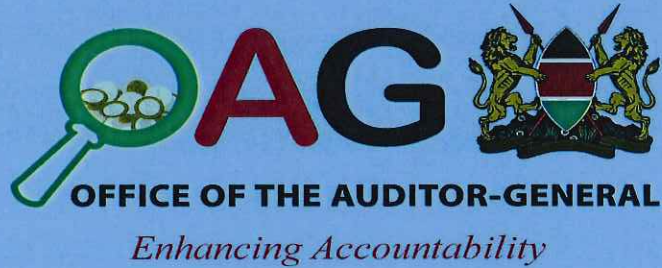


REPUBLIC OF KENYA



REPORT

PAPERS LAID		OF
DATE	7/6/2022	
TABLED BY	D.M.W.	
COMMITTEE		
CLERK AT THE TABLE		THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MIGORI

FOR THE YEAR ENDED
30 JUNE, 2021

HARRIS LAID	
DATE	
TAGGED BY	
COMMITTEE	
CLEAR AT THE END	



MIGORI COUNTY EXECUTIVE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

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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:

Office of the Governor
Office of the Deputy Governor
Office of the County Secretary
Office of Finance and Economic Planning
Office of Public Service Management
Office of Trade Tourism and Industry
Office of Transport and Infrastructure
Office of Education Sports Culture Gender and Social Services
Office of Health Services
Office of Lands and Physical Planning
Office of Agriculture Livestock and Fisheries
Office of Water, Energy, Environs and Disaster Management

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mrs Scholastica Obiero
2.	CECM Public Service Management	Mrs Iscar Aluoch
3.	CECM Trade Tourism and Industry	Mrs Sheila Gati Mwita
4.	CECM Transport and Infrastructure	Mr. Moses Chamwada
5.	CECM Educ., Sports Culture Gender and Social Services	Mr. Samson Ngariba
6.	CECM Health Services	Mr. Joseph Nyamita
7.	CECM Lands and Physical Planning	Mr Elijah Odhiambo
8.	CECM Agriculture Livestock and Fisheries	Mr. Valentine Ogongo
9.	CECM Water, Energy, Environs and Disaster Management	Mrs Rebecca Gati

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No.	Designation	Name

d) Fiduciary Oversight Arrangements

The fiduciary oversight bodies at the County for the year ending 30th June 2021 were:

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

e) County Executive Headquarters

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

f) County Executive Contacts

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

g) County Executive Bankers

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

MIGORI COUNTY EXECUTIVE
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i) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue

P.O. Box 40112

City Square 00200

NAIROBI, KENYA

MIGORI COUNTY EXECUTIVE
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2. FORWARD BY THE CECM FINANCE AND ECONOMIC PLANNING

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 equitable share of revenue raised nationally, is determined yearly through the County Allocation of Revenue Act (CARA). The revenue sharing formula is developed by the Commission on Revenue Allocation and own generated revenues which is collected within the county. Our key local revenue sources for Migori County included Single business permits, cesses, trade centre/market fees, approval of plans, cattle auction fees among others.

County's Financial Performance.

The county government of Migori had an approved budget of Ksh.9,156,789,688.97 for the year 2020/2021 comprising of Ksh 3,709,039,828.80 as development and Ksh 5,447,749,860.17 as recurrent expenditure. From the annual budget, county Assembly took Ksh. 1,006,834,225.00 for its development projects, personnel emoluments and office operations.

Migori County, however, for the financial year, 2020/2021, received a total of ksh 8,573,065,844 comprising of Kshs 8,271,900,187 as total national releases, Ksh's 12,630,400 as year-end refund and kshs.288,535,257 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 20/21 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& reproductive health	Improved reproductive maternal neonatal child adolescence health	% reduction of maternal and newborn deaths	Population growth increase as death of

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				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	Increased 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.

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

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

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MIGORI COUNTY EXECUTIVE
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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 and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the county Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2021, and of its financial position as at that date.

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

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

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

Approval of the financial statements

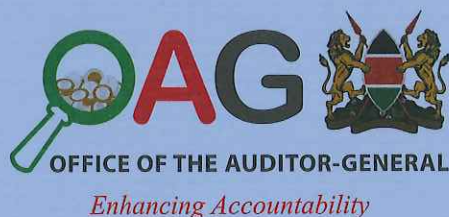
The County Government's financial statements were approved and signed by the CEC member for finance on 17th January 2022.



County Executive Committee Member – Finance

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON MIGORI COUNTY EXECUTIVE FOR THE YEAR ENDED 30 JUNE, 2021

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the Migori County Executive set out on pages 1 to 53, which comprise the statement of assets and liabilities as at

30 June, 2021, and the statement of receipts and payments, statement of cash flows and summary statements of appropriation - recurrent and development 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 effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Migori County Executive as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Outdated Valuation Roll for Rents and Rates

The statement of receipts and payments reflects County own generated receipts of Kshs.288,535,257 as disclosed in Note 4 to the financial statements, the amount includes an amount of Kshs.7,604,497 in respect of rent and rates. However, review of the land rate collection records revealed that the County Executive has been using a valuation roll developed in 2008 for Migori Municipal Council to determine the amount to be paid as rates to the County. The valuation roll is obsolete and does not cover all the ratable properties in the County or consider their current value which has greatly appreciated.

In addition, revenue records indicate that the County had uncollected land rent and rates arrears of Kshs.43,961,400 as at 30 June, 2021 and whose ageing analysis was not provided to indicate as to how long the balance has been outstanding.

In the circumstances, the accuracy and completeness of the rents and rates of Kshs.7,604,497 could not be confirmed.

2. Payments of Salaries Outside the Integrated Personnel and Payroll Database (IPPD)

The statement of receipts and payments reflects Kshs.2,657,102,928 in respect of compensation of employees and as disclosed in Note 6 to the financial statements, the amount includes Kshs.169,405,816 paid as salaries and allowances to seven hundred and thirty-one (731) permanent and contracted staff outside the Integrated Personnel and Payroll Database (IPPD) system contrary to Clause 6.3 of the County Financial Accounting and Reporting Manual which requires salaries, allowances and/or arrears of the County Government staff to be processed on the Integrated Personnel and Payroll Database.

In addition, the manual system requires manual calculation of deductions and net pay by the human resource officers and regular monthly update which is prone to human error.

In the circumstances, the accuracy, validity and completeness of the expenditure of Kshs.169,405,816 in respect to compensation of employees processed manually in the year under review could not be confirmed.

3. Use of Goods and Services

3.1 Un-Analyzed Legal Fee Notes

The statement of receipts and payments reflects Kshs.1,791,790,093 in respect of use of goods and services as disclosed in Note 7 to the financial statements, the amount includes Kshs.145,167,253 in respect of other operating expenses out of which an amount of Kshs.61,820,329 related payment for legal services. However, the fee notes supporting the expenditure were not analyzed or properly tabulated to indicate the details of work done in conformity with the Advocates and Remuneration Order, 2014.

As a result, the validity and completeness of the legal fees expenditure of Kshs.61,820,329 could not be confirmed.

3.2 Unsupported Expenditure on Purchase of Medical Supplies

As disclosed in Note 7 to the financial statements, the expenditure on use of goods and services of Kshs.1,791,790,093 includes an amount of Kshs.559,825,100 in respect of specialized materials and services out of which an amount of Kshs.61,019,468 and which was paid on 25 November, 2020 to Kenya Medical Supplies Agency (KEMSA) for supply of pharmaceuticals through LPO No.3315052 and 3315053 of Kshs.43,354,712 and Kshs.17,664,757, respectively. However, inspection and acceptance reports and counter receipt vouchers (S13) from the various beneficiary facilities were not provided to confirm receipt of the goods.

Consequently, the validity of the expenditure of Kshs.61,019,468 could not be confirmed.

3.3 Unsupported Insurance Expenses

Included in the use of goods and services expenditure of Kshs.1,791,790,093 is an amount of Kshs.16,377,248 in respect of insurance costs out of which an amount of Kshs.15,606,939 was paid to a local insurance company on 26 April, 2021 vide payment voucher No.52443 for the insurance of motor vehicles. However, the valuation report for the motor vehicles insured was not provided for audit.

In the circumstances, the validity of the expenditure of Kshs.15,606,939 on insurance services could not be ascertained.

4. Unsupported Transfers to Vocational Polytechnics

The statement of receipts and payments reflects Kshs.1,118,297,985 in respect of transfer to other government units and as disclosed in Note 9 to the financial statements, the amount includes Kshs.34,868,488 transferred to vocational polytechnics. However, the acknowledgement letters and returns on the utilization of the funds were not provided for audit.

Consequently, the validity and completeness of the expenditure of Kshs.34,868,488 could not be ascertained.

5. Unsupported Bank Balances

The statement of assets and liabilities reflects Kshs.1,715,152,007 in respect of cash and cash equivalents and as disclosed in Note 15A to the financial statements. However, bank confirmation certificates for eight (8) accounts maintained at Central Bank with reported balances totalling Kshs.1,373,024,390 were not provided for audit.

As a result, the accuracy and completeness of the bank balances of Kshs.1,373,024,390 as at 30 June, 2021 could not be confirmed.

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

Key Audit Matters

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

Other Matters

1. County Own Generated Receipts

The summary statement of appropriation - recurrent and development combined reflect actual collection of Kshs.288,535,257 in respect of County own generated receipts against a budgeted amount of Kshs.285,000,000 during the year, resulting in a net over collection of Kshs.3,535,257. However, there was a significant under-collection on the following revenue streams:

Revenue Stream	Final Budget Kshs	Actual Receipts Kshs	Under Collection Kshs
Bus Park	40,000,000	36,695,840	3,304,160
Entry/Exit Fees	5,760,000	3,573,880	2,186,120
Copper/Gold	5,000,000	504,000	4,496,000
Health Department - Medical Services	58,340,000	28,324,118	30,015,882
Public Health	6,700,000	4,693,150	2,006,850
Weight and Measures	2,300,000	965,240	1,334,760

The under-collection may have occurred due to either unrealistic budget estimates or ineffective collection procedures and systems for these revenue streams.

2. Budget Controls and Performance

The summary statement of appropriation - recurrent and development combined reflects final budgeted receipts and actual amount on a comparable basis of Kshs.9,156,789,689 and Kshs.8,573,065,844 respectively, resulting in an under collection of Kshs.583,723,845 or 6% for the year ended 30 June, 2021.

The statement also reflects total expenditure budget of Kshs.9,156,789,689 and an actual expenditure of Kshs.8,306,695,870 resulting in overall under-expenditure of Kshs.850,093,819 or 9% of the budget.

The under realization of receipts and the under expenditure may have impacted negatively on the delivery of services to the residents of Migori County.

3. Underfunding of Migori County Ward Development Fund

Included in the transfers to other government units of Kshs.1,118,297,985 in Note 9 to the financial statements is an amount of Kshs.303,000 in respect to transfer to the Migori Ward Development Fund. Review of the Migori County approved budget revealed that the Executive had an annual budget of Kshs.8,149,955,464 for the year 2020/2021 and which would have translated at the rate of 10% to Kshs.814,995,546 for the Ward Fund. The non-remittance of the difference of Kshs.814,692,546 to the Ward Development Fund was not explained. In addition, the amount disbursed was also decreased from the Kshs.121,423,380 disbursed in the financial year 2019/2020.

Consequently, the Management contravened Section 4(2)(a) of the Migori County Ward Development Fund Act 2014 states that, "the Fund shall consist of an amount of not less than ten percent of all the annual budget of the Migori County in every financial year."

4. Pending Bills

Disclosed in Annexure 2 to the financial statements are account payables totalling Kshs.1,278,814,175 as at 30 June, 2021. Further, examination of the supporting schedules indicated that the pending bills excludes Kshs.19,054,164 owed to Kenya Power & Lighting Company (KPLC) and relating to the following projects/services as communicated by The National Treasury through Circular No.16/2021, dated 22 December, 2021:

Sector	Amount (Kshs)
County Government Facilities and Street Lighting	6,989,699
Public Health Facilities	10,621,553
Devolved Services	1,442,912
Total	19,054,164

In the circumstances, the reported pending account payables balance of Kshs.1,278,814,175 may be understated to the extent of the omission.

5. Late Exchequer Releases

Note 1 to the financial statement reflects exchequer releases totalling Kshs.7,355,586,000 which includes an amount of Kshs.1,693,275,000 received by the County Government from the National Treasury towards the end of the month of June, 2021 as detailed below:

Received Date	Reference Number	Details	Amount (Kshs)
23 June, 2021	FT211749FTZ3	Exchequer Issue	541,848,000
23 June, 2021	FT211743X8PQ	Exchequer Issue	609,579,000
30 June, 2021	FT21181RL3P3	Exchequer Issue	541,848,000
		Total	1,693,275,000

In addition, other exchequer releases of Kshs.575,713,500 were disbursed by the National Treasury in the month of July, 2021 for the budgeted funds for 2020/2021 financial year.

The late exchequer releases could have had adverse effects on the implementation of the planned activities and projects by the Migori County Executive for the year ended 30 June, 2021.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Human Resource Management and Compensation of Employees

Audit of the human resource management and compensation of employees revealed the following anomalies;

1.1 Staff Ethnic Composition

An analysis of the Integrated Personnel and Payroll Database (IPPD) records for the month of June, 2021 revealed that the County Executive had a workforce of 2,491, out of which 1,752 were members of the dominant community. This represents 70.3% of the total workforce contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 that requires public establishment to seek to represent the diversity of the people of Kenya in employment of staff.

1.2 Irregular Recruitment of Staff and Delayed Confirmation in Employment

A review of the County Public Service Board recruitment report 2020/2021 and the list of new appointees as per the payrolls revealed that the Board recruited two hundred and

forty (240) staff against the budgeted one hundred and seventy-four (174) leading excess recruitment of sixty-six (66) staff in six (6) departments. The excess staff were recruited without due consideration to the availability of a budget for their salaries and emoluments and departmental requirements contrary to the budgetary processes and provisions.

Further, an analysis of the Integrated Personnel and Payroll Database (IPPD) payroll for the month of June, 2021 also revealed that three hundred and five (305) officers had been on probation for more than six (6) months contrary to Section B.13(1) of the County Public Service Human Resource Manual.

In the circumstances, the Management was in breach of the Human Resource Policy.

1.3 Salary Over-Commitment

An audit of the County Executive's payroll for the month of June, 2021 revealed that a total of two hundred and four (204) officers were earning less than a third of their basic pay contrary to Section D22(2) of the County Public Service Human Resource Manual and Section 19(3) of the Employment Act, 2007 which prohibits an employer from deducting from the wages of his employee at any one time not more than two-thirds of such wages.

1.4 Casual Workers Engaged for More than Three (3) Months

Review of casual workers records revealed that there were four hundred and fifty (450) casual employees in the manual payroll who were paid wages amounting to Kshs.47,313,103 for more than 3 months. This is an indication that they had been engaged for more than the required 3 months and hence subject to conversion of the terms of engagement pursuant to paragraph 37(1)(b) of the Employment Act, 2007 which provides that; notwithstanding any provisions of this Act, where a casual employee performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more, the contract of service of the casual employee shall be deemed to be one where wages are paid monthly and section 35(1)(c) shall apply to that contract of service.

1.5 Missing Job Designations in the Integrated Personnel and Payroll Database (IPPD)

An audit of the Integrated Personnel and Payroll Database (IPPD) payroll for the month of June, 2021 revealed sixty-two (62) officers whose job designations were not defined in the database.

Consequently, their role in the County Government could not be ascertained.

1.6 Unremitted Pension Deductions

Review of IPPD system records indicated that the Executive deductions in respect of Widows and Children Pension Scheme (WCPS) totalling Kshs.3,921,550 were not remitted contrary to Section 53A(1) of the Retirement Benefits Act which provides that, where an employer fails to remit deductions from an employee's emoluments to a

retirement benefits scheme within 15 days of the deduction, the scheme may institute proceedings for recovery of the deduction after giving the employer at least seven days' notice.

Consequently, the Management risks being penalized under Section 53A (3) of the Retirement Benefits Act for any amount that is subject to summary recovery proceedings at a compound interest rate of 3% per month.

2. Fencing of God Nyinyo Vocational and Training and Education College

The statement of receipts and payments reflects Kshs.1,118,297,985 in respect of transfers to other government units' and as disclosed in Note 9 to the financial statements, the amount includes Kshs.34,868,488 relating to vocational polytechnics out of which a sum of Kshs.2,000,000 was paid to God Nyinyo Vocational Training and Education College for fencing of the college. However, physical verification in November, 2021 revealed that the works had stalled.

Consequently, the value for money of the expenditure of Kshs.2,000,000 could not be confirmed.

3. Idle Ward Administrator and Member of County Assembly (MCA) Offices

The statement of receipts and payments reflects Kshs.2,524,141,949 in respect of acquisition of assets which includes Kshs.328,713,826 for construction of buildings out of which Kshs.5,490,364 and Kshs.9,833,494 was incurred on construction of Central Kamagambo MCA Office and on construction of South Sakwa ward Administrator's Office in Awendo respectively.

However, review of documents and physical verification revealed that the facilities have remained idle and unutilized despite being complete.

As a result, the funds totalling Kshs.15,323,858 spent on these projects have not provided the expected benefits to the residents of Migori County.

4. Delayed Completion of Got Kachola and Kanyasa MCA Offices

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.2,524,141,949 and as disclosed in Note 12 to the financial statements which includes an amount of Kshs.328,713,826 for construction of buildings out of which an amount of Kshs.4,864,649 and Kshs.1,325,927 was incurred towards the construction of Got Kachola and Kanyasa MCA Offices, respectively. A review of records revealed that the construction of the Got Kachola MCA offices was awarded to a local contractor at a contract sum of Kshs.5,574,310. The contract was to commence on 30 March, 2016 with a completion period of eight (8) months.

Similarly, a local contractor was awarded a contract for the construction of Kanyasa MCA office at a contract sum of Kshs.5,497,031, on 01 December, 2016 for a period of 20 weeks.

The total amount paid to date to the contractors for the two projects was Kshs.6,190,576. However, review of the contract documents and physical verification of the projects done in November, 2021 revealed that the Projects remain incomplete yet the contract period had expired over five years ago.

In, the circumstances, value for money may not have been achieved on the total expenditure of Kshs.6,190,576 incurred on these projects.

5. Construction and Civil Works

The statement of receipts and payments reflects Kshs.2,524,141,949 in respect of acquisition of assets and as disclosed in Note 12 to the financial statements, the amount includes Kshs.284,339,454 in respect of construction and civil works. However, the following anomalies were noted;

5.1 Completed and Idle Market Sheds

The expenditure of Kshs.284,339,454 in respect of construction and civil works includes an expenditure of Kshs.17,055,494 incurred towards the construction of six (6) market sheds across the County as tabulated below:

Project Details	Contract Sum Kshs.	Amount Paid Kshs.
Completion of God Jope ESP Market	4,423,080	4,423,080
Construction of Market shed at Motemarabu	4,083,356	4,083,356
Construction of Market shed at Ikerege	2,955,181	2,955,181
Construction of Market shed at Rabuor	1,998,100	1,998,100
Construction of Market shed at Midoti	1,996,470	1,996,470
Construction of Market shed at Oruba-Ragana	1,599,308	1,599,308
Total	17,055,495	17,055,495

However, physical verification of the projects revealed that they had been completed but not in use.

As a result, the benefits expected from the expenditure of Kshs.17,055,495 on the market facilities may not have been realized by the residents of Migori County.

5.2 Completed and idle Health Facilities

As disclosed in Note 12 to the financial statements, the expenditure of Kshs.284,339,454 in respect of construction and civil works includes an expenditure of Kshs.22,842,706 incurred towards the construction of seven (7) dispensaries across the County as tabulated below:

Project Details	Contract Sum Kshs.	Amount Paid Kshs.
Construction of Twin Staff House at Motemorabu Dispensary	3,995,620	3,995,620
Completion of Kebaroti Dispensary	2,566,910	2,566,910
Construction Staff Houses at Kombe Dispensary	1,999,956	1,999,956

Project Details	Contract Sum Kshs.	Amount Paid Kshs.
Construction of Kindu Dispensary	3,480,435	3,480,435
Proposed Construction of Kabola Dispensary	2,599,885	2,599,885
Construction of Tulu Magunga Dispensary	4,200,000	4,200,000
Construction of Alara Dispensary	3,999,900	3,999,900
Total	22,842,706	22,842,706

However, physical verification of the projects done in the month of November, 2021 revealed that they were complete but not in use.

As a result, the benefits expected from the expenditure of Kshs.22,842,706 on the health facilities may not have been realized by the residents of Migori County.

5.3 Delayed Construction of General Ward at Tisinye Dispensary

As disclosed in Note 12 to the financial statements, the expenditure of Kshs.284,339,454 in respect to construction and civil works includes an amount of Kshs.3,498,212 paid to a local contractor for construction of a General ward in Tisinye Dispensary.

However, a physical verification of the project conducted in the month of November, 2021 revealed that the project was incomplete with the wall finishes, ceiling, floors and tiling, window panes, toilet fixtures and a placenta pit still pending.

As a result of the delay, the benefits expected from the expenditure of Kshs.3,498,212 on the health project may not have been realized.

5.4 Drilling and Equipping of Boreholes

As disclosed in Note 12 to the financial statements, the expenditure of Kshs.284,339,454 in respect of construction and civil works includes payments totalling Kshs.74,917,357 made to various local contractors for drilling twenty-two (22) boreholes within the County. However, physical verification conducted in the month of November, 2021, revealed that the boreholes were not equipped with pumps and tanks and therefore the intended purpose of drilling the boreholes could not be achieved.

Consequently, the value for money of the expenditure of Kshs.74,917,357 may not have been achieved.

6. Construction of County Office Headquarters, Governor's and Deputy Governor's Residences

Annex 2 to the financial statements reflects Kshs.1,278,814,175 in respect of pending account payables which includes Kshs.165,585,844 related to construction of buildings out of which Kshs.56,146,900 was in respect of design and supervision of the proposed County Office Headquarters, Governor's and Deputy Governor's residences. The contract was awarded on 06 June, 2019 for a contract sum of Kshs.84,100,000.

An amount of Kshs.27,953,100 was paid during the 2019/20 financial year upon submission of the proposed architectural drawings for the three structures. The consultant issued a fee note of Kshs.35,121,900 on 09 April, 2021. The contract implementation team evaluated the final designs and approved payment on 26 April, 2021. However, Management did not provide, for audit, invoices and certificates of work done.

Review of the project status revealed the following:

6.1 Delayed Construction of County Headquarters

The County Executive entered into a contract with a local contractor for the construction of the County Headquarters on 24 March, 2021 at a contract sum of Kshs.497,826,740 and contract period of eighteen (18) months.

6.2 Construction of the Governor's Residence

The County Executive of Migori entered into a contract with a local contractor for the Construction of the Governor's residence on 31 August, 2020 for a contract sum of Kshs.44,900,000 and a contract period of one hundred and twenty (120) days. Available information indicated the existence of a dispute over the ownership of the land on which the project stands. The amount of Kshs.44,900,000 owed to the contractor for the proposed Construction of Governor's Residence has been included in the list of pending bills. Management did not provide for audit, engineers certificates of work done to confirm the amount as a pending bill.

6.3 Construction of the Deputy Governor's Residence

The County Executive of Migori entered into a contract with a local contractor for the construction of the Deputy Governor's residence on 31 August, 2020 for a contract sum of Kshs.35,887,180 and a contract period of one hundred and twenty (120) days. Approved development plans for the area and evidence of public participation for the Project were not produced for audit. The amount of Kshs.35,887,180 owed to the contractor for the proposed Construction of Deputy Governor's residence but was not supported by interim certificates of work done to confirm the amount as a pending bill.

Physical verification on 15 November, 2021, revealed that the construction of the proposed County Office Headquarters, Governor's and Deputy Governor's Residences had stalled with very little work having been done. The contractor was not on site and only some excavation had been done. A further review of the project records revealed that the County Executive terminated the contract on 14 October, 2021 due to the contractor abandoning the site and not providing a works program despite repeated reminders. No evidence was provided to confirm whether the Management had recalled the performance bond for non-performance by the contractor in line with Clause 14.1 of the contract agreement. It was also observed that the project had been vandalized and the column steel rods had been cut. Management has also indicated that there exists a dispute over the ownership of the land on which the Project stands.

In, the circumstances, value for money may not have been achieved on the total expenditure on the projects.

7. Account Payables-Deposits and Retention

The statement of assets and liabilities reflect a balance of Kshs.132,273,205 in respect of accounts payable-deposits and retentions and as disclosed in Note 17 to the financial statements. However, the account is maintained in a commercial bank as opposed to Central Bank of Kenya contrary to the requirements of Regulation 82(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015 which requires all County Government bank accounts to be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.

In the circumstances, Management is in breach of law.

8. Failure to Submit Financial Statements of Migori County Alcoholic Drinks Fund

Review of records revealed that a Fund known as Migori County Alcoholic Fund had been established through Migori County Alcoholic Drinks Act, 2016. However, the Fund Administrator did not maintain books of account and records and/or submit the financial statements of the Fund to the Auditor-General for audit in line with Section 3(c)(d)(e) Migori County Alcoholic Drinks Act, 2016.

In the circumstances, Management is in breach of 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 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 overall governance were not effective.

Basis for Conclusion

1. Lack of an Approved Staff Establishment

An audit of the Migori County Executive staff complements and payroll details revealed that the county does not have an approved staff establishment. The lack of an approved staff establishment implies that the County has yet to determine the skills and optimal staffing levels required to achieve its goals and objectives.

Consequently, it was not possible to ascertain whether the total staff in the employment of the County Executive was at the optimal operating level.

2. Lack of an Inventory Management System

An audit review of the procurement and receipt of pharmaceutical, non-pharmaceutical and medical equipment in the department of health revealed that, goods were not received through a central point but were directly taken to the various stores. It was further noted that the department uses a manual inventory management, and annual stock taking is not conducted to confirm the stock available and reconcile with store records.

In the circumstances, the County Executive has not instituted proper mechanisms to safeguard the inventories in the health facilities.

3. Grounded Motor Vehicles and Machineries

Review of status of the County Government fleet of motor vehicles and machineries indicated that sixty (60) vehicles and machineries across the departments were grounded and unserviceable in various garages within and outside the County. In addition, the County Government did not prepare an annual disposal plan.

As result, the County risks losing the value of the subserviced assets due to deterioration.

4. Incomplete Assets Register

Annex 5 to the financial statements on Summary of Non-Current Asset Register reflects assets with a historical total cost of Kshs.11,512,127,779 as at 30 June, 2021. The County Executive did not however maintain an asset register in the format required under Regulation 136(1)(2) and (3) of Public Finance Management (County Governments) Regulations 2015. The asset register does not show details of when the assets were acquired, their value and location. In addition, the Management did not provide for audit verification log books for two (2) tipper trucks acquired during the year at a cost of Kshs.19,908,000.

In the circumstances, the County Executive has not instituted proper mechanisms to record, safeguard, control and account for the non-current assets.

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether

due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the County Executive's ability to sustain 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.

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.

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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances and for the purpose of giving an assurance on the effectiveness of the 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 County Executive's ability 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 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 May, 2022

MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7. FINANCIAL STATEMENTS


7.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

		2020-2021	2019-2020
	Notes	KShs	KShs
RECEIPTS			
Exchequer releases	1	7,355,586,600	7,165,242,726
Proceeds from Domestic and Foreign Grants	2	711,611,723	236,489,242
Transfers from Other Government Entities	3	204,701,864	
County Own Generated Receipts	4	288,535,257	305,688,447
Returned CRF issues	5	12,630,400	1,719,318
TOTAL RECEIPTS		8,573,065,844	7,709,139,733
PAYMENTS			
Compensation of Employees	6	2,657,102,928	2,608,291,872
Use of goods and services	7	1,791,790,093	1,725,470,945
Subsidies	8	-	-
Transfers to Other Government Units	9	1,118,297,985	1,274,038,785
Other grants and transfers	10	215,362,915	132,161,877
Social Security Benefits	11	-	-
Acquisition of Assets	12	2,524,141,949	1,872,300,250
Finance Costs, including Loan Interest	13	-	-
Other Payments	14	-	-
TOTAL PAYMENTS		8,306,695,870	7,612,263,729
SURPLUS/DEFICIT		266,369,974	96,876,004

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 17th January 2022 and signed by:


 Chief Officer
 Name: Samuel Omuga


 Director Finance
 Name: Paul Mwita

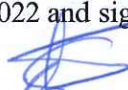

 Head of Treasury
 Name: Collins Bala
 ICPAK Member Number: 4494

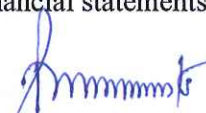
MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.


7.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021

		2020-2021	2019-2020
	Notes	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	15A	1,715,152,007	1,378,103,343
Cash Balances	15B	-	1,496,439
Total Cash and cash equivalents		1,715,152,007	1,379,599,782
Accounts receivables – Outstanding Imprests	16	-	-
TOTAL FINANCIAL ASSETS		1,715,152,007	1,379,599,782
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	17	132,273,205	63,090,954
NET FINANCIAL ASSETS		1,582,878,802	1,316,508,828
REPRESENTED BY			
Fund balance b/fwd	18	1,316,508,828	1,219,632,824
Prior year adjustments	19	-	-
Surplus/Deficit for the year		266,369,974	96,876,004
NET FINANCIAL POSITION		1,582,878,802	1,316,508,828

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 17th January 2022 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
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For the year ended June 30, 2021.


7.3. STATEMENT OF CASHFLOWS FOR THE PERIOD ENDED 30TH JUNE 2021.

		2020-2021	2019-2020
	Notes	KShs	KShs
Receipts from operating income			
Exchequer releases	1	7,355,586,600	7,165,242,726
Proceeds from Domestic and Foreign Grants	2	711,611,723	236,489,242
Transfers from Other Government Entities	3	204,701,864	
County Own Generated Receipts	4	288,535,257	305,688,447
Returned CRF issues	5	12,630,400	1,719,318
Payments for operating expenses			
Compensation of Employees	6	2,657,102,928	2,608,291,872
Use of goods and services	7	1,791,790,093	1,725,470,945
Subsidies	8	-	-
Transfers to Other Government Units	9	1,118,297,985	1,274,038,785
Other grants and transfers	10	215,362,915	132,161,877
Social Security Benefits	11	-	-
Finance Costs, including Loan Interest	13	-	-
Other Payments	14	-	-
Adjusted for:			
Changes in receivables	20	-	1,605,580
Changes in payables	21	69,182,251	- 22,942,877
Total Adjustments		69,182,251	- 21,337,297
Net cash flows from operating activities		2,859,694,174	1,947,838,955
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	12	2,524,141,949	1,872,300,250
Net cash flows from investing activities		2,524,141,949	1,872,300,250
NET INCREASE IN CASH AND CASH EQUIVALENT		335,552,225	75,538,705
Cash and cash equivalent at BEGINNING of the year	15	1,379,599,782	1,304,061,076
Cash and cash equivalent at END of the year		1,715,152,007	1,379,599,782

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MIGORI COUNTY EXECUTIVE
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7.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

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 %
RECEIPTS						
Exchequer releases	6,868,050,000	809,825,710	7,677,875,710	7,355,586,600	322,289,110	96%
Proceeds from Domestic and Foreign Grants	801,619,335	50,535,463	852,154,798	711,611,723	140,543,075	84%
Transfers from Other Government Entities	204,701,864	124,426,917	329,128,781	204,701,864	124,426,917	62%
County Own Generated Receipts	250,000,000	35,000,000	285,000,000	288,535,257	-3,535,257	101%
Returned CRF issues	-	12,630,400	12,630,400	12,630,400	0	100%
TOTAL	8,124,371,199	1,032,418,490	9,156,789,689	8,573,065,844	583,723,845	94%
PAYMENTS						
Compensation of Employees	2,659,719,657	65,634,012	2,594,085,645	2,657,102,928	-63,017,283	102%
Use of goods and services	1,771,759,789	54,003,708	1,825,763,497	1,791,790,093	33,973,404	98%
Transfers to Other Government Units	1,001,727,842	191,172,876	1,192,900,718	1,118,297,985	74,602,733	94%
Other grants and transfers	824,502,280	-2,470,421	822,031,859	215,362,915	606,668,944	26%
Social Security Benefits	-	-	-	-	-	-
Acquisition of Assets	1,866,661,631	855,346,339	2,722,007,970	2,524,141,949	197,866,021	93%
Other Payments			-		-	-
TOTAL	8,124,371,199	1,032,418,490	9,156,789,689	8,306,695,870	850,093,819	91%

(a) The county own generated revenue surpassed the target by Ksh3,535,257

**MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.**

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MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

7.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

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 %
RECEIPTS						
Exchequer releases	4,918,193,645	144,925,815	5,063,119,460	5,056,307,298	6,812,162	100%
Proceeds from Domestic and Foreign Grants	87,000,000	-	87,000,000	67,737,342	19,262,658	78%
County Own Generated Receipts	250,000,000	35,000,000	285,000,000	288,535,257	-3,535,257	101%
Returned CRF issues	-	12,630,400	12,630,400	12,630,400	0	100%
TOTAL	5,255,193,645	185,744,053	5,447,749,860	5,425,210,297	22,539,563	100%
PAYMENTS						
Compensation of Employees	2,659,719,657	-65,634,012	2,594,085,645	2,657,102,928	-63,017,283	102%
Use of goods and services	1,751,759,789	74,003,708	1,825,763,497	1,791,790,093	33,973,404	98%
Transfers to Other Government Units	843,714,199	184,186,519	1,027,900,718	967,934,208	59,966,510	94%
Social Security Benefits	-	-	-	-	-	-
TOTAL	5,255,193,645	192,556,215	5,447,749,860	5,416,827,229	30,922,631	99%

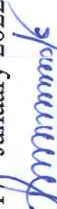
(a) Use of goods and services had 98% absorption rate.

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

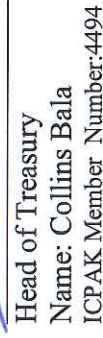
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MIGORI COUNTY EXECUTIVE
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7.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

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 %
RECEIPTS						
Exchequer releases	1,949,856,355	664,899,895	2,614,756,250	2,299,279,302	315,476,948	88%
Proceeds from Domestic and Foreign Grants	714,619,335	50,535,463	765,154,798	643,874,381	121,280,417	84%
Transfers from Other Government Entities	204,701,864	124,426,917	329,128,781	204,701,864	124,426,917	62%
Proceeds from Domestic Borrowings	-	-	-	-	-	-
TOTAL	2,869,177,554	839,862,275	3,709,039,829	3,147,855,547	561,184,282	85%
PAYMENTS						
Transfers to Other Government Units	178,013,643	-13,013,643	165,000,000	150,363,777	14,636,223	91%
Other grants and transfers	1,004,502,280	-182,470,421	822,031,859	215,362,915	606,668,944	26%
Acquisition of Assets	1,686,661,631	1,035,346,339	2,722,007,970	2,524,141,949	197,866,021	93%
TOTAL	2,869,177,554	846,674,437	3,709,039,829	2,889,868,641	819,171,188	78%

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 Director Finance
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 Head of Treasury
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MIGORI COUNT EXECUTIVE
Consolidated Reports and Financial Statements
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7.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	KShs	KShs	KShs	KShs	KShs
	Agriculture,Livestock and Fisheries Development				
General administration(Agriculture)	158,761,939.00	0	158,761,939.00	154,269,774.25	4,492,164.75
Field Extension Services and Support Programme(agriculture					
General administration (Livestock)	6,170,000.00	0	6,170,000.00	5,796,209.00	373,791.00
General administration(Veterinary)	6,109,760.00	0	6,109,760.00	4,805,500.00	1,304,260.00
General administration(Fisheries)	7,689,850.00	0	7,689,850.00	6,839,080.00	850,770.00
Field Extension Services and Support Programme(Fisheries)	6,798,140.00	0	6,798,140.00	5,418,000.00	1,380,140.00
Field Extension Services and Support Programme(Veterinary))	3,610,500.00	0	3,610,500.00	123,868.39	3,486,631.61
Donor Fund	382,000.00	0	382,000.00	-	382,000.00
Sub-total	431,710,319.00	50,887,109.00	482,597,428.00	465,949,409.64	16,648,018.36
Policy, Planning, General Administration and Support Services					

MIGORI COUNTY EXECUTIVE

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Livestock production and management	Feed & livestock products safety,equipment and laboratory services	3,687,640.00	0	3,687,640.00	637,400.00	3,050,240.00
	Fisheries Development					
	Aquaculture Development and Extension Services	5,472,000.00		5,472,000.00	5,576,054.00	-104,054.00
	Livestock Breeds Improvement & Upgrading	3,351,750.00		3,351,750.00	3,350,253.00	1,497.00
		17,400,218.00		17,400,218.00	15,749,736.00	1,650,482.00
	Sub-total	29,911,608.00		29,911,608.00	25,313,443.00	4,598,165.00
	Livestock Disease Control and Management					
		1,750,000.00	0	1,750,000.00	680,400.00	1,069,600.00
Veterinary services	Veterinary Public Health management					
		13,186,000.00	0	13,186,000.00	3,400,463.70	9,785,536.30
	Livestock Breeding and Livestock Products					
		1,030,000.00	0	1,030,000.00	-	1,030,000.00
	Sub-total	15,966,000.00		15,966,000.00	4,080,863.70	11,885,136.30
Pending Bills	Crop Development	2,697,270.00		2,697,270.00	2,427,269.00	270,001.00
		2,697,270.00	0.00	2,697,270.00	2,427,269.00	270,001.00
	Grand Total	480,285,197.00	50,887,109.00	531,172,306.00	497,770,985.34	33,401,320.66
County Executive						
Governance and Executive Management	Citizen Delivery Services	171,672,000.00	0	171,672,000.00	12,722,862.00	158,949,138.00
	Governance and Executive management					
		12,715,405.00	5,273,572.15	17,988,977.15	11,892,252.20	6,096,724.95
	Sub-total	184,387,405.00	5,273,572.15	189,660,977.15	24,615,114.20	165,045,862.95

MIGORI COUNTY EXECUTIVE
Annual Report and Financial Statements
For the year ended June 30, 2021.

Strategy and service delivery	Strategy and advisory	1,141,000.00	0	1,141,000.00	1,140,868.00	132.00
	Legal Services	69,456,000.00	-1,465,627.00	67,990,373.00	69,217,871.00	-1,227,498.00
	Efficiency Monitoring Services					
	Sub-total	3,000,000.00	2,936,000.00	5,936,000.00	2,854,267.00	3,081,733.00
General Administration and Support Services	General Administration(Governors)	73,597,000.00	1,470,373.00	75,067,373.00	73,213,006.00	1,854,367.00
	General Administration(Deputy Governors)	80,785,784.15	40,385,346.85	121,171,631.00	90,055,557.40	31,116,073.60
	General Administration(County Secretary)	22,999,800.00	0	22,999,800.00	22,062,731.00	937,069.00
	Special programs	10,528,000.00	0	10,528,000.00	9,610,141.00	917,859.00
Kenya Devolution Support Programme	Sub-total	3,700,000.00	0	3,700,000.00	3,698,563.00	1,437.00
	Capacity Building(Governor)	118,013,584.15	40,385,346.85	158,399,431.00	125,426,992.40	32,972,438.60
	Sub-total	45,000,000.00	0	45,000,000.00	45,000,000.00	0.00
	Grand Total	414,254,044.00	48,600,165.85	461,383,836.00	268,255,112.60	193,128,723.40
Education, Youth, Sports, Culture, Gender and Social Services						
General Administration and supportive Services	General administration	226,188,272.00	642,18610	161,969,662.00	161,904,587.00	65,075.00
	Quality Assurance and Standard Services					
	Sub total	228,188,272.00	642,18610	163,969,662.00	163,904,587.00	65,075.00
	Child Care Services	58,822,269.00	0	58,822,269.00	33,162,580.00	25,659,689.00
Sports and Culture Development	Sub total	58,822,269.00		58,822,269.00	33,162,580.00	25,659,689.00
	Sports Development	4,500,000.00	0	4,500,000.00	4,406,000.00	94,000.00

MIGORI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

Promotion of indigenous knowledge	Sports and Talent Development	35,907,069.00		35,907,069.00	11,782,181.20	24,124,887.80
	Sub total	40,407,069.00		40,407,069.00	16,188,181.20	24,218,887.80
	Culture and Heritage Conservation	1,000,000.00	0	1,000,000.00	1,000,000.00	812,936.00
Education Support Services	Sub total	1,000,000.00	0	1,000,000.00	1,000,000.00	0.00
	Bursaries	29,000,000.00	0	29,000,000.00	22,905,716.00	6,094,284.00
	Sub total	29,000,000.00		29,000,000.00	22,905,716.00	6,094,284.00
Gender and Equality Services	Women Empowerment	600,000.00	0	600,000.00	600,000.00	0.00
	People With Disability Empowerment	1,100,000.00	0	1,100,000.00	1,099,637.00	363.00
	Conditional Grants	36,439,894.00		36,439,894.00	34,868,488.00	1,571,406.00
General Administration and supportive Services	Sub total	38,139,894.00	0	38,139,894.00	36,568,125.00	1,571,769.00
	General administration	10,258,307.00	0	10,258,307.00	10,253,629.00	4,678.00
	Vocational Training Services	89,144,095.00		89,144,095.00	89,121,871.00	22,224.00
Pending bills	Sub total	99,402,402.00	0	99,402,402.00	99,375,500.00	26,902.00
	Grand Total	494,959,906.00	64,218,610.00	430,741,296.00	373,104,689.20	57,636,606.80
	Finance and Economic planning					
General Administrative and supportive service	Monitoring and Evaluation	16,440,000.00	-7,950,000.00	8,490,000.00	8,490,000.00	0.00
	Sub total	16,440,000.00	-7,950,000.00	8,490,000.00	8,490,000.00	0.00
	Financial management services	2,402,966.00	0	2,402,966.00	2,402,965.46	0.54
General Administrative and supportive service	Resource mobilization	116,645,030.38	-	43,559,459.70	43,539,675.56	19,784.14
	Accounting Services	297,333,347.00	-30,000,000.00	267,333,347.00	266,897,458.46	435,888.54
	Grand Total	297,333,347.00	-30,000,000.00	267,333,347.00	266,897,458.46	435,888.54

MIGORI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

	Procurement Services	18,207,570.00		0	18,207,570.00	18,172,580.20	34,989.80
	Audit Services	26,232,496.00		30,000,000.00	56,232,496.00	52,215,490.00	4,017,006.00
	Sub total	460,821,409.38	-73,085,570.68		387,735,838.70	383,228,169.68	4,507,669.02
	Budget Coordination and Management						
	Policy and Plans Developments	26,104,909.00		2,950,000.00	29,054,909.00	26,011,599.84	3,043,309.16
	County Statistical Information Services	4,955,604.00		0	4,955,604.00	4,950,499.00	5,105.00
	Community Development	11,789,016.00		0	11,789,016.00	11,699,200.00	89,816.00
	Sub total	2,936,705.00	0		2,936,705.00	2,919,567.58	17,137.42
Economic policy and county planning	General Administration(Accounts)	45,786,234.00		2,950,000.00	48,736,234.00	45,580,866.42	3,155,367.58
	General Administration(Planning)	117,283,973.00		5,000,000.00	122,283,973.00	113,965,321.30	8,318,651.70
	Sub total	16,739,616.00	0		16,739,616.00	16,735,911.24	3,704.76
	Grand Total	134,023,589.00	5,000,000.00		139,023,589.00	130,701,232.54	8,322,356.46
		657,071,232.38	-73,085,570.68		583,985,661.70	568,000,268.64	15,985,393.06
Health Services							
Planning and administrative support services	General administration	1,286,377,473.88		439,199,960.72	1,725,577,434.60	1,725,531,098.47	46,336.13
	Infrastructure and Health facility management						
	Sub total	1,460,773,621.88	438,199,960.72		1,898,973,582.60	1,895,522,271.82	3,451,310.78
	Community Health Services						
Preventive And Promotive Health Services	Environmental Health Services	24,338,054.00		0	24,338,054.00	19,127,729.42	5,210,324.58
		338,054.00		0	338,054.00	-	338,054.00

MIGORI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

Human Nutrition and Dietetics	1,014,161.00	3,500,000.00	4,514,161.00	500,000.00	4,014,161.00
HIV/AIDS and TB		0	946,550.00	700,000.00	246,550.00
Disease surveillance /Emergency preparedness& response	946,550.00				
Health promotion & education	97,595,657.00	-4,500,000.00	93,095,657.00	88,019,577.73	5,076,079.27
Non Communicable Diseases, Violence and Injuries	338,054.00	0	338,054.00	-	338,054.00
Maternal Child and Adolescence Health Services	253,540.00	0	253,540.00	60,830.00	192,710.00
Sub total	185,100,178.00	5,000,000.00	190,100,178.00	155,105,424.15	34,994,753.85
Donor Support Services	87,045,580.00	0	87,045,580.00	35,834,764.00	51,210,816.00
Conditional Grants	161,833,045.00	0	161,833,045.00	113,253,280.00	48,579,765.00
Sub total	248,878,625.00	0	248,878,625.00	149,088,044.00	99,790,581.00
Hospital Services	277,106,888.50	0	277,106,888.50	271,853,107.10	5,253,781.40
Sub total	277,106,888.50	0	277,106,888.50	271,853,107.10	5,253,781.40
Grand Total	2,171,859,313.38	443,199,960.72	2,615,059,274.10	2,471,568,847.07	143,490,427.03
Lands, Housing and Survey					
General administration	67,982,419.50	42,666,525.50	110,648,945.00	101,245,665.80	9,403,279.20
Donor Fund	8,800,000.00	0	8,800,000.00	0.00	8,800,000.00
General administration	359,661,493.00		359,661,493.00	359,034,335.00	627,158.00
Sub total	436,443,912.50	426,666,525.5	479,110,438.00	460,280,000.80	18,830,437.20

MIGORI COUNTY EXECUTIVE
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For the year ended June 30, 2021.

General Administration planning and support services(lands)	General administration	34,535,332.00	0	34,535,332.00	33,121,895.00	1,413,437.00
	Sub total	34,535,332.00	0	34,535,332.00	33,121,895.00	1,413,437.00
	Grand Total	470,979,244.50	42,666,525.50	513,645,770.00	493,401,895.80	20,243,874.20
Management Environment, Natural Resources and Disaster Management						
General administration and supportive services	General Administration Support Services	43,804,117.00	1,171,868.00	44,975,985.00	45,659,598.17	-683,613.17
		43,804,117.00	1,171,868.00	44,975,985.00	45,659,598.17	-683,613.17
Environment Management And Protection	Solid Waste Management	13,700,000.00	0	13,700,000.00	13,699,853.33	146.67
	Irrigation Infrastructure	1,726,681.00	0	1,726,681.00	1,000.00	1,626,681.00
		15,426,681.00	0	15,426,681.00	13,799,853.33	1,626,827.67
	Disaster Management Services	14,566,463.00	0	14,566,463.00	14,568,300.00	-1,837.00
Disaster Management	Disaster Management	22,221,910.00		22,221,910.00	16,597,410.00	5,624,500.00
		36,788,373.00		36,788,373.00	31,165,710.00	5,622,663.00
	Grand Total	96,019,171.00	1,171,868.00	97,191,039.00	90,625,161.50	6,565,877.50
Public Service Management						
General Administration and Support Services(ICT)	General Administration(ICT)	27,354,012.00	-6,354,012.00	21,000,000.00	20,983,422.00	16,578.00
	ICT Infrastructure	40,000,000.00		40,000,000.00	22,374,319.22	17,625,680.78
	Sub total	67,354,012.00	-6,354,012	61,000,000.00	43,357,741.22	17,642,258.78
	Co-ord of policy formulation&implementing of vision 2030 and CIDP					
Co-ord of policy formulation		3,870,000.00	-100,000.00	3,770,000.00	2,019,465.00	1,750,535.00
	Sub total	3,870,000.00	-100,000.00	3,770,000.00	2,019,465.00	1,750,535.00
Civic Education And Public Participation	Enhanced Management, Coordination & Supervision.					
		200,000.00	0	200,000.00	0	200,000.00

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	capacity building and training	3,566,037.00	0	3,566,037.00	3,565,400.00	637.00
	Sub total	3,566,037.00	0	3,566,037.00	3,565,400.00	200,637.00
Human Capital Management And Development	Personnel Services	720,000.00	0	720,000.00	704,265.00	15,735.00
	Sub total	720,000.00	0	720,000.00	704,265.00	15,735.00
Sub County Administration Services	Devolved Units Development Services	87,749,674.00	0	87,749,674.00	70,920,013.00	16,829,661.00
	Sub total	87,749,674.00	0	87,749,674.00	70,920,013.00	16,829,661.00
	Human Resource Management	4,900,000.00	-500,000.00	4,400,000.00	4,765,143.00	-365,143.00
	Budget Formulation coordination and Management					
Human Capital Management And Development	Sub total	3,900,000.00	1,000,000.00	4,900,000.00	3,398,144.00	1,501,856.00
	General administration(PSM)	8,800,000.00	500,000.00	9,300,000.00	8,163,287.00	1,136,713.00
	General administration(PSB)	523,967,932.00	0	523,967,932.00	503,426,436.74	20,541,495.26
General Administration and Support Services	Sub total	62,900,000.00	-400,000.00	62,500,000.00	46,658,348.00	15,841,652.00
	Grand Total	586,867,932.00	-400,000.00	586,467,932.00	550,084,784.74	36,383,147.26
		759,127,655.00	-6,354,012.00	752,773,643.00	678,814,955.96	73,958,687.04
Roads, Transport and Public Works						
Policy, General administration, planning & support Service	General administration	54,162,345.00	0	54,162,345.00	53,749,423.70	412,921.30
	Sub total	54,162,345.00	0	54,162,345.00	53,749,423.70	412,921.30
	Road management services					
	Construction of Bridges and Culverts	44,710,260.00	0	44,710,260.00	44,444,552.90	265,707.10
Road Development, Maintenance And Management		130,301,088.00		130,301,088.00	57,909,448.84	72,391,639.16

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	Road management services	984,778,871.00	396,548,662.00	1,381,327,533.00	1,223,863,199.36	157,464,333.64
	Sub total	1,159,790,219.00	396,548,662.00	1,556,338,881.00	1,326,217,201.10	230,121,679.90
	Grand Total	1,213,952,564.00	396,548,662.00	1,610,501,226.00	1,379,966,624.80	230,534,601.20
	Trade, Tourism and Cooperative Development					
	Tourism Promotion and Marketing	1,900,000.00	0	1,900,000.00	1,899,341.00	659.00
Tourism Development	Sub total	1,900,000.00	0	1,900,000.00	1,899,341.00	659.00
	Cooperative Development Services	376,000.00	0	376,000.00	376,000.70	-0.70
Cooperative development services	Sub total	376,000.00	0	376,000.00	376,000.70	-0.70
	Policy, Planning and Monitoring Services	55,439,019.32	0	55,439,019.32	55,437,481.67	1,537.65
Policy, Planning and Administrative Support Services	Sub total	55,439,019.32	0	55,439,019.32	55,437,481.67	1,537.65
	Trade Development and Promotion SME	450,000.00	0	450,000.00	450,000.00	0.00
Investment promotion, trade and enterprise development services	Sub total	450,000.00	0	450,000.00	450,000.00	0.00
	Trade Infrastructure Development Services	85,129,413.68	-16,118,352.68	69,011,061.00	18,426,314.68	50,584,746.32
	Sub total	145,100,627.68	-16,118,352.68	128,982,275.00	77,944,327.92	51,037,947.08
	Verification	100,000.00	0	100,000.00	100,000.00	0.00
	Inspection	100,000.00	0	100,000.00	100,000.00	0.00
Legal Metrology Services	Calibration of Standards	140,000.00	0	140,000.00	140,000.00	0.00

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	Standards and Instrumentation Equipment	492,268.00	0	492,268.00	492,000.00	268.00
	Sub total	832,268.00	0.00	832,268.00	832,000.00	268.00
	Enforcement Services					
	Sub total	1,300,000.00	0	1,300,000.00	1,299,567.05	432.95
Alcoholic drinks and drug abuse control	Grand Total	1,300,000.00	0.00	1,300,000.00	1,299,567.05	432.95
		204,947,915.00	-16,118,352.68	188,829,562.32	137,788,718.34	51,040,843.98
Water and Energy						
General administration, planning & support Service		58,681,692.00	-5,100,000.00	53,581,692.00	57,680,214.25	-4,098,522.25
	Sub total	58,681,692.00	-5,100,000.00	53,581,692.00	57,680,214.25	-4,098,522.25
	Rural Water Services	187,405,423.00	91,884,734.00	279,290,157.00	264,755,004.75	14,535,152.25
	Urban Water Services					
	Sub total	23,100,000.00	2,845,000.00	25,945,000.00	22,933,672.00	3,011,328.00
Water supply and management services		210,505,423.00	94,729,734.00	305,235,157.00	287,688,676.75	17,546,480.25
	Alternative Energy Technologies					
	Sub total	5,000,000.00	0	5,000,000.00	4,837,042.50	162,957.50
Alternative Energy Services	General administration(PSM)					
	Sub total	0	855,000.00	855,000.00	0	855,000.00
General administration		0	855,000.00	855,000.00	0	855,000.00
	Grand Total	274,187,115.00	90,484,734.00	364,671,849.00	350,205,933.50	14,465,915.50
County Assembly						
Oversight Management services	Committees Management Services	179,562,000.00	50,000,000.00	179,562,000.00	198,839,762.00	(19,277,762.00)
	sub-total	179,562,000.00	50,000,000.00	179,562,000.00	198,839,762.00	(19,277,762.00)
General administration and supportive service(Clerk Department)	Administrative Services	617,272,225.00	-	617,272,225.00	581,483,611.17	35,788,613.83
	Citizen Engagement					
	Car Grant (Non-ceiling item)		120,000,000.00	120,000,000.00	118,000,000.00	2,000,000.00

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	sub-total	617,272,225.00	120,000,000.00	737,272,225.00	699,483,611.17	37,788,613.83
General administration and supportive service	Administrative Services	40,000,000.00		40,000,000.00	56,494,633.84	(16,494,633.84)
	Development	50,000,000.00		50,000,000.00	42,374,670.00	7,625,330.00
	sub-total	90,000,000.00	-	90,000,000.00	98,869,303.84	(16,494,633.84)
	Grand Total	886,834,225.00	170,000,000.00	1,006,834,225.00	997,192,677.01	2,016,217.99
	GRAND COUNTY TOTAL	8,124,371,199.00	1,032,418,490.00	9,156,789,689.00	8,306,695,869.76	850,093,819.24

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7.8. SIGNIFICANT ACCOUNTING POLICIES

The principal 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 County Executive all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the years presented.

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

ii) 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 Executive

iii) 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 Executive 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 County Executive or any other debt the County Executive may take on will be treated on cash basis and recognized as receipts during the year of receipt.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 to the financial statements.

iv) 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.

v) 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 County Executive recognises all expenses when the event occurs and the related cash has actually been paid out.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. 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.

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. There were no r restrictions on cash during the year.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. 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.

7. 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.

8. Non-current assets

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

9. Pending bills

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Pending bills form a first charge to the subsequent year budget and when they are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

10. Contingent Liabilities

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

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The County Executive does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

MIGORI COUNTY EXECUTIVE
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Contingent Assets

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

12. Budget

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

13. Comparative figures

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

14. 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.

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15. 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.

16. 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.

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7.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHEQUER RELEASES

	2020-2021	2019-2020
	KShs	KShs
Total Exchequer Releases for quarter 1	582,486,600	1,178,519,400
Total Exchequer Releases for quarter 2	1,693,275,000	1,219,158,000
Total Exchequer Releases for quarter 3	1,117,561,500	1,930,333,500
Total Exchequer Releases for quarter 4	3,962,263,500	1,862,602,500
Total	7,355,586,600	6,190,613,400
1. C Donor funds		974,629,326
Total	7,355,586,600	7,165,242,726

Exchequer releases for quarter one reflects the previous financial year (2019-2020) exchequer balances

1A. Equitable Share

Equitable share

Description	2020-2021	2019-2020
	KShs	KShs
Total Equitable Share for quarter 1	582,486,600	1,178,519,400
Total Equitable Share for quarter 2	1,693,275,000	1,219,158,000
Total Equitable Share for quarter 3	1,117,561,500	1,930,333,500
Total Equitable Share for quarter 4	3,962,263,500	1,862,602,500
Total	7,355,586,600	6,190,613,400

1B: Level 5 Hospitals Allocation

Description	2020-2021	2019-2020
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	-	-

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

Description	2020-2021	2019 - 2020
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme		27,552,500
World Bank – THUSCP		76,811,165
National Agricultural & Rural Inclusive Growth Project (NARIGP)		209,160,983
Kenya Devolution Support Programme		30,000,000
Youth Polytechnic support grant		30,033,298
Abolishment of user fees in health centres and dispensaries		21,655,884
Kenya Urban Support Programme		379,556,760
Agriculture Sector Development Support Project (ASDSP)		11,652,736
MOH COVID		188,206,000
Total		974,629,326

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	19,260,000	
World Bank – THUSCP	38,847,822	
National Agricultural & Rural Inclusive Growth Project (NARIGP)	194,744,945	
Sweet potato EU Funds	43,296,483	
Kenya Devolution Support Programme	45,000,000	
Youth Polytechnic support grant	36,439,894	
Abolishment of user fees in health centres and dispensaries	21,655,884	
Kenya Urban Support Programme	283,424,836	
Agriculture Sector Development Support Project (ASDSP)	13,204,518	
Linda Mama - Health Programme	15,737,342	
Sub total	711,611,723	

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2020-2021	2019-2020
	KShs	KShs
Road maintenance levy fund	204,701,864.00	236,489,242.00
TOTAL	204,701,864.00	236,489,242.00

4. COUNTY OWN GENERATED RECEIPTS

	2020-2021	2019-2020
	KShs	KShs
Bus Park	36,695,840	54,371,600
Motor Bike	5,252,260	
Entry/Exit Fees	3,573,880	2,683,400
Taxi/Car	5,925,300	
Single Business Permits	53,905,600	46,565,430
Burial Permits		14,000
Distribution	14,557,200	
Market Dues	28,528,935	25,996,470
Kiosk Fees	4,337,330	4,008,820
Sugarcane (Cess Fees)	14,658,986	
Tobacco (Cess Fees)	8,507,008	
Crop Cess	21,776,430	48,192,231
Fish	280,600	
Cattle Auction/Slaughter Fee	10,187,090	12,271,938
Rents & Rates	7,604,497	6,159,725
Copper/Gold	504,000	
Tailing(sainate)	1,199,550	
Sand/Stone	13,140,940	
Public Works - Building	4,863,900	3,916,000
Public Works- Machinery Hire	439,000	
-Cemetery(burial permit)	14,000	
-Way Leave	128,000	
Agriculture- Vet	1,006,440	1,422,385
-AMS	192,500	
-Fisheries	759,900	278,500
Building inspection	277,140	
Physical Planning	1,909,534	1,957,026
Survey	422,000	447,100
T.O.L	72,850	

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	2020-2021	2019-2020
Public Service M(Enforcement)	219,950	227,820
Stadium/ Hall Hire	21,000	50,800
Health Department-Medical Services	27,399,407	79,133,736
-Public Health	4,693,150	4,042,900
Trade Department- Audit	174,000	275,000
-Weight and measures	965,240	647,590.00
Environment and NEMA	452,900	156,200
Penalties	1,047,510	697,020
Bill Boards	11,447,080	10,644,896
Transport on Land	1,394,310	1,525,860
Sales Of Council Tenders/Assets		2,000
Total	288,535,257	305,688,447

There was a decrease of revenue collected due to Covid -19 effects

5. RETURNED CRF ISSUES

	2020-2021	2019-2020
	KShs	KShs
Migori county revenue account	518,689	314,000
Migori county recurrent account	28,223	495,496
Migori county development account (KCB)	41,142	40,260
Migori salaries account	1,346,697	98,219
Migori county development account (Central bank)	10,666,564	392,979
Migori county operations account	7,611	213,936
Migori county modern toilet account	18,369	81,024
Economic planning	2,620	83,404
Migori county assembly	0	
Migori county assembly	486	
Total	12,630,400	1,719,318

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

6. COMPENSATION OF EMPLOYEES

	2020 - 2021	2019 - 2020
	KShs	KShs
Basic salaries of permanent employees	2,218,033,447	2,222,365,336
Basic wages of temporary employees	102,141,671	108,894,245
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Employer Contribution to compulsory National Social Schemes	167,521,994	137,687,584
Employer Contribution to Compulsory National health Insurance Schemes	-	-
Pension and other social security contributions	-	-
Social benefit schemes outside government	-	-
Other personnel payments	169,405,816	139,344,707
Total	2,657,102,928	2,608,291,872

7. USE OF GOODS AND SERVICES

	2020 - 2021	2019 - 2020
	KShs	KShs
Utilities, supplies and services	43,999,387	28,555,597
Communication, supplies and services	11,287,442	11,732,420
Domestic travel and subsistence	308,798,247	371,501,065
Foreign travel and subsistence	3,672,796	-
Printing, advertising and information supplies & services	86,536,687	154,983,723
Rentals of produced assets	22,684,935	13,021,079
Training expenses	101,557,310	108,683,588
Hospitality supplies and services	167,626,440	135,932,077
Insurance costs	16,377,248	54,583,960
Specialized materials and services	559,825,100	394,863,487
Office and general supplies and services	141,483,616	162,450,643
Fuel, oil and lubricants	74,667,991	73,516,490
Other operating expenses	145,167,253	93,205,202
Routine maintenance – vehicles and other transport equipment	61,403,946	22,974,920
Routine maintenance – other assets	46,701,695	99,466,694

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Total	1,791,790,093	1,725,470,945
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There is an increase of 42% in the expenditure under specialized materials and services due to increased allocation of budget to drugs, non-pharmaceuticals and laboratory materials.

A increase of kshs 51,962,051 of amount spent under other operating expenses resulted from more payments on legal fees.

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. SUBSIDIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Subsidies to Public Corporations		
(insert name)	0	-
Total	-	-

9. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2020 - 2021	2019 - 2020
	KShs	KShs
Transfers to County Government entities		
Transfers to County Assembly of Migori	1,015,870,163	1,036,886,081
Migori Water And Sanitation Company	1,761,045.00	-
Vocational Polytechnics	34,868,488	40,104,275
ECDES	44,162,688	50,150,000
Ward Development Fund	303,000	121,423,380
Secondary schools	21,332,601	25,475,049
Total	1,118,297,985	1,274,038,785

There was a decrease of money released to ward development fund due to reallocation of the budget to the members of county assembly grants.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS AND PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Scholarships and other educational benefits	1,573,115	47,814,867
Other Current Transfers, Grants, donations and Subsidies	213,789,800	84,347,010
Total	215,362,915	132,161,877

11. SOCIAL SECURITY BENEFITS

	2020 - 2021	2019 - 2020
	KShs	KShs
Government pension and retirement benefits	-	-
Social security benefits	-	-
Employer Social Benefits	-	-
Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

12. ACQUISITION OF ASSETS

Non- Financial Assets	2020 - 2021	2019 - 2020
	KShs	KShs
Purchase of Buildings		
Construction of Buildings	328,713,826	183,391,441
Refurbishment of Buildings	16,261,132	22,500,127
Construction of Roads	1,599,745,610	938,814,441
Construction and Civil Works	284,339,454	352,586,120
Overhaul and Refurbishment of Construction and Civil Works	-	
Purchase of Vehicles and Other Transport Equipment	33,715,300	3,927,000
Overhaul of Vehicles and Other Transport Equipment	-	
Purchase of Household Furniture and Institutional Equipment	8,740,000	24,480,400
Purchase of Office Furniture and General Equipment	15,379,300	12,532,240
Purchase of Specialised Plant, Equipment and Machinery	5,825,000	185,988,279
Rehabilitation and Renovation of Plant, Machinery and Equip.		10,665,051
Purchase of Certified Seeds, Breeding Stock and Live Animals	19,166,789	33,472,793
Research, Studies, Project Preparation, Design & Supervision	64,482,936	93,851,412
Specialised Materials and Supplies	105,622,104	8,815,570
Acquisition of Strategic Stocks and commodities	-	
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	42,150,499	1,275,375
Total acquisition of assets	2,524,141,949	1,872,300,250

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NOTES TO THE FINANCIAL STATEMENTS (continued)

13. FINANCE COSTS, INCLUDING LOAN INTEREST

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Total	-	-

14. OTHER PAYMENTS

	2020 - 2021	2019 - 2020
	KShs	KShs
Budget Reserves	-	-
Other payments	-	-
	-	-
Budget Reserves	-	-

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. CASH AND BANK BALANCES

15A. BANK BALANCES

Name of Bank, Account Number & currency	Account Name	2020 - 2021	2019 - 2020
		KShs	KShs
CBK – 1000170948, KES	Development	30,389,103.45	10,666,563.50
CBK – 1000171022, KES	Recurrent	335,777.80	28,222.50
CBK – 1000171537, KES	Revenue	1,156,964,917.10	322,289,109.85
CBK – 1000292482, KES	MCRML Fund	59,985,964.85	124,426,917.00
CBK – 1000315048, KES	Health Special	28,620,892.80	134,729,887.85
CBK – 1000365668, KES	County NARIGP	-	80,404,278.00
CBK – 1000365692, KES	ASDSP Special	2,189,443.00	4,000,000.00
CBK – 1000368586, KES	MC VETC	17,984,692.45	15,873,487.60
CBK – 1000376791, KES	Migori County Urb. Inst, Urb. Dev Gr	-	8,800,000.00
CBK – 1000398892, KES	Migori County Urban Development Gr.	76,553,599.40	370,756,760.60
CBK – 1000380683, KES	Comm.Proj. Sp		
KCB clearing account Assembly	Recurrent		
Commercial Bank	Recurrent		
KCB – 1149215860, KES	Development	-	2,499,979.00
KCB – 1140793454, KES	Operations	1,164.00	7,611.27
KCB – 1153149869, KES	Salaries	393,240.73	550,514.34
KCB – 1140763881, KES	Revenue	2,124,528.25	513,417.00
EQUITY – 1430276522366, KES	Revenue	29,889,695.40	
KCB – 1240753071, KES	PSM	21,365.70	14,241.00
KCB – 1217027521, KES	PSB	1,256.00	3,564.00
KCB – 1240803036, KES	Migori Ideas Led Sweet Potato Project	3,397,121.90	15,943,898.95
KCB – 1170448143, KES	Retentions	132,273,204.90	63,090,954.00
KCB – 1203729731, KES	Econ Planning	-	18,117.00
KCB – 1179977904, KES	Internal Audit	1,284.00	1,284.00
KCB – 1105499693, KES	Fish Cess	89,342.89	89,342.00
KCB – 1146721641, KES	Water Supply	73,602.00	73,602.00
KCB – 1158858221, KES	MC Referral	-	691,179.65
KCB – 1113374861, KES	MOH HOSPITALS	516,198.90	2,154,422.55
KCB – 1158858299, KES	Rongo S/C FIF	71,685.00	768,126.00
KCB – 1158858310, KES	Macalder S/C H		259,079.75

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KCB – 1158858353, KES	Kuria S/C Hosp	485,264.29	1,652,435.29
KCB – 1158858418, KES	Karungu S/C Hos	14,118.00	161,508.00
KCB – 1158858434, KES	Isibania S/C H	1,433.60	282,299.60
KCB – 1158858469, KES	Kegonga S/C H	780,775.85	2,028,558.58
KCB – 1158858485, KES	Ntimaru S/C H	733,465.00	1,911,810.00
KCB – 1165309890, KES	MCG ICT A/C	4,499.50	5,564.55
KCB – 1171424299, KES	MC Health RBF	-	500
KCB – 1180336461, KES	MC Modern T	40,740.00	41,142.00
KCB – 1151401129, KES	Kitere Disp.	207,863.00	1,457.00
KCB – 1136947515, KES	Iraha Dispensary	202,873.60	2,160.60
KCB – 1120847028, KES	Muchebe Disp	229,892.90	2,990.90
KCB – 1125497637, KES	Motemorabu Dis	204,881.00	3,625.00
KCB – 1263317391, KES	Koringo dispensar	195,200.00	
KCB – 1126066362, KES	Ngisiru Dispens	181,989.00	2,676.00
KCB – 111762699, KES	Makararangwe D	202,296.95	36,871.95
KCB – 1125711779, KES	Komosoko D	287,364.80	2,160.80
KCB – 1106376692, KES	Komomange D	267,747.30	1,743.30
KCB – 1135742588, KES	Kombe Dispen	157,308.60	4,042.00
KCB – 1119187435, KES	Tarang'anya D	287,013.70	14.2
KCB – 1126730106, KES	Nyaitara D	156,050.70	1,606.80
KCB – 1125370440, KES	Siabai Makonge	227,773.70	72,143.70
KCB – 1124655476, KES	Gairero Disp	252,527.60	2,414.00
KCB – 1136923578, KES	Getambwega D	215,208.70	3,017.70
KCB – 1136271317, KES	Taragai Disp	241,661.90	1,415.90
KCB – 1135748837, KES	Nyametembe D	230,509.10	3,412.90
KCB – 1137233079, KES	Agenga Disp	206,112.50	1,286.50
KCB – 1113514973, KES	Aneko Disp	159,066.60	4,310.00
KCB – 1126535761, KES	Kipingi Disp	137,361.00	1,605.70
KCB – 1126504815, KES	Nyamanga Disp	206,022.90	408.9
KCB – 1126421480, KES	Olasi Dispensary	206,517.66	80,626.60
KCB – 1105896668, KES	Othoch Rakuom	208,982.50	2,543.50
KCB – 1105652580, KES	Riat Dispensary	147,022.00	230
KCB – 1126534986, KES	Thim Lich Disp	147,203.40	780.4
KCB – 1144594790, KES	Wath Onger D	206,645.00	1,087.00
KCB – 1126535133, KES	Yago Dispensary	208,167.00	73,805.40
KCB – 1118658418, KES	Kwoyo Kodalo D	216,898.50	6,585.00
KCB – 1117165639, KES	Minyenya Dis	256,524.20	121,470.50
KCB – 1136266658, KES	Nyasese Disp	269,133.90	3,495.00
KCB – 1139815547, KES	Nyamaranya Disp	226,045.80	1,557.80
KCB – 1126535265, KES	Winjo Dispens	205,760.00	80,118.30
KCB – 1142280861, KES	Girigiri Disp	135,000.00	2,000.00

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KCB – 1158161220, KES	Nyasoko Disp	154,362.50	3,248.50
KCB – 1157583156, KES	Lela Dispensary	156,711.90	1,587.00
KCB – 1152319108, KES	Thim Jope Dis	148,252.00	72,264.00
KCB – 1171502761, KES	Robarisia	243,180.00	2,314.50
KCB – 1142280861, KES	Kochola Disp	245,348.00	10,970.50
KCB – 1148963383, KES	Ndege Oriedo	210,948.00	75,474.00
KCB – 1156901340, KES	Kemakoba Disp	229,098.00	1,720.00
KCB – 1176959328, KES	Bondo Dispens	206,986.00	72,202.00
KCB – 1209767740, KES	nyaroha	207,440.00	42,946.00
KCB – 1176975978, KES	Masaria Disp	147,831.00	5,907.00
KCB – 1172812888, KES	Kamsaki Disp	211,073.00	5,621.00
KCB – 1134406568, KES	Kohanga Disp	274,615.00	9,112.00
KCB – 1220895849, KES	Kangeso dip	157,730.00	633
KCB – 1181402786, KES	Kanga Dispens	209,194.00	2,536.00
KCB – 113803861, KES	Nyankore H C	269,567.00	2,733.00
KCB – 1202660266, KES	Oruba Disp	235,423.50	5,964.00
KCB – 1202800130, KES	Magacha Disp	146,077.50	1,232.00
KCB – 1119114381, KES	Kugitimo Disp	289,602.70	1,252.70
KCB – 1207007757, KES	Maeta	273,302.00	4,930.00
KCB – 1124782745, KES	Mogori H C	352,158.70	58,118.70
KCB – 1119639751, KES	Nyabokarange H	315,167.25	384,599.25
KCB – 1119586828, KES	Nyamataburo HC	182,258.00	9,854.25
KCB – 1119164206, KES	Nyangoge HC	286,528.40	5,654.40
KCB – 1118960173, KES	Tisinye HC	185,430.20	84,568.35
KCB – 1130227758, KES	Nyamaraga HC	154,530.00	304,363.00
KCB – 1130827623, KES	Ogwedhi HC	321,715.00	14,500.25
KCB – 1119688485, KES	Gwitembe HC	285,977.90	
KCB – 1119634393, KES	Chinato HC	272,179.70	1,535.35
KCB – 1240844379, KES	Migori County D Governor	393.00	803
KCB – 1242739998, KES	Migori County Public Works	- 3,975.00	-
EQUITY- 1160261978741	Agric, Livestock		4,164.25
EQUITY- 1160262020813	Education		1,471.40
EQUITY-1160279098027	Migori ICT And E governance		691
Co- op, 01141481763500	Health Sector	531,996.59	232,693.34
Co- op, 01141203091000	Anjogo Dispe	289,950.80	170,702.80
Co- op, 01141048713000	Arombe Disp	347,587.76	81,296.76
Co- op, 01141056242200	Giribe Disp	367,499.00	83,211.90
Co- op, 01141750525200	Got Orango disp	197,725.00	72,175.00
Co- op, 01141202033000	God-Kwer Disp	264,807.55	85,989.55
Co- op, 01141077147000	God-Jope Disp	208,107.95	1,609.95

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Co- op, 01141077313500	Midoti Disp	208,390.30	1,250.00
Co- op, 01134204712300	Migori Prison Health	147,160.00	2,600.00
Co- op, 01141202278400	Nyarongi Disp	211,528.60	82,680.60
Co- op, 01141077450500	Ondong' Disp	226,520.50	82,012.50
Co- op, 01141203000000	Osingo Disp	207,257.60	2,599.00
Co- op, 01141481117701	Saro Disp	215,484.85	81,176.85
Co- op, 01141077178400	Suna Ragana	238,006.10	9,668.10
Co- op, 01141202876400	Suna Rabuor Dis	228,095.20	86,827.80
Co- op, 01141048603400	Bande Disp	216,592.17	3,077.00
Co- op, 01141077152500	Kabuto Disp	145,874.60	1,346.60
Co- op, 01141077152500	Kituka Disp	207,851.83	77,024.00
Co- op, 01141204249100	Kombato Disp	241,169.00	35,591.00
Co- op, 01141202040000	Lwanda Disp	206,187.70	819
Co- op, 01141204290300	Namba Kodero D	208,504.80	85,876.80
Co- op, 01141202276200	Ndiwa Disp	213,628.90	7,000.90
Co- op, 01141202040300	Otati Disp	231,068.47	80,940.47
Co- op, 01141202279000	Nyandago Kower	205,736.85	82,488.85
Co- op, 01141077325000	Getongoroma Dis	287,557.20	457.2
Co- op, 01141481137200	Obware Disp	150,708.25	6,390.25
Co- op, 01141481016701	Got-Kachola Dis	206,360.50	1,332.50
Co- op, 01134482816200	Diruma Disp	147,951.78	2,762.15
Co- op, 01141482899100	Nyamalu Disp	209,260.50	2,946.50
Co- op, 01141482916700	Ogongo Disp	145,000.00	1,475.00
Co- op, 01141482965000	Nyakiringoto Dis	148,937.95	75,079.95
Co- op, 01141482962100	Mugabo Disp	207,778.25	71,130.25
Co- op, 01141202676300	Bugumbe HC	285,287.00	97,147.32
Co- op, 01141048766300	Masaba HC	265,413.30	2,588.30
Co- op, 01141202912700	Nyamekongoroto	204,866.28	5,406.28
Co- op, 01141202834300	Muhuru HC	50,341.11	72,323.11
Co- op, 01141750154300	Nyamanga Nyaliande	198,963.00	
NBK, 01001017544700	Othoro SCH FIF	2,098.70	59,559.50
NBK, 01001017544600	Awendo SCH FI	305,109.00	831,116.86
NBK, 01001095863600	Trade & Coop	5,741.61	3,425.00
NBK, 01001095864200	Env & Disaster		5,063.00
NBK, 01001017575000	Water & Energy-		2,176.89
NBK, 01001084043300	Angaga Disp	147,266.11	1,336.11
NBK, 01001046609400	Dede Disp	202,239.86	2,009.86
NBK, 01248046510700	Kuja Disp	228,015.35	4,905.35
NBK, 01001045638500	Ngere Disp	198,254.39	83,814.39
NBK, 01001070016400	Ngodhe Disp	205,699.91	81,789.91
NBK, 01001095766300	Nyakuru Disp.	147,886.64	9,596.64

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NBK, 01001079718600	Ombo-Mbita Dis	147,600.74	3,810.74
NBK, 01248046433000	Otacho Disp	145,000.00	1,373.97
NBK, 01001046734200	Rabondo Disp	157,110.13	46,400.13
NBK, 01001084039200	Siruti Disp.	149,553.19	3,582.59
NBK, 01001046526600	Bware Disp.	250,590.30	129,120.30
NBK, 01001084032800	Koloo Disp	157,466.00	87,786.91
NBK, 01248080349900	Kolwal Disp.	208,091.65	104,161.65
NBK, 01001084011400	Midida Disp	148,651.00	93,021.22
NBK, 01001046434100	Nyamasare	184,250.38	89,460.38
NBK, 01001084042600	Ombo Kowiti Dis	146,255.71	83,273.52
NBK, 01071212911900	MCG Ministry of lands		5,148.85
NBK, 01001046632600	Ongito Disp.	148,373.52	2,777.00
NBK, 01071213895300	County Sec		1,775.00
NBK, 01001017542800	Osogo Disp.	147,726.55	36.55
NBK, 01001084058400	Piny Owacho Dis	147,483.60	3,003.00
NBK, 01001046487600	Sibuochi Disp	149,781.00	137,131.88
NBK, 01001084454800	Ngonga Disp	291,038.38	49,978.38
NBK, 01001017567300	Lwala Disp	230,283.21	133
NBK, 01001070065300	Wanginya Disp	157,747.66	469.86
NBK, 01071206881400	Migori NARIGP	25,627,737.60	46,905,281.25
NBK, 01248046484500	Mariwa HC	181,673.24	2,403.24
NBK, 01242045431400	Ongo HC	250,304.50	86,024.50
KCB-1207998109	Nyamagongwi disp	230,933.00	6,067.00
KCB-1266001484	Nyamagongwe disp	203,259.00	
NBK-01020202548900	Angogo Dispensary	205,998.43	48.83
NBK-01001129448300	Omullo disp	188,614.28	71,750.28
NBK-01001129487000	Kopanga disp	146,515.00	4,865.00
NBK-01001129416000	Nyamage Disp	150,135.90	4,492.00
NBK-01020202568000	Bonde disp	158,208.79	138.79
NBK-01001130943100	Obama disp	205,750.50	370.59
KCB-1205748245	Gosebe disp	200,410.50	238,379.50
KCB-1237965365	Kitbul Disp	207,649.00	1,852.00
NBK, 01248046576600	Oyani HC	209.48	223,802.68
NBK, 01248045067700	Uriri HC	84.00	113,739.01
FAMILY BANK-074000010212	MIGORI EXEC		995.9
FAMILY BANK-074000011085	Migori County Public Health	16,688.53	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 fisheries		-
KCB-1261535472	Migori County Phy Plan &Urban D		7,350.00
NBK -01071211630500	MIGORI COUNTY KDSP		882

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KCB-1250199514	Migori Municipality URB Dvt Grant	32,076,972.55	13,393,861.10
KCB-1250196620	Awendo Municipality URB Dvt Grant	49,953,632.90	39,909,141.55
KCB-1250198321	Rongo Municipality URB Dvt Grant	29,512,253.40	45,062,071.15
KCB-1250198666	Migori County Urban	3,024.00	
KCB-1272575330	Rongo municipality	6,810.00	
co-op bank-01141750908000	ASDSP	5,744,890.90	4,979,927.60
Total		1,715,152,007	1,378,103,343

21B. CASH IN HAND

	2020 - 2021	2019 - 2020
	KShs	KShs
Cash in Hand – Held in domestic currency	0	1,496,439
Cash in Hand – Held in foreign currency	0	
Total	0	1,496,439

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Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	KShs	KShs
Agriculture (NARIGP)		1,343,524
Public Works		
Health sector operations		152,906
Public Service Management	-	9
Total	-	1,496,439

16. ACCOUNTS RECEIVABLE

<i>Description</i>	2020 - 2021	2019 - 2020
	KShs	KShs
Government Imprests	-	-
Salary Advance	-	-
Clearance accounts	-	-
Total	-	-

<i>Breakdown of imprest and salary advance per department</i>	2020 - 2021	2019 - 2020
<i>Imprest</i>	KShs	KShs
Department	-	-
Sub-Total	-	-
<i>Salary advance</i>		
Department	-	-
Sub-Total	-	-
Grand Total	-	-

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NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

17. ACCOUNTS PAYABLE

	2020 - 2021	2019 - 2020
	KShs	KShs
Deposits		
Retention monies	132,273,205	63,090,954
Total	132,273,205	63,090,954

18. FUND BALANCE BROUGHT FORWARD

	2020 - 2021	2019 - 2020
	KShs	KShs
Bank accounts	1,378,103,342.60	1,304,060,403
Cash in hand	1,496,439	672
Accounts Receivables	-	1,605,580
Accounts Payables	- 63,090,954	-86,033,831
Total	1,316,508,828	1,219,632,824

19. 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 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. INCREASE/ (DECREASE) IN IN ACCOUNT RECEIVABLES

Description	2020-2021	2019-2020
	KShs	KShs
Receivables as at 1 st July (a)	0	1,605,580
Receivables as at 30 th June (b)	0	0
Increase)/ Decrease in Receivables (c=(b-a))	-	1,605,580

21. INCREASE/ (DECREASE) IN ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Payables as at 1 st July (a)	63,090,954	86,033,831
Payables as at 30 th June (b)	132,273,205	63,090,954
Increase/ (Decrease) in payables c= b-a	69,182,251	-
		22,942,877

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7.10. OTHER IMPORTANT DISCLOSURES

1. Pending Accounts Payable (See Annex 2)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	272,813,983	613,053,280	185,396,056	700,471,207
Construction of civil works	56,418,915	1,616,006,741	1,002,663,352	669,762,304
Supply of goods	429,873,334	188,448,493	242,510,355	375,811,472
Supply of services	327,950,272	106,633,435	366,929,151	67,654,555
Total	1,087,056,504	2,524,141,949	1,797,498,915	1,813,699,538

2. Pending Staff Payables (See Annex 3)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

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OTHER IMPORTANT DISCLOSURES (Continued)

Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Related party transactions

	2020- 2021	2019- 2020
	Kshs	Kshs
<u>Transfers to related parties</u>		
Transfers to County Assembly of Migori	1,015,870,163	1,036,886,081
Migori Water And Sanitation Company	1,761,045.00	-
Vocational Polytechnics	34,868,488	40,104,275
ECDES	44,162,688	50,150,000
Ward Development Fund	303,000	121,423,380
Secondary schools	21,332,601	25,475,049
Total Transfers to related parties	1,118,297,985	1,274,038,785

3. Establishment of other County Government Entities

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

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OTHER IMPORTANT DISCLOSURES (Continued)

Entity	Date Established/Date taken over	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

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OTHER IMPORTANT DISCLOSURES (Continued)

4. Leasing of Medical Equipment

Amounts relating to leased medical equipment is included in the County Allocation Revenue Act and is budgeted for by the Counties. This amount is deducted at source and therefore not included in the exchequer. Since this is not a cash item, it is not included in the statement of receipts and payments in the year 2020/21 amounts relating to leased medical equipment was Kshs 132,021,277.

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7.11. PROGRESS ON FOLLOW UP ON PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	The financial statements for the year ended 30 June, 2020 did not conform to the presentation format prescribed by the PSASB	The financial statement prepared conforms with the format prescribed by PSASB	Resolved	
2	The County Executive 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 allottees and individuals granted temporary occupation licenses (TOL) was not availed for audit review.	The county has prepared draft Valuation roll awaiting County Assembly approval	Not resolved	By May 2022
3.1	The accuracy, validity and completeness of Kshs.139,344,707 in respect to compensation of employees processed manually in the year under	The management is in the process of allocating PF numbers to the staff to be included in the IPPD.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	review could not be confirmed.			
4.1	Management did not provide inspection and acceptance certificate as evidence that the County Executive services for insurance cost of Kshs. 54,583,960 contrary to Section 48(4)(e) of Public Procurement and Asset Disposal Act, 2015 which states that inspection and acceptance committee shall issue interim or completion certificate in accordance with the contract.	The management noted the observations and will comply with the section of the act	Resolved	
4.2	The County Management had not developed a clear system of ensuring legal fees were billed correctly avoiding lump sum billing as reflected in fee note from the lawyers totalling to Kshs. 12,414,661. Without clear guidelines on billing the county government is exposed to risks of block billing for legal charges, paying for legal unrelated charges and paying inflated legal charges.	The legal fees are guided by the Advocate remuneration order which provides for different structures of billing depending on the nature and complexity of the matter. In addition, itemised billing is only done at taxation level.	Resolved	
5.1	Included in transfer to other government entities	The management has since	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	is Kshs.1,036,886,081 in respect to Transfers to County Assembly of Migori while the financial statement of County Assembly of Migori reflects Kshs.958,060,983 resulting to an unreconciled or explained variance of Kshs.78, 825,098	reconciled the figures.		
6	The Management did not prepare and submit for audit the financial statements of the Alcoholic Drinks Control fund. The supporting documents by way of total revenue collected, bank statements, liquor outlets and licensing books were not provided for the audit review	The management is in the process of preparing financial statement of the fund	Not resolved	31 st March 2022
7.0	It is not possible to ascertain how the final balance of pending accounts payable of Kshs.1,087,056,504 for the year under review was computed. Further, the pending bills increased instead of reducing in line with the various circulars and directives of the National Treasury to all Government entities to	The pending bill figures have been verified and reconciled	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	clear in full all eligible pending bills due to suppliers.			
8.0	A review of assets worth Kshs.8,987,985,671 revealed that the Inter-Governmental Relations Technical Committee (IGTRC) which took over from the Transition Authority is yet to hand over the assets of the defunct local authorities to the County Government of Migori to facilitate the valuation and processing of the ownership documents. Further, the County Government of Migori did not maintain an updated asset register.	The assets are yet to be handed over to the county <u>management</u> . Asset register has been updated	Not resolved/resolved	IGTRC yet to hand over
1.0	There is need therefore for the Management to re-look at its budgeting mechanism with a view to focusing on areas which will improve service delivery to the citizens of Migori County.	The management has noted the observation and will work on this	Resolved	continuous
1.1	The county government of engaged casuals from various departments without authority of the County Public Service Board as provided for by Sections 67 of the County	Engagement of casuals is now handled by Public Service Board	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Government 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.			
2.1	Included in this amount is construction and civil works amounting to Kshs.2,202,402 paid for rehabilitation of Bondo Dam in Wasweta II Ward. Physical Verification revealed that desilting was not completely done, embankment constructed is too narrow and therefore posing a danger since the site has not been fenced off and project is not labelled.	The works have since been completed and labelled	Resolved	
2.2.1	Consultancy fees worth Kshs.27,953,100 paid to a consultant as a payment in respect to consultancy services for architectural drawings and supervision of works of the following three (3) projects namely County Office Headquarters, Governor's Office and the Deputy Governor's Residence for	The works are yet to commence.	Not resolved	31 st March 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	fee note of Kshs.165,000,000			
2.3.1	Kshs.19,600,000 was paid to a company for supply of hospital beds. however Physical verification reveal that a number of beds procured were still in store and had not been put to the intended purpose hence the public may have not received value for money contrary to Section 162(2)(c)(i) of the PFM Act, 2012	The beds have since been distributed	Resolved	
2.4.1	Included in the purchase of specialized equipment is Kshs.14,899,950 for equipping Kehancha Mortuary Which is not in use contrary to Section 162(2)(c)(i) of the Public Finance Management Act, 2012	The facility is now in operation.	Resolved	
2.4.2	Included in the purchase of specialized equipment is Kshs. 5,450,000 for supply of six (6) mobile toilets Which is not in use contrary to Section 162(2)(c)(i) of the Public Finance Management Act, 2012	The mobile toilets are used during public events and stored when not in use.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved).
2.5.1	Included in the construction of roads of Kshs.284,432,831 for graveling of roads and patching. which 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 annually, which is not sustainable in the long run	The management has noted the observation and will source for funds to upgrade the roads	Resolved.	
2.5.2	The Management vide ref: MC.67/2015/2016/VOL.07 dated 25 January, 2021 extended the contract of construction of Uriri Uria Road period 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 road complete and in use. However, furniture work is ongoing	resolved	
3.1	Included in the purchase of household and institutional equipment of Kshs.8,858,000 paid to a company for supply of beds and beddings were still in store and had not	The beds and beddings have since been distributed	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	been put to the intended purpose hence the public may have not received value for money contrary to Section 162(2)(c)(i) of the Public Finance Management Act, 2012			
4.0	A review of the personal records indicated that County Executive of Migori had a staff composition of 2517 out of which 1775 or 71% comprises of members of the ethnic community dominant in the county contrary to Section 65(1) of the County Government Act, 2012 which require that at least thirty percent (30%) of the vacant post at entry level are filled by candidates who are not from the dominant ethnic community in the County.	The management noted the observations and will work on this on subsequent recruitment	Resolved	
5.0	The Public Sector Accounting Standard Board (PSASB) template issued in June, 2020 stipulates that the Management should reflect a progress on follow up on auditor's recommendations indicating issues raised by the auditor, status and	The management noted the observation and incorporated the report in the financial statement.	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	timeframe when the issues are expected to be resolved. However, note two (2) on other important disclosures at page 65 to the financial statements shows no issues in respect the Auditor-General's report for 2018/2019 financial year			
1	The County Government have failed to leverage on technology to improve results. Weakness on manual revenue collection system increases the risk of revenue leakages. The County Management should adopt technology to improve on the efficiency and effectiveness in revenue collection.	Revenue Automation is ongoing and yet roll to other sub counties	resolved	
2	The County Executive operated without risk management policy and strategies during the financial year 2019/2020 contrary to Regulations 158(1) of the Public Finance Management (County Governments) Regulations, 2015. It was therefore not possible to ascertain how risks were identified, their significance estimated and how likelihood of their	The policy has since been developed and risk framework is continuously updated	resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	occurrence was determined. Further, it could not be established how the risks were controlled and monitored to ensure that correction/mitigation measures were effective in the absence of documentation and reports on the same			
3	Audit of the Human resource reveal that the County Government of Migori operated without an approved staff establishment as required by Section B5 (2) of the County Public Service Human Resource Manual. Section B5(2) requires develops a structure on staff establishment to guide the County in the recruitment process. Without staff establishment it means that County Government staffing was arbitrary and was not based on organization needs.	The staff establishment has since been done awaiting approval by County Assembly	Not Resolved	31 st March 2022

Guidance Notes:

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

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

CEC, County Treasury

Sign



Date.....

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ANNEXES

ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period (2020/21)	Quarter 1 (Kshs)	Quarter 2 (Kshs)	Quarter 3 (Kshs)	Quarter 4 (Kshs)	Total (Kshs)
DANIDA - Universal Healthcare in Devolved Units Programme		9,630,000		9,630,000	19,260,000
World Bank – THUSCP			19,555,197	19,292,625	38,847,822
Agriculture Sector Development Support Project (ASDSP)			13,015,075	189,443	13,204,518
Youth Polytechnic support grant			18,219,947	18,219,947	36,439,894
Kenya Devolution Support Programme			45,000,000		45,000,000
National Agricultural & Rural Inclusive Growth Project (NARIGP)		150,089,097		44,655,847	194,744,945
EU-IDEAS			43,296,483		43,296,483
ROADS FUND		51,175,466	51,175,466	102,350,932	204,701,864
Kenya Urban Support Programme				283,424,836	283,424,836
Abolishment of user fees in health centres and dispensaries				21,655,884	21,655,884
Equitable Share	582,486,600	1,693,275,000	1,117,561,500	3,962,263,500	7,355,586,600
TOTAL	582,486,600	1,904,169,563	1,307,823,668	4,461,683,014	8,256,162,845

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ANNEX 2-ANALYSIS OF PENDING ACCOUNTS PAYABLE

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
		a	b	c	d=a-c		
Construction of Buildings							
Sub-Total		165,585,844			165,585,844	272,813,983	
Construction of Civil Works							
Sub-Total		669,762,304			669,762,304	56,418,915	
Supply of Goods							
Sub-Total		375,811,472			375,811,472	429,873,334	
Supply of Services							
Sub-Total		67,654,555			67,654,555	327,950,272	
Grand Total		1,278,814,175			1,278,814,175	1,087,056,504	

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ANNEX 3-ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Senior Management							
1.							
2.							
Sub-Total							
Middle Management							
3.							
4.							
Sub-Total							
Unionisable Employees							
5.							
6.							
Sub-Total							
Others (<i>specify</i>)							
7.							
8.							
Sub-Total							
Grand Total							

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ANNEX 4-ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2020/2021	Outstanding Balance 2019/2020	Comments
			a	b	c=a-b		
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
Sub-Total							
Others (specify)							
6.							
Sub-Total							
Grand Total							

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ANNEX 5 – SUMMARY OF NON-CURRENT ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2019/2020	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2019/2020
Land	2,250,000				2,250,000
Buildings and structures	3,384,983,715.50	2,229,060,021.68			5,614,043,737
Transport equipment	3,248,569,914.85	33,715,299.70			3,282,285,215
Office equipment, furniture and fittings	209,573,914.85	24,119,300.00			233,693,215
ICT Equipment, Software and Other ICT Assets	570,677,001.40	42,150,499			612,827,500
Other specialised Machinery and Equipment	638,831,232.70	111,447,104			750,278,337
Intangible assets	933,100,050.70	83,649,725			1,016,749,775
Total	8,987,985,671.71	2,524,141,949.20			11,512,127,779.20

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ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Cumulative amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	1,015,870,163	1,015,870,163		
2	Ward Development fund	303,000	303,000		
3	NARIGP	194,744,945	194,744,945		
4	Village Youth Polytechnic	36,439,894	36,439,894		
5	ASDP	13,204,518	13,204,518		
6	KUSP	283,424,836	283,424,836		
7	DANIDA	19,260,000	19,260,000		
8	Total	1,563,247,356	1,563,247,356		

Director of Finance

County Executive



Director of Finance

County Assembly/fund/project

(NB: This appendix must be agreed and signed by the issuing and receiving party)

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ANNEX9 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)