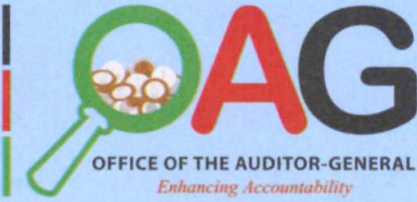


REPUBLIC OF KENYA



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**COUNTY EXECUTIVE OF MIGORI**

**FOR THE YEAR ENDED  
30 JUNE, 2025**

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## COUNTY GOVERNMENT OF MIGORI

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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Transitional Financial Statements Under International Public Sector Accounting Standards (IPSAS)

*County Government of Migori*  
*County Executive of Migori*  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**County Government of Migori**  
**County Executive of Migori**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**1. Acronyms, Abbreviations and Definition of Key Terms**

**A. Acronyms and Abbreviations**

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>
<i>FllCa</i>	<i>Financing locally Led Climate Action</i>
<i>CAIP</i>	<i>County Aggregated Industrial Park</i>
<i>NAVCDP</i>	<i>National Agriculture Value Chain Development Project</i>

**B. Definition of Key Terms**

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
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**County Government of Migori**  
**County Executive of Migori**  
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**2. Key Entity Information and Management**

**a) Background information**

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Transforming the public service for better quality service delivery to residents of Migori County by improving co-ordination of development planning, policy formulation and budgeting
2.	Agriculture and Livestock and Fisheries	Formulating and implementing policies, providing extension services, managing resources, promoting value addition and market access, and ensuring quality control to boost food security and improve livelihoods.
3.	Public Service Management	Ensures efficient service delivery by managing human resources, advising on policies, and promoting constitutional values
4.	Trade Tourism and Industry	Create an enabling environment by developing policies, fostering investment, providing business support, managing markets, and promoting local attractions
5.	Transport, Roads and Infrastructure	Managing and maintaining local road networks, promoting public transport, and overseeing infrastructure development, including bridges and public works.
6.	Education, Sports, Culture Gender and Social Services	Promoting and coordinating education, including managing pre-primary and youth polytechnic institutions; developing sports facilities and talent, fostering youth empowerment and participation; and safeguarding and celebrating culture through festivals, preservation of heritage, and supporting artists and traditional practices
7.	Health Services	Are responsible for devolved health functions, including managing county health facilities, providing preventive and curative healthcare, and overseeing health worker training. Key roles include policy implementation, infrastructure development for clinics and hospitals, procurement of medical supplies, and health education to promote community health. County governments also manage sanitation services, maternal and child health programs, and respond to health emergencies like disease outbreaks

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No.	Department	Major Responsibility
8.	Lands and Physical Planning	Its core roles include land administration and valuation, physical planning and spatial development, development control and enforcement, land surveying and mapping, and the management of county land records.
9.	Environment, Disaster & Natural Resources	Implementing national environmental policies, conserving natural resources such as soil, water, and forests, managing solid waste and pollution, developing climate change adaptation and mitigation strategies, and promoting sustainable resource use and public environmental awareness within their jurisdictions
10.	Water and Energy	Developing and implementing county-specific policies, managing water catchment areas, protecting forests, promoting climate change mitigation, facilitating access to affordable energy services, and building public-private partnerships for infrastructure development

**b) Key Management team**

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

No	Designation	Name
1	County Governor	H E George Ochillo Mbogo Ayacko
2	County Deputy Governor	H E Joseph Mahiri Gimunta
3	County Secretary	Dr Oscar Olima Obondo
4	County Attorney	Gradus Adis Oluoch
5	CECM Finance and Economic Planning	Mr Maurice Otunga
6	CECM Public Service Management	Eng. John Kobado
7	CECM Trade Tourism and Industry	Dr. Mogesi Samburu
8	CECM Transport and Infrastructure	Mr. John Oring'o
9	CECM Educ., Sports Culture Gender and Social Services	Ms Rahab R. Chacha
10	CECM Health Services	Mr. Caleb Opondi
11	CECM Lands and Physical Planning	Ms Mercy Mwakio
12	CECM Agriculture Livestock and Fisheries	Mr. Lucas M. Chacha
13	CECM Environment	Mr Julius Awuor
14	CECM Water and Energy	Mr Silas Owuor

**County Government of Migori**  
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**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2025 and who had direct fiduciary responsibility were: *(Include all the accounting officers of departments within the County)*

No	Designation	Name
1	CECM Finance and Economic Planning	Mr Maurice Otunga
2	Accounting Officer-Finance and Economic Planning	Dr John Odoyo Achuora
3	Accounting Officer-Public Service Management	Mr George Odhiambo Olieng
4	Accounting Officer-Trade Tourism and Industry	Mr Victor Ouya
5	Accounting Officer-Public Works	Mr. Collins Oduogo Oyugi
6	Accounting Officer-Roads	Mr. Gerson Okoth Njoga
7	Accounting Officer Medical Services	Mr. Samwel Atula
8	Accounting Officer Public Health	Ms. Mable Chanzu
9	Accounting Officer-Governance and Administration	Mr Michael John Midwa
10	Accounting Officer-Agriculture	Mr Isaac Madafu
11	Accounting Officer-Fisheries and Blue Economy	Mr George Ocholla
12	Accounting Officer-County Attorney	Mr Domnic Akungo
13	Accounting Officer-Monitoring and Evaluation	Mr.Nicholas Ngabiya
14	Accounting Officer-ICT	Mr Nelson Wasonga
15	Accounting Officer-Education	Ms.Roseline Otieno
16	Accounting Officer-Livestock and Veterinary	Mr Elvis Kithine
17	Accounting Officer-Gender and Inclusivity	Prof Rose Odhiambo Ogwang'
18	Accounting Officer-Cooperatives Development and Marketing	Mr. Samwel Marwa
19	Accounting Officer-Environment	Mr Dalmas Odero
20	Accounting Officer-Water and Energy	Ms Rhoda Nchagwa

County Government of Migori  
 County Executive of Migori  
 Annual Report and Financial Statements for the year ended June 30, 2025.

d) Fiduciary Oversight Arrangements

SECTOR	OVERSIGHT ARRANGEMENTS	ACTIVITIES UNDERTAKEN
County Assembly of Migori	<p><b>Legislative Oversight by MCAs:</b></p> <ul style="list-style-type: none"> <li>• <b>Budget Approval:</b> Members of County Assembly (MCAs) approve the county budget and expenditure plans, controlling how public funds are allocated.</li> <li>• <b>Vetting and Approval:</b> They vet and approve nominees for appointments to key county public offices.</li> <li>• <b>Approving Development Plans:</b> MCAs review and approve county development plans and borrowing by the county government.</li> <li>• <b>Oversight of the Executive:</b> The Assembly provides legislative oversight over the County Executive to ensure effective and transparent financial management</li> </ul>	Approval of Budget 2024-2025 and subsequent approval of supplementary Budget I and II
Audit committee	<p><b>Independence from Management:</b>                      The Audit Committee is an independent committee of the Board of Directors, ensuring its oversight is objective and not influenced by management.</p> <p><b>Financial Reporting Oversight:</b>                      The committee is responsible for the integrity of the company's financial reporting processes, ensuring compliance with accounting standards and regulations.</p> <p><b>Audit Function Oversight:</b>                      This includes the appointment, compensation, and oversight of the company's independent external auditors, resolving any disagreements between management and the auditor on financial reporting matters.</p> <p><b>Internal Control and Risk Management:</b>                      The committee reviews the adequacy and effectiveness of the company's internal control over financial reporting (ICFR) and risk management systems.</p>	Discussed and made recommendations on; OAG Financial Report Internal audit reports Review of the Financial Statement

**County Government of Migori  
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	<b>Internal Audit Oversight:</b> The committee oversees the internal audit department and reviews its work to ensure it aligns with company policies and objectives.	
<b>Public Accounts Committee</b>	This committee clarifies the County's financial matters that have not been conclusively addressed, forwarding them for further action if necessary	Appeared before the senate for OAG FY 2023-2024, Municipalities and MCRH
<b>Budget and Appropriations</b>	Oversee fiduciary responsibilities by approving the budget, monitoring its implementation, ensuring public participation, and reviewing financial reports to hold the county executive accountable for the effective, efficient, and lawful use of public funds	Appeared before the County Assembly Budget & appropriation committed on budget implementation and execution.

**e) County Executive Headquarters**

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

**f) County Executive Contacts**

Telephone: (254) 726319450/ 736860086/ 770304976  
E-mail: [info@migori.go.ke](mailto:info@migori.go.ke)  
Website: [www.migori.go.ke](http://www.migori.go.ke)

**g) County Executive Bankers**

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

**h) Independent Auditor**

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

**County Government of Migori  
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**i) Principal Legal Adviser**

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

**j) County Attorney**

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

**County Government of Migori  
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**3. Governance Statement**






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

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






**The County Executive**

Name	Details of qualifications and experience
<p>1. HE Dr George Mbogo Ochillo Ayacko</p> 	<p>H.E Dr. Ochilo George Mbogo Ayacko is an Advocate of the High Court of Kenya and the Supreme Court with extensive experience in legal practice. He is Currently serving as the County Governor.</p>
<p>2. H E Dr Joseph Mahiri</p> 	<p>H.E. Dr. Joseph Mahiri holds a PhD in Geography and Land planning from Trier University Germany, MA in Geography and Bachelor of Education from Kenyatta University. He is Currently serving as the County Deputy Governor.</p>
<p>3. Dr Oscar Olima</p> 	<p>Oscar Olima is credited as an efficient and conscientious professional in public relations, Administration, IT and Management with over 20 years of active work experience in Kenya, USA, England, Germany, Ethiopia and Senegal. He is Currently serving as the County Secretary</p>

**County Government of Migori**  
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<p>4. Mr. Maurice Otunga</p> 	<p>He is serving as the CECM Finance &amp; Economic Planning in Migori County. Currently acting as the CECM Water, Energy in Migori County. He holds a Masters Degree in project planning and management from University of Nairobi.</p>
<p>5. Ms. Rahab Robi</p> 	<p>Currently serving as the CECM Educ., Sports Culture Gender and Social Services. She started her career as a teacher . She also serves as the National vice chair of County Executive Committee Members at the Council of Governors Caucus for Environment Natural Resources and Climate Change</p>
<p>6. Eng. John Kobado</p> 	<p>Currently serving as the CECM Public Service Management</p>
<p>7. Mr. John Oring'o</p> 	<p>Currently serving as the CECM Roads and Public Works</p>
<p>8. Mr. Caleb Opondi</p> 	<p>County Currently serving as the CECM Health Services in Migori County. He served as a vital member of the Migori County Education Board in the Ministry of Education Science and Technology.</p>

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<p>9. Ms Mercy Mwakio.</p> 	<p>Currently serving as the CECM Lands &amp; Physical Planning in Migori County.</p>
<p>10. Dr. Mogesi Samburu</p> 	<p>Currently serving as the CECM Trade Tourism and Industry In Migori County. She is a PhD holder from Kenyatta University on Nutrition, Dietetics and Food security</p>
<p>11. Mr. Julius Awuor</p> 	<p>Serving as the CECM Environment &amp; Natural Resources in Migori.</p>
<p>12. Mr. Lucas M. Chacha</p> 	<p>He is serving as the CECM Agriculture Livestock and Fisheries. He holds MBA in Strategic management from University of Nairobi and a holder of Bsc in agricultural extension from Egerton University.</p>
<p>13. Mr Silas Owuor Onyango</p> 	<p>He is serving as the CECM Water and Energy. He holds a bachelor's degree in Commerce majoring in Accounting and Finance from Kisii University.</p>

## Executive Summary

### a) Public Participation

Migori County Government has created openness and transparency by involvement of various stakeholder including the Migori county residents, tax payers, businesses, NGOs, and marginalized group. The focus has been to understand their influence and how they are affected by county initiatives so as to improve service delivery. We deal with stakeholders by creating stakeholder engagement strategies that include identification, analysis, and management of their interests, through methods like public consultations, databases of contacts, and open and transparent communication throughout a project's lifecycle to foster accountability, promote good governance, and enhance the effectiveness of devolved services and policies.

We have adopted the following strategies in stakeholders' engagement:

- i) We maintain databases of stakeholders with their contact information to facilitate engagement and communication
- ii) Special attention has been given to vulnerable groups More efforts so as ensure the representation of vulnerable and marginalized groups in decision-making processes.
- iii) Open and transparent public consultations are conducted throughout the project or policy lifecycle to gather input and ensure broader participation.
- iv) Encouraging continuous stakeholder engagement acts as a mechanism to promote accountability and guard against the abuse of power by county leaders.
- v) Building fruitful relationships with stakeholders, nurturing partnerships with the private sector, NGOs, and other government bodies.
- vi) Effective counties implement systems for information sharing and feedback to continuously improve engagement and address concerns.

A number of benefits that have accrued from stakeholders' engagements these include; Improved service delivery, enhanced accountability, Inclusive engagement helps to reduce opposition to county initiatives and promotes smoother implementation of projects and policies, involving stakeholders increases the effectiveness of development projects and fosters buy-in and support from the community and greater community ownership and collective action.

### b) Unethical conduct & corruption

To safeguard against unethical conduct and corruption, the management has implemented a comprehensive strategy focusing on ethical leadership, clear policies, risk management, and strong internal controls, while also promoting a culture of integrity and accountability. Key methods include regular risk assessments, robust reporting mechanisms, consistent training, fair enforcement of disciplinary measures, and public awareness campaigns to foster a collective responsibility to uphold ethical standards and refuse corrupt practices. In addition, we have established internal oversight sectors, M&E Department who ensure a continuous monitoring and Internal Audit Department which is independent.

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We have foster a culture where management instil positive values, we promote ethical and act as a role model for ethical behaviour, personnel comply with all applicable laws, rules, and regulations, encouraging use of whistleblowing mechanisms to report suspected corrupt practices and unethical conduct, to promote accountability and transparency management are held responsible on the management of public resources and anti-corruption practices by taking the lead in acting with integrity by refusing to participate in corrupt transactions.

**c) Engagements with County Assembly**

Article 176 of the Constitution of Kenya establishes County Governments, which consist of both the County Executive and the County Assembly, making their collaboration a fundamental aspect of county governance. The County Governments Act, 2012 and other related legislation provide the legal backing for the functions and operations of both the County Executive and the County Assembly. The County Assemblies of Migori, through their legislative authority, engaged with the County Executive to create and pass laws and policies that affected the County's planned development and public services

During the period under review the following engagements were done;

- i) Approval of the Budget estimates for FY 2025-2026 and all its adjusted Budgets
- ii) Approval of Finance Bill 2025-2026
- iii) Committees' engagement with the various assembly committees
- iv) Senate appearance for Financial Statement, AGPO, various Funds accounts,

**d) Risk Management**

The Management has a prioritized Risk management processes and has put in place structured process of identifying, assessing, prioritizing, and controlling threats and opportunities. It involves implementing strategies to minimize the potential impact of negative events and to leverage positive outcomes, ensuring the Institutional resilience, informed decision-making, and the achievement of objectives in the face of uncertainty. Formal processes are put in place to identify all activities and the potential risks that could prevent the County from meeting its goals, which is normally done systematically. The Risk are evaluated and analysed within the context of the County's risk set criteria. The Directorate of Audit perform regular Internal Audits to review compliance with policies and procedures and identify areas for improvement. Internal Controls are assessed with a view of giving an assurance of their effective and efficiency.

**e) Audit Committee membership & Charter**

The Committee consists of five (5) members who are all independent of the Institution. The Committee is constituted so as to ensure independence and its membership will be disclosed in the annual report of the Institution.

The Chairperson of the Committee is appointed by the Accounting Officer / Authority. The Chairperson possesses sound communication and strong leadership skills. The secretary to the committee is the Director, Internal Audit Services

**County Government of Migori**  
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The committee operates under an approved audit charter that establishes the internal audit function's mandate, position, authority, and responsibilities within an organization, outlining its role in evaluating and improving risk management, control, and governance processes. It provides a blueprint for operations, enabling the internal audit function to act with independence and objectivity, and serves to legitimize the audit function's position and access to information as stated in the table below:

	<b>DESCRIPTION</b>
<b>PURPOSE</b>	The purpose of this document is to outline the role, responsibilities, composition and operating guidelines of the Audit Committee of <b>County Government of Migori</b>
<b>AUTHORITY AND INDEPENDENCE</b>	The Committee is directly accountable to the Accounting Officer / Authority. In discharging its responsibilities, the Committee has authority to: <ul style="list-style-type: none"> <li>○ Conduct or authorize investigations into any matters within its scope of responsibility;</li> <li>○ Access information, records and personnel as it requires to fulfill its responsibilities;</li> <li>○ Request the attendance of any executive or employee, at Committee meetings;</li> <li>○ Conduct meetings with External Auditors (Auditor-General) and Internal Auditors as necessary;</li> <li>○ Obtain advice from external parties as necessary;</li> <li>○ Resolve any disagreements between management and the auditor regarding financial reporting; and</li> <li>○ Pre-approve all auditing and non-audit services</li> </ul>
<b>ROLE</b>	The role of the Committee is to provide independent assurance and assistance to the Accounting Officer / Authority on control, governance and risk management. The Committee does not replace established management responsibilities and delegations. The Committee will provide the Accounting Officer / Authority with prompt and constructive reports on its findings, especially when issues are identified that could present a material risk to the Institution
<b>COMPOSITION</b>	The Committee consists of five (5) members who are all independent of the Institution. The Committee is constituted so as to ensure independence and its membership will be disclosed in the annual report of the Institution. The Committee collectively has an understanding of: Government environment and accountability structures; Governance processes within the Institution; Financial reporting; Risk

**County Government of Migori  
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Annual Report and Financial Statements for the year ended June 30, 2025.**

	management; Internal control; External audit process; Internal audit process; Legal process; and Information technology.
<b>MEETINGS</b>	The Committee will meet at least four times a year, with authority to convene additional meetings, as circumstances require and schedule of meetings will be agreed in advance. All Committee members are expected to attend each meeting, in person or via accepted communication tool. A quorum will consist of three (3) members for each meeting to be duly constituted. The Committee meetings will normally be attended by the Chief Financial Officer, Director Audit and representatives from the Auditor-General, however, the Committee may invite members of Management or other relevant parties to attend meetings and provide pertinent information, as necessary. The Committee will determine its own agenda, ensuring appropriate consultation to include emerging issues and emphasis on the most significant risks.
<b>RESPONSIBILITIES</b>	The Committee is accountable to the Accounting Officer / Authority for the exercise of its responsibilities. The Committee will at all times, recognize that the primary responsibility for management of <b>Migori county Government</b> rests with the Accounting Officer / Authority. The committee will carry out the following responsibilities <ul style="list-style-type: none"> <li>• Review Financial Statements</li> <li>• Review Risk Management Framework</li> <li>• Review institutional Compliance with performance and reporting systems</li> <li>• Review Internal Audit charter, budgets, staffing skills,</li> <li>• Review whether Management has considered legal and compliance risks as part of the Institution’s risk assessments</li> <li>• Review the external auditors' proposed audit scope, approach and audit fees for the year;</li> </ul>
<b>REVIEW OF THE CHARTER</b>	The Committee will annually review its Charter to ensure that it remains relevant with the Committee’s authority, objectives and responsibilities. All changes or amendments to the Charter will be discussed and approved by the Accounting / Officer.

**e) Compliance**

The management is committed to operating in full compliance with all applicable laws and regulations. We have established and maintain a comprehensive compliance program designed to prevent and detect violations of these requirements.

**County Government of Migori**  
**County Executive of Migori**  
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**4. Foreword by CECM Finance and Economic Planning**

It gives me pleasure to present the County Government of Migori financial statements for the financial year ending 30<sup>th</sup> June 2025. The financial statements present the financial performance of the county government over the past twelve months.

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

The County Government Act No 17 of 2012, provides that the County Government exercises its executive functions in accordance with Article 183 of the constitution

**Financing of the County Governments.**


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

**County's Financial Performance.**

The county government of Migori had an approved budget of Ksh. 12,147,005,579 for the year 2024/2025 comprising of Kshs 4,466,410,306 as development and Kshs 7,680,595,273 as recurrent expenditure. From the annual budget, county Assembly took Kshs. 1,071,650,180 for its development projects, personnel emoluments and office operations. Migori County, however, for the financial year, 2024/2025, received a total of Kshs 8,347,743,036 as transfers from the County Revenue Fund.

**Challenges.**

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

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

CEC. MEMBER - FINANCE  
MIGORI COUNTY  
P. O. Box 195-40400, SUNA-MIGORI

Sign:.....

## **5. Statement of Performance against Predetermined Objectives**

### **Introduction**

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

### **Strategic development objectives**

The County's 2022-2027 CIDP has identified some key strategic development objectives. Broadly, these objectives have been identified through a participatory process that reviewed the development priorities of the Governor's Manifesto, the National Government's "Big Four", NIUPLAN, SDGs and the MTP III.

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

The key development objectives of the Migori County's 2022-2027 CIDP are to:

- Infrastructural expansion
- Food security
- Socio-economic transformation
- Good governance

### **Progress on attainment of Strategic development objectives**

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

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

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<b>Trade</b>	To improve cradle of mankind circuit	A tourist circuit along the UN heritage site(Thimlich)	% increase in tourist arrivals and revenue	Increased revenue to the county and also county residents appreciate their cultures
	To improve trade infrastructure development services	Improved trading infrastructure and market accessibility	% increase in trade infrastructure	Improved stalls for traders means exchange of goods and services can be carried out conveniently from specific areas/locations. Increased revenue to the county.
	To improve liquor licensing	Increased county revenue	% increase in number of liquor agencies adhering to county liquor regulations	Increased licensed liquor agencies means controlled consumption of alcohol within the county hence reduced alcohol abuse. Increased revenue to the county.
<b>Education</b>	To improve subcounty education office services	Improved efficient and effective service delivery	%increase in subcounty offices	Improved access to ease of learning facilities in the county.
	To improve bursary and scholarships	Improved access to education by vulnerable groups	% increase in students receiving bursaries	Reduced illiteracy in the county bursaries ensures those without means of payment can access education.
	To improve ECDE staffing	Improved ECDE services	%increase in ECDE teachers recruited	Access to Competency based curriculum learning takes off smoothly as there is no staff shortage.
	To improve vocational education training	Increased enrolment	% increase in number of VETCs constructed and equipped	Increased technical skills in the county as more youth who could not qualify for other courses gets absorbed for the technical courses.
	To improve sports and talent development	Improved active participation in sports and talents	%increase in sports events organized	Leads to discovery of talents not being used.
<b>Health Services</b>	To improve Community	Improved access to health services	% of Community	Inceased access to health services hence improved lifestyle for the county residents.

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	health services		health units initiated and functional	
	To improve family & reproductive health	Improved reproductive maternal neonatal child adolescence health	% reduction of maternal and newborn deaths	Population growth increase as death of mother and infants is reduced.
	To increase Pharmaceutical and Non-pharmaceutical commodities	Reduced and eliminated disease burden: address treatable conditions	% increase in Drugs and non pharms procured	Improved lifespan for the residents
	To improve emergency and Referral services	Improved referral Services	% increase in efficiency in referral services	Patients with Technical illnesses can access specialist services within a short time hence increased survival rates.
	To improve Infrastructure development	Improved service delivery	% increase in amenity wards constructed and equipped	Increased access to standard health services ie good clean facilities
% increase in Sub County hospitals renovated (general)			Increased access to standard health services ie good clean facilities	
% completion in blood bank constructed and equipped			Inceased survival rate of patients	

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			% increase in health facilities with alternate sources of power e.g. solar installation	Increased access to standard health services ie good clean facilities
			% increase in health Centres and dispensaries renovated and face lifted	Increased access to standard health services ie good clean facilities
<b><i>Environment and Disaster Management</i></b>	To improve Solid Waste Management Services	Clean Environment	management and personal protective (Assorted) equipment purchased	Improved business and living environment that is pollution free.
			% increase in waste collection vehicles purchased	Improved business and living environment that is pollution free.
	To improve County Greening Programme	Sustainably managed and conserved environment and natural resources.	% of annual tree cover increase	Leads to reduced carbon emission and soil erosion. Increased forest cover which attracts rainfall.
	To improve Water Resources conservation and	Improved water resources quality and quantity	% of water resources protected and	Increase access to clean water from protected catchment areas (springs)

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	management		conserved	
	To improve disaster preparedness and response	Enhanced and effective disaster preparedness and response	% increase of workforce and voluntary workers trained on disaster response	Reduced magnitude of destruction due to timely responses to incidences with adequate and well trained workforce and equipment
<i>Water</i>	To improve Operation and maintance of rural water services	Strengthened sustainability of rural water services	% of drilled boreholes equipped and functional	Increased access to clean and water for industrial and domestic consumption
			% of dams /pans completed and functional	Increased access to clean and water for industrial and domestic consumption
	To improve Urban Water Supply and Sewerage	Increased access to safe water and Sanitation	% households served with safe water	Increased access to clean and water for industrial and domestic consumption
	To improve Water Conservation, protection and Governance	Enhanced water resources management	% increase of roof catchment and water storage capacity at household and institutional levels	Increased access to clean and water for industrial and domestic consumption
<i>Lands, Housing and Physical Planning</i>	To improve physical and urban planning services	Planned and Organized space for economic growth and	% increase of towns planned for development	Well planned and managed towns for future development.

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		resource mobilization		
	To improve land registration and records management services	Increased percentage of public and private land parcels with title deeds and ownership documents	% increase of land parcels with title deeds	Reduced cases and land disputes and increase in revenue collection.
	To improve housing Services	Improved human settlements and quality of life	% increase in low cost housing and building technology centres established	Improved living standards for residents
<b>County Executive</b>	To improve citizen service delivery services	Enhanced service delivery to the citizens	% increase in synergy between different levels of government in service delivery	Improved working environment for service delivery
	To enhance legal services	Improved service Delivery	% increase in legal cases solved	Reduced legal costs and enhanced dispute resolution.
	To improve Conflict management and resolution	Improved security and peace	% increase in population that feel safe in their communities	Improved security/peace leading to enhanced business environment

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<b><i>Finance and Economic Planning</i></b>	To improve accounting Services	Quality and timely production of financial statements and reports	% of quality and timely reports Produced.	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are executed on time.
		Enhanced efficiency in service delivery	% improvement of transactions under IFMIS	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are executed on time.
		Improved debt Management	% improvement of debt management	Improved cashflow to the business community and safeguarding the county from incurring unplanned debts and their related costs
	To improve resource Mobilization	Increased revenue collected	% increase in equitable share	Increased resources means more service delivery to the residents.
	To improve Supply Chain Management	Improved procurement services	% implementation of procurement plan implemented within time and cost	Timely and smooth business transaction for goods and services .
	To improve audit Services	Efficient and timely, audit, monitoring and evaluation of staff and county	% level of audit reports implemented	Improved internal control systems for better financial management in the county
	To improve budget coordination and management	Budget prepared and approved	% county fiscal strategy papers adopted and implemented	Enhanced implementation of projects and programmes per financial management systems in place.

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<b><i>Public Service Management</i></b>	To improve human Capital Strategy	Skilled labour force	% increase of employees trained annually	Increased service delivery and decision making due to improved morale of the workforce
		Motivated and competent work force	Levels of annual salary and insurance payments	Increase service deliver.
		Efficient and effective management of staff performance	% increase of staff on performance management system	Increase service deliver

## **6. Environmental and Sustainability Reporting**

VISION STATEMENT: A Vibrant and Prosperous County

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

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

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

## 7. Management Discussion and Analysis

Over the years, The County government of Migori has been implementing its development agenda through its five-year plans - County Integrated Development plan and its Annual Development plan which is prepared on an annual basis and it seeks to ensure that the development envisioned in the CIDP (are realized. The current County Integrated Development Plan (2023-2027) has prioritized investment in the following areas: access to high quality health services through development, equipping and improvement of health facilities and provision of drugs, increased access to quality education in the ECDs and polytechnics, access to clean and safe drinking water, improved road network and connectivity and increased agricultural and livestock productivity. This will be achieved through prudent utilisation of available resources. Achievement of the CIDP over the years included:

- i) Improving of health facilities & hospitals
- ii) Improving access roads – Tarmac Roads
- iii) Upgrading of water distribution system

It has been management responsibility to ensure compliance with the various laws and regulations which include; PFM Act 2012 and Regulation 2015; PPDA 2015 and its Regulations; the Constitution of Kenya, Public Audit Act 2015; In addition, a number of policies have been drafted to help in governance these includes ICT Policy, Risk Management Policy, Debt Management Policy, Staff establishment policy. Similarly, the county has enacted a number of bills through the County Assembly. Further, the Audit committee was appointed and is carrying out their mandate of ensuring compliance to the various laws and regulations.

The county Government of Migori has been faced with a number of challenges including:

### **i) Financial Risks**

- inadequate funding and fiscal challenges leading to stalled projects and huge outstanding bills
- Poor budget execution, late procurement process.
- Downtime in the IFMIS that hinder effective expenditure and project implementation

### **ii) Political and External Risk**

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- Political interference has negatively impacted on revenue collections
- Ethnic tension along boarder lines this has posed challenge to unity and fair governance

**iii) Operational risks**

- technological infrastructure deficit hindering effective provision of service,
- Lack of sufficient capacity

On statutory deduction management has ensured that deductions are done and remitted within stipulated timelines and remitted as required by law.

Migori County Government plays a significant role in local economic growth through decentralization and devolved funding, with strategies like County Fiscal Strategy Paper (CFSP) and County Budget Review and Outlook Paper (CBROP) guiding it's economic and fiscal performance. While we have leveraged natural resources for growth e.g. Gold, Zinc and Iron we still face challenges like insufficient revenue collection and underutilized budgets, impacting the effective delivery of services. Efforts are ongoing to enhance strategic planning for robust economic development by:

- **Enhanced Revenue Generation:**  
Strategies have been put in place to improve the collection and management of own-source revenues
- **Capacity Building:**  
Strengthening technical skills in financial management and economic planning for county officials for more effective governance and performance management.
- **Strategic Prioritization:**  
Resource allocation aligns with their strategic goals and the actual economic

For future development to improve service delivery and efficiency the management has made the following plans:

<b>DEPARMENT</b>	<b>FUTURE PLAN</b>
Public Service Board	<ul style="list-style-type: none"> <li>• Plans to improve the work environment and service delivery by construction of a new Board Offices</li> </ul>
County Executive	<ul style="list-style-type: none"> <li>• Completion of County Headquarters</li> </ul>
Finance & Economic planning	<ul style="list-style-type: none"> <li>• Completion of finance officer to improve service delivery</li> </ul>

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**8. Statement of Management Responsibilities**

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

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

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	<ul style="list-style-type: none"> <li>• Installing booths at revenue collection points to improve on collection</li> <li>• To fully map and integrate all the revenue streams</li> </ul>
Health and Sanitation	<ul style="list-style-type: none"> <li>• Construction of a new ICU complex</li> <li>• Completion of County Pharmaceutical stores</li> </ul>
Lands, Physical Planning, Housing and Urban Development	<ul style="list-style-type: none"> <li>• Complete the process of preparation of valuation roll in major towns.</li> <li>• Digitalization of County lands registry</li> <li>• Develop a Land Information Geodatabase,</li> </ul>
Municipalities	<ul style="list-style-type: none"> <li>• Construct pathways and lighting of the streets within the municipalities</li> </ul>
Roads, Transport, Public Works and Infrastructure Development	<ul style="list-style-type: none"> <li>• Construct bridges/box culverts, to improve public access</li> <li>• Completion of C727 Kanyimach - Chamgiwadu Road</li> </ul>
Water & Energy	<ul style="list-style-type: none"> <li>• To develop a water master plan, support urban schemes, construct a Decentralized Treatment Facility</li> </ul>

It worth noting that The County has recorded an incremental revenue in Own Source Revenue from 2023 to date as shown in the table below;

<b>Financial Year</b>	<b>Target</b>	<b>Actual collection</b>	<b>Variance</b>
2022-2023	600m	406m	194 million
2023-2024	480m	337m	143 million
2024-2025	542m	337m	205 million

*Note. The figures are supported by Receiver of Revenue for the County.*

Despite the increase in revenue, the management is still faced with number of challenges including:

- a) Tax Evasion by Boda Boda sector
- b) Inadequate Infrastructures
- c) Downtime in the revenue collection system
- d) Leakages of revenue instigated by corrupt personnel

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

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The County Executive's financial statements were approved and signed by the CEC member for finance on 29<sup>th</sup> August 2025.

  
CEC MEMBER – FINANCE  
MIGORI COUNTY  
P. O. Box 195-40400, SUNA-MIGORI  
.....  
Signature

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

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## **REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MIGORI FOR THE YEAR ENDED 30 JUNE, 2025**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying transitional IPSAS financial statements of County Executive of Migori set out on pages 1 to 66, which comprise of the statement of financial

position as at 30 June, 2025 and the statement financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Migori as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No. 33 of 14 April, 2025.

### **Basis for Qualified Opinion**

#### **1. Variance in Transfer from County Revenue Fund Amounts**

The statement of financial performance reflects transfer from County Revenue Fund of Kshs.8,642,443,185 as disclosed in Notes 6 to the financial statements. However, the County Revenue Fund financial statements reported an amount of Kshs.8,700,611,436 resulting to an unreconciled variance of Kshs.58,168,251.

In the circumstances, the accuracy and completeness of transfers from County Revenue Fund of Kshs.8,642,443,185 could not be confirmed.

#### **2. Unsupported and Incomplete Property Plant and Equipment and Intangibles Balances**

The statement of financial position reflects property, plant and equipment balance and intangible assets balance of Kshs.2,490,463,012 and Kshs.8,587,453 as disclosed in Notes 16 and 17 to the financial statements respectively. However, the assets register provided for audit did not contain all the assets owned by the County Executive. Further, the register did not indicate the individual asset value, date of acquisition and the projected useful life of the assets to aid in the computation of the depreciation, unique identifiers and its location. This was contrary to the requirement of having in place an updated asset register in the format required by Regulation 136(1)(2) and (3) of the Public Finance Management (County Governments) Regulations, 2015 and Paragraph 4(1) of The National Treasury Circular No. 5- 2020.

In addition, management did not have a depreciation policy in place to guide on the applicable rates of depreciation to be applied on the various categories of assets. As a result, the depreciation and amortization charge of Kshs.92,927,513 in the statement of financial performance could not be confirmed.

In the circumstances, the accuracy, completeness, rights and obligations of property, plant and equipment balance and intangible assets balance of Kshs.2,490,463,012 and Kshs.8,587,453 as at 30 June, 2025 could not be confirmed.

### **3. Unconfirmed utilization of Early Childhood Development Education Funds**

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects amount of Kshs.75,042,193 as transfers to other government entities. Included in the amount is Kshs.72,151,125 was transferred to various primary schools for the construction of Early Childhood Development Education (ECDE) classrooms and latrines. However, the approved policy to guide the transfer of funds to the ECDEs was not provided for audit verification. Further, the School's Board of Management did not submit expenditure returns. Additionally, there was no evidence that advertisements or quotations were issued to ensure competitive procurement. Also, minutes of the opening and evaluation committee meeting were not provided for audit.

In the circumstances, accuracy and completeness of transfers to other government entities of Kshs.75,042,193 not be confirmed.

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

#### **Emphasis of Matter**

##### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,994,922,213 and Kshs.8,725,237,886 respectively, resulting in underfunding of Kshs.1,269,684,327 or 13% of the budget.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the residents of Migori County.

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 effect of the matters described in the Basis for Qualified 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 prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive in 2024/2025 revealed that the matters listed in **Appendix I** remained unresolved as at 30 June, 2025.

### **Other Information**

The Management is responsible for the Other Information set out on page iii to xxxi which comprises Key Entity Information and Management, Governance Statement, Foreword by County Executive Committee Member Finance and Economic Planning, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Non-Compliance with Facility Improvement Financing Act, 2023**

Review of revenue records obtained from Level 4 and Level 5 health facilities in Migori County revealed that sixteen (16) health facilities collected a total Kshs.321,376,360 towards the health facilities improvement which was all transferred to Migori County

Health Services Fund Account. However, the Management reimbursed a total of Kshs.175,085,960 to the health facilities resulting in a deficit of Kshs.146,290,400. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account.

In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

In the circumstances, Management of the Migori County Health Services Fund was in breach of the law.

## **2. Failure to Pay Accounts Payables as First Charge**

The statement of financial position and as disclosed in Note 18 to the financial statements reflects trade and other payables balance of Kshs.866,572,632 which includes payables totalling Kshs.498,077,436 that had been outstanding for more than one (1) year. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015, which states that “debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations”.

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

## **3. Regularity of Human Resource Management Practices**

Review of the human resource management practices revealed the following unsatisfactory matters:

### **3.1 Non-Compliance with Law on Staff Ethnic Composition**

Review of personnel records revealed that the County Executive had 3,159 members of staff as at 31 March, 2025 out of which, 2,254 (71%) were from the dominant ethnic community in the County. This was contrary to Section 7(2) of the National Cohesion and Integration Act, 2008 which provides that no public establishment shall have more than one third of its staff from the same ethnic community.

### **3.2 Non-compliance with Affirmative Action on Persons with Disabilities and Deduction of PAYE**

Analysis of the Integrated Personnel and Payroll Database (IPPD) records for the month of March, 2025 revealed that the County Executive had a total workforce of 3,159 out of which 49 or (1.5%) have disabilities which was below five (5) percent of the total number of employees. This was contrary to Paragraph B.23 (2) of the Human Resource Policies and Procedures Manual for the Public Service, 2016 which sets a threshold of five (5) percent of positions to be filled by persons with disability.

Further, fifteen (15) members of staff living with disabilities were subjected to PAYE deductions on their pay, contrary to Section 35(1) of the Persons with Disability Act, 2003, which allows the persons with disabilities upon authorisation to be exempted from income tax and any other levies related to their income.

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

Review of the March, 2025 payroll revealed that four hundred and twenty-nine (429) employees received net salaries which were less than a third (1/3) of their respective basic salaries. This was contrary to Section 19(3) of the Employment Act, 2007 which provides that, without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of sub-section (1), may be made by an employer from the wages of his employee at any one time, shall not exceed two-thirds of such wages.

### **3.4 Retention of Employees Beyond Retirement Age**

Review of the IPPD staff register as at 1 July, 2025 revealed that the County Executive had three thousand (3,159) employees out of whom, twenty six (26) were over the mandatory retirement age of 60 years, contrary to Regulation 70(1)(a), (b) and (c) of the Public Service Commission Regulations, 2020 which states that subject to the Constitution, section 80 of the Act, any other relevant written law or a specific government policy, the mandatory retirement age in the public service shall be sixty years and/or as may be prescribed by the Government from time to time.

### **3.5 Irregular Engagement of Casual Workers Beyond the Stipulated Period and Delayed Payments**

Review of human resource records revealed that the County Executive hired a total of six hundred and seventy-seven (677) casual workers for a period exceeding three months, contrary to Paragraph B.16 of the County Human Resources Manual, 2013 which states that that county governments can employ casual staff for urgent short-term tasks not exceeding three months and will be paid in accordance with statutory wages regulations. Further, the casual workers had not been paid wages for the months of March and April, 2025 as at the time of audit. This was contrary to Section 18(2)(a)(b) and (c) of the Employment Act, 2007, which states that wages and salaries shall be deemed due in the case of casual employees at the end of the day or at the end of the period as agreed in the engagement.

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

## **4. Regularity of Procurement and Award of Contracts**

Review of the procurement and contract award processes revealed the following inconsistencies:

### **4.1 Substandard Fencing Work at Awendo Stadium**

Review of project records revealed that an amount of Kshs.2,495,044 was spent on fencing the Awendo Stadium. However, physical inspection conducted on 29 May, 2025

revealed evidence of murram extraction from the field, resulting in some concrete fencing posts hanging loosely above ground, posing a safety risk as the fence may collapse.

In the circumstances, the value for money realized from the expenditure of Kshs.2,495,044 on the project could not be confirmed.

#### **4.2 Lack of Disposal Plan for Obsolete Motor Vehicles**

Review of records revealed that the County Executive had a total fleet of one hundred and ninety-five (195) vehicles, out of which forty-four (44) vehicles were grounded. However, a disposal plan for the assets was not provided for audit review, contrary to Regulation 176(1) of the Public Procurement and Asset Disposal Regulations, 2020, which requires the Accounting Officer of a procuring entity to ensure that an annual assets disposal plan is prepared for items declared as unserviceable, surplus, or obsolete, obsolescence stores, asset or equipment. In addition, the management did not provide measures put in place for ensuring that the grounded vehicles were repaired or disposed off to prevent further loss arising from wear and tear and repairing of unserviceable vehicles.

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

#### **4.3 Non-Operational Cold Storages in Migori County**

Review of records revealed that the County Executive spent Kshs.9,981,022 on construction of fish cold storages at Uriri and Isebania. However, physical inspection conducted on 4 June, 2025 revealed that the cold storages were neither operational nor commissioned, one year after completion.

In the circumstances, the value for money realized from the expenditure of Kshs.9,981,022 on the project could not be confirmed.

#### **4.4 Incomplete County Aggregation and Industrial Parks**

Review of records revealed that the County Executive entered into a contract for the construction of the County Aggregation and Industrial Park at Nyatike at a contract sum of Kshs.499,380,603 on 30 August, 2023. The contract period was twelve (12) months commencing on 19 September, 2023 and ending on 12 September, 2024. The completion date was subsequently extended to 30 August, 2025. As at 30 June, 2025, a total of Kshs.358,337,493 had been paid on the contract. However, the extension of contract period was not supported by a formal request for extension by the contractor. Further, physical inspection in the month April, 2025 revealed that the project was incomplete. Plastering, fitting of doors and windows, painting and steel works, among others, had not been done.

In the circumstances, the value for money that may be realized from the expenditure of Kshs.358,337,493 on the project could not be confirmed.

## **4.5 Incomplete Projects at Department of Public Health**

### **4.5.1 Delayed Completion of New Staff House at Taragwiti Dispensary**

The County Executive awarded a contract to a contractor for the construction of a new staff house at Taragwiti Dispensary at a contract sum of Kshs.2,139,500. The project was scheduled to commence on 5 April, 2022, with an expected contract period of 120 days. However, physical inspection conducted on 4 June, 2025, revealed that the project had only progressed up to the lintel level, despite the contract period having lapsed.

### **4.5.2 Delayed Completion of Twin Staff House and Patient Waiting Bay at Komomange**

The County Executive awarded a contract to a contractor for the construction of Twin Staff house and Patient waiting Bay at Komomange Dispensary at a contract sum of Kshs.999,896. The project was scheduled to commence on 6 May, 2022, with an expected contract period of 120 days. However, physical inspection conducted in 4 June, 2025 revealed that the staff house was incomplete. The outstanding works included branding, ceiling installation, plumbing, and electrical wiring.

### **4.5.3 Delayed Completion of Laboratory at Nyamekongoroto Dispensary**

The County Executive awarded a contract to a contractor for the completion of a laboratory at Nyamekongoroto Dispensary at a contract sum of Kshs.4,138,334. The project commenced on 22 April, 2020 with an expected contract period of 120 days. However, physical inspection conducted on 4 June, 2025, revealed that the project was incomplete with outstanding works being plumbing, construction of septic tank and door installation.

In the circumstances, the value for money realized from the expenditure of Kshs.7,277,730 on the incomplete projects could not be confirmed.

## **4.6 Idle Project at Department of Public Health**

### **4.6.1 Idle Maternity Ward at Nyamotembe Dispensary**

The County Executive awarded a contract to a contractor for the construction of a maternity ward at Nyamotembe Dispensary at a contract sum of Kshs.3,862,876. The project was scheduled to commence on 22 April, 2020, with an expected completion period of 120 days. However, physical inspection conducted during the audit on 4 June, 2025, revealed that although the structure was complete, it had not been equipped for use.

### **4.6.2 Idle Laboratory in Getabwanga Health Centre**

The County Executive awarded a contract to a company for the refurbishment of the laboratory at Getabwanga Health Centre, at a contract sum of Kshs.1,498,824. The

project commenced on 4 April, 2024, with an expected contract period of 120 days. However, physical inspection conducted on 4 June, 2025, revealed that the facility was not in use and had not been branded.

#### **4.6.3 Idle Market Shades at Gupimo**

Review of records revealed that Kshs.2,730,582 was paid to a local contractor for the construction of a Market Shade project at Gupimo. However, physical inspection in the month of May, 2025 revealed that the project was complete but not in use.

#### **4.6.4 Idle Land Purchased for the Construction of a Market**

Review of records revealed that an amount of Kshs.2,800,000 was utilized to purchase land for the construction of a market in Uriri. However, physical inspection in the month of May, 2025 established that the market had not been constructed and the parcel of land was idle.

#### **4.6.5 Idle Car/Lorry Park at Kehancha Municipality**

Review of records revealed that Kshs.4,391,020 was spent in respect of a contract for the construction of Car/lorry park at Kehancha Municipality. However, physical inspection done on 4 May, 2025 revealed that the project was complete but was not in use.

In the circumstances, the value for money realized from the expenditure of Kshs.15,283,302 on the idle projects could not be confirmed.

### **4.7 Unsatisfactorily Implemented Water Projects**

Note 16 to the financial statements reflects additions to infrastructure assets amount of Kshs.1,262,759,613. The following unsatisfactory matters relating to water projects were noted:

#### **4.7.1 Unequipped Borehole at Marera**

Review of records revealed that an amount of Kshs.2,144,820 was spent on drilling a borehole at Marera. However, physical inspection on 30 May, 2025 revealed that the borehole had been drilled but not equipped. The County Government had not allocated a budget for equipping the project.

#### **4.7.2 Unreliable Borehole at Owich Primary School Macalder Kanyarwanda**

Review of records revealed that Kshs.3,810,146 was spent on drilling and equipping a borehole at Owich Primary school Macalder Kanyarwanda. Physical inspection in May, 2025 revealed that the project was complete and in use. However, area residents complained that there was frequent break down of the pumping system, casting doubt on whether the equipping was properly done.

#### **4.7.3 Pump Break Down at Oyani Treatment Works**

Review of records revealed that Kshs.1,339,800 was utilized to repair the pump at Oyani Treatment Works. However, physical inspection in May, 2025 revealed that the repaired pump had broken down again, casting doubt on its the quality.

#### **4.7.4 Unreliable Got Kwach Borehole in Macalder Kanyarwanda**

Review of records revealed that Kshs.3,498,009 was spent on equipping Got Kwach Borehole in Macalder Kanyarwanda. Physical inspection in May, 2024 revealed that the borehole was complete and in use. However, area residents complained that there was frequent break down of the pumping system, casting doubt on whether the equipping was properly done.

#### **4.7.5 Unbranded Borehole at Kanyasrega Secondary School**

Review of records revealed that Kshs.2,270,148 was spent on drilling of a Borehole at Kanyasrega Secondary School. However, physical inspection in May, 2025 revealed that the borehole was complete and in use, but was not branded.

#### **4.7.6 Incomplete Bongu Raga Water Project**

The Department of Water and Energy awarded a contract worth Kshs.24,999,880 for the construction of main water kiosks and distribution pipelines under the Bongu Raga Water Project Phase 4. The contract duration was 120 days, from 13 March, 2024 to 12 July, 2024. However, physical inspection on 30 May, 2025 revealed that the project was incomplete.

#### **4.7.7 Dry Borehole at Minyere**

Review of records revealed that Kshs.2,145,920 was spent on drilling Minyere Borehole. However, physical inspection on 4 June, 2025 revealed that the boreholes did not yield adequate water, casting doubt on whether survey was properly done before drilling.

#### **4.7.8 Vandalized Ngege, Lichota Pipeline**

Review of records revealed that Kshs.4,738,267 was paid for the extension of Ngege, Lichota pipeline. However, verification of documents in the month of May, 2025 revealed that there was no running water in the extended pipelines due to vandalized pumps and damaged pipelines.

#### **4.7.9 Vandalized Kokuku Water Project**

Review of records revealed that an amount of Kshs.3,999,989 was utilized towards the drilling and equipping of Kokuku Water Project. However, audit inspection revealed that there was no running water in the drilled borehole due to vandalized pumps and damaged pipelines.

In the circumstances, the value for money realized from the expenditures amounting to Kshs.48,946,979 on the (9) projects could not be confirmed.

#### **4.8 Non-operational Public Wi-Fi**

Review of records revealed that an amount of Kshs.9,576,000 was spent on provision and installation of public Wi-Fi hotspot access points across various locations in Migori County. However, physical inspection conducted in October 2025 at sampled points revealed that the installed Wi-Fi hotspots were not operational due to non-payment of quarterly internet subscription fees.

In the circumstances, the value for money realized from the expenditure of Kshs.9,576,000 on the projects could not be confirmed.

#### **5. Avoidable Interest on Accrued Legal Expenses**

Review of records revealed that the County Executive spent Kshs.3,972,779 as interest on late accrued expenses of Kshs.6,644,247, being decretal amount and judicial review costs, which could have been avoided had timely settlement of obligations been made.

In the circumstances, the value for money realized from the expenditure of Kshs.3,972,779 could not be confirmed.

#### **6. Non-compliance with Fiscal Responsibility Principal on Development Expenditure**

The statement of financial performance reflects total expenses of Kshs.6,807,826,030 while Note 16 to the financial statements indicates additions to property, plant and equipment amounting to Kshs.2,305,015,923, resulting in total expenses for the year of Kshs.9,112,841,953. The additions to property, plant and equipment amount of Kshs.2,305,015,923 (development expenditure) represents 25% of the total expenditure contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015, which requires development expenditure to be at least 30% of total expenditure.

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

#### **7. Lack of Approved Monitoring and Evaluation Policy**

Note 16 to the financial statements reflects additions to property, plant and equipment amounting to Kshs.2,305,015,923. However, Management had prepared a draft Monitoring and Evaluation Policy which had not been approved as at the time of audit in November, 2025. This was contrary to Regulation 129(1) of the Public Finance Management (County Governments) Regulations, 2015, which states that "the County Executive Committee Member responsible for matters relating to planning shall prescribe a framework for monitoring and reporting on non-financial performance for use by accounting officers in evaluation of programmes and projects by measuring: (a)

financial indicators which shall capture expenditures on the implementation of programmes and projects; (b) outputs indicators which shall measure what is directly supplied through the implementation of the programmes and projects; and (c) outcome or results indicators of the programme or projects which capture the expected effects on intended beneficiaries of the programme or project”.

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

## **8. Failure to Prepare Memorandum for Supplementary Budgets**

As disclosed in the statement of comparison of budget and actual amounts, the County Executive had original approved budget of Kshs.8,596,649,061 for the 2024/2025 financial year, which was subsequently adjusted by Kshs.1,398,273,152 through a supplementary budget to a final budget of Kshs.9,994,922,213. However, the supplementary budget adjustments were not supported by memoranda from Accounting Officers to confirm that the changes had been requested and explanations given for either scaling up or changing of planned development programmes. This was contrary to Regulations 39(7) of the Public Finance Management (County Governments) Regulations, 2015 which provides that, the county government entity requesting additional funds through a supplementary budget process shall submit a memorandum to the County Treasury, on a date determined by County Treasury.

In the circumstances, Management was in breach of law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Develop Annual Recruitment Plans**

Review of records revealed that during the period under review, two hundred and eleven (211) staff were hired by the County Executive. However, no annual recruitment plans

provided for audit as required by Paragraph B.2(2) of the Human Resource Policies and Procedures Manual for the Public Service May, 2016.

Further, Management failed to prepare human resource plans to support achievement of goals and objectives in their strategic plans as required by Paragraph B.2(1) of the Human Resource Policies and Procedures Manual for the Public Service May, 2016.

In the circumstances, the effectiveness of internal controls relating to human resources management could not be confirmed.

## **2. Non-Compliance with the County Approved Staff Establishment**

Review of the staff establishment approved and operationalized in 2023 compared to the employees in position revealed that the County Executive had a staffing need of 11,023 employees out of which, only 3,509 or 32% were in-post, resulting in understaffing of 7,514 employees.

In the circumstances, the effectiveness of service delivery in the County Executive could not be confirmed.

## **3. Lack of ICT Security Policy and Disaster Recovery Plan**

Review of the Information and Communication Technology (ICT) of the County revealed that the County Executive did not have an ICT, Data Recovery Plan (DRP) and ICT Security Policy. In addition, the Management had not installed antivirus programs in its systems and did not have mechanisms for ensuring that there was up-to-date security on the systems software. Further, the County Executive did not have an IT Steering Committee, a disaster recovery plan, a backup and retention strategy to ensure continuity of operations in case there were systems failure. In addition, regular review and risk assessment of the operational areas were not conducted. As a result, the system users may not be guided on procedures to follow in order to minimize risk of errors or loss of data, integrity and availability.

In the circumstances, the effectiveness of the County Executive's IT internal controls, risk management and governance processes could not be confirmed.

## **4. Failure to Operationalize Risk Management Policy and Framework**

The County Executive had an approved risk management policy. However, there was no evidence that the policy was operational. Documents including risk registers, risk assessment reports, risk mitigation measures taken and mapping future risks, forecasts and a documented disaster recovery plan were missing.

In the circumstances, the effectiveness of the County Executive's risk management could not be confirmed.

## **5. Weak Internal Controls Over Inventory Management**

Review of records revealed that the value of items in stores could not be confirmed since the Management did not carry out quarterly stock take, contrary to Regulation 171(1)(d) of the Public Procurement and Asset Disposal Regulations, 2015 which states that “the head of the procurement function of a procuring entity shall conduct quarterly and annual stock taking pursuant to section 162(2) of the Act”.

Further, there were no records to show how stores items were requested, approved and issued at any particular time. The stores ledger had not been updated.

The effectiveness of internal controls in the County Executive could not be confirmed.

## **6. Weak Controls over Medical Supplies and Services**

Weak controls over medical suppliers and services were noted in seven (7) facilities; Migori County Drugs Store, Rongo Sub-County Hospital, Ngere Health Centre, Awendo Sub-County Hospital, Mariwa Dispensary, Uriri Sub-County Hospital and Lwala Nyarago Dispensary during a physical inspection conducted in May 2025.

At the Migori County Drugs Store, the absence of quarterly stock takes limited assurance over the county's overall inventory position, while the other facilities experienced understaffing in pharmacy units, lack of appropriate pharmacy infrastructure and reliance on manual bin cards due to absence of computers and internet connectivity. Further, power outages affected cold-chain medicines at Mariwa Dispensary and there was widespread failure by patients to sign for issued drugs.


In the circumstances, the effectiveness of internal controls on medical supplies and services in the stores and health facilities could not be confirmed.

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

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

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

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable,



matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

10 December, 2025

## APPENDICES

### Appendix I: Unresolved Prior Year Matters

S/No.	Financial Year	Audit Issue
1	2023/2024	Unsupported Expenditure on Wages
2	2023/2024	Unsupported Legal Expenses
4	2023/2024	Budgetary Control and Performance
5	2023/2024	Late Exchequer Releases
6	2023/2024	Unresolved Prior Year Matters
7	2023/2024	County Executive Preparedness to Transition to Accrual Accounting
8	2023/2024	Non-Compliance with Fiscal Responsibility Principle on Development Expenditure
9	2023/2024	Pending Accounts Payable
10	2023/2024	Non-Compliance with Fiscal Responsibility Principle on Wage Bill
11	2023/2024	Non-Compliance with Ethnic and Special Needs in the Staff Composition
12	2023/2024	Violation of One-Third Rule on Net Pay
13	2023/2024	Failure to Customize Schemes of Service to Suit the County Executive
14	2023/2024	Under Staffing of County Attorney's Office
15	2023/2024	Non-Compliance with Access to Government Procurement Opportunities (AGPO)
16	2023/2024	Payments to the Council of Governors
17	2023/2024	Payment to the Lake Region Economic Bloc
18	2023/2024	Inadequate Allocation of Funds for Major Road Works
19	2023/2024	Supply, Installation and Commissioning of Containers Fish Collection Centre (Cold Rooms)
20	2023/2024	Construction of Kwiriba Market Shed
21	2023/2024	Completion of Masaba Market Shed
22	2023/2024	Partial Completion of Midoti Market Shed
23	2023/2024	Other Incomplete Markets
24	2023/2024	Un-Utilized Projects
25	2023/2024	Rehabilitation of Kaknene Dam – Under FLLoCA Program
26	2023/2024	Proposed Construction of Maternity Block at Olasi Dispensary
27	2023/2024	Unsupported Completion of Project -Construction of Buembu Dispensary
28	2023/2024	Unsupported Completion of Nyamware Dispensary
29	2023/2024	Projects Not in Use – Department of Medical Services
30	2023/2024	Bongu Raga Water Project
31	2023/2024	Lack of Segregation of Duties in the Processing of Payments of Salary Arrears

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10. Statement of Financial Performance for the year ended 30<sup>th</sup> June 2025

Description	Notes	FY 2024/2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from CRF	6	8,642,443,185
<b>Revenue from exchange transactions</b>		
Other income		-
<b>Total revenue</b>		<b>8,642,443,185</b>
<b>Expenses</b>		
Employee costs	7	3,241,212,357
Use of goods and services	8	3,210,566,092
Transfers to other Government Entities	9	75,042,193
Depreciation and amortization expense	10	92,927,513
Other Grants and Subsidies	11	188,077,876
<b>Total expenses</b>		<b>6,807,826,030</b>
<b>Surplus/Deficit for the year</b>		<b>1,834,617,155</b>
Taxation	12	-
<b>Net Surplus/Deficit</b>		<b>1,834,617,155</b>

The Financial Statements set out on pages 1 to 7 were signed by:



Name John Odoyo Achuora  
Chief Officer Finance and Economic Planning



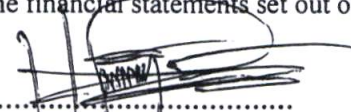
Name Erick Ochieng' Jalango  
Director Accounting Services  
ICPAK M/No 14959


County Government of Migori  
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11. Statement of Financial Position as at 30<sup>th</sup> June 2025

Description	Notes	FY 2024/2025	Opening Statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	13	144,745,573	585,685,099
Receivables from Exchange Transactions	14(a)	-	-
Receivables from Non-Exchange Transactions	15	122,721,345	-
<b>Total Current Assets</b>		<b>267,466,918</b>	<b>585,685,099</b>
<b>Non-Current Assets</b>			
Receivables from Exchange Transactions	14(b)	-	-
Property, Plant and Equipment	16	2,490,463,012	274,694,265
Intangible Assets	17	8,587,453	-
<b>Total Non- Current Assets</b>		<b>2,499,050,465</b>	<b>274,694,265</b>
<b>Total Assets (A)</b>		<b>2,766,517,383</b>	<b>860,379,364</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	18	866,572,632	1,763,314,575
Refundable deposits and prepayments	19	119,083,214	54,223,933
<b>Total Current Liabilities</b>		<b>985,655,846</b>	<b>1,817,538,508</b>
<b>Total Liabilities (B)</b>		<b>985,655,846</b>	<b>1,817,538,508</b>
<b>Net Assets (A-B)</b>		<b>1,780,861,537</b>	<b>(957,159,144)</b>
<b>Represented by:</b>			
Accumulated Surplus/(Deficit)		1,780,861,537	(957,159,144)
<b>Net Assets</b>		<b>1,780,861,537</b>	<b>(957,159,144)</b>

The financial statements set out on pages 1 to 7 were signed by:

  
.....  
Name John Odoyo Achuora  
Chief Officer Finance and  
Economic Planning

  
.....  
Name: CPA Erick Ochieng' Jalang'o  
Director Accounting Services  
ICPAK M/No 14959

**12. Statement of Changes in Net Assets for the year ended 30<sup>th</sup> June 2025**

Description	Accumulated Surplus	Total
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	<b>531,461,166</b>	<b>531,461,166</b>
Adjustments: (to recognize liabilities)	(1,763,314,575)	(1,763,314,575)
Adjustments: (to recognize Assets -WIP)	274,694,265	274,694,265
<b>As at July 1, 2024</b>	<b>(957,159,144)</b>	<b>(957,159,144)</b>
Surplus/ deficit for the period	1,834,617,155	1,834,617,155
Payments towards Pending bills B/F during the period	1,265,237,139	1,265,237,139
Other changes (Funds for self reporting project)	(361,833,613)	(361,833,613)
<b>As at June 30, 2025</b>	<b>1,780,861,537</b>	<b>1,780,861,537</b>

**Note:**

1. The opening balance of the accumulated surplus of Kshs 531,461,166 has been adjusted by accounts payable of **Kshs 1,763,314,575** and Assets of Kshs **274,694,265** to **Kshs (957,159,144)**
2. Kshs 1,763,314,575 relates to Accounts payable at the beginning of the year out of which Kshs 1,265,237,139 was paid during the period under review. This has been adjusted in the accumulated surplus to recognize those to Assets.
3. Prior year adjustment of Kshs 361,833,613 Adjusted to the Accumulated surplus relates to surplus for FLLoCA Project activities included in the previous year balance, which is now self-reporting. The amount is now captured in Climate Change FLLoCA Fund Financial statement.

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13. Statement of Cash Flows for the year ended 30<sup>th</sup> June 2025

Description	Notes	FY 2024/2025
		<b>Kshs</b>
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from CRF To Development and Recurrent		8,347,743,036
Transfer from CRF to SPA		171,978,804
<b>Total receipts</b>		<b>8,519,721,840</b>
<b>Payments</b>		
Employee costs		3,205,373,599
Use of goods and services		2,968,827,507
Transfers to other Government Entities		75,042,193
Other Grants and Subsidies		188,077,876
<b>Total payments</b>		<b>6,437,321,174</b>
<b>Net cash flows from/(used in) operating activities</b>	21	<b>2,082,400,666</b>
<b>Cash flows from investing activities</b>		
Purchase of PPE		(2,149,238,790)
Purchase Intangible assets		(12,267,790)
<b>Net cash flows from/(used in) investing activities</b>		<b>(2,161,506,580)</b>
<b>Cash flows from financing activities</b>		
Prior year adjustment		(361,833,613)
<b>Net cash flows from financing Activities</b>		<b>(361,833,613)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(440,939,527)</b>
Cash and cash equivalents as at Period Start	13	585,685,099
<b>Cash and cash equivalents as at Period End</b>	<b>13</b>	<b>144,745,572</b>

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14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2025

Recurrent and Development Budgets Combined

Receipts/Payments 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	
<b>Budget carry overs (Special Purpose A/c)</b>		180,146,394	180,146,394	205,516,046	(25,369,652)	114%
<b>Receipts</b>						
Transfers from the CRF	7,749,795,928	802,058,943	8,551,854,871	8,347,743,036	204,111,835	98%
Other receipts	846,853,133	416,067,815	1,262,920,948	171,978,804	1,090,942,144	14%
<b>Total Receipts</b>	<b>8,596,649,061</b>	<b>1,398,273,152</b>	<b>9,994,922,213</b>	<b>8,725,237,886</b>	<b>1,269,684,327</b>	<b>89%</b>
<b>Payments</b>			-			
Compensation of employees	3,228,792,901	83,743,288	3,312,536,189	3,205,373,599	107,162,590	97%
Use of goods and services	2,186,150,988	522,619,427	2,708,770,415	2,968,827,507	(260,057,092)	110%
Transfers to other government units	112,608,500	69,914,918	182,523,418	75,042,193	107,481,225	41%
Other grants and transfers	970,494,633	421,125,441	1,391,620,074	188,077,876	1,203,542,198	14%
Acquisition of assets	1,977,602,039	317,976,160	2,295,578,199	2,226,365,861	69,212,338	97%
Other payments	121,000,000	(17,106,082)	103,893,918	-	103,893,918	0%
<b>Total</b>	<b>8,596,649,061</b>	<b>1,398,273,152</b>	<b>9,994,922,213</b>	<b>8,663,687,035</b>	<b>1,331,235,178</b>	<b>87%</b>
<b>Surplus</b>	-	-	-	<b>61,550,851</b>	<b>(61,550,851)</b>	

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Reconciliation table

	Description of Particulars	Amount in Kshs
	<b>Actual Surplus Amounts as per the statement of Budget</b>	<b>61,550,851</b>
1	Increase in Deposit held for clients	64,859,281
2	Unspent Balances to CRF	18,335,440
	<b>Closing Cash and Cash Equivalent as per the statement of Cash flows</b>	<b>144,745,572</b>

Budget Notes

1. Under receipts was due to non-disbursement of the following grants not received by County Government by end of the financial year

S/no	Name of the Grant	Budget	Received	Outstanding
1	Danida	13,273,568	10,432,500	2,841,068
2	IDA	9,261,826	0	9,261,826
3	IDEAS	5,706,628	0	5,706,628
4	ASDSP	1,120,452	0	1,120,452
5	KABDP Sida	11,918,919	0	11,918,919
6	Livestock Value Chain support project	14,323,680	0	14,323,680
7	FLLoca CCRIG	623,560,081	16,968,438	606,591,643
8	FLLoca CCIS	22,000,000	0	22,000,000
9	Urban Institutional Grant (UIG)	35,000,000	32,309,300,	2,690,700
10	Municipalities URB Development Grant	104,581,008	0	104,581,008
11	Kenya Water and Sanitation KWASH Programme	199,874,000	0	199,874,000
12	NAVCDP	411,794,532	71,537,277	340,257,255
13	KDSP	37,500,000	0	37,500,000
14	Leased Equipment's	124,723,404	0	124,723,404
15	Fertilizer Subsistize	144,621,807	0	144,621,807
16	Basic Salary arrears for County Health Workers	27,687,815	0	27,687,815
17	Community Health Promoters	88,380,000	0	88,380,000
18	ABDP	13,617,785	0	13,617,785
19	CAIP	251,500,000	187,500,000	64,000,000

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20	Allocation for court fines and mineral royalties	4,099,573	0	4,099,573
21	Own Source Revenue	800,000,000	691,555,585	108,444,415
23	Equitable Shares	8,385,079,399	8,385,076,709	2,690
22	RMLF	0	56,919,675	(56,919,675)
				<b>1,877,324,993</b>

2. The budget excludes funds transferred to County Assembly and other self-reporting projects such Climate change, KDSP 11 ,FIF. In addition, some projects relating to grants were not executed due to non-disbursement of their funds leading to under performance. Incomplete projects and pending bills also contributed to underperformance which has since been prioritised to be paid in the current financial year.
3. Changes between original and final budget were due to the following:
  1. Opening balances from the previous financial year 2023/2024
  2. Increase due to CARA Allocation to the County and adjustments made to the County Assembly Budgets
  3. Additional Grants to the County Government.
4. The amount carried over in the adjusted budget was Kshs 180,146,394 instead of Kshs 205,516,046 resulting to underbudgeting of Khs 25,362,702 (105%). The amount remained unspent at the end of the financial year.

## 15. Notes to the Financial Statements

### 1. General Information

County Government of Migori is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are providing public services like county health, agriculture and transport, land developing infrastructure such as roads, water and sanitation.

### 2. Statement of Compliance and Basis of Preparation

#### Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

#### Guiding note during the transition period:

*The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the county has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup>/ 2<sup>nd</sup>/ 3<sup>rd</sup>/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33: Asset brought forward balances and leaseholds. These financial statements were authorised for issue by the accounting officer on 29/08/2025*

#### Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

#### Reporting period

The reporting period for these financial statements is for the period ended 30<sup>TH</sup> JUNE 2025

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**Notes to the financial statements**

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The *County* pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the *county* is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the *entity* policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the *entity's* future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario

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of 143 MtCO<sub>2</sub>eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the entity as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

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**Notes to the Financial Statements (Continued)**

**3. Adoption of New and Revised Standards**

- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 46 Measurement	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> </ol>

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<b>Standard</b>	<b>Effective date and impact:</b>
	<ul style="list-style-type: none"> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

<b>Standard</b>	<b>Effective date and impact:</b>
IPSAS 47- Revenue	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>State the expected impact of the standard to the Entity if relevant</i></p>
IPSAS 50: Exploration For & Evaluation of	<p><i>Applicable 1<sup>st</sup> January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ul style="list-style-type: none"> <li>i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.</li> </ul>

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Standard	Effective date and impact:
Mineral Resources	ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.  iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.  <i>State the expected impact of the standard to the Entity if relevant</i>

**iii) Early adoption of standards**

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

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**Notes to the Financial Statements (Continued)**

**4. Summary of Significant Accounting Policies**

**a) Revenue recognition**

**i) Revenue from non-exchange transactions**

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

**ii) Revenue from exchange transactions**

**Interest income**

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

**b) Budget information**

The original budget for FY 2024/2025 was approved by the County Assembly on 24<sup>th</sup> June 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 1.7 billion on the 2024/2025 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

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**Notes to the Financial Statements (Continued)**

**Budget information (continued)**

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under section xxx of these financial statements.

**c) Investment property**

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an 10-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

**d) Property, plant and equipment**

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

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**Notes to the Financial Statements (Continued)**

**e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

**f) Tangible Natural Resources**

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

**Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will

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obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

**Notes to the Financial Statements (Continued)**

**g) Intangible assets**

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

**h) Research and development costs**

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

**i) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**i. Financial assets**

**Classification of financial assets**

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Notes to the Financial Statements (Continued)**

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note xx.

**ii. Financial liabilities**

**Classification**

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

**Notes to the Financial Statements (Continued)**

**j) Inventories**

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the *Entity*.

**k) Provisions**

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

**l) Contingent liabilities**

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.

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**Notes to the Financial Statements (Continued)**

**m) 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.

**n) Nature and purpose of reserves**

The Entity has not created and maintains reserves in terms of specific requirements.

**o) Changes in accounting policies and estimates**

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**p) Employee benefits**

**Retirement benefit plans**

The *Entity* provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

**q) Foreign currency transactions**

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

**r) Borrowing costs**

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**s) Related parties**

The *County Executive* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, County Executive Committee Members and Chief Officers, Speaker of the county assembly and, Clerk of the county Assembly, Directors and senior managers.*

**t) Service concession arrangements.**

The *Entity* analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the *Entity* recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the *Entity* also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

**u) 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.

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**Notes to the Financial Statements (Continued)**

**v) Comparative figures**

In preparing these financial statements the entity has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**w) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025

**Notes to the Financial Statements (Continued)**

**5. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

**Estimates and assumptions.**

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

**Useful lives and residual value**

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Entity.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

*(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).*

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6. Transfers from CRF

	Amount recognized to Statement of financial performance.	Amount deferred under deferred income	FY 2024/2025
	Kshs	Kshs	Kshs
Recurrent	6,339,461,876	-	6,339,461,876
Development	2,008,281,160	-	2,008,281,160
Special purpose transfers	294,700,149	-	294,700,149
<b>Total</b>	<b>8,642,443,185</b>	<b>-</b>	<b>8,642,443,185</b>

7. Employee Costs

Description	FY 2024/2025
	Kshs
Basic salaries of permanent employees	2,808,116,713
Basic wages of temporary employees	122,246,479
Pension and other social security contributions	225,073,727
Employer contributions to compulsory national social security schemes	19,596,600
Employer contribution to compulsory housing schemes	41,779,777
Other social benefit schemes	24,399,061
<b>Employee costs</b>	<b>3,241,212,357</b>

8. Use of Goods and Services

Description	FY 2024/2025
	Kshs
Utilities, supplies and services	118,254,154
Communication, supplies and services	271,506,061
Domestic travel and subsistence	384,730,224
Foreign travel and subsistence	6,345,001
Field operation expenses	787,629,130
Printing, advertising, and information supplies & services	39,656,226
Rentals of produced assets	15,468,400
Training expenses	52,512,446
Hospitality supplies and services	125,545,498
Insurance costs	58,669,193
Specialized materials and services	816,162,163
Other operating expenses <i>including bank Charges</i>	47,370,625
Office and general supplies and services	142,301,295
Fuel Oil and Lubricants	181,640,927
Routine maintenance – vehicles and other transport equipment	62,799,052
Routine maintenance – other assets	41,170,490
Others (legal fees and judgements)	58,805,208
<b>Total</b>	<b>3,210,566,092</b>

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Notes to the Financial Statements (Continued)

9. Transfers to Other Government Entities

Description	FY 2024/2025
	Kshs
Transfers to other County Government entities	72,151,125
Transfers to self-reporting projects	1,976,000
Others (THS Fund balance transferred back)	915,068
<b>Total</b>	<b>75,042,193</b>

10. Depreciation and Amortization Expense

Description	FY 2024/2025
	Kshs
Property, plant and equipment	89,247,176
Intangible assets	3,680,337
<b>Total</b>	<b>92,927,513</b>

11. Other Grants and Subsidies

Description	FY 2024/2025
	Kshs
Scholarships and other educational benefits	16,000,000
Grants to small businesses, cooperatives, and self employed	172,077,876
<b>Total Grants and Subsidies</b>	<b>188,077,876</b>

12. Taxation

Description	Insert Current FY
	Kshs
Current income tax charge	0
<b>Income tax expense reported in the statement of financial performance</b>	<b>0</b>

13. Cash and Cash Equivalents

Description	FY 2024/2025	Opening Statement
	Kshs	1 <sup>st</sup> July 2024
		Kshs
Recurrent Account	328,032	3,513,034
Development Account	414,307	14,822,406
Deposits Account	119,083,214	0
Special Purpose Accounts	19,496,365	399,399,801
Other operating commercial accounts ( <i>Specify</i> )	5,423,655	167,949,858
<b>Total</b>	<b>144,745,573</b>	<b>585,685,099</b>

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(Notes to the Financial Statements (Continued))

**13 (a) Detailed Analysis of the Cash and Cash Equivalents**

	<b>Bank Account Name</b>	<b>Bank Account Number</b>	<b>FY 2024/2025</b>	<b>Opening Statement 1st July 2024</b>
			KShs	KShs
1	Development	CBK – 1000170948, KES	414,307	3,513,034
2	Recurrent	CBK – 1000171022, KES	328,032	14,822,406
3	Migori County Equalization Fund	CBK-1000737395	-	-
4	MC Road Maint Levy Fund	CBK – 1000292482, KES	681,918	681,918
5	Health Special	CBK –1000315048, KES	0	915,068
6	County NARIGP	CBK –1000365668, KES	1	1
7	ASDSP Special	CBK –1000365692, KES	-	-
8	MC VETC	CBK –1000368586, KES	23,650	26,650
9	Migori County Aggreg Indu Park	CBK- 1000736798 KES	18,789,795	30,942,552
10	Migori County NAT ARIC CHAIN DE AC	CBK-1000704888	1,000	5,000,000
11	Migori EU-IDEAS LED SWEET POTATO PR	CBK-1000398868	-	-
12	Migori County Climate Change Fund	CBK-1000547944	-	361,833,613
13	Migori County Primary Health Care	CBK-1000571818	-	-
14	Migori County Urb. Inst,Urb. Dev Gr	CBK – 1000376791, KES	-	-
15	Migori County Urban Development Gr.	CBK – 1000398892, KES	-	-
16	Migori County Community Health Promo	CBK – 1000744324, KES	-	-
17	Migori County 2nd Ke Devolution Supp	CBK – 1000746017, KES	-	-
18	Migori county national agricultural vale chain development project	FAMILY-074000019163	5,387,575	155,968,247
	Migori County Retention Account	CBK-1000736798	119,083,214	
19	Salaries	KCB – 1153149869, KES	-	134,860
20	Migori County Public Health	FAMILY BANK-074000011085	-	-
21	Migori NARIGP	NBK, 01071206881400	-	4,329,086
22	Migori Ideas Led Sweet Potato Project	KCB – 1240803036, KES	-	230,055

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23	Migori County Fisheries and Blue Economy	National-01071254541100	111	1,085
24	Migori ICT And E governance	EQUITY-1160279098027	45	535
25	Internal Audit	KCB – 1179977904, KES	2,000	-
26	MIGORI EXEC	FAMILY BANK-074000010212	-	-
27	Water & Energy-	NBK, 01001017575000	-	1,500
28	Trade & Coop	NBK, 01001095863600	-	756
29	PSM	KCB – 1240753071, KES	1,648	2,530
30	Migori County Public Works	KCB – 1242739998, KES	-	500
31	Agric, Livestock	EQUITY-1160261978741	840	-
32	Migori County Phy Plan & Urban D	KCB-1261535472	-	82
33	Migori county sports culture	FAMILY BANK-074000011078	-	236
34	Migori county special programme account	Equity, 1160283691064	-	-
35	Migori county monitoring and evaluation	EQUITY-1160270175485	-	1,486
36	Education	EQUITY-1160262020813	1,402	915
37	Livestock veterinary and fisheries	FAMILY BANK-074000011153	-	70
38	Econ Planning	KCB – 1203729731, KES	-	-
39	MCG Ministry of lands	NBK, 01071212911900	-	-
40	PSB	KCB – 1217027521, KES	-	2,709
41	MCG ICT A/C	KCB – 1165309890, KES	-	-
42	Migori County D Governor	KCB – 1240844379, KES	-	2,554
43	Env & Disaster	NBK, 01001095864200	331	1
44	County Sec	NBK, 01071213895300	2,113	3,487
45	MIGORI COUNTY KDSP	NBK -'01071211630500	-	839
46	Migori County Attorney operations	KCB-1286544149	-	40
47	Migori County Finance	KCB-1293851698	361	4,700
48	Public works	NBK-01071254121000	-	180
49	Migori County Aquaculture Bus De	KCB-1266907971	1,155	11,985
50	Migori County Economic Planning and budgeting	KCB – 1310402205, KES	53	503

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51	Migori county climate change fund	EQUITY-1160282762142	-	6,615
52	Migori county climate change fund	Family-074000019030	-	335
53	Migori County Revenue Operations	1319857914	700	10,464
54	Migori County Economic Empowerment	7717100118	-	1,436,800
55	Migori County Emergency Operations	1321215320	25,322	106,526
56	Health Sector Operation	COOP'01141481763500	-	4,504
57	Migori County Dept of Cooperative	NBK -7717788020	-	-
58	Dispensaries Operations Account		-	5,685,672
		<b>TOTAL</b>	<b>144,745,573</b>	<b>585,685,099</b>

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Notes to the Financial Statements (Continued)

14. Receivables from Exchange Transactions

Description	FY2024/2025	Opening Statement
	Kshs	1 <sup>st</sup> July 2024 Kshs
<b>Total receivables</b>		
Other exchange debtors ( <i>Specify</i> )	0	0
Less: impairment allowance	(0)	(0)
<b>Total receivables</b>	<b>0</b>	<b>0</b>
a) Current receivables	0	0
b) Non-current receivables	0	0
<b>Total Receivables (a+b)</b>	<b>0</b>	<b>0</b>

i) Ageing analysis for Receivables

Description	FY2024/2025		Opening Statement	
	Kshs		1 <sup>st</sup> July 2024	
	FY2024/25	% of the total	Opening Balance	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	0	%
Between 2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total (a+b)</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>%</b>

ii) Reconciliation for Impairment Allowance on Receivables from Exchange Transactions

Impairment allowance	FY2024/2025
	Kshs
At the beginning of the year	0
Additional allowance during the year	0
Recovered during the year	(0)
Written off during the year	(0)
At the end of the year	<b>0</b>

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15. Receivables from Non-Exchange Transactions

Description	FY2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	122,721,345		0	
Less: impairment allowance	(0)		(0)	
<b>Total receivables from non- exchange transactions</b>	<b>122,721,345</b>		<b>0</b>	
Ageing Analysis- Receivables from non-exchange transactions	FY 2024/2025	% of the total	Opening Balance	% of the total
Less than 1 year	122,721,345	100%	0	%
Between 1-2 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>122,721,345</b>	<b>100%</b>	<b>0</b>	<b>%</b>

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY2024/2025
	Kshs
At the beginning of the year	0
Additional provisions during the year	0
Recovered during the year	(0)
Written off during the year	(0)
At the end of the year	0

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Notes to the Financial Statements (Continued)

16. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Work in progress	Service concession assets	Total
Depreciation Rate		2-10%	10-16.67%	2-20%	12.50%	33.30%			
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 <sup>st</sup> July 2024	0	0	0	0	0	0	274,694,265	0	274,694,265
Additions	13,200,000	314,493,691	144,648,200	1,262,759,613	92,839,780	94,991,943	288,357,162	93,725,533	2,305,015,923
As At 30 June 2025	13,200,000	314,493,691	144,648,200	1,262,759,613	92,839,780	94,991,943	563,051,427	93,725,533	2,579,710,188
Depreciation And Impairment									
Depreciation for the period		6,289,874	14,464,820	25,255,192	11,604,973	31,632,317		-	89,247,176
As At 30 June 2025	-	6,289,874	14,464,820	25,255,192	11,604,973	31,632,317	-	-	89,247,176
Net Book Values	13,200,000	308,203,817	130,183,380	1,237,504,421	81,234,808	63,359,626	563,051,427	93,725,533	2,490,463,012
Opening Bal as at 1 <sup>st</sup> July 2024									-
As At June, 30 2025	13,200,000	308,203,817	130,183,380	1,237,504,421	81,234,808	63,359,626	563,051,427	93,725,533	2,490,463,012

WIP relates construction of County Headquarter which is expected to cost Kshs499million and currently is 75% complete and County Aggregated and Industrial Park costing Kshs 500m, currently at 85% complete. The opening balances are the cost of the two works previously paid of Kshs 274,694,265.

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Notes to the Financial Statements (Continued)

17. Intangible Assets

Description	FY 2024/2025
	KShs
<b>Cost/Opening balance at the beginning of the /Period</b>	-
Additions	12,267,790
Disposal	
<b>At end of the Period</b>	12,267,790
Additions–internal development	-
Disposal	-
<b>At end of the Period</b>	-
<b>Amortization and impairment</b>	
<b>At beginning of the Period</b>	-
Amortization	3,680,337
<b>At end of the Period</b>	-
Impairment loss	-
<b>At end of the Period</b>	-
<b>NBV</b>	8,587,453

18. Trade and Other Payables

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Trade payables	801,386,732		1,763,314,575	
Employee payables	35,838,758		0	
Other payables	29,347,142		0	
<b>Total trade and other payables</b>	<b>866,572,632</b>		<b>1,763,314,575</b>	
<b>Ageing analysis: (Trade and other payables)</b>	<b>FY 2024/2025</b>	<b>%</b>	<b>Opening balance</b>	<b>% of the Total</b>
Under one year	368,495,196	43%	759,232,389	%
1-2 years	190,046,701	21%	475,051,451	%
2-3 years	298,977,310	35%	498,977,310	%
Over 3 years	9,053,425	1%	30,053,425	%
<b>Total</b>	<b>866,572,632</b>		<b>1,763,314,575</b>	

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19. Refundable Deposits and Prepayments

Description	FY 2024/2025		Opening Statement 1 <sup>st</sup> July 2024	
	Kshs		Kshs	
Customer deposits	119,083,214		54,223,933	
<b>Total deposits</b>	<b>119,083,214</b>		<b>54,223,933</b>	
Ageing analysis: (Refundable deposits)	Current FY	% of the Total	Opening Balance	% of the Total
<b>Under one year</b>	<b>119,083,214</b>	100%	<b>54,223,933</b>	100%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>	<b>119,083,214</b>		<b>54,223,933</b>	

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Notes to the Financial Statements (Continued)

**20. Employee Benefit Obligations**

Description	Defined benefit plan	Post-employment medical benefits	Other Benefits	Insert Current FY	Opening Statement 1 <sup>st</sup> July 20xx
	Kshs	Kshs	Kshs	Kshs	Kshs
Current Benefit Obligation	0	0	0	0	0
Non-Current Benefit Obligation	0	0	0	0	0
<b>Total Employee Benefits Obligation</b>	0	0	0	0	0

**Retirement benefit Asset/ Liability (*Applicable to Pensions*)**

The Entity operates a defined benefit scheme for all full-time employees from July 1, 2024. The scheme is administered by LAPFUND and CFP who are the custodians of the scheme. The scheme is based on a percentage of salary of an employee at the time of retirement.

No actuarial valuation to fulfil the financial reporting disclosure requirements of IPSAS 39 was carried out during the year under review.

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 Notes to the Financial Statements (Continued)

**21. Cash Generated from Operations**

	<b>FY 2024/2025</b>
	<b>Kshs</b>
<b>Surplus for the year before tax</b>	<b>1,834,617,155</b>
<b>Adjusted for:</b>	
Depreciation	92,927,513
<b>Working capital adjustments</b>	
Increase in payables	277,577,344
Increase in payments received in advance	(122,721,345)
<b>Net cash flow from operating activities</b>	<b>2,082,400,666</b>

*(The total of this statement should tie to the cash flow section on net cash flows from/ used in operations)*

**Notes to the Financial Statements (Continued)**

**22. Financial Risk Management**

The Entity's activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The Entity's overall risk management programme focuses on unpredictability of changes in the business environment and seeks to minimise the potential adverse effect of such risks on its performance by setting acceptable levels of risk. The Entity does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

The Entity's financial risk management objectives and policies are detailed below:

**i) Credit risk**

The Entity has exposure to credit risk, which is the risk that a counterparty will be unable to pay amounts in full when due. Credit risk arises from cash and cash equivalents, and deposits with banks, as well as trade and other receivables and available-for-sale financial investments. Management assesses the credit quality of each customer, taking into account its financial position, past experience and other factors. Individual risk limits are set based on internal or external assessment in accordance with limits set by the directors. The amounts presented in the statement of financial position are net of allowances for doubtful receivables, estimated by the Entity's management based on prior experience and their assessment of the current economic environment.

The carrying amount of financial assets recorded in the financial statements representing the Entity's maximum exposure to credit risk without taking account of the value of any collateral obtained is made up as follows:

	<b>Total amount</b>	<b>Fully performing</b>	<b>Past due</b>	<b>Impaired</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>				
Receivables from exchange transactions	0	0	0	0
Receivables from non-exchange transactions	0	0	0	0
Bank balances	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*(NB: The totals column should tie to the individual elements of credit risk disclosed in the Entity's statement of financial position)*

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**Notes to the Financial Statements (Continued)**

**Financial Risk Management**

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the Entity has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The Entity has significant concentration of credit risk on amounts due from none. The board of directors sets the Entity's credit policies and objectives and lays down parameters within which the various aspects of credit risk management are operated.

**ii) Liquidity risk management**

Ultimate responsibility for liquidity risk management rests with the Entity's directors, who have built an appropriate liquidity risk management framework for the management of the Entity's short, medium and long-term funding and liquidity management requirements. The Entity manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the Entity under non-derivative financial liabilities by their remaining contractual maturities at the reporting date. The amounts disclosed in the table are the contractual undiscounted cash flows. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	<b>Less than 1 month</b>	<b>Between 1-3 months</b>	<b>Over 5 months</b>	<b>Total</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b>As at 30 June 2025</b>				
Trade payables	383,490,446	474,028,761	9,053,425	866,572,632
Current portion of borrowings	0	0	0	0
Provisions	0	0	0	0
Deferred income	0	0	0	0
Employee benefit obligation	0	0	0	0
<b>Total</b>	<b>383,490,446</b>	<b>474,028,761</b>	<b>9,053,425</b>	<b>866,572,632</b>

**Financial Risk Management**

**iii) Market risk**

The Entity has put in place an internal audit function to assist it in assessing the risk faced by the Entity on an ongoing basis, evaluate and test the design and effectiveness of its internal accounting and operational controls.

Market risk is the risk arising from changes in market prices, such as interest rate, equity prices and foreign exchange rates which will affect the Entity's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimising the return. Overall responsibility for managing market risk rests with the Audit and Risk Management Committee. The Entity's Finance Department is responsible for the development of detailed risk management policies (subject to review and approval by Audit and Risk Management Committee) and for the day-to-day implementation of those policies. There has been no change to the Entity's exposure to market risks or the manner in which it manages and measures the risk.

**a) Foreign currency risk**

The *CE* has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate. The *CE* manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected sales proceeds and matching the same with expected payments.

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**Financial Risk Management**

The carrying amount of the *County's* foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period are as follows:

**Current FY**

	In Kshs	Other currencies	Total
	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>			
<b>Financial Assets</b>	0	0	0
Investments	0	0	0
Cash	144,745,572	0	144,745,572
Debtors	122,721,345	0	122,721,345
<b>Total Financial Assets</b>	<b>267,466,917</b>	<b>0</b>	<b>267,466,917</b>
<b>Financial Liabilities</b>			
Trade And Other Payables	866,572,632	0	866,572,632
Borrowings	0	0	0
<b>Total Financial Liabilities</b>	<b>866,572,632</b>	<b>0</b>	<b>866,572,632</b>
<b>Net Foreign Currency Asset/(Liability)</b>	<b>599,105,715</b>	<b>0</b>	<b>599,105,715</b>

**Financial Risk Management**

The following table demonstrates the effect on the Entity's statement of comprehensive income on applying the sensitivity for a reasonable possible change in the exchange rate of the three main transaction currencies, with all other variables held constant. The reverse would also occur if the Kenya Shilling appreciated with all other variables held constant.

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**Notes to the Financial Statements (Continued)**

**b) Interest rate risk**

Interest rate risk is the risk that the Entity's financial condition may be adversely affected as a result of changes in interest rate levels. The Entity's interest rate risk arises from bank deposits. This exposes the Entity to cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the Entity's deposits.

**Management of interest rate risk**

To manage the interest rate risk, management has endeavoured to bank with institutions that offer favourable interest rates.

**Financial Risk Management**

**Sensitivity analysis**

The Entity analyses its interest rate exposure on a dynamic basis by conducting a sensitivity analysis. This involves determining the impact on profit or loss of defined rate shifts. The sensitivity analysis for interest rate risk assumes that all other variables, in particular foreign exchange rates, remain constant. The analysis has been performed on the same basis as the prior year. Using the end of the year figures, the sensitivity analysis indicates the impact on the statement of comprehensive income if current floating interest rates increase/decrease by one percentage point as a decrease/increase of KShs 0 (2024: KShs 0). A rate increase/decrease of 5% would result in a decrease/increase in profit before tax of KShs 0 (2025 – KShs 0)

**Fair value of financial assets and liabilities**

**a) Financial instruments measured at fair value.**

**Determination of fair value and fair values hierarchy**

IPSAS 30 specifies a hierarchy of valuation techniques based on whether the inputs to those valuation techniques are observable or unobservable. Observable inputs reflect market data obtained from independent sources; unobservable inputs reflect the *CE's* market assumptions. These two types of inputs have created the following fair value hierarchy:

- Level 1 – Quoted prices (unadjusted) in active markets for identical assets or liabilities. This level includes listed equity securities and debt instruments on exchanges.
- Level 2 – Inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (that is, as prices) or indirectly (that is, derived from prices).
- Level 3 – inputs for the asset or liability that are not based on observable market data (unobservable inputs). This level includes equity investments and debt instruments with significant unobservable components. This hierarchy requires the use of observable market data when available. The *Entity* considers relevant and observable market prices in its valuations where possible.

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**Financial Risk Management**

The following table shows an analysis of financial and non- financial instruments recorded at fair value by level of the fair value hierarchy:

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

The objective of the Entity's capital risk management is to safeguard the Entity's ability to continue as a going concern. The Entity capital structure comprises of the following funds:

	<i>FY 2024/2025</i>	<i>Opening Statement 1<sup>st</sup> July 2024</i>
	<b>Kshs</b>	<b>Kshs</b>
Revaluation Reserve	0	0
Retained Earnings	1,780,861,537	(957,159,144)
Capital Reserve	0	0
<b>Total Funds</b>	<b>1,780,861,537</b>	<b>(957,159,144)</b>
Total Borrowings	0	0
Less: Cash And Bank Balances	(144,745,573)	(585,685,099)
Net Debt/(Excess Cash and Cash Equivalentents)	144,745,573	585,685,099
<b>Gearing</b>	<b>9%</b>	

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**Notes to the Financial Statements (Continued)**

**23. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the *County Executive* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

**Government of Kenya**

The Government of Kenya is the principal shareholder of the *County*, holding 100% of the *County's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the Entity, both domestic and external.

**Other related parties include:**

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	<i>FY2024/2025</i>
	<b>Kshs</b>
<b>Transactions with related parties</b>	
<b>a) Sales to related parties</b>	
Others (specify) e.g. interest and bank charges	0
<b>Total</b>	<b>0</b>
<b>B) purchases from related parties</b>	
Purchases of electricity from KPLC	80,599,342
Purchase of water from govt service providers	1,304,870
Rent expenses paid to govt agencies	0
Training and conference fees paid to govt. Agencies	0
Others (specify)	0
<b>Total</b>	<b>81,904,212</b>
<b>b) Grants /transfers from the government</b>	
Grants from national govt	181,978,804
Grants from county government	0
Donations in kind	0
<b>Total</b>	<b>181,978,804</b>
<b>c) Expenses incurred on behalf of related party</b>	
Payments of salaries and wages for employees	0
Payments for goods and services	0
<b>Total</b>	
<b>d) Key management compensation</b>	
Compensation to key management	0
<b>Total</b>	<b>263,883,016</b>

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**24. Segment Information**

*(Where an organisation operates in different geographical regions or in departments, IPSAS 18 on segmental reporting requires an Entity to present segmental information of each geographic region or department to enable users understand the Entity's performance and allocation of resources to different segments)*

**25. Contingent Assets and Contingent Liabilities**

**Contingent Assets**

	<i>FY 2024/2025</i>
	<b>Kshs</b>
<b>Contingent Assets</b>	
Insurance Reimbursements	0
Assets Arising from Determination of Court Cases	0
Reimbursable Indemnities and Guarantees	0
Receivables From Other Government Entities	0
Others (Specify)	0
<b>Total</b>	<b>0</b>

*(Give details)*

**Contingent Liabilities**

	<i>FY 2024/2025</i>
	<b>Kshs</b>
<b>Contingent Liabilities</b>	
Court Case against the County	294,541,821
Bank Guarantees in Favour of Subsidiary	
Contingent Liabilities arising from Contracts Including PPPs	
Others (Specify)	
<b>Total</b>	<b>294,541,821</b>

*(Details attached)*

**26. Capital Commitments**

<b>Capital Commitments</b>	<i>FY2024/2025</i>
	<b>Kshs (Million)</b>
Authorised for	0
Authorised and contracted for Construction of Hq, CAIP and Roads	716
<b>Total</b>	<b>716</b>

*(NB: Tarmac Road@ 432million, Headquarter construction@140millio and CIAP @144Million)*

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**27. Program for Results (PforR) Disclosure**

*This disclosure note is for entities implementing Programs for Results (PforR). Implementing entities are required to make disclosures in accordance with their respective financing agreements. The disclosure should capture the program's goal and expenditures designated in the expenditure framework.*

Name of PforR: <i>County Executive</i>		Name of Financing Partners: <i>Gok and Donar</i>				
Expenditure Details*	Opening Cumulative for Previous FYs		Current FY		Total Cumulative	
	Budget	Actual	Budget	Actual	Budget	Actual
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
Program code						
Sub-program						
Sub-program						
<b>Sub-total</b>						
<b>Total</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>	<b>xx</b>

*Expenditure Details\* - Provide the details per your expenditure framework requirements. (Program, sub-program, and or economic Item)*

**28. Events after the Reporting Period**

There were no material adjusting and non- adjusting events after the reporting period.

**29. Ultimate And Holding Entity**

The Entity ultimate parent is the Government of Kenya.

**30. Currency**

The financial statements are presented in Kenya Shillings (Kshs).

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**16. Appendix**

**Appendix 1: Implementation Status of Auditor-General's Recommendations**

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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
Unsupported Expenditure on Wages	Kshs.141,269,005 was spent on basic wages for temporary employees. However, the letters of appointment for the temporary employees were not provided for audit review. Management explained that most of the temporary employees were inherited from the defunct local authorities and the process of regularizing their engagements was ongoing.	The management noted the auditor's observation and wishes to state that the County Public Service Board has not been functional for a period of two years due to protracted court cases, which was concluded in December 2024. The County Public Service Board is currently regularizing the engagement of temporary workers. The first batch of recruitment of 411 casuals is completed and awaiting issuance of letters of appointment	Not resolved	30 <sup>th</sup> December 2025
Unsupported Legal Expenses	Kshs.50,326,213 was utilized for payment for legal services. However, the fee notes provided for audit did not indicate the nature of work done for the amount claimed.  No tabulation was provided to show how the fee notes conformed to the Advocates and Remuneration Order, 2014.	The management noted the auditor's observation and wishes to state that most of the fee notes paid during the year were judgment and pending bills whose invoices were raised earlier. However, the fee notes, currently processed for payment are in conformity with Advocates and Remuneration Order of 2014 format.	Ongoing	
Land Acquired without Title Deed	Kshs.1,500,000 was utilized by the Department of Trade, Tourism Industrialization and Cooperative to purchase land. However, according to Management,	The management noted the auditor's observation and wishes to state that the title deed is yet to be processed and will be availed	Resolved	

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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)
	the title deed was still being processed as at the time of audit.	for review upon receipt from the land 's registerer		
Budgetary Control and Performance	The statement of comparison of budget and actual amounts (recurrent and development combined) reflects final receipts budget and actual on comparable basis amounts of Kshs.11,473,037,521 and Kshs.8,667,087,798 respectively, resulting in an underfunding of Kshs.2,805,949,723 or 24% of the budget. However, Management spent a total of Kshs.8,652,021,734 out of actual receipts of Kshs.8,667,087,798 resulting to under- utilization of Kshs.15,066,004 of actual receipts.	The management noted the auditor's observation and wishes to state that the Exchequer Disbursement for the month of June 2024 and most of the donor funds were not received during the year under review resulting to underfunding. Consequently, this resulted to underutilization of the budget.	ongoing	
Late Exchequer Releases	The statement of receipts and payments, and as disclosed in Note 1 to the financial statements, reflects transfers from County Revenue Fund (CRF) amount of Kshs.8,520,597,992. Included in transfers is an amount of Kshs.1,686,316,641 which was transferred from the CRF on diverse dates between 18 June, 2024 and 5 July, 2024.	The management noted the auditor's observation and wishes to state that the County Executive will continue to lobby through Council of Governors (COG) and other stakeholders on timely disbursement of exchequer releases	Not resolved	
Unresolved Prior Year Matters	In the previous year's audit report, several issues were raised under Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved	The management noted the auditor's observation and commits to continuously resolving the issues as raised in the Auditor General's report.	Ongoing	

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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)
	these issues as at 30 June, 2024 and no satisfactory reasons were provided for failure to resolve them			
County Executive Preparedness to Transition to Accrual Accounting	County Executive of Migori had not implemented the prerequisites to accrual accounting, except training four (4) members of staff in the Finance Department and adoption of quarterly reporting template on accrual basis. Further, the National Treasury had not configured the Integrated Financial Management Information System (IFMIS) to support accrual accounting contrary to Paragraph 1.4 of the Guidelines on Transition from Cash Basis to Accrual Basis of Accounting by Ministries, Departments, Agencies (MDAs) and County Governments which states that on 7 March, 2024 the Cabinet approved the transition from cash basis of accounting to accrual basis of accounting with effect from 1 July, 2024 and that the transition is to be undertaken over a three-year period. This therefore means that the entity's financial statements for the year ended 30 June, 2025 shall be prepared on IPSAS accrual basis of accounting and reporting.	<p>The management noted the auditor's observation and wishes to state that the following has been done in readiness to migration to accrual accounting.</p> <ul style="list-style-type: none"> <li>i) Training of all Accountants on accrual financial reporting</li> <li>ii) Establishment of Steering and Technical transition committees on Accruals</li> <li>iii) Preparation of a comprehensive Fixed asset register is ongoing</li> <li>iv) The management has adopted quarterly reporting template on accrual starting quarter two.</li> </ul> <p>Upon configuration of the IFMIS on accrual accounting, the management through the steering committee will organize with the National Treasury IFMIS Team to train the IFMIS users at the County Executive</p>	Resolved	
Non-Compliance with the Public Sector	The budget execution by programmes and sub-programmes schedule has column headings for budget amounts indicated as Approved Budget, Approved Supplementary 1 and Approved	The management noted the auditor's observation and wish to state that going forward the Budget Execution by Programmes will be captured by the current	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
Accounting Standards Board Reporting Framework	<p>Supplementary 2. This is contrary to the prescribed reporting template which requires columns for budget amounts to be titled Original Budget, Adjusted Budget and Final Budget.</p> <p>Further, Annex 2 on analysis of pending accounts payable does not reflect names of suppliers of goods or services and the related dates invoiced/contracted, particulars, original amounts, balances at the beginning of the year, additions during the year, amounts paid during the year and outstanding balances.</p> <p>Management contravened Section 164(1) of the Public Finance Management Act, 2012, which requires accounting officers of county government entities to prepare financial statements in formats that comply with the relevant accounting standards prescribed and published by the Accounting Standards Board from time to time.</p>	names. Further detailed pending bills will be disclosed now that the reports will be on accrual.		
Non-Compliance with Fiscal Responsibility Principle on Development Expenditure	The statement of comparison of budget and actual amounts (development) reflects total actual expenditure of Kshs.2,352,710,272 or 27% of the total expenditure of Kshs.8,652,021,734 reflected in the statement of receipts and payments. This is contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015, which requires development expenditure to be at least 30% of total expenditure.	The Management wishes to state that County Government of Migori did not contravene section 107(2)(b) of the PFM Act of 2012 by spending 27% on development expenditure as alluded above. However, the actual position on the development expenditure for the FY 2023/2024 was Kshs 2.35 billion accounting for 56.77 percent of the total annual	Ongoing	

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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)
		development budget of Kshs 4.1billion as summarised below		
Pending Accounts Payable	Annexure 2 to the financial statements reflects pending accounts payable balance of Kshs.1,763,314,575. During the year under review, the total pending accounts payable were Kshs.2,485,371,148, out of which, Management paid an amount of Kshs.722,056,573, leaving a balance of Kshs.1,763,314,575. This was contrary to Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015, which states that debt service payments shall be a first charge on the County Revenue Fund and the accounting officer shall ensure this is done to the extent possible that the County Government does not default on debt obligations. In addition, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge	The management noted the auditor's observation and wishes to state that the County Executive is committed and has prioritize payment of pending bills despite the challenges faced of late exchequer releases. The management has provided for Kshs 1.3 billion in the FY 2024/2025 Supplementary budget 1 to reduce pending bills. By end of January 2025, the management already paid 1.1 billion out of Kshs 1,7billion pending bills	Ongoing	
Non-Compliance with Fiscal Responsibility Principle on Wage Bill	The statements of receipts and payment reflects an amount of Kshs.3,255,148,943 in respect of compensation of employees, while the County Revenue Fund-County Government of Migori indicates total revenue of Kshs.8,520,597,992. Therefore, compensation of employees represented 38% of the total revenue received, contrary to Regulation 25(1)(b) of the Public Finance	The Management noted the auditor's observation and wishes to state that the County compensation was at 38% due to unrealized revenue as a result of delay in exchequer releases and under-collection of Own Source Revenue. Further the department has put up various measure to improve own	Not resolved	30 <sup>th</sup> June 2026

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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)
	Management (County Governments) Regulations, 2015, which stipulates that the County Governments' expenditures on wages and benefits for its public officers shall not exceed thirty-five (35%) of the County Government total revenue.	source revenue: introduction of cashless mode of collection, establishment of revenue board and enhance supervision and enforcement		
Delayed Confirmation in Employment	Analysis of the payroll for the month of June, 2024 revealed one thousand, one hundred and twenty-six (1126) officers who had been on probation for more than six (6) months, contrary to Section B.13(1) of the County Public Service Human Resource Manual which requires that an officer be put on probation for a period of six (6) months as provided for in the Employment Act, 2007.	The management noted the auditor's observation and wishes to state the 1126 staff have since been confirmed in the IPPD payroll System.	Resolved	
Non-Compliance with Ethnic and Special Needs in the Staff Composition	Analysis of the Integrated Personnel and Payroll Database (IPPD) records for the month of June, 2024 revealed that the County Executive had a total workforce of 3368 out of whom, 2414 or 72% were members of the dominant community in the County. This was contrary Section 65(1)(e) of the County Government Act, 2012, which states that in selecting candidates for appointment, the County Public Service Board shall consider the need to ensure that at least thirty percent of the vacant posts at entry level are filled by candidates who are not from the dominant ethnic community in the county.	The management noted the auditor's observation and wishes to state that Migori County is a cosmopolitan County and all communities are always encouraged to apply for the advertised vacancies in line with National Cohesion and Integration Act, 2008. However, the County Government of Migori, through County Public Service Board, is currently working towards full compliance and implementation of section 7(1) and (2) of the National Cohesion and Integration Act, Section 13 of the persons with Disabilities Act, 2003 and County Employment Equity	Ongoing	

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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)
	Further, there were fifty-five (55) persons with special needs working for the County Executive, representing 1.6% of the workforce, which is below the threshold of 5% provided for in Section 13 of the Persons with Disabilities Act, 2003. In addition, persons with special needs were not represented in the County Executive Committee and among the chief officers appointed.	Plan as prescribed in the revised County Government Act		
Violation of One-Third Rule on Net Pay	Analysis of the payroll for the month of June, 2024 revealed that a total of four hundred and sixty-three (463) officers earned less than a third of their respective basic salaries at various times during the year, contrary to Section 19(3) of the Employment Act, 2007 which provides that the total amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry	The management noted the auditor's observation and wishes to state that the staff cited were affected by the implementation of the housing levy fund. However, this will continuously be regularized by the annual increments. Going forward, the one third rule will be managed with the configuration of the new HRIS payroll system.	Ongoing	
Failure to Customize Schemes of Service to Suit	Review of the County Executive's schemes of service revealed that they were prepared by the National Government for use by its officers before the commencement of the County Governments. The	The management noted the auditor's observation and wishes to state that the County Public Service Board has not been functional for the last two years due to	Ongoing	30 <sup>TH</sup> December 2025

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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)
the County Executive	schemes of service do not address all the cadres of staff and do not incorporate the changes that have occurred within the County Executive's staff establishment over the years.	protracted court cases. However, with conclusion of the cases, the County Public Service Board will customize the schemes of work to suit the County staff establishment and needs.		
Under Staffing of County Attorney's Office	Information provided for audit indicated that the Office of the County Attorney had an approved staff establishment of eight (8) officers and four (4) legal officers in place which represents 50% of its approved capacity. Further, no legal personnel were hired in the year under review despite there being a need to do so. This was contrary to Section 22(1) of the Office of the County Attorney Act, 2020 which stipulate that there shall be such officers and other members of staff of the Office as the County Attorney, in consultation with the County Public Service Board, considers necessary for the proper and efficient discharge of the functions of the Office.	The management noted the auditor's observation and wishes to state that the County Public Service Board has not be able to recruit any staff for the last two years due to protracted court cases which has since been concluded. Going forward the department will budget for recruitment of additional staff in the County Attorney's office to fill the staff requirement needs.	Not Resolved	
Non-Compliance with Access to Government Procurement Opportunities (AGPO)	The statement of receipts and payments reflects total expenditure of Kshs.8,652,021,734 out of which an amount of Kshs.3,093,707,805 related to the procurements. However, out of the latter amount, only an amount of Kshs.338,836,506 or 11% was categorized under the AGPO program. This was contrary to Section 53(6) of the Public Procurement and Asset Disposal Act, 2015, which provides that all procurement and asset disposal planning shall reserve a minimum of thirty per cent of the budgetary allocations for enterprises owned by women, youth,	The management noted the auditor's observation and wishes to state that this compliance level of 11.6% is necessitated by the following reasons. 1. Limited Firms registered: From our observation, the number of firms registered under this category are very few. This is indicated by the number of re-advertisements done under this category. The entity does a number of re-adverts due to no responses by the eligible bidders	Ongoing	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	persons with disabilities and other disadvantaged groups.	<p>2. Limited Awareness and Training: Many potential bidders from AGPO categories lack sufficient information about the procurement process, available opportunities, and how to submit competitive bids.</p> <p>3. Resource Constraints: Many small enterprises owned by women, youth, and persons with disabilities often face financial and logistical challenges, making it difficult to compete in the government contracts. A number of contracts awarded to AGPO are not executed in time.</p> <p>4.Capacity Gaps: There may be skill gaps in areas such as proposal writing, financial management, and project execution, which can hinder the ability of these groups to effectively bid for and execute contracts.</p> <p>5.Market Barriers: Limited access to networks, information, and partnerships can isolate these businesses, reducing their chances of successfully bidding for tenders.</p> <p>6.Fear of Failure: Previous negative experiences or a general lack of confidence in the bidding process can discourage AGPO participants from engaging in tenders.</p> <p>Due to the above reasons, the procuring entity is faced with a challenge to meet the above</p>		

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
		requirement of section 53(6) of the PPADA, 2015. However, the management is committed to improve to reduce the gap.		
Payments to the Council of Governors	Kshs.3,000,000 was paid to the Council of Governors for the purpose of meeting its operational expenses. This was contrary to Section 37 of the Intergovernmental Relations Act, 2012 which provides that the operational expenses in respect of the structures and institutions established in this Act shall be provided for in the annual estimates of the revenue and expenditure of The National Government to cater for (a) the Summit; (b) the Council of County Governors; (c) the Technical Committee, Secretariat and the sectoral working group established by the Technical Committee; and (d) the sectoral working groups established by the Council.	The management noted the auditor's observation and wishes to state that the County Executive will engage the various stakeholders including the County Assembly to enact laws to facilitate the payments	Under Ongoing Consultation	
Payment to the Lake Region Economic Bloc	Kshs.2,000,000 was paid to the Lake Region Economic Bloc. However, the law under which the payment was made was not provided for audit.	The management noted the auditor's observation and wishes to state that the County Executive will engage the various stakeholders including the County Assembly to enact laws to facilitate the payments	Under Ongoing Consultation	
County Scholarship Programmes	Kshs.120,000,000 was transferred to the Migori County Ward Development Fund for bursaries. Further, Kshs.23,101,400 was spent under Inua Elimu scholarship programme. However, there were no regulations and scholarship policy used in identifying	The management noted the auditor's observation and wishes to state that the regulations and policy have been submitted to the Cabinet for consideration	Not Resolved	30 <sup>th</sup> December 2025

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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)
	the beneficiaries.			
Inadequate Allocation of Funds for Major Road Works	Kshs.51,008,304 was spent on construction of roads out of which, Kshs.7,975,046 was in respect of a contract for the maintenance /opening of 29.9 km Osiri-Macalder-Migori-Migori-Slaughter-Magina-Nyasare Ochieng Orwa Primary Road. The project start date was 28 February, 2024 with a completion period of 120 days. However, physical verification of the project on 10 September, 2024 revealed that although the contractor provided the murrum, spread and graded on several patches of the road that were impassable and compacted to form a camber formation as were provided in the Bill of Quantities, the drainage works were not done due to inadequate funds.	The management wishes to state that In the Fy 2023/24, the Department procured for the maintenance of Osiri-Macalder-Migori-Migori-Slaughter-Magina-Nyasare Ochieng Orwa Primary Road at a cost of Kshs.7,975,046. The scope of works under the contract was grading of the carriageway, side slope and back slope, gravel improvement to impassable road sections and limited drainage works. The total length of the project road was 29.9 km. The available resources could only do limited number of drainages works as was confirmed during the field site visits while at the same time ensuring that the project road was in passable state to the members of the public. The road was completed and is currently in use. Several sections have been planned for drainage improvement in the current Fy 2024/2025.	Resolved	
Unexplained Contract Variations and Delayed Project Completion - Maternity Theater at	Kshs.389,145,106 was spent on construction of buildings out of which Kshs.3,579,702 was spent towards the construction of the maternity theatre at Macalder Sub-County Hospital. The contract for the project was signed on 25 March, 2024 and the expected completion date was 25 July, 2024. On 28 March, 2024, three days after signing the contract, the project implementation committee proposed	The management noted the auditor's observation and wishes to state that the hospital committee changed the structural work of the building after the construction works had begun resulting to variations on the Bills of Quantities. The entire structure was proposed to be brought down and a new structure was raised from the slab level	Resolved	

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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)
Macalder Sub-County Hospital	variations of works. The proposed variations were not quantified to assess how they would impact project cost and completion period. Further, physical verification conducted in the month of September, 2024, revealed that the project was incomplete.	including the floor slab hence variation of works.		
Supply, Installation and Commissioning of Containers Fish Collection Centre (Cold Rooms)	The County Executive entered into a contract with a local Company on 1 March, 2024, for the supply, installation and commissioning of two (2) containers fish collection centres (cold rooms) at Uriri and Isibania markets at a contract sum of Kshs.9,981,023. The project included installation of two containers, freezers, elevated water tank, solar panels and construction of a toilet. The contract period was 120 days from the commencement date of 1 March, 2024 with a completion date of 30 June, 2024. Physical verification carried out on 16 September, 2024 revealed that the project was not complete at the two project sites. Management has indicated that the project has since been completed and has provided photos which do not clearly show that the project is complete.	The management noted the auditor's observation and wishes to state that the contractor completed the works as per the Bills of quantity. The only works remaining for the cold rooms to be operational is Water connection, which the County had applied for meter with MIWASCO.	Resolved	
Construction of Kwiriba Market Shed	Kshs.1,173,502 was paid in relation to a contract signed on 26 May, 2023 to construct Kwiriba Market Shade to completion at a contract sum of Kshs.1,173,502. However, physical verification on 10 September, 2024 revealed that the project was incomplete. Further, the market was not branded with the County Executive's logo, the floor of the whole	The management noted the auditor's observation and wishes to state that the current design of shelves on one side and another side open is what was envisioned and therefore the works were completed as per the Bill of Quantities. In addition, the market shed has been in use for 3 years since its	Resolved	

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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)
	market was peeling off, the toilet door had been vandalized at the market and the market was not fenced, hence prone to vandalism.	completion in the year 2021 and this has occasioned the peeling off of the floor. On vandalism, market committee has been tasked with ensuring security of the booths and items within the market. Further, under the community projects, the market is marked for renovation on the areas that have been identified including replacing of the toilet door and building stalls around Kwiriba market in FY 2024-25		
Completion of Masaba Market Shed	Kshs.1,999,991 was paid for the construction of Masaba market shed to completion at a contract sum of Kshs.1,999,991. However, physical verification on 10 September, 2024 revealed that the project was incomplete. In addition, the market was not branded with the County logo, drainage system was not done and the market was not secured, hence prone to vandalism.	The management noted the auditor's observation and wishes to state that the market has been marked for renovation in the current financial year and budgeted for in the FY 2025/2026.	Ongoing	
Partial Completion of Midoti Market Shed	Kshs.1,099,239 was paid for the partial completion of Midoti Market Shed at a contract sum of Kshs.1,099,239. However, physical verification on 10 September, 2024 revealed that the project was incomplete as the drainage system, stalls tops and doors had not been done. Further, the market was not branded with the County Executive's logo. In addition, the market was not secured, hence prone to vandalism and there was no toilet.	The management noted the auditor's observation and wishes to state that the market has been marked for completion in the current financial year and budgeted for in the FY 2025/2026.	Ongoing	

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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)																								
Other Incomplete Markets	Kshs.21,614,695 was spent in respect of a contracts for the construction of nine (9) market projects with contract sums totalling Kshs.21,614,695. However, physical verification revealed that the contractors were not on sites and the projects were not complete as indicated below:	The management noted the auditor's observation and wishes to state that due to the limited resource envelopes the markets were done partially in accordance with the bills of quantities and within the available budgets. Going forward the County Executive will provide funds for the completion of the above markets	Resolved																									
	<table border="1"> <thead> <tr> <th>Project name</th> <th>Ward</th> <th>Initial Contract Sum (Kshs.)</th> <th>Outstanding Works</th> </tr> </thead> <tbody> <tr> <td>Opapo Auction Ring</td> <td>East Kamagambo</td> <td>1,151,882</td> <td>Fencing</td> </tr> <tr> <td>Oyani Masai Market</td> <td>East Kanyamkago</td> <td>2,500,000</td> <td>Worktops and latrines</td> </tr> <tr> <td>Maber a Market</td> <td>Masaba</td> <td>1,983,103</td> <td>Worktops and latrines</td> </tr> <tr> <td>Masango Market</td> <td>Gokehara ka/Getambwega Kuria East</td> <td>2,500,000</td> <td>Worktops and latrines</td> </tr> <tr> <td>Kugitimo Market Shade</td> <td>Nyabasi East &amp; Kuria East</td> <td>2,100,000</td> <td>Worktops and latrines</td> </tr> </tbody> </table>				Project name	Ward	Initial Contract Sum (Kshs.)	Outstanding Works	Opapo Auction Ring	East Kamagambo	1,151,882	Fencing	Oyani Masai Market	East Kanyamkago	2,500,000	Worktops and latrines	Maber a Market	Masaba	1,983,103	Worktops and latrines	Masango Market	Gokehara ka/Getambwega Kuria East	2,500,000	Worktops and latrines	Kugitimo Market Shade	Nyabasi East & Kuria East	2,100,000	Worktops and latrines
	Project name				Ward	Initial Contract Sum (Kshs.)	Outstanding Works																					
	Opapo Auction Ring				East Kamagambo	1,151,882	Fencing																					
	Oyani Masai Market				East Kanyamkago	2,500,000	Worktops and latrines																					
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	Maeta Market Shade	Nyabasi East & Kuria east	3,379,764	Worktops and latrines			
	Ikereg e Market	Kuria West	2,500,000	Worktops and latrines			
	Olasia Market Shade	Kaler Ward	3,499,946	Worktops and latrines			
	Rongo Market	North Kamagambo	2,000,000	Worktops and latrines			
	<b>Total</b>		<b>21,614,695</b>				
Un-Utilized Projects	Kshs.7,925,086 was spent on construction of four (4) market sheds and one (1) toilet/washroom at contract sums totalling Kshs.19,006,635 as summarized below:				The management noted the auditor's observation and wishes to state that the department has planned for commissioning of the markets in this financial year.	Resolved	
			<b>Contract Sum (Kshs.)</b>	<b>Amount Paid During the Year (Kshs.)</b>			
	<b>Name of Project</b>						
	Completion of Ombo Kowiti Market Shed		3,325,732	3,325,732			

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	<table border="1" data-bbox="461 419 1088 786"> <tr> <td>Completion of Bande Market Shed</td> <td>4,599,354</td> <td>4,599,354</td> </tr> <tr> <td>Completion of Ndiwa Market Shed</td> <td>4,799,848</td> <td>0</td> </tr> <tr> <td>Completion of Oyora Market Shed</td> <td>2,999,737</td> <td>0</td> </tr> <tr> <td>Construction of Waterborne Toilet/Washing Room</td> <td>3,281,964</td> <td>0</td> </tr> <tr> <td><b>Total</b></td> <td><b>19,006,635</b></td> <td><b>7,925,086</b></td> </tr> </table> <p data-bbox="461 818 1088 962">However, physical verification on 10 September, 2024 revealed that the constructions of the projects had been completed, but the projects were not in use by the community.</p>	Completion of Bande Market Shed	4,599,354	4,599,354	Completion of Ndiwa Market Shed	4,799,848	0	Completion of Oyora Market Shed	2,999,737	0	Construction of Waterborne Toilet/Washing Room	3,281,964	0	<b>Total</b>	<b>19,006,635</b>	<b>7,925,086</b>			
Completion of Bande Market Shed	4,599,354	4,599,354																	
Completion of Ndiwa Market Shed	4,799,848	0																	
Completion of Oyora Market Shed	2,999,737	0																	
Construction of Waterborne Toilet/Washing Room	3,281,964	0																	
<b>Total</b>	<b>19,006,635</b>	<b>7,925,086</b>																	
<b>Rehabilitation of Kaknene Dam – Under FLLoCA Program</b>	The County Executive entered into a contract with a company for the rehabilitation of Kaknene Dam in God Jope Ward at a contract sum of Kshs.6,992,032. The project was one of the projects implemented under the Financing Locally-Led Climate Action (FLLoCA) program. The contract entailed rehabilitation of the dam, repair of embankment and spillway, fencing, intake tower and valve chamber, two lockable bathrooms/toilets and cattle watering troughs. The contract period was 120 days beginning on 18 March, 2024 and ending on 17 July, 2024. No payments had been made to the contractor during the	The management noted the auditor’s observation and wishes to state that the contractor was not able to complete within the workplan due to unforeseen circumstance. However, the project has since been completed	Resolved																

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	year under review. Physical verification in September, 2024 revealed that the project was not complete despite the contract period having lapsed. The outstanding works include clearing excavated soil, piping and access culverts.			
<b>Ablution Block Project Not in Use</b>	Kshs.2,975,489 was spent on construction of ablution block at Rongo Sub-County Hospital. However, physical verification conducted in the month of September, 2024 revealed that the ablution block was complete but not in use, awaiting handing over by the contractor. Management has indicated, without providing evidence, that the project has since been handed over and is in use.	The management noted the auditor's observation and wishes to state that the handing over of the ablution block in Rongo Sub County Hospital has been done and now in use	Resolved	
<b>Face-lifting Awendo Sub-County Hospital</b>	Kshs.4,983,070 was spent on the face lifting of Awendo Sub-County Hospital. However, physical verification conducted in the month of September, 2024 revealed that the project was incomplete with no work done at the Maternal and Child Health (MCH) block, despite being in the bill of quantities. Management has explained that the projected cost of doing the maternity wing was diverted to cover the part of cost of roofing wards and ceiling since there is a projected new maternity and child block to be constructed at the hospital in the current Financial Year, but did not provide details including approval of the new project.	The management noted the auditor's observation and wishes to state that the new Maternity and Child Block building is done through partnership agreement with Safaricom Foundation. The Safaricom foundation would do the building at a cost of Kshs 50million and the County Government would equip the facility at a cost of Kshs 10million in the current Financial Year. Construction of the building is ongoing.	Resolved	

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<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
<b>Proposed Construction of Maternity Block at Olasi Dispensary</b>	Kshs.4,796,200 was spent on construction of a maternity block at Olasi Dispensary. The contract agreement was signed on 29 February, 2024 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.4,796,200. However, the Bill of Quantities and the certificate of practical completion were not provided for audit. Further, from the photos of the project provided for audit, it was not possible to determine that the project was complete, since construction materials are visible in the one of the photos. In addition, the building was not labeled.	The management noted the auditor's observation and provides the bills of quantities and certificate of practical completion for the dispensary for audit review,	Ongoing	
<b>Unsupported Completion of Project - Construction of Buembu Dispensary</b>	Kshs.1,300,603 was spent on phase 1-construction of Buembu Dispensary. The contract agreement was signed on 8 June, 2023 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.1,300,603. However, the photos provided to support completion of the project are those of a building under construction and have no label.	The management noted the auditor's observation and wishes to state that this was a phased works and Phase 1 of the project was completed in accordance with the BQ. The Phase 11 of the project has been planned for the FY 2024/2025 budget	Ongoing	
<b>Unsupported Completion of Nyamware Dispensary</b>	Kshs.1,132,972 was spent on the construction of Nyamware Dispensary. The contract was signed on 22 February, 2024 for a period of one hundred and twenty (120) days, at a contract sum of Kshs.1,132,972. However, the photos provided to support completion of the project have no label, and it has not been possible to determine from them if the project is complete.	The management noted the auditor's observation and wishes to state that this was a phased works and the phase 1 of the project was completed in accordance with the BQ. The Phase 11 of the project has been planned for in the FY 2024/2025 Budget	Ongoing	

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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)
<b>Projects Not in Use – Department of Medical Services</b>	<p>Kshs.999,640 was utilized to purchase a dental equipment which was supplied to Rongo Sub-County Hospital. However, audit inspection conducted in September, 2024 revealed that the equipment was not in use because the facility lacked a dentist.</p> <p>Further, Kshs.3,998,955 was spent on the expansion of the mortuary at Migori County Referral Hospital. However, audit inspection conducted in September, 2024 revealed that the mortuary was not being utilized because it had not been equipped.</p>	<p>The management noted the auditor’s observation and wishes to state that the mortuary building is complete and awaiting fitting of the new machines and equipment necessary to operationalize the new mortuary unit. The department has budgeted for equipment in the budget of FY 2025/2026.</p> <p>Further, the management would like to clarify that the dental unit in Rongo Sub County Hospital is not in use because the Migori Public Service Board was not operational due to protracted court case and as a result could not recruit specialists needed to run the machinery. Budgetary allocation for the recruitment of a dental specialist is in place.</p>	Resolved	
<b>Bongu Raga Water Project</b>	<p>Kshs.25,999,880 was spent on a contract for the construction of the main water kiosks, and distribution pipelines at Bongu Raga Water Project Phase 4 at a cost of Kshs.24,999,880. The contract period was 120 days from 13 March, 2024 to 12 July, 2024. The costs of Phase 1 to 3 totalled Kshs.34,350,000 resulting to the total cost of the project to Kshs.59,349,880. However, physical verification conducted in the month of September, 2024 revealed that the project was incomplete. The pipes were not connected end-to-end because testing was yet to be completed. In addition, the lake had</p>	<p>The management noted the auditor’s observation and wishes to state that the works at the project is still ongoing and all the defects are being corrected. The payment will be done upon completion and certification of completion issued.</p>	Ongoing	

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	already destroyed the foundation of the control room at the water intake and the structure was being submerged in the lake.			
<b>Officers without Job Designations</b>	Review of the Integrated Payroll and Personnel Database (IPPD) records for the month of June, 2024, revealed forty-four (44) officers whose job designations were not defined in the database.	The management noted the auditor’s observation and wishes to state that amongst the list, were forty ward administrators who have since been re-designated to the position of Principal Administrative Officers under the new schemes of service for administrative officers in the entire Public Service. This was after the County Executive reached out to State Department for Public Service Management and was guided to issue the staff with the new designations. The board is yet to re-designate the four office messengers.	resolved	
<b>Lack of Segregation of Duties in the Processing of Payments of Salary Arrears</b>	The statement of receipts and payments reflects compensation of employee’s amount of Kshs.3,255,148,943 which includes an amount of Kshs.46,091,220 paid as salary arrears. However, review of the internal controls over payment of the salary arrears revealed that the tabulation, verification and payment authorizations were done by a single officer due to inadequacy of staff at the payroll section.	The management noted the auditor’s observation and wishes to state that the list of payment of arrears arising from court rulings, was computed by the Department and verified by the affected staff before the court judgement and strictly adhered to during the payment process. However, the County Executive has adopted the new IHRIS payroll system that will ensure division of roles in payment process where payment of arrears is done by one officer and approved by the Director of human resource in the	Resolved	

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	In the circumstance, the effectiveness of internal controls over the processing of salary arrears could not be confirmed.	system before authorization of payment. Further, the management has since deployed two additional human resource officers to the payroll section who have been trained on the new system.		

**Guidance Notes:**

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

.....

Accounting Officer

Date

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**Appendix II(a): Projects implemented by County Executive of Migori**

<b>Project title</b>	<b>Project Number</b>	<b>Donor</b>	<b>Period/duration</b>	<b>Separate donor reporting required as per the donor agreement (Yes/No)</b>	<b>Consolidated in these financial statements (Yes/No)</b>
SUPPLY AND DELIVERY OF HARVESTING NETS	CGM/ENV/Q49/938/2023-2024	FLLoCA	120days	YES	YES
Repair of Solar Street Lights at Ngere, Kitere, Onyiero, Barmulo, Kwe, Obama, Osogo, Nyam Asare, And Korondo Markets	CGM/ENV/Q50/1029/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Lela Pri. In Wasweta II Ward		FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at God Kweru In Wiga Ward		FLLoCA	120days	YES	YES
Supply, Delivery and Installation of Circular Fish Cage at Matoso Beach In Got Kachola Ward		FLLoCA	120days	YES	YES
Proposed Repair of Solar Streetlights	CGM/ENV/Q38/806/2023-2024	FLLoCA	120days	YES	YES
Supply And Delivery of Boat	CGM/ENV/Q17/888/2023-2024	FLLoCA	120days	YES	YES
Repair of Solar Streetlight at Ndiwa Riat Ngukumahando and Maeta Markets	CGM/ENV/Q49/961/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery of Tree Seedlings for School Greening Programme	CGM/ENV/Q50/1035/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery of Tree Seedlings for School Greening Programme	CGM/ENV/Q50/1032/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery of Tree Seedlings for School Greening Programme	CGM/ENV/Q50/1034/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery of Tree Seedlings for School Greening Programme		FLLoCA	120days	YES	YES

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Supply Delivery of Tree Seedlings for School Greening Programme	CGM/ENV/Q50/1036/2023-2024	FLLoCA	120days	YES	YES
Proposed Rehabilitation of Kiasa Hill	CGM/ENV/Q50/1041/2023-2024	FLLoCA	120days	YES	YES
Supply And Delivery of Tree Seedlings for Rehabilitation Of Kiasa Hill	CGM/ENV/Q50/1038/2023-2024	FLLoCA	120days	YES	YES
Rehabilitation of Raha Hill	CGM/ENV/Q50/1040/2023-2024	FLLoCA	120days	YES	YES
Rehabilitation of God Nyinyo Hill	CGM/ENV/Q50/1039/2023-2024	FLLoCA	120days	YES	YES
Repair Of Solar Streetlight at Ngisiru, Nyankore, Ikerege, Sigenga and Siabai Market	CGM/ENV/Q49/890/2023-2024	FLLoCA	120days	YES	YES
Supply & Delivery of Predator Nets	CGM/ENV/Q17/955/2023-2024	FLLoCA	120days	YES	YES
Supply & Delivery of Pond Liners		FLLoCA	120days	YES	YES
Supply & Delivery of Sorghum Seeds	CGM/ENV/Q50/618/2023-2024	FLLoCA	120days	YES	YES
Construction of Nyabukarange Spring Protection in Bukira Central Ward	CGM/ENV/Q20/730/2023-2024	FLLoCA	120days	YES	YES
Sare Box Culvert and Access Road in South Sakwa Ward		FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Olasi in Kaler Jward	CGM/ENV/34/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Othoch Rakuom in Got Kachola Ward	CGM/ENV/32/2023-2024	FLLoCA	120days	YES	YES
Supply, Delivery and Installation of 10,000 L Water tanks In Various Wards		FLLoCA	120days	YES	YES
Construction of Warieya Spring Protection in North Sakwa Ward		FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Rongo Modern Market in Central Kamagambo Ward	CGM/ENV/49/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Taragwiti in Makerero Ward	CGM/ENV/54/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equipping of Solar Powered Borehole at Nyamaraga in Wasimbete Ward	CGM/ENV/38/2023-2024	FLLoCA	120days	YES	YES

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Drilling and Equipping of Solar Powered Borehole at Nyankondo Mkt In Muhuru Ward	CGM/ENV/33/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Masaba Market In Masaba Ward		FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Ikerege In Ikerege Ward	CGM/ENV/55/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Wangirabose In Ntamaru East Ward	CGM/ENV/40/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Nyamagenga In Nyabasi East Ward	CGM/ENV/57/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Chamgiwadu Mkt In South Kamagambo Ward	CGM/ENV/50/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Gokeharaka In Gokeharaka Ward		FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Nyamaharaga In Isibania Ward	CGM/ENV/58/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Alendo In Kanyasa Ward	CGM/ENV/52/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping of Solar Powered Borehole at Anjengo In Kakrao Ward	CGM/ENV/42/2023-2024	FLLoCA	120days	YES	YES
Construction of Solid Waste Transfer Station In Migori ,Awendo And Kehancha Town		FLLoCA	120days	YES	YES
Repair Of Solar Streetlights At Taranganya ,Kohego And Moheto In Nyamosense	CGM/ENV/Q49/962/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery And Intallation Of 10,000lit Water Tanks In Various Wards		FLLoCA	120days	YES	YES
Drilling And Equiping Of Solar Powered Borehole At Nyakweri In North Kadem Ward	CGM/ENV/35/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping Of Solar Powered Borehole At Dede Mkt In West Sakwa Ward	CGM/ENV/39/2023-2024	FLLoCA	120days	YES	YES
Supply And Delivery Of Fish Feeds At Matoso Beach In Got Kachola Ward	CGM/ENV/Q3/892/2023-2024	FLLoCA	120days	YES	YES

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Obware –Kayara Culvert In Kanyasa	CGM/ENV/27/2023-2024	FLLoCA	120days	YES	YES
Kenyaboni Box Culvert And Access Road In Tagare Ward		FLLoCA	120days	YES	YES
Rehabilitation Of Kakanene Dam In God Jope Ward	CGM/ENV/61/2023-2024	FLLoCA	120days	YES	YES
Supply,Delivery And Installation Of 10,000 L Watertanks In Various Wards	CGM/ENV/Q6/956/2023-2024	FLLoCA	120days	YES	YES
Installation Of Solar Floodlight In Namba Market		FLLoCA	120days	YES	YES
Construction Of Kanyadigiro Spring Protection In East Kamagambo Ward		FLLoCA	120days	YES	YES
Equipping Of Solar Powered Borehole At Andingo Market In North Kanyamkago Ward	CGM/ENV/30/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping Of Solar Powered Borehole At Piny Owacho In Central Kanyamgo Ward	CGM/ENV/37/2023-2024	FLLoCA	120days	YES	YES
Construction Of Spring Protection Of Sangla In North Sakwa Ward	CGM/ENV/Q20/739/2023-2024	FLLoCA	120days	YES	YES
Intallation Of Intergrated Solar Flood Lights At Kopanga Customs In Wasimbete Ward		FLLoCA	120days	YES	YES
Supply And Delivery Of Fish Feeds At Aloma Beach In Kanyasa Ward	CGM/ENV/Q3/894/2023-2024	FLLoCA	120days	YES	YES
Bamboo Planting Along Obware Kayara In Kanyasa Ward	CGM/ENV/Q50/1029/2023-2024	FLLoCA	120days	YES	YES
Contracted Technical Service For Climate Change Information Portal	CGM/ECC/Q50/1031/2023-2024	FLLoCA	120days	YES	YES
Hosting Training Capacity Building Annual Systems Upgradeing And Acquisition Of Assorted Ict Consumables For Climate Change	CGM/ECC/Q35/02/2023-2024	FLLoCA	120days	YES	YES
Supply,Delivery And Installation Of Apiculture Equipment In East Kamagambo Ward	CGM/ENV/Q3/609/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery And Installation Of Apiculture At Kangoje In Central Kamagambo	CGM/ENV/Q3/1029/2023-2024	FLLoCA	120days	YES	YES
Construction Of Kosodo Spring Protection In South Kamagambo Ward	CGM/ENV/Q20/734/2023-2024	FLLoCA	120days	YES	YES
Proposed Rehabilitation Of Mobachi Dam In Wasimbete Ward		FLLoCA	120days	YES	YES

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Drilling And Equiping Of Solar Powered Borehole At Kwoyo In North Sakwa Ward	CGM/ENV/45/2023-2024	FLLoCA	120days	YES	YES
Construction Of Spring Protection Works For Kawareta Springs Protection In Central Sakwa Ward	CGM/ENV/60/2023-2024	FLLoCA	120days	YES	YES
Nyakurkuma Spring Protection In East Kanyamkago Ward	CGM/ENV/Q20/735/2023-2024	FLLoCA	120days	YES	YES
Supply, Delivery And Installation of Apiculture Equipment at Bonda In God Jope Ward	CGM/ENV/Q50/1094/2023-2024	FLLoCA	120days	YES	YES
Construction of Dede Asao Spring Protection in West Sakwa Ward	CGM/Q20/742/2023-2024	FLLoCA	120days	YES	YES
Constuction of Kanyauri Spring Protection In Kwa Ward	CGM/ENV/Q20/741/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery And Intallation of Apiculture Equipments at Wagoro In Kaler Ward	CGM/ENV/Q3/2020/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery And Intallation Of Apiculture Equipments At Nyamage In West Kanyamkago	CGM/ENV/Q36/610/2023-2024	FLLoCA	120days	YES	YES
Construction Of Autamatic Weather Station At Deputy Governors Office		FLLoCA	120days	YES	YES
Construction Of Disaster Rescue Center At Agenga In North Kadem Ward		FLLoCA	120days	YES	YES
Equipping Of Solar Powered Borehole At Opapo Mkt In East Kamagambo Ward	CGM/ENV/44/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping Of Solar Powered Borehole At God Jope Market Mkt In God Jope Ward	CGM/ENV/41/2023-2024	FLLoCA	120days	YES	YES
Supply, Delivery And Installation Of Circular Fish Cage At Kibro And Mugabo Beaches In Muhuru Ward	CGM/ENV/Q3/604/2023-2024	FLLoCA	120days	YES	YES
Bamboo Planting Alongkenyaboni Box Culvert In Tagare Ward	CGM/ENV/Q50/1029/2023-2024	FLLoCA	120days	YES	YES
Drilling And Equiping Of Solar Powered Borehole At Mariwa Primary In South Sakwa Ward	CGM/ENV/46/2023-2024	FLLoCA	120days	YES	YES
Construction Of Spring Protection Works For Kaliech Spring In God Jope Ward	CGM/ENV/Q20/731/2023-2024	FLLoCA	120days	YES	YES

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Construction Of Komoserega Spring Protection In Ntimaru East Ward		FLLoCA	120days	YES	YES
Supply, Delivery and Installation of Apiculture Equipment at Ranen In North Sakwa Ward	CGM/ENV/Q3/616/2023-2024	FLLoCA	120days	YES	YES
Supply, Delivery And Installation Of Apiculture Equipment at Maeta Wambua and Giburo And Moheto	CGM/ENV/Q3/1095/2023-2024	FLLoCA	120days	YES	YES
Supply And Delivery Of Sweet Potatoes Vine	CGM/ENV/Q50/619/2023-2024	FLLoCA	120days	YES	YES
Proposed Construction And Renovation Of Fish Ponds	CGM/ENV/Q49/899/2023-2024	FLLoCA	120days	YES	YES
Construction Of Waste Holding Area, Repair of Incinerator at Migori County Refferal Hospital,Repair And Maintenanace of Incinerators at Uriri,Kehancha And Nyatike Subcounty Hospitals and Repair of Waste Collection Vehicle	CGM/Q49/2122/2023-2024	FLLoCA	120days	YES	YES
Supply Delivery And Intallation Of Apiculture Equipments At Nyamage In West Kanyamkago		FLLoCA	120days	YES	YES
Supply And Delivery Of Fish Feeds At Kibro Beach In Muhuru Ward	CGM/ENV/Q3/896/2023-2024	FLLoCA	120days	YES	YES
Supply of fish feeds at Mugabo in Muhuru ward	CGM/ENV/Q3/895SO/2023-2024	FLLoCA	120days	YES	YES
Drilling & equiping of solar powered borehole at Ogwedhi market in Kwa ward(LPO 240 & INV 1)	CGM/ENV/47/2023-2024	FLLoCA	120days	YES	YES
SUPPLY DELIVERY AND INTALLATION OF APICULTURE EQUIPMENTS AT RINYA IN SOUTH SAKWA	CGM/ENV/Q3/891/2023-2024	FLLoCA	120days	YES	YES
SUPPLY, DELIVERY AND STOCKING OF FINGERLINGS AT MATOSO BEACH IN GOT KACHOLA WARD	CGM/ENV/Q3/601/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equiping of solar powered borehole at Obama market in West Kanyamkago	CGM/ENV/43/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equiping of solar powered borehole at Macalder Kanyarwanda market	CGM/ENV/51/2023-2024	FLLoCA	120days	YES	YES
Drilling and Equiping of solar powered borehole at God Kweru	CGM/ENV/31/2023-2024	FLLoCA	120days	YES	YES
Supply & delivery of fingerlings at Kibro and Mugabo beaches		FLLoCA	120days	YES	YES
Spring protection at Gekabaka	CGM/ENV/Q20/738/2023-2024	FLLoCA	120days	YES	YES

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**Appendix II(b): Status of Projects completion**

*(Summarise the status of project completion at the end of each quarter, i.e. total costs incurred, stage which the project is etc)*

<b>Project</b>	<b>Total project Cost</b>	<b>Total expended to date</b>	<b>Completion % to date</b>	<b>Budget</b>	<b>Actual</b>	<b>Sources of funds</b>
Supply And Delivery of Harvesting Nets	798,000.00	798,000.00	Completed	800,000	798,000.00	FLLoCA
Repair of Solar Street Lights At Ngere, Kitere, Onyiero, Barmulo, Kwe, Obama, Osogo, Nyam Asare, And Korondo Markets	956,832.96	940,334.90	Completed	8,000,000	956,833	FLLoCA
Proposed Drilling And Equiping of Solar Powered Borehole At Lela Pri. In Wasweta li Ward	7,995,023.80	6,817,824.80	Completed	8,000,000	7,995,024	FLLoCA
Drilling And Equipping of Solar Powered Borehole At God Kweru In Wiga Ward	7,996,063.80	6,818,711.65	Completed	8,000,000	7,996,064	FLLoCA
Supply, Delivery And Installation of Circular Fish Cage At Matoso Beach In Got Kachola Ward	1,498,000.00	1,472,172.40	Completed	1,500,000	1,498,000	FLLoCA
Repair of Solar Streetlights	599,720.00	589,380.00	Completed	600,000	599,720.00	FLLoCA
Supply And Delivery of Boat	2,499,500.00	2,456,405.15	Completed	2,500,000	2,499,500	FLLoCA
Repair of Solar Streetlight at Ndiwa Riat Ngukumahando And Maeta Markets	479,766.00	471,494.15	Completed	480,000	479,766	FLLoCA
Supply Delivery of Tree Seedlings for School Greening Programme	799,960.00	799,052.00	Completed	800,000	799,960	FLLoCA
Supply Delivery of Tree Seedlings for School Greening Programme	968,000.00	968,000.00	Completed	968,585	968,000	FLLoCA
Supply Delivery of Tree Seedlings for School Greening Programme	1,199,000.00	1,199,000.00	Completed	1,200,000	1,199,000	FLLoCA
Supply Delivery of Tree Seedlings for School Greening Programme	553,000.00	553,000.00	Completed	553,210	553,000	FLLoCA
Supply Delivery of Tree Seedlings for School Greening Programme	798,000.00	798,000.00	Completed	800,000	798,000	FLLoCA

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Rehabilitation of Kiasa Hill	2,198,400.00	2,198,400.00	Completed	2,200,000	2,198,400	FLLoCA
Supply And Delivery of Tree Seedlings for Rehabilitation of Kiasa Hill	2,000,000.00	2,000,000.00	Completed	2,000,000	2,000,000	FLLoCA
Rehabilitation of Raha Hill	2,856,500.00	2,856,500.00	Completed	2,857,000	2,856,500	FLLoCA
Rehabilitation of God Nyinyo Hill	2,856,000.00	2,856,000.00	Completed	2,857,000	2,856,000	FLLoCA
Repair of Solar Streetlight at Ngisiru, Nyankore, Ikerege, Sigenga and Siabai Market	599,900.00	589,556.90	Completed	600,000	599,900	FLLoCA
Supply & Delivery of Predator Nets	799,680.00	785,892.40	Completed	800,000	799,680.00	FLLoCA
Supply & Delivery of Pond Liners	1,199,700.00	1,199,700.00	Completed	1,200,000	1,199,700	FLLoCA
Supply & Delivery of Sorghum Seeds	2,989,600.00	2,989,600.00	Completed	2,990,000	2,989,600	FLLoCA
Construction of Nyabukarange Spring Protection In Bukira Central Ward	499,470.00	425,927.35	Completed	500,000	499,470	FLLoCA
Sare Box Culvert and Access Road In South Sakwa Ward	14,997,988.00	12,788,971.10	Completed	15,000,000	14,997,988	FLLoCA
Drilling And Equipping of Solar Powered Borehole at Olasi In Kaler Jward	7,850,400.00	6,694,496.30	Completed	8,000,000	7,850,400	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Othoch Rakuom in Got Kachola Ward	7,999,900.00	6,821,983.70	Completed	8,000,000	7,999,900.	FLLoCA
Supply, Delivery and Installation Of 10,000 L Watertanks in Various Wards	1,899,000.00	1,866,258.60	Completed	1,900,000	1,899,000	FLLoCA
Construction of Warieya Spring Protection in North Sakwa Ward	499,570.00	426,012.60	Completed	500,000	499,570.00	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Rongo Modern Market in Central Kamagambo Ward	7,994,064.00	7,616,413.40	Completed	8,000,000	7,994,064	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Taragwiti in Makerero Ward	7,997,266.00	6,819,737.50	Completed	8,000,000	7,997,266	FLLoCA
Drilling And Equipping of Solar Powered Borehole At Nyamaraga in Wasimbete Ward	7,999,546.00	7,621,636.40	Completed	8,000,000	7,999,546	FLLoCA

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Drilling and Equipping of Solar Powered Borehole at Nyankondo Mkt in Muhuru Ward	7,999,750.00	6,821,855.80	Completed	8,000,000	7,999,750	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Masaba Market In Masaba Ward	7,999,822.00	6,821,917.20	Completed	8,000,000	7,999,822	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Ikerege in Ikerege Ward	7,999,343.00	6,821,508.70	Completed	8,000,000	7,999,343	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Wangirabose in Ntimaru East Ward	7,999,312.00	6,821,482.30	Completed	8,000,000	7,999,312	FLLoCA
Drilling And Equiping of Solar Powered Borehole at Nyamagenga In Nyabasi East Ward	7,948,975.00	6,778,556.95	Completed	8,000,000	7,948,975	FLLoCA
Drilling and Equiping of Solar Powered Borehole at Chamgiwadu Mkt In South Kamagambo Ward	7,999,600.00	6,821,727.85	Completed	8,000,000	7,999,600	FLLoCA
Drilling And Equiping of Solar Powered Borehole at Gokeharaka In Gokeharaka Ward	7,997,811.00	6,820,202.25	Completed	8,000,000	7,997,811	FLLoCA
Drilling And Equiping of Solar Powered Borehole at Nyamaharaga In Isibania Ward	7,998,448.00	6,820,745.50	Completed	8,000,000	7,998,448	FLLoCA
Drilling And Equiping of Solar Powered Borehole at Alendo In Kanyasa Ward	7,996,029.00	6,818,682.70	Completed	8,000,000	7,996,029	FLLoCA
Drilling And Equiping of Solar Powered Borehole at Anjengo In Kakrao Ward	7,989,536.00	6,813,230.95	Completed	8,000,000	7,989,536	FLLoCA
Construction of Solid Waste Tranfer Station In Migori, Awendo and Kehancha Town	4,980,112.00	4,246,833.45	Completed	5,000,000	4,980,112	FLLoCA
Repair Of Solar Streetlights at Taranganya ,Kohego and Moheto In Nyamosense	358,440.00	352,260.00	Completed	360,000	358,440	FLLoCA
Supply Delivery And Installation Of 10,000lit Water Tanks In Various Wards	1,899,500.00	1,866,750.00	Completed	1,900,000	1,899,500	FLLoCA
Drilling and Equipping of Solar Powered Borehole At Nyakweri In North Kadem Ward	7,870,000.00	6,711,210.35	Completed	8,000,000	7,870,000	FLLoCA
Drilling and Equipping of Solar Powered Borehole at Dede Mkt In West Sakwa Ward	7,999,600.00	6,821,727.85	Completed	8,000,000	7,999,600	FLLoCA
Supply And Delivery of Fish Feeds at Matoso Beach in Got Kachola Ward	1,945,000.00	1,945,000.00	Completed	1,950,000	1,945,000	FLLoCA

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Obware –Kayara Culvert In Kanyasa	14,970,728.00	14,263,434.90	Completed	15,000,000	14,970,728	FLLoCA
Kenyaboni Box Culvert and Access Road in Tagare Ward	14,995,009.12	14,285,882.85	Completed	15,000,000	14,995,009	FLLoCA
Rehabilitation of Kakanene Dam In God Jope Ward	6,992,032.50	5,962,515.60	Completed	7,000,000	6,992,033	FLLoCA
Supply, Delivery and Installation Of 10,000 L Watertanks In Various Wards	759,955.00	746,852.35	Completed	780,000	759,955	FLLoCA
Installation of Solar Floodlight In Namba Market	2,299,700.00	1,961,089.00	Completed	2,300,000	2,299,700	FLLoCA
Construction of Kanyadigiro Spring Protection In East Kamagambo Ward	499,676.00	426,103.00	Completed	500,000	499,676.	FLLoCA
Equiping of Solar Powered Borehole At Andingo Market In North Kanyamkago Ward	7,944,275.60	6,817,187.45	Completed	8,000,000	7,944,276	FLLoCA
Drilling And Equiping of Solar Powered Borehole At Piny Owacho In Central Kanyamgo Ward	7,985,752.00	6,809,918.85	Completed	8,000,000	7,985,752	FLLoCA
Constuction of Spring Protection of Sangla In North Sakwa Ward	499,195.00	425,692.85	Completed	500,000	499,195	FLLoCA
Intallation of Intergrated Solar Flood Lights at Kopanga Customs In Wasimbete Ward	2,280,000.00	1,944,289.65	Completed	2,300,000	2,280,000	FLLoCA
Supply And Delivery of Fish Feeds at Aloma Beach in Kanyasa Ward	1,897,500.00	1,897,500.00	Completed	1,900,000	1,897,500	FLLoCA
Bamboo Planting Along Obware Kayara in Kanyasa Ward	500,000.00	500,000.00	Completed	500,000	500,000.00	FLLoCA
Contracted Technical Service for Climate Change Information Portal	2,999,900.00	2,798,182.60	Completed	3,000,000	2,999,900	FLLoCA
Hosting Training Capacity Building Annual Systems Upgradeing and Acquisition of Assorted Ict Consumables for Climate Change	1,999,361.00	1,864,921.20	Completed	2,000,000	1,999,361	FLLoCA
Supply, Delivery and Installation of Apiculture Equipment in East Kamagambo Ward	499,980.00	491,359.65	Completed	500,000	499,980	FLLoCA

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Supply Delivery And Installation Of Apiculture At Kangoje In Central Kamagambo	499,500.00	490,887.95	Completed	500,000	499,500	FLLoCA
Construction Of Kosodo Spring Protection In South Kamagambo Ward	499,922.50	426,313.20	Completed	500,000	499,923	FLLoCA
Rehabilitation Of Mobachi Dam In Wasimbete Ward	12,969,615.00	11,059,951.00	Completed	13,000,000	12,969,615	FLLoCA
Drilling And Equiping Of Solar Powered Borehole At Kwoyo In North Sakwa Ward	7,997,806.65	6,820,198.00	Completed	8,000,000	7,997,807	FLLoCA
Proposed Construction Of Spring Protection Works For Kawareta Springs Protection In Central Sakwa Ward	499,990.00	426,370.80	Completed	500,000	499,990	FLLoCA
Nyakurkuma Spring Protection In East Kanyamkago Ward	499,962.50	426,347.75	Completed	500,000	499,963	FLLoCA
Supply, Delivery And Installation Of Apiculture Equipment At Bonda In God Jope Ward	500,000.00	491,379.30	Completed	500,000	500,000	FLLoCA
Construction Of Dede Asao Spring Protection In West Sakwa Ward	499,980.00	491,359.65	Completed	500,000	499,980	FLLoCA
Contstruction Of Kanyauri Spring Protection In Kwa Ward	499,022.50	425,545.70	Completed	500,000	499,023	FLLoCA
Supply Delivery And Intallation Of Apiculture Equipments At Wago In Kaler Ward	499,600.00	490,986.20	Completed	500,000	499,600	FLLoCA
Supply Delivery And Intallation Of Apiculture Equipments At Nyamage In West Kanyamkago	499,800.00	491,182.75	Completed	500,000	499,800	FLLoCA
Construction Of Autamatic Weather Station At Deputy Governors Office	3,998,800.00	3,410,011.15	Completed	4,000,000	3,998,800	FLLoCA
Construction Of Disaster Rescue Center At Agenga In North Kadem Ward	9,999,987.06	6,966,114.40	Completed	10,000,000	9,999,987	FLLoCA
Equipping Of Solar Powered Borehole At Opapo Mkt In East Kamagambo Ward	7,994,300.00	6,817,208.25	Completed	8,000,000	7,994,300	FLLoCA
Drilling And Equiping Of Solar Powered Borehole At God Jope Market Mkt In God Jope Ward	7,992,000.00	6,815,246.90	Completed	8,000,000	7,992,000	FLLoCA

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Supply, Delivery And Installation Of Circular Fish Cage At Kibro And Mugabo Beaches In Muhuru Ward	2,995,000.00	2,943,362.05	Completed	3,000,000	2,995,000	FLLoCA
Bamboo Planting Alongkenyaboni Box Culvert In Tagare Ward	500,000.00	500,000.00	Completed	500,000	500,000	FLLoCA
Drilling And Equiping Of Solar Powered Borehole At Mariwa Primary In South Sakwa Ward	7,994,931.00	6,817,746.90	Completed	8,000,000	7,994,931	FLLoCA
Construction Of Spring Protection Works For Kaliech Spring In God Jope Ward	499,835.00	426,238.60	Completed	500,000	499,835	FLLoCA
Construction of Komoserega Spring Protection In Ntimaru East Ward	499,740.00	426,157.60	Completed	500,000	499,740	FLLoCA
Supply, Delivery and Installation of Apiculture Equipment At Ranen In North Sakwa Ward	499,600.00	490,986.20	Completed	500,000	499,600	FLLoCA
Supply,Delivery And Installation Of Apiculture Equipment At Maeta Wambua And Giburo And Moheto	999,600.00	982,365.50	Completed	1,000,000	999,600	FLLoCA
Supply And Delivery Of Sweet Potatoes Vine	2,500,000.00	2,500,000.00	Completed	2,500,000	2,500,000	FLLoCA
Construction and Renovation of Fish Ponds	3,000,000.00	2,558,275.85	Completed	3,000,000	3,000,000	FLLoCA
Construction Of Waste Holding Area, Repair Of Incinerator At Migori County Refferal Hospital,Repair And Maintenanace Of Incinerators At Uriri,Kehancha And Nyatike Subcounty Hospitals And Repair Of Waste Collection Vehicle	4,989,442.00	4,254,789.70	Completed	5,000,000	4,989,442	FLLoCA
Supply Delivery And Intallation Of Apiculture Equipments At Nyamage In West Kanyamkago	500,000.00	491,379.30	Completed	500,000	500,000	FLLoCA
Supply And Delivery of Fish Feeds At Kibro Beach In Muhuru Ward	1,887,500.00	1,887,500.00	Completed	1,900,000	1,887,500	FLLoCA
Supply of fish feeds at Mugabo in Muhuru ward	1,949,980	1,949,980	Completed	1,950,000	1,949,980	FLLoCA
Drilling & equiping of solar powered borehole at Ogwedhi market in Kwa ward(LPO 240 & INV 1)	7,999,256	6,821,434.50	Completed	8,000,000	7,999,256	FLLoCA
Supply Delivery and Installation Of Apiculture Equipments At Rinya In South Sakwa	499,980.00	491,359.65	Completed	500,000	499,980.00	FLLoCA
Supply, Delivery And Stocking of Fingerlings at Matoso Beach In Got Kachola Ward	638,400.00	638,400.00	Completed	640,000	638,400.00	FLLoCA

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Drilling and Equipping of solar powered borehole at Obama market in West Kanyamkago	7,995,393.00	7,617,679.60	Completed	8,000,000	7,995,393	FLLoCA
Drilling and Equipping of solar powered borehole at Macalder Kanyarwanda market	7,998,340.00	6,820,653.40	Completed	8,000,000	7,998,340	FLLoCA
Drilling and Equipping of solar powered borehole at God Kweru	7,996,063.80	7,616,451.50	Completed	8,000,000	7,996,064	FLLoCA
Supply & delivery of fingerlings at Kibro and Mugabo beaches	1,292,314.25	1,292,314.25	Completed	1,300,000	1,292,314	FLLoCA
Spring protection at Gekabaka	499,974.00	426,157.60	Completed	500,000	499,974	FLLoCA

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Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized			Total Transfers during the Year
					Deferred Income	Receivables	Others - must be specific	
GOK-CIAP	29-Nov-24	Development	116,631,579	116,631,579				116,631,579
GOK-CIAP	30-Jun-25	Development	50,347,225	50,347,225				50,347,225
World Bank-NAVCDP	29-Nov-24	Development	5,000,000	5,000,000				5,000,000
National Agr Value Chain Dev Project		Development	71,537,277			71,537,277		71,537,277
UIG Fund			32,309,300			32,309,300		32,309,300
DANIDA CO-Funding			18,874,768			18,874,768		18,874,768
			<b>294,700,149</b>	<b>171,978,804</b>		<b>122,721,345</b>		<b>294,700,149</b>

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**Appendix IV: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Sources of funds	Implementing Partners
				Q 1	Q 2	Q 3	Q 4		
Supply And Delivery Of Harvesting Nets	Supply & delivery of harvesting nets	To facilitate sustainable fish production and improve the livelihoods of local fisherfolk	Supply & delivery of harvesting nets					FLLoCA	KFW/IDA/CO-FUNDING
Proposed Repair Of Solar Street Lights At Ngere, Kitere, Onyiero, Barmulo, Kwe, Obama, Osogo, Nyam Asare, And Korondo Markets	Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components	Promoting alternative energy use through solar street lighting system at Barmulo market	Procurement processes, supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting					FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Lela Pri. In Wasweta Ii Ward	Drilling and equipping a borehole, installing a solar pumping system, constructing two water kiosks, laying a pipeline, and erecting a 6m steel tower with a 10m <sup>3</sup> storage tank to provide clean water sustainably	To provide a sustainable and reliable supply of clean water to the community through the drilling and equipping of a solar-powered borehole with adequate storage and distribution infrastructure	Drilling works, test pumping, water quality analysis, installation of pumping set, construction of 2 standard water kiosks (2600mm x 2600mm), construction of pipe pipeline from borehole to storage, fabrication and erection of 6M high steel elevated tower with 10 m3 UPVC water storage tank					FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At God Kweru In Wiga Ward	Drilling and equipping a borehole, installing a solar pumping system, constructing two water kiosks, laying a pipeline, and erecting a 6m steel tower with a 10m <sup>3</sup> storage tank to provide clean water sustainably	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Drilling works, test pumping, water quality analysis, installation of pumping set, construction of 2 standard water kiosks (2600mm x 2600mm), construction of pipe pipeline from borehole to storage, fabrication and erection of 6M high steel elevated tower with 10 m3 UPVC water storage tank					FLLoCA	

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Supply ,Delivery And Installation Of Circular Fish Cage At Matoso Beach In Got Kachola Ward	Installing fish cages in Lake Victoria to enhance sustainable aquaculture and improve community livelihoods.	Promoting fish production through cage farming technology at Matoso Beach	Installation of the fish cages in Lake Victoria, introduction of fingerlings and fish feeds					FLLoCA	
Proposed Repair Of Solar Streetlights	Involves repair of solar streetlight	To promote alternative energy use through solar street lighting system at the mentioned market centres	Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting					FLLoCA	
Supply And Delivery Of Boat	The project involves the procurement and delivery of a boat to support safe and efficient transport and fishing activities	To support safe and efficient transport and fishing activities	Supply and delivery of boat					FLLoCA	
Proposed Repair Of Solar Streetlight At Ndiwa Riat Ngukumahando And Maeta Markets	Involves repair of solar streetlight	To promote alternative energy use through solar street lighting system at the mentioned market centres	Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting					FLLoCA	
Supply Delivery Of Tree Seedlings For School Greening Programme	Entails supplying and delivering tree seedlings to schools to promote greening, environmental conservation, and climate resilience.	To enhance environmental conservation and climate resilience by supplying and planting tree seedlings in schools under the School Greening Programme.	<ul style="list-style-type: none"> <li>- Procurement of quality tree seedlings.</li> <li>- Delivery of seedlings to selected schools.</li> </ul>					FLLoCA	
Supply Delivery Of Tree Seedlings For School Greening Programme	Entails supplying and delivering tree seedlings to schools to promote greening,	To enhance environmental conservation and climate resilience by supplying and planting tree seedlings in	<ul style="list-style-type: none"> <li>- Procurement of quality tree seedlings.</li> </ul>					FLLoCA	

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	environmental conservation, and climate resilience.	schools under the School Greening Programme.	- Delivery of seedlings to selected schools.					
Supply Delivery Of Tree Seedlings For School Greening Programme	Entails supplying and delivering tree seedlings to schools to promote greening, environmental conservation, and climate resilience.	To enhance environmental conservation and climate resilience by supplying and planting tree seedlings in schools under the School Greening Programme.	- Procurement of quality tree seedlings. - Delivery of seedlings to selected schools.				FLLoCA	
Supply Delivery Of Tree Seedlings For School Greening Programme	Entails supplying and delivering tree seedlings to schools to promote greening, environmental conservation, and climate resilience.	To enhance environmental conservation and climate resilience by supplying and planting tree seedlings in schools under the School Greening Programme.	- Procurement of quality tree seedlings. - Delivery of seedlings to selected schools.				FLLoCA	
Supply Delivery Of Tree Seedlings For School Greening Programme	Entails supplying and delivering tree seedlings to schools to promote greening, environmental conservation, and climate resilience.	To enhance environmental conservation and climate resilience by supplying and planting tree seedlings in schools under the School Greening Programme.	- Procurement of quality tree seedlings. - Delivery of seedlings to selected schools.				FLLoCA	
Proposed Rehabilitation Of Kiasa Hill	Involves site identification, clearing, pitting, and tree planting to restore degraded areas	To increase the forest cover	Site identification, clearing, pitting, tree planting				FLLoCA	
Supply And Delivery Of Tree Seedlings For Rehabilitation Of Kiasa Hill	Supply and deliver tree seedlings for hilltop rehabilitation	To provide tree seedlings for hilltop rehabilitation	Procure quality tree seedlings suitable for hilltop rehabilitation. Transport and deliver the seedlings to the designated hilltop site.				FLLoCA	
Proposed Rehabilitation Of Raha Hill	Involves site identification, clearing, pitting, and tree planting to restore degraded areas	To increase the forest cover	Site identification, clearing, pitting, tree planting				FLLoCA	

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Proposed Rehabilitation Of God Nyinyo Hill	Involves site identification, clearing, pitting, and tree planting to restore degraded areas	To increase the forest cover	Site identification, clearing, pitting, tree planting				FLLoCA	
Proposed Repair Of Solar Streetlight At Ngisiru, Nyankore, Ikerege, Sigenga And Siabai Market	Entails supplying, installing, and testing all-in-one solar streetlights, removing old fixtures, reinstating damaged poles, and repainting to restore efficient and sustainable public lighting	To promote alternative energy use through solar street lighting system at the various market centres	Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting				FLLoCA	
Supply & Delivery Of Predator Nets	The project involves the supply and delivery of predator nets to protect fish stocks in aquaculture setups, reduce losses from predation, and enhance sustainable fish production.	To enhance fish survival and productivity by providing predator nets that protect aquaculture systems from predators and support sustainable fish farming.	Procure high-quality predator nets suitable for aquaculture use.  Deliver the nets to designated fish farming sites or groups				FLLoCA	
Supply & Delivery Of Pond Liners	Involves the supply and delivery of durable pond liners to support the construction and maintenance of fish ponds, enhance water retention, and promote efficient and sustainable aquaculture practices.	To enhance sustainable fish farming by providing quality pond liners that improve water retention and overall pond efficiency	Procure high-quality and durable pond liners.  Deliver pond liners to designated fish farming sites or groups.				FLLoCA	
Supply & Delivery Of Sorghum Seeds	Entails supplying and delivering certified sorghum seeds to farmers to promote climate-resilient farming and improve food security	To increase sorghum production and enhance food security by providing farmers with quality, climate-resilient sorghum seeds.	Procure certified sorghum seeds from reliable suppliers.  Deliver sorghum seeds to targeted farmer groups or individuals.				FLLoCA	
Proposed Construction Of Nyabukarange Spring Protection In Bukira Central Ward	The project involves excavation, building retaining walls and a spring box, planting trees, fencing the catchment,	To safeguard the water source from contamination and ensure a clean, reliable,	Excavation, construction of retaining walls and spring box, , grow ecofriendly trees in the catchment and fencing , installation of a chlorine dispenser				FLLoCA	

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	and installing a chlorine dispenser to secure and improve water supply.	and sustainable supply of water for community use.						
Sare Box Culvert And Access Road In South Sakwa Ward	The project involves constructing a box culvert and access road to improve water drainage and reduce flooding risks caused by increased rainfall intensity due to climate change, while enhancing transportation and community resilience.	To reduce flood-related damages and improve climate resilience by constructing a box culvert and access road that enhance drainage and connectivity in the area.	Conduct site assessment and survey for the box culvert and access road. Excavate and prepare the foundation for the box culvert. Construct the box culvert structure according to design specifications. Build and level the access road leading to and from the culvert. Implement drainage measures to manage runoff and prevent erosion. Inspect and test the completed structures for durability and functionality.					FLLoCA
Proposed Drilling And Equipping Of Solar Powered Borehole At Olasi In Kaler Jward	Mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Mobilization, training of PMCs, drilling, test pumping , installation of pumping unit, construction of two water kiosks , laying of pipework's (rising main and distribution) Installation of CM3, Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points					FLLoCA
Proposed Drilling And Equipping Of Solar Powered Borehole At Othoch Rakuom In Got Kachola Ward	Mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Mobilization, training of PMCs, drilling, test pumping, installation of pumping unit, construction of two water kiosks, laying of pipeworks (rising main and distribution) Installation of CM3, Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points					FLLoCA
Supply, Delivery And Installation Of 10,000 L Watertanks In Various Wards	Involves supply, delivery and installation of 10,000L uPVC water tank	To ensure reliable clean water access in dispensaries during climate-induced droughts	Procurement, supply, delivery, branding and installation. Guttering					FLLoCA

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		through installation of storage tanks.							
Roposed Construction Of Warieya Spring Protection In North Sakwa Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.						FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Rongo Modern Market In Central Kamagambo Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Mobilization, training of PMCs, drilling of borehole, test pumping, installation of pumping unit, water quality analysis, construction of three water kiosks , laying of pipeworks (rising main and distribution) Installation of 10M3, Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points					FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Taragwiti In Makerero Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit					FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Nyamaraga In Wasimbete Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated towe					FLLoCA	

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Proposed Drilling And Equipping Of Solar Powered Borehole At Nyankondo Mkt In Muhuru Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Mobilization, training of PMCs, drilling, test pumping , installation of pumping unit, construction of two water kiosks , laying of pipework's (rising main and distribution) Installation of CM3, Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points				FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Masaba Market In Masaba Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	mobilization, training of PMC, drilling bore hole, casing, test pumping, installation of pump and solar panels, elevation of water tanks, laying of pipe works, construction of community water points.				FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Ikerege In Ikerege Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting				FLLoCA	
Proposed Drilling And Equipping Of Solar Powered Borehole At Wangirabose In Ntimaru East Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit				FLLoCA	

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<p>Proposed Drilling And Equiping Of Solar Powered Borehole At Nyamagenga In Nyabasi East Ward</p>	<p>mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.</p>	<p>To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.</p>	<p>Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main &amp; distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit</p>				<p>FLLoCA</p>	
<p>Proposed Drilling And Equiping Of Solar Powered Borehole At Chamgiwadu Mkt In South Kamagambo Ward</p>	<p>mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.</p>	<p>To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.</p>	<p>Mobilization, training of PMCs, Drilling of borehole, test pumping, water quality analysis, installation of pumping set, construction of 2 standard water kiosks (2600mm x 2600mm), construction of pipe pipeline from borehole to storage, fabrication and erection of 6M high steel elevated tower with 10 M3 UPVC water storage tank</p>				<p>FLLoCA</p>	
<p>Proposed Drilling And Equiping Of Solar Powered Borehole At Gokeharaka In Gokeharaka Ward</p>	<p>mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.</p>	<p>To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.</p>	<p>Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main &amp; distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks, provide soak pit</p>				<p>FLLoCA</p>	
<p>Proposed Drilling And Equiping Of Solar Powered Borehole At</p>	<p>mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank,</p>	<p>To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought</p>	<p>Drilling works, test pumping, water quality analysis, imstallation of pumping set, construction of 3 standard water kiosks (2600mm x 2600mm),</p>				<p>FLLoCA</p>	

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Nyamaharaga In Isibania Ward	constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	and ensures year-round access to clean water for domestic and livelihood use.	construction of pipe pipeline from borehole to storage, fabrication and erection of 6M high steel elevated tower with 10 m3 UPVC water storage tank						
Proposed Drilling And Equiping Of Solar Powered Borehole At Alendo In Kanyasa Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Proposed Drilling And Equiping Of Solar Powered Borehole At Anjengo In Kakrao Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Proposed Construction Of Solid Waste Tranfer Station In Migori, Awendo And Kehancha Town								FLLoCA	
Proposed Repair Of Solar Streetlights At Taranganya ,Kohego And Moheto In Nyamosense			Supply, deliver, install and test an all-in-one solar streetlight complete with all in-built components as provided for in the BQ, removal of existing fixtures, re-installation of broken down/inclined poles, re-painting					FLLoCA	
Supply Delivery And Intallation Of 10,000lit	Involves supply, delivery and installation of 10,000L uPVC water tank	To ensure reliable clean water access in dispensaries during	Procurement, supply, delivery, branding and installation. Guttering					FLLoCA	

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Water Tanks In Various Wards		climate-induced droughts through installation of storage tanks.							
Proposed Drilling And Equiping Of Solar Powered Borehole At Nyakweri In North Kadem Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Proposed Drilling And Equiping Of Solar Powered Borehole At Dede Mkt In West Sakwa Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit					FLLoCA	
Supply And Delivery Of Fish Feeds At Matoso Beach In Got Kachola Ward			Installation of the fish cages in Lake Victoria , introduction of fingerlings and fish feeds					FLLoCA	
Obware –Kayara Culvert In Kanyasa			Site clearing and topsoil stripping , Earthworks, calvert an drainage works, passage traffic,preparation of natural material of sub base and base, protection of sub base and base, surface bituminous surface treatment and surface dressing , bituminous mixing , concrete works , road furniture, capacity building					FLLoCA	

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Kenyaboni Box Culvert And Access Road In Tagare Ward								FLLoCA
Proposed Rehabilitation Of Kakanene Dam In God Jope Ward		The project enhances the pan's ability to store water during wet periods and supply it during dry spells directly addressing the challenges posed by prolonged drought conditions		Desilting , rehabilitation of the embankment, fencing construction of cattle trough , provision of a communal water point				FLLoCA
Supply,Delivery And Installation Of 10,000 L Watertanks In Various Wards	Involves supply, delivery and installation of 10,000L uPVC water tank	To ensure reliable clean water access in dispensaries during climate-induced droughts through installation of storage tanks.		Procurement, supply, delivery, branding and installation. Guttering				FLLoCA
Proposed Installation Of Solar Floodlight In Namba Market								FLLoCA
Roposed Construction Of Kanyadigiro Spring Protection In East Kamagambo Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.						FLLoCA
Proposed Equiping Of Solar Powered Borehole At Andingo Market In North Kanyamkago Ward	mobilizing and training PMCs, test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.		Mobilization, training of PMCs, test pumping , installation of pumping unit, construction of two water kiosks , laying of pipeworks ( rising main and distribution) Installation of 10M3, Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points				FLLoCA

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Proposed Drilling And Equipping Of Solar Powered Borehole At Piny Owacho In Central Kanyamgo Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Proposed Construction Of Spring Protection Of Sangla In North Sakwa Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser					FLLoCA	
Proposed Installation Of Integrated Solar Flood Lights At Kopanga Customs In Wasim bête Ward			Supply, delivery, install test and commission the integrated solar light fittings including all connections and accessories for proper functioning of system, light fitting, galvanized steel pole, bolt @ base plate					FLLoCA	
Supply And Delivery Of Fish Feeds At Aloma Beach In Kanyasa Ward								FLLoCA	
Proposed Bamboo Planting Along Obware Kayara In Kanyasa Ward								FLLoCA	
Contracted Technical Service For Climate Change Information Portal								FLLoCA	
Hosting Training Capacity Building Annual Systems Upgradeing And Acquisition Of Assorted Ict Consumables For Climate Change								FLLoCA	
Supply,Delivery And Installation Of Apiculture	It involves establishment of a sustainable beekeeping unit to	To promote climate-resilient livelihoods	Project screening, Preparation of SPR, development and approvals by relevant					FLLoCA	

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Equipment In East Kamagambo Ward	enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	agencies Purchase of hives and stands fencing of a quarter acre of land Planting of bee forage plants (sunflower, caliandra...) Water storage (2000L water tank) • Construct base for the tank • Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable, • Honey extraction unit (Decapping tray, uncapping folk, double metal honey sieve, digital weighing scale, 3 frame stainless steel manual honey extractor					
Supply Delivery And Installation Of Apiculture At Kangoje In Central Kamagambo	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	<ul style="list-style-type: none"> <li>• Project screening, Preparation of SPR, development and approvals by relevant agencies</li> <li>• Purchase of hives and stands</li> <li>• fencing of a quarter acre of land</li> <li>• Planting of bee forage plants (sunflower, caliandra...)</li> <li>• Water storage (2000L water tank)</li> <li>• Construct base for the tank</li> <li>• Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable,</li> <li>• Honey extraction unit (Decapping tray, uncapping folk, double metal honey sieve, digital weighing scale, 3 frame stainless steel manual honey extractor</li> </ul>				FLLoCA	
Roposed Construction Of Kosodo Spring Protection In South Kamagambo Ward		To safeguard the water source from contamination and ensure a clean, reliable,	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser				FLLoCA	

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		and sustainable supply of water for community use.							
Proposed Rehabilitation Of Mobachi Dam In Wasimbete Ward			Desilting					FLLoCA	
Proposed Drilling And Equiping Of Solar Powered Borehole At Kwoyo In North Sakwa Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m <sup>3</sup> VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit					FLLoCA	
Proposed Construction Of Spring Protection Works For Kawareta Springs Protection In Central Sakwa Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser					FLLoCA	
Proposed Of Nyakurkuma Spring Protection In East Kanyamkago Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco-friendly trees in the catchment and fencing , installation of a chlorine dispenser					FLLoCA	
Supply,Delivery And Installation Of Apiculture Equipment At Bonda In God Jope Ward	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	installation of beehives, planting of bee forage, construction of honey harvesting unit					FLLoCA	
Proposed Construction Of Dede Asao Spring		To safeguard the water source from contamination	Excavation, construction of retaining walls and spring box, , grow eco friendly					FLLoCA	

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Protection In West Sakwa Ward		and ensure a clean, reliable, and sustainable supply of water for community use.	trees in the catchment and fencing , installation of a chlorine dispenser					
Proposed Construction Of Kanyauri Spring Protection In Kwa Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser				FLLoCA	
Supply Delivery And Intallation Of Apiculture Equipments At Wagoro In Kaler Ward	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	Installation Of Bee Hives, Planting of Bee Forage and Construction of Honey Harvesting Unit				FLLoCA	
Supply Delivery And Intallation Of Apiculture Equipments At Nyamage In West Kanyamkago	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.					FLLoCA	
Proposed Construction Of Automatic Weather Station At Deputy Governors Office			Acquisition and installation of Automatic Weather Station. Fencing				FLLoCA	
Proposed Construction Of Disaster Rescue Center At Agenga In North Kadem Ward							FLLoCA	
Proposed Equiping Of Solar Powered Borehole At Opapo Mkt In East Kamagambo Ward	mobilizing and training PMCs, test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes,	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round	Mobilization, training of PMCs, test pumping , installation of pumping unit, construction of two water kiosks , laying of pipeworks ( rising main and distribution) Installation of 10M3,				FLLoCA	

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	fencing the site, and providing communal water points for sustainable supply.	access to clean water for domestic and livelihood use.	Elevated steel storage tank at 9M high and fencing borehole site and provision of communal water points						
Proposed Drilling And Equiping Of Solar Powered Borehole At God Jope Market Mkt In God Jope Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Supply,Delivery And Installation Of Circular Fish Cage At Kibro And Mugabo Beaches In Muhuru Ward			Installation of the fish cages in Lake Victoria , introduction of fingerlings and fish feeds					FLLoCA	
Proposed Bamboo Planting Alongkenyaboni Box Culvert In Tagare Ward								FLLoCA	
Proposed Drilling And Equiping Of Solar Powered Borehole At Mariwa Primary In South Sakwa Ward	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test pumping, installation of pumping set, lying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit					FLLoCA	
Proposed Construction Of Spring Protection Works For Kaliech Spring In God Jope Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser					FLLoCA	

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Proposed Construction Of Komoserega Spring Protection In Ntimaru East Ward		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.	Excavation, construction of retaining walls and spring box, , grow eco friendly trees in the catchment and fencing , installation of a chlorine dispenser				FLLoCA	
Supply, Delivery And Installation Of Apiculture Equipment At Ranen In North Sakwa Ward	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	<ul style="list-style-type: none"> <li>• Project screening, Preparation of SPR, development and approvals by relevant agencies</li> <li>• Purchase of hives and stands</li> <li>• fencing of a quarter acre of land</li> <li>• Planting of bee forage plants (sunflower, caliandra...)</li> <li>• Water storage (2000L water tank)</li> <li>• Construct base for the tank</li> <li>• Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable,</li> <li>• Honey extraction unit (Decapping tray, uncapping folk, double metal honey sieve, digital weighing scale, 3 frame stainless steel manual honey extractor</li> </ul>				FLLoCA	
Supply,Delivery And Installation Of Apiculture Equipment At Maeta Wambua And Giburo And Moheto	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	<ul style="list-style-type: none"> <li>• Project screening, Preparation of SPR, development and approvals by relevant agencies</li> <li>• Purchase of hives and stands</li> <li>• fencing of a quarter acre of land</li> <li>• Planting of bee forage plants (sunflower, caliandra...)</li> <li>• Water storage (2000L water tank)</li> <li>• Construct base for the tank</li> <li>• Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable,</li> <li>• Honey extraction unit (Decapping tray, uncapping folk, double metal honey</li> </ul>				FLLoCA	

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			sieve, digital weighing scale, 3 frame stainless steel manual honey extractor					
Supply And Delivery Of Sweet Potatoes Vine								FLLoCA
Proposed Construction And Renovation Of Fish Ponds								FLLoCA
Proposed construction Of Waste Holding Area, Repair Of Incinerator At Migori County Referral Hospital, Repair And Maintenance Of Incinerators At Uriri, Kehancha And Nyatike Subcounty Hospitals And Repair Of Waste Collection Vehicle								FLLoCA
Supply Delivery and Installation Of Apiculture Equipments At Nyamaga In West Kanyamkago	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	<ul style="list-style-type: none"> <li>• Project screening, Preparation of SPR, development and approvals by relevant agencies</li> <li>• Purchase of hives and stands</li> <li>• fencing of a quarter acre of land</li> <li>• Planting of bee forage plants (sunflower, caliandra...)</li> <li>• Water storage (2000L water tank)</li> <li>• Construct base for the tank</li> <li>• Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable,</li> <li>• Honey extraction unit (Decapping tray, uncapping folk, double metal honey sieve, digital weighing scale, 3 frame stainless steel manual honey extractor</li> </ul>					FLLoCA

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Supply And Delivery Of Fish Feeds At Kibro Beach In Muhuru Ward								FLLoCA
Supply of fish feeds at Mugabo in Muhuru ward								FLLoCA
Drilling & equipping of solar powered borehole at Ogwedhi market in Kwa ward(LPO 240 & INV 1)	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA
Supply Delivery And Installation Of Apiculture Equipment's At Rinya In South Sakwa	It involves establishment of a sustainable beekeeping unit to enhance livelihoods and climate resilience. It includes procuring hives and equipment, fencing the apiary, planting bee forage, and setting up water storage and honey extraction facilities.	To promote climate-resilient livelihoods through sustainable beekeeping for income generation, biodiversity conservation, and ecosystem restoration.	<ul style="list-style-type: none"> <li>• Project screening, Preparation of SPR, development and approvals by relevant agencies</li> <li>• Purchase of hives and stands</li> <li>• fencing of a quarter acre of land</li> <li>• Planting of bee forage plants (sunflower, caliantra...)</li> <li>• Water storage (2000L water tank)</li> <li>• Construct base for the tank</li> <li>• Khaki honey harvesting kits (2, plastic pail, 18L airtight buckets, torch solar rechargeable,</li> <li>• Honey extraction unit (Decapping tray, uncapping folk, double metal honey sieve, digital weighing scale, 3 frame stainless steel manual honey extractor</li> </ul>					FLLoCA
Supply, Delivery and Stocking of Fingerlings at Matoso Beach In Got Kachola Ward								FLLoCA
Drilling and Equipping of solar powered borehole at	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and	To provide a sustainable and climate-resilient water supply that reduces	Conduct Hydrological survey, Undertake EIA, Obtain authorization to drill, provide signage, drilling, test					FLLoCA

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Obama market in West Kanyamkago	9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.	pumping, installation of pumping set, laying of pipelines (raising main & distribution main), Fabrication and erection of 6m high steel elevated tower with 10m3 VPVC water storage tanks, Construct 2No. standard water kiosks as described in the bill of quantities Brand the kiosks , provide soak pit						
Drilling and equipping of solar powered borehole at Macalder Kinyarwanda market	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Drilling and Equipping of solar powered borehole at God Kweru	mobilizing and training PMCs, drilling and test pumping a borehole, installing a pump and 9m-high storage tank, constructing two water kiosks, laying pipes, fencing the site, and providing communal water points for sustainable supply.	To provide a sustainable and climate-resilient water supply that reduces vulnerability to drought and ensures year-round access to clean water for domestic and livelihood use.						FLLoCA	
Supply & delivery of fingerlings at Kibro and Mugabo beaches		To enhance fish production and promote sustainable aquaculture as a source of income, nutrition, and climate-resilient livelihoods.						FLLoCA	
Spring protection at Gekabaka		To safeguard the water source from contamination and ensure a clean, reliable, and sustainable supply of water for community use.						FLLoCA	

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**Appendix V: Disaster Expenditure Reporting Template**

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments
NONE						

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Appendix VI: Fixed Asset Register

Asset class	Historical Cost b/f  (Kshs) Previous Year	Additions during the year  (Kshs)	Disposals during the year  (Kshs)	Transfers in/(out) during the year	Historical Cost c/f  (Kshs) Current Year
Land		13,200,000			13,200,000
Buildings and structures		314,493,691			314,493,691
Transport equipment		144,648,200			144,648,200
Office equipment, furniture and fittings		92,839,780			92,839,780
ICT Equipment		94,991,943			94,991,943
Machinery and Equipment					-
Service Concession Asset		93,725,533			93,725,533
Infrastructure Assets- Roads, Rails		1,262,759,613			1,262,759,613
Intangible assets		12,267,790			12,267,790
Work in Progress	274,694,265	288,357,162			563,051,427
<b>Total</b>	<b>274,694,265</b>	<b>2,317,283,713</b>			<b>2,591,977,978</b>