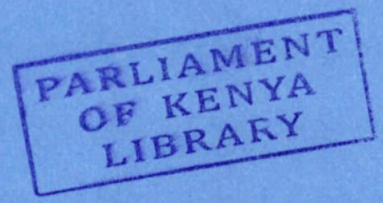


REPUBLIC OF KENYA



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF MIGORI

FOR THE YEAR ENDED
30 JUNE, 2024

PAPERS LAID	
DATE	20/2/2025
TABLED BY	Majority whip
COMMITTEE	
CLERK AT THE TABLE	Cherop



MIGORI COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

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Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

TABLE OF CONTENTS

1.	Acronyms and Glossary of Terms.....	ii
2.	Key Entity Information and Management.....	iii
3.	Governance Statement.....	vi
4.	Foreword By the Clerk of The Assembly	xi
5.	Foreword By the Clerk of The Assembly.....	xiii
6.	Corporate Social Responsibility Statement/Sustainability Reporting	xv
7.	Statement Of Management Responsibilities	xvii
8.	Report of the Auditor General , County Assembly of Migori for the year ended 30 th June 2024	xix
9.	Statement of Receipts and Payments for The Year Ended 30 th June 2024.....	1
10.	Statement Of Financial Assets and Liabilities As At 30th June 2024.....	2
11.	Statement Of Cash Flows for The Period Ended 30 th June 2024.....	3
12.	Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30 th June 204.....	5
12A	Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30 th June 2024	7
12B	Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30 th June 2024.....	9
13.	Budget Execution By Programmes And Sub-Programmes.....	10
14.	Significant Accounting Policies	11
15.	Notes to the Financial Statements	17
16.	Annexes	33

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
MCA	Member of County Assembly
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

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)

2. Key Entity Information and Management

(a) Background information

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 59 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Christopher Rusana
2.	Clerk of the County Assembly	Collins Bala
3.	Deputy Clerk and Director Human Resources and Administration	Vincensia Kionge
4.	Director Finance	Lilian Onyango

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Collins Bala
2.	Director Finance	Lilian Onyango
3.	Procurement Officer	Hesbon Oluoch

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Here, provide a high-level description of the key fiduciary oversight arrangements covering (say):

- Internal Auditor - Patrick Mwangi Ager
- Migori County Assembly Budget & Appropriation Committee
- Migori County Assembly Finance Committee.
- Migori County Assembly CPIAC

(e) Migori County Assembly Headquarters

P.O. Box 985-40400 Suna-Kenya
ISOLATED BUILDING
Migori Level 4 hospital-Highway

(f) Migori County Assembly Contacts

Telephone: (254) 0720801559
E-mail: www.migorica.go.ke
Website: www.migoricountyassembly.go.ke

(g) Migori County Assembly Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. KCB Bank(K) ltd
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

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Migori County Government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

The County Assembly has the following Select and Sectoral committees:

- a) Committee of Powers and Privileges
- b) Audit Committee
- c) Public Accounts/Investment Committee
- d) Budget and Appropriations Committee
- e) Delegated and Legislation Committee
- f) Water and Energy Committee
- g) Agriculture, Fisheries Veterinary Committee
- h) Environment and Natural Resources Committee
- i) Health Services Committee
- j) Children, Culture and Community Services Committee
- k) Transport and Public Works Committee
- l) Trade, Tourism and Co-operatives Committee
- m) Early Childhood and Vocational Training Committee
- n) Justice and Legal Affairs Committee
- o) Lands, Housing and Planning Committee
- p) Labour and Social Welfare Committee
- q) Implementation Committee
- r) Ward Development Fund Committee
- s) Finance Committee
- t) ICT Committee
- u) Members Services Facilities Committee
- v) Procedure and Rules Committee
- w) County Assembly Business Committee
- x) Appointment Committee
- y) Liaison Committee
- z) Speaker's Panel Committee

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 0 meetings in FY 2023. The committee members during FY 2023 were:

Powers And Privileges Committee		
1. Hon. Christopher Rusana	Chairperson	Speaker
2. Hon. David Chacha Mathews	-Member	Bukira East
3. Hon. Calvence Seko`	-Member	Got Kachola
4. Hon. Elizabeth Ochaye	-Member	Nominated
5. Hon. Clarkson Mwita Mohono	-Member	Masaba
6. Hon. Caleb Wambura	-Member	Ntimaru West
7. Hon. Ruth Onyango	-Member	Nominated

b) Finance Committee

The Finance consider all matters relating to County treasury, revenue policies, County economic planning and development. The committee members during FY 2023 were:

Finance		
1. Hon. Ongele Caleb Owuor	Member	Kwa
2. Hon. Nyaoke Simon	Member	East Kamagambo
3. Hon. Wambura Caleb Philip	Member	Ntimaru West
4. Hon. Onyancha Beatrice Akomo	Member	Oruba/Ragana
5. Hon. Rose Achieng` Aoro	Member	Nominated
6. Hon. Elizabeth Chagoche Matinde	Member	Nominated
7. Hon. Omondi Erickson Odhiambo	Member	Wasweta Ii
8. Hon. Okeyo Paul Ndiege	Member	Kanyasa
9. Hon. Elizabeth Ochaye	Member	Nominated
10. Hon. Kiyeye Ann Beryl	Member	Nominated
11. Hon. Osodo Brian Odhiambo	Member	Kachieng
12. Hon. Mathews David Chacha	Member	Bukira East
13. Hon. Anjilina Adhiambo Opiyo	Member	Nominated
14. Hon. Charles Koyoo	Member	Tagare
15. Hon. Moses Magwe Maroa	Member	

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held no extra sittings to deal with arising matters. The members who served in the committee during the year were:

County Public Investments Account Committee		Ward
1. Hon. Akal Jacob Calebs	Chairperson	Central Kamagambo
2. Hon. Machumbe Joseph Rioba	Member	Nyamosense/Komo soko
3. Hon. Beatrice Adhiambo Odhiambo	Member	Nominated
4. Hon. Ruth Atieno Onyango	Member	Nominated
5. Hon. Alice Achieng' Amolo	Member	Nominated
6. Hon. Akungo Thomas Omondi	Member	Kaler
7. Hon. Lawrence Magubo	Member	Muhuru

d) Budget and Appropriations Committee

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

County Budget & Appropriations Committee		
1. Hon. Angogo Graham Kagali	Chairperson	E/Kanyamkago
2. Hon. Simion Patrick Marwa	Member	Makerero
3. Hon. Ghati Lydia Gimonge	Member	Nominated
4. Hon. Were Robert John	Member	Wiga
5. Hon. Ochieng' Samwel Obrien	Member	Central Suna
6. Hon. Agai Collins Ochieng'	Member	South Kamagambo
7. Hon. Nildad Joseph Bageni	Member	Gokecharaka/Getam bwega
8. Hon. Chris Hani Kwenya	Member	Nominated
9. Hon. Okwanyo Felix Odhiambo	Member	Macalder/Kanyarw anda
10. Hon. Mikwaya William Obonyo	Member	North Sakwa
11. Hon. Owiyo Otieno Nestroy	Member	West Sakwa
12. Hon. Caroline Akinyi Okere	Member	Nominated
13. Hon. Daniel Maroa Nyamohanga	Member	Nyabasi East

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted in 2020 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting in xxx where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected 12 bills through public participation.

Risk management

- Are there effective arrangements for risk management and internal control?
- Are there formal processes to identify and assess risks?
- Are there formal processes to analyse risks as a basis for how they should be managed?
- Are there formal processes to assess changes in the internal and external environments which could give rise to risks?
- Risks identified and analysed in the period and how they were managed.

Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

4. Foreword By the Clerk of The Assembly

(i) Budget performance

Migori County Assembly, defined by key constitutional mandate, has largely recurrent budget estimates and non-core development budget estimates for infrastructural development. During the financial year ended 30th June 2024, Assembly's recurrent approved budget estimate was Kshs. 1,003,508,709 the actual exchequer issuer was KES **954,757,784**, 95% recurrent budget funding. Migori County Assembly's development budget was Kshs. 100,000,000 out of which Migori County Assembly received Kshs. 39,719,735, 40% budget funding.

(ii) Operational Performance

During the FY 2023/2024, Migori County Assembly passed eleven (11) bills. The County Budget original budget estimates was passed on June 2023, and Supplementary 2 on 23rd April 2024. In the year under review, the County Assembly had 26 committees (Standing, Housekeeping and Sectoral).

Articles 185(3) of the Constitution of Kenya 2010, A county assembly, while respecting the principle of separation of powers, may exercise oversight over the county executive committee and any other county executive organs.

The County Assembly exercises her oversight roles through departmental/Sectoral Committees by:

1. Scrutinize activities, policies and programs of county government;
2. Conduct detailed investigation into various issues, projects or expenditure;
3. Provide opportunity for input of the public and experts on particular subjects; etc

or through Committee of the whole house by Summoning and questioning CECs on specific issues.

OVERSIGHT BY OTHER INSTITUTIONS

Senate – only to the extent of national revenue allocated to county governments

Controller of Budget – with regard to allocation of finances as per the county budget

EACC – with regards to integrity of government officials

(iii) Performance of key development projects

Migori County Assembly Development projects were partly accomplished per the 2023/2024 FY procurement plan. The projects completed were construction of the first phase of Committee Rooms and the Construction of Kakrao Ward Office. Other projects like the completion of six ward offices and drilling and equipping of borehole were not completed during the year due to contractors delay in completion of the projects.

Procurement processes are conducted freely and fairly, and the County Assembly is open to public and institutional scrutiny.

The County Assembly is in the process of formulating a strategic plan to help her meet the short term and long-term objectives of the Assembly.

(iv) Comment on value-for-money achievements

The ward offices are the official offices of the MCAs. Members of the public have a place to meet their representatives, public participations are held in these offices. Ward offices also act as the county offices at the ward level.

(v) Challenges and Recommended Way Forward

During the financial year we faced the following challenges;

- a. Inadequate office space for the personnel and MCAs
- b. Lack of strategic plan for the realization of the strategic objectives for the County Assembly
- c. Delayed funding during the 1st and last quarter 2023/2024 financial year.

Way forward.

1. The Strategic plan will be in place in the FY 2024/2025 to guide the county assembly meet both her long term and short-term objectives
2. The funds should be made available to avert crisis that may be occasioned by lack of services


Name: Collins Bala

Ag. Clerk of the County Assembly

5. Foreword By the Clerk of The Assembly

The key mandate of the County Assembly of Migori is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2024.

OUTCOME: Efficiency and Effectiveness in Service Delivery					
SUB-PROGRAMME: CSP1 .1 GENERAL ADMINISTRATION SUPPORTIVE SERVICE					
Delivery Unit	Key outputs	Key performance indicators	Targets 2023/2024	Outcome 2023/2024	Performance
HUMAN RESOURCES	Employees Recruited	No of Staff Recruited	5	3	3
	Staff Trained	No of Staff trained	30	30	30
	Mortgage and Car loan facility for each County Assembly Members and Staff	No of Car loan and Mortgages implemented			
	MCAs and Members of Staff Medical Insurance Cover	No of MCAs and Staff Covered	10	0	0
ADMINISTRATION	Purchase of Motor Vehicles	No of vehicles purchased	0	0	0
	Motor Vehicles Insurance Cover	No of Vehicles Covered	9	9	9
	MCAs Offices Fenced	No of MCAs Fenced	1	1	1

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

	County Assembly constructed	Modern county Assembly Constructed and Equipped	1	0	0
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6. Corporate Social Responsibility Statement/Sustainability Reporting

A. Sustainability Strategy and Profile-

Migori County Assembly is an arm of the Migori County Government whose mandate includes representation of the public, legislation, and oversight of the implementation of projects and service delivery to the entire county.

The organization has been in existence since 2013 and it seeks to improve the residents' livelihoods in small but meaningful ways each day.

County Assembly is committed to incorporating sustainability issues into its strategy regarding its policies and management practices such as supply chain management and public participation. There is a focus on charity through staff donations to vulnerable members of the community particularly orphanages as captured in our slogan "putting a smile on a child's face."

B. Environmental Performance-

Currently, the organization is going paperless by embracing technology in the dissemination of information to its clients and stakeholders at large. There are tree planting activities and installation of underground water supply as opposed to pure procurement and outsourcing of water for sanitation purposes.

C. Employee welfare-

The hiring process is guided by the existing and approved human resource manual adopted from the Public Service. There are knowledge management strategies and running a budget to ensure a learning organization and talent management. The management has been empowered to manage performance management and conduct appraisals annually. Several reward strategies like medical benefits come with several packages to ensure the attraction and retention of talented employees and give the organization a competitive advantage. These strategies are utilized to foster occupational health and safety in compliance with Occupational Safety and Health Act, 2007.

D. Marketplace practices-

a. Responsible supply chain and supplier relations-

There is the utilization of procurement best practices as stipulated in law. The community and minorities have space to bid for tenders as specified in tender adverts

b. Responsible ethical practices-

Migori County Assembly is a Corruption Free Zone as guided by Ethics and Anti-corruption policy. As an oversight entity, there are stringent measures to curb and mitigate unethical practices that may arise as a result of conflict of interest.

c. Stewardship of goods and services-

Migori County Assembly is guided by the principles as outlined in the County Assemblies Services Act, 2017. The CEO is the AIE holder and is responsible to the Board of management for the actions taken by the staff of whom he or she is responsible.

E. Community Engagements

The staff of the Migori County Assembly led by the Honourable Speaker visited Orphans and Vulnerable Children International (OVI) Hospital on 22nd December 2023. Through an initiative dubbed “putting a smile on a child’s face.” Through the contributions of the staff, the assembly managed to provide both material and monetary support to the children living in that facility.

7.Statement Of Management Responsibilities

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 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 Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Clerk confirms that the County Assembly's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Approval of the financial statements

The County Assembly 's financial statements were approved and signed by the Clerk of the County Assembly on 14th November 2024.



.....

Name: Collins Bala

Ag. Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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Website: www.oagkenya.go.ke



Enhancing Accountability

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY 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 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.

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the 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

Adverse Opinion

I have audited the accompanying financial statements of County Assembly of Migori set out on pages 1 to 32, which comprise of the statement of financial assets and liabilities

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

as at 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.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the County Assembly 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 do not comply with the Public Finance Management Act, 2012.

Basis for Adverse Opinion

1.0. Inaccuracies in the Financial Statements

1.1. Variances Between the Financial Statements and the IFMIS

The financial statements prepared and presented for audit were at variance with the underlying records in the IFMIS as detailed in the table below;

Component / Sub Component	Financial statements Amount (Kshs.)	IFMIS Schedule Amount (Kshs.)	Variance (Kshs.)
Hospitality Supplies and Services	23,539,227	24,104,000	(564,773)
Routine Maintenance – Vehicles and Other Transport Equipment	354,710	600,000	(245,290)
Office and General Supplies and Services	9,572,785	4,826,097	4,746,688
Legal Fees and Dues	10,131,987	13,178,879	(3,046,892)
Training and Travel Expenses	3,400,000	1,950,000	1,450,000
Transfers to County Government Entity (CRF)	2,698,770	0	2,698,770
Imprests and Advances-Government Imprests	3,307,495	0	3,307,495
Pending Accounts Payable-Additions for the year	69,361,283	0	69,361,283
Pending Accounts Payable-Paid during the year	17,274,694	0	17,274,694

The variances have not been explained or reconciled.

1.2. Misclassified Expenditure Accounts

The statement of receipts and payments reflects payments totalling Kshs.991,170,024. However, analysis of the IFMIS data revealed that payments amounting to

Kshs.332,639,613 did not relate to the respective sub-components to which they were charged, contrary to Regulation 40(1) of the Public Finance Management (County Governments) Regulations, 2015, which requires budget estimates to be prepared, accounted for and reported in accordance with the Government of Kenya budget classification and standard chart of accounts issued by The National Treasury.

1.3. Non-Disclosure of Retention Monies

The statement of financial assets and liabilities reflects net financial position balance of Kshs.3,307,495 as at year end. However, examination of documents revealed that contractor's retention money amounting to Kshs.2,636,694 outstanding as at 30 June, 2024 was not disclosed in the financial statements. This was contrary to the requirements of the reporting templates that retention money be disclosed in the financial statements.

In the circumstances, accuracy, completeness and fair presentation of the net financial position balance as at 30 June, 2024 could not be confirmed.

2.0. Compensation of Employees

The statement of receipts and payments and as disclosed in Note 2 to the financial statements reflects compensation of employees' amount of Kshs.378,680,438. Included in the compensation of employees' amount is Kshs.10,426,800 whose supporting documents were not provided for audit. Also included are the Assembly Committee sittings allowances amounting to Kshs.88,508,683 for which Management did not provide approvals, payment vouchers and confirmation of receipts of payments by intended beneficiaries.

In the circumstances, the accuracy, completeness and validity of the compensation of employees expenditure of Kshs.378,680,438 could not be confirmed.

3.0. Voided Transactions in IFMIS

Review of expenditure analysis obtained from Integrated Financial Management Information System (IFMIS) revealed that seven hundred and seventy-seven (777) payment transactions amounting to Kshs.38,879,291 had been invalidated during the year under review. However, the supporting documents including voided payment vouchers, requests to void payments, the National Treasury approval, Exchequer requisitions from the Controller of Budget and reasons for invalidation of the transactions which had been presented to the Controller of Budget (CoB) for approval were not provided for audit. Further, the voided payments were not disclosed as pending accounts payable and the utilization of funds meant for the voided transactions could also not be confirmed. In addition, it was not confirmed whether there were unauthorized payments made in place of those that were invalidated.

In the circumstances, the validity and regularity of payments made during the year against the voided transactions amounting to Kshs.38,879,290.50 could not be confirmed.

4.0. Unsupported Cash Transfers

The Assembly financial statements disclose under Note 9A three (3) bank accounts held in a local bank. Examination of payment vouchers provided for audit revealed that the Assembly transferred funds totalling Kshs.19,334,774 as payments for Ward operations. Out of this amount, Kshs.13,108,320 was transferred to forty (40) ward accounts, while Kshs.6,226,452 was transferred to nineteen (19) accounts owned and operated by the nominated members of the Assembly. However, Management did not provide details of the bank accounts, cashbooks, bank account balances as at 30 June 2024 and the reference number and date of the County Treasury, letter granting approval for opening and operating the bank account, as required by Regulation 87 (3) and (4) of the Public Finance Management (County Governments) Regulations, 2015. Further, a register of all bank accounts operated by the county assembly including the reasons for their operation was not provided. In addition, the management has not provided authority supporting the transfer of the amounts to the personal bank accounts of the nominated MCAs and how the funds were accounted for.

In the circumstances, the validity of the cash transfers amounting to totalling Kshs.19,334,774 could not be confirmed while Management was in breach of the law.

The audit was conducted in accordance with the International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the County Assembly 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 adverse opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts: recurrent and development reflects final receipts budget and actual on comparable basis amounts of Kshs.1,103,508,709 and Kshs.994,477,519 respectively, resulting in underfunding of Kshs.109,031,190 or 10% of the budget.

The underfunding affected planned activities and may have negatively impacted service delivery to the public.

My opinion is not modified in respect of this matter.

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 Adverse Opinion section, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

Unresolved Prior Year Matters

In the audit of the previous year, several issues were raised under the Report on Financial Statements, report on Lawfulness and Effectiveness in Use of Public Resources and report of Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page iv to xviii which comprises Key Entity Information and Management, Governance Statement, Foreword by the Clerk of The Assembly, Statement of Performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/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 Assembly 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. Based on the audit procedures performed, because of the significance of the matters described in my Basis for Adverse Opinion, I confirm that the Other Information is materially inconsistent with the financial statements.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1.0. Regularity of Human Resource Management Practices

1.1. Unremitted Housing Levy Payroll Deductions

Audit examination revealed that management deducted housing levy from employee's payroll of Kshs.7,913,784 but was not remitted to Kenya Revenue Authority (KRA) on the due date. Further, the amount has not been disclosed as pending bills under accounts payables.

In the circumstances, Management was in breach of law while the Assembly is exposed to the risk of incurring interest and penalties for the late remittances.

1.2. Staff Establishment and Payroll Records

Review of records revealed that the Assembly had an approved staff establishment of one hundred and twelve (112) employees. However, review of the Integrated Payroll and Personnel Database (IPPD) and manual payrolls revealed that the Assembly had workforce of two hundred and twenty-two (222) in place, leading to an over establishment of one hundred and ten (110) staff members. No need analysis, requisition, extra budget or justification was provided to support the extra number of staff.

In the circumstances, Management was in breach of law.

1.3. Non-Compliance with Provisions on Ethnicity Diversity, Affirmative Action on Gender and Persons Living with Disabilities

Examination of the personnel records provided for audit revealed that as at 30 June, 2024 the Assembly had a total of two hundred and twenty-two (222) employees in its payroll from eight (8) ethnic communities. From the population of the 222 employees, 3 were person living with disabilities translating to 1.4%. Further, the data provided revealed that one ethnic community represented 77% of the employees in the Assembly while the remaining 23% of the jobs were shared among the other ethnic communities. In addition, mainstreaming person living with disabilities target of 5% was not achieved. Therefore, Management violated the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 and Section 13 of Persons with Disabilities Act, 2003

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

1.4. Non-Adherence to One Third of Basic Salary Rule

Analysis of the payroll of the Assembly for the month of June, 2024 revealed that twenty-eight (28) employees' net pays was below a third of their respective basic salaries, contrary to Section 19 (3) of the Employment Act, 2007 which states the total amount of deductions from the wages of an employee shall not exceed two thirds of such wages.

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

1.5. Payment of Salaries Outside the IPPD System

Review of the payroll revealed that the assembly paid Kshs.47,325,407 outside the IPPD payroll to ten (10) MCAs, Six (6) County Assembly Service Board (CASB) members, 18 permanent staff, 11 contracted staff, 6 casuals and 7 interns during the year under audit. No satisfactory explanation was provided by the management for this anomaly.

The use of the manual payroll requires manual input of data and calculation of deductions which is prone to errors and manipulation.

1.6. Irregular Payment of Allowances to Employees on Acting Capacity

Review of the Assembly records revealed that the Assembly has been paying acting allowances to three (3) officers for more than six (6) months without confirmation or advertisement of the vacancy. This is contrary to Section C.14(1) of Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016, which states that an employee who has successfully and continuously acted in a vacant position for a period of six (6) months and meets the job requirements will be deemed to have been confirmed in that position.

In the circumstances, Management was in breach of Public Service Commission Human Resource Policies and Procedures.

1.7. Recruitment of Employees

Review of personnel records revealed that the County Assembly Service Board advertised for the positions of Principal Legal Officer and Chief Sergeant at Arm posts with specific mandatory requirements and qualifications. However, verification of documents revealed that the Board recommended for filling of these positions for applicants who did not meet the mandatory criteria as set out in the job advertisement or the requirement for new appointment as per criteria in the County Assembly scheme of service, terms and conditions of office. This was contrary to Section 25 (1) and (2) of the County Assembly Service Act, 2017 which stipulates that the Board shall formulate and disseminate to officers of the Service, schemes of service setting out the terms and conditions for the appointment of the officers and other staff of the Service which shall provide for the appointment and confirmation in appointment of officers and other staff and The Secretary shall be responsible for the administration of the schemes of service for the staff of the Service.

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

1.8. Non-Compliance with Fiscal Responsibility Principle on Compensation of Employees Expenditure

The statement of receipts and payments reflects an expenditure of Kshs.378,680,438 in respect of compensation of employees as disclosed in Note 2 to the financial statements, twice of which is Kshs.757,360,876. Further review revealed that the County Assembly of Migori had an approved budget of Kshs.1,003,508,709. Therefore, the total approved expenditure of the County Assembly during the year under review was more than twice the personnel emoluments of the County Assembly. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditures of a county assembly shall not exceed seven percent of the total revenues of the county government or twice the personnel emoluments of that county assembly, whichever is lower.

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

2.0. Non-Compliance with the Law on Framework Contract Agreement

The statement of receipts and payments and as disclosed in Note 3 to the financial statements reflects use of goods and services amount of Kshs.336,600,049. Included in this amount is Kshs.22,050,554 in respect to Hospitality supplies and services and Kshs.10,131,987 in respect to legal fees and dues. Although the management has explained that the services were procured through a framework agreement. The detailed analysis of quarterly reports on framework contract agreements were not provided for verification, contrary to the provisions of Section 114(6) of the Public Procurement and Asset Disposal Act, 2015 which provides that a procurement management unit shall prepare and submit to the accounting officer with a copy to the internal auditor quarterly reports detailing an analysis of items procured through framework agreements and these reports shall include, an analysis of pattern of usage, procurement costs in relation to the prevailing market rates and any recommendations.

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

3.0. Avoidable Legal Fees

During the year under review, the County Assembly incurred an amount of Kshs.10,131,987 on legal fees and dues. The following anomalies were noted:

- i. A petitioner sued the Assembly in the matter of the illegal impeachment of the speaker of the County Assembly. The petitioner being the speaker of the County Assembly was elected on 21 September, 2022. On 24 April, 2024, the members of the County Assembly voted to impeach him. The petitioner moved to court asserting that the decision breached his fundamental rights and was unlawful. The court in its judgment awarded the petitioner general damages of Kshs.10,000,000. Had the standing order procedures been adhered to, there would have been no petition and, therefore, the damages of Kshs.10,000,000 would have been avoided.
- ii. A company that had rendered construction services relating to a contract to construct and complete the offices of the member of the County Assembly for Central Kamagambo Ward sued the Assembly. The Court ruled in favour of the contractor and ordered the Assembly to pay the Applicant. As a result, the Assembly incurred a legal fee of Kshs.218,460 which would have been avoided had the Assembly paid for the construction services in time.
- iii. A company that had rendered construction services relating to a contract to construct and complete the offices of the member of the County Assembly for Komosoko Nyamonsese Ward. The Court ruled in favour of the contractor and ordered the Assembly to pay the Applicant. As a result, the Assembly incurred a legal fee of Kshs.244,842 which would have been avoided had the Assembly paid for the construction services in time.
- iv. A company that had rendered construction services relating to a contract to construct and complete the offices of the member of the County Assembly for East Ntimaru Ward. The Court ruled in favour of the contractor and ordered the Assembly to pay

the Applicant. As a result, the Assembly incurred a legal fee of Kshs.349,594 which would have been avoided had the Assembly paid for the construction services in time.

In the circumstances, value for money realized from the expenditure of Kshs.10,812,896 on legal fees could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0. Unexplained Changes in the Payroll

Review of monthly number of staff on both IPPD and manual payroll revealed significant exit and entry of new staff during the year which was not supported by Management. The total staff per month increased from one hundred and forty-five (145) in the month of July, 2023 to two hundred and twenty-eight (228) in the month of June, 2024 due to various entries and exits during the year. Records provided for verification only showed recruitment of 3 new employees resulting in unexplained additional staff totalling two hundred and twenty-five (225).

In the circumstances, the unexplained changes in the payrolls were an indicator of payroll management weaknesses.

2.0. Lack of Audit Committee and Unestablished Internal Audit Function

The Assembly had no audit committee and the positions of auditor I and II as illustrated in the organization structure were vacant. Further, ICT Policy, Human Resource Manuals 2023 and Risk Management Policies were in draft while ICT Strategic Plan, County Assembly Service Board Code of Conduct, Internal Audit Workplan and Internal Audit Charter had not been approved for operationalization. This was contrary to Section 155 (1) of the Public Finance Management Act, 2012, which states that a County Government entity shall ensure that it complies with the Act and has appropriate arrangements for

conducting internal audit according to the guidelines issued by the Accounting Standards Board and Section 155(5) of the Public Finance Management Act, 2012 which requires that, a county government entity shall establish an internal auditing committee whose composition and functions are to be prescribed by the regulations.

In the circumstances, the Assembly had not instituted internal controls to ensure efficiency and effectiveness of its operations.

Responsibilities of the Management and those Charged with Governance

The 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 the 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, the Management is responsible for assessing the County Assembly's ability to continue to sustain services, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

The 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, the 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.

The Management is responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how the 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 for 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 IFPP 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

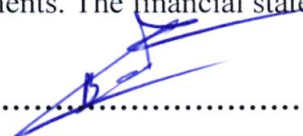
27 December, 2024


*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

9. Statement of Receipts and Payments for The Year Ended 30th June 2024

		2023/2024	2022/2023
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	994,477,519	895,459,607
Total receipts		994,477,519	895,459,607
Payments			
Compensation of employees	2	378,680,438	364,806,447
Use of goods and services	3	351,921,763	394,180,140
Transfers to other government entities	4	2,698,770	96,117,560
Other grants and transfers	5	127,209,000	-
Social security benefits	6	92,197,012	-
Acquisition of assets	7	37,083,041	40,353,650
Finance costs	8	1,380,000	-
Total payments		991,170,024	895,457,797
Surplus/deficit		3,307,495	1,810

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:

.....

Name: Collins Bala
Ag. Clerk of the Assembly

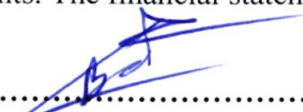
.....

Name: Lilian Onyango
Director Finance
ICPAK Member Number: 20263

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

10. Statement Of Financial Assets and Liabilities As At 30th June 2024

		2023/2024	2022/2023
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	9A	115	1,810
Total cash and cash equivalents		115	1,810
Imprests and Advances	10	3,307,380	-
Total financial assets		3,307,495	1,810
Net financial assets		3,307,495	1,810
Represented by			
Fund balance b/fwd	11	1,810	4,395
Prior year adjustment	12	(1,810)	(4,395)
Surplus/(deficit) for the year		3,307,495	1,810
Net Financial Position		3,307,495	1,810

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:



Name: Collins Bala
Ag. Clerk of the Assembly



Name: Lilian Onyango
Director Finance
ICPAK Member Number: 20263

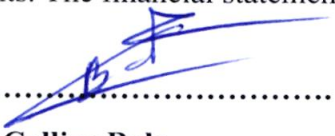
11. Statement Of Cash Flows for The Period Ended 30th June 2024

		2023/2024	2022/2023
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	994,477,519	895,459,607
Total receipts from operating income		994,477,519	895,459,607
Payments for operating expenses			
Compensation of employees	2	378,680,438	364,806,447
Use of goods and services	3	351,921,763	394,180,140
Transfers to other government entities	4	2,698,770	96,117,560
Other grants and transfers	5	127,209,000	-
Social security benefits	6	92,197,012	-
Finance costs	8	1,380,000	-
Total payments for operating expenses		(954,086,983)	(855,104,147)
Net receipts/(payments) from operating activities		40,390,536	40,355,460
Adjusted for:			
Prior year adjustment	12	-	(4,395)
Decrease/(increase) in accounts receivable:	13	(3,307,380)	-
Net cash flows from operating activities		37,083,156	40,355,460
Cashflow from investing activities			
Acquisition of assets	7	(37,083,041)	(40,353,650)
Net cash flows from investing activities		(37,083,041)	(40,353,650)
Cash flow From Financing Activities			
Proceeds from borrowing		40,000,000	-
Repayment of principal on domestic and foreign borrowing		(40,000,000)	-
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		115	(4,395)

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

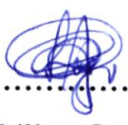
		2023/2024	2022/2023
	Note	KShs	KShs
Cash & cash equivalent at Start of the year		1,810	4,395
Cash & cash equivalent at end of the year		115	1,810

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 14th November 2024 and signed by:


.....

Name: Collins Bala

Ag. Clerk of the Assembly


.....

Name: Lilian Onyango

Director Finance

ICPAK Member Number: 20263

12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30th June 204

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	1,037,472,209	66,036,500	1,103,508,709	994,477,519	109,031,190	90%
Total	1,037,472,209	66,036,500	1,103,508,709	994,477,519	109,031,190	90%
Payments						
Compensation of employees	440,661,612	12,941,601	453,603,213	470,877,450	(17,274,237)	104%
Use of goods and services	394,610,597	13,894,899	408,505,496	351,921,763	56,583,733	86%
Transfers to other government entities	20,000,000	- 10,000,000	10,000,000	2,698,770	7,301,230	27%
Car Grant/Loan Reimbursements	132,000,000	- 2,000,000	130,000,000	127,209,000	2,791,000	98%
Acquisition of assets	50,000,000	50,000,000	100,000,000	37,083,041	62,916,959	37%
Finance costs	200,000	1,200,000	1,400,000	1,380,000	20,000	99%
Total	1,037,472,209	66,036,500	1,103,508,709	991,170,024	127,611,227	-
Surplus/ deficit				3,307,495	(3,307,495)	-

Budget Notes

1. Utilization of 104% on Compensation of Employees was as a result of revision of salaries and allowances by the SRC and introduction of Housing Levy
2. Utilization of 86% of Use of Goods and Services was as a result of underfunding of budget by the exchequer
3. Utilization of 27% of Transfer to other Government Entities was due to underfunding of the budget by the exchequer. Car Loan and Mortgage Fund allocation was not disbursed due to underfunding of the budget
4. Utilization of 37% of Acquisition of Assets was as a result of budget underfunding by the Exchequer
6. The Increase of Kshs.66,036,500 from original budget to Final Budget was due to reallocation within the budget and increase in the budget ceiling. All changes were approved by supplementary 1 and 2.

The entity financial statements were approved on 14th November 2024 and signed by:

.....
Name: Collins Bala
Ag. Clerk of the Assembly

.....
Name: Lilian Onyango
Director Finance
ICPAK Member Number: 20263

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	987,472,209	16,036,500	1,003,508,709	954,757,784	48,750,925	95%
Total	987,472,209	16,036,500	1,003,508,709	954,757,784	48,750,925	95%
Payments						
Compensation of employees	440,661,612	12,941,601	453,603,213	470,877,450	(17,274,237)	104%
Use of goods and services	394,610,597	13,894,899	408,505,496	351,921,763	56,583,733	86%
Transfers to other government entities	20,000,000	10,000,000	10,000,000	62,076	9,937,924	1%
Car Grant/Loan Reimbursements	132,000,000	2,000,000	130,000,000	127,209,000	2,791,000	98%
Finance costs	200,000	1,200,000	1,400,000	1,380,000	20,000	98%
Total	987,472,209	16,036,500	1,003,508,709	951,450,289	52,058,420	-
Surplus/ deficit	-	-	-	3,307,495	(3,307,495)	-

Budget Notes

1. Utilization of 104% on Compensation of Employees was as a result of revision of salaries and allowances by the SRC and introduction of Housing Levy
2. Utilization of 86% of Use of Goods and Services was as a result of underfunding of budget by the exchequer

3. Utilization of 27% of Transfer to other Government Entities was due to underfunding of the budget by the exchequer. Car Loan and Mortgage Fund allocation was not disbursed due to underfunding of the budget
5. The Increase of Kshs.16,036,500 from original budget to Final Budget was due to reallocation within the budget and increase in the budget ceiling. All changes were approved by supplementary 1 and 2.

The entity financial statements were approved on 14th November 2024 and signed by:



.....

Name: Collins Bala
Ag. Clerk of the Assembly



.....

Name: Lilian Onyango
Director Finance
ICPAK Member Number: 20263

12B Statement Of Comparison of Budget & Actual Amounts: Development 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	50,000,000	50,000,000	100,000,000	39,719,735	60,280,265	40%
Total	50,000,000	50,000,000	100,000,000	39,719,735	60,280,265	40%
Payments						
Transfers to other government entities	-	-	-	2,636,694	2,636,694	-
Acquisition of assets	50,000,000	50,000,000	100,000,000	37,083,041	62,916,959	37%
Total	50,000,000	50,000,000	100,000,000	39,719,735	60,280,265	-

Budget Notes

1. Utilization of 40% of the Budget was due to underfunding of the budget by the exchequer.
2. Utilization of 37% of Acquisition of Assets was as a result of budget underfunding by the Exchequer
6. The Increase of Kshs.50,000,000 from original budget to Final Budget was due to reallocation within the budget and increase in the budget ceiling. All changes were approved by supplementary 1 and 2.

The entity financial statements were approved on 14th November 2024 and signed by:

.....

Name: Collins Bala

Ag. Clerk of the Assembly

.....

Name: Lilian Onyango

Director Finance

ICPAK Member Number: 20263

13. Budget Execution By Programmes And Sub-Programmes

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023	2023	2024	2024	2024
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Programme 2	-	-	-	-	-
Sub-Programme 1	-	-	-	-	-
Sub-Programme 2	-	-	-	-	-
Sub-Programme 3	-	-	-	-	-
Total	-	-	-	-	-

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the County budgets which are programmatic. Ensure this document is accurately presented to enable consolidation with other County Entities. The totals should tie with the combined budget statement).

14. Significant Accounting Policies

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

1. Statement of compliance and basis of preparation

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

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

b) Recognition of payments

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

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution 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) 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)

4. In-kind contributions

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

5. Third Party Payments

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

6. Cash and cash equivalents

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

7. Restriction on cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, there were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. 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.

9. 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.

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. 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 Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

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

Significant Accounting Policies (Continued)

14. 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. The original budget was approved by the County Assembly in June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There were 2 of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. 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.

15. Notes to the Financial Statements

1. Transfer From CRF

	2023/2024	2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	187,904,374	79,293,927
Transfers from the county treasury for Q2	394,999,498	326,154,930
Transfers from the county treasury for Q3	184,514,306	176,358,748
Transfers from the county treasury for Q4	227,059,341	313,652,002
Cumulative amount	994,477,519	895,459,607

2. Compensation Of Employees

	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	316,363,629	286,224,243
Basic wages of temporary employees	56,514,668	42,524,620
Personal allowances paid as part of salary		6,145,000
Personal allowances paid as reimbursements		-
Personal allowances provided in kind		-
Employer contribution to compulsory national social schemes	2,684,340	486,000
Employer contribution to compulsory national health insurance schemes		-
Pension and other social security contributions		29,426,584
Gratuity Arrears Paid to former Members	3,117,801	-
Other personnel payments		
Total	378,680,438	364,806,447

Notes To The Financial Statements (Continued)

3. Use Of Goods And Services

	2023/2024	2022/2023
	Kshs	Kshs
Utilities, supplies and services	3,439,758	4,944,978
Communication, supplies and services		444,670
Domestic travel and subsistence	254,803,318	233,007,662
Foreign travel and subsistence	2,364,118	21,218,901
Printing, advertising and information supplies & services	3,509,041	6,484,860
Training expenses Travel	3,400,000	6,545,800
Hospitality supplies and services	23,539,227	16,351,966
Insurance costs	18,635,245	29,512,372
Membership Fees & Dues, and Contracted Professional Services	3,935,018	
Legal Fees and Dues	10,131,987	
Contracted Guard Allowances	5,526,030	
Office and general supplies and services	9,572,785	8,929,855
Uniform and Clothing	2,415,228	
Sanitary and Cleaning Materials	2,501,438	
Purchase of Computer Accessories	3,359,634	
Fuel, oil and lubricants	1,612,682	3,887,189
Other operating expenses	6,400	50,634,695
Routine maintenance – vehicles and other transport equipment	354,710	3,085,053
Routine maintenance – other assets	2,815,144	9,132,139
Total	351,921,763	394,180,140

Notes To The Financial Statements (Continued)

4. Transfers To Other Government Entities

Description	2023/2024	2022/2023
	Kshs	Kshs
Transfers to County Government Entity (CRF)	2,698,770	117,560
Transfers to other county assembly entities		
Car loan and Mortgage fund	-	96,000,000
Total	2,698,770	96,117,560

Notes To The Financial Statements (Continued)

5. Other Grants And Transfers

	2023/2024	2022/2023
	Kshs	Kshs
Car Grant/Car Loan Reimbursement	127,209,000	-
Total	127,209,000	-

6. Social Security Benefits

	2023/2024	2022/2023
	Kshs	Kshs
Government Pension and Retirement Benefits	89,512,672	-
Social Security Benefits (NSSF)	2,684,340	-
Employer Social Benefits		-
Total	92,197,012	-

Notes To The Financial Statements (Continued)

7. Acquisition Of Assets

<u>Non- financial assets</u>	2023/2024	2022/2023
	Kshs	Kshs
Construction of buildings	37,083,041	-
Construction and civil works	-	4,899,385
Purchase of office furniture and general equipment	-	353,650
Acquisition of intangible assets	-	35,100,615
Total acquisition of non- financial assets	37,083,041	40,353,650
Total acquisition of assets	37,083,041	40,353,650

Notes To The Financial Statements (Continued)

8. Finance Costs

	2023/2024	2022/2023
	Kshs	Kshs
Interest on KCB Overdraft	1,380,000	-
Total	1,380,000	-

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes To The Financial Statements (Continued)

9. Cash And Bank Balances

9A. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2023/2024	2022/2023
			Kshs	Kshs
<i>CBK Migori County Assembly Development (KES)</i>	1000400258	Development	-	-
<i>CBK Migori County Assembly Recurrent (KES)</i>	100023860	Recurrent	-	-
<i>KCB Migori County Assembly Operations 2 (KES)</i>	1176239651	Recurrent	115	1,810
Total			115	1,810

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes To The Financial Statements (Continued)

10. Imprests and Advances

<i>Description</i>	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	3,307,380	-
Total	3,307,380	-
<i>Breakdown Of Imprest And Salary Advance Per Department</i>	2023/2024	2022/2023
	Kshs	Kshs
Office of the Speaker (Ward Office Operations)	3,307,380	-
Sub-Total	3,307,380	-
Grand Total	3,307,380	-

**See Annex 5 for a detailed analysis of the outstanding imprests.*

Notes To The Financial Statements (Continued)

11. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank Accounts	115	1,810
Imprests and advances	3,307,380	-
Third party deposits and retentions	-	-
Total	3,307,495	1,810

12. Prior Year Adjustments

	Balance b/f from 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f 2022/2023
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	1,810	(1,810)	-
	1,810	(1,810)	-

13. Changes In Imprests and Advances

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Imprests and Advances As At 1 st July 2023	-	-
Closing Imprests and Advances As At 30 th June 2024	3,307,380	-
Change In Imprests and Advances	3,307,380	-

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Notes To The Financial Statements (Continued)

Other Disclosures

1. Pending Accounts Payable (See Annex 1)

	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		16,182,645	-	16,182,645
Construction Of Civil Works	3,547,828	-	-	3,547,828
Supply Of Goods and Services	102,611,928	53,178,638	(17,274,694)	138,515,872
Total	106,159,756	69,361,283	(17,274,694)	158,246,345

2. Pending Staff Payables (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
Senior Management	-	-	-	-
Middle Management	-	51,815,222	-	51,815,222
Unionisable Employees	-	-	-	-
Others	-	-	-	-
Total	-	51,815,222	-	51,815,222

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Notes To The Financial Statements (Continued)

3. Other Pending Payables

	Balance b/f 2022/2023	Additions for the year	Paid during the year	Balance c/f 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	404,658	-	404,658	-
Total	404,658		404,658	-

Ksh.367,215.15 Withholding tax was paid on 4th July 2023 whereas the balance of Kshs 37,440.05 was transferred to CRF account on 2nd August 2023.

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 Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

Related party transactions:

	2023/2024	2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	254,709,663	21,062,692
Key Management Compensation (Clerk and Heads of departments)	8,866,877	6,648,468
Total Compensation to Key Management	263,576,540	27,711,160
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	-	96,000,000
Transfer to CRF	2,698,770	117,560
Total Transfers to related parties	2,698,770	96,117,560
<u>Transfers from related parties</u>		
Transfers from the CRF	994,477,519	895,459,607
Total Transfers from related parties	994,477,519	895,459,607

5. Progress On Follow On Prior Year Auditor’s Recommendations

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram (Put a date when you expect the issue to be resolved)
1.1	Payment of Salaries outside IPPD	<p><i>The existence of 177 partisan ward staff who were contracted as per CRA circular reference number CRA/CSO/CMG/9/VOL. V(43) (annexure 1(e) and who had no personal file number for IPPD payroll processing.</i></p> <p><i>Payment for 24 ward staff whose salaries for FY 2021/2022 were withheld pending accounting/surrender for ward operations disbursed in that financial year.</i></p> <p><i>Salaries for 4 Honourable Members of the County Assembly whose personal details had not been integrated on IPPD since they had not provided the Last Pay Certificate.</i></p> <p><i>Payments to 10 Casuals/Interns whose job designations/title were not defined in IPPD.</i></p> <p><i>The management has since integrated 139 staff</i></p>	Resolved	

Count Government of Migori

Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 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)
2.1	Unsupported Expenditure on Utilities, Supplies and Services	Management Provided the documents	Resolved	
2.2	Unsupported Expenditure on Domestic Travel and Subsistence	Management provided documents	Resolved	
2.3	Unsupported Expenditure on Foreign Travel	Management provided documentation and explanation required	Resolved	
2.4	Unsupported Expenditure on Training Expense Travel	Management provided the documents required	Resolved	
2.5	Unsupported Expenditure on Office and General Supplies and Services	Management provided the documents required	Resolved	
2.6	Unsupported Expenditure on Other operating Expenses	Management provided the required documents	Resolved	
2.7	Unsupported Expenditure on Routine Maintenance	Management provided the required documents	Resolved	
3.0	Unsupported Procurement of Assets	Documents were provided for audit review	Resolved	
4.0	Unsupported cash and Cash Equivalent	Documents provided	Resolved	

Count Government of Migori

Migori County Assembly

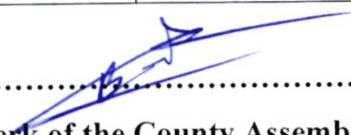
Annual Report and Financial Statements For the year ended 30th June 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timefram (Put a date when you expect the issue to be resolved)
5.0	Misclassification of Cost of work not yet done	<i>The extension letter requesting for the extension of the contract was provided by the vendor. Currently, AppKINGS is conducting training to the user departments</i>	Not Resolved	6 Months
6.0	Unsupported Voided Payments	<i>Insufficient funds on the specific vote heads Incorrect charge on vote heads that would affect budget allocations Double entries of specific items that have already been charged on the vote heads</i>	Resolved	
1.1	Lack of Approved Human Resource Instruments	<i>Approved Staff Establishment is in place</i>	Resolved	
1.2	Employees earning less than a Third of Basic Pay	<i>Management is progressively implementing this policy</i>	Not Resolved	3 year
1.3	Employees on Disciplinary Cases	<i>Management acted to obey court orders</i>	Resolved	
1.4	Recruitment of Ward Employees	<i>The jobs were advertised</i>	Not resolved	1 year

Count Government of Migori
Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 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)
1.5	Payment of County Assembly Service Board Committee Allowance	<i>Management commits to comply with the policy</i>	Resolved	

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 Clerk of the County Assembly

Date 14th November 2024

*Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024*

16. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

S/ No	Supplier/Contractor Name	LPO/LSO Contract No.	Date of the LPO/LSO Contract No.	Details of Work Performed	Outstanding Pending Bill Amount as of 30th June, 2023(Kshs.)	Amount Paid (Kshs.)	
					A	B	C=A-B
1	Alpha Affinity LTD	LPO. 0922875	30/03/2015	Consultancy fees	551,000	515,000	36,000
2	Alpha Affinity LTD	LPO. 2065918	18/02/2015	General office supplies	616,380	-	616,380
3	CPST	13th-17th Feb. 2017	27/04/2015	training fees	960,000	-	960,000
4	Daily Spring	LPO. 2730512	18/07/2018	supply and delivery of mineral water	202,000	-	202,000
5	D.Lan network & comm	LPO. 0922918	26/06/2014	Webhosting	600,000	-	600,000
6	Digitrin (k) Limited	LPO. 2065967,2065972	14/8/2015	supply of computers	663,600	-	663,600
7	FIVESTAR SERVICE STATION	LSO. 0922972, 0922969,0922967	16/12/2014	Maintenance and Repair Services	141,200	-	141,200
8	INSTITUTE OF HUMAN RESOURCE MNGT	LSO. 0922942	22/10/2014	Training Fees	127,600	-	127,600
9	JOVENTURE HOTEL	LSO.0922983	15/04/2015	Catering Services	5,163,208	-	5,163,208
10	kenya computers industry & sev tech	INVOICE NO. 735	19/03/2015	Implementation of comp HRM	212,280	-	212,280

**Count Government of Migori
Migori County Assembly**

Annual Report and Financial Statements For the year ended 30th June 2024

11	Kenya web.com.ltd	LPO. 0922971	04/05/2015	web design development	468,930	-	468,930
12	Graphelia Agencies	LPO. 0946988	26/5/2015	Cleaning materials	423,540	-	423,540
13	KIKASO YOUTH GROUP	LPO. 2065800	24/11/2017	general office supplies	204,448	-	204,448
14	LANTERN INVESTMENT COMPANY LTD	LPO. 2065987,	24/9/2015	General supplies	139,720	-	139,720
15	Nation Media Group	Invoice no.1000020351-1000020360		Advertisements	1,464,584	304,897	1,159,687
16	RABINOL ENTERPRISES		29/03/2014	Training Fees	500,000	-	500,000
17	Royal Avila consultants LTD		26/03/2015	Consultancy Services	262,500	-	262,500
18	RYRE CLIVE MEDIA	LPO.2637386,	18/09/2017	general office supplies	163,020	-	163,020
19	Supanova Hotel	INVOICE NO. 042,064,382	42706	Hospitality Services	429,650	-	429,650
20	The Standard Grp Ltd	LSO.1091117,0922919,0922901,1286861,1286864,1286879,1286880,1286882, 1286891,1286898	43230	Advertisements	1,703,890	304,897	1,398,993
21	THE STAR PUBLICATION LTD	LSO. 0922920	42530	Advertisements	1,229,600	-	1,229,600
22	Tom Mboya Labour Collrge	Invoice no. 2350	12/12/2015	hospitality services	254,599	-	254,599
23	TOMS AUTOTECH & GARAGE		41980	Repair & maintance	150,000	-	150,000
24	VASALLY VIDEO COVERAGE	INV. 70/40/58/4/5/6/9/10	24/08/2015	Audio-Visual Services	484,000	-	484,000

Count Government of Migori
Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024

25	First Electro point (K) LTD	LPO. 2730706,2730707,2730708,2730709	43446	supply and delivery of tonners	1,879,295	397,649	1,481,646
26	Pengraphic Advertising limited	LPO. 1	FY 2018-2019	Uniforms	385,000	-	385,000
27	The Apex Park Initiative Y. G	LPO,1272495	29/10/2018	Sanitary and leaning materials	638,462	-	638,462
28	Coday's Enterprises Ltd	LPO. 7		Sanitary and Cleaning materials	187,787	-	187,787
29	The Five Islands Resort	LPO,1282996,1282993, 1282986, 1286858,1286875,1286872,1286866,1286865	43500	Hospitality Services	2,861,700	588,910	2,272,790
30	Arigem Logistics	LPO. 2637349	44472	supply of mineral water	670,000	-	670,000
31	Flori-pack enterprise	MCA/Q/O2/2021-2022	24/02/2021	supply and delivery of Tonners	1,766,426	497,586	1,268,840
32	Leeder Investments	LPO. 14	fy 2019-2020	Supply of computer softwares	1,207,600	-	1,207,600
33	M/S Salama Youth Group	LPO. 2730735	43806	Supply and delivery of bottled mineral water	211,500	-	211,500
34	Naso Ventures		24/11/2019	supply and delivery of water	584,000	-	584,000
35	LOVELY DIVAS WOMEN GROUP		44013	supply of water	586,000	-	586,000
36	LOVELY DIVAS WOMEN GROUP			supply of water	672,000	-	672,000
37	Chrtsper Investment LTD			supply of water	684,000	-	684,000

Annual Report and Financial Statements For the year ended 30th June 2024

38	Pinecone Hotel	As per provided invoices		Hospitality Services	5,833,135	1,000,000	4,833,135
39	Shan care Investments	As per the provided invoices		provision of taxi services	230,000	-	230,000
40	Nyandesa enterprises	As per the provided invoice	2021-2022	ICT equipments	424,814	-	424,814
41	Out Days Tours and Safaris	As per the provided invoices	2021-2022	Air Ticketing Services	1,520,885	1,300,000	220,885
42	Rush Enterprises	LPO. 2637316/315/314/313	2019-2020	Office Stationaries	455,645	-	455,645
43	Naso Ventures	LPO. 21	30/04/2020	PPFs	202,000	-	202,000
44	Liken Light	As per the provided statement	2019-2020	Cleaning materials	250,000	-	250,000
45	BulBul Investments	2213648	42769	construction of car shade	300,000	-	300,000
46	Legal Fees/Dues	As per the provided fee notes	15/2/22	Litigations	10,449,057	-	10,449,057
47	Lakers Pride Security Services	As per the provided Invoices	As of 28/2/2022	Security Services	4,044,449	-	4,044,449
48	Soni Services Limited	LPO. 2637312	2019-2020	Supply pf Photocopying/Printing Papers	195,000	-	195,000
49	Alphapapa Freighters	LPO. 11	2019-2020	Supply of tonners	844,000	-	844,000
50	Soni Services Limited	LPO. 2637311	2019-2020	Office stationaries	195,000	-	195,000
51	Almeo Logistics	LPO. 9	2019-2020	Supply of Handsard Equipment	1,361,748	-	1,361,748
52	Samonyo Enterprises	LPO. 16	2019-2020	Computer Accessories	525,000	-	525,000

Count Government of Migori
Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024

53	CIALA Resort	LPO.	2021-2022	Hospitality/Catering Services	500,000	-	500,000
54	Saginan Consult		2021-2022	Consultancy Services	220,000	-	220,000
55	MWASCO	2#121	2021-2022	Water Supply	203,590	-	203,590
56	LAKE JUNCTION RESORT	Inv.No. 178	2021-2022	CATERING SERVICES	40,840	-	40,840
57	Nyamtunglo Enterprises		2022-2023	Water Supply	1,400,000	-	1,400,000
58	Blue Gardens	28	2022-2023	supply of cleaning materials	1,659,850	711,121	948,729
59	Goria Ventures	27	2022-2023	Supply of Tonners	1,799,994	912,068	887,926
60	Tolan Hotel	Inv. 051	2020-2021	Catering Services	740,204	-	740,204
61	Maranatha Faith Assemblies	As per their Invoices	2019-2020	Hire of Hall/Tables and chairs	392,000	-	392,000
62	Pridelnn Paradise	As per their Invoices	2022-2023	Catering Services	1,920,000	-	1,920,000
63	AAR Insurance	As per their Invoices	2022-2023	Medical Services	10,400,000	-	10,400,000
64	Florence Hotel	As per their Invoices	2022- To Date	Caatering/Hospitality Services	5,000,000	1,783,779	3,216,221
65	CHAKRA Security Co. Ltd	As per their Invoices	2022- To Date	Security Services	6,483,161	712,704	5,770,457
66	Exxer co. ltd	As per their Invoices	2022-2023	Repairs & Maintanance-Building	649,500	-	649,500
67	Millas Global	MCA/Q/08/2021-2022	2022-2023	Cleaning materials	2,006,885	-	2,006,885
68	Jakako	as per the invoices	2024	Construction of Committee Room	16,182,645	-	16,182,645

69	Jaodex Entreprises Ltd	As per Invoice	2024	Fencing of West Kanyamkago	1,999,998		1,999,998
70	Senerwa	As per Invoice	2024	Fencing of South Kanyamkago	1,998,501		1,998,501
71	Atlantic Ark Co.Ltd	As per Invoice	2024	supply of mineral water	1,176,000		1,176,000
72	Hibwa Construction Co.Ltd	As per Invoice	2024	Completion of Nyabasi East ward office	3,498,096		3,498,096
73	MOCA Contractors Co.	As per Invoice	2024	Drilling of Borehole	5,996,221		5,996,221
74	Silow Smarte	As per Invoice	2024	Fencing of Muhuru Ward office	881,160		881,160
75	Deluxxis Agencies Ltd	As per Invoice	2024	Completion of Wiga Ward office	3,499,980		3,499,980
76	Goria Ventures	As per Invoice	2024	Fencing of Central Kanyamkago Ward	1,999,998		1,999,998
77	Karola Enterprises	As per Invoice	2024	Supply of tonners	1,701,650		1,701,650
78	Weance Link Ltd	As per Invoice	2024	supply of Stationery	800,650		800,650
79	Jaluds Investments	As per Invoice	2024	supply of mineral water	1,200,000		1,200,000
80	Afritop Trading Company	As per Invoice	2024	Supply of Office Furniture	2,610,000		2,610,000
81	Addomart Investment Co.	As per Invoice	2024	Supply of Computers	720,500		720,500
82	Josphen Construction	As per Invoice	2024	Cleaning materials	712,300		712,300
83	Great Lakes Hotel	As per Invoice	2024	Catering Services	10,200,000		10,200,000

*Count Government of Migori
Migori County Assembly*

Annual Report and Financial Statements For the year ended 30th June 2024

84	Florence Hotel	As per Invoice	2024	Catering Services	3,500,000		3,500,000
85	Star Ridge Hotel	As per Invoice	2024	Catering Services	53,000		53,000
86	Hippo Buck Hotel	As per Invoice	2024	Catering Services	132,300		132,300
87	Court orders		2024	Legal services	10,000,000		10,000,000
88	CPIAC		2024	DSA	80,000.00		80,000
89	Motor vehicle services (CFAO)		2024	Maintenance and Repair Services	89,084.00		89,084
90	Committee arrears (court award)		2024	DSA	248,600.00		248,600
91	Staff DSA		2024	DSA	298,000.00		298,000
92	Police Security		2024	Contracted services	409,200.00		409,200
93	Budget Committee		2024	DSA	611,000.00		611,000
94	CASB meeting allowances		2024	DSA	637,200.00		637,200
95	Service Board DSA		2024	DSA	672,800.00		672,800
96	LVRLAC Foreign trip		2024	DSA	839,120.00		839,120
97	Ward operations		2024	DSA	928,506.00		928,506
98	CPIAC (13th -17th June 2024)		2024	DSA	1,053,000.00		1,053,000
99	CPIAC allowances		2024	DSA	1,112,000.00		1,112,000

Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

100	Dsa to CAF meetings		2024	DSA	1,165,200.00		1,165,200
101	Water and Energy (18th-22nd April 2024)		2024	DSA	1,404,000.00		1,404,000
102	Finance (13th to 17th June 2024)		2024	DSA	1,428,000.00		1,428,000
103	Education (18th - 22nd April 2024)		2024	DSA	1,428,000.00		1,428,000
104	Implementation Committee (13th to 17th June 2024)		2024	DSA	1,522,000.00		1,522,000
105	Health (18th- 22nd April 2024)		2024	DSA	1,606,000.00		1,606,000
106	Ward operations		2024	DSA	2,184,720.00		2,184,720
107	Staff training at KSG		2024	DSA	2,215,000.00		2,215,000
108	Committee arrears		2024	DSA	3,455,400.00		3,455,400
109	Office Operations		2024	DSA	4,084,455.55		4,084,456
110	Budget KSM Board allowances		2024	DSA	5,180,200.00		5,180,200
111	Individual staff arrears		2024	DSA	19,662,020.00		19,662,020
	Total				210,872,781	9,028,610	201,844,171

Annex 2 – Analysis Of Pending Staff Payables

S/N	DESCRIPTION	DATE	CLASS	AMOUNT
1	CPIAC	2024	DSA	80,000.00
2	Committee arrears (court award)	2024	DSA	248,600.00

County Government of Migori
Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024

3	Staff DSA	2024	DSA	298,000.00
4	Budget Committee	2024	DSA	611,000.00
5	CASB meeting allowances	2024	DSA	637,200.00
6	Service Board DSA	2024	DSA	672,800.00
7	LVRLAC Foreign trip	2024	DSA	839,120.00
8	Ward operations	2024	DSA	928,506.00
9	CP/AC (13th -17th June 2024)	2024	DSA	1,053,000.00
10	CP/AC allowances	2024	DSA	1,112,000.00
11	Dsa to CAF meetings	2024	DSA	1,165,200.00
12	Water and Energy (18th-22nd April 2024)	2024	DSA	1,404,000.00
13	Finance (13th to 17th June 2024)	2024	DSA	1,428,000.00
14	Education (18th - 22nd April 2024)	2024	DSA	1,428,000.00
15	Implementation Committee (13th to 17th June 2024)	2024	DSA	1,522,000.00
16	Health (18th- 22nd April 2024)	2024	DSA	1,606,000.00
17	Ward operations	2024	DSA	2,184,720.00
18	Staff training at KSG	2024	DSA	2,215,000.00
19	Committee arrears	2024	DSA	3,455,400.00
20	Office Operations	2024	DSA	4,084,455.55
21	Budget K.S.M Board allowances	2024	DSA	5,180,200.00
22	Individual staff arrears	2024	DSA	19,662,020.00
				51,815,221.55

Annex 3 – Summary Of Non-Current Asset Register

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023/2024
Buildings and structures	281,036,541	37,083,041	-	-	318,119,581
Office equipment, furniture and fittings	34,613,090				34,613,090
ICT equipment	30,172,057				30,172,057
Machinery and equipment	78,488,603				78,488,603
Intangible assets	35,100,617				35,100,617
Total	459,410,908	37,083,041			496,493,949

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly. Additions during the year should tie to **note 10** on acquisition of assets during the year. Ensure a complete fixed asset register is separately prepared in line with guidelines from The National Treasury.

County Government of Migori
Migori County Assembly

Annual Report and Financial Statements For the year ended 30th June 2024

Annex 4 – Analysis Of Accounts Receivables
(a) Government Imprest

Name/Institution	Date Taken	Purpose	Amount Take	Surrendered	Balance
Kwa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
God Jope	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Central Kanyamkago Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Wiga Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Got Kachola Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
North Kadem Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
West Sakwa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Jane Ngoli Ndege	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Chris Hani Kwenya	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Masaba Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Central Sakwa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
East Kamagambo Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Elizabeth Ailia Ochaye	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Lydia Chatu Gimonge	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Doreen Achola Dande	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Muhuru Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
North Kamagambo Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Stella Akinyi Ombonya	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Caroline Akinyi Okere	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Isebania Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Macaider Kanyarwanda Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
East Kanyamkago Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Kaler Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Kanyasa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Beatrice Adhiambo Odhiambo	15/05/2024	WARD OPERATION	54,618.00		54,618.00

County Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

Wasweta II Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Tagare Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
South Sakwa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Suna Central Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Nimaru East Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
South Kamagambo Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Makerero Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Gokeharaka Getambwega Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
South Kanyamkago Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Alice Achieng Amolo	15/05/2024	WARD OPERATION	54,618.00		54,618.00
North Sakwa Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Bukuria Central Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Nyamosense Komosoko Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Wasimbete Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
West Kanyamkago Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Chagoche Matinde Elizabeth	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Nyabasi East Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Nyabasi West Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Nimaru West Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Central Kanyamkago Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Kachieng Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Ragana Oruba Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Rose Achieng Aoro	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Clarice Dolly Oyoo	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Anjilima Adhiambo Opiyo	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Bukuria Central Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Tyson Gabriel Kemege	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Kiwee Amne Beryl	15/05/2024	WARD OPERATION	54,618.00		54,618.00

*County Government of Migori
Migori County Assembly*

Annual Report and Financial Statements For the year ended 30th June 2024

Kakrao Ward	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Ruth Aitemo Onyango	15/05/2024	WARD OPERATION	54,618.00		54,618.00
NORTII KANYAMKAGO WARD	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Mercy Adhiambo Onyango	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Beatrice Anyango Okumu	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Philitiser Makabong'o	15/05/2024	WARD OPERATION	54,618.00		54,618.00
Masaba Ward	21/05/2024	WARD OPERATION	84,918.00		84,918.00
			3,307,380.00	0.00	3,307,380.00

Count Government of Migori

Migori County Assembly

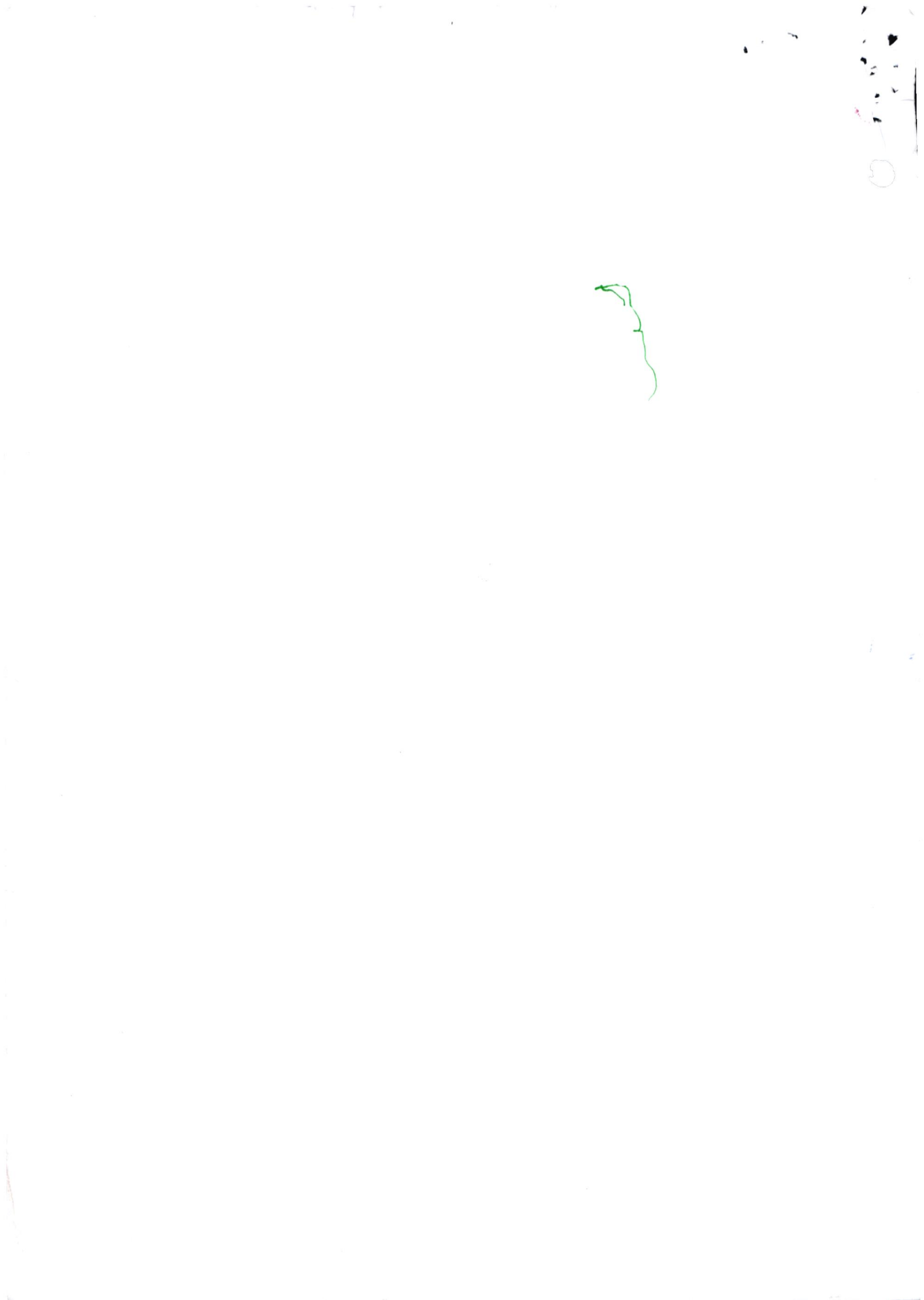
Annual Report and Financial Statements For the year ended 30th June 2024

Annex 5 – Analysis Of Receipts from CRF

S/NO	DATE	BANK REFERENCE	COB/TREASURY REFERENCE	AMOUNT
1	24-Aug-23	FT2323660BX7	COB/MGR/001/78(7) DD 23082023	10,636,087.00
2	24-Aug-23	FT23236GZSP5	COB/MGR/001/78(8) DD 23082023	26,669,704.00
3	30-Aug-23	FT23242N8GLH	COB/MGR/001/78(6) DD23982023	57,807,531.00
4	04-Sep-23	FT23247F7L0S	COB/MGR/001/79(4) DD04092024	9,803,700.00
5	04-Sep-23	FT23247SYQF0	COB/MGR/79(3) DD 04092023	27,528,908.00
6	13-Sep-23	FT23256BGJ76	COB/MGR/001/79(11) DD 12092023	25,614,703.00
7	13-Sep-23	FT2325622YJ4	COB/MGR/001/79(10) DD 12092023	27,709,700.00
8	18-Sep-23	FT23261MP5CJ	COB/MGR/001/79(9) DD 12092023	2,134,041.00
9	04-Oct-23	FT23277V6XDY	COB/MGR/001/80 (11) DD03102023	2,711,421.00
10	04-Oct-23	FT232779FRJS	COB/MGR/001/80 (12) DD03102023	11,717,147.00
11	04-Oct-23	FT232776GLQJ	COB/MGR/001/80 (13) DD03102023	28,913,652.00
12	04-Oct-23	FT232779N92C	COB/MGR/001/80 (10) DD03102023	32,417,468.00
13	30-Oct-23	FT23303QN3Q4	COB/MGR/001/81 (9) DD 27102023	12,033,565.00
14	30-Oct-23	FT23303MRZ2R	COB/MGR/001/81 (10) DD 27102023	29,032,565.00
15	02-Nov-23	FT23306T77W3	COB/MGR/001/81(11) DD 01112023	99,207,600.00
16	29-Nov-23	FT23333KJCNR	TREASURY ORDER DD 28112023	12,321,335.00
17	29-Nov-23	FT23333MG2F4	TREASURY ORDER DD 28112023	18,576,550.00
18	29-Nov-23	FT23333DXJPP	TREASURY ORDER DD 28112023	29,464,901.00
19	01-Dec-23	FT23335GFK7K	TREASURY ORDER DD 28112023	52,241,160.00
20	14-Dec-23	FT23348SPF18	COB/MGR/001/84(1) DD 13122024	19,908,000.00
21	21-Dec-23	FT23355KP5ZK	COB/MGR/001/84(10) DD 21122024	5,070,000.00
22	21-Dec-23	FT23355KB4YQ	COB/MGR/001/84(9) DD 21122024	12,727,376.00
23	21-Dec-23	FT23355RMM3T	COB/MGR/001/84(8) DD 21122024	28,656,758.00
24	01-Feb-24	FT24032YC7K0	COB/MGR/001/86(9) DD 29012024	4,424,000.00
25	01-Feb-24	FT24032Z35XJ	COB/MGR/001/86(7) DD 29012024	29,875,105.00

Count Government of Migori
Migori County Assembly
Annual Report and Financial Statements For the year ended 30th June 2024

26	09-Feb-24	FT24040TR9YK	COB/MGR/001/86(5) DD 07022024	41,063,104.00
27	08-Feb-24	FT2403930S14	COB/MGR/001/86(8) DD 07022024	13,191,578.00
28	13-Mar-24	FT24073X8LJT	COB/MGR/001/89(9) DD 11032024	10,811,165.00
29	13-Mar-24	FT24073JN3JC	COB/MGR/001/89(8) DD 11032024	18,544,622.00
30	13-Mar-24	FT24073DK64D	COB/MGR/001/89(7) DD 11032024	39,719,735.00
31	22-Mar-24	FT240821FQX6	COB/MGR/001/89(10) DD 11032024	26,884,997.00
32	02-Apr-24	FT24093VF2QK	COB/MGR/001/91(1) DD 27032024	10,092,068.00
33	09-Apr-24	FT241000KQJT	COB/MGR/001/91(2) DD 08042024	29,544,507.00
34	29-Apr-24	FT24120NXD9N	COB/MGR/001/93(5) DD 23042024	4,424,000.00
35	02-May-24	FT24123HDK6Q	COB/MGR/001/94(7) DD 02052024	12,808,567.00
36	02-May-24	FT24123H5WBN	COB/MGR/001/94(6) DD 29042024	31,192,200.00
37	09-May-24	FT24130YQZ6N	COB/MGR/001/93(4) DD 03052024	10,440,130.00
38	13-May-24	FT241341DSGB	COB/MGR/001/93(7) DD 08052024	8,472,462.00
39	23-May-24	FT24144RSCFL	COB/MGR/001/93(7) DD 17052024	14,432,400.00
40	04-Jun-24	FT2415685TVX	COB/MGR/001/96(5) DD 03062024	9,991,634.00
41	04-Jun-24	FT24156TRC2F	COB/MGR/001/96(4) DD 03062024	32,611,455.00
42	26-Jun-24	FT241789559M	COB/MGR/001/98(2) DD 26062024	7,131,307.00
43	26-Jun-24	FT241786DWC5	COB/MGR/001/98(1) DD 25062024	30,900,611.00
44	02-Jul-24	FT241845M84D	COB/MGR/001/98(10) DD 28062024	2,500,000.00
45	05-Jul-24	FT24187ZB8LH	COB/MGR/001/98(9) DD 28062024	1,100,000.00
46	05-Jul-24	FT24187J3H29	COB/MGR/001/98(11) DD 28062024	10,700,000.00
47	05-Jul-24	FT24187ZBD2J	COB/MGR/001/98(8) DD 28062024	10,718,000.00
			TOTAL	994,477,519.00





Trial Balance Comparison Report
 Entity: 5123-Homa Bay - County Assembly Service Board
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
2110101 Basic Salaries - Civil Service	93,667,013.00	0	110,859,027.00	0
2110100 Basic Salaries – Permanent Employees	93,667,013.00	0.00	110,859,027.00	0.00
2110201 Contractual Employees	87,050,115.00	0	86,913,544.00	0
2110200 Basic Wages - Temporary Employees	87,050,115.00	0	86,913,544.00	0
7320102 Compulsory National Health Insurance Schemes	5,122,300.00	0	4,111,300.00	0
7320106 Personal allowances paid as reimbursement	6,363,284.00	0	6,328,530.00	0
2110300 Personal Allowances paid as part of Salary	152,601,411.00	0.00	181,898,945.00	0
2110000 Wages and Salary Contributions	164,086,995.00	0.00	192,338,775.00	0.00
2120100 Pension and other Social Security Contributions	63,201,635.00		58,786,294.00	
2120100 Contribution to compulsory National Social Schemes	7,943,040.00		396,200.00	
2120100 Government Pension and Retirement Benefits	24,094,250.00		16,701,239.00	
2120000 Social Contributions	95,238,925.00	0.00	75,883,733.00	0.00
2210100 Utilities, Supplies and Services	278,900.00	0	1,586,397.00	0
2210200 Communication, Supplies and Services	0	0	171,298.00	0
2210300 Domestic and Foreign Travel and Subsistence	252,493,880.00	0	214,265,794.00	0
2210400 Foreign Travel and Subsistence, and other transportation costs	6,885,905.00	0	5,328,777.00	0
2210500 Printing, Advertising and Information supplies and services	2,065,001.00	0	5,801,022.00	0
2210603 Rents and Rates - Non-Residential	0	0	114,000.00	0
2210700 Training Expenses	13,430,400.00	0	31,014,760.00	0
2210800 Hospitality Supplies and Servi	18,399,682.00	0	29,780,538.00	0
2210900 Insurance Costs	30,128,551.00	0	37,421,051.00	0
2211000 Specialized Materials and Services	0	0	3,739,003.00	0
2211101 General Office Supplies (papers, pencils, small office equipment etc)	2,973,819.00	0	8,824,929.00	0
2640400 Other Operating Expenses	55,626,891.00	0	39,879,883.00	0
2220100 Routine Maintenance of Motor Vehicles	3,242,992.00	0	4,320,899.00	0
2211201 Refined Fuels and Lubricants for Transport	4,086,580.00	0	2,859,433.00	0
2220200 Routine Maintenance -Other Assets	0	0	758,105.00	0
2210000 Goods and Services	389,612,601.00	0.00	385,865,889.00	0.00
Account No and Description	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2630100 Transfer to County Assembly Mortgage and Car loan	35,768,000.00	0	203,000,000.00	0
2640503 Other Payments	119,448,000	0	62,720,792	0
2630000 Grants & Transfer To Other Govt. Units	155,216,000.00	0.00	265,720,792.00	0.00
3110202 Refurbishment of Buildings-Non-Residential)	7,873,876.00	0	15,709,534.00	0
3111000Purchase of Office Furniture and General Equipment	5,225,553.00	0	13,541,946.00	0
3110302 Construction of other Infrastructure -Automated Security System	4,574,133.00	0	0	0
3110401 Construction of Buildings	8,641,116.00	0	30,411,232.00	0
3110701 Construction of Civil Works (car park and car shades)	0	0	5,999,999.00	0
3110000 Acquisition of Fixed Capital Assets	26,314,678.00	0.00	65,662,711.00	0.00
CBK Development	1,067,150.00		0	
CBK Recurrent	20,034.00		0	
Cooperative Bank Commercial	158,357.00		1.00	
Equity Bank Commercial	1,344.00		38,156.00	
Equity Bank Retention	12,687,960.00		13,173,665.00	
KCB bank Commercial	10,395.00		0	
Bank Balances	13,945,240.00		13,211,822.00	
7320201 Contractors Retention Money		12,687,960.00		13,173,665.00
7320000 Other Liabilities	0.00	12,687,960.00	0.00	13,173,665.00
9910200 Transfer from County Treasury/Exchequer Provisions	0	1,010,039,680.00	0	1,137,479,244.00
9910200-Other Receipts (Transfer from County Treasury/Exchequer)		2,365,770.00		12,440,863.00
Fund Balance b/fwd		38,157.00		33,362,521.00
OTHER RECEIPTS	1,025,131,567.00	1,025,131,567.00	1,196,456,293.00	1,196,456,293.00

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____