REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

REPORT

OF

THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF COUNTY ASSEMBLY OF MIGORI

FOR THE YEAR ENDED 30 JUNE 2016

RECEIVED
30 SEP
P.O. Box 1188 - 40100
KISUMU

COUNTY ASSEMBLY OF MIGORI

FINAL
REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2016

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

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KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The County Assembly of Migori is constituted of the legislature and the County Assembly Administration headed by the Speaker (chairperson- County Assembly Service Board) and the County Assembly Clerk respectively, who are responsible for the general policy and strategic direction of the County Assembly through the County Assembly Service Board.

(b) Key Management

The Migori County Assembly day-to-day management is under the following key organs:

- County Assembly Service Board;
- Legislature; and
- Administration staff.

(c) Fiduciary Management

The key management personnel who held office during the year ended 30TH JUNE 2016 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer-Clerk	Mr Tom Opere Mr Patrick Wakine (Left in Oct 2015)
2.	Ag. Finance Officer	Mr Kiwanuka Otieno Mr Maurice Chacha (Left in Oct 2015) Mr Peter Omondi (Left in Oct 2015)

(d) Fiduciary Oversight Arrangements

Internal Auditor	Mr Evans Ogutu Ouma

(e) Entity Headquarters

Migori County Assembly
P.O. Box 985-40400 Suna
Migori Level 4 Hospital Road
Suna-Kenya

(f) Entity Contacts

Telephone: (254) 713 556 633
E-mail: migoricountyassembly.go.ke

(g) Entity Bankers

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

2. Kenya Commercial Bank- Migori Branch
   P.O. Box 54
   Suna-Migori
   Kenya

(h) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P.O. Box 30084
GOP 00100
Nairobi, Kenya

(i) Principal Legal Adviser

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

1. FORWARD BY THE CLERK OF THE ASSEMBLY

Budget performance

RECURRENT VOTE;

Migori County Assembly did not receive all its recurrent funds as per the budget estimate 2015/2016 FY. The total receipts were **78%** of the Total Budget estimate hence operations deficit during the financial year ended 30th June 2016

DEVELOPMENT VOTE;

Migori County Assembly did not have a development account during the financial year ended 30th June 2016 hence never administered any of its development funds.
The development funds as per the budget estimate 2015/2016 FY of **KES 145,000,000**, were held at Migori county treasury development account; however Migori County Assembly committed development projects to an amount of KES **124, 284,051.44, 86%** of the Development Budget.

Performance of key development projects

DEVELOPMENT;

The committed development projects were completed as at 30th June 2016. However, the payments for the development projects were to be done at Migori County treasury. The Migori County Assembly performance on this Vote stood at **86%**

RECURRENT;

Migori County Assembly received **78%** of its annual recurrent budget estimate having a deficit of **KES 159,642,609 receivable from the Migori County treasury;** Forcing Migori County Assembly to source funds from other sources of funding including a commercial bank overdraft of **Kes 43,617,133** for the period ended 30th June 2016, however this wasn't prudent and as at the end of the financial year 2015/2016, Migori County Assembly had outstanding bills of **Kes 58,801,141**

ACHIEVEMENT;

GENERAL ADMINISTRATION;
Over the period 2015/2016 FY, Migori County Assembly made Key achievements which include, setting up additional basic administrative structures necessary for its performance i.e. The Migori County Assembly staff establishment, the construction of Key administrative offices, the Networking of Migori County Assembly administrative system as well as the construction of some Key MCA Ward offices.

LEGISLATION AND OVERSIGHT;

Migori County Assembly in its legislation role has as well passed several bills that have been enacted for the County administration as well as oversight.

Comment on value-for-money achievements

There were sound internal controls throughout the financial period. During the financial period, Migori County Assembly engaged Procurement and finance consultants to assess and document the policies and procedures manuals for effective and efficient operations.

Challenges and Recommended Way Forward

CHALLENGES SINCE 2015/2016 FY TO DATE;

Despite these achievements, Migori County Assembly has faced the following drawbacks.

1. **Insufficient funding from treasury**- During the **2015/2016 FY**, Migori County Assembly had a budget estimate for development at **KES 145,000,000**, while recurrent budget estimate at KES **722,604,951**but only **Kes 562,962,342** were received.

2. **Low staffing**- The Migori County Assembly has not been able to put all the offices in place due to insufficient funding to employ the required personnel

3. **Inadequate Office Space and Assembly Vehicles**- Some elected members of county Assembly have not been able to get their offices where they can reach out for their constituents and the rented places for these purposes have been so inadequate. The Staff offices too are so inadequate. For effective service delivery, the Assembly lacks motor vehicles.

Clerk of the County Assembly

STATEMENT OF MANAGEMENT RESPONSIBILITIES

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended on 30 June 2016. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements. whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended 30 June 2016, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 30/9/ 2016.

MIGORI COUNTY ASSEMBLY
CLERK
SECRETARY TO THE SENATE

Clerk of the County Assembly

REPUBLIC OF KENYA

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE COUNTY ASSEMBLY OF MIGORI FOR THE YEAR ENDED 30 JUNE 2016

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of the County Assembly of Migori set out on pages 1 to 21, which comprise, statement of financial assets as at 30 June 2016, and the statement of receipts and payments, statement of cash flows, and statement of budget and actual amounts: 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.

Management's Responsibility for the Financial Statements

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.

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

Auditor-General's Responsibility

My responsibility is to express an opinion on these financial statements based on the audit and report 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. The audit was conducted in accordance with International Standards of Supreme Audit Institutions. Those standards require compliance with ethical requirements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the

purpose of expressing an opinion on the effectiveness of the Assembly's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

Because of the matters described in the Basis for Disclaimer of Opinion paragraph, however, I am not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

Basis for Disclaimer of Opinion

1. Cash and Cash Equivalents

1.1. Bank Reconciliation Statements

The cash-and-cash equivalents balance Kshs.17,185 as at 30 June 2016 was not supported with bank reconciliation statements and further, there were no cash books made available for audit review.

1.2. Un-disclosed Bank Accounts

The cash and cash equivalents balance of Kshs.17,185 as at 30 June 2016 had a nil opening balance, which is not correct considering that the Assembly has operated bank accounts since 2013.

Further, the Assembly failed to disclose in the financial statements details of the bank accounts listed below:

	Bank Name	Opening Date	Account Name	Account Number
1	KCB	22 May 2013	Migori County Assembly Operational account	1142435474
2	KCB	12 August 2014	Migori County Assembly Operational account	1157889565
3	KCB	12 August 2014	Migori County Assembly Operational account	1157897894
4	KCB	3 September 2014	Migori County Assembly Operational account	1159130841
5	KCB	5 September 2014	Migori County Assembly Operational account	1159276315
6	KCB	5 September 2014	Migori County Assembly Operational account	1159276439
7	KCB	5 September 2014	Migori County Assembly Operational account	1159276730
8	KCB	5 September 2014	Migori County Assembly Operational account	1159279136
9	KCB	5 September 2014	Migori County Assembly Operational account	1159280339

10	KCB	5 September 2014	Migori County Assembly Operational account	1159281653
11	KCB	5 September 2014	Migori County Assembly Operational account	1159287031
12	KCB	5 September 2014	Migori County Assembly Operational account	1159287163
13	KCB	5 September 2014	Migori County Assembly Operational account	1159287376
14	KCB	8 September 2014	Migori County Assembly Operational account	1159287465
15	KCB	12 September 2014	Migori County Assembly Operational account	1159708819
16	DTBK	18 June 2014	Migori County Assembly Car Loan & Mortgage Fund account	29608001

In addition, there are forty (40) operational County Ward development vote bank accounts which are not reflected in the financial statements.

Therefore Assembly is in breach of Regulation 87(3) of the Public Finance Management (County Governments) Regulations 2015.

1.3. Unaccounted for Cash Withdrawals

Review of bank statements for the Assembly's operations accounts No.1176239651 and 1145325599, reflected cash withdrawals totalling Kshs.7,260,279 which had not been accounted for or explained by management.

1.4. Bank Overdraft

Note 3 to the financial statements indicates that the Assembly obtained an overdraft of Kshs.43,617,133 during the year under review. However, no documentary evidence has been provided to show the legal authority used to obtain the overdraft contrary to Section 119(4) of the Public Finance Management Act, 2012 and Regulation 82(7) of the Public Finance Management (County Government) Regulations, 2015. Therefore, in this regard, the County Assembly is in breach of the law.

Consequently, it has not been possible to confirm that the cash and cash equivalents balance of Kshs.17,185 as at 30 June 2016 is fairly stated.

2. Receipts

2.1. Transfers from the County Treasury

The transfers from the County Treasury balance of Kshs.562,962,342 is not in agreement with records obtained from the County Treasury which reflect transfers of Kshs.600,061,449 thus leading to an unexplained difference of Kshs.37,099,107. Further, the annual County Governments budget implementation report for the year under review issued by the Office of the

Controller of Budget indicates that exchequer issues for the Assembly amounted to Kshs.775,800,000 for the year which balance differs from that of Kshs.562,962,342 reported in the financial statements thus occasioning an unexplained difference of Kshs.212,837,658.

2.2. Other Receipts

The statement of receipts and payments indicates that the County Assembly collected other receipts amounting to Kshs.43,617,133 during the year ended 30 June 2016. However, records availed for audit review indicate that these funds were in relation to bank overdrafts obtained during the year that have since been repaid in full.

Under the circumstance, the accuracy and validity of the total receipts of Kshs.606,579,475 reflected in the statement of receipts and payments for the year ended 30 June 2016 could not be confirmed.

3. Compensation of Employees

3.1. Undisclosed Compensation of Employees Costs

The statement of receipts and payments for the year ended 30 June 2016 reflects compensation of employees of Kshs.284,547,915. However, the balance excludes employee costs totalling Kshs.48,245,691 for the months of July and August 2015 paid by the County Treasury on behalf of the County Assembly. In addition, total payments to employees represent 47% of the total receipts contrary to Section 25 (b) Public Finance Management (County Governments) Regulations, 2015 which allows a maximum of 35%.

Consequently, management breached the law and as a result, has not been possible to confirm the accuracy of the compensation of employees expenditure balance figure of Kshs.284,547,917 for the year ended 30 June 2016.

4. Use of Goods and Services

Included in the use of goods and services figure of Kshs.301,927,617 for the year ended 30 June 2016 are the following items against which various anomalies were noted;.

(i) The rentals of produced assets totaling Kshs.101,880,000 as reflected in Note 5 to the financial statements is not supported with lease agreements between the Assembly and the property owners. In addition documents to show how payments were made were not availed for audit verification.

(ii) Other operating expenses as reflected in Note 5 to the financial statements of Kshs.58,078,150 were not supported with relevant documentary evidence.

(iii) The domestic travel and subsistence balance of Kshs.89,692,946 under Note 5 to the financial statements includes Kshs.19,031,600 for which no supporting documents such as bus tickets, vehicle work tickets or copies of passports were made available for audit review to account for the expenditure.

(iv) The fuels and lubricants balance of Kshs.4,706,700 shown under Note 5 to the financial statements was not supported with details such as invoices, purchase orders or reconciliations to confirm collection and use of the fuels thus casting doubt as to whether the Assembly received and used all the refined fuels and lubricants paid for.

Consequently, the propriety of the payments totalling Kshs.183,696,450 included in the use of goods and services for the year ended 30 June 2016 cannot be confirmed.

5. Finance Costs

The statement of receipts and payments reflects Kshs.780,000 being finance costs for the year ended 30 June 2016. However, analysis of the balance was not availed for audit review. Consequently, the propriety of finance costs of Kshs.780,000 cannot be confirmed.

6. Other Payments

Note 12 to the financial statements reflects other payments amounting to Kshs.17,519,876 in respect of domestic account and for which no relevant documentary evidence was made available for audit review.

Consequently, the propriety of other payments totalling Kshs.17,519,876 for the year ended 30 June 2016 cannot be confirmed.

7. Inaccuracies in the Financial Statements

7.1. Integrated Financial Management Information System (IFMIS) Compared to the Financial Statements

During the year under review, variances between the figures in the financial statements and identical account IFMIS figures were noted as follows:

	As per Financial Statements – 30 June 2016	As per IFMIS – 30 June 2016	Difference
	Kshs	Kshs	Kshs
Revenue	606,579,475	-	606,579,475
Payments	606,562,290	751,292,571	(144,730,281)
Cash and bank	17,185	269,000,000	(268,982,815)
Receivables	-	(23,997,358)	23,997,358
Payables	-	1,537,983,046	(1,537,983,046)

Consequently, the accuracy of the balances cited could not be confirmed.

7.2. Statement of Comparison of Budget and Actual Amounts

The statement of comparison of budget and actual amounts: recurrent and development combined, indicates that the final budget totals for both receipts and payments was Kshs.867,604,951. However, the actual budget estimates approved by the County Assembly reflect a balance of Kshs.867,904,951 leading to an unexplained difference of Kshs.300,000. Consequently, the accuracy of the statement of comparison of budget and actual amounts could not be confirmed for the year ended 30 June 2016.

7.3. Clerk's Forward Statement

The figures on the forward by the Clerk of the Assembly at pages (v) and (vi) of Kshs.183,085,192 in respect of pending bills payable comprising of Kshs.124,284,051 for committed development projects expenditure and Kshs.58,801,141 outstanding bills on recurrent expenditure are not in agreement with those reflected under Note 18.1 to the financial statements of Kshs.182,785,193 thus leading to an unexplained difference of Kshs.300,000. In addition, the Clerk's report states that the Assembly's absorption rate of the development vote was 86% but which assertion could not be confirmed because the respective analysis was not availed for audit verification.

In view of these anomalies, the accuracy of the financial statements for year ended 30 June 2016 cannot be confirmed.

8. Pending bills

The pending bills account analysed in Note 18.1 to the financial statements reflects figure of Kshs.182,785,193 but the balance has the following anomalies:

(i) A detailed listing of these pending bills, contract dates, contract amounts, amounts paid and outstanding balances were not disclosed in the financial statements as prescribed in the templates provided by the Public Sector Accounting Standards Board.

(ii) Schedules provided during the audit to support the pending bills reflect a balance of Kshs.190,517,309 leading to an unreconciled difference of Kshs.7,732,116. Further, there is a casting error under Note 18.1 to financial statements which should correctly sum up to Kshs.183,095,193 as opposed to the sum of Kshs.182,785,193 shown thus leading to a unexplained difference of Kshs.310,000.

(iii) The Assembly also did not maintain ledgers to record the movement of pending bills and payables.

Failure to pay bills in the year they relate to distorts the financial statements for the year and adversely affects the provisions for the subsequent years they have

to be charged. Further, had these bills been paid, the statement of receipts and payments would have reflected a deficit of Kshs.182,768,008 instead of the surplus of Kshs.17,185 shown.

Consequently, the accuracy of the pending bills and payables amounting to Kshs.182,785,193 reported in the financial statements for the year ended 30 June 2016 cannot be ascertained.

9. Fixed Assets Register

During the year under review, the Assembly acquired assets valued at Kshs.11,500 as analyzed in Note 10 to the financial statements. In addition, a summary listing of the assets register at Annex 4 of the financial statements reflects the same balance thus casting doubt on the accuracy of the balance considering that the Assembly must have purchased more assets in the previous year. Further, the assets balance also excludes assets that were taken-over from the defunct County Council of Migori.

Consequently, the accuracy of the summary of fixed asset register listing of Kshs.11,500 cannot be confirmed.

10. Irregular Payments of Committee Sitting Allowances

During the year under review, the County Assembly paid chairpersons of established committees sitting allowances at a rate of Kshs.6,500 as opposed to Kshs.5,000 for meetings they attended as ordinary members. This led to an over payments totalling Kshs.6,310,866 during the year under review as analyzed below:

	Ward	MCAs Name	No of Meetings -Plenary	No of Meet-ings as Chair	No of Meet-ings as Asst. Chair	No of Meet-ings as Member	Entitle-ment Kshs.	Actual paid Kshs.	Over payment Kshs.
1	North Kadem	Hon. Boaz Owiti Okoth(D. speaker)	6	1	0	12	123,500	194,028	70,528
2	Makerero	Hon. Joseph Hoyo Mogosi	6	0	0	13	74,100	147,628	73,528
3	Masaba	Hon. William M Abed Moroa	6	7		2	76,700	168,028	91,328
4	Bukiria Central	Hon. Atieno Akel	6	5	0	7	83,200	187,528	104,328
5	Bukiria East	Hon. David Chacha Mathew	6	3	0	7	70,200	174,528	104,328
6	Central Kamagambo	Hon. Wilson Titus Onyango	6	0	7	6	83,200	166,328	83,128
7	Central Kanyamkago	Hon. Michael odhiambo Osongo	6	3	0	15	101,400	213,528	112,128

8	Central Sakwa	Hon. Jonson Omollo Owiro	6	5		15	114,400	213,528	99,128
9	Central Suna	Hon. George Ouma Otieno	6	3	0	15	101,400	213,528	112,128
10	East Kamagambo	Hon. Joshua Onyango Ouma	6	0	0	8	54,600	99,128	44,528
11	East Kanyamkago	Hon. Rauben Mahonga Keya	6	1	0	14	84,500	207,028	122,528
12	God Jope	Hon. Benard Omondi Ochieng Abwao	6	0	3	6	62,400	145,528	83,128
13	Gokeharaka	Hon. Tibaya Muniko	6	0	0	14	78,000	122,528	44,528
14	Gotkachola	Hon. Paul Mangondi	6	0	4	7	71,500	173,899	102,399
15	Isebania	Hon. Charles Nyamohanga Nyangi	6			17	89,700	162,328	72,628
16	Kachieng	Hon. Joseph Obonyo Ochola	5	0	1	9	59,800	150,728	90,928
17	Kakrao	Hon. Joe Jacks Gucha	6	0	0	10	62,400	174,528	112,128
18	Kaler	Hon. Julius Nyakinya Rodho	6	0	5	10	88,400	186,858	98,458
19	Kanyasa	Hon. Thoma Mboya Odera	6	3	0	7	70,200	174,528	104,328
20	Kwa	Hon. Joshua Odoyo Nyamwanga	6	0	0	1	27,300	116,028	88,728
21	Macalder Kanyarwanda	Hon. Eric Omondi Gogo	6	0	0	13	74,100	188,628	114,528
22	Muhuru	Hon. John Robert Bondori	6	0	0	8	54,600	144,360	89,760
23	North kamagambo	Hon. Richard odhiambo Sollo	6	0	0	12	70,200	193,528	123,328
24	North kanyamkago	Hon. George Okinyi Omamba	6	4	0	13	100,100	213,528	113,428
25	North Sakwa Ward	Hon. Timon Awithi Mbogo	6	0	0	15	81,900	146,428	64,528
26	Ntimaru East	Hon. Lucas Husa Masa	5	0	0	1	23,400	88,131	64,731
27	Ntimaru West	Hon. Chacha Mwera Mesongo	6	0	0	14	78,000	1,400,096	1,322,096

28	Nyabasi East	Hon. Benson Nyahiri Kohera	6	0	6	3	66,300	204,026	137,726
29	Nyabasi West	Hon. Paul N.A Mwita	6	3	0	5	62,400	161,528	99,128
30	Nyamose nse	Hon. Samuel Rioba Kongani	6	0	0	6	46,800	91,328	44,528
31	Ragana Oruba	Hon. Hezron Odhiambo Okello	6	4	0	10	88,400	200,528	112,128
32	South Kamaga mbo	Hon. daniel Ooko Okendo	6	0	3	4	54,600	141,128	86,528
33	South Kanyam kago	Hon. Edward Odek Odera	6	0	3	7	66,300	150,728	84,428
34	South Sakwa	Hon. Jared Osawah	6	0	3	8	70,200	155,928	85,728
35	Tagare	Hon. Nicholas N Rioba	6	0	0	15	81,900	176,728	94,828
36	Wasimbe te	Hon. Roland Asiga	6	0	0	15	81,900	176,728	94,828
37	Wasweta 2	Hon. Hillary Ocholla Maeri	6	3	0	13	93,600	213,528	119,928
38	West Kanyamk ago	Hon. David William Ouma	5	0	3	5	54,600	135,128	80,528
39	West Sakwa	Hon. Phillip Ouma Odero	6	0	3	14	93,600	155,928	62,328
40	Wiga	Hon. albert Odette Amollo	5	0	3	11	78,000	166,328	88,328
42		Hon. Eunice Wambui	6	0	0	7	50,700	95,228	44,528
43		Hon. John Kennedy	6	0	5	13	100,100	181,928	81,828
44		Hon. Jannette Omolo	6	0	5	8	80,600	166,328	85,728
45		Hon. Richard Wambura	6	0	0	14	78,000	122,528	44,528
46		Hon. Josephine Adhiambo	6	0	0	19	97,500	130,328	32,828
47		Hon. Zainabu Naichesa Masayie	6	0	4	9	79,300	166,328	87,028
48		Hon.Benter Otieno	6	0	0	10	62,400	126,928	64,528
49		Hon. Margret Obongo	6	0	0	16	85,800	130,328	44,528
50		Hon. Monica Yunita	6	0	0	5	42,900	116,428	73,528

51		Hon. Elizabeth Tala	6	0	0	12	70,200	114,728	44,528
52		Hon. Florence Otieno	6	0	0	16	85,800	130,328	44,528
53		Hon. Roseline Oyugi	6	0	0	20	101,400	130,328	28,928
54		Hon. Rahab Robi	6	5	0	9	91,000	200,528	109,528
55		Hon. Beatrice Boke	6	0	0	17	89,700	159,328	69,628
56		Hon. Stella Ombonya	6	0	0	14	78,000	122,528	44,528
57		Hon. Mary Gikuuri	6	0	0	19	97,500	178,928	81,428
58		Hon. Bunyige Anne Otaigo	6	0	0	10	62,400	136,828	74,428
59		Hon. Monica Anyango	6	0	0	8	54,600	99,128	44,528
60		Hon. Agnes Kalondu	6	0	0	15	81,900	126,428	44,528
61		Hon. Hellen Oyaro	6	0	0	13	74,100	138,628	64,528
62		Hon. Susan Mohabe	6	4	0	13	100,100	213,528	113,428
63		Roseline Arucho	6	0	0	11	66,300	110,828	44,528
64		Caren Atieno Wema	6	0	0	14	78,000	122,528	44,528
	Total						**4,806,100**	**11,116,966**	**6,310,866**

Consequently, the propriety of sitting allowances totaling Kshs.6,310,866 could not be ascertained.

11. Overpayment of Subsistence Allowance

The budget committee comprising of 21 members and 10 members of staff of the County Assembly were in March 2015 paid Kshs.3,253,600 while in Mombasa for eight days. However, examination of the air tickets attached to the payment vouchers revealed that they qualified for a maximum of 6 days only as they travelled to Mombasa on 9 March 2016 and returned on 14 March 2016. The committee members and staff were therefore overpaid by two days an amount of Kshs.813,400 as analysed below:

Name	Rate	No of days paid	Extra Days Paid	Amount
Hon Boaz Okoth	18,200	8	2	36,400
Hon Tom Opere	16,800	8	2	33,600
Hon Philip Odero	14,000	8	2	28,000
Hon Nicholas Rioba	14,000	8	2	28,000
Hon Julius Rodho	14,000	8	2	28,000
Hon Roseline Oyugi	14,000	8	2	28,000
Hon Rahab Robi	14,000	8	2	28,000
Hon Charles Nyangi	14,000	8	2	28,000
Hon Beatrice Boke	14,000	8	2	28,000
Hon Roland Asiga	14,000	8	2	28,000
Hon Hillary Maeri	14,000	8	2	28,000
Hon Tibaya John	14,000	8	2	28,000
Hon George Omamba	14,000	8	2	28,000
Hon Mereza Akell	14,000	8	2	28,000
Hon Joe Gucha	14,000	8	2	28,000
Hon Florence Otieno	14,000	8	2	28,000
Hon Erick Gogo	14,000	8	2	28,000
Hon Johnson Owiro	14,000	8	2	28,000
Hon Chacha Mwera	14,000	8	2	28,000
Hon David Mathews	14,000	8	2	28,000
HonWilliam Abedi	14,000	8	2	28,000
Mr Wilson Titus	14,000	8	2	28,000
Mr Evans Ogutu	14,000	8	2	28,000
Mr Kiwanuka Otieno	14,000	8	2	28,000
MS Lydia Achieng	11,200	8	2	22,400
Mr Dickson Odie	11,200	8	2	22,400
MS Jane Maroa	11,200	8	2	22,400
Mr Regean Ooro	11,200	8	2	22,400
Mr Nabboth Arodi	6,300	8	2	12,600
Mr Novy Odhiambo	6,300	8	2	12,600
Mr Jack Omondi	6,300	8	2	12,600
	TOTAL			**813,400**

The propriety of the over-expenditure of Kshs.813,400 cannot be confirmed.

12. Budget Analysis and Performance

12.1 Summary Budget Analysis

During the year under review, the approved budget for the Assembly was Kshs.867,904,951 out of which Kshs.145,300,000 (17%) was for development expenditure. Under the recurrent expenditure, Kshs.606,562,290 (representing 84% absorption rate) was spent while nil expenditure was incurred under development expenditure as shown below:

Item	Approved Budget 2015/2016 Kshs.	Actual 2015/2016 Kshs.	Absorption Rate %	% of Total Expenditure
Recurrent expenditure	722,604,951	606,562,290	84%	100%
Development Expenditure	145,300,000	0	0%	0%
Total	**867,904,951**	**606,562,290**	70%	**100%**

12.2 Under/Over Expenditure Analysis

	Budget Kshs	Actual Kshs	Variance Kshs	Variance %
Recurrent Expenditure				
Compensation of employees (including gratuity and all allowances – telephone, leave, house, special duty, responsibility, transport and other)	422,569,547	284,547,915	(138,021,632)	-33%
Social security		1,775,382	1,775,382	
Utilities, supplies and services	625,000	724,210	99,210	16%
Communication, supplies	650,000	600,160	(49,840)	-8%
Domestic Travel Costs & Over sighting Costs	95,723,377	89,692,946	(6,030,431)	-6%
Foreign Travel Costs	9,600,000	6,805,945	(2,794,055)	-29%
Printing, advertising and information	6,327,860	4,550,419	(1,777,441)	-28%
Rentals of produced assets	69,240,000	101,880,000	32,640,000	47%
Training Expenses	5,870,000	1,774,000	(4,096,000)	-70%
Hospitality services	1,080,000	6,409,896	5,329,896	494%
Insurance	33,990,000	7,690,686	(26,299,314)	-77%
Office and general services	10,650,000	13,593,221	2,943,221	28%
Refined fuels and Lubricants	7,200,000	4,706,700	(2,493,300)	-35%
Bank Service Commission and Charges	2,194,000	780,000	(1,414,000)	-64%
Maintenance Expenses - Motor Vehicles	4,540,167	3,526,210	(1,013,957)	-22%
Maintenance Expenses - other assets	2,445,000	1,895,074	(549,926)	-22%
Other operating expenses	49,900,000	58,078,150	8,178,150	16%

Other payments		17,519,876	17,519,876	
Total recurrent expenditure	**722,604,951**	**606,550,790**	**(116,054,161)**	**-16%**
Development Expenditure				
Non-Residential Buildings	130,000,000		(130,000,000)	-100%
Purchase of Computers, Printers and other IT Equipment	15,300,000	11,500	(15,288,500)	-100%
Total Development Expenditure	**145,300,000**	**11,500**	**(145,288,500)**	**-100%**
Grand Total	**867,904,951**	**606,562,290**	**(261,342,661)**	**-30%**

The following issues were noted in relation to budget absorption:

(i) The Assembly spent Kshs.11,500 on acquisition of assets against a budget of Kshs.145,300,000 thus resulting in under-expenditure of Kshs.145,288,500.

(ii) There was over expenditure in the following areas: utilities, supplies and services, rentals of produced assets, hospitality services, office and general services, other operating expenses and other payments. The-over expenditure on these items affected other budgeted items hence service delivery was hampered.

13. Car Loan and Mortgage Fund

The County Assembly established a car and mortgage fund in line with Salaries and Remuneration Commission Circular SRC/TS/CGOVT/16 to finance members in purchasing motor vehicles and acquire houses. However, the Assembly did not prepare separate financial statements for the car loan and mortgage fund as required under Section 167 of the Public Finance Management Act, 2012. In addition, the following observations were made in relation to management of the Fund;

(i) The Assembly did not provide the policy regulating the issuance and management of the car and mortgage funds for audit review as required by the Public Finance Management Act, 2012.

(ii) The management did not provide evidence of joint ownership of the motor vehicles and properties acquired in line with the Migori County Assembly Legal Notice No.68 Section 8 (2) and Section 10 of Migori Car Loan and Mortgage Act, 2014.

Consequently, it has not been possible to confirm the regularity of the car and mortgage Fund and the outstanding loan balances. Further, it has not been possible to confirm that the loan balances would be recovered before the end of the current County Assembly term in June 2017.

Disclaimer of Opinion

Because of the significance of the matters described in the Basis for Disclaimer of Opinion paragraph, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, I do not express an opinion on the financial statements.

FCPA Edward R.O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

30 August 2017

STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2015/16 Kshs	2014/15 Kshs
RECEIPTS			
Transfers from the County Treasury/Exchequer Releases	1	562,962,342	-
Proceeds from Sale of Assets	2	-	-
Other Receipts	3	43,617,133	-
TOTAL RECEIPTS		**606,579,475**	-
PAYMENTS			
Compensation of Employees	4	284,547,915	-
Use of goods and services	5	301,927,617	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	1,775,382	-
Acquisition of Assets	10	11,500	-
Finance Costs	11	780,000	-
Other Payments	12	17,519,876	-
TOTAL PAYMENTS		**606,562,290**	-
SURPLUS/DEFICIT		**17,185**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

MIGORI COUNTY ASSEMBLY CLERK

MIGORI COUNTY ASSEMBLY FINANCE AND ECONOMIC PLANNING OFFICER P. O. Box 985, SUNA - 40400

IV. STATEMENT OF FINANCIAL ASSETS

FINANCIAL ASSETS	Note	2015/16 Kshs	2014/15 Kshs
Cash and Cash Equivalents			
Bank Balances	13A	17,185	-
Cash Balances	13B	-	-
Total Cash and cash equivalents		**17,185**	-
Accounts receivables – Outstanding Imprests	14	-	-
TOTAL FINANCIAL ASSETS		**17,185**	-
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	15	-	-
NET FINANCIAL ASSETS		**17,185**	-
REPRESENTED BY			
Fund balance b/fwd	16	-	-
Surplus/Defict for the year		17,185	-
NET FINANCIAL POSITION		**17,185**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/9/ 2016 and signed by:

Clerk of the Assembly

COUNTY ASSEMBLY CLERK 30 SEP 2016 SECRETARY TO THE SERVICE BOARD P.O. BOX 985, SUNA - MIGORI

Chief Finance Officer – County Assembly

MIGORI COUNTY ASSEMBLY FINANCE AND ECONOMIC PLANNING OFFICER 30 SEP 2016 P.O. Box 985, SUNA - 40400

V. STATEMENT OF CASHFLOW

	Note	2015/16 Kshs	2014/15 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Transfers from the County Treasury/Exchequer Releases	1	562,962,342	-
Other Receipts	3	43,617,133	-
Payments for operating expenses			
Compensation of Employees	4	(284,547,915)	-
Use of goods and services	5	(301,927,617)	-
Subsidies	6	-	-
Transfers to Other Government Entities	7	-	-
Other grants and transfers	8	-	-
Social Security Benefits	9	(1,775,382)	-
Finance Costs	11	(780,000)	-
Other Payments	12	(17,519,876)	-
Adjusted for:			-
Adjustments during the year			-
Net cash flows from operating activities		**28,685**	
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	-	-
Acquisition of Assets	10	(11,500)	-
Net cash flows from investing activities		**(11,500)**	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**17,185**	-
Cash and cash equivalent at BEGINNING of the year		-	-
Cash and cash equivalent at END of the year		**17,185**	-
As per statement of assets		**17,185**	-

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28/9/ 2016 and signed by:

Clerk of the Assembly

COUNTY ASSEMBLY OF MIGORI CLERK SECRETARY TO THE PARLIAMENTARY SERVICE COMMISSION

Chief Finance Office – County Assembly

MIGORI COUNTY ASSEMBLY FINANCE AND ECONOMIC PLANNING OFFICER P.O. Box 40400

VI. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	797,604,951	70,000,000	867,604,951	562,962,342	65%
Proceeds from Sale of Assets	-	-	-	-	-
Other Receipts	-	-	-	43,617,133	100%
TOTAL	**797,604,951**	**70,000,000**	**867,604,951**	**606,579,475**	**70%**
PAYMENTS					
Compensation of Employees	357,817,742	-	357,817,742	284,547,915	80%
Use of goods and services	258,882,504	36,155,737	295,038,241	301,927,617	102%
Subsidies	-	-	-	-	0%
Transfers to Other Government Entities	-	-	-	-	0%
Other grants and transfers	-	-	-	-	0%
Social Security Benefits	34,754,705	-	34,754,705	1,775,382	5%
Acquisition of Assets	146,150,000	-	146,150,000	11,500	0%
Finance Costs	-	1,600,000	1,600,000	780,000	49%
Other Payments	-	32,244,263	32,244,263	17,519,876	54%
TOTAL	**797,604,951**	**70,000,000**	**867,604,951**	**606,562,290**	**70%**

(a) Social Security Benefits was underutilized since we did not pay the gratuity for all the MCAs.
(b) Acquisition of assets was underutilized since we never received any funds that we had budgeted for under development
(c) The low utilization of finance costs is as a result of falling interest rates.

The entity financial statements were approved on 30/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

MIGORI COUNTY ASSEMBLY FINANCE AND ECONOMIC PLANNING OFFICER 30 SEP 2016 P. O. Box 985, SUNA

VII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	652,604,951	70,000,000	722,604,951	562,962,342	78%
Proceeds from Sale of Assets			-		
Other Receipts			-	43,617,133	100%
TOTAL	**652,604,951**	**70,000,000**	**722,604,951**	**606,579,475**	**84%**
PAYMENTS					
Compensation of Employees	357,817,742		357,817,742	284,547,915	80%
Use of goods and services	258,882,504	36,155,737	295,038,241	301,927,617	102%
Subsidies	-		-	-	0%
Transfers to Other Government Entities	-		-	-	0%
Other grants and transfers	-		-	-	0%
Social Security Benefits	34,754,705	-	34,754,705	1,775,382	5%
Acquisition of Assets	1,150,000		1,150,000	11,500	1%
Finance Costs		1,600,000	1,600,000	780,000	49%
Other Payments		32,244,263	32,244,263	17,519,876	54%
TOTAL	**652,604,951**	**70,000,000**	**722,604,951**	**606,562,290**	**84%**

(a) Social Security Benefits was underutilized since we did not pay the gratuity for all the MCAs.
(b) Acquisition of assets was underutilized since we never received any funds that we had budgeted for.
(c) The low utilization of finance costs is as a result of falling interest rates.

The entity financial statements were approved on 30/9/ 2016 and signed by:

Clerk of the Assembly

Chief Finance Office – County Assembly

For the year ended June 30, 2016

VIII. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilisation difference to final budget
	Kshs	Kshs	c=a+b	e=d-c	Kshs
RECEIPTS					
Transfers from the County Treasury/Exchequer Releases	145,000,000	-	145,000,000	-	0%
Proceeds from Sale of Assets					
Other Receipts					
TOTAL	145,000,000	-	145,000,000	-	-
PAYMENTS					
Compensation of Employees			-		
Use of goods and services			-		
Subsidies			-		
Transfers to Other Government Entities			-		
Other grants and transfers			-		
Social Security Benefits			-		
Acquisition of Assets	145,000,000		145,000,000		0%
Finance Costs			-		
Other Payments			-		
TOTAL	145,000,000	-	145,000,000	-	0%

(a) Acquisition of assets was underutilized since we never received any funds that we had budgeted for under development.

The entity financial statements were approved on 30/9/ 2016 and signed by:

Clerk of the Assembly

MIGORI COUNTY ASSEMBLY CLERK 30 SEP 2016 SECRETARY TO THE SERVICE BOARD P.O. BOX 985

Chief Finance Office – County Assembly

MIGORI COUNTY ASSEMBLY FINANCE AND ECONOMIC PLANNING OFFICER 30 SEP 2016 P.O. Box 985, SUNA - 40400

IX. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-progarmme	Budget	Actual	Budget utilization difference	Budget cumulative to date	Actual cumulative to date	Budget utilization difference
	20xx	Quarter 20xx		Date, 20xx	Date, 20xx	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						
Programme 2						
Sub-programme 1						
Sub-programme 2						
Sub-programme 3						

X. SIGNIFICANT ACCOUNTING POLICIES

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

1. **Statement of compliance and basis of preparation**
The financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS) with particular emphasis on Cash Basis Financial Reporting under the Cash Basis of Accounting and applicable government legislations and regulations. The financial statements comply with and conform to the form of presentation prescribed by the Public Sector Accounting Standards Board of Kenya.

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

The financial statements have been prepared on the cash basis following the Government's standard chart of accounts.

2. **Recognition of revenue and expenses**
The *entity* recognises all revenues from the various sources when the event occurs and the related cash has actually been received by the *entity*. In addition, the *entity* recognises all expenses when the event occurs and the related cash has actually been paid out by the *entity*.

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

4. **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.

5. **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 expenditure 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.

6. **Accounts Payable**
For the purposes of these financial statements, deposits and retentions held on behalf of third parties has 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 by National Government Ministries and agencies. Other liabilities including pending bills are disclosed in the financial statements.

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

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

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

10. **Comparative figures**
This is the first time the County Assembly is preparing its full year financial statements. Being a first time adopter, there are no comparative amounts for the previous year.

11. 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.

XI. NOTES TO THE FINANCIAL STATEMENTS

1 TRANSFERS FROM THE COUNTY TREASURY/EXCHEQUER RELEASES

	2015/16	2014/15
	Kshs	Kshs
Total Exchequer Releases for quarter 1	35,200,000	-
Total Exchequer Releases for quarter 2	209,484,942	-
Total Exchequer Releases for quarter 3	119,560,000	-
Total Exchequer Releases for quarter 4	198,717,400	-
Cumulative Amount	**562,962,342**	-

2 PROCEEDS FROM SALE OF ASSETS

	2015/16	2014/15
	Kshs	Kshs
Receipts from the Sale of Buildings	-	-
Receipts from the Sale of Vehicles and Transport Equipment	-	-
Receipts from the Sale Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Receipts from the Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Receipts from the Sale of Strategic Reserves Stocks	-	-
Total	-	-

3 OTHER RECEIPTS

	2015/16	2014/15
	Kshs	Kshs
Other Receipts I- Bank overdraft	3,417,133	-
Other Receipts II- Bank overdraft	39,000,000	-
Other Receipts III- Bank overdraft	1,200,000	-
Other Receipts IV		-
Other Receipts XXXX		-
Total	**43,617,133**	-

4 COMPENSATION OF EMPLOYEES

	2015/16	2014/15
	Kshs	Kshs
Basic salaries of permanent employees	284,547,915	-
Basic wages of temporary employees	-	-
Personal allowances paid as part of salary	-	-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	-	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	-	-
Total	**284,547,915**	-

5 USE OF GOODS AND SERVICES

	2015/16	2014/15
	Kshs	Kshs
Utilities, supplies and services	724,210	-
Communication, supplies and services	600,160	-
Domestic travel and subsistence	89,692,946	-
Foreign travel and subsistence	6,805,945	-
Printing, advertising and information supplies & services	4,550,419	-
Rentals of produced assets	101,880,000	-
Training expenses	1,774,000	-
Hospitality supplies and services	6,409,896	-
Insurance costs	7,690,686	-
Specialized materials and services	-	-
Office and general supplies and services	13,593,221	-
Fuel and lubricants	4,706,700	
Other operating expenses	58,078,150	-
Routine maintenance – vehicles and other transport equipment	3,526,210	-
Routine maintenance – other assets	1,895,074	-
Total	**301,927,617**	-

6 SUBSIDIES

Description	2015/16	2014/15
	Kshs	Kshs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-
TOTAL	-	-

7 TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2015/16	2014/15
	Kshs	Kshs
Transfers to National Government entities		
See attached list	-	-
Transfers to Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL	-	-

8 OTHER GRANTS AND TRANSFERS

	2015/16	2014/15
	Kshs	Kshs
Scholarships and other educational benefits	-	-
Emergency relief and refugee assistance	-	-
Subsidies to small businesses, cooperatives, and self employed	-	-
Other current transfers, grants	-	-
Other capital grants and transfers	-	-
Total	-	-

9 SOCIAL SECURITY BENEFITS

	2015/16	2014/15
	Kshs	Kshs
Government pension and retirement benefits- Gratuity, MCAs	1,775,382	-
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**1,775,382**	-

10 ACQUISITION OF ASSETS

Non Financial Assets	2015/16	2014/15
	Kshs	Kshs
Purchase of Buildings	-	-
Construction of Buildings	-	-
Refurbishment of Buildings	-	-
Construction of Roads	-	-
Construction and Civil Works	-	-
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Overhaul of Vehicles and Other Transport Equipment	-	-
Purchase of Household Furniture and Institutional Equipment	-	-
Purchase of Office Furniture and General Equipment	11,500	-
Purchase of ICT Equipment, Software and Other ICT Assets	-	-
Purchase of Specialised Plant, Equipment and Machinery	-	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	-
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	-
Research, Studies, Project Preparation, Design & Supervision	-	-
Rehabilitation of Civil Works	-	-
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Financial Assets	-	-
Domestic Public Non-Financial Enterprises	-	-
Domestic Public Financial Institutions	-	-
Foreign financial Institutions operating Abroad	-	-
Other Foreign Enterprises	-	-
Foreign Payables - From Previous Years	-	-
Total	**11,500**	-

11 FINANCE COSTS

	2015/16	2014/15
	Kshs	Kshs
Bank Charges	780,000	-
Exchange Rate Losses	-	-
Other Finance costs	-	-
Total	**780,000**	-

12 OTHER PAYMENTS

	2015/16	2014/15
	Kshs	Kshs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Capital Transfers to Non-Financial Public Enterprises	-	-
Capital Transfer to Public Financial Institutions and Enterprises	-	-
Capital Transfer to Private Non-Financial Enterprises	-	-
Other expenses	-	-
Domestic Accounts Payments	17,519,876	-
Total	**17,519,876**	-

13A BANK ACCOUNTS

Name of Bank, Account No. & Currency	Indicated whether recurrent or development	2015/16	2014/15
		Kshs	Kshs
Migori county assembly operation a/c no 1176239651	Recurrent	17,185	-
Migori county assembly operation a/c no 1145325599	Recurrent	-	-
Total		17,185	-

13B CASH IN HAND

	2015/16	2014/15
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

Cash in hand should be analysed as follows:

	2015/16	2014/15
	Kshs	Kshs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Total	-	-

14 ACCOUNTS RECEIVABLE

	2015/16	2014/15
	Kshs	Kshs
Government Imprests	-	-
Clearance Accounts	-	-
Staff Advances	-	-
Other Advances	-	-
Total	-	-

**See Annex 6 for a detailed analysis of the outstanding imprests.*

15 ACCOUNTS PAYABLE

	2015/16	2014/15
	Kshs	Kshs
Deposits and Retentions	-	-
Total	-	-

16 FUND BALANCE BROUGHT FORWARD

	2015/16	2014/15
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Accounts Receivables	-	-
Accounts Payables	-	-
Total	-	-

18 OTHER IMPORTANT DISCLOSURES

18.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	2015/16	2014/15
	Kshs	Kshs
Construction of buildings	107,858,115	-
Construction of civil works	16,425,937	-
Supply of goods	58,801,141	-
Supply of services	-	-
Total	**182,785,193**	-

18.2: PENDING STAFF PAYABLES (See Annex 2)

	2015/16	2014/15
Name of Staff	Kshs	Kshs
	-	-
	-	-
Total	-	-

18.3: OTHER PENDING PAYABLES (See Annex 3)

	2015/16	2014/15
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to County Government entities	-	-
Amounts due to third parties	-	-
Total	-	-

XII. ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
	a	b	c	d=a-c		
Construction of buildings						
1. Office Complex MCA offices					100,508,611	
2. Administration Block Landscaping					7,349,504	
Sub-Total					**107,858,115**	
Construction of civil works						
1. Networking ICT					16,425,937	
Sub-Total					**16,425,937**	
Supply of goods						
1. Office Supplies					58,801,141	
Sub-Total					**58,801,141**	
Supply of services						
1.						
2.						
3.						
Sub-Total						
Grand Total					**182,785,193**	

XIII. ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
1.							
2.							
3.							
4.							
5.							
6.							
7.							
8.							
9.							
10.							
11.							
12.							
Sub-Total							
Grand Total							

XIV. ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2015	Outstanding Balance 2016	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others *(specify)*							
10.							
11.							
12.							
Sub-Total							
Grand Total							

XV. ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	2015/16	2014/15
Land		
Buildings and structures		
Transport equipment		
Office equipment, furniture and fittings		
ICT Equipment, Software and Other ICT Assets	11,500	-
Other Machinery and Equipment		
Heritage and cultural assets		
Intangible assets		
Total	**11,500**	**-**