment	% increase in number of VETCs constructed and equipped	Increased technical skills in the county as more youth who could not qualify for other courses gets absorbed for the technical courses.
	To improve sports and talent development	Improved active participation in sports and talents	%increase in sports events organized	Leads to discovery of talents not being used.
Health Services	To improve Community health services	Improved access to health services	% of Community health units initiated and functional	Inceased access to health services hence improved lifestyle for the county residents.
	To improve family& reproductive health	Improved reproductive maternal neonatal child adolescence health	% reduction of maternal and newborn deaths	Population growth increase as death of mother and infants is reduced.

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	To increase Pharmaceutical and Non – pharmaceutical commodities	Reduced and eliminated disease burden: address treatable conditions	% increase in Drugs and non-pharms procured	Improved lifespan for the residents
	To improve emergency and Referral services	Improved referral Services	% increase in efficiency in referral services	Patients with Technical illnesses can access specialist services within a short time hence increased survival rates.
	To improve Infrastructure development	Improved service delivery	% increase in amenity wards constructed and equipped	Increased access to standard health services ie good clean facilities
			% increase in Sub County hospitals renovated (general)	Increased access to standard health services ie good clean facilities
			% completion in blood bank constructed and equipped	Inceased survival rate of patients
			% increase in health facilities with alternate sources of power e.g. solar installation	Increased access to standard health services ie good clean facilities
			% increase in health Centres and dispensaries renovated and face lifted	Increased access to standard health services ie good clean facilities
<i>Environment and Disaster Management</i>	To improve Solid Waste Management Services	Clean Environment	management and personal protective (Assorted) equipment purchased	Improved business and living environment that is pollution free.
			% increase in waste collection vehicles purchased	Improved business and living environment that is pollution free.
	To improve County Greening Programme	Sustainably managed and conserved environment and natural resources.	% of annual tree cover increase	Leads to reduced carbon emission and soil erosion. Increased forest cover which attracts rainfall.
	To improve Water Resources conservation and management	Improved water resources quality and quantity	% of water resources protected and conserved	Increase access to clean water from protected catchment areas (springs)
	To improve disaster	Enhanced and effective	% increase of workforce and	Reduced magnitude of destruction due to timely

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	preparedness and response	disaster preparedness and response	voluntary workers trained on disaster response	responses to incidences with adequate and well trained workforce and equipment
Water	To improve Operation and maintenance of rural water services	Strengthened sustainability of rural water services	% of drilled boreholes equipped and functional	Increased access to clean and water for industrial and domestic consumption
			% of dams /pans completed and functional	Increased access to clean and water for industrial and domestic consumption
	To improve Urban Water Supply and Sewerage	Increased access to safe water and Sanitation	% households served with safe water	Increased access to clean and water for industrial and domestic consumption
	To improve Water Conservation, protection and Governance	Enhanced water resources management	% increase of roof catchment and water storage capacity at household and institutional levels	Increased access to clean and water for industrial and domestic consumption
Lands, Housing and Physical Planning	To improve physical and urban planning services	Planned and Organized space for economic growth and resource mobilization	% increase of towns planned for development	Well planned and managed towns for future development.
	To improve land registration and records management services	Increased percentage of public and private land parcels with title deeds and ownership documents	% increase of land parcels with title deeds	Reduced cases and land disputes and increase in revenue collection.
	To improve housing Services	Improved human settlements and quality of life	% increase in low cost housing and building technology centers established	Improved living standards for residents
County Executive	To improve citizen service delivery services	Enhanced service delivery to the citizens	% increase in synergy between different levels of government in service delivery	Improved working environment for service delivery
	To enhance legal services	Improved service Delivery	% increase in legal cases solved	Reduced legal costs and enhanced dispute resolution.

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	To improve Conflict management and resolution	Improved security and peace	% increase in population that feel safe in their communities	Improved security/peace leading to enhanced business environment
Finance and Economic Planning	To improve accounting Services	Quality and timely production of financial statements and reports	% of quality and timely reports Produced.	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are executed on time.
		Enhanced efficiency in service delivery	% improvement of transactions under IFMIS	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are executed on time.
		Improved debt Management	% improvement of debt management	Improved cashflow to the business community and safeguarding the county from incurring unplanned debts and their related costs
	To improve resource Mobilization	Increased revenue collected	% increase in equitable share	Increased resources means more service delivery to the residents.
	To improve Supply Chain Management	Improved procurement services	% implementation of procurement plan implemented within time and cost	Timely and smooth business transaction for goods and services .
	To improve audit Services	Efficient and timely, audit, monitoring and evaluation of staff and county	% level of audit reports implemented	Improved internal control systems for better financial management in the county
	To improve budget coordination and management	Budget prepared and approved	% county fiscal strategy papers adopted and implemented	Enhanced implementation of projects and programmes per financial management systems in place.
Public Service Management	To improve human Capital Strategy	Skilled labor force	% increase of employees trained annually	Increased service delivery and decision making due to improved morale of the workforce
		Motivated and competent work force	Levels of annual salary and insurance payments	Increase service deliver.
		Efficient and effective	% increase of staff on performance	Increase service deliver

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

		management of staff performance	management system	
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6/Environmental and Sustainability Reporting

VISION STATEMENT: A Vibrant and Prosperous County

MISSION STATEMENT: Build a cohesive, result oriented and focused county grounded on an improved and sustainable socio-economic, infrastructural, affirmative action, secure and clean environment.

Migori County Government exists to transform lives of its residents. The overall objective of the county is to be achieved through the following four pillars: Infrastructure Expansion, Food Security, Social Economic Transformation and Good Governance.

1. Sustainability strategy and profile
 - The top management especially the accounting officer refers to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.
2. Environmental performance
 - The environment department provides and implements policies to ensure effective waste management and environment friendly mineral exploitation.
 - The County Government has engaged the youth in planting trees on hill tops to increase forest cover that has led to increase in rainfall.
3. Employee welfare
 - The Migori Public Service Board ensures employee welfare is enhanced through prompt promotion and salary payments.
 - There is a structured system of dispute resolution in the County.
4. Market place practices-
 - The procurement department strictly follows Public Procurement Oversight Act so as to ensure fairness in award of tender among the youth, disabled and women.
5. Community Engagements-
 - Provision of solar lights and lamps to the residents has improved health as they no longer use paraffin for lighting in their homestead and market centers.
 - County projects are proposed by the community through public participation.
 - The county through the department of health grants waivers to needy patients who cannot pay for their medical bills.

7. Statement of Management Responsibilities

Section 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of Migori County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of Migori County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2024. 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 Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for Finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the Migori County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2024, 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 Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the Migori County Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the Migori County Executive'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

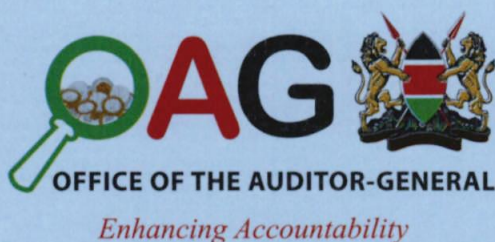
The County Executive's financial statements were approved and signed by the CEC member for finance on 30th September 2024.


C.E.C. MEMBER - FINANCE
MIGORI COUNTY
P.O. Box 195-40400, SUNA-MIGORI
Sign:.....

Mr Maurice O. Nyanjagah
County Executive Committee Member – Finance and Economic Planning

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MIGORI FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Migori set out on pages 1 to 67, which comprise the statement of assets and liabilities as at

Report of the Auditor-General on County Executive of Migori for the year ended 30 June, 2024

30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Migori as at 30 June, 2024 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.

Basis for Qualified Opinion

1. Unsupported Expenditure on Wages

The statement of receipts and payments reflects compensation of employees expenditure of Kshs.3,255,148,943 as disclosed in Note 2 to the financial statements. The amount includes basic wages for temporary employees of Kshs.141,269,005. However, the letters of appointment for the temporary employees were not provided for audit review. Management explained that most of the temporary employees were inherited from the defunct local authorities and the process of regularising their engagements was ongoing.

In the circumstances, the accuracy, completeness and propriety of the basic wages for temporary employees' expenditure of Kshs.141,269,005 could not be confirmed.

2. Unsupported Legal Expenses

The statement of receipts and payments reflects use of goods and services amount of Kshs.2,543,005,831 which, as disclosed in Note 3 to the financial statements, includes other operating expenses amount of Kshs.152,175,180 out of which, Kshs.50,326,213 was utilized for payment for legal services. However, the fee notes provided for audit did not indicate the nature of work done for the amount claimed. In addition, no tabulation was provided to show how the fee notes conformed to the Advocates and Remuneration Order, 2014.

In the circumstances, the accuracy, completeness and propriety of the expenditure on legal services of Kshs.50,326,213 could not be confirmed.

3. Land Acquired without Title Deed

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,968,670,681 which, as disclosed in Note 7 to the financial statements, includes acquisition of land amount of Kshs.23,305,870 out of which, Kshs.1,500,000 was utilized by the Department of Trade, Tourism Industrialization and Cooperative to purchase land.

However, according to Management, the title deed was still being processed as at the time of audit.

In the absence of the title deed, it was not possible to confirm the accuracy and rightful ownership on the expenditure on acquisition of land of Kshs.1,500,000.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Executive of Migori Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis amounts of Kshs.11,473,037,521 and Kshs.8,667,087,798 respectively, resulting in an underfunding of Kshs.2,805,949,723 or 24% of the budget. However, Management spent a total of Kshs.8,652,021,734 out of actual receipts of Kshs.8,667,087,798 resulting to under-utilization of Kshs.15,066,004 of actual receipts.

In the circumstances, the under-funding affected planned activities which may have impacted negatively on service delivery to the residents of Migori.

2. Late Exchequer Releases

The statement of receipts and payments, and as disclosed in Note 1 to the financial statements, reflects transfers from County Revenue Fund (CRF) amount of Kshs.8,520,597,992. Included in transfers is an amount of Kshs.1,686,316,641 which was transferred from the CRF on diverse dates between 18 June, 2024 and 5 July, 2024.

The late exchequer releases may have adversely effected the implementation of the planned activities and projects.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

1.0. Unresolved Prior Year Matters

In the previous year's audit report, several issues were raised under Report on the 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 these issues as at 30 June, 2024 and no satisfactory reasons were provided for failure to resolve them.

2. County Executive Preparedness to Transition to Accrual Accounting

County Executive of Migori had not implemented the prerequisites to accrual accounting, except training four (4) members of staff in the Finance Department and adoption of quarterly reporting template on accrual basis. Further, the National Treasury had not configured the Integrated Financial Management Information System (IFMIS) to support accrual accounting contrary to Paragraph 1.4 of the Guidelines on Transition from Cash Basis to Accrual Basis of Accounting by Ministries, Departments, Agencies (MDAs) and County Governments which states that on 7 March, 2024 the Cabinet approved the transition from cash basis of accounting to accrual basis of accounting with effect from 1 July, 2024 and that the transition is to be undertaken over a three-year period. This therefore means that the entity's financial statements for the year ended 30 June, 2025 shall be prepared on IPSAS accrual basis of accounting and reporting.

In the circumstances, the County Executive may not be adequately prepared to transition to accrual basis of accounting.

Other Information

The Management is responsible for the Other Information set out on page iii to xxii which comprises Key Entity Information and Management, Governance Statement, Foreword by CECM Finance and Economic Planning, Statement of Performance Against County Predetermined Objectives, Environment and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the County Executive financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

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 effect of the matters described in the Basis for Conclusion on

Lawfulness and Effectiveness in the 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

1.0 Non-Compliance with the Public Sector Accounting Standards Board Reporting Framework

The budget execution by programmes and sub-programmes schedule has column headings for budget amounts indicated as Approved Budget, Approved Supplementary 1 and Approved Supplementary 2. This is contrary to the prescribed reporting template which requires columns for budget amounts to be titled Original Budget, Adjusted Budget and Final Budget.

Further, Annex 2 on analysis of pending accounts payable does not reflect names of suppliers of goods or services and the related dates invoiced/contracted, particulars, original amounts, balances at the beginning of the year, additions during the year, amounts paid during the year and outstanding balances.

Management contravened Section 164(1) of the Public Finance Management Act, 2012, which requires accounting officers of county government entities to prepare financial statements in formats that comply with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.

In the circumstances, the financial statements as prepared and presented for audit do not comply with the reporting frameworks as prescribed by the Public Sector Accounting Standards Board.

2.0 Non-Compliance with Fiscal Responsibility Principle on Development Expenditure

The statement of comparison of budget and actual amounts (development) reflects total actual expenditure of Kshs.2,352,710,272 or 27% of the total expenditure of Kshs.8,652,021,734 reflected in the statement of receipts and payments. This is contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015, which requires development expenditure to be at least 30% of total expenditure.

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

3.0 Pending Accounts Payable

Annexure 2 to the financial statements reflects pending accounts payable balance of Kshs.1,763,314,575. During the year under review, the total pending accounts payable were Kshs.2,485,371,148, out of which, Management paid an amount of Kshs.722,056,573, leaving a balance of Kshs.1,763,314,575. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations,

2015, which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations. In addition, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge.

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

4.0 Regularity of Human Resource Management Practices

Review of human resource records revealed the following irregularities:

4.1 Non-Compliance with Fiscal Responsibility Principle on Wage Bill

The statements of receipts and payment reflects an amount of Kshs.3,255,148,943 in respect of compensation of employees, while the County Revenue Fund-County Government of Migori indicates total revenue of Kshs.8,520,597,992. Therefore, compensation of employees represented 38% of the total revenue received, contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that the County Governments' expenditures on wages and benefits for its public officers shall not exceed thirty-five (35%) of the County Government total revenue.

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

4.2 Delayed Confirmation in Employment

Analysis of the payroll for the month of June, 2024 revealed one thousand, one hundred and twenty-six (1126) officers who had been on probation for more than six (6) months, contrary to Section B.13(1) of the County Public Service Human Resource Manual which requires that an officer be put on probation for a period of six (6) months as provided for in the Employment Act, 2007.

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

4.3 Non-Compliance with Ethnic and Special Needs in the Staff Composition

Analysis of the Integrated Personnel and Payroll Database (IPPD) records for the month of June, 2024 revealed that the County Executive had a total workforce of 3368 out of whom, 2414 or 72% were members of the dominant community in the County. This was contrary Section 65(1)(e) of the County Government Act, 2012, which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.

Further, there were fifty-five (55) persons with special needs working for the County Executive, representing 1.6% of the workforce, which is below the threshold of 5% provided for in Section 13 of the Persons with Disabilities Act, 2003. In addition, persons

with special needs were not represented in the County Executive Committee and among the chief officers appointed.

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

4.4 Violation of One-Third Rule on Net Pay

Analysis of the payroll for the month of June, 2024 revealed that a total of four hundred and sixty-three (463) officers earned less than a third of their respective basic salaries at various times during the year, contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry.

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

4.5 Failure to Customize Schemes of Service to Suit the County Executive

Review of the County Executive's schemes of service revealed that they were prepared by the National Government for use by its officers before the commencement of the County Governments. The schemes of service do not address all the cadres of staff and do not incorporate the changes that have occurred within the County Executive's staff establishment over the years.

In the circumstances, the schemes of service are not able to effectively guide in the development of a coherent and integrated human resource for the County Executive.

4.6 Under Staffing of County Attorney's Office

Information provided for audit indicated that the Office of the County Attorney had an approved staff establishment of eight (8) officers and four (4) legal officers in place which represents 50% of its approved capacity. Further, no legal personnel were hired in the year under review despite there being a need to do so. This was contrary to Section 22(1) of the Office of the County Attorney Act, 2020 which stipulate that there shall be such officers and other members of staff of the Office as the County Attorney, in consultation with the County Public Service Board, considers necessary for the proper and efficient discharge of the functions of the Office.

In the circumstances, Management was in breach of the law, and the efficiency of the Office in discharging its functions could not be confirmed.

5.0 Non-Compliance with Access to Government Procurement Opportunities (AGPO)

The statement of receipts and payments reflects total expenditure of Kshs.8,652,021,734 out of which an amount of Kshs.3,093,707,805 related to the procurements. However, out of the latter amount, only an amount of Kshs.338,836,506 or 11% was categorized under

the AGPO program. This was contrary to Section 53(6) of the Public Procurement and Asset Disposal Act, 2015, which provides that all procurement and asset disposal planning shall reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth, persons with disabilities and other disadvantaged groups.

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

6.0 Payments to the Council of Governors

The statement of receipts and payments reflects other grants and transfers amount of Kshs.292,446,593 which, as disclosed in Note 5 to the financial statements, includes an amount of Kshs.269,345,193 in respect of other current transfers, grants, donations and subsidies. Included in the latter amount is Kshs.3,000,000 paid to the Council of Governors for the purpose of meeting its operational expenses. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of The National Government to cater for (a) the Summit; (b) the Council of County Governors; (c) the Technical Committee, Secretariat and the sectoral working group established by the Technical Committee; and (d) the sectoral working groups established by the Council.

In the circumstances, Management was in breach of the law, and the services that the Kshs.3,000,000 were to finance may not have been provided.

7.0 Payment to the Lake Region Economic Bloc

The amount of Kshs.269,345,193 in respect of other current transfers, grants, donations and subsidies also includes a subscription of Kshs.2,000,000 paid to the Lake Region Economic Bloc. However, the law under which the payment was made was not provided for audit.

In the circumstances, the legality of the expenditure of Kshs.2,000,000 could not be confirmed.

8.0 County Scholarship Programmes

The statement of receipts and payments reflects transfers to other Government Entities amount of Kshs.592,749,686 which, as disclosed in Note 4 to the financial statements, includes an amount of Kshs.120,000,000 transferred to the Migori County Ward Development Fund for bursaries. Further, the statement reflects other grants and transfers amount of Kshs.292,446,593 which includes scholarships and other educational benefits amount of Kshs.23,101,400 that relates to Inua Elimu scholarship programme. However, there were no regulations and scholarship policy used in identifying the beneficiaries.

In the circumstances, the criteria for the award of bursaries and scholarships amounting Kshs.143,101,400 could not be confirmed.

9.0 Regularity of Procurements and Award of Contracts-Acquisition of Assets

The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,968,670,681 as disclosed in Note 7 to the financial statements. However, review of financial statements and records relating to procurements and contract management revealed the following unsatisfactory matters:

9.1 Inadequate Allocation of Funds for Major Road Works

The amount of Kshs.1,968,670,681 includes Kshs.51,008,304 spent on construction of roads out of which, Kshs.7,975,046 was an award in respect of a contract for the maintenance /opening of 29.9 km Osiri-Macalder-Migori-Migori-Slaughter-Magina-Nyasare Ochieng Orwa Primary Road. The project start date was 28 February, 2024 with a completion period of 120 days. However, physical verification of the project on 10 September, 2024 revealed that although the contractor provided the murrum, spread and graded on several patches of the road that were impassable and compacted to form a camber formation as were provided in the Bill of Quantities, the drainage works were not done due to inadequate funds.

In the circumstances, the value for money realized from the expenditure of Kshs.7,975,046 and the effectiveness of the road in serving the public could not be confirmed.

9.2 Unexplained Contract Variations and Delayed Project Completion - Maternity Theater at Macalder Sub-County Hospital

The amount of Kshs.1,968,670,681 also includes construction of buildings expenditure of Kshs.389,145,106 out of which Kshs.3,579,702 was spent towards the construction of the maternity theater at Macalder Sub-County Hospital. The contract for the project was signed on 25 March, 2024 and the expected completion date was 25 July, 2024. On 28 March, 2024, three days after signing the contract, the project implementation committee proposed variations of works. The proposed variations were not quantified to assess how they would impact project cost and completion period. Further, physical verification conducted in the month of September, 2024, revealed that the project was incomplete.

In the circumstances, the value for money realized from the expenditure of Kshs.3,579,702 could not be confirmed.

9.3 Supply, Installation and Commissioning of Containers Fish Collection Centre (Cold Rooms)

The County Executive entered into a contract with a local Company on 1 March, 2024, for the supply, installation and commissioning of two (2) containers fish collection centres (cold rooms) at Uriri and Isibania markets at a contract sum of Kshs.9,981,023. The project included installation of two containers, freezers, elevated water tank, solar panels and construction of a toilet. The contract period was 120 days from the commencement

date of 1 March, 2024 with a completion date of 30 June, 2024. Physical verification carried out on 16 September, 2024 revealed that the project was not complete at the two project sites. Management has indicated that the project has since been completed and has provided photos which do not clearly show that the project is complete.

In the circumstances, value for money may not be achieved from the project.

9.4 Incomplete Projects - Market Sheds

9.4.1 Construction of Kwiriba Market Shed

The construction of buildings expenditure of Kshs.389,145,106 also includes Kshs.1,173,502 paid in relation to a contract signed on 26 May, 2023 to construct Kwiriba Market Shade to completion at a contract sum of Kshs.1,173,502. However, physical verification on 10 September, 2024 revealed that the project was incomplete. Further, the market was not branded with the County Executive's logo, the floor of the whole market was peeling off, the toilet door had been vandalized at the market and the market was not fenced, hence prone to vandalism.

In the circumstances, the value for money realized from the expenditure of Kshs.1,173,502 could not be confirmed.

9.4.2 Completion of Masaba Market Shed

The construction of buildings expenditure of Kshs.389,145,106 further includes Kshs.1,999,991 paid for the construction of Masaba market shed to completion at a contract sum of Kshs.1,999,991. However, physical verification on 10 September, 2024 revealed that the project was incomplete. In addition, the market was not branded with the County logo, drainage system was not done and the market was not secured, hence prone to vandalism.

In the circumstances, the value for money realized from the expenditure of Kshs.1,999,991 could not be confirmed.

9.4.3 Partial Completion of Midoti Market Shed

The construction of buildings expenditure of Kshs.389,145,106, includes Kshs.1,099,239 paid for the partial completion of Midoti Market Shed at a contract sum of Kshs.1,099,239. However, physical verification on 10 September, 2024 revealed that the project was incomplete as the drainage system, stalls tops and doors had not been done. Further, the market was not branded with the County Executive's logo. In addition, the market was not secured, hence prone to vandalism and there was no toilet.

In the circumstances, the value for money realized from the expenditure of Kshs.1,099,239 could not be confirmed.

9.4.4 Other Incomplete Market Sheds

The construction of buildings expenditure of Kshs.389,145,106 includes Kshs.21,614,695 spent in respect of a contracts for the construction of nine (9) market projects with contract sums totalling Kshs.21,614,695. However, physical verification revealed that the contractors were not on sites and the projects were not complete as indicated below:

Project name	Ward	Initial Contract Sum (Kshs.)	Outstanding Works
Opapo Auction Ring	East Kamagambo	1,151,882	Fencing
Oyani Masai Market	East Kanyamkago	2,500,000	Worktops and latrines
Mabera Market	Masaba	1,983,103	Worktops and latrines
Masangora Market	Gokeharaka/Getambw ega Kuria East	2,500,000	Worktops and latrines
Kugitimo Market Shade	Nyabasi East & Kuria East	2,100,000	Worktops and latrines
Maeta Market Shade	Nyabasi East & Kuria east	3,379,764	Worktops and latrines
Ikerege Market	Kuria West	2,500,000	Worktops and latrines
Olasia Market Shade	Kaler Ward	3,499,946	Worktops and latrines
Rongo Market	North Kamagambo	2,000,000	Worktops and latrines
Total		21,614,695	

In the circumstances, value for money realized from the expenditure of Kshs.21,614,695 could not be confirmed.

9.5 Un-Utilized Projects

The construction of buildings expenditure of Kshs.389,145,106 includes Kshs.7,925,086 spent on construction of four (4) market sheds and one (1) toilet/washroom at contract sums totalling Kshs.19,006,635 as summarized below:

Name of Project	Contract Sum (Kshs.)	Amount Paid During the Year (Kshs.)
Completion of Ombo Kowiti Market Shed	3,325,732	3,325,732
Completion of Bande Market Shed	4,599,354	4,599,354
Completion of Ndiwa Market Shed	4,799,848	0
Completion of Oyora Market Shed	2,999,737	0
Construction of Waterborne Toilet/Washing Room	3,281,964	0
Total	19,006,635	7,925,086

However, physical verification on 10 September, 2024 revealed that the constructions of the projects had been completed, but the projects were not in use by the community.

In the circumstances, the value for money realized from the expenditure of Kshs.7,925,086 could not be confirmed.

9.6 Rehabilitation of Kaknene Dam – Under FLLoCA Program

The County Executive entered into a contract with a company for the rehabilitation of Kaknene Dam in God Jope Ward at a contract sum of Kshs.6,992,032. The project was one of the projects implemented under the Financing Locally-Led Climate Action (FLLoCA) program. The contract entailed rehabilitation of the dam, repair of embankment and spillway, fencing, intake tower and valve chamber, two lockable bathrooms/toilets and cattle watering troughs. The contract period was 120 days beginning on 18 March, 2024 and ending on 17 July, 2024. No payments had been made to the contractor during the year under review. Physical verification in September, 2024 revealed that the project was not complete despite the contract period having lapsed. The outstanding works include clearing excavated soil, piping and access culverts.

In the circumstances, the expected benefits from the projects may not be realized in a timely manner.

9.7 Ablution Block Project Not in Use

The construction of buildings amount of Kshs.389,145,106 includes cost of Kshs.2,975,489 spent on construction of ablution block at Rongo Sub-County Hospital. However, physical verification conducted in the month of September, 2024 revealed that the ablution block was complete but not in use, awaiting handing over by the contractor. Management has indicated, without providing evidence, that the project has since been handed over and is in use.

In the circumstances, the value for money realized from the expenditure of Kshs.2,975,489 could not be confirmed.

9.8 Face-lifting Awendo Sub-County Hospital

The construction of buildings amount of Kshs.389,145,106 includes Kshs.4,983,070 spent on the face lifting of Awendo Sub-County Hospital. However, physical verification conducted in the month of September, 2024 revealed that the project was incomplete with no work done at the Maternal and Child Health (MCH) block, despite being in the bill of quantities. Management has explained that the projected cost of doing the maternity wing was diverted to cover the part of cost of roofing wards and ceiling since there is a projected new maternity and child block to be constructed at the hospital in the current Financial Year, but did not provide details including approval of the new project.

In the circumstances, the value for money realized from the expenditure of Kshs.4,983,070 could not be confirmed.

9.9 Proposed Construction of Maternity Block at Olasi Dispensary

The construction of buildings amount of Kshs.389,145,106 includes Kshs.4,796,200 spent on construction of a maternity block at Olasi Dispensary. The contract agreement

was signed on 29 February, 2024 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.4,796,200. However, the Bill of Quantities and the certificate of practical completion were not provided for audit. Further, from the photos of the project provided for audit, it was not possible to determine that the project was complete, since construction materials are visible in the one of the photos. In addition, the building was not labeled.

In the circumstances, the value for money realized from the expenditure of Kshs.4,796,200 could not be confirmed.

9.10 Unsupported Completion of Project -Construction of Buembu Dispensary

The construction of buildings amount of Kshs.389,145,106 includes Kshs.1,300,603 spent on phase 1-construction of Buembu Dispensary. The contract agreement was signed on 8 June, 2023 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.1,300,603. However, the photos provided to support completion of the project are those of a building under construction and have no label.

In the circumstances, the value for money realized from the expenditure of Kshs.1,300,603 could not be confirmed.

9.11 Unsupported Completion of Nyamware Dispensary

The construction of buildings amount of Kshs.389,145,106 includes Kshs.1,132,972 spent on the construction of Nyamware Dispensary. The contract was signed on 22 February, 2024 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.1,132,972. However, the photos provided to support completion of the project have no label, and it has not been possible to determine from them if the project is complete.

In the circumstances, the value for money realized from the expenditure of Kshs.1,132,972 could not be confirmed.

9.12 Projects Not in Use – Department of Medical Services

The acquisition of assets amounts of Kshs.1,968,670,681 includes purchase of specialized plant, equipment and machinery amount of Kshs.119,792,604 out of which, Kshs.999,640 was utilized to purchase a dental equipment which was supplied to Rongo Sub-County Hospital. However, audit inspection conducted in September, 2024 revealed that the equipment was not in use because the facility lacked a dentist.

Further, the construction of buildings amount of Kshs.389,145,106 includes Kshs.3,998,955 spent on the expansion of the mortuary at Migori County Referral Hospital. However, audit inspection conducted in September, 2024 revealed that the mortuary was not being utilized because it had not been equipped.

In the circumstances, value for money realized from the expenditure on purchase of dental equipment and on expansion of the mortuary of Kshs.999,640 and Kshs.3,998,955 respectively could not be confirmed.

9.13 Bongu Raga Water Project

The acquisition of assets amount of Kshs.1,968,670,681 includes construction and civil works amount of Kshs.331,830,637 out of which, Kshs.25,999,880 was spent on a contract for the construction of the main water kiosks, and distribution pipelines at Bongu Raga Water Project Phase 4 at a cost of Kshs.24,999,880. The contract period was 120 days from 13 March, 2024 to 12 July, 2024. The costs of Phase 1 to 3 totalled Kshs.34,350,000 resulting to the total cost of the project to Kshs.59,349,880. However, physical verification conducted in the month of September, 2024 revealed that the project was incomplete. The pipes were not connected end-to-end because testing was yet to be completed. In addition, the lake had already destroyed the foundation of the control room at the water intake and the structure was being submerged in the lake.

In the circumstances, the value for money realized from the expenditure of Kshs.59,349,880 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply, 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 THE 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 effect of 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 governance were not effective.

Basis for Conclusion

1.0. Officers without Job Designations

Review of the Integrated Payroll and Personnel Database (IPPD) records for the month of June, 2024, revealed forty-four (44) officers whose job designations were not defined in the database.

In the circumstances, the effectiveness of internal controls over IPPD could not be confirmed.

2.0. Lack of Segregation of Duties in the Processing of Payments of Salary Arrears

The statement of receipts and payments reflects compensation of employees amount of Kshs.3,255,148,943 which includes an amount of Kshs.46,091,220 paid as salary arrears. However, review of the internal controls over payment of the salary arrears revealed that the tabulation, verification and payment authorizations were done by a single officer due to inadequacy of staff at the payroll section.

In the circumstances, the effectiveness of internal controls over the processing of salary arrears could not be confirmed.

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 controls, 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 the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

27 December, 2024

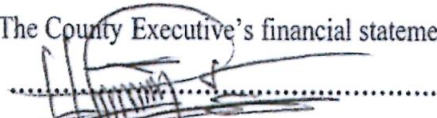
**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

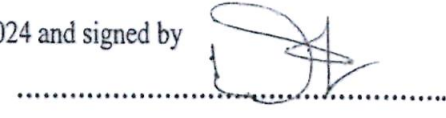
9.Statement of Receipts and Payments for the year ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts			
Transfers from the CRF	1	8,520,597,992	7,760,377,638
Total receipts		8,520,597,992	7,760,377,638
Payments			
Compensation of Employees	2	3,255,148,943	2,971,740,018
Use of goods and services	3	2,543,005,831	2,033,783,858
Transfers to Other Government Units	4	592,749,686	500,793,860
Other grants and transfers	5	292,446,593	310,351,024
Social Security Benefits	6	-	-
Acquisition of Assets	7	1,968,670,681	1,569,602,854
Total payments		8,652,021,734	7,386,271,614
SURPLUS/(DEFICIT)		(131,423,742)	374,106,024

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The County Executive's financial statements were approved on 30th September 2024 and signed by


Name: Achuora John Odoyo
Chief Officer Finance


Name: Erick Ochieng Jalang'o
Head of Accounting Services
ICPAK M/No:14959


County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024


10. Statement of Assets and Liabilities as at 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Financial Assets			
Cash and Cash Equivalents			
Bank Balances	8A	585,685,099	1,086,773,881
Cash Balances	8B	-	-
Total Cash and cash equivalents		585,685,099	1,086,773,881
Outstanding imprest and Advances	9	-	-
Total Financial Assets		585,685,099	1,086,773,881
Financial liabilities			
Accounts Payables – Deposits and retentions	10	54,223,933	22,967,261
Net Financial Assets		531,461,166	1,063,806,620
Represented by			
Fund balance B/F	11	1,063,806,620	689,700,596
Prior year adjustments	12	(400,921,712)	
Surplus/Deficit for the year		(131,423,742)	374,106,024
Net Financial Position		531,461,166	1,063,806,620

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The County Executive's financial statements were approved on 30th September 2024 and signed by


Name: Achuora John Odoyo
Chief Officer Finance


Name: Erick Ochieng Jalang'o
Head of Accounting Services
ICPAK M/No:14959


County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024


11. Statement of Cash Flows for the period ended 30th June 2024

		2023-2024	2022-2023
	Notes	Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	8,520,597,992	7,760,377,638
Payments for operating expenses			
Compensation of Employees	2	3,255,148,943	2,971,740,018
Use of goods and services	3	2,543,005,831	2,033,783,858
Transfers to Other Government Units	4	592,749,686	500,793,860
Other grants and transfers	5	292,446,593	310,351,024
Social Security Benefits	6	-	-
Adjusted for:			
Prior year adjustments	12	400,921,712	
Increase/ (Decrease) in Outstanding Imprests and Advances	13		-
Increase/ (Decrease) in Deposits and Retention	14	(31,256,672)	(19,415,227)
Total Adjustments		369,665,040	(19,415,227)
Net cash flows from operating activities		1,467,581,899	1,924,293,651
Cash flow from investing activities			
Acquisition of Assets	7	1,968,670,681	1,569,602,854
Net cash flows from investing activities		1,968,670,681	1,569,602,854
Net increase in cash and cash equivalents		(501,088,782)	354,690,797
Cash and cash equivalents at beginning of the year	8	1,086,773,881	732,083,084
Cash and cash equivalents at end of the year		585,685,099	1,086,773,881

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements.

The County Executive's financial statements were approved on 30th September 2024 and signed by


 Name: Achuora John Oduyo
 Chief Officer Finance


 Name: Erick Ochieng Jalang'o
 Head of Accounting Services
 ICPAK M/No:14959

County Executive of Migori
Annual Report and Financial Statements For the year ended June 30 2024


12. Statement of Comparison of Budget & Actual Amounts (Recurrent and Development Combined) for the year ended 30th
June 2024

Receipt/Expense Item	Original Budget - 2023/24	Adjustments (Supplementary 2 FY 2023/24)	Final Budget (supplementary Budget 2 FY 2023/24)	Actual on Comparable Basis	Budget Utilization Difference	% Of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Transfers from the CRF	10,036,460,597	1,290,087,118	11,326,547,715	8,520,597,992	2,805,949,723	75%
Opening balance for Non-refundable bank balances in special purpose deposits accounts		146,489,806	146,489,806	146,489,806	-	100%
TOTAL	10,036,460,597	1,436,576,924	11,473,037,521	8,667,087,798	2,805,949,723	76%
PAYMENTS						
Compensation of Employees	3,532,474,869	(43,233,039)	3,489,241,830	3,255,148,943	234,092,887	93%
Use of goods and services	2,446,127,828	444,087,353	2,890,215,181	2,543,005,831	347,209,350	88%
Transfers to Other Government Units	1,480,413,173	(196,494,702)	1,283,918,471	592,749,686	691,168,785	46%
Other Grants and Transfer	298,704,114	74,892,304	373,596,418	292,446,593	81,149,825	78%
Acquisition of Assets	2,278,740,613	1,157,325,008	3,436,065,621	1,968,670,681	1,467,394,940	57%
TOTAL	10,036,460,597	1,436,576,924	11,473,037,521	8,652,021,734	2,821,015,787	75%
Surplus/(Deficit)	-	0	0	15,066,064	(15,066,064)	

1. The under realization of receipts is due to late disbursed funds and unrealized Own Source Revenue
2. The underperformance is due to work in progress not paid. Further some of donor funding (FFLoCA and CIAP) were not received in full hence affecting transfer to other Government Entities

The County Executive's financial statements were approved on 30th September 2024 and signed by


Name: Achuora John Odoyo
Chief Officer Finance


Name: Erick Ochieng Jalang'o
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ICPAK M/No:14959


County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

12A Statement of Comparison of Budget & Actual Amounts – Recurrent for the year ended 30th June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Transfers from the CRF	6,963,250,696	365,775,858	7,329,026,554	6,326,524,935	1,002,501,619	86%
TOTAL	6,963,250,696	365,775,858	7,329,026,554	6,326,524,935	1,002,501,619	86%
PAYMENTS						
Compensation of Employees	3,532,474,869	(43,233,039)	3,489,241,830	3,255,148,943	234,092,887	93%
Use of goods and services	2,446,127,828	444,087,353	2,890,215,181	2,543,005,831	347,209,350	88%
Transfers to Other Government Units	440,328,500	(157,203,319)	283,125,181	99,446,493	183,678,688	35%
Other Recurrent	152,000,000	(12,000,000)	140,000,000	139,000,000	1,000,000	99%
Acquisition of Assets	392,319,499	134,124,863	526,444,362	262,710,095	263,734,267	50%
TOTAL	6,963,250,696	365,775,858	7,329,026,554	6,299,311,362	1,029,715,192	86%
SURPLUS/(DEFICIT)	-	-	-	27,213,573	(27,213,573)	

1. The under realization of receipts is due to late disbursed funds and unrealized Own Source Revenue
2. The underperformance is due to work in progress not paid.

The County Executive's financial statements were approved on 30th September 2024 and signed by


 Name: Achuora John Odoyo
 Chief Officer Finance


 Name: Erick Ochieng Jalang'o
 Head of Accounting Services
 ICPAK M/No:14959

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

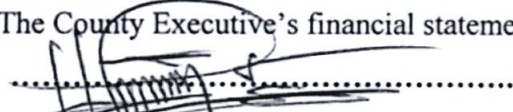
12B Statement of Comparison of Budget & Actual Amounts: Development for the year ended 30th June 2024

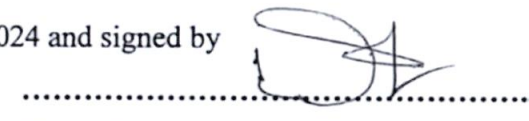
The County Executive's financial statements were approved on 30th September 2024 and signed by:

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Transfers from the CRF	3,073,209,901	1,070,801,066	4,144,010,967	2,340,562,863	1,803,448,104	56%
Opening balance for Non-refundable bank balances in special purpose deposits accounts						
TOTAL	3,073,209,901	1,070,801,066	4,144,010,967	2,340,562,863	1,803,448,104	56%
PAYMENTS				-	-	
Transfers to Other Government Units	1,040,084,673	(39,291,383)	1,000,793,290	592,749,686	408,043,604	59%
Other Development	146,704,114	86,892,304	233,596,418	54,000,000	179,596,418	23%
Acquisition of Assets	1,886,421,114	1,023,200,145	2,909,621,259	1,705,960,586	1,203,660,673	59%
TOTAL	3,073,209,901	1,070,801,066	4,144,010,967	2,352,710,272	1,791,300,695	57%
SURPLUS/(DEFICIT)	-	0	0	(12,147,409)	12,147,409	

- 1. The under realization of receipts is due to late disbursed funds and unrealized Own Source Revenue*
- 2. The underperformance is due to work in progress not paid. Further some of donor funding(FFLoCA and CIAP) were not received in full hence affecting transfer to other Government Entities.*

The County Executive's financial statements were approved on 30th September 2024 and signed by


 Name: Achuora John Odoyo
 Chief Officer Finance


 Name: Erick Ochieng Jalang'o
 Head of Accounting Services
 ICPAK M/No:14959

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

13. Budget Execution by Programmes and Sub-Programmes for the year ended 30th June 2024

MIGORI COUNTY						
BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES REPORT AS AT 30TH JUNE 2024(FY 2023/24)						
S/No	Programme/Sub-Programme	Approved Budget FY 2023/24	Approved Supplementary 1 FY 2023/24	Approved Supplementary 2 FY 2023/24	Actual on comparable basis	% Budget utilization
Department of County Executive						
P1	General administration & support services	293,600,000	342,600,000	342,600,000	259,448,554	75.7%
SP1	General Administration	293,600,000	342,600,000	342,600,000	259,448,554	75.7%
P2	Governance & Administration Services	73,000,000	107,500,000	107,500,000	103,747,112	96.5%
SP1	Governor's Statehouse Services	24,000,000	24,000,000	24,000,000	23,517,478	98.0%
SP2	Co-ordination and Supervision Services	-	36,000,000	36,000,000	35,712,799	99.2%
SP3	Lake Region Economic Bloc	5,000,000	5,000,000	5,000,000	3,872,200	77.4%
SP4	Council of Governors	5,000,000	5,000,000	5,000,000	4,800,000	96.0%
SP5	Liason office - Nairobi	5,500,000	5,500,000	5,500,000	4,833,000	87.9%
SP6	Chief of Staff	5,000,000	5,000,000	5,000,000	4,800,000	96.0%
SP7	Protocol Office	5,000,000	5,000,000	5,000,000	4,850,000	97.0%
SP8	Security Services	8,500,000	8,000,000	8,000,000	7,499,875	93.7%
SP9	Communication and Press	5,000,000	5,000,000	5,000,000	5,000,000	100.0%
SP10	Political Advisor	5,000,000	4,500,000	4,500,000	4,500,000	100.0%
SP11	Economic Advisor	5,000,000	4,500,000	4,500,000	4,361,760	96.9%
P3	Pending Bills	-	6,365,257	6,365,257	5,681,840	89.3%
SP1	Pending Bills	-	6,365,257	6,365,257	5,681,840	89.3%

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

	Sub- Total-Office of the Governor	366,600,000	456,465,257	456,465,257	368,877,506	80.8%
P1	General administration & support services	38,900,000	44,450,000	44,450,000	28,948,800	65.1%
SP1	Administrative services	38,900,000	44,450,000	44,450,000	28,948,800	65.1%
P2	County secretary services	21,600,000	14,600,000	14,600,000	14,550,000	99.7%
SP1	County secretary service.	21,600,000	14,600,000	14,600,000	14,550,000	99.7%
	Sub- Total-County Secretary	60,500,000	59,050,000	59,050,000	43,498,800	73.7%
P1	General administration & support services	39,000,000	42,300,000	42,300,000	30,902,227	73.1%
SP1	Administrative services	39,000,000	40,300,000	40,300,000	29,302,227	72.7%
SP2	Security Services		2,000,000	2,000,000	1,600,000	80.0%
P2	Cohesion & peace building	20,000,000	18,700,000	18,700,000	14,154,996	75.7%
SP1	Peace Building Initiatives	10,000,000	9,300,000	9,300,000	7,361,296	79.2%
SP2	Conflict management & resolution	10,000,000	9,400,000	9,400,000	6,793,700	72.3%
P3	Research & Education	2,000,000	1,000,000	1,000,000	-	0.0%
SP1	Research & Education Services	2,000,000	1,000,000	1,000,000		0.0%
P4	Geospatial information services.	5,000,000	-	-	-	
SP1	Geospatial information services	5,000,000	-	-		
P5	Performance management services	4,000,000	4,000,000	4,000,000	3,100,000	77.5%
SP1	Performance Management services.	4,000,000	4,000,000	4,000,000	3,100,000	77.5%
	Sub- Total- Deputy Governor	70,000,000	66,000,000	66,000,000	48,157,223	73.0%
P1	General administration & support services	43,930,000	41,780,000	41,780,000	40,087,373	95.9%
SP1	General administration services	43,930,000	13,780,000	13,780,000	12,287,395	89.2%

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

SP6	Co-ordination and Supervision Services	-	28,000,000	28,000,000	27,799,978	99.3%
P2	ICT infrastructure	10,370,000	7,970,000	7,970,000	5,362,500	67.3%
SP1	ICT infrastructure & connectivity	10,370,000	7,970,000	7,970,000	5,362,500	67.3%
P3	Communication services	9,950,000	25,250,000	25,250,000	22,218,744	88.0%
SP1	Communication services	9,950,000	6,950,000	6,950,000	4,375,857	63.0%
SP2	County Media and Branding Services		10,000,000	10,000,000	9,542,956	95.4%
SP3	Digital Media		8,300,000	8,300,000	8,299,931	100.0%
P4	E-governance	11,550,000	13,950,000	13,950,000	13,944,757	100.0%
SP1	Automation services	11,550,000	13,950,000	13,950,000	13,944,757	100.0%
P5	E-learning	5,400,000	3,900,000	3,900,000	3,685,969	94.5%
SP1	Digital curriculum integration & development.	5,400,000	3,900,000	3,900,000	3,685,969	94.5%
P6	Pending Bills	-	13,227,800	13,227,800	12,369,100	93.5%
SP1	Pending Bills		13,227,800	13,227,800	12,369,100	93.5%
P7	Digital innovation	3,320,000	2,820,000	2,820,000	2,820,000	100.0%
SP1	Innovation services	3,320,000	2,820,000	2,820,000	2,820,000	100.0%
	Sub- Total- ICT	84,520,000	108,897,800	108,897,800	100,488,443	92.3%
P1	General Administration & Support Services	15,200,000	16,100,000	16,100,000	6,372,971	39.6%
SP1	Administrative & support services	15,200,000	16,100,000	16,100,000	6,372,971	39.6%
P2	Resource Mobilization Services	5,000,000	5,000,000	5,000,000	4,185,746	83.7%
SP1	Resource Mobilization services	5,000,000	5,000,000	5,000,000	4,185,746	83.7%
P3	Cohesion & peace building	4,000,000	3,100,000	3,100,000	2,187,235	70.6%

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

SP1	Civic Education	2,800,000	1,900,000	1,900,000	993,000	52.3%
SP2	Peace Building Initiatives	1,200,000	1,200,000	1,200,000	1,194,235	99.5%
P4	External partnerships & affairs	35,800,000	35,800,000	35,800,000	34,970,670	97.7%
SP1	External partners relations management	35,800,000	35,800,000	35,800,000	34,970,670	97.7%
	Sub- Total- Special programmes	60,000,000	60,000,000	60,000,000	47,716,622	79.5%
	Sub- Total- County Executive	641,620,000	750,413,057	750,413,057	608,738,594	81.1%
Department of County Attorney						
P1	General administration & support services	36,970,805	35,270,000	35,270,000	16,579,400	47.0%
SP1	Finance & administration	36,970,805	35,270,000	35,270,000	16,579,400	47.0%
P2	Legal Services	143,999,400	132,999,400	132,999,400	113,807,348	85.6%
SP3	Advisory & Research services	2,900,000	2,900,000	2,900,000	2,900,000	100.0%
SP4	Staff Development	2,600,000	2,600,000	2,600,000	2,430,000	93.5%
SP5	Legal compliance services	138,499,400	127,499,400	127,499,400	108,477,348	85.1%
	Sub- Total- County Attorney	180,970,205	168,269,400	168,269,400	130,386,748	77.5%
Department of Public Service Management & Devolution						
P1	General Administration & Support Services	602,185,934	598,885,934	598,885,934	598,885,934	100.0%
SP1	Administrative Support Services	602,185,934	592,885,934	592,885,934	592,885,934	100.0%
SP2	Field Services		6,000,000	6,000,000	6,000,000	100.0%
P2	Human Capital Management & Development Services	13,000,000	7,500,000	7,500,000	6,860,906	91.5%
SP1	Human Resource Management Services	13,000,000	7,500,000	7,500,000	6,860,906	91.5%

County Executive of Migori
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P3	Devolved Units Administration Services	68,600,000	68,600,000	68,600,000	51,640,842	75.3%
SP1	Devolved Units Administration Services	68,600,000	48,600,000	48,600,000	39,640,842	81.6%
SP3	Devolution and Regional Bodies	-	20,000,000	20,000,000	12,000,000	60.0%
P4	Pending Bills	-	47,749,429	47,749,429	19,612,586	41.1%
SP1	Pending Bills	-	47,749,429	47,749,429	19,612,586	41.1%
P5	Civic Education & Public Participation	4,500,000	4,500,000	4,500,000	4,500,000	100.0%
SP1	Civic Education services	4,500,000	4,500,000	4,500,000	4,500,000	100.0%
P6	Public Communication & Records Management Services	10,400,000	12,850,000	12,850,000	5,605,486	43.6%
SP1	Record management programme	2,800,000	2,800,000	2,800,000	2,000,949	71.5%
SP2	Public Communications	2,600,000	2,600,000	2,600,000	1,049,495	40.4%
SP3	Security Enforcement Services	5,000,000	7,450,000	7,450,000	2,555,042	34.3%
	Sub- Total- (PSM)	698,685,934	740,085,363	740,085,363	687,105,754	92.8%
P1	Policy, planning, general administration, & support services	50,465,000	70,296,400	70,296,400	58,651,667	83.4%
SP1	General Administration services	50,465,000	70,296,400	70,296,400	58,651,667	83.4%
P2	Public service board services	1,400,340	4,909,442	4,909,442	3,246,500	66.1%
SP1	Public service board services	1,400,340	4,909,442	4,909,442	3,246,500	66.1%
P3	National values & principles of governance	600,000	600,000	600,000	599,925	100.0%
SP1	National Values & Principles of Governance	600,000	600,000	600,000	599,925	100.0%
P4	Human Capital Management & Development Services	-	3,500,000	3,500,000	1,499,690	42.8%
SP1	Human Resource Management Services	-	3,500,000	3,500,000	1,499,690	42.8%
P5	Information & records management	200,000	2,500,000	2,500,000	-	0.0%

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1	SP	Records management services	200,000	2,500,000	2,500,000		0.0%
		Sub- Total- (PSB)	67,565,340	99,155,842	99,155,842	74,103,268	74.7%
P1		General administration & support services	18,087,000	16,187,000	16,187,000	10,923,700	67.5%
SP1		Administrative Support Services	6,600,000	6,500,000	5,750,000	4,491,660	78.1%
SP2		Efficient Monitoring & Evaluation	11,487,000	9,687,000	10,437,000	6,432,040	61.6%
		Sub- Total- (M&E)	18,087,000	16,187,000	16,187,000	10,923,700	67.5%
		Sub- Total- PSM&Devolution	769,438,274	838,078,205	838,078,205	762,027,236	90.9%
Department of Agriculture, Livestock, Veterinary Services, Fisheries and Blue Economy							
P1		General Administration & Support Services	167,345,914	170,191,018	170,191,018	167,433,873	98.4%
SP1		Administrative services	167,345,914	170,191,018	170,191,018	167,433,873	98.4%
P2		Agricultural Policy & Planning	1,967,000	1,967,000	1,967,000	1,950,000	99.1%
SP1		Policies & Legal Framework	1,967,000	1,967,000	1,967,000	1,950,000	99.1%
P3		Agricultural Extension services	7,951,209	6,236,209	6,236,209	6,004,209	96.3%
SP1		Field extension services & support	7,951,209	6,236,209	6,236,209	6,004,209	96.3%
P4		Crop Development & Management	42,132,250	25,262,750	25,262,750	21,524,140	85.2%
SP1		Crop Development	38,592,250	25,262,750	25,262,750	21,524,140	85.2%
SP2		Sorghum & Millet promotion	3,540,000				
P5		Climate-smart agriculture	1,950,000	-	-	-	
SP1		Sorghum & Millet promotion	1,950,000	-	-		
P7		Agribusiness Development	2,227,904	1,043,000	1,043,000	942,718	90.4%
SP1		Agribusiness Development	2,227,904	1,043,000	1,043,000	942,718	90.4%

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P8	Pending Bills	-	4,316,801	4,316,801	2,686,301	62.2%
SP1	Pending Bills	-	4,316,801	4,316,801	2,686,301	62.2%
P9	Donor Funds	457,684,673	620,400,239	425,400,239	11,562,946	2.7%
SP1	Donor Funds	457,684,673	620,400,239	425,400,239	11,562,946	2.7%
	Sub- Total- (Agriculture)	681,258,950	829,417,017	634,417,017	212,104,187	33.4%
P1	General administration & support services	11,657,562	11,537,562	11,537,562	10,916,822	94.6%
SP1	Administrative services	11,657,562	11,537,562	11,537,562	10,916,822	94.6%
P3	Livestock extension & support services	4,366,000	4,366,000	4,366,000	3,439,998	78.8%
SP1	Extension services	4,366,000	4,366,000	4,366,000	3,439,998	78.8%
P4	Livestock market development	700,000	700,000	700,000	-	0.0%
SP1	Market support infrastructure	700,000	700,000	700,000		0.0%
P5	Livestock enterprise development & value addition	975,000	975,000	975,000	-	0.0%
SP1	Livestock enterprise development	975,000	975,000	975,000		0.0%
P6	Pending Bills	-	4,547,500	4,547,500	4,545,400	100.0%
SP1	Pending Bills	-	4,547,500	4,547,500	4,545,400	100.0%
P9	Donor Funds	-	14,323,680	14,323,680	-	0.0%
SP1	Donor Funds	-	14,323,680	14,323,680		0.0%
P7	Livestock breeds improvement	11,235,000	9,375,000	9,375,000	9,375,000	100.0%
SP1	Livestock multiplication & upgrading	11,235,000	9,375,000	9,375,000	9,375,000	100.0%
P10	Livestock climate change adaptation & mitigation	3,600,000	3,600,000	3,600,000	-	0.0%
SP1	Livestock focused climate risk management	3,600,000	3,600,000	3,600,000		0.0%

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	Sub- Total- (Livestock)	32,533,562	49,424,742	49,424,742	28,277,220	57.2%
P1	General administration	8,128,562	8,008,562	8,008,562	6,892,746	86.1%
SP1	Administrative services	8,128,562	8,008,562	8,008,562	6,892,746	86.1%
P3	Livestock disease & pest control management	12,500,199	12,500,199	12,500,199	3,729,359	29.8%
SP1	Disease & pest control	9,500,000	9,500,000	9,500,000	729,988	7.7%
SP2	Disease surveillance	3,000,199	3,000,199	3,000,199	2,999,371	100.0%
P4	Livestock breeding & livestock products improvement	2,224,800	2,224,800	2,224,800	1,893,960	85.1%
SP1	Breeds selection & artificial insemination	2,224,800	2,224,800	2,224,800	1,893,960	85.1%
P5	Veterinary public health	915,000	915,000	915,000	915,000	100.0%
SP2	Meat hygiene services	915,000	915,000	915,000	915,000	100.0%
P6	Veterinary extension & clinical services	600,000	400,000	400,000	400,000	100.0%
SP1	Extension services	600,000	400,000	400,000	400,000	100.0%
	Sub- Total- (Veterinary Services)	24,368,561	24,048,561	24,048,561	13,831,065	57.5%
P1	General administrative services	15,727,400	15,427,400	15,427,400	15,223,864	98.7%
SP1	Administrative services	15,727,400	15,427,400	15,427,400	15,223,864	98.7%
P9	Donor Funds	-	13,617,785	13,617,785	-	0.0%
SP1	Donor Funds	-	13,617,785	13,617,785	-	0.0%
P2	Fisheries policy & planning	1,500,000	1,500,000	1,500,000	1,416,800	94.5%
SP1	Policy & planning services	1,500,000	1,500,000	1,500,000	1,416,800	94.5%
P3	Aquaculture development	17,410,000	6,660,000	6,660,000	-	0.0%
SP1	Aquaculture production systems	9,310,000	-	-	-	-

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SP2	Fish breeding & stockings services	4,600,000	3,660,000	3,660,000		0.0%
SP3	Fish feeds & feeding services	3,500,000	3,000,000	3,000,000		0.0%
P4	Fish marketing & value addition	12,300,000	12,300,000	12,300,000	12,068,763	98.1%
SP1	Fish marketing services	12,000,000	12,000,000	12,000,000	11,768,763	98.1%
SP2	Licensing services	300,000	300,000	300,000	300,000	100.0%
P5	Lakefront (capture) fisheries development & management	1,884,695	1,884,695	1,884,695	1,884,695	100.0%
SP1	Fisheries co-management services.	1,884,695	1,884,695	1,884,695	1,884,695	100.0%
P6	Extension supports services	1,602,800	1,602,800	1,602,800	1,602,800	100.0%
SP1	Extension services & support	1,602,800	1,602,800	1,602,800	1,602,800	100.0%
P7	Fish safety & quality assurance	536,000	536,000	536,000	536,000	100.0%
SP1	Fish inspection services	208,000	208,000	208,000	208,000	100.0%
SP2	Residue monitoring & control services	328,000	328,000	328,000	328,000	100.0%
P8	Blue Economy	11,490,000	10,490,000	10,490,000	7,000,000	66.7%
SP1	Sports fishing & recreation services.	2,890,000	1,890,000	1,890,000	1,500,000	79.4%
SP2	Cage farming services	4,000,000	4,000,000	4,000,000	2,500,000	62.5%
SP3	Fish Infrastructure development	3,600,000	3,600,000	3,600,000	2,000,000	55.6%
SP4	Search & rescue center services	1,000,000	1,000,000	1,000,000	1,000,000	100.0%
	Sub- Total- (Fisheries)	62,450,895	64,018,680	64,018,680	39,732,922	62.1%
	Sub- Total- Agriculture, Livestock, Fisheries	800,611,968	966,909,000	771,909,000	293,945,394	38.1%
Department of Education, Youth, Sports and Gender Inclusivity						

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P1	General Administration & Support Services	308,419,269	310,455,269	310,455,269	316,334,986	101.9 %
SP1	General administration	302,013,054	306,049,054	306,049,054	311,868,771	101.9%
SP2	Quality assurance & standard services	6,406,215	4,406,215	4,406,215	4,466,215	101.4%
P2	Early Childhood Development Education Services	50,650,000	54,800,000	54,800,000	19,478,948	35.5%
SP2	Quality assurance & standard services	19,000,000	16,000,000	16,000,000	16,000,000	100.0%
SP3	ECDE co-curriculum development	4,000,000	4,000,000	4,000,000	3,478,948	87.0%
SP4	School feeding programme.	2,250,000	2,250,000	2,250,000		0.0%
SP5	Community ECD services	25,400,000	32,550,000	32,550,000		0.0%
P3	Education support services	146,000,000	146,000,000	146,000,000	145,853,332	99.9%
SP1	Bursary/scholarship	146,000,000	146,000,000	146,000,000	145,853,332	99.9%
P4	Child Care Services	4,000,000	2,500,000	2,500,000	2,414,750	96.6%
SP2	Child protection responsive services & caregiving support services	4,000,000	2,500,000	2,500,000	2,414,750	96.6%
P5	Youth development & empowerment	116,000,000	74,596,350	74,596,350	54,465,836	73.0%
SP1	Technical, vocational, education & training	99,000,000	62,596,350	62,596,350	44,096,390	70.4%
SP2	Youth empowerment program	12,000,000	9,000,000	9,000,000	7,942,146	88.2%
SP3	Youth enterprise development	5,000,000	3,000,000	3,000,000	2,427,300	80.9%
P6	Sports Development	39,000,000	31,000,000	31,000,000	20,920,290	67.5%
SP1	Sports Development Services	38,000,000	13,000,000	13,000,000	4,272,700	32.9%
SP2	Talent development Services	1,000,000	1,000,000	1,000,000	652,000	65.2%
SP3	Local Sports		17,000,000	17,000,000	15,995,590	94.1%
P7	Pending Bills	-	42,322,732	42,322,732	24,669,644	58.3%

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SP1	Pending Bills		42,322,732	42,322,732	24,669,644	58.3%
	Sub- Total- (Education, Sports)	664,069,269	661,674,351	661,674,351	584,137,786	88.3%
P1	Gender Development & Equality Services	14,270,000	13,770,000	13,770,000	12,693,465	92.2%
SP2	Women Empowerment	5,570,000	4,570,000	4,570,000	4,470,225	97.8%
SP3	Gender responsive education support	2,400,000	2,400,000	2,400,000	1,802,640	75.1%
SP5	Adolescent Girls & women water, sanitation, & hygiene support services	1,800,000	1,800,000	1,800,000	1,886,500	104.8%
SP6	People with Disability (PWDs) Empowerment	4,500,000	5,000,000	5,000,000	4,534,100	90.7%
P2	Culture Development Promotion & Arts	3,000,000	1,000,000	1,000,000	935,052	93.5%
SP1	Culture & heritage conservation	3,000,000	1,000,000	1,000,000	935,052	93.5%
	Sub- Total- (Gender)	17,270,000	14,770,000	14,770,000	13,628,517	92.3%
	Sub- Total- Education, Sports and Gender	681,339,269	676,444,351	676,444,351	597,766,303	88.4%
Department of Medical Services						
P1	Planning & Administrative Support Services	1,645,673,949	1,596,928,088	1,599,428,088	1,485,280,117	92.9%
SP1	Policy formulation, planning, Monitoring & evaluation, Research, & learning.	18,890,000	22,840,000	22,840,000	7,916,200	34.7%
SP2	Administration & support services	65,424,000	62,183,902	64,683,902	60,139,714	93.0%
SP3	Human Resource Management & Development	1,281,219,949	1,281,219,949	1,281,219,949	1,269,742,624	99.1%
SP4	Infrastructure & Health Facility Management	274,000,000	222,544,237	222,544,237	140,218,179	63.0%
SP5	Health Financing & Universal Health Coverage (UHC) coordination	4,340,000	5,340,000	5,340,000	4,615,400	86.4%
SP6	Standards & Quality Assurance	1,800,000	2,800,000	2,800,000	2,648,000	94.6%
P2	Preventive & Promotive Health Services	31,660,000	41,360,000	39,860,000	36,090,230	90.5%
SP2	Environmental health services	1,600,000	2,100,000	2,100,000	2,250,000	107.1%

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SP3	Human Nutrition & Dietetics services	3,700,000	3,700,000	3,700,000	3,500,000	94.6%
SP4	HIV/AIDS management	1,400,000	2,900,000	2,900,000	2,700,000	93.1%
SP5	TB control	1,700,000	2,900,000	2,900,000	2,500,000	86.2%
SP6	Malaria Control	2,000,000	3,300,000	3,300,000	3,300,000	100.0%
SP7	Non-Communicable Diseases (NCDs	8,400,000	6,900,000	6,900,000	6,137,000	88.9%
SP8	Disease surveillance/ Emergency preparedness	1,500,000	2,500,000	2,500,000	2,500,000	100.0%
SP10	Maternal & Reproductive Health services	5,660,000	5,660,000	4,360,000	3,903,230	89.5%
SP11	Neonatal, Child, Adolescent & Youth health services	2,700,000	3,200,000	3,000,000	2,700,000	90.0%
SP12	Expanded Program for Immunization (Immunization	1,800,000	4,000,000	4,000,000	4,000,000	100.0%
SP13	Gender Based Violence health services	1,200,000	4,200,000	4,200,000	2,600,000	61.9%
P9	Donor Funds	-	124,723,404	124,723,404	-	0.0%
SP1	Donor Funds	-	124,723,404	124,723,404		0.0%
P3	Curative, Rehabilitative & Referral Services	205,840,996	306,840,996	305,840,996	276,296,890	90.3%
SP1	Hospital Level Services	10,000,000	10,000,000	10,000,000		0.0%
SP3	Ambulance & Referral Services	21,500,000	16,500,000	16,500,000	4,223,423	25.6%
SP4	Health Products & Technologies	146,340,996	113,840,996	113,840,996	124,837,157	109.7%
SP5	Diagnostic & rehabilitation Services	28,000,000	26,500,000	26,500,000	26,428,778	99.7%
SP7	Health Services Management Fund	-	140,000,000	139,000,000	120,807,532	86.9%
P4	Pending Bills	-	137,746,234	137,746,234	73,956,558	53.7%
SP1	Pending Bills		137,746,234	137,746,234	73,956,558	53.7%
	Sub- Total- Medical services	1,883,174,945	2,207,598,722	2,207,598,722	1,871,623,795	84.8%

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Department of Public Health						
P1	Planning & Administrative Support Services	314,847,045	253,983,988	245,833,988	203,856,474	82.9%
SP1	Policy formulation, planning, Monitoring & evaluation, Research, & learning.	10,800,000	20,600,000	23,100,000	21,645,000	93.7%
SP2	Administration & support services	27,693,818	26,393,818	34,893,818	32,976,409	94.5%
SP3	Human Resource Management & Development	22,600,000	26,600,000	26,850,000	35,643,469	132.8%
SP4	Infrastructure & Health Facility Management	193,394,473	120,631,416	118,231,416	71,946,596	60.9%
SP5	Health Financing & Universal Health Coverage (UHC) coordination	26,300,000	26,300,000	9,300,000	8,611,000	92.6%
SP6	Standards & Quality Assurance	550,000	550,000	550,000	200,000	36.4%
SP7	Community health infrastructure services(CHVs)	33,508,754	32,908,754	32,908,754	32,834,000	99.8%
P2	Preventive & Promotive Health Services	33,770,000	43,820,000	43,820,000	35,013,371	79.9%
SP1	Human Nutrition & Dietetics services	2,600,000	2,600,000	2,600,000	2,545,991	97.9%
SP2	HIV/AIDS management	11,970,000	11,970,000	11,970,000	11,820,000	98.7%
SP3	TB control	1,400,000	1,400,000	1,400,000	1,600,000	114.3%
SP4	Malaria Control	2,700,000	2,700,000	2,700,000	980,000	36.3%
SP5	Non-Communicable Diseases (NCDs)	600,000	1,600,000	1,600,000	735,000	45.9%
SP6	Disease surveillance/ Emergency preparedness	1,700,000	8,500,000	8,500,000	7,099,500	83.5%
SP7	Health promotion & education	1,800,000	1,800,000	1,800,000	2,218,880	123.3%
SP8	Maternal & Reproductive Health services	2,800,000	4,200,000	4,200,000	1,345,000	32.0%
SP9	Neonatal, Child, Adolescent & Youth health services	1,400,000	1,400,000	1,400,000	1,550,000	110.7%
SP10	Expanded Program for Immunization (Immunization)	3,400,000	3,400,000	3,400,000	1,350,000	39.7%
SP11	Gender Based Violence health services	900,000	900,000	900,000	525,000	58.3%
SP12	Neglected Tropical Diseases services.	1,050,000	1,050,000	1,050,000	975,000	92.9%

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SP14	Environmental health & Sanitation Services	1,450,000	2,300,000	2,300,000	2,269,000	98.7%
P3	Curative, Rehabilitative & Referral Services	88,200,000	81,200,000	89,350,000	72,339,338	81.0%
SP2	Health Products & Technologies	87,400,000	80,400,000	88,550,000	71,844,338	81.1%
SP3	Diagnostic & rehabilitation Services	800,000	800,000	800,000	495,000	61.9%
P4	Donor Funds	12,358,500	31,556,309	31,556,309	12,347,800	39.1%
	Donor Funds - THS		4,801,620	4,801,620		
SP1	DANIDA	12,358,500	26,754,689	26,754,689	12,347,800	46.2%
P5	Pending Bills	-	83,826,542	83,826,542	83,862,204	100.0%
SP1	Pending Bills		83,826,542	83,826,542	83,862,204	100.0%
	Sub- Total- Public Health	449,175,545	494,386,839	494,386,839	407,419,187	82.4%
Department of Environment, Natural Resources, Climate Change and Disaster Management						
P1	General administration & support services	46,437,116	37,967,116	37,967,116	36,114,753	95.1%
SP1	General administration	46,437,116	37,967,116	37,967,116	36,114,753	95.1%
P2	Mazingira Youth Programme	-	24,000,000	24,000,000	24,000,000	100.0%
SP1	Mazingira Youth Programme		24,000,000	24,000,000	24,000,000	100.0%
P3	Environment Management & Protection	21,267,000	44,267,000	44,267,000	41,787,251	94.4%
SP1	Solid Waste Management Services	21,267,000	9,267,000	9,267,000	9,065,851	97.8%
SP2	Garbage Management		35,000,000	35,000,000	32,721,400	93.5%
P4	Donor Funds	521,000,000	791,899,573	852,899,573	22,357,882	2.6%
SP3	Donor Funds	400,000,000	4,099,573	15,099,573		
SP5	Climate Change Adaptation & Mitigation	121,000,000	787,800,000	837,800,000	22,357,882	2.7%

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P6	Pending Bills	-	1,300,000	1,300,000	1,000,000	76.9%
SP1	Pending Bills		1,300,000	1,300,000	1,000,000	76.9%
P7	Natural Resources Management & Forestry development	2,523,223	1,823,223	1,823,223	1,623,200	89.0%
SP4	Forestry development	1,823,223	1,823,223	1,823,223	1,623,200	89.0%
SP8	Artisanal mining & quarry services	700,000	-	-		
	Sub- Total- Environement	591,227,339	901,256,912	962,256,912	126,883,086	13.2%
Department of Finance and Economic Planning						
P1	General administration & support services	506,812,722	506,812,722	438,812,722	438,812,722	100.0 %
SP1	Administrative services	506,812,722	506,812,722	438,812,722	438,812,722	100.0%
P2	Finance & Accounting services.	111,940,790	189,840,790	201,840,790	202,909,758	100.5 %
SP1	Accounting services	111,940,790	174,840,790	186,840,790	187,909,758	100.6%
SP2	Emergency Activities/Fund		15,000,000	15,000,000	15,000,000	100.0%
P3	Pending Bills	-	17,921,642	17,921,642	14,336,585	80.0%
SP1	Pending Bills	-	17,921,642	17,921,642	14,336,585	80.0%
	Sub- Total- (Accounting)	618,753,512	714,575,154	658,575,154	656,059,065	99.6%
P2	Resource Mobilization services	54,000,000	55,800,000	64,800,000	59,332,705	91.6%
SP1	Revenue mobilization services	44,500,000	49,500,000	58,500,000	52,940,815	90.5%
SP2	Revenue board services	9,500,000	6,300,000	6,300,000	6,391,890	101.5%
	Sub- Total- Revenue)	54,000,000	55,800,000	64,800,000	59,332,705	91.6%
P1	General administration & support services	13,520,000	31,720,000	40,720,000	40,667,700	99.9%

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SP1	Administrative services	13,520,000	31,720,000	40,720,000	40,667,700	99.9%
P2	Supply chain management services	12,040,000	12,040,000	12,040,000	11,831,515	98.3%
SP1	Supply chain management Services	12,040,000	12,040,000	12,040,000	11,831,515	98.3%
	Sub- Total- (Supply Chain)	25,560,000	43,760,000	52,760,000	52,499,215	99.5%
P1	Audit services	42,738,326	42,738,326	52,738,326	50,916,646	96.5%
SP1	Audit services	42,738,326	38,138,326	48,138,326	46,582,226	96.8%
SP2	Internal Audit Committee		4,600,000	4,600,000	4,334,420	94.2%
P2	County Asset Valuation	-	10,000,000	10,000,000	10,000,000	100.0 %
SP1	County Asset Valuation		10,000,000	10,000,000	10,000,000	100.0%
	Sub- Total- (Internal Audit)	42,738,326	52,738,326	62,738,326	60,916,646	97.1%
P1	General administration & support services	24,040,000	26,440,000	37,940,000	34,439,100	90.8%
SP1	Administrative services	24,040,000	26,440,000	37,940,000	34,439,100	90.8%
P2	Economic Planning Services	15,600,000	18,000,000	18,000,000	18,264,409	101.5%
SP1	Policy plans & formulation	15,600,000	18,000,000	18,000,000	18,264,409	101.5%
P3	Budgeting Services	67,662,304	66,516,061	83,016,061	82,929,522	99.9%
SP1	Budget coordination & management	67,662,304	66,516,061	83,016,061	82,929,522	99.9%
P4	County Statistical Information Services	7,000,000	9,146,243	9,146,243	9,146,243	100.0 %
SP1	County statistical information system	7,000,000	9,146,243	9,146,243	9,146,243	100.0%
P5	County Budget & Economic Forum Services	10,000,000	10,000,000	10,000,000	10,000,000	100.0 %
SP1	County budget & economic forum services	10,000,000	10,000,000	10,000,000	10,000,000	100.0%
	Sub- Total- (Economic Planning)	124,302,304	130,102,304	158,102,304	154,779,274	97.9%

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	Sub- Total- Finance	865,354,142	996,975,784	996,975,784	983,586,905	98.7%
Department of Lands, Housing and Physical Planning						
P1	Administrative Services	27,150,756	39,100,756	39,100,756	39,340,520	100.6%
SP1	General administrative services	27,150,756	39,100,756	39,100,756	39,340,520	100.6%
P2	Land, Rent & Rates Services	17,100,000	14,600,087	30,600,087	10,000,000	32.7%
SP1	Rents & rates services	17,100,000	14,600,087	30,600,087	10,000,000	32.7%
P3	Pending Bills	-	4,585,203	4,585,203	3,985,289	86.9%
SP1	Pending Bills	-	4,585,203	4,585,203	3,985,289	86.9%
	Sub- Total- (Lands)	44,250,756	58,286,046	74,286,046	53,325,809	71.8%
P1	Administrative services	55,231,010	54,381,010	54,381,010	53,910,078	99.1%
SP1	General administrative services	55,231,010	54,381,010	54,381,010	53,910,078	99.1%
P3	Physical Planning Services	49,400,000	44,400,000	44,400,000	39,364,699	88.7%
SP1	Physical Planning Services (Prep of Macalder LPLUDP-2023-2033)	49,400,000	44,400,000	44,400,000	39,364,699	88.7%
P4	Urban Development Services	6,957,244	6,957,244	6,957,244	610,100	8.8%
SP1	Urban Development Services	6,957,244	6,957,244	6,957,244	610,100	8.8%
	Sub- Total- (Physical Planning)	111,588,254	105,738,254	105,738,254	93,884,877	88.8%
	Sub- Total- (Lands & Physical Planning)	155,839,010	164,024,300	180,024,300	147,210,686	81.8%
Department of Rongo Municipality						
P1	Administrative and Support Services	14,294,625	17,544,625	17,544,625	15,403,404	87.8%
SP1	Planning, Administration, & governance services	14,294,625	11,244,625	11,244,625	9,306,460	82.8%

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SP2	Board Activities	-	6,300,000	6,300,000	6,096,944	96.8%
P2	Infrastructure Development	5,400,000	10,346,227	10,346,227	1,000,000	9.7%
SP1	Infrastructure development	5,400,000	10,346,227	10,346,227	1,000,000	9.7%
	Sub- Total- (Rongo Municipality)	19,694,625	27,890,852	27,890,852	16,403,404	58.8%
Department of Kehancha Municipality						
P1	Administrative and Support Services	14,294,624	18,504,624	18,504,624	17,465,112	94.4%
SP1	Planning, Administration, & governance services	14,294,624	12,204,624	12,204,624	11,462,712	93.9%
SP2	Board Activities	-	6,300,000	6,300,000	6,002,400	95.3%
P2	Infrastructure Development	5,400,000	5,400,000	5,400,000	1,000,000	18.5%
SP1	Infrastructure development	5,400,000	5,400,000	5,400,000	1,000,000	18.5%
	Sub- Total- (Kehancha Municipality)	19,694,624	23,904,624	23,904,624	18,465,112	77.2%
Department of Migori Municipality						
P1	Administrative and Support Services	14,294,625	17,544,625	17,544,625	15,604,217	88.9%
SP1	Planning, Administration, & governance services	14,294,625	11,244,625	11,244,625	9,339,217	83.1%
SP2	Board Activities		6,300,000	6,300,000	6,265,000	99.4%
P2	Infrastructure Development	5,400,000	17,505,755	17,505,755	1,500,000	8.6%
SP1	Infrastructure development	5,400,000	17,505,755	17,505,755	1,500,000	8.6%
	Sub- Total- (Migori Municipality)	19,694,625	35,050,380	35,050,380	17,104,217	48.8%
Department of Awendo Municipality						
P1	Administrative and Support Services	14,294,625	17,544,625	17,544,625	17,265,665	98.4%

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SP1	Planning, Administration, & governance services	14,294,625	11,244,625	11,244,625	11,043,665	98.2%
SP2	Board Activities	-	6,300,000	6,300,000	6,222,000	98.8%
P2	Infrastructure Development	5,400,000	21,026,200	21,026,200	9,300,000	44.2%
SP1	Infrastructure development	5,400,000	21,026,200	21,026,200	9,300,000	44.2%
	Sub- Total- (Awendo Municipality)	19,694,625	38,570,825	38,570,825	26,565,665	68.9%
Department of Roads, Transport and Public Works						
P1	General administration & support services	99,099,883	104,249,883	104,249,883	97,063,563	93.1%
SP1	Administrative services	99,099,883	104,249,883	104,249,883	97,063,563	93.1%
P2	Road Development, Maintenance & Management	612,000,000	667,442,438	667,442,438	645,146,246	96.7%
SP3	Mechanization service	92,000,000	92,000,000	92,000,000	89,269,500	97.0%
SP4	Community access roads	120,000,000	120,000,000	120,000,000	120,000,000	100.0%
SP5	Major roads	350,000,000	350,000,000	350,000,000	333,489,781	95.3%
SP6	Bridges & culverts services	50,000,000	30,000,000	30,000,000	27,450,801	91.5%
SP7	Other Infrastructure		15,000,000	15,000,000	15,000,000	100.0%
SP8	KRB-RMLF		60,442,438	60,442,438	59,936,164	99.2%
P3	Transport infrastructure Management Services	5,701,864	5,701,864	5,701,864	1,000,000	17.5%
SP1	Transport management services	5,701,864	5,701,864	5,701,864	1,000,000	17.5%
P4	Pending Bills	-	74,728,971	74,728,971	74,728,833	100.0%
SP1	Pending Bills		74,728,971	74,728,971	74,728,833	100.0%
	Sub- Total- (Roads)	716,801,747	852,123,156	852,123,156	817,938,642	96.0%
P1	General administration & support services	12,244,251	12,404,251	12,404,251	5,667,260	45.7%

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SP1	Administrative services	12,244,251	12,404,251	12,404,251	5,667,260	45.7%
P2	Public works services	30,046,000	42,266,000	16,266,000	13,484,424	82.9%
SP1	Architectural Services	3,230,000	3,410,000	3,410,000	2,727,620	80.0%
SP2	Quantity Surveyor's Services	1,260,000	1,880,000	1,880,000	1,106,300	58.8%
SP3	Mechanical & Electrical Engineering services	3,180,000	1,740,000	1,740,000	1,354,200	77.8%
SP4	Structural engineering services	1,716,000	1,716,000	1,716,000	1,146,500	66.8%
SP5	Building & construction services.	20,000,000	32,500,000	6,500,000	6,499,104	100.0%
SP6	Mechanization service	660,000	1,020,000	1,020,000	650,700	63.8%
	Sub- Total- (Public Works)	42,290,251	54,670,251	28,670,251	19,151,684	66.8%
	Sub- Total- (Roads & Public Works)	759,091,998	906,793,407	880,793,407	837,090,326	95.0%
Department of Trade, Tourism and Marketing, Industrialization and Cooperatives Development						
P1	Policy, Planning & administrative support services	84,092,968	82,403,268	82,403,268	82,686,076	100.3%
SP1	Administrative support services	84,092,968	82,403,268	82,403,268	82,686,076	100.3%
P2	Trade Promotion, Development & Support to SMEs	96,805,760	101,255,825	111,255,825	71,953,071	64.7%
SP1	Trade development & promotion of SME services	34,000,000	54,000,000	54,000,000	54,000,000	100.0%
SP2	Trade infrastructure development services	34,626,000	19,626,000	29,626,000	7,657,768	25.8%
SP3	Trade regulation & information management systems	6,179,760	5,629,825	5,629,825	5,104,617	90.7%
SP4	Community projects	22,000,000	22,000,000	22,000,000	5,190,686	23.6%
P3	Legal metrology services	1,660,000	1,660,000	1,660,000	1,064,000	64.1%
SP1	Legal metrology services	1,660,000	1,660,000	1,660,000	1,064,000	64.1%
P4	Pending Bills	-	26,584,480	26,584,480	25,703,265	96.7%

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SP1	Pending Bills		26,584,480	26,584,480	25,703,265	96.7%
	Sub- Total- (Trade)	182,558,728	211,903,573	221,903,573	181,406,412	81.8%
P1	General administrative & support services	4,029,099	3,240,000	3,240,000	2,773,411	85.6%
SP1	Administrative support services	4,029,099	3,240,000	3,240,000	2,773,411	85.6%
P2	Industrial development & investment services	504,029,106	503,989,106	453,989,106	212,982,474	46.9%
SP1	Industrial & enterprise development	503,224,553	500,800,000	450,800,000	210,148,482	46.6%
SP2	Investment promotion services.	804,553	3,189,106	3,189,106	2,833,992	88.9%
	Sub- Total- (Industrialization)	508,058,205	507,229,106	457,229,106	215,755,885	47.2%
P1	General administrative & support services	4,969,104	4,649,104	4,649,104	4,412,776	94.9%
SP1	Administrative support services	4,969,104	4,649,104	4,649,104	4,412,776	94.9%
P3	Tourism Research & Development	12,714,167	6,200,000	6,200,000	5,946,000	95.9%
SP1	Tourism product development	1,940,000	2,940,000	2,940,000	2,725,000	92.7%
SP2	Tourism promotion, investment & marketing	10,774,167	3,260,000	3,260,000	3,221,000	98.8%
	Sub- Total- (Tourism)	17,683,271	10,849,104	10,849,104	10,358,776	95.5%
P1	General administrative & support services	4,984,262	4,500,000	4,500,000	4,356,200	96.8%
SP1	Administrative support services	4,984,262	4,500,000	4,500,000	4,356,200	96.8%
P2	Co-operative Policy, Research Advisory	2,185,788	2,185,788	2,185,788	1,561,700	71.4%
SP1	Co-operative Policy, Research Advisory	2,185,788	2,185,788	2,185,788	1,561,700	71.4%
P3	Co-operative Development & Promotion Services	9,381,044	5,320,000	5,320,000	5,183,000	97.4%
SP1	Co-operative Development & Promotion Services	9,381,044	5,320,000	5,320,000	5,183,000	97.4%
P5	Co-operative Audit	1,154,004	2,154,004	2,154,004	1,785,704	82.9%

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SP1	Co-operative Audit	1,154,004	2,154,004	2,154,004	1,785,704	82.9%
P6	Co-operative Governance, Oversight & compliance	1,309,104	1,070,206	1,070,206	623,750	58.3%
SP1	Co-operative Governance, Oversight and compliance	1,309,104	1,070,206	1,070,206	623,750	58.3%
	Sub- Total- (Cooperatives)	19,014,202	15,229,998	15,229,998	13,510,354	88.7%
P1	Liquor Licensing and Control	-	7,474,299	7,474,299	3,859,598	51.6%
SP1	Alcohol Fund		5,474,299	5,474,299	1,859,598	34.0%
SP2	Liquor Licensing and Control		2,000,000	2,000,000	2,000,000	100.0%
	Sub- Total- (Liquor Licensing)	-	7,474,299	7,474,299	3,859,598	51.6%
	Sub- Total- (Trade, Tourism, Industrialization)	727,314,406	752,686,080	712,686,080	424,891,025	59.6%
Department of County Assembly						
P1	General administration & support services	720,296,812	724,778,413	710,778,413	675,367,390	95.0%
SP1	Administrative services	720,296,812	724,778,413	710,778,413	675,367,390	95.0%
P2	Infrastructure Development	50,000,000	100,000,000	100,000,000	39,719,735	39.7%
SP1	Infrastructure Development services	50,000,000	100,000,000	100,000,000	39,719,735	39.7%
	Sub- Total- (Office of the Clerk)	770,296,812	824,778,413	810,778,413	715,087,125	
P1	General administration & support services	42,930,863	31,907,299	41,907,299	32,268,781	77.0%
SP1	Administrative services	42,930,863	31,907,299	41,907,299	32,268,781	77.0%
P3	Oversight Management Services	224,244,534	246,822,997	250,822,997	247,121,615	98.5%
SP1	Committee Management Services	193,409,762	217,103,333	221,103,333	217,401,951	98.3%
SP2	Representation	30,834,772	29,719,664	29,719,664	29,719,664	100.0%
	Sub- Total- (Speakers Office)	224,244,534	246,822,997	250,822,997	247,121,615	98.5%

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	Sub- Total- (County Assembly)	1,037,472,209	1,103,508,709	1,103,508,709	994,477,521	90.1%
Department of Water and Energy						
P1	Policy, General Administration & Support Services	128,668,934	111,924,934	111,924,934	90,009,899	80.4%
SP1	Policies & legal framework	6,375,990	4,047,990	4,047,990	3,872,140	95.7%
SP2	General administrative services	96,547,944	85,277,944	85,277,944	84,988,759	99.7%
SP3	Operation & maintenance of rural water services	25,745,000	22,599,000	22,599,000	1,149,000	5.1%
P2	Water supply & Management services	278,383,854	205,160,203	205,160,203	124,514,384	60.7%
SP1	Urban Water Supply & sewerage services	76,012,500	60,238,849	60,238,849	58,281,292	96.8%
SP2	Rural Water Services	87,603,354	57,153,354	57,153,354	9,303,543	16.3%
SP3	Water Conservation, protection, & Governance	31,768,000	4,768,000	4,768,000	3,215,093	67.4%
SP4	Community water services	83,000,000	83,000,000	83,000,000	53,714,456	64.7%
P3	Pending Bills	-	282,190,937	282,190,937	172,912,247	61.3%
SP1	Pending Bills		282,190,937	282,190,937	172,912,247	61.3%
P4	Energy Development Services	8,000,000	5,000,000	5,000,000	-	
SP2	Renewable energy development	8,000,000	5,000,000	5,000,000		
	Sub- Total- (Water & Energy)	415,052,788	604,276,074	604,276,074	387,436,530	64.1%
	Grand Total	10,036,460,597	11,657,037,521	11,473,037,521	8,652,021,734	75.4%

County Executive of Migori
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13. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The receivables and payables are disclosed in the Statement of Assets and Liabilities. The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the County Executive 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.

b) Reporting entity

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

c) Recognition of receipts and payments

i) Recognition of receipts

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

ii) Transfers from the County Revenue Fund (CRF)

Transfer from CRF 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 a notification received by the entity.

iii) Proceeds from sale of assets

Proceeds from the sale of assets are recognised in the statement of receipts and payments when the related monies from the sale are received by the entity.

Significant Accounting Policies (Continued)

d) Recognition of payments

The County Executive recognises all expenses when the event occurs, and the related cash has been paid out.

i) Compensation of employees

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

ii) 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.

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

v) 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.

Significant Accounting Policies (Continued)

e) In-kind contributions

In-kind contributions are donations that are made to the County Executive in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the County Executive 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.

f) Third Party Payments

This relates to payments done directly to supplier on behalf of the county Executive 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 Executive is detailed in the notes to these financial statements.

g) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits.

Significant Accounting Policies (Continued)

h) Imprests and Advances

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.

i) Third Party Deposits and Retention

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.

j) 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 County Executive's fixed asset register a summary of which is provided as a memorandum to these financial statements.

k) Pending bills

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

Significant Accounting Policies (Continued)

l) 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, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships.

The County Executive 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.

m) Contingent Assets

The County Executive 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 County Executive 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.

Significant Accounting Policies (Continued)

n) Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. There were two supplementary budgets passed in the year.

o) Comparative figures

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

p) Subsequent events

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

q) Prior Period Adjustment

During the year, errors that have been corrected are disclosed under note 17 explaining the nature and amounts.

r) Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

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14. Notes to the Financial Statements

1. Transfer from the CRF

	2023-2024	2022-2023
Description	Kshs	Kshs
Total exchequer releases for quarter 1	949,603,313	772,994,392
Total exchequer releases for quarter 2	2,152,338,107	1,234,310,186
Total exchequer releases for quarter 3	1,229,360,960	1,523,007,233
Total exchequer releases for quarter 4	4,189,295,612	4,230,065,827
Total	8,520,597,992	7,760,377,638

2. Compensation of Employees

	2023-2024	2022-2023
Description	Kshs	Kshs
Basic salaries of permanent employees	3,061,255,318	2,638,928,925
Basic wages of temporary employees	141,269,005	34,807,530
Employer contribution to compulsory national health insurance schemes	52,624,620	230,955,716
Other personnel payments		67,047,847
Total	3,255,148,943	2,971,740,018

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3. Use of Goods and Services

	2023-2024	2022-2023
Description	Kshs	Kshs
Utilities	64,825,324	51,345,283
Communication	11,915,065	22,525,485
Domestic travel	799,223,084	621,319,932
Foreign Travel	427,750	2,557,156
Printing, Advertising	89,527,225	54,789,769
Rent from Produces Assets	8,464,165	11,833,869
Training	70,407,630	57,022,775
Hospitality	247,448,138	195,183,262
Insurance	37,144,358	47,738,838
Specialized Material	724,180,763	408,059,758
Office General Supplies	192,870,405	174,826,232
Fuel And Lubricants	86,366,277	87,477,599
Other Operating Expenses	152,175,180	167,544,568
Routine Maintenance - M/ Vehicle	39,805,443	68,823,364
Routine Maintenance - Other Assets	18,225,024	62,735,968
Total	2,543,005,831	2,033,783,858

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Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

4. Transfer to other Government entities

	2023-2024	2022-2023
Description	Kshs	Kshs
Vocational Polytechnics	19,000,000	49,448,460
ECDES	0	71,999,175
Ward Development Fund	120,000,000	120,000,004
Climate change	384,191,830	10,000,000
Car Loan mortgage	0	178,000,000
Level iv hospitals	0	18,767,130
Municipalities	56,276,481	22,435,305
Dispensaries	13,281,375	30,143,786
Total	592,749,686	500,793,860

5. Other Grants and Transfers

	2023-2024	2022-2023
Description	Kshs	Kshs
Scholarships and other educational benefits	23,101,400	34,746,933
Other Current Transfers, Grants ,donations and Subsidies	269,345,193	275,604,091
Total	292,446,593	310,351,024

6. Social Security Benefits

	2023-2024	2022-2023
Description	Kshs	Kshs
Social security benefits		
Total	-	

Notes to the Financial Statements (Continued)

7. Acquisition of Assets

<u>Non- financial assets</u>	2023-2024	2022-2023
	Kshs	Kshs
Construction of Buildings	389,145,106	184,296,391
Refurbishment of Buildings	75,959,687	85,131,478
Construction of Roads	51,008,304	158,756,821
Construction and Civil Works	331,830,637	106,779,318
Overhaul and Refurbishment of Construction and Civil Works	700,788,328	690,803,283
Purchase of Vehicles and Other Transport Equipment	92,956,000	119,366,950
Overhaul of Vehicles and Other Transport Equipment		0
Purchase of Household Furniture and Institutional Equipment		0
Purchase of Office Furniture and General Equipment	24,779,423	67,958,334
Purchase of Specialized Plant, Equipment and Machinery	119,792,604	89,894,259
Rehabilitation and Renovation of Plant, Machinery and Equip.		0
Purchase of Certified Seeds, Breeding Stock and Live Animals	28,672,360	10,075,000
Research, Studies, Project Preparation, Design & Supervision	15,185,335	14,332,500
Specialized Materials and Supplies	115,247,027	6,590,900
Acquisition of Strategic Stocks and commodities		0
Acquisition of Land	23,305,870	35,617,620
Acquisition of Intangible Assets	0	0
Purchase of ICT Equipment	0	0
Total acquisition of assets	1,968,670,681	1,569,602,854

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Notes to the Financial Statements (Continued)

8. Cash and Bank Balances

8A. Bank Balances

Name of Bank,Account Number & currency	Details	2023-2024	2022-2023
			KShs
CBK – 1000170948, KES	Development	3,513,034	36,554,834
CBK – 1000171022, KES	Recurrent	14,822,406	3,378,448
CBK – 1000171537, KES	Revenue	-	895,602,125
CBK-1000737395	Migori County Equalization Fund	-	-
CBK – 1000292482, KES	MCRML Fund	681,918	5,442,444
CBK – 1000315048, KES	Health Special	915,068	7,247,532
CBK – 1000365668, KES	County NARIGP	1	
CBK – 1000365692, KES	ASDSP Special	-	-
CBK – 1000368586, KES	MC VETC	26,650	23,650
CBK- 1000736798 KES	Migori County Aggreg Indu Park	30,942,552	-
CBK-1000704888	Migori County NAT ARIC CHAIN DE AC	5,000,000	-
CBK-1000398868	Migori EU-IDEAS LED SWEET POTATO PR	-	
CBK-1000547944	Migori County Climate Change Fund	361,833,613	
CBK-1000571818	Migori County Primary Health Care	-	1,114,814
CBK – 1000376791, KES	Migori County Urb. Inst,Urb. Dev Gr	1	1
CBK – 1000398892, KES	Migori County Urban Develoment Gr.	0	-
KCB – 1153149869, KES	Salaries	134,860	4
FAMILY BANK-074000011085	Migori County Public Health	0	561
NBK, 01071206881400	Migori NARIGP	4,329,086	49,558,600
KCB – 1240803036, KES	Migori Ideas Led Sweet Potato Project	230,055	5,706,627
KCB – 1126534986, KES	Thim Lich Disp	485	101,716
KCB – 1117602699, KES	Makararangwe D	35,585	42,324
Co-op, 01141077178400	Suna Ragana	56	460,017
KCB-1205748245	Gosebe disp	(569)	1,543

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KCB – 1123988838, KES	Kitere Disp.	4,155	161,456
KCB – 1105499693, KES	Fish Cess	-	-
NBK, 01001084011400	Midida Disp	4,094	692
National-01071254541100	Migori County Fisheries and Blue Economy	1,085	
KCB – 1146721641, KES	Water Supply	-	-
Co- op, 01141204290300	Namba Kodero D	1,897	43,901
KCB – 1180336461, KES	MC Modern T	-	-
EQUITY-1160279098027	Migori ICT And E governance	535	-
Co- op, 01141750154300	Nyamanga Nyaliande	3,799	829
co-op-01141751574800	Apilo dispensary	739	41,069
co-op-01141751577900	Aego dispensary	2,636	40,935
KCB-1270777858	Boremagongo dispensary	683	40,166
KCB-1124782745	komasimo dispensary	27,389	331,483
KCB-1119639751	Nyabokarange dispensary	274,041	70,319
Co-op- 01141751718100	Kokuro dispensary	2,405	1,844
KCB-1272575330	Rongo municipality	-	1,261
C-op- 01141751366800	Nyamongo dispensary	2,494	41,434
KCB – 1179977904, KES	Internal Audit	-	-
FAMILY BANK-074000010212	MIGORI EXEC	0	678
KCB – 1172812888, KES	Kamsaki Disp	7,116	4,202
Co- op, 01141048766300	Masaba HC	68,748	365,722
KCB – 1152319108, KES	Thim Jope Dis	8,294	2,872
KCB – 1156901340, KES	Kemakoba Disp	4,866	47,105
KCB-1266001484	Nyamangongwe disp	7,332	41,843
NBK, 01001017575000	Water & Energy-	1,500	2,334
NBK, 01001095863600	Trade & Coop	756	-
KCB – 1220895849, KES	Kangeso dip	23,130	5,436
KCB – 1167057228, KES	Othoch Rakuom	141	41,657
KCB – 1134406568, KES	Kohanga Disp	9	41,221
Co- op, 01134482316200	Diruma Disp	2,068	42,498

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KCB – 1118658418, KES	Kwoyo Kodalo D	4,009	1,336
KCB – 1136947515, KES	Iraha Dispensary	11,087	670
KCB – 1119164206, KES	Nyangoge HC	15,495	56,088
KCB – 1105652580, KES	Riat Dispensary	2,720	40,167
KCB-1250198666	Migori County Urban	-	495
KCB – 1171502761, KES	Robarisia	6,917	40,654
KCB – 1240753071, KES	PSM	2,530	120
Co- op, 01141048603400	Bande Disp	6,117	493
KCB – 1242739998, KES	Migori County Public Works	500	476
EQUITY- 1160261978741	Agric, Livestock	-	397
KCB – 1202800130, KES	Magacha Disp	4,306	399
KCB – 1157583156, KES	Lela Dispensary	5,270	2,884
KCB – 1181402786, KES	Kanga Dispens	2,472	1,227
NBK, 01001084058400	Piny Owacho Dis	6,421	39,105
NBK, 01001046632600	Ongito Disp.	953	39,167
KCB-1261535472	Migori County Phy Plan &Urban D	82	(51)
FAMILY BANK-074000011078	Migori county sports culture	236	14,291
Co- op, 01141481016701	Got-Kachola Dis	10,388	41,897
Equity, 1160283691064	Migori county special programme account	-	-
EQUITY-1160270175485	Migori county monitoring and evaluation	1,486	2,370
EQUITY- 1160262020813	Education	915	13,605
FAMILY BANK-074000011153	Migori county livestock veterinary And IFisheries	70	3,263
FAMILY-074000019163	Migori county national agricultural vale chain development project	155,968,247	67,192,729
KCB – 1203729731, KES	Econ Planning	-	1,148
NBK, 01071212911900	MCG Ministry of lands	-	1,380
KCB – 1217027521, KES	PSB	2,709	-
KCB – 1165309890, KES	MCG ICT A/C	-	4,500
KCB – 1120847028, KES	Muchebe Disp	5,155	41,852
KCB – 1125497637, KES	Motemorabu Dis	3,652	2,028
KCB – 1263317391, KES	Koringo dispensar	3,375	41,466

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KCB – 1126066362, KES	Ngisiru Dispens	8,032	1,064
KCB – 1125711779, KES	Komosoko D	7,337	40,465
KCB – 1106376692, KES	Komomange D	9,214	41,090
KCB – 1135742588, KES	Kombe Dispen	2,720	5,046
KCB – 1119187435, KES	Tarang'anya D	16,960	2,075
KCB – 1126730106, KES	Nyaitara D	2,748	40,365
KCB – 1125370440, KES	Siabai Makonge	4,561	93,695
KCB – 1124655476, KES	Gairoro Disp	5,181	99,795
KCB – 1136923578, KES	Getambwega D	1,452	40,246
KCB – 1136271317, KES	Taragai Disp	1,983	40,161
KCB – 1135748837, KES	Nyametembe D	7,831	41,768
KCB – 1137233079, KES	Agenga Disp	1,234	40,726
KCB – 1113514973, KES	Aneko Disp	4,388	40,386
KCB – 1126535761, KES	Kipingi Disp	1,426	40,027
KCB – 1126504815, KES	Nyamanga Disp	3,239	40,275
KCB – 1126421480, KES	Olasi Dispensary	1,995	40,869
KCB – 1144594790, KES	Wath Onger D	6,090	182,673
KCB – 1126535133, KES	Yago Dispensary	-	1,388
CO-OP-01141482916700	Ogongo Dispensary	15,586	1,749
KCB – 1117165639, KES	Minyenya Dis	2,085	41,292
KCB – 1136266658, KES	Nyasese Disp	2,576	40,129
KCB – 1139815547, KES	Nyamaranya Disp	3,972	40,679
KCB – 1126535265, KES	Winjo Dispens	4,667	41,063
KCB – 1142280861, KES	Girigiri Disp	2,174	41,855
KCB – 1158161220, KES	Nyasoko Disp	(575)	5,822
KCB – 1152407287, KES	Kochola Disp	19,095	11,539
KCB – 1148963383, KES	Ndege Oriedo	23,257	3,715
KCB – 1176959328, KES	Bondo Dispens	7,740	40,235
KCB – 1209767740, KES	nyaroha	9,039	43,880
KCB – 1176975978, KES	Masaria Disp	2,102	57,891

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KCB – 113803861, KES	Nyankore H C	2,609	43,344
KCB – 1202660266, KES	Oruba Disp	22,845	40,723
KCB – 1119114381, KES	Kugitimo Disp	58,082	59,423
KCB – 1207007757, KES	Maeta	152,974	71,231
KCB – 1124782745, KES	Mogori H C	-	331,483
KCB – 1119639751, KES	waita	-	-
KCB – 1119586828, KES	Nyamataburo HC	202	59,102
KCB – 1118960173, KES	Tisinye HC	1,383	145,808
KCB – 1130227758, KES	Nyamaraga HC	40,616	1,009
KCB – 1130827623, KES	Ogwedhi HC	7,433	633,787
KCB – 1119688485, KES	Gwitembe HC	869	182,200
KCB – 1119634393, KES	Chinato HC	5,080	65,896
KCB – 1240844379, KES	Migori County D Governor	2,554	1,202
Co- op, 01141481763500	Health Sector	4,504	1,116
Co- op, 01141203091000	Anjego Dispe	11,449	172,897
Co- op, 01141048713000	Arombe Disp	6,031	48,741
Co- op, 01141056242200	Giribe Disp	6,903	2,783
Co- op, 01141750525200	Got Orango disp	7,550	5,221
Co- op, 01141202033000	God-Kwer Disp	76,550	88
Co- op, 01141077147000	God-Jope Disp	2,564	91,974
Co- op, 01141077313500	Midoti Disp	16,283	40,900
Co- op, 01134204712300	Migori Prison Health	4,501	1,820
Co- op, 01141202278400	Nyarongi Disp	13,566	45,286
Co- op, 01141077450500	Ondong' Disp	3,872	4,420
Co- op, 01141203000000	Osingo Disp	234	588,294
Co- op, 01141481117701	Saro Disp	4,435	40,931
Co- op, 01141202876400	Suna Rabuor Dis	89,337	406,967
Co- op, 01141077152500	Kabuto Disp	10,038	40,467
Co- op, 01141077152500	Kituka Disp	2,968	1,508
Co- op, 01141204249100	Kombato Disp	174,195	82,495

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Co- op, 01141202040000	Lwanda Disp	4,316	581,652
Co- op, 01141202276200	Ndiwa Disp	6,376	4,394
Co- op, 01141202040300	Otati Disp	38,695	42,235
Co- op, 01141202279000	Nyandago Kower	489	41,303
Co- op, 01141077325000	Getongoroma Dis	2,110	51,573
Co- op, 01141481137200	Obware Disp	3,930	43,789
Co- op, 01141482809100	Nyamilu Disp	5,680	43,162
Co- op, 01141482916700	oyani HC	-	-
Co- op, 01141482965000	Nyakiringoto Dis	146,049	42,819
Co- op, 01141482962100	Mugabo Disp	970	4,227
Co- op, 01141202676300	Bugumbe HC	38,813	289,036
Co- op, 01141202912700	Nyamekongoroto	1,165	124,975
Co- op, 01141202834300	Muhuru HC	78,778	1,000
NBK, 01001017544700	Othoro SCH FIF	18,750	1,001
NBK, 01001017544600	Awendo SCH FI	225,065	1,000
NBK, 01001095864200	Env & Disaster	1	2,570
NBK, 01001084043300	Angaga Disp	2,651	1,107
NBK, 01001046609400	Dede Disp	550	35,389
NBK, 01248046510700	Kuja Disp	8,573	1,316
NBK, 01001045638500	Ngere Disp	54,934	353
NBK, 01001070016400	Ngodhe Disp	4,542	3,246
NBK, 01001095766300	Nyakuru Disp.	358	27,296
NBK, 01001079718600	Ombo-Mbita Dis	6,499	39,087
NBK, 01248046433000	Otacho Disp	9,166	555
NBK, 01001046734200	Rabondo Disp	12,692	2,172
NBK, 01001084039200	Siruti Disp.	6,309	44,499
NBK, 01001046526600	Bware Disp.	3,367	56,619
NBK, 01001084032800	Koloo Disp	11,030	39,508
NBK, 01248080349900	Kolwal Disp.	11,083	43,458
NBK, 01001046434100	Nyamasare	3,012	39,406

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NBK, 01001084042600	Ombo Kowiti Dis	4,292	886
NBK, 01071213895300	County Sec	3,487	1,932
NBK, 01001017542800	Osogo Disp.	7,303	2,137
NBK, 01001046487600	Sibuoche Disp	5,378	133
NBK, 01001084454800	Ngonga Disp	14,995	5,179
NBK, 01001017567300	Lwala Disp	8,074	209
NBK, 01001070065300	Wanginya Disp	7,651	40,498
NBK, 01248046484500	Mariwa HC	6,054	462
NBK, 01242045431400	Ongo HC	31,635	203,825
KCB-1207998109	Nyamagongwi disp	2,521	41,428
NBK-01020202548900	Angogo Dispensary	4,491	585,104
NBK-01001129448300	Omullo disp	7,891	20
KCB-1238892191	Kopanga dispensary	3,710	41,519
KCB-1221604880	Nyamage Dispensary	2,244	3,155
NBK-01020202568000	Bonde disp	921	39,220
NBK-01001130943100	Obama disp	5,560	38,907
KCB-1237965365	Kitbul Disp	1,697	89,394
NBK, 01248046576600	Oyani HC	21,207	1,000
NBK, 01248045067700	Uriri HC	5,375	1,000
KCB -1274685052	Migori County Covid-19	-	-
NBK -01071211630500	MIGORI COUNTY KDSP	839	839
co-op bank-01141750908000	ASDSP	-	724,290
KCB-1264153562	Rae Kondiala Dis	3,161	40,764
KCB-1271941937	Getonganya Dis	16	39,902
KCB-1294467891	Nyamekoma Dis	5,859	26
KCB-1286544149	Migori County Attorney operatios	40	2,114
KCB-1293851698	Migori County Finance	4,700	1,448
NBK-01071254121000	Public works	180	1,380
NBK-01071212911900	Migori County Min of Lands,Housing and physical planning	-	1,380

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KCB-1266907971	Migori County Aquaculture Bus De	11,985	3,056
CBK – 1000744324, KES	Migori County Comm.health Prog. Sp	-	-
KCB – 1310402205, KES	Migori County Economic Planning and budgeting	503	-
EQUITY-1160283691064	Migori County Special Programme	-	-
KCB-1154700062	Migori County Education support fund	-	4,643,881
EQUITY-1160282762142	Migori county climate change fund	6,615	6,615
Family-074000019030	Migori county climate change fund	335	-
1319857914	Migori County Revenue Operations	10,464	-
7717100118	Migori County Economic Empowerment	1,436,800	-
1321215320	Migori County Emergency Operations	106,526	-
1329906209	Got Kachola Dispensary	(500)	-
1329907868	Komomange Dispensary	1,200	-
1329898850	Motemorabu Dispensary	2,500	-
1329900650	Getonganya Dispensary	3,085	-
1329891503	Bande Dispensary	2,000	-
1329904052	Ondong' Dispensary	5	-
1329893638	Girigiri Dispensary	975	-
1329905733	Nyakiringoto Dispensary	(1,173)	-
1330234529	Kokuro dispensary	750	-
1329897474	God-Jope Dispensary	120,333	-
1330146379	Osingo Dispensary	36,500	-
1329891295	Suna Rabuor Dispensary	643,380	-
1329900766	Masaria Dispensary	22,950	-
1329897544	Nyamage Dispensary	9,200	-
1329902815	Nyasoko Dispensary	13,000	-
1329903889	Thim Lich Dispensary	9,268	-
1329891015	Dede Dispensary	65,880	-
1329907361	Mariwa Health Centre	92,000	-
1329899032	Chinato Health Centre	14,000	-
1329904850	Tisinye Health Centre	150,000	-

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

1329898664	Bugumbe Health Centre	207,000	-
1329906616	migori-komasimo health centre	61,106	-
1329893409	Wath Onger Dispensary	248,300	-
1329892550	Kitere Dispensary	186,950	-
1329891759	Minyenya Dispensary	6,400	-
1329899563	Ogwedhi Health Centre	61,389	-
1329902289	Namba Kodero Dispensary	135,450	-
1329903668	Othoch Rakuom Dispensary	590	-
1329903544	Riat Dispensary	2,170	-
1329903250	Winjo Dispensary	720	-
1329890000	Yago Dispensary	175	-
1329906063	Arombe Dispensary	4,750	-
1329908015	Giribe Dispensary	3,730	-
1329900340	Nyamilu Dispensary	2,662	-
1329904982	Kitbul Dispensary	1,190	-
1329899369	Koloo Dispensary	500	-
1329903811	Lela Dispensary	975	-
1329902254	Omullo dispensary	500	-
1329907027	Wanginya Dispensary	2,973	-
1329903048	Rae Kondiala Dispensary	2,000	-
1329896122	Gwitembe Health Centre	2,122	-
1329900308	Bware Dispensary	475	-
1329899415	Angogo Dispensary	1,469	-
1329902947	Bonde dispensary	88,425	-
1330011643	Nyakuru Dispensary	148,000	-
1329908651	Gairoro Dispensary	4,000	-
1329906829	Getambwega Dispensary	4,070	-
1329901894	Kemakoba Dispensary	11,723	-
1329890698	Maeta Dispensary	1,250	-
1329898206	Makararangwe Dispensary	20,655	-

County Executive of Migori
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1329906551	Anjego Dispensary	60,000	-
1330008057	Apilo dispensary	111,720	-
1329901479	Aego dispensary	139,000	-
1329905288	Got Orango dispensary	4,521	-
1330056442	Thimlich Didpensary	64,005	-
1329908449	Olasi Dispensary	37,500	-
1329901657	Obware Dispensary	2,090	-
1329902874	Mugabo Dispensary	5,100	-
1320266757	Kombato Dispensary	173,195	-
1330008294	Kipingi Dispensary	40,555	-
1329907744	Kanga Onditi Dispensary	34,755	-
1329898524	Kabuto Dispensary	16,000	-
1329908562	Nyaitara Dispensary	32,950	-
1329907191	Nyamagongwi dispensary	30,750	-
1329890507	Siabai Makonge Dispensary	3,050	-
1329891414	Taragai Dispensary	46,320	-
1329904362	Getongoroma Dispensary	11,658	-
1329900162	Gosebe dispensary	138,000	-
1329902254	Omullo dispensary	500	-
1329896459	Nyamotambe Dispensary	247	-
1329903129	Kohanga Dispensary	10,093	-
1329903404	Nyabokarange dispensary	-	-
1329899016	Iraha Dispensary	-	-
1329903358	Kombe Dispensary	-	-
1329904672	Lwanda Dispensary	-	-
1329907175	Ndiwa Dispensary	-	-
1330213807	Nyakuru Dispensary	-	-
1329891104	Nyamanga Dispensary	-	-
1320312279	Nyandago Kower Dispensary	-	-
1329905792	Ogongo Dispensary	-	-

County Executive of Migori
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1329901223	Otati Dispensary	-	-
1330231481	Nyamongo dispensary	-	-
1329896297	Kangeso dipensary	-	-
1329892291	Kochola Dispensary	-	-
1329905083	Ndege Oriedo Dispensary	-	-
1329893042	Kitere Dispensary	-	-
1329908848	Kituka Dispensary	-	-
1329890353	Aneko Dispensary	-	-
1329900049	Diruma Dispensary	-	-
1329899237	Agenga Dispensary	-	-
1329902084	Boremagongo dispensary	-	-
1329993098	Nyamekoma Dispensary	-	-
1329900413	Nyasese Dispensary	-	-
1329899571	Robarisia Dispensary	-	-
1329908260	Tarang'anya Dispensary	-	-
1329899717	Ngisiru Dispensary	-	-
1329904656	Muchebe Dispensary A/c	-	-
1329905954	Nyamagongwe dispensary	-	-
1329890280	Komosoko Dispensary	-	-
1329893239	Midoti Dispensary	-	-
1329907426	GK Prison Dispensary	-	-
1329902696	Nyarongi Dispensary	-	-
1329909127	Nyamanga Dispensary	-	-
1329902343	Saro Dispensary	-	-
1329905431	Bondo Dispensary	-	-
1329906497	Magacha Dispensary	-	-
1329907604	Oruba Dispensary	-	-
1329904257	Suna Ragana Dispensary	-	-
1329903056	Kopanga dispensary	-	-
1329904826	Kamsaki Dispensary	-	-

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

1329906675	Osogo Dispensary	-	-
1329903439	Piny Owacho Dispensary	-	-
1329898796	Nyamatembe Dispensary	-	-
1329899865	Nyaroha Dispensary	-	-
1329901932	Sibuoche Dispensary	-	-
1329898532	Koringo dispensary	-	-
1329892941	Ongito Dispensary	-	-
1329904435	Ombo Kowiti Dispensary	-	-
1329901096	Nyamasare Dispensary	-	-
1329897188	Lwala Nyarago	-	-
1329899938	Kolwal Dispensary	-	-
1330881044	Kugitimo Dispensary	-	-
1329905628	Masaba Health Centre	-	-
1329907353	Nyamataburo Health Centre	-	-
1329907574	Nyangoge Health Centre	-	-
1330230485	Ngere Dispensary	-	-
1329906373	Nyankore Health Centre	-	-
1329894634	Angaga Dispensary	-	-
1329894316	Kwoyo Kodalo Dispensary	-	-
1329985966	Kuja Dispensary	-	-
1329900952	Ngonga Dispensary	-	-
1329900952	Ngonga Dispensary	-	-
1329903196	Obama dispensary	-	-
1329907493	Omboo Bit	-	-
1329893956	Otacho Dispensary	-	-
1330213475	Rabondo Dispensary	-	-
1329904214	Siruti Dispensary	-	-
1329902130	Nyamaranya Dispensary	-	-
1329906624	Midida Dispensary	-	-
TOTAL		585,685,099	1,086,773,881

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8 B Cash in Hand

	2023-2024	2022-2023
	Kshs	Kshs
Cash in hand – Held in Domestic Currency	0	0
Cash in hand – Held in Foreign Currency	0	0
Total	0	0

Notes to the Financial Statements (Continued)

9. Outstanding imprests and advances

<i>Description</i>	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

County Executive of Migori
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Notes to the Financial Statements (Continued)

10. Deposits and Retention

	2023-2024	2022-2023
	Kshs	Kshs
Deposits		
Retention monies(KCB)	190,002	20,338,638
Migori County Retention(CBK)	54,033,931	2,628,623
Total	54,223,933	22,967,261

11. Fund Balance Brought Forward

	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts	1,086,773,881	732,083,084
Cash in hand		
Accounts Receivables		
Accounts Payables	(22,967,261)	(42,382,488)
Total	1,063,806,620	689,700,596

12. Prior Year Adjustments

	Balance b/f from Previous FY as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For previous FY
Description Of the Error	Kshs	Kshs	Kshs
Bank account Balances	1,086,773,881	(400,921,712)	685,852,169
Cash in hand	0	0	-
Accounts Payables	0	0	-
Receivables	0	0	-
Total	1,086,773,881	(400,921,712)	685,852,169

Note: Relates to donor fund expenditure not captured in the previous year affecting the opening fund balance.

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

Notes to the Financial Statements (Continued)

13. Increase/ (Decrease) in Outstanding Imprests and Advances

	2023-2024	2022-2023
Description	Kshs	Kshs
Receivables as at 1 st July (a)	0	0
Receivables as at 30 th June (b)	0	0
Increase)/ Decrease in Receivables (c=(b-a))	-	-

14. Increase/ (Decrease) in Deposits and Retention

	2023-2024	2022-2023
Description	Kshs	Kshs
Payables as at 1 st July (a)	22,967,261	42,382,488
Payables as at 30 th June (b)	54,223,933	22,967,261
Increase/ (Decrease) in payables c= b-a	31,256,672	(19,415,227)

County Executive of Migori
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15. Other Important Disclosures

1. Pending Accounts Payable (See Annex 2)

	Balance b/f 2022-2023	Additions for the year	Paid during the year	Balance c/f 2023-2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	178,819,393	381,896,719	(195,240,836)	365,475,276
Construction of Civil Works	337,278,593	487,907,850	(317,276,005)	507,910,438
Supply of Goods	176,860,795	497,939,236	(151,649,732)	523,150,299
Supply of Services	61,651,149	363,017,413	(57,890,000)	366,778,562
Total	754,609,930	1,730,761,218	(722,056,573)	1,763,314,575

2. Pending Staff Payables (See Annex 3)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union sable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. Other Pending Payables (See Annex 4)

	Balance b/f Insert Comparative FY	Additions for the year	Paid during the year	Balance c/f (insert current FY)
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government Entities	-	-	-	-
Amounts due to County Government Entities	-	-	-	-
Amounts due to Third Parties	-	-	-	-
Total	-	-	-	-

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

4. 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 Executive:

- i) Key management personnel that include the Governor, the Deputy Governor Members of the County Assembly, CECs and Chief Officers for various County Ministries and Departments.
- ii) County Ministries and Departments.
- iii) The National Government.
- iv) Other County Governments Entities and
- v) State Corporations and Semi-Autonomous Government Agencies.

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
<u>Transfers To Related Parties</u>		
Transfers to County Assembly of Migori	0	0
Vocational Polytechnics	19,000,000	49,448,460
ECDES		71,999,175
Ward Development Fund	120,000,000	120,000,004
Secondary schools		0
Climate change	372,191,839	10,000,000
Car Loan mortgage		178,000,000
Municipalities	56,276,481	22,435,305
Level four Hospitals		18,767,130
Dispensaries	13,393,164	30,143,786
Total Transfers to related parties	580,749,686	500,793,860
<u>Transfers From Related Parties</u>		
Transfers From the CRF	8,520,597,992	7,760,377,638
Total Transfers From Related Parties	8,520,597,992	7,760,377,638

Other Important Disclosures

5. Establishment of other County Government Entities

The PFM Act, 2012 section 182 enables the County Government to establish and dissolve County Corporations/ entities. For purposes of follow up on financial reporting, audit and disclosure, outlined below is a list of entities established by the County Government since inception.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Ward Development Fund	15 th March 2014	County HQ	Fund Manager
Alcoholic Fund		County HQ	Fund Manager
Car mortgage scheme –executive	7 th July 2014	County HQ	Chief officer finance
MIWASCO	26 th January 2015	County	Managing Director
Climate Fund		County HQ	Fund Manager

6. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments In the current financial year ,amounts relating to leased medical equipment was Kshs153,297,872 and Kshs153,297,872 for the previous Financial year.

7. Contingent Liabilities

Contingent Liabilities	2023-2024	2022-2023
	Kshs	Kshs
Court Case Xxx Against the Entity	xxx	xxx
Bank Guarantees In Favour Of Subsidiary	xxx	xxx
Contingent Liabilities Arising from PPPs	xx	xxx
Total	xxx	xxx

(Give details- Update ANNEX 8 Contingent liabilities register)

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

8. Progress On Follow Up On Prior Year Auditor's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects an amount of Kshs.2, 033,783,858 in respect of use of goods and services. Included in this expenditure is an amount of Kshs.408,059,758 relating to specialised materials and services, out of which an amount of Kshs.4,599,611 paid to various local suppliers of pharmaceutical materials were not supported by inspection and Acceptance certificates.	The inspection report has since been provided	resolved	
2	The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services expenditure of Kshs.2, 033,783,858. Included in this amount is an expenditure of Kshs.47, 738,838 in respect of insurance services, out of which Kshs.16, 967,179 was paid to a local insurance company for motor vehicle insurance. However, valuation reports for the motor vehicles forming the basis for premiums charged by the	The management used estimated cost for insurance premium. However now being done.		

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	insurer were not provided for audit review			
3	The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects an amount of Kshs.500, 793,860 in respect of transfers to other Government entities. However, except for amount of Kshs.120,000,004 to Ward Development Fund, Car and Mortgage Fund Kshs.178,000,000, level IV Hospitals Kshs.18,767,130 and Kshs.22,435,305 to Municipalities, the rest of the transfers are to entities that are not self-accounting and hence utilization of these amounts totalling Kshs.180,358,551 were not supported by separate financial statements	The financial statement for these transferred were not prepared since these were grants.		
4	The statement of receipts and payments reflects acquisition of assets amount of Kshs.1, 569,602,854 which includes acquisition of land worth Kshs.35, 617,670 as disclosed in Note 7 to the financial statements. Review of records revealed that the payments related to purchase of ten (10) parcels of land at various locations for construction of bus parks. However, Management did not provide for verification the title deeds	The title have since been obtained and available for review.		

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	for the purchased parcels of land.			
5	The statement of receipts and payments reflects acquisition of assets balance of Kshs.1,569,602,854 which includes purchase of certified seeds, breeding stock and live animals amounting to Kshs.10,075,000 as disclosed in Note 7 to the financial statements. Review of records revealed that an amount of Kshs.6,895,950 was paid to a local supplier for supply and delivery of Sahiwal breeding bulls. However, the expenditure was not supported by notification of award and regret letters as well as the contract documents	The documents have since been obtained and available for verification.		
	The statement of financial position and as disclosed in Note 8A to the financial statement reflects an amount of Kshs.1,086,773,881 in respect of bank balances which erroneously includes a balance of Kshs.895,602,125 relating to amount held in the County Revenue Fund (CRF) bank account. However, Management did not explain how the amount was recognized in the statement of financial assets and liabilities	This has since been corrected in the current financial statement	Resolved	

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6	Management did not reconcile or explain the variances to expenditures reported in the financial statements under other current transfers, grants, donations and subsidies of Kshs. 275,604,091.	This has since been corrected in the current financial statement	Resolved	
7	The Management made payments amounting to Kshs.2, 058,069,309 between 1 July, 2023 and 11 July, 2023 but were accounted as transactions for financial year ended 30 June, 2023. Although Management explained that the payments were made to clear commitments made prior to 30 June, 2023 and were authorized by The National Treasury, the financial statements have been prepared on cash basis of accounting and therefore these transactions were effective after cut-off date.	The transactions were processed and committed by 30 th June 2023. However approval of the funds happened after, with an extension to make the payments	Not resolved	
8	Note 4 to the financial statements reflect an amount of Kshs.18,767,130 as transfers to level 4 hospitals which include a payment of Kshs.12,163,150 to Migori County Referral Hospital. However, the hospital's financial statements reflect an amount of Kshs.5,039,280 as transfers from County Government resulting in an unreconciled	The variance were payments made on behalf of MCRH by the county executive thus resulting to the variance.	resolved	

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	and unexplained variance of Kshs.7,123,870			
9	Analysis of the system payments indicated that 336 transactions of Kshs.322,564,149 were voided during the year 2022/2023. However, the current status of the transactions was not provided for review	The transactions were voided to allow for end year closure due to late disbursement of funds	unresolved	
10	The underfunding and under performance affected the planned activities and may have impacted negatively on service delivery to the public.	The underfunding which is due to late exchequer disbursement and under collection of OSR results to under performance.	unresolved	
	In addition, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge	Continuous under realization of revenue leads to increase in pending bills. However the management has continued to pay their pending bills to reduce its bills	unresolved	
11	Late exchequer releases adversely affected implementation of the planned activities and projects	The management will continue to engage the relevant stakeholders to ensure the national government comply with the law	Unresolved.	
12	Management has not resolved some of the issues raised and did	The management is committed to		

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	not provide any explanations for the delay.	constantly address the issues raised by the auditor.		
13	Payments of Salaries Outside the Integrated Personnel and Payroll Database (IPPD) payroll	The management has since complied and all staff are paid via IPPD except for the Casual labourers	resolved	
14	The statement of receipts and payments reflects compensation of employees' expenditure amount of Kshs.2,971,740,018 as disclosed in Note 2 to the financial Statements. This translates to 38% of the total County revenue of Kshs.7,760,377,638 and thus exceeding the recommended limit of 35%.	The management is already coming up with revenue enhancement measures to ensure increased revenue collection to regularize the wage bill	unresolved	
15	The casuals have been on board for long contrary to provisions of Public Human Resource Policy B.16 on employment of Casuals which require that casual workers shall be engaged only on urgent short-term tasks with the approval of the County Public Service Board.	The management has noted the auditors' observation for our action.	Unresolved.	
16	Staff ethnicity does not comply with the law of 70.30 ratio	The management will continue to comply with law when recruiting its staff.	unresolved	
17	Irregular payment of 5m to LREB and COG	The management has noted the auditors'	Unresolved.	

**County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		observation for our action.		
18	Management did not provide adequate explanations for outsourcing the legal services despite having in place the office of the County Attorney of three legal officers	The management is currently engaging its own legal officer on matters litigations. However most of these cases started way back before the office of the County Attorney was established	unresolved	
19	Project verifications	The management noted the auditors observation on various project and has taken corrective measures for value for money. Further will continue to monitor the projects to ensure value for money in all government projects	Unresolved	
20	Lack of unapproved Policy documents	The management has ensured that most of the policy documents have been approved.	resolved	

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.

County Executive of Migori
Annual Report and Financial Statements for the year ended June 30 2024

- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your County Executive responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


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C.E.C. MEMBER - FINANCE
MIGORI COUNTY
P.O. Box 195-00400, SUNA-MIGORI
DATE: _____ SIGN: _____
County Executive Committee Member – Finance and Economic Planning
Date

16. Annexes

Annex 1 – Analysis of Transfers from the CRF

Period 2024	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
Equitable Share	937,603,313	2,147,338,107	1,229,360,960	3,332,153,088	7,646,455,468
NARIGP				4,261,826	4,261,826
ASDSP		5,000,000		1,620,452	6,620,452
RMLF				51,175,644	51,175,644
CAIP				210,148,482	210,148,482
Climate	12,000,000			372,191,830	384,191,830
Danida				13,281,375	13,281,375
NAVCDP				204,462,915	204,462,915
Total	949,603,313	2,152,338,107	1,229,360,960	4,189,295,612	8,520,597,992

County Executive of Migori
Annual Report and Financial Statements For the year ended June 30 2024

Annex 2 – Analysis of Pending Accounts Payable

Supplier Of Goods Or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction Of Buildings				178,819,393	381,896,719	195,240,836	365,475,276	
Sub-Total								
Construction Of Civil Works				337,278,593	487,907,850	317,276,005	507,910,438	
Sub-Total								
Supply Of Goods				176,860,795	497,939,236	151,649,732	523,150,299	
Sub-Total								
Supply Of Services				61,651,149	363,017,413	57,890,000	366,778,562	
Sub-Total								
Grand Total				754,609,930	1,730,761,218	722,056,573	1,763,314,575	
<i>Note: Detailed Pending bills list is provided on a separate annex 2b</i>								

Annex 3 – Analysis of Pending Staff Payables

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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Annex 4 – Analysis of Other Pending Payables

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx-1	Comments
			a	b	c=a-b		
Amounts Due To National Govt Entities							
1.							
2.							
Sub-Total							
Amounts Due To County Govt Entities							
3.							
4.							
Sub-Total							
Amounts Due To Third Parties							
5.							
Sub-Total							
Others (Specify)							
6.							
Sub-Total							
Grand Total							

Annex 5 –Analysis Of imprests and Advances

(a) Government Imprest

<i>Name Of Officer Or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

(b) Salary Advance

<i>Name Of Officer</i>	<i>Date Advanced</i>	<i>Amount Advanced</i>	<i>Amount Recovered</i>	<i>Balance as at (insert current FY)</i>
		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
Total		-	-	-

Annex 6 – Summary of Non-Current Asset Register

Asset Class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Land	59,487,620	23,305,870			82,793,490
Buildings And Structures	8,147,820,436	1,165,893,121			9,313,713,557
Transport Equipment	3,401,652,165	92,956,000			3,494,608,165
Office Equipment, Furniture And Fittings	303,577,199	24,779,423			328,356,622
ICT Equipment	621,813,100	-			621,813,100
Machinery And Equipment	987,984,062	235,039,631			1,223,023,693
Heritage And Cultural Assets	-	-			-
Biological Assets	-	28,672,360			28,672,360
Intangible Assets	1,074,942,367	15,185,335			1,090,127,702
Infrastructure Assets- Roads, Rails	-	382,838,941			382,838,941
Work In Progress	-	-			-
Total	14,597,276,949	1,968,670,681			16,565,947,630

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Annex 8 – Contingent Liabilities Register

S/No	Nature of Contingent Liability	Payable To	Expected Amount (Kshs)	Remarks
1	The legal fees raised by the lawfirm is in respect to two cases i.e Kisumu ELC No. E039 of 2023 James Aggrey Mwamu & Co. Advocates vs Migori County Government & Migori County Public Service Board and Nairobi Constitutional Petition No. E264 of 2023 Jacjoh Owino vs Migori County Governor & 6 others	Nelson Jura & Co. Advocates	6,343,302	Awaiting determination
2	The legal fees raised by the lawfirm is in respect to two cases	Okong'o Wandago & Co. Advocates	4,500,000	The legal fees raised by the lawfirm
3	the legal fees raised by the lawfirm is in respect to the case Migori ELC Petition No. E004 of 2023 Peter O. Ogwanga & 39 others vs The County Government of Migori & 5 others	Otieno Okeyo & Co. Advocates	4,640,000	Awaiting determination
4	The legal fees raised by the lawfirm is in respect to the following Cases; Migori Civil Case No. 117 of 2023 Bonface Kenya vs Migori County Government and Migori Civil Case No. 117 of 2021 Bonface Kenya vs Migori County Government and Migori ELC E001 of 2024 Khadija Salum ahmed vs Migori County Government	Odhiambo Roche & Co. Advocates	4,554,200	Awaiting determination
5	The legal fees raised by the lawfirm is in respect to several cases the firm is handling on behalf of the County Governemnt i.e, Kehancha SPMC No. ELC Case No. E018 of 2021 John Nkorongo Nkorongo vs Samwel Mwita Rioba, CECM Lands Migori County Government amongst other cases	Nyamori Nyasimi & Co.	19,390,000	Awaiting determination
6	The legal fees raised by the lawfirm is in respect to the case Kehancha MCELC No. 017 of 2023 - Darris	Ogolla Okello & Co. LLP	580,000	Awaiting determination

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	Katilau Machage versus Migori County Government & another			
7	The legal fees raised by the lawfirm is in respect to the case Kisumu ELRC Case No. 22 of 2023 Erastus Nyamori vs Maurice Otunga CECM Finance and Economic Planning Migori County Government	Onyony & Co. Advocates	2,420,000	Awaiting determination
8	The legal fees as raised by the lawfirm is in respect to several cases handled on behalf of the County Government i.e Kisumu HCC ELRC Case No. 103 of 2018 Vincent Oluoch Olando and 10 others vs The County Government of Migori and Migori County Public Service Board amongst others cases.	Odhambo Oronga & Co. Advocates	23,849,360	Awaiting determination
9	The legal fees as raised by the lawfirm is in respect to the several cases it is handling on behalf of the County Government i.e. Kisumu ELRC E009 of 2022 Lapfund vs Migori County Government amongst other cases.	Ongeri Omiti & Bush Advocates	62,370,607	Awaiting determination
10	The legal fees as raised by the lawfirm is in respect to the several cases it is handling on behalf of the County Government i.e. Migori ELC No. 16 of 2019 Michael Okweto vs Migori County Government amongst others cases	Agure Odero & Co. Advocates	6,500,000	Awaiting determination
11	The legal fees raised by the lawfirm in respect to drafting Sand and Harvesting legislation for Migori County Government	Cynthia Auma Okeyo & Co. Advocates	1,840,000	Awaiting determination
12	The legal fees raised by the lawfirm is in respect to six cases it handled on behalf of the County Government of Migori i.e, Kisumu ELRC No. 381 of 2018 Tom Odiero Boi vs County Government of Migori & others among other five cases.	Owino Mc Dowell Associates	10,088,093	Awaiting determination
13	The legal fees raised by the lawfirm is of respect to several cases it handled on behalf of the County Government of Migori i.e, Kisumu ELRC Petition No. E058 of 2021 Isaiah Odongo Gary vs	Prof Tom Ojienda & Associates	30,210,437	Awaiting determination

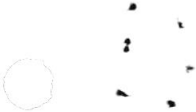
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	The County Government & 5 others amongst other cases			
14	The legal fees raised by the lawfirm is in respect to Nairobi Petition 211 of 2019 - Kenya Union of Clinical Officers vs Migori County Government And 47 Others amongst other cases	Cheptoo Kiptoo Advocates LLP	1,800,000	Awaiting determination
15	The legal fees raised by the lawfirm in respect to Kisumu Constitutional Petition No. 6 of 2018 United Millers Limited vs County Government of Migori & others and Kisumu ELRC No. 38 of 2018 Joel Okumu Okuta & others vs Migori County Government & Another	Cootow & Associates Advocates	4,924,475	Awaiting determination
16	The legal fees raised by the lawfirm is in respect to several matters it handled on behlaf of the County Government of Migori i.e, Kisumu ELRC No. 1 of 2020 Republic vs The County Government of Migori & 2 others amongst other 5 cases.	Ogejo Omboto & Co. Advocates	14,500,000	Awaiting determination
17	The legal fees raised by the lawfirm is in respect to several matters it handled on behlaf of the County Government of Migori i.e, Kisumu ELRC No. 41 of 2018 Migori County Govbment Workers Union vs Migori County Government & 2 others amongst other 4 cases.	Muga & Muga Associates Advocates	5,222,000	Awaiting determination
	Total		203,732,474	

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Annex: 9 Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		



Annex 10 Reporting on Disaster Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments