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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MIGORI

**FOR THE YEAR ENDED
30 JUNE, 2020**





COUNTY EXECUTIVE OF MIGORI

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

**MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

- H.E Zachary Okoth Obado; - Governor
- H. E Nelson Mahanga Mwita; - Deputy Governor.
- Mr Chrisopher Rosana; - County Secretary.
- Mrs Scholastica Obiero; - CEC, Finance and Economic Planning
- Mrs Iscar Aluoch; - CEC, Department of Health Services
- Mrs Sheila Gati Mwita; - CEC, Trade Tourism and Industry
- Mr. Moses Chamwada; - CEC, Department of Transport and Infrastructure
- Mr. Samson Ngariba; - CEC, Educ., Spots Culture Gender and Social Services
- Mr. Joseph Nyamita; - CEC, Public Service Management
- Mrs. Elizabeth Ochaye; - CEC, Environs and Disaster Management
- Mr Elijah Odhiambo; - CEC, Lands and Physical Planning
- Mr. Valentine Ogongo; - CEC, Agriculture Livestock and Fisheries and
- Mrs Rebecca Gati; CEC, Department of Water and Energy

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2020 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	C.E.C, Finance & Economic Planning.	- Ms Scolastica Obiero
2.	C.F.O, Finance & Economic Planning.	- Samuel Omuga
3.	Director, Finance & Economic Planning.	- Paul Mwita
4.	Head of Treasury	- Colins Bala

d) Fiduciary Oversight Arrangements

The fiduciary oversight bodies at the County for the fourth quarter ending 30th June 2020 were;

- *County Assembly of Migori*
- *Audit committee*
- *Public Accounts committee*
- *Budget and Appropriations*

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e) Entity Headquarters

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

f) Entity Contacts

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

g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank
Migori Branch
P.O Box 54, 40400
Migori

h) Independent Auditors

Auditor General
Office of the Auditor General- Kenya
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
Nairobi, Kenya

i) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. FORWARD BY THE CEC

It gives me pleasure to present the County Government of Migori financial statements for the financial year ending 30th June 2020. 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.

Financing of the County Governments.

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

County's Financial Performance.

The county government of Migori had an approved budget of Ksh. 9,727,326,575 for the year 2019/2020 comprising of Ksh 4,031,043,869 as development and Ksh 5,696,282,706 as recurrent expenditure. From the annual budget, county Assembly took Ksh. 1,036,886,081 for its development projects, personnel emoluments and office operations.

Migori County, however, for the financial year, 2019/2020, received a total of ksh 7,709,139,732 comprising of Kshs 7,401,731,968 as total national releases, Kshs 1,719,318 as year end refund and kshs. 305,688,447 from county own revenues sources .

Challenges.

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



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

3. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

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

Strategic development objectives

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

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

The key development objectives of the Migori County's 2018-2022 CIDP are to:

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

Progress on attainment of Strategic development objectives

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

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Department	Objective	Outcome	Indicator	Performance
Public Works, Roads & Transport	To improve road network	Improved accessibility	Km. of roads upgraded to all weather roads	In FY 19/20 we increased roads project 400km Namely: Kiringi Bridge and Uriri -Uria Road. Enhance accessibility
	To maintain and construct bridges	Improved accessibility	No. of bridges/box culverts constructed	Increased businesses opportunity as movement goods and services from one area to another is easy
Information Communication and Technology	To improve ICT infrastructure and Connectivity	Increased ICT connectivity and communication	% of ICT connectivity in all offices	Increased security surveillances via closed circuit cameras (CCTV) installed in major towns and facilities.
Agriculture	To increase aquaculture development	Increased fish quality, quantity and production	% increase in metric tons of fish produced by fish farmers	Increased revenue to farmers and the county as a whole as the fish are sold within and outside the county. This has been brought about by use of fish cages and fish ponds.
	To increase livestock breeding services	Increased production and productivity	% increase in quality in livestock products	The county has distributed sahiwal breeds to dry areas to improve breeds of cows for high milk and beef production hence increase in revenue.
	To improve breeds	Sustained livestock-based livelihood	% increase in farmers provided high breed animals	Continued distribution of in calf dairy cows to farmers has led to increased cash inflows to farmers hence improved livelihoods to farmers.
	To improve crop development	Increased food security and income	%of farmers accessing quality farm inputs	Distribution of certified seeds by the county has led to increased crop production/bumper harvest and also introduction of improved rice variety that grows on dry areas has brought food stability in the county

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Trade	To improve cradle of mankind circuit	A tourist circuit along the UN heritage site(Thimlich)	% increase in tourist arrivals and revenue	Increased revenue to the county and also county residents appreciate their cultures
	To improve trade infrastructure development services	Improved trading infrastructure and market accessibility	% increase in trade infrastructure	Improved stalls for traders means exchange of goods and services can be carried out conveniently from specific areas/locations. Increased revenue to the county.
	To improve liquor licensing	Increased county revenue	% increase in number of liquor agencies adhering to county liquor regulations	Increased licensed liquor agencies means controlled consumption of alcohol within the county hence reduced alcohol abuse. Increased revenue to the county.
Education	To improve 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.
Health Services	To improve Community health services	Improved access to health services	% of Community health units initiated and functional	Inceased access to health services hence improved lifestyle for the county residents.
	To improve family&	Improved	% reduction of	Population growth

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	reproductive health	reproductive maternal neonatal child adolescence health	maternal and newborn deaths	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
			% 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
Environment and Disaster Management	To improve Solid Waste Management Services	Clean Environment	management and personal protective (Assorted) equipment purchased	Improved business and living environment that is pollution free.
			% increase in waste collection vehicles purchased	Improved business and living environment that is pollution free.
	To improve County Greening Programme	Sustainably managed and conserved environment and natural resources.	% of annual tree cover increase	Leads to reduced carbon emission and soil erosion. Increased forest cover which attracts rainfall.
	To improve Water Resources conservation and management	Improved water resources quality and quantity	% of water resources protected and conserved	Increase access to clean water from protected catchment areas (springs)
	To improve disaster 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

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Water	To improve Operation and maintenance of rural water services	Strengthened sustainability of rural water services	% of drilled boreholes equipped and functional	Increased access to clean and water for industrial and domestic consumption
			% of dams /pans completed and functional	Increased access to clean and water for industrial and domestic consumption
	To improve Urban Water Supply and sewerage	Increased access to safe water and Sanitation	% households served with safe water	Increased access to clean and water for industrial and domestic consumption
	To improve Water Conservation, protection and Governance	Enhanced water resources management	% increase of roof catchment and water storage capacity at household and institutional levels	Increased access to clean and water for industrial and domestic consumption
Lands, Housing and Physical Planning	To improve physical and urban planning services	Planned and Organized space for economic growth and resource mobilization	% increase of towns planned for development	Well planned and managed towns for future development.
	To improve land registration and records management services	Increased percentage of public and private land parcels with title deeds and ownership documents	% increase of land parcels with title deeds	Reduced cases and land disputes and increase in revenue collection.
	To improve housing services	Improved human settlements and quality of life	% increase in low cost housing and building technology centres established	Improved living standards for residents
County Executive	To improve citizen service delivery services	Enhanced service delivery to the citizens	% increase in synergy between different levels of government in service delivery	Improved working environment for service delivery
	To enhance legal services	Improved service Delivery	% increase in legal cases solved	Reduced legal costs and enhanced dispute resolution.
	To improve Conflict management and resolution	Improved security and peace	% increase in population that feel safe in their communities	Improved security/peace leading to enhanced business environment
Finance and Economic Planning	To improve accounting Services	Quality and timely production of financial statements and reports	% of quality and timely reports Produced.	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are executed on time.
		Enhanced efficiency in service delivery	% improvement of transactions under IFMIS	Timely disbursement of funds from exchequer and less audit queries. Projects and programmes are

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				executed on time.
		Improved debt Management	% improvement of debt management	Improved cashflow to the business community and safeguarding the county from incurring unplanned debts and their related costs
	To improve resource Mobilization	Increased revenue collected	% increase in equitable share	Increased resources means more service delivery to the residents.
	To improve Supply Chain Management	Improved procurement services	% implementation of procurement plan implemented within time and cost	Timely and smooth business transaction for goods and services .
	To improve audit Services	Efficient and timely, audit, monitoring and evaluation of staff and county	% level of audit reports implemented	Improved internal control systems for better financial management in the county
	To improve budget coordination and management	Budget prepared and approved	% county fiscal strategy papers adopted and implemented	Enhanced implementation of projects and programmes per financial management systems in place.
Public Service Management	To improve human Capital Strategy	Skilled 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

4. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

VISION STATEMENT: A Vibrant and Prosperous County

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

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

1. Sustainability strategy and profile
 - The top management especially the accounting officer refers to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.
2. Environmental performance
 - The environment department provides and implements policies to ensure effective waste management and environment friendly mineral exploitation.
 - The County Government has engaged the youth in planting trees on hill tops to increase forest cover that has led to increase in rainfall.
3. Employee welfare
 - The Migori Public Service Board ensures employee welfare is enhanced through prompt promotion and salary payments.
 - There is a structured system of dispute resolution in the County.
4. Market place practices-
 - The procurement department strictly follows Public Procurement Oversight Act so as to ensure fairness in award of tender among the youth, disabled and women.
5. Community Engagements-
 - Throughout the Covid-19 period, the County Government endeavoured to supply water tanks to the vulnerable residents to reduce the spread of the virus within the community.
 - The department of Health increased awareness creation on the pandemic through public barazas, media and CHWs.
 - There is the provision of sanitizers and face masks to the County Employees. The health workers have been trained on COVID 19 and supplied with relevant kits.
 - 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.

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- The county through the department of health grants waivers to needy patients who cannot pay for their medical bills.

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5. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 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, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2020, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Government has complied fully with applicable Government Regulations and the terms of external financing, and that the County Government'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 Government's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 25th September 2020.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF MIGORI FOR THE YEAR ENDED 30 JUNE, 2020

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Migori set out on pages 1 to 73, which comprise the statement of assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows, summary statements of appropriation - recurrent, development and combined 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 matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the County Executive of Migori as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0 Unsupported Receipts - County Own Generated Revenue

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects county own generated revenue balance of Kshs.305,688,447 which includes Kshs.6,159,725 in respect of land rates/poll. However, Management did not provide records on land ownership and an updated valuation roll and register as well as a schedule of plots allotment records and individuals granted Temporary Occupation Licenses (TOL) for audit review.

Consequently, the accuracy and completeness of own generated revenue of Kshs.305,688,447 for the year ended 30 June, 2020 could not be confirmed.

2.0 Irregular Payment of Compensation of Employees

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,608,291,872 in respect of compensation of employees which constitutes Kshs.2,468,947,165 and Kshs.139,344,707 for basic salaries processed through the Integrated Payroll and Personnel Database (IPPD) platform and manually outside the IPPD system, respectively. It was not clear why Management did not pay all its employees using the IPPD but resorted to manual system which requires manual calculation and is prone to human error.

Further, county employee cost increased to Kshs.2,608,291,872 from Kshs.2,502,472,079 reported in the previous year resulting into an increase of Kshs.105,819,793. Management has not provided explanations and disclosures for the significant increase in the employees' costs.

In the circumstances, the accuracy and validity of Kshs.139,344,707 in respect to compensation of employees processed manually and additional Kshs.105,819,793 in the year under review could not be confirmed.

3.0 Unsupported Expenditure - Use of Goods and Services

As disclosed in Note 12 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,725,470,945 under use of goods and services which includes insurance costs balance of Kshs.54,583,960 paid to an insurance broker for insurance services which was rendered in prior years and listed as a pending bill. However, Management did not provide inspection and acceptance certificate as evidence that the County Executive inspection and acceptance committee confirmed completion of the service accordance with the contract.

Further, the balance includes an amount of Kshs.93,205,201 in respect of other operating costs which constitutes an amount of Kshs.12,414,661 being payments to various lawyers for representing the County Government in various legal matters. However, the payment was not supported with individual itemized billing to enable verification. The County Management had not developed a clear system of ensuring legal fees were billed correctly, avoiding lump sum billing as reflected in the fee note from the lawyers.

Consequently, the propriety of the payment of insurance costs and legal fees amounting to Kshs.66,998,621 for the year ended 30 June 2020 could not be confirmed.

4.0 Transfers to Other Government Entity

As disclosed in Note 14 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,274,038,785 in respect of transfers to other Government entities which includes a balance of Kshs.1,036,886,081 that is indicated as Transfers to the County Assembly of Migori. However, the financial statements of the County Assembly of Migori reflects Kshs.958,060,983, resulting to an unreconciled and an unexplained variance of Kshs.78,825,098.

Consequently, the accuracy and completeness of the transfer to the County Assembly balance of Kshs.1,036,886,081 for the year ended 30 June, 2020 could 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 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. I have determined that there are no key audit matters to report during the year under review.

Other Matter

1.0 Budgetary Controls and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.9,727,326,575 and Kshs.7,709,139,733 respectively, resulting to an under-funding of Kshs.2,018,186,842 or 21% of the voted amount. Similarly, the County Executive expended Kshs.7,612,263,729 against an approved budget of Kshs.9,727,326,575 resulting to net under expenditure of Kshs.2,115,062,846 or 22% of the budget.

Further, the statement reflects an actual Exchequer releases balance of Kshs.7,165,242,726 against an approved budget of Kshs.9,040,831,953 which includes an amount of Kshs.1,489,781,484 that was received between 1 June and 30 June, 2020 giving the Management inadequate timeframe to utilize the funds. There is therefore, need for The National Treasury to re-look at its funds release strategies to the County Governments with a view to improving on the funds' release timing schedules for better service delivery to the people of Migori.

The underfunding and underperformance affected the planned activities and impacted negatively on service delivery to the people of the County

2.0 Pending Payables Bills

According to Disclosure Note 6.9 to the financial statements, the County Executive had pending accounts payable totalling Kshs.1,087,056,504 as at 30 June, 2020. However, the closing balance for 2018/2019 audited report reflects Kshs.558,144,277 in respect of the pending accounts payable while the opening balance in 2019/2020 indicates nil balance resulting to an unexplained variance of the same amount. Management has not explained the discrepancy and why the bills were not settled during the year to which they occurred.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

3.0 Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management has not resolved the issues or given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular Ref: AG.4/16/3 Vol.1(9) dated 24 June, 2020.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Irregular Hiring of Casual Labour

As disclosed in Note 11 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.2,608,291,872 in respect of compensation of employees which includes an amount of Kshs.108,894,245 (2019-Kshs.90,657,549) paid as temporary employee cost. The Management engaged casuals in various departments without authority of the County Public Service Board as provided for by Sections 67 of the County Governments Act, 2012 which states that no appointment or assignment of a duty in a county public service shall be valid unless it is evidenced in writing. Further, section 74 states that "The County Public Service Board shall regulate the engagement of persons on contract, volunteer and casual workers, staff of joint ventures and attachment of interns in its public bodies and offices. Further, the casuals have been continuously engaged for more than three months without written contract contrary to Section 9(1) of the Employment Act Cap 226 laws of Kenya.

Consequently, the Management is in breach of the law.

2.0 Acquisition of Assets

As disclosed in Note 17 to the financial statements, the statement of receipts and payments reflects an amount of Kshs.1,872,300,250 on acquisition of assets. The following observations were made:

- i) Included in the balance is payment for the construction and civil works amounting to Kshs.352,586,120 which includes Kshs.2,202,402 paid for rehabilitation of Bondo Dam in Wasweta II Ward. Physical verification revealed that desilting was not completely done while the embankment constructed is too narrow therefore posing a danger since the site has not been fenced off and project is not branded.
- ii) The balance constitutes research studies, design and supervision payments amounting to Kshs.93,851,412 which includes Kshs.27,953,100 paid to a consultant as a payment in respect to consultancy services for architectural drawings and supervision of works for three (3) projects namely County Office Headquarters, Governor's Office and the Deputy Governor's Residence. However, physical verification of the projects revealed that work has not commenced despite architectural drawings being done and supervision money paid for.
- iii) The balance includes purchase of household and institutional equipment amounting to Kshs.24,480,400 which includes Kshs.19,600,000 paid to a company for supply of hospital beds. The expenditure was in relation to Covid-19 pandemic intervention from Ministry of Health funds in response to Covid-19 pandemic where the County Executive had received an amount of Kshs.188,206,000. Physical verification reveal that beds and beddings procured were still in store and had not been put to the intended purpose hence the public may have not received value for money.
- iv) An amount of Kshs.185,988,279 was paid for purchase of specialized equipment which includes Kshs.14,899,950 paid for equipping Kehancha Mortuary. Physical verification revealed that the equipment is complete and not in use.
- v) The balance includes supply of six (6) mobile toilets at a cost of Kshs.5,450,000 which procured but physical verification at the time of the audit revealed that the toilets were supplied but not in use.
- vi) Included in the acquisition of assets amount is construction of roads amounting to Kshs.938,814,441 which includes Kshs.284,432,831 for graveling of roads and patching. Physical verification of the earth roads revealed that the expenditure relates to maintenance of earth roads through gravel patching and is done annually. This make the expenditure repetitive and expensive as it requires regular maintenance costs for the same roads which is not sustainable in the long run.
- vii) The balance includes an amount of Kshs.938,814,441 under the construction of roads out of which an amount of Kshs.39,087,761 was paid to a contractor in respect of construction of Uiri Ori Road in a contract which commenced on 13 January, 2016 at a sum of Kshs.797,392,630 and ending on 12 January, 2021 but was extended for six(6) months with effect from 14 January, 2021 at no extract costs. The slow pace in the construction of the road affect service delivery to the citizen of Migori.

The above is against the spirit of Section 162(2)(c)(i) of the Public Finance Management Act, 2012 that requires adequate arrangements to be made for proper use, custody, safeguarding and maintenance of public property.

Consequently, the value for money on the expenditure amounting to Kshs.1,872,300,250 spent on acquisition of assets for the year ended 30 June, 2020 could not be confirmed.

3.0 Non-Compliance with Law on Ethnic Composition

During the year under review, the County Executive spent an amount of Kshs.2,608,291,872 in respect to compensation of employees. A review of the personnel records indicated that the total number of employees of County Executive was 2517 out of which 1775 or 71% comprises of members of the dominant community in the county. This is contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, "all public offices shall seek to represent the diversity of the people of Kenya in employment of staff and that no public institution shall have more than one third of its staff establishment from the same ethnic community".

In the circumstance, Management is in breach of the law.

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 audit procedures performed, except for 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. Lack of Un-updated Valuation Roll and Land Registers

As disclosed in Note 9 to the financial statements, the statement of receipts and payments reflects county own generated revenue balance of Kshs.305,688,447 which includes Kshs.6,159,725 in respect of land rates/poll. However, Management did not maintain an updated record of all land owners within the County. The County government had not updated the valuation roll and register of land owners was not maintained. Further plot allotments and individuals granted temporary occupation licenses (TOL) was not provided for audit review.

In the circumstances, it has not been possible to establish whether the County Executive has instated effective and strong internal control to enhance collection of county own generated revenue.

2. Receipts - Revenue Collection System/Automation

As reported in our previous year, the County Government began the process of automation of revenue collection in 2014/2015 financial year through tender number MC/49/2014/2015. However the process was cancelled due to a court case. At the end of the current financial year, the matter had not been resolved and the County's revenue collection was still heavily dependent on manual systems. Weakness of manual revenue collection system increases the risk of revenue leakages. The County Management should adopt technology to improve efficiency and effectiveness in revenue collection.

Consequently, the County Government have failed to leverage on technology to improve results.

3. Lack of Un-updated Fixed Assets Registers

Annex 4 - Summary statement of fixed assets to the financial statements reflects a balance of Kshs.8,987,985,830 as at 30 June, 2020. However, fixed asset register maintained by the County Executive was not up-dated and did not include the values, acquisition dates and historical costs of the fixed assets

In the circumstances, it has not been possible to determine whether the County Executive has instituted proper mechanism to safeguard the assets.

4. Lack of Risk Management Policy and Report

During the year under review, the County Executive did not have a risk management policy and there was no documented formal risk assessment from the Internal Audit Unit. This is despite the provisions of Section 153(1)(b) of the Public Finance Management (County Governments) Regulations, 2015 that internal auditors have a duty to give reasonable assurance through the Audit Committees on the state of risk management, control and governance within the organization.

In the circumstances, it could not be established how the risks were identified, monitored and controlled to ensure correction/mitigation measures were implemented

5. Lack of an Approved Staff Establishment

The County Executive did not have an approved staff establishment to indicate the authorized staffing levels in position for each category of employees and or any variance thereof. Further, no evidence was provided to indicate that the County Executive had carried out job evaluations to determine the staff requirements for each category contrary B.5(2) of the County Public Service Human Resource Manual which states that all vacancies shall be declared in a prescribed format which shall include: the number of vacancies, when the vacancy occurred, whether the vacancy is within the authorized establishment and other relevant details.

In the circumstances, it has not been possible to ascertain whether the County Executive had engaged the optimal numbers of employees for all categories.

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 control, risk management and 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 Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 governance.

In preparing the financial statements, Management is responsible for assessing the County Executive'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 dissolve the County Executive 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 financial reporting process, reviewing the effectiveness of how the entity 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 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 noncompliance. 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 judgement and maintain professional skepticism 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 ability of

County Executive to continue 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 County Executive to cease to continue 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 County Executive 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

16 November, 2021


MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

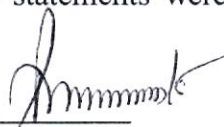
6. FINANCIAL STATEMENTS


6.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2020

	Note	2019/2020 Kshs	2018/2019 Kshs
RECEIPTS			
Exchequer releases	1	7,165,242,726	7,407,921,768
Proceeds from Domestic and Foreign Grants	2	236,489,242	227,631,152
Transfers from Other Government Entities	3	-	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	305,688,447	377,404,340
Returned CRF issues	10	1,719,318	-
TOTAL RECEIPTS		7,709,139,733	8,012,957,260
PAYMENTS			
Compensation of Employees	11	2,608,291,872	2,502,472,079
Use of goods and services	12	1,725,470,945	1,509,811,405
Subsidies	13	-	-
Transfers to Other Government Units	14	1,274,038,785	1,178,084,216
Other grants and transfers	15	132,161,877	60,090,207
Social Security Benefits	16	-	17,393,604
Acquisition of Assets	17	1,872,300,250	1,790,829,395
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		7,612,263,729	7,058,680,907
SURPLUS/DEFICIT		96,876,004	954,276,353

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th September 2020 and signed by:


 Chief Officer
 Name: Samuel Omuga


 Director Finance
 Name: Paul Mwita


 Head of Treasury
 Name: Collins Bala
 ICPAK Member Number: 4494

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

6.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2020

		2019/2020	2018/2019
FINANCIAL ASSETS	Note	Kshs	Kshs
Cash and Cash Equivalents			
Bank Balances	21A	1,378,103,343	1,304,060,403
Cash Balances	21B	1,496,439	672
Total Cash and cash equivalents		1,379,599,782	1,304,061,076
Accounts receivables – Outstanding Imprests	22	-	1,605,580
TOTAL FINANCIAL ASSETS		1,379,599,782	1,305,666,656
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	63,090,954	86,033,831
NET FINANCIAL ASSETS		1,316,508,828	1,219,632,824
REPRESENTED BY			
Fund balance b/fwd	24	1,219,632,824	265,356,471
Prior year adjustments	25	-	-
Surplus/Deficit for the year		96,876,004	954,276,353
NET FINANCIAL POSITION		1,316,508,828	1,219,632,824

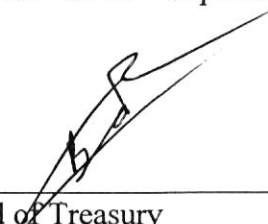
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**MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

6.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2020

		2019/2020	2018/2019
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,165,242,726	7,407,921,768
Proceeds from Domestic and Foreign Grants	2	236,489,242	227,631,152
Transfers from Other Government Entities	3	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	305,688,447	377,404,340
Returned CRF issues	10	1,719,318	-
Payments for operating expenses			
Compensation of Employees	11	2,608,291,872	2,502,472,079
Use of goods and services	12	1,725,470,945	1,509,811,405
Subsidies	13	-	-
Transfers to Other Government Units	14	1,274,038,785	1,178,084,216
Other grants and transfers	15	132,161,877	60,090,207
Social Security Benefits	16	-	17,393,604
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Changes in receivables	26	1,605,580	- 1,605,580
Changes in payables	27	- 22,942,877	20,995,197
Total Adjustments		- 21,337,297	19,389,617
Net cash flows from operating activities		1,947,838,955	2,764,495,365
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,872,300,250	1,790,829,395
Net cash flows from investing activities		1,872,300,250	1,790,829,395
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Net cash flow from financing activities		-	-

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

NET INCREASE IN CASH AND CASH EQUIVALENT		75,538,706	973,665,970
Cash and cash equivalent at BEGINNING of the year	21	1,304,061,076	330,395,105
Cash and cash equivalent at Closing of the year		1,379,599,782	1,304,061,076

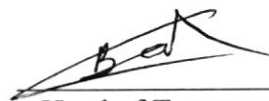
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 Director Finance
 Name: Paul Mwita



 Head of Treasury
 Name: Collins Bala
 ICPAK Member Number: 4494

**6.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE
YEAR ENDED 30 JUNE 2020**

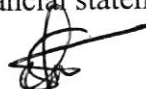
Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	7,820,381,669	1,220,450,284	9,040,831,953	7,165,242,726	1,875,589,227	79%
Proceeds from Domestic and Foreign Grants	192,258,938	44,235,684	236,494,622	236,489,242	5,381	100%
County Own Generated receipts	450,000,000	-	450,000,000	305,688,447	144,311,553	68%
Return issues to CRF				1,719,318	-1,719,318	
TOTAL	8,462,640,607	1,264,685,968	9,727,326,575	7,709,139,732	2,018,196,843	79%
PAYMENTS						
Compensation of Employees	2,406,197,483	95,676,644	2,501,874,127	2,608,291,872	(106,417,745)	104%
use of goods and services	1,978,913,053	321,661,301	2,300,574,354	2,024,717,796	275,856,558	88%
Transfers to other government entities-assembly	886,127,065	12,801,307	898,928,372	1,036,886,081	(137,957,709)	115%
Other grants	450,000,000	(43,000,000)	407,000,000	132,161,877	274,838,123	32%
Acquisition of Assets	2,741,403,006	877,546,716	3,618,949,722	1,810,206,103	1,808,743,619	50%
TOTAL	8,462,640,607	1,264,685,968	9,727,326,575	7,612,263,729	2,115,062,846	78%

Reports and Financial Statements
For the year ended June 30, 2020

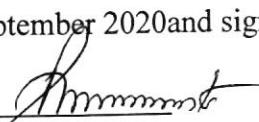
The budgetary under and over-expenditure was occasioned by:

- i. The changes between the original and final budget are as a result of changes in supplementary within the budget as per IPSAS 1.9.23.
- ii. 79% of the budgeted exchequer releases was received. The 21% deficit was due to Kshs 131,914,894 for Leasing of medical equipment was budgeted but not released:
- iii. The county only managed to collect 68% of the budgeted revenue due to COVID-19 pandemic that resulted in most business shutting down.
- iv. Kshs 350,000,000 was budgeted under IDA (World Bank) Credit for National Agricultural and Rural Inclusive Growth Project (NARIGP) but only kshs 209,160,983 was received: Kshs. 568,367,800 was budgeted for IDA (World Bank) credit:
- v. Kenya Urban Support Project (KUSP) but only Kshs.379,556,761 was received: Kshs 43,668,076 was budgeted for EU Grant for Instrument for Devolution Advice and Support (IDEAS) but nothing was received.
- vi. The compensation of employees had 104% absorption rate due to receiving of COVID-19 funds which was not budgeted.


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th September 2020 and signed by:



Chief Officer
Name: Samuel Omuga



Director Finance
Name: Paul Mwita



Head of Treasury
Name: Collins Bala
ICPAK Member Number: 4494

6.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	4,871,237,601	375,045,105	5,246,282,706	5,289,500,255	(43,217,549)	101%
Proceeds from Domestic and Foreign Grants	-	-	-	-	-	
County Own Generated Receipts	450,000,000	-	450,000,000	305,688,447	144,311,553	68%
Returned CRF issues	-	-	-	1,719,318	(1,719,318)	
TOTAL	5,321,237,601	375,045,105	5,696,282,706	5,596,908,019	99,374,687	98%
PAYMENTS						
Compensation of Employees	2,406,197,483	95,676,644	2,501,874,127	2,608,291,872	(106,417,745)	104%
use of goods and services	1,978,913,053	321,661,301	2,300,574,354	1,962,623,649	337,950,705	85%
Transfers to other government entities-assembly	836,127,065	707,160	836,834,225	974,791,934	(137,957,709)	116%
Other grants	100,000,000	(43,000,000)	57,000,000	47,814,867	9,185,133	84%
TOTAL	5,321,237,601	375,045,105	5,696,282,706	5,593,522,322	102,760,384	98%

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

The compensation of employees had 104% absorption rate due to receiving of COVID-19 funds which was not budgeted.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th September 2020 and signed by:



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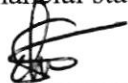
6.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2020

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Exchequer releases	2,949,144,068	845,405,179	3,794,549,247	1,875,742,471	1,918,806,776	49%
Proceeds from Domestic and Foreign Grants	192,258,938	44,235,684	236,494,622	236,489,242	5,381	100%
County Own Generated Receipts	-	-	-	-	-	0%
TOTAL	3,141,403,006	889,640,863	4,031,043,869	2,112,231,713	1,918,812,157	52%
PAYMENTS						
Transfers to other government entities-assembly	50,000,000	12,094,147	62,094,147	62,094,147	-	100%
Other grants	350,000,000	-	350,000,000	84,347,010	265,652,990	24%
Acquisition of Assets	2,741,403,006	877,546,716	3,618,949,722	1,872,300,250	1,746,649,472	52%
TOTAL	3,141,403,006	889,640,863	4,031,043,869	2,018,741,407	2,012,302,462	50%

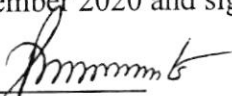
The county only managed to absorb 46% of the budgeted funds as most of the funds budgeted under the development vote were not received like allocation for Leasing of medical equipment and EU Grant for Instrument for Devolution Advice and Support (IDEAS)

Reports and Financial Statements
For the year ended June 30, 2020

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25th September 2020 and signed by:



Chief Officer
Name: Samuel Omuga



Director Finance
Name: Paul Mwita



Head of Treasury
Name: Collins Bala
ICPAK Member Number: 4494

6.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2020

Programme	Sub- Programme	Approved Budget (Ksh)	Actual Payments (Ksh)	Variance
Agriculture, Fisheries, Livestock and Veterinary				
Policy, Planning, General Administration and Support Services (Agriculture)	General administration	151,734,680.00	148,339,088.50	3,395,591.50
	Sub total	151,734,680.00	148,339,088.50	3,395,591.50
Policy, Planning, General Administration and Support Services (Fisheries)	General administration	7,184,160.00	2,145,823.50	5,038,336.50
	Field Extension Services and support programme	3,701,500.00	3,167,500.00	534,000.00
	Sub total	10,885,660.00	5,313,323.50	5,572,336.50
Policy, Planning, General Administration and Support Services (Livestock Development)	General administration	7,290,000.00	2,529,898.04	4,760,101.96
	Sub total	7,290,000.00	2,529,898.04	4,760,101.96

**Reports and Financial Statements
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Livestock production and management	Enterprise Development And Value Addition	4,620,000.00	1,846,450.00	2,773,550.00
	Sub total	4,620,000.00	1,846,450.00	2,773,550.00
Policy, Planning, General Administration and Support Services (Veterinary Services)	General administration	6,919,000.00	1,537,690.00	5,381,310.00
	Field Extension Services and support programme	1,130,000.00	900,000.00	230,000.00
	Sub total	8,049,000.00	2,437,690.00	5,611,310.00
Veterinary services	Livestock disease control & management	1,950,000.00	437,419.00	1,512,581.00
	Veterinary public health management	616,000.00	200,000.00	416,000.00
	Livestock breeding services	1,330,000.00	-	1,330,000.00
	Sub total	3,896,000.00	637,419.00	3,258,581.00
Crop development and management (Agriculture)	Crop Development (Pending Bills for ongoing programmes)	20,460,001.00	3,958,105.00	16,501,896.00
	Sub total	20,460,001.00	3,958,105.00	16,501,896.00

Reports and Financial Statements
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External Funding	Sub total for external funding	443,246,222.00	425,242,376.90	18,003,845.10
	Cage fish farming	8,000,000.00	-	8,000,000.00
Fisheries development and management	Ongoing programmes (Pending bills)	6,435,083.00	3,661,376.00	2,773,707.00
	Equiping of Opapo Fish processing plant borehole	1,400,000.00	-	1,400,000.00
	Sub total	15,835,083.00	3,661,376.00	12,173,707.00
Livestock production and management	Enterprise Development And Value Addition	8,550,000.00	8,550,000.00	-
	Purchase of breeding Sahiwal bulls	520,000.00	520,000.00	-
	Sub total	9,070,000.00	9,070,000.00	-
Veterinary services	Livestock disease control & management (pending bills)	9,489,786.00	8,985,280.70	504,505.30

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

	Construction of slaughterhouse, cattled dips and procurement of vaccines & sera	2,920,000.00		2,920,000.00
	Sub total	12,409,786.00	8,985,280.70	3,424,505.30
County Executive				
Governance and Executive Management	Coordination of Devolved Ministries and Departments	21,768,582.00	20,898,520.00	870,062.00
	Sub total	21,768,582.00	20,898,520.00	870,062.00
Strategy and service delivery	Legal Services	68,100,000.00	65,851,866.00	2,248,134.00
	Efficiency monitoring services	7,636,000.00	6,949,004.00	686,996.00
	Sub total	75,736,000.00	72,800,870.00	2,935,130.00
Strategy and service delivery	Conflict Management And Resolution	1,100,000.00	1,421,200.00	-321,200.00
	Sub total	1,100,000.00	1,421,200.00	-321,200.00
General Administration and Support Services	General Administration Services	96,734,000.00	98,589,147.00	-1,855,147.00
	Sub total	96,734,000.00	98,589,147.00	-1,855,147.00

Reports and Financial Statements
For the year ended June 30, 2020

	Peace Building, Education, Advocacy And Research	3,095,000.00	2,835,995.00	259,005.00
Cohesion And Peace Building	Conflict Management And Resolution	3,401,000.00	-	3,401,000.00
	Sub total	6,496,000.00	2,835,995.00	3,660,005.00
General Administration and Support Services(Deputy governor)	General Administration Services	20,063,200.00	19,612,741.96	450,458.04
	Sub total	20,063,200.00	19,612,741.96	450,458.04
Governance and Executive Management	Citizen Delivery services	3,374,000.00	1,049,000.00	2,325,000.00
	Sub total	3,374,000.00	1,049,000.00	2,325,000.00
General Administration and Support Services(County secretary)	General Administration Services	19,632,000.00	22,346,147.00	-2,714,147.00
	Sub total	19,632,000.00	22,346,147.00	-2,714,147.00
Kenya Devolution Support Programme	Key Result Area1: Public Finance Management	3,600,000.00	-	3,600,000.00

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	Key Result Area2: Planning , Monitoring And Evaluation	6,900,000.00	-	3,600,000.00
	Key Result Area3: Performance Contracting And Human Resources Management	10,800,000.00	-	6,900,000.00
	Key Result Area4: Civic Education And Public Participation	5,100,000.00	-	6,900,000.00
	Key Result Area5: Environment And Social Safeguard	3,600,000.00	-	10,800,000.00
	Sub total	30,000,000.00	-	31,800,000.00
Information Communication Technology (General Administration and Support Services)	General Administration Services	27,133,252.00	23,314,699.00	3,818,553.00
	Sub total	27,133,252.00	23,314,699.00	3,818,553.00

Reports and Financial Statements
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	Citizen Delivery services	132,000,000.00	16,356,350.80	132,000,000.00
Governance and Executive Management	(Coordination of Devolved Ministries and Departments) Pending bills	10,000,000.00		384,000.00
	Sub total	142,000,000.00	16,356,350.80	132,384,000.00
Information Communication And Technology Development	ICT Infrastructure And Connectivity (Networking)	25,000,000.00	8,100,000.00	25,000,000.00
	Sub total	25,000,000.00	8,100,000.00	25,000,000.00
Public Service Management				
General Administration and Support Services	General Administration and Support Services	683,436,600.00	603,648,120.19	79,788,479.81
	Sub total	683,436,600.00	603,648,120.19	79,788,479.81
Human Capital Management And Development	Human Capital Strategy	2,000,000.00	1,559,300.00	440,700.00
	Information And Records Management	570,000.00	483,660.00	86,340.00
	Sub total	2,570,000.00	2,042,960.00	527,040.00

Reports and Financial Statements
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Sub County Administration Services	Devolved units Development services	10,000,000.00	7,983,859.00	2,016,141.00
	Sub total	10,000,000.00	7,983,859.00	2,016,141.00
Civic Education And Public Participation	Civic Education	4,000,000.00	3,534,764.00	465,236.00
	Sub total	4,000,000.00	3,534,764.00	465,236.00
County Security and Compliance Enforcement Services	Support and Administration Services	3,240,000.00	2,644,148.00	595,852.00
	Sub total	3,240,000.00	2,644,148.00	595,852.00
Public service Board (General Administration and Support Services)	General Administration and Support Services	39,908,120.00	16,026,002.50	23,882,117.50
	Sub total	39,908,120.00	16,026,002.50	23,882,117.50
Human Capital Management And Development	Human Capital Strategy	3,570,000.00	2,796,737.00	773,263.00
	Public Service Board Services	3,730,000.00	3,572,132.00	157,868.00
	Information And Records Management	1,600,000.00	770,218.00	829,782.00
	Sub total	8,900,000.00	7,139,087.00	1,760,913.00

**Reports and Financial Statements
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General Administration and Support Services(development)	Construction/Renovation of Sub-County/Ward Admin. Offices	23,000,000.00	-	23,000,000.00
	Sub total	23,000,000.00	-	23,000,000.00
Sub County Administration Services	Devolved units Development services (Pending Bill (DEVELOPMENT))	40,604,036.00	21,162,208.00	37,266,006.00
	Sub total	40,604,036.00	21,162,208.00	37,266,006.00
Education, Youth, Sports, Culture, Gender and Social Services				
General Administration and supportive Services(Education)	General Administration Services	169,110,498.00	203,100,884.35	-33,990,386.35
	Sub total	169,110,498.00	203,100,884.35	-33,990,386.35
Education Support Services	Bursary And Scholarship	167,856,780.00	166,755,980.00	21,100,800.00
	Sub total	167,856,780.00	166,755,980.00	21,100,800.00
Child Care Support Services	Infrastructure Development And Sanitation Improvement	7,030,000.00	6,397,490.00	6,632,510.00
	Ecde Staffing	8,780,000.00	8,537,700.00	8,242,300.00
	Sub total	15,810,000.00	14,935,190.00	14,874,810.00

Reports and Financial Statements
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Quality Management Services	Quality Assurance And Standards Services	7,000,000.00	7,863,450.00	5,136,550.00
	Sub County Education Office Services	1,600,000.00	1,315,410.00	301,590.00
	Sub total	8,600,000.00	9,178,860.00	5,438,140.00
General Administration and supportive Services (Sports)	General Administration Services	9,180,000.00	9,019,575.00	3,960,425.00
	Sub total	9,180,000.00	9,019,575.00	3,960,425.00
Sports and Culture Development	Sports And Talent Development	20,000,000.00	19,940,200.00	7,459,800.00
	Talent Development Services	5,500,000.00	5,500,000.00	-
	Sub total	25,500,000.00	25,440,200.00	7,459,800.00
Youth Development & Empowerment	Youth Home Craft Centres And Enterprises Services	1,500,000.00	983,000.00	517,000.00
	Sub total	1,500,000.00	983,000.00	517,000.00
Sports and Culture Development	Culture And Heritage Conservation	3,500,000.00	3,764,800.00	1,735,200.00
	Sub total	3,500,000.00	3,764,800.00	1,735,200.00

**Reports and Financial Statements
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	Women Empowerment Enterprises And Support Services	4,000,000.00	3,918,400.00	3,081,600.00
Gender and Equality Services	Pwds Enterprises And Support Services	1,500,000.00	1,000,000.00	500,000.00
	Sub total	5,500,000.00	4,918,400.00	3,581,600.00
	General Administration and supportive Services (development)	33,905,117.00	25,615,957.00	8,289,160.00
	Sub total	33,905,117.00	25,615,957.00	8,289,160.00
Child Care Support Services	Construction of ECDE Classrooms (COMMUNITY PROJECTS NEW)	82,482,176.00	81,266,429.40	64,198,994.00
	Sub total	82,482,176.00	81,266,429.40	64,198,994.00
Youth Development & Empowerment	Equipping of Vocational Education and Training Centres	10,000,000.00	9,500,000.00	10,000,000.00
	Completion of VETCs	18,000,000.00	16,033,390.00	15,189,990.00
	Sub total	28,000,000.00	25,533,390.00	25,189,990.00

MIGORI COUNTY EXECUTIVE
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External Funding	Rehabilitation of village polytechnics - External Funding (grant)	30,033,298.00	14,796,275.00	30,033,298.00
	Sub total	30,033,298.00	14,796,275.00	30,033,298.00
Sports and Culture Development	Migori County Modern Stadium	20,000,000.00	-	20,000,000.00
	Sub total	20,000,000.00	-	20,000,000.00
Sports and Culture Development	Culture And Heritage Conservation	3,000,000.00	-	3,000,000.00
	Sub total	3,000,000.00	-	3,000,000.00
Trade, Tourism and Cooperative Development				
Policy, Planning and Administrative Support Services	Administrative Support Services	45,820,872.00	72,302,905.55	-26,482,033.55
	Sub total	45,820,872.00	72,302,905.55	-26,482,033.55
Trade And Markets Promotion And Development	Trade Development And Promotion Of SMEs Services	13,208,590.00	8,781,382.00	4,427,208.00
	Regional Economic Integration	420,000.00	172,000.00	248,000.00
	Sub total	13,628,590.00	8,953,382.00	4,675,208.00

MUSKOGEE COUNTY EXECUTIVE
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	Promotion Of Industrial Development And Investments	490,000.00	146,000.00	344,000.00
Industrial Development and Investment Services	Industrial Parks And Infrastructure Development	1,500,000.00	-	1,500,000.00
	Sub total	1,990,000.00	146,000.00	1,844,000.00
	Cooperative Development Services And Promotion	1,320,000.00	180,000.00	1,140,000.00
Cooperative development services	Cooperative Oversight And Compliance	1,416,000.00	731,700.00	684,300.00
	Cooperative Policy, Research And Advisory	1,080,000.00	267,200.00	812,800.00
	Sub total	3,816,000.00	1,178,900.00	2,637,100.00
Tourism Development	Tourism Promotion, Investment And Marketing	1,500,000.00	-	1,500,000.00
	Cradle Of Mankind Circuit	1,500,000.00	338,548.00	1,161,452.00

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	Sub total	3,000,000.00	338,548.00	2,661,452.00
Trade And Markets Promotion And Development	Metrological Laboratory Services	2,340,000.00	685,200.00	1,654,800.00
	Sub total	2,340,000.00	685,200.00	1,654,800.00
Liquor Licensing and Control Services	Infrastructure Development	900,000.00	358,919.00	541,081.00
	Sub total	900,000.00	358,919.00	541,081.00
Trade And Markets Promotion And Development	Construction of Modern Markets	12,500,000.00	3,207,017.00	12,500,000.00
	Market development (COMMUNITY PROJECTS NEW)	34,128,000.00	32,004,619.31	34,128,000.00
	Pending Bills (Completed and ongoing projects)	44,822,406.00	25,656,588.00	19,165,818.00
	Sub total	91,450,406.00	60,868,224.31	65,793,818.00
Cooperative development services	Construction of coffee factory	6,500,000.00	-	6,500,000.00
	Sub total	6,500,000.00	-	6,500,000.00
Tourism Development	Establishment of ECO-Lodge at Thim Lich Ohinga	7,000,000.00	-	7,000,000.00

Reports and Financial Statements
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		Sub total	7,000,000.00	7,000,000.00
Lands, Physical Planning and Housing				
General Administration planning and support services	Administration support services	67,634,725.00	50,363,573.90	17,271,151.10
	Sub total	67,634,725.00	50,363,573.90	17,271,151.10
External Funding	Donor Funds	50,000,000.00	40,269,969.00	9,730,031.00
	Sub total	50,000,000.00	40,269,969.00	9,730,031.00
General Administration planning and support services (development)	Administration support services	15,000,000.00	8,077,233.00	15,000,000.00
	Sub total	15,000,000.00	8,077,233.00	15,000,000.00
Physical planning services	County Spatial Plan	50,000,000.00	42,335,675.00	50,000,000.00
	Sub total	50,000,000.00	42,335,675.00	50,000,000.00
Physical planning services	Pending bills	32,150,722.00	32,912,100.00	27,191,722.00
	Sub total	32,150,722.00	32,912,100.00	27,191,722.00
External Funding	KUSP - Rongo Municipality UDG Grant	165,365,100.00	80,465,796.81	165,365,100.00
	KUSP - Migori Municipality UDG Grant	133,622,292.00	73,553,536.74	133,622,292.00

**Reports and Financial Statements
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	KUSP - Awendo Municipality UDG Grant	219,379,100.00	93,375,553.19	219,379,100.00
	Sub total	518,366,492.00	247,394,886.74	518,366,492.00
Housing Development Services	Sangla Housing scheme	500,000.00	-	500,000.00
	Sub total	500,000.00	-	500,000.00
Finance and Economic Planning				
General Administrative and supportive service (Accounting)	General administration planning and support services	127,228,662.00	106,676,772.70	20,551,889.30
	Sub total	127,228,662.00	106,676,772.70	20,551,889.30
Public Financial Management (accounting)	Accounting services	272,687,835.00	262,141,862.10	10,545,972.90
	Sub total	272,687,835.00	262,141,862.10	10,545,972.90
General Administrative and supportive service (audit)	General administration planning and support services	21,021,000.00	9,823,225.00	11,197,775.00
	Sub total	21,021,000.00	9,823,225.00	11,197,775.00
Public Financial Management (procurement)	Procurement services	18,600,000.00	14,573,002.75	4,026,997.25
	Sub total	18,600,000.00	14,573,002.75	4,026,997.25

Reports and Financial Statements
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General Administrative and supportive service (revenue)	General administration planning and support services	2,160,000.00	2,155,000.00	5,000.00
	Sub total	2,160,000.00	2,155,000.00	5,000.00
Public Financial Management	Resource mobilization	36,275,000.00	26,510,832.85	9,764,167.15
	Sub total	36,275,000.00	26,510,832.85	9,764,167.15
General Administrative and supportive service(planning)	General administration planning and support services	24,800,675.00	22,784,879.00	2,015,796.00
	Sub total	24,800,675.00	22,784,879.00	2,015,796.00
Economic policy and county planning	Budget coordination and management	60,583,116.00	57,530,964.00	3,052,152.00
	Policy and plans developments	3,000,000.00	-	3,000,000.00
	County statistical information services	10,000,000.00	1,279,970.00	8,720,030.00
	Community development	3,000,000.00	-	3,000,000.00
	Sub total	76,583,116.00	58,810,934.00	17,772,182.00

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General Administrative and supportive service (development)	Construction, Maintenance of Buildings and Furnitures	15,000,000.00	-	15,000,000.00
	Sub total	15,000,000.00	-	15,000,000.00
General Administrative and supportive service (Planning)	Construction of car park, gate and VIP latrine	5,000,000.00	-	5,000,000.00
	Sub total	5,000,000.00	-	5,000,000.00
Health				
Planning and administrative support services	Health Management Informative System	1,500,000.00	1,210,910.00	289,090.00
	Administrative And Support Services	1,321,729,812.00	1,367,456,597.85	-47,726,785.85
	Sub total	1,323,229,812.00	1,368,667,507.85	-47,437,695.85
Preventive and Promotive Health Services	Community Health Services	43,860,680.00	36,318,390.09	7,542,289.91
	Sanitation and Environmental Health Services	1,000,000.00	427,320.00	572,680.00
	Human Nutrition And Dietetics	2,000,000.00	1,115,500.00	884,500.00

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	Communicable Disease Control	1,000,000.00	-	1,000,000.00
	Hiv And Aids Management	2,000,000.00	-	2,000,000.00
	Disease Surveillance/ COVID 19	257,101,000.00		134,796,198.00
	Emergency Preparedness and Response	31,000,000.00	16,213,894.00	14,786,106.00
	Health Promotion	1,500,000.00	1,014,200.00	485,800.00
	Family & Reproductive Health	17,000,000.00	3,965,032.00	13,034,968.00
	Sub total	242,731,680.00	181,359,138.09	175,102,541.91
Curative, Rehabilitative and Referral services	Pharmaceutical and Non - Pharmaceutical Commodities	394,868,857.00	242,083,516.70	275,590,142.30
	Diagnostic Services	2,500,000.00	1,404,450.00	1,095,550.00
	Sub total	397,368,857.00	121,183,164.70	276,685,692.30
External Funding	Donor Funds	50,062,500.00	-	50,062,500.00
	Conditional Grants	21,655,884.00	-	21,655,884.00
	Sub total	71,718,384.00	-	71,718,384.00

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Planning and administrative support services(development)	Administrative And Support Services	169,552,214.00	166,634,603.40	82,545,041.60
	Sub total	169,552,214.00	166,634,603.40	82,545,041.60
Infrastructure Development	Facelifting of Health Centers and Dispensaries (COMMUNITY PROJECTS NEW)	130,796,664.00	-	130,796,664.00
	Purchase of Medical Equipment	10,000,000.00	-	10,000,000.00
	Construction of ICU Unit	20,000,000.00	-	20,000,000.00
	Completion of KMTC Block	8,600,000.00	-	8,600,000.00
	Sub total	169,396,664.00	-	169,396,664.00
External Funding	Donor Funds	76,800,000.00	36,590,548.00	40,209,452.00
	Allocation for leasing of medical equipment (GRANT)	131,914,894.00	-	131,914,894.00
	Sub total	208,714,894.00	36,590,548.00	172,124,346.00
Management Environment, Natural Resources and Disaster Management				
General administration and supportive services	General administration supportive services	77,000,810.00	76,161,579.50	16,839,230.50

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	Sub total	77,000,810.00	76,161,579.50	16,839,230.50
Environment Management And Protection	Solid Waste Management Services	7,700,000.00	7,684,321.00	15,679.00
	Sub total	7,700,000.00	7,684,321.00	15,679.00
Disaster Management	Disaster Management Services	85,591,251.00	84,618,495.85	4,519,279.15
	Sub total	85,591,251.00	84,618,495.85	4,519,279.15
Environmental And Natural Resource Conservation And Management	Water Resources Conservation And Management	300,000.00	262,040.00	37,960.00
	Climate Change Adoption And Mitigation	540,000.00	428,600.00	111,400.00
	Forestry Conservation And Development	3,650,000.00	3,500,000.00	3,650,000.00
	Sub total	4,490,000.00	4,190,640.00	3,799,360.00
Natural resource conservation and management	Mining services	1,350,000.00	1,250,000.00	100,000.00
	Sub total	1,350,000.00	1,250,000.00	100,000.00
Disaster Management	Disaster Management Services	16,300,000.00	16,201,681.00	14,098,319.00

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	Sub total	16,300,000.00	16,201,681.00	14,098,319.00
Disaster Management	Construction of Modern Firestation and related infrastructure	6,243,638.00	5,749,936.00	4,744,406.00
	Sub total	6,243,638.00	5,749,936.00	4,744,406.00
Roads, Transport and Public Works				
Policy, General administration, planning & support Service	General administration, planning & support service	67,257,644.00	49,994,634.05	17,263,009.95
	Sub total	67,257,644.00	49,994,634.05	17,263,009.95
Road Development, Maintenance And Management (recurrent)	Road Network Improvement	22,000,000.00	11,047,985.00	10,952,015.00
	Sub total	22,000,000.00	11,047,985.00	10,952,015.00
Road Development, Maintenance and Management (development)	Design and Construction of Uriri Ori Road	153,697,821.00	60,445,752.83	153,697,821.00

Reports and Financial Statements
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	spot improvement/maintenance of roads-krb funded road works (RMLF)	306,494,622.00	274,515,403.00	281,979,219.00
	County Access Roads (COMMUNITY PROJECTS NEW)	262,063,759.00	3,075,412.20	258,988,346.80
	Pending Bills - (COMPLETED AND ONGOING PROJECTS)	436,915,075.00	425,045,490.40	191,645,906.60
	Construction Of Bridges And Maintenance	100,000,000.00	71,046,062.10	28,953,937.90
	Completion of Kiringi Bridge	100,000,000.00	71,046,062.10	28,953,937.90
	Sub total	1,465,171,277.00	905,174,182.63	
County Assembly				
General administration and supportive service(speaker)	Administrative Services	-		

Reports and Financial Statements
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Oversight Management services	Committees Management Services	131,750,000.00	131,750,000.00	
Legislative services	Representation	25,863,160.00	25,863,160.00	
General administration and supportive service (clerk)	Administrative Services	597,957,065.00	735,914,774.15	
	Citizen Engagement	81,264,000.00	81,264,000.00	
General administration and supportive service	Construction of MCAs offices, Assembly Chambers modernization, Speaker's residence	62,094,147.00	62,094,147.00	
	Subtotal	898,928,372.00	1,036,886,081.15	
Water and Energy				
Water supply and management services	Urban water Supply and Management Services	25,000,000.00	22,897,022.40	2,102,977.60
	Rural Water Services	13,446,750.00	8,793,266.00	4,653,484.00
	sub total	38,446,750.00	31,690,288.40	6,756,461.60

Reports and Financial Statements
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General administration, planning & support Service	General Administration, Policies and Legal Framework	76,736,446.00	48,298,688.88	30,085,796.85
	sub total	76,736,446.00	46,650,649.15	30,085,796.85
Alternative Energy Services	Green Energy Development	11,916,000.00	11,329,520.00	586,480.00
	sub total	11,916,000.00	11,329,520.00	586,480.00
Water supply and management services	Urban water Supply and Management Services	9,461,000.00	-	9,461,000.00
	Drilling of Boreholes and Equipping various projects (COMMUNITY PROJECTS NEW)	99,498,987.00	95,000,000.00	99,498,987.00
	PENDING BILLS - COMPLETED PROJECTS	74,974,662.00	51,701,249.00	23,273,413.00
	sub total	183,934,649.00	146,701,249.00	132,233,400.00

Reports and Financial Statements
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General administration, planning & support Service (development)	Operation And Maintenance Of Rural Water Services	19,611,766.00	17,637,645.00	19,611,766.00
	sub total	19,611,766.00	17,637,645.00	19,611,766.00
Alternative Energy Services	PENDING BILLS - ENERGY	18,279,281.00	14,468,388.00	3,810,893.00
	Solar grid connection for Oyani Treatment Works	58,032,000.00	50,245,658.85	58,032,000.00
	sub total	76,311,281.00	64,714,046.85	61,842,893.00
	Grand total	9,727,326,575.00	7,612,263,729.09	2,642,866,425.52

6.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The receivables and payables are disclosed in the Statement of Assets and Liabilities.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

Tax Receipts is recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received.

Transfers from the Exchequer

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

.SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds; sovereign bonds and external loans acquired by the entity or any other debt the County Government may take on will be treated on cash basis and recognized as receipts during the year of receipt.

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2020, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes

County Own Generated Receipts

These include Appropriation-in-Aid and relates to receipts such as trade licences, cess, fees, property income among others generated by the County Government from its citizenry. These are recognised in the financial statements the time associated cash is received.

Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the year which are returned to the County Revenue Fund (CRF) and appropriated through a supplementary budget to enable the County to spend funds. These funds are recognised once appropriated through a supplementary budget process.

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. Such expenses, if not paid during the period where goods/services are consumed, shall be disclosed as pending bills.

Interest on borrowing

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

Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the County consolidated financial statements.

Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Third Party Payments

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

6. Cash and cash equivalents

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

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

7. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

8. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

9. Non-current assets

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

10. Pending bills

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

11. Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

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

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

SIGNIFICANT ACCOUNTING POLICIES (Continued)

12. 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.

13. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. A high-level assessment of the *entity's* actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

14. Comparative figures

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

15. Subsequent events

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

16. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

17. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2019/2020	2018/2019
Exchequer Releases	7,165,242,726	7,407,921,768
A:Equitable Share		
	KShs	KShs
Total Equitable Share for quarter 1	1,178,519,400	806,353,000
Total Equitable Share for quarter 2	1,219,158,000	1,276,724,000
Total Equitable Share for quarter 3	1,930,333,500	1,847,890,000
Total Equitable Share for quarter 4	1,862,602,500	2,788,634,000
Total	6,190,613,400	6,719,601,000

1B: Level 5 Hospitals Allocation

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

1C: Donor Funds released through Exchequer Releases as per CARA

Description	2019 - 2020	2018 - 2019
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	27,552,500	21,667,500
World Bank – THUSCP	76,811,165	45,005,598
National Agricultural & Rural Inclusive Growth Project (NARIGP)	209,160,983	50,000,000
Kenya Devolution Support Programme	30,000,000	-
Youth Polytechnic support grant	30,033,298	23,971,250
Abolishment of user fees in health centres and dispensaries	21,655,884	21,655,884
Kenya Urban Support Programme	379,556,760	518,367,800
Agriculture Sector Development Support Project (ASDSP)	11,652,736	7,652,736
MOH COVID	188,206,000	
Total	974,629,326	688,320,768

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2019 - 2020	2018 – 2019
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)		-	-	-
Grants Received from Multilateral Donors (International Organizations)				
Sweet potato EU Funds		-		50,704,556
Grants Received from other levels of government				
Conditionl grant from Road Maintenance Fuel Levy Fund		-	236,489,242	176,926,596
TOTAL		-	236,489,242	227,631,152

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers from Central government entities		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL		

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

MIGORI COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total	-	-

6. PROCEEDS FROM SALE OF ASSETS

	2019 - 2020	2018 - 2019
	KShs	KShs
Receipts from the Sale of Buildings		
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2019 - 2020	2018 - 2019
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals & Private Organisations	-	-
Reimbursement from Local Government Authorities	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2019 - 2020	2018 - 2019
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Fines, Penalties and Forfeitures	697,020	1,471,880
Weights and Measures	647,590	791,600
Business Permits	46,565,430	71,392,929
Cess	48,192,231	42,028,568
Land Rates / Poll Rates	6,159,725	9,900,172
Transport on Land	1,525,860	1,661,910
Department of Fisheries	278,500	257,600
Entry / Exit Fees at Isibania Boarder	2,683,400	2,661,300
Stadium/Hall hire	50,800	52,500
Sales Of Council Tenders/Assets	2,000	296,000
Trade Department	275,000	236,000
Burial Permits	14,000	9,000
Physical Planning	1,957,026	2,933,325
Survey Fees	447,100	1,239,710
Department of Agriculture	1,422,385	2,139,955
Public Works	3,916,000	5,259,150
Liquor Licence Applications		3,773,317
Department of Health	79,133,736	79,211,224
Public Health	4,042,900	3,356,400
Market/Trade Centre Fee	25,996,470	39,853,200
Parking Fees	54,371,600	71,288,240
Kiosk Rents	42,320	4,875,145
Bill board Fees	10,644,896	13,498,359
Environment & Conservancy Administration	156,200	156,200
Education Receipts		-
Enforcement	227,820	101,500
Cattle Auction/ Slaughter Fees	12,271,938	18,959,155

MIGORI COUNTY EXECUTIVE
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	2019 - 2020	2018 - 2019
Kiosk Fees	3,966,500	
TOTAL	305,688,447	377,404,340

10. RETURNED CRF ISSUES

	2019 - 2020	2018 - 2019
Account received from	KShs	KShs
Migori county revenue account	314,000	
Migori county development account (KCB)	40,260	
Migori county economic planning account	83,404	
Migori salaries account	98,219	
Migori county operations account	213,936	
Migori county modern toilet account	81,024	
Migori county development account (Central bank)	392,979	
Migori county recurrent account	495,496	
Total	1,719,318	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2019 - 2020	2018 - 2019
	KShs	KShs
Basic salaries of permanent employees	2,222,365,336	2,164,761,894
Basic wages of temporary employees	108,894,245	90,657,549
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	137,687,584	116,250,264
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	139,344,707	130,802,372
Total	2,608,291,872	2,502,472,079

12. USE OF GOODS AND SERVICES

	2019 - 2020	2018 - 2019
	KShs	KShs
Utilities, supplies and services	28,555,597	51,605,926
Communication, supplies and services	11,732,420	9,339,679
Domestic travel and subsistence	371,501,065	337,321,171
Foreign travel and subsistence		-
Printing, advertising and information supplies & services	154,983,723	136,774,359
Rentals of produced assets	13,021,079	5,792,632
Training expenses	108,683,588	37,607,093
Hospitality supplies and services	135,932,077	145,924,607
Insurance costs	54,583,960	44,806,085
Specialised materials and services	394,863,487	343,390,110
Office and general supplies and services	162,450,643	108,664,845
Other operating expenses	93,205,202	116,813,661
Routine maintenance – vehicles and other transport equipment	22,974,920	30,121,129
Routine maintenance – other assets	99,466,694	78,117,624
Fuel Oil and Lubricants	73,516,490	63,532,485
Total	1,725,470,945	1,509,811,405

MIGORI COUNTY EXECUTIVE
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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Subsidies to Public Corporations		
<i>See list attached</i>	-	-
Subsidies to Private Enterprises	-	-
<i>See list attached</i>	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Transfers to Central government entities	-	-
See attached list	-	-
Transfers to Other Counties Entities	-	-
Transfers to County Assembly of Migori	1,036,886,081	963,407,108
Mikutra Water And Sanitation Company	-	387,610
Vocational Polytechnics	40,104,275	10,380,000
ECDES	50,150,000	22,200,000
Ward Development Fund	121,423,380	181,709,498
Secondary schools	25,475,049	
TOTAL	1,274,038,785	1,178,084,216

15. OTHER GRANTS AND PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Scholarships and other educational benefits	47,814,867	59,084,987
Other Current Transfers, Grants ,donations and Subsidies	84,347,010	1,005,220
TOTAL	132,161,877	60,090,207

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2019 - 2020	2018 - 2019
	KShs	KShs
Government pension and retirement benefits	-	17,393,604
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	-	17,393,604

(Explain where the benefits are remitted and who the beneficiaries are)

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17. ACQUISITION OF ASSETS

Non- Financial Assets	2019 - 2020	2018 - 2019
	KShs	KShs
Non Financial Assets		
Purchase of Buildings		-
Construction of Buildings	183,391,441	164,286,530
Refurbishment of Buildings	22,500,127	10,191,047
Construction of Roads	938,814,441	677,239,584
Construction and Civil Works	352,586,120	423,939,247
Overhaul and Refurbishment of Construction and Civil Works		-
Purchase of Vehicles and Other Transport Equipment	3,927,000	15,436,952
Overhaul of Vehicles and Other Transport Equipment		-
Purchase of Household Furniture and Institutional Equipment	24,480,400	3,410,720
Purchase of Office Furniture and General Equipment	12,532,240	12,718,400
Purchase of Specialised Plant, Equipment and Machinery	185,988,279	168,853,630
Rehabilitation and Renovation of Plant, Machinery and Equip.	10,665,051	38,195,470
Purchase of Certified Seeds, Breeding Stock and Live Animals	33,472,793	38,469,500
Research, Studies, Project Preparation, Design & Supervision	93,851,412	98,827,992
Specialised Materials and Supplies	8,815,570	73,051,192
Acquisition of Strategic Stocks and commodities		-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	1,275,375	66,209,132
Financial Assets		
Domestic Public Non-Financial Enterprises		
Domestic Public Financial Institutions		-
Foreign financial Institutions operating Abroad		-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	1,872,300,250	1,790,829,395

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2019 - 2020	2018 - 2019
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total	-	-

19. REPAYMENT OF PRINCIPAL ON DOMESTIC LENDING AND ON-LENDING

	2019 - 2020	2018 - 2019
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On - Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2019 - 2020	2018 - 2019
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

21. CASH AND BANK BALANCES

21A. BANK BALANCES

	Amount in bank account currency	2019/2020	2018/2019
Name of Bank, Account No. & Currency		Kshs	Kshs
CBK - 1000170948, KES	Development	10,666,563.50	392,979.00
CBK - 1000171022, KES	Recurrent	28,222.50	495,495.55

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For the year ended June 30, 2020

CBK – 1000171537, KES	Revenue	322,289,109.85	649,654,336.75
CBK – 1000292482, KES	MCRML Fund	124,426,917.00	248,920.10
CBK – 1000315048, KES	Health Special	134,729,887.85	1,023,499.80
CBK – 1000365668, KES	County NARIGP	80,404,278.00	55,000,000.00
CBK – 1000365692, KES	ASDSP Special	4,000,000.00	7,652,716.00
CBK – 1000368586, KES	MC VETC	15,873,487.60	25,944,464.60
CBK – 1000376791, KES	Migori County Urb. Inst,Urb. Dev Gr	8,800,000.00	-
CBK – 1000398892, KES	Migori County Urban Development Gr.	370,756,760.60	348,315,774.40
CBK – 1000380683, KES	Comm.Proj. Sp		
KCB clearing account Assembly	Recurrent		
Commercial Bank	Recurrent		
KCB – 1149215860, KES	Development	2,499,979.00	40,259.40
KCB – 1140793454, KES	Operations	7,611.27	3,201,385.12
KCB – 1153149869, KES	Salaries	550,514.34	909,299.23
KCB – 140763881, KES	Revenue	513,417.00	734,124.00
KCB – 1154700062, KES	WDF		-
KCB – 1240753071, KES	PSM	14,241.00	2,957,193.00
KCB – 1217027521, KES	PSB	3,564.00	4,000,076.00
KCB – 1240803036, KES	Migori Ideas Led Sweet Potato Project	15,943,898.95	45,342,225.00
KCB – 1170448143, KES	Retentions	63,090,954.00	86,033,831.30
KCB – 1203729731, KES	Econ Planning	18,117.00	84,286.00
KCB – 1179977904, KES	Internal Audit	1,284.00	1,410.00
KCB – 1105499693, KES	Fish Cess	89,342.00	89,342.89
KCB – 1146721641, KES	Water Supply	73,602.00	73,602.00
KCB – 1158858221, KES	MC Referral	691,179.65	48,426.65
KCB – 1113374861, KES	MOH HOSPITALS	2,154,422.55	6,467,499.70
KCB – 1158858299, KES	Rongo S/C FIF	768,126.00	752,588.00
KCB – 1158858310, KES	Macalder S/C H	259,079.75	633,250.00
KCB – 1158858353, KES	Kuria S/C Hosp	1,652,435.29	1,389,342.29
KCB – 1158858418, KES	Karungu S/C Hos	161,508.00	544,524.50
KCB – 1158858434, KES	Isibania S/C H	282,299.60	72,635.60
KCB – 1158858469, KES	Kegonga S/C H	2,028,558.58	1,779,866.85
KCB – 1158858485, KES	Ntimaru S/C H	1,911,810.00	521,276.00
KCB – 1165309890, KES	MCG ICT A/C	5,564.55	5,564.50

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KCB – 1171424299, KES	MC Health RBF	500	500
KCB – 1180336461, KES	MC Modern T	41,142.00	81,023.50
KCB – 1151401129, KES	Kitere Disp.	1,457.00	1,220.00
KCB – 1136947515, KES	Iraha Dispensary	2,160.60	1,537.60
KCB – 1120847028, KES	Muchebe Disp	2,990.90	1,480.90
KCB – 1125497637, KES	Motemorabu Dis	3,625.00	1,078.62
KCB – 1126066362, KES	Ngisiru Dispens	2,676.00	3,810.00
KCB – 111762699, KES	Makararangwe D	36,871.95	3,073.95
KCB – 1125711779, KES	Komosoko D	2,160.80	1,542.80
KCB – 1106376692, KES	Komomange D	1,743.30	1,119.30
KCB – 1135742588, KES	Kombe Dispen	4,042.00	3,550.60
KCB – 1119187435, KES	Tarang'anya D	14.2	-276
KCB – 1126730106, KES	Nyaitara D	1,606.80	4,615.90
KCB – 1125370440, KES	Siabai Makonge	72,143.70	821.7
KCB – 1124655476, KES	Gairoro Disp	2,414.00	1,098.60
KCB – 1136923578, KES	Getambwega D	3,017.70	1,440.70
KCB – 1136271317, KES	Taragai Disp	1,415.90	6,318.50
KCB – 1135748837, KES	Nyametembe D	3,412.90	1,919.10
KCB – 1137233079, KES	Agenga Disp	1,286.50	1,636.50
KCB – 1113514973, KES	Aneko Disp	4,310.00	3,764.00
KCB – 1126535761, KES	Kipingi Disp	1,605.70	3,972.00
KCB – 1126504815, KES	Nyamanga Disp	408.9	5,649.90
KCB – 1126421480, KES	Olasi Dispensary	80,626.60	1,304.60
KCB – 1105896668, KES	Othoch Rakuom	2,543.50	2,764.50
KCB – 1105652580, KES	Riat Dispensary	230	1,015.90
KCB – 1126534986, KES	Thim Lich Disp	780.4	1,762.40
KCB – 1144594790, KES	Wath Onger D	1,087.00	498.15
KCB – 1126535133, KES	Yago Dispensary	73,805.40	3,351.90
KCB – 1118658418, KES	Kwoyo Kodalo D	6,585.00	2,139.50
KCB – 1117165639, KES	Minyenya Dis	121,470.50	6,978.50
KCB – 1136266658, KES	Nyasese Disp	3,495.00	1,999.90
KCB – 1139815547, KES	Nyamaranya Disp	1,557.80	1,943.80
KCB – 1126535265, KES	Winjo Dispens	80,118.30	748.3
KCB – 1142280861, KES	Girigiri Disp	2,000.00	1,098.60
KCB – 1158161220, KES	Nyasoko Disp	3,248.50	2,630.50
KCB – 1157583156, KES	Lela Dispensary	1,587.00	1,771.50

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KCB – 1152319108, KES	Thim Joje Dis	72,264.00	2,005.00
KCB – 1171502761, KES	Robarisia	2,314.50	
KCB – 1142280861, KES	Kochola Disp	10,970.50	16,618.50
KCB – 1148963383, KES	Ndege Oriedo	75,474.00	234
KCB – 1156901340, KES	Kemakoba Disp	1,720.00	1,980.00
KCB – 1176959328, KES	Bondo Dispens	72,202.00	834.5
KCB – 1209767740, KES	nyaroha	42,946.00	
KCB – 1176975978, KES	Masaria Disp	5,907.00	4,907.00
KCB – 1172812888, KES	Kamsaki Disp	5,621.00	4,251.00
KCB – 1134406568, KES	Kohanga Disp	9,112.00	8,697.00
KCB – 1220895849, KES	Kangeso dip	633	
KCB – 1181402786, KES	Kanga Dispens	2,536.00	2,100.00
KCB – 113803861, KES	Nyankore H C	2,733.00	989
KCB – 1202660266, KES	Oruba Disp	5,964.00	5,213.50
KCB – 1202800130, KES	Magacha Disp	1,232.00	842.5
KCB – 1119114381, KES	Kugitimo Disp	1,252.70	5,654.70
KCB – 1207007757, KES	Maeta	4,930.00	
KCB – 1124782745, KES	Mogori H C	58,118.70	225,304.70
KCB – 1119639751, KES	Nyabokarange H	384,599.25	28,145.25
KCB – 1119586828, KES	Nyametaburo HC	9,854.25	4,348.00
KCB – 1119164206, KES	Nyangoge HC	5,654.40	56,081.00
KCB – 1118960173, KES	Tisinye HC	84,568.35	125,916.90
KCB – 1130227758, KES	Nyamaraga HC	304,363.00	717
KCB – 1130827623, KES	Ogwedhi HC	14,500.25	489,741.10
KCB – 1119688485, KES	Gwitembe HC		4,372.90
KCB – 1119634393, KES	Chinato HC	1,535.35	3,215.15
KCB – 1240844379, KES	Migori County D Governor	803	3,416,225.00
KCB – 1242739998, KES	Migori County Public Works	-	1,428.00
EQUITY- 1160272236744,	PL With Disabil		-
EQUITY- 1160266311281	School Feeding		20,335.00
EQUITY- 1160261978741	Agric, Livestock	4,164.25	14,349.11
EQUITY- 1160262020813	Education	1,471.40	3,167,429.60
EQUITY-1160279098027	Migori ICT And E governance	691	
EQUITY- 1160270175485	Mon & Evaluat.		515
DTB - 0060218001, KES	Car & Loan Mor		-

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Co- op, 01141481763500	Health Sector	232,693.34	34,840,664.00
Co- op, 01141203091000	Anjego Dispe	170,702.80	21,302.80
Co- op, 01141048713000	Arombe Disp	81,296.76	656.76
Co- op, 01141056242200	Giribe Disp	83,211.90	2,311.90
Co- op, 01141750525200	Got Orango disp	72,175.00	
Co- op, 01141202033000	God-Kwer Disp	85,989.55	1,489.55
Co- op, 01141077147000	God-Jope Disp	1,609.95	560.9
Co- op, 01141077313500	Midoti Disp	1,250.00	1,050.50
Co- op, 01134204712300	Migori Prison Health	2,600.00	
Co- op, 01141202278400	Nyarongi Disp	82,680.60	2,350.60
Co- op, 01141077450500	Ondong' Disp	82,012.50	3,192.50
Co- op, 01141203000000	Osingo Disp	2,599.00	1,084.60
Co- op, 01141481117701	Saro Disp	81,176.85	756.85
Co- op, 01141077178400	Suna Ragana	9,668.10	
Co- op, 01141202876400	Suna Rabuor Dis	86,827.80	10,767.87
Co- op, 01141048603400	Bande Disp	3,077.00	1,437.17
Co- op, 01141077152500	Kabuto Disp	1,346.60	1,166.60
Co- op, 01141077152500	Kituka Disp	77,024.00	7,964.70
Co- op, 01141204249100	Kombato Disp	35,591.00	1,313.00
Co- op, 01141202040000	Lwanda Disp	819	2,159.70
Co- op, 01141204290300	Namba Kodero D	85,876.80	1,096.80
Co- op, 01141202276200	Ndiwa Disp	7,000.90	4,840.90
Co- op, 01141202040300	Otati Disp	80,940.47	1,565.00
Co- op, 01141202279000	Nyandago Kower	82,488.85	1,978.85
Co- op, 01141077325000	Getongoroma Dis	457.2	597.2
Co- op, 01141481137200	Obware Disp	6,390.25	4,985.20
Co- op, 01141481016701	Got-Kachola Dis	1,332.50	2,892.50
Co- op, 01134482816200	Diruma Disp	2,762.15	2,408.25
Co- op, 01141482809100	Nyamalu Disp	2,946.50	1,351.00
Co- op, 01141482916700	Ogongo Disp	1,475.00	75.5
Co- op, 01141482965000	Nyakiringoto Dis	75,079.95	2,319.95
Co- op, 01141482962100	Mugabo Disp	71,130.25	2,690.25
Co- op, 01141202676300	Bugumbe HC	97,147.32	1,158.25
Co- op, 01141048766300	Masaba HC	2,588.30	2,672.80
Co- op, 01141202912700	Nyamekongoroto	5,406.28	55,536.28
Co- op, 01141202834300	Muhuru HC	72,323.11	1,032,720.00

MIGORI COUNTY EXECUTIVE
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NBK, 01001017544700	Othoro SCH FIF	59,559.50	12,099.50
NBK, 01001017544600	Awendo SCH FI	831,116.86	572,325.41
NBK, 01001095863600	Trade & Coop	3,425.00	5,156.00
NBK, 01001095864200	Env & Disaster	5,063.00	3,883.00
NBK, 01001017575000	Water & Energy-	2,176.89	1,401.49
NBK, 01001084043300	Angaga Disp	1,336.11	-531.36
NBK, 01001046609400	Dede Disp	2,009.86	14,544.80
NBK, 01248046510700	Kuja Disp	4,905.35	2,050.00
NBK, 01001045638500	Ngere Disp	83,814.39	2,155.38
NBK, 01001070016400	Ngodhe Disp	81,789.91	97.72
NBK, 01001095766300	Nyakuru Disp.	9,596.64	437.36
NBK, 01001079718600	Ombo-Mbita Dis	3,810.74	2,590.84
NBK, 01248046433000	Otacho Disp	1,373.97	1,413.97
NBK, 01001046734200	Rabondo Disp	46,400.13	3,754.13
NBK, 01001084039200	Siruti Disp.	3,582.59	-526.31
NBK, 01001046526600	Bware Disp.	129,120.30	39,468.81
NBK, 01001084032800	Koloo Disp	87,786.91	1,238.66
NBK, 01248080349900	Kolwal Disp.	104,161.65	2,221.66
NBK, 01001084011400	Midida Disp	93,021.22	1,421.22
NBK, 01001046434100	Nyamasare	89,460.38	-1,057.88
NBK, 01001084042600	Ombo Kowiti Dis	83,273.52	1,900.31
NBK, 01071212911900	MCG Ministry of lands	5,148.85	1,003.85
NBK, 01001046632600	Ongito Disp.	2,777.00	1,163.71
NBK, 01071213895300	County Sec	1,775.00	1,601,570.00
NBK, 01001017542800	Osogo Disp.	36.55	536.2
NBK, 01001084058400	Piny Owacho Dis	3,003.00	1,683.60
NBK, 01001046487600	Sibuoche Disp	137,131.88	2,251.88
NBK, 01001084454800	Ngonga Disp	49,978.38	2,329.70
NBK, 01001017567300	Lwala Disp	133	2,223.37
NBK, 01001070063300	Wanginya Disp	469.86	2,126.31
NBK, 01071206881400	Migori NARIGP	46,905,281.25	8,744,634.35
NBK, 01248046484500	Mariwa HC	2,403.24	1,364.24
NBK, 01242045431400	Ongo HC	86,024.50	5,064.56
KCB-1207998109	Nyamagongwi disp	6,067.00	3,075.00
NBK-01020202548900	Angogo Dispensary	48.83	3,849.46
NBK-01001129448300	Omullo disp	71,750.28	1,695.02

MIGORI COUNTY EXECUTIVE
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NBK-01001129487000	Kopanga disp	4,865.00	6,544.00
NBK-01001129416000	Nyamage Disp	4,492.00	3,928.50
NBK-01020202568000	Bonde disp	138.79	2,195.86
NBK-01001130943100	Obama disp	370.59	1,691.11
KCB-1205748245	Gosebe disp	238,379.50	540.5
KCB-1237965365	Kitbul Disp	1,852.00	810
NBK, 01248046576600	Oyani HC	223,802.68	1,341,909.58
NBK, 01248045067700	Uriri HC	113,739.01	518,250.00
FAMILY BANK-074000010212	MIGORI EXEC	995.9	2,938,986.05
FAMILY BANK-074000011085	Migori County Public Health	7,261,642.13	
KCB -1274685052	Migori County Covid-19	49,653,348.00	
FAMILY BANK-074000011078	Migori county sports culture	2,961.29	
FAMILY BANK-074000011153	Migori county livestock veterinary And IFisheries	-	
KCB-1261535472	Migori County Phy Plan &Urban D	7,350.00	
NBK -'01071211630500	MIGORI COUNTY KDSP	882	2,262.00
KCB-1250199514	Migori Municipality URB Dvt Grant	13,393,861.10	
KCB-1250196620	Awendo Municipality URB Dvt Grant	39,909,141.55	
KCB-1250198321	Rongo Municipality URB Dvt Grant	45,062,071.15	
FAMILY BANK-074000010110	ASDSP	4,979,927.60	
Total		1,378,103,342.60	1,304,060,403

21B. CASH IN HAND

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash in Hand – Held in domestic currency	1,496,439	672.49
Cash in Hand – Held in foreign currency	-	-
Total	1,496,439	672

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

Cash in hand should also be analysed as follows:

	2019 - 2020	2018 - 2019
	KShs	KShs
Cash Office		
Migori County Executive		
Water & Energy		0.49
Agriculture(NARIGP)	1,343,524.00	
Public Works		672.00
Health sector operations	152,906.00	
Public Service Management	9.00	
Total	1,496,439	672

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2019 - 2020	2018 - 2019
	KShs	KShs
Government Imprests	-	1,605,580
Clearance accounts	-	-
Total	-	1,605,580

<i>Name of Officer or Institution</i>	<i>Date Imprest Taken</i>	<i>Amount Taken</i>	<i>Amount Surrendered</i>	<i>Balance</i>
		KShs	KShs	KShs
<i>Name of Officer or Institution</i>	-	-	-	-
Total	-	-	-	-

23. ACCOUNTS PAYABLE

	2019 - 2020	2018 - 2019
	KShs	KShs
Deposits	-	-
Retention monies	63,090,954	86,033,831
Total	63,090,954	86,033,831

24. FUND BALANCE BROUGHT FORWARD

	2019 - 2020	2018 - 2019
	KShs	KShs
Bank accounts	1,304,060,403	328,891,003
Cash in hand	672	1,504,102
Accounts Receivables	1,605,580	-
Accounts Payables	- 86,033,831	- 65,038,634
Total	1,219,632,824	265,356,471

**MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS a prior period adjustment really applies to the correction of an error in the financial statements of a prior period

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
	-	-	-

26. CHANGES IN RECEIVABLES

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest at the beginning of the year	1,605,580	0
Imprest outstanding in the year end	0	1,605,580
Net changes in account receivables	1,605,580	- 1,605,580

**27. CHANGES IN ACCOUNTS
PAYABLES**

Description	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions at the beginning of the year	86,033,831	65,038,634
Deposit and Retentions held in the year end	63,090,954	86,033,831
Net changes in account receivables	- 22,942,877	20,995,197

6.9. OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE (See Annex 1)

	Description		Amount Paid Todate	Outstanding Balance	Outstanding Balance	Outstanding /Pending Bill Amount Kshs
				2019/2020	2018/2019	
No.	DEVELOPMENT	Original Amount Kshs				
1	Construction of Buildings	297,577,082	24,763,099.00	272,813,983	-	272,813,983
2	Construction of Civil Works	266,651,783.25	210,232,868.25	56,418,915	-	56,418,915.00
3	Supply of Goods	677,961,638	248,088,303.95	429,873,334	-	429,873,334
4	Supply of Services	462,506,268	134,555,996.10	327,950,272	-	327,950,272
	Grand Total Kshs	1,704,696,771	617,640,267	1,087,056,504	-	1,087,056,504

1. RELATED PARTY DISCLOSURES

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the County Government:

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

Related party transactions

	2019- 2020	2018- 2019
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to County Assembly of Migori	1,036,886,081	963,407,108
Mikutra Water And Sanitation Company	-	387,610
Vocational Polytechnics	40,104,275	10,380,000
ECDES	50,150,000	22,200,000

**MIGORI COUNTY EXECUTIVE
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For the year ended June 30, 2020**

Ward Development Fund	121,423,380	181,709,498
Secondary schools	25,475,049	
Total Transfers to related parties	1,274,038,785	1,178,084,216

1. ESTABLISHMENT OF OTHER COUNTY GOVERNMENT ENTITIES

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

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

2.PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR’S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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 National Treasury.

CEC, County Treasury

Sign.....

Date.....

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	THS	NRIGA	KDS P	VETC	USER FEES	KUSP	ASDPS	COVID
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Exchequer Releases for quarter 1	1,178,519									
Exchequer Releases for quarter 2	1,219,158,000	10,031,250	17,449,676	41,736,286					10,152,736	
Exchequer Releases for quarter 3	1,930,333,500		36,590,548	86,672,556		15,016,649				
Exchequer Releases for quarter 4	1,862,602,500	17,521,250	22,770,941	80,752,141	30,000,000	15,016,649	21,655,884	379,556,760	1,500,000	188,206,000
Total	6,190,613,400	27,552,500	76,811,165	209,161,983	30,000,000	30,033,298	21,655,884	379,556,760	11,652,736	188,206,000

MIGORI COUNTY EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019/2020	Outstanding Balance 2018/2019	Comments
		a	b	c	d=a-c		
Construction of Buildings							
	1.						
	2.						
	Sub-Total	272,813,983			272,813,983	24,763,099	
Construction of Civil Works							
	3.						
	4.						
	5.						
	Sub-Total	56,418,915			56,418,915	210,232,868.25	
Supply of Goods							
	6.						
	7.						
	8.						
	Sub-Total	429,873,334			429,873,334	248,088,303.95	
Supply of Services							
	9.						
	10.						
	11.						
	Sub-Total	387,446,262			327,950,272	75,060,006.1	
	Grand Total	1,146,552,494			1,087,056,504	558,144,277.3	

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For the year ended June 30, 2020**

MIGORI COUNTY EXECUTIVE

Reports and Financial Statements

For the year ended June 30, 2020

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
Sub-Total							
Middle Management							
4.							
5.							
6.							
Sub-Total							
Unionisable Employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

MIGORI COUNTY EXECUTIVE
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ANNEX 3 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019-2020	Outstanding Balance 2018-2019	Comments
		A	b	c	d=a-c		
		Kshs	Kshs	Kshs	Kshs	Kshs	
Amounts due to County Govt Entities							
1.County assembly		-		-	-	-	
2.Ward Development fund		-		-	-	-	
3.Car mortgage scheme		-		-	-	-	
Grand Total		-		-	-	-	

MIGORI COUNTY EXECUTIVE
Reports and Financial Statements
For the year ended June 30, 2020

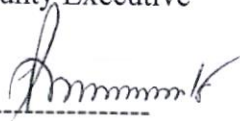
ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2018 - 2019	Additions during the year 2019-2020 (KShs)	Historical Cost c/f (KShs) 2019 2020
Land	2,250,000		2,250,000
Buildings and structures	2,826,506,026.58	558,477,688.92	3,384,983,715.50
Transport equipment	2,305,828,315.46	942,741,441.10	3,248,569,914.85
Office equipment, furniture and fittings	172,561,275	37,012,639.85	209,573,914.85
ICT Equipment, Software and Other ICT Assets	569,401,626.40	1,275,375	570,677,001.40
Other specialised Machinery and Equipment	442,177,902.70	196,653,330	638,831,232.70
Heritage and cultural assets			
Intangible assets	796,960,275.70	136,139,775	933,100,050.70
Purchase of Certified Seeds, Breeding Stock and Live Animals			
Lighting equipment			
Construction of roads and other civil works			
Construction of other civil works and overhaul and refurbishment of other civil works			
Total	7,115,685,421.84	1,872,300,249.87	8,987,985,671.71

The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Government.

MIGORI COUNTY EXECUTIVE**Reports and Financial Statements****For the year ended June 30, 2020****ANNEX 6 – INTER-ENTITY TRANSFERS**

Ref	Entity	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	1,036,886,081	1,036,886,081	-	
2	Ward Development fund	121,423,380	121,423,380	-	
3	NARIGP	128,487,318	128,487,318	-	
4	Village Youth Polytechnic	45,060,275	45,060,275	-	
5	ASDP	7,652,736	7,652,736	-	
6	KUSP	41,200,000	41,200,000	-	
7	DANIDA	27,552,500	27,552,500	-	
	Total	1,408,262,290	1,408,262,290	-	

Director of Finance
County Executive
-----Director of Finance
County Assembly/fund/project

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