

REPUBLIC OF KENYA



*Enhancing Accountability*

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**REPORT**

PARLIAMENT  
OF KENYA  
LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY REVENUE FUND**

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**COUNTY GOVERNMENT OF MIGORI**



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**COUNTY REVENUE FUND**

*County Government of Migori*

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2022.**

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County Government of Migori  
County Revenue Fund  
Annual Report and Financial Statements for the Financial Year ended 30<sup>th</sup> June,2022.

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## 1. Key Entity Information and Management

### a) Background information

Article 207 of the Constitution of Kenya provides for the establishment of the County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government.

### b) Key Management

The County Revenue Funds day-to-day management is under the following key organs:

- CECM Finance and Economic planning
- C.O Finance
- Director Accounting Services/Finance

### c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	- Mrs Scholastica Obiero
2.	Accounting Officer in charge of Finance	- Roseline Otieno

### d) Fiduciary Oversight Arrangements

- *Audit and Finance committee activities*
- *Senate Committee Activities*
- *County Assembly*
- *Controller of Budget*
- *Office of the Auditor General*

**e) County Headquarters**

P.O. Box 195 – 40400

Suna Migori, KENYA

**f) County Contacts**

Telephone: (254) 726319450/ 73

6860086/ 770304976

E-mail: [info@migori.go.ke](mailto:info@migori.go.ke)

Website: [www.migori.go.ke](http://www.migori.go.ke)

**g) County Bankers**

Central Bank of Kenya

Haile Selassie Avenue

P.O. Box 60000

City Square 00200

NAIROBI, KENYA

**h) Independent Auditors**

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

NAIROBI, KENYA

## **2. Statement by the CECM Finance**

It gives me pleasure to present the County Government of Migori financial statements for the financial year ending 30<sup>th</sup> June 2022. 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 Government and 47 County Governments.

### **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.



**Scholastica Obiero**  
**CEC- Finance and Economic Planning.**  
**County Government of Migori.**

### **3. Statement of Management Responsibility**

Article 207 of the Constitution, Sections 109 and 167 of the Public Finance Management Act, 2012 requires a County Revenue Fund established by the Constitution, an Act of Parliament or county legislation shall prepare financial statements for the Fund for each financial year in a form prescribed by the Public Sector Accounting Standards Board and submit to the Auditor General and a copy to the Commission on Revenue Allocation and the Controller of Budget.

The Accounting Officer of the County Government is responsible for the preparation and presentation of the County Revenue Fund financial statements, which give a true and fair view of the state of affairs of the Fund as at the end of the financial year ended on June 30, 2022. 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 Revenue Fund; (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 Accounting Officer accepts responsibility for the County Revenue Fund'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 Accounting Officer is of the opinion that the County Revenue Fund's financial statements give a true and fair view of the state of the County Revenue Fund's transactions during the financial year ended June 30, 2022, and of its financial position as at that date.

The Accounting Officer further confirms the completeness of the accounting records maintained for the County Revenue Fund which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control. The Accounting Officer confirms that the County Revenue Fund has complied fully with applicable Government Regulations and the terms of external financing covenants, Further, Accounting Officer confirms that the County Revenue Fund'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 Revenue Fund's financial statements were approved and signed on 25<sup>th</sup> July 2022

Signature \_\_\_\_\_

**Roseline Otieno**

**Chief Officer - Finance**

#### **4. Overview of the County Revenue Fund Operations**

##### **Background**

Article 207 of the Constitution of Kenya provides for the establishment of a County Revenue Fund into which shall be paid all money raised or received by or on behalf of the County Government. As outlined under Section 109 of the Public Finance Management (PFM) Act, 2012 the County Treasury is responsible for administration of the County Revenue Fund. The County Revenue Fund is maintained as the County Exchequer Account at the Central Bank of Kenya.

##### **Receipts into the County Revenue Fund**

County Government revenue is received through appointed County Receiver of Revenue by the County Executive Committee Member for finance to the County Treasury pursuant to Section 157 (1) of the PFM Act 2012. Other receipt includes Exchequer releases, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Revenue Fund Account.

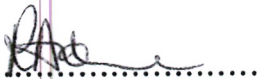
Transfers from the County Revenue Fund

The withdrawal of funds from the County Revenue Fund is authorized by the County appropriation Act. The County Treasury is required to seek the Controller of Budget's approval for withdrawal of funds from the County Revenue Fund to the County Executive and County Assembly bank accounts. These entities are responsible for the administration of their respective approved budgets.

##### **Financial Reporting requirements**

The Accounting Officer for the County Revenue Fund is required to prepare and submit the financial statements to the Auditor-General and a copy to the Controller of Budget, and the Commission on Revenue Allocation.

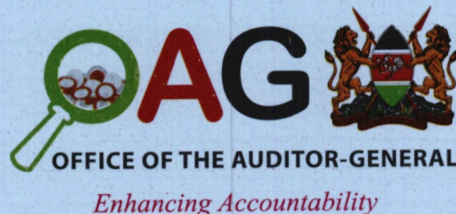
This statement therefore covers the operations of the County Exchequer Account for the financial year ended 30<sup>th</sup> June 2022.



.....  
**Roseline Otieno**  
**Chief Officer –Finance**

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON COUNTY REVENUE FUND FOR THE YEAR ENDED 30 JUNE, 2022-COUNTY GOVERNMENT OF MIGORI**

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### **PREAMBLE**

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

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

#### **Qualified Opinion**

I have audited the accompanying financial statements of County Revenue Fund set out on pages 1 to 10, which comprise the statement of receipts and payments for the year ended 30 June, 2022 and statement of comparison of budget 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 effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Revenue Fund as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Misstatement of Transfers to County Executive**

The statement of receipts and payments reflects transfers to County Executive of Kshs.8,038,556,593 as disclosed in Note 5 to the financial statements. However, Migori County Executive of Migori financial statements reflects County Revenue Fund transfers of Kshs.7,903,532,000 resulting into unexplained and unreconciled variance of Kshs.135,024,593. The balance includes an amount of Ksh.640,401,136 transferred on 31 July, 2022, after the closure of the financial year but reported in the year ended 30 June, 2022 in contravention of Regulation 97(1) of the Public Finance Management (County Governments) Regulations, 2015 which stipulates that, "The accounts of the county government entities shall record transactions which take place during a financial year running from the 1 July to the 30 June."

In the circumstances, the accuracy of the transfers to County Executive of Kshs.8,038,556,593 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

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

The statement of comparison of budget and actual amounts reflects total budgeted receipts of Ksh.10,444,016,812 against actual receipts of Ksh.7,980,072,046 resulting to under realization of Ksh.2,463,944,766 or 24% of the approved budget.

Similarly, the Fund made actual payments of Ksh.8,902,042,525 against budgeted figure of Kshs.10,444,016,812 resulting to a shortfall of Kshs.1,541,974,287 or 15% of the approved budget.

The expenditure implies that public funds were lying idle at the expense of service delivery and may have impacted negatively on the delivery of goods and services to the public. There is a need to re-evaluate the budgeting process to focus on more priority areas as guided by public participation in the budget making process.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing 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 Opinion**

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

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

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

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

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

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

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

Those charged with governance are responsible for overseeing the Fund'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**

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

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

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

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.


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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

31 March, 2023

**6. Statement of Receipts and Payments Statement for the year ended 30th June,2022.**

		2021/22
	Notes	Kshs.
<b>Receipts</b>		
Exchequer releases	1	7,364,618,812
Transfers from other government agencies	2	271,806,088
Own Source Revenue	3	311,278,800
Return to CRF issues	4	32,368,346
<b>Total Receipts</b>		<b>7,980,072,046</b>
<b>Payments</b>		
Transfers to County Executive	5	8,038,556,593
Transfers to County Assembly	6	863,485,932
<b>Total Payments</b>		<b>- 8,902,042,525</b>
Net increase (decrease) in cash for the year		<b>- 921,970,479</b>
Add Opening fund balance b/f	7	<b>1,156,964,917</b>
<b>Closing Fund balance for the period</b>	7	<b>234,994,439</b>



.....  
 Chief Officer  
 Name: Roseline Otieno



.....  
 Head of Accounting services  
 Name: Collins Bala

**7. Statement of Comparison of Budget Actual Amounts for the year ended 30<sup>th</sup> June, 2022.**

<b>Receipt/Payments</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Realisation Difference</b>	<b>% of Realisation</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
<b>Receipts</b>						
Exchequer releases	8,005,020,448	-	8,005,020,448	7,364,618,812	640,401,636	92
Transfers from other government agencies	544,389,116	1,544,607,248	2,088,996,364	271,806,088	1,817,190,276	13
Own Source Revenue	280,000,000	70,000,000	350,000,000	311,278,800	38,721,200	89
Return to CRF issues		-		32,368,346	-	
<b>Total Receipts</b>	<b>8,829,409,564</b>	<b>1,614,607,248</b>	<b>10,444,016,812</b>	<b>7,980,072,046</b>	<b>2,463,944,766</b>	<b>76</b>
<b>Payments</b>						
Transfers to County Executive	7,810,923,466	1,687,945,516	9,498,868,982	8,038,556,593	1,460,312,389	85
Transfers to County Assembly	1,018,486,098	- 73,338,268	945,147,830	863,485,932	81,661,898	91
<b>Total Payments</b>	<b>8,829,409,564</b>	<b>1,614,607,248</b>	<b>10,444,016,812</b>	<b>8,902,042,525</b>	<b>1,541,974,287</b>	<b>85</b>

- ✓ 92% of the total budget of the exchequer was released and absorbed .The 8% balance was not released in the financial year under review.
- ✓ 91% of the transfers to the county assembly was absorbed. This is basically the recurrent budget as no development project was completed.
- ✓ Transfers to county executive was 85% absorbed.15% relates to projects under the development budget that were not completed and invoiced by the closure of the financial year.
- ✓ Transfers from other government agencies had a low absorption rate of 13% as some of the funds such as Road Maintenance Fuel Levy ,UNFPA, Urban Institutional Grant and Migori County Urban Development Grant were not disbursed.

## **8. Significant Accounting Policies**

### **a) Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the Cash-Basis of accounting, as prescribed by the PSASB and Section 167 of the PFM Act 2012.

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

### **b) Reporting entity**

This report relates to financial operations of the County Revenue Fund domiciled at the County Treasury and bank account maintained at Central Bank of Kenya.

### **c) Receipts**

Receipts include funds deposited in the County Revenue Fund pursuant to Article 207 of the Constitution of Kenya and Section 109 of the PFM Act 2012.

The receipts collected include Exchequer releases, own source revenue, grants from development partners, proceeds from domestic and foreign borrowings, and other miscellaneous deposits in the County Exchequer Account.

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

County own source revenue is recognized as receipts when the funds are received in the County Exchequer Account.

### **d) Payments**

Payments are based on the County Government Appropriation Act. The exchequer requests are received by County Treasury, which rationalizes the requests based on the available balance, consolidates the requests and forwards them to Controller of Budget (COB) for approval. Once the approval of COB is obtained, the funds are released to the County Assembly and County Executive operational accounts appropriately.

**Significant Accounting Policies (Continued)**

**e) Fund Balances**

Fund balances comprise bank balances in County Exchequer Account held at Central Bank of Kenya.

**f) Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. There were no other restrictions on cash during the year.

## 9. Notes to the Financial Statements

### 1. Exchequer releases

The following is an analysis by revenue type of the receipts collected in the County Revenue Fund:

	2021/22
	Kshs.
Equitable Share	7,364,618,812
<b>Total</b>	<b>7,364,618,812</b>

Kshs 640,401,636 was received on 31 July 2022 after the closure of the financial year.

### 2. Transfers from other government agencies

	2021/22
	Kshs.
Road maintenance levy fund	
DANIDA - Universal Healthcare in Devolved Units Programme	7,503,375.00
World Bank – THUSCP	48,556,702
National Agricultural & Rural Inclusive Growth Project (NARIGP)	194,942,279
Sweet potato EU Funds	
Kenya Devolution Support Programme	
Youth Polytechnic support grant	
Abolishment of user fees in health centres and dispensaries	
Kenya Urban Support Programme	
Agriculture Sector Development Support Project (ASDSP)	20,803,732
Linda Mama - Health Programme	
<i>TOTAL</i>	271,806,088

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

**3. Own Source Revenue**

Description	2021/22 Kshs.
Cess	62,213,187
Land/Poll Rate	4,100,692
Single/Business Permits	56,379,970
Property Rent	5,018,610
Parking Fees	53,942,810
Market Fees	48,532,080
Advertising	13,694,582
Hospital Fees	50,702,208
Public Health Service Fees	6,443,570
Physical Planning and Development	6,031,161
Hire Of County Assets	1,842,670
Conservancy Administration	411,700
Administration Control Fees and Charges	1,333,130
Other Fines, Penalties, And Forfeiture Fees	632,430
<b>Total</b>	<b>311,278,800</b>

**4. Return to CRF Issues**

	2021/22 Kshs.
Migori county revenue account	
Migori county recurrent account	335,778
Migori county development account (KCB)	
Migori salaries account	
Migori county development account (Central bank)	30,389,103
Migori county operations account	
Migori county modern toilet account	
Economic planning	
Migori county assembly develop	1,637,259

County Government of Migori  
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Migori county assembly rec	6,206
Total	32,368,346

**5. Transfers to County Executive**

	2021/22
	Kshs.
Recurrent Account	5,940,370,766
Development Account	1,674,866,959
Special purpose Accounts	423,318,868
<b>Total</b>	<b>8,038,556,593</b>

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

**6. Transfers to County Assembly**

	2021/22
	Kshs.
Recurrent Account	863,485,932
<b>Total</b>	<b>863,485,932</b>

**7. Fund balance**

	2021/22
	Kshs.
County Exchequer Account - ( <i>CBK Account number 1000171537</i> )	234,994,439
<b>Total</b>	<b>234,994,439</b>

County Government of Migori  
County Revenue Fund

Annual Report and Financial Statements for the financial year ended 30<sup>th</sup> June 2022

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**Annex 2 . Analysis Of Receipts from The National Treasury Exchequer Releases**

<b>Period (2021/22)</b>	<b>Quarter 1 (Kshs.)</b>	<b>Quarter 2 (Kshs.)</b>	<b>Quarter 3 (Kshs.)</b>	<b>Quarter 4 (Kshs.)</b>	<b>Total (Kshs.)</b>
Equitable Share	1,320,828,374	1,320,828,374	1,320,828,374	3,402,133,690	7,364,618,812
DANIDA - Universal Healthcare in Devolved Units Programme	-	-	-	7,503,375	7,503,375
World Bank – THUSCP	-	-	-	48,556,702	48,556,702
National Agricultural & Rural Inclusive Growth Project (NARIGP)	-	-	-	194,942,279	194,942,279
Agriculture Sector Development Support Project (ASDSP)	-	2,500,000	-	18,303,732	20,803,732
<b>Total</b>	<b>1,320,828,374</b>	<b>1,323,328,374</b>	<b>1,320,828,374</b>	<b>3,671,439,778</b>	<b>7,636,424,900</b>