REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF MIGORI

FOR THE YEAR ENDED 30 JUNE, 2019

COUNTY EXECUTIVE OF MIGORI

REPORTS AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2019

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

b) Key Management

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

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

c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

d) Fiduciary Oversight Arrangements

The fiduciary oversight bodies at the county for the fourth quarter ending 30th June 2019 were;

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

e) Entity Headquarters

P.O. Box 195 – 40400

Suna Migori, KENYA

f) Entity Contacts

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

g) County Bankers

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

2. Kenya Commercial Bank
   Migori Branch
   P.O Box 54, 40400
   Migori

h) Independent Auditors

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

i) Principal Legal Adviser

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

2. FORWARDED BY THE CEC

It gives me pleasure to present the County Government of Migori's financial statements for the financial year ending 30th June 2019. The financial statements present the financial performance of the county government over the past twelve months.

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

Financing of the County Governments.

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

County's Financial Performance.

The county government of Migori had an approved budget of Ksh. 8,807,117,673 for the year 2018/2019 comprising of Ksh 3,659,552,964 as development and Ksh 5,147,564,709 as recurrent expenditure. From recurrent expenditure, county Assembly took Ksh. 828,127,065 for its development projects, personnel emoluments and office operations.

Migori County, however, for the financial year, 2018/2019, received a total of ksh 8,012,957,260 comprising of Kshs 6,719,601,000 as exchequer releases, ksh.377,404,340 from county own revenues sources and Kshs 915,951,920 from both donor funds and other central government departments .

Performance summary for the period 2018/2019

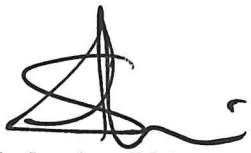
	Budget	Actual
Exchequer	6,719,600,000	6,719,601,000
DANIDA - Universal Healthcare in Devolved Units Programme	21,667,500	21,667,500
World Bank – THUSCP	100,000,000	45,005,598
National Agricultural & Rural Inclusive Growth Project (NARIGP)	140,435,163	50,000,000
Kenya Devolution Support Programme	49,609,593	-
Allocation of leasing of medical equipment	200,000,000	-
Youth Polytechnic support grant	31,750,000	23,971,250
Abolishment of user fees in health centres and dispensaries	21,655,884	21,655,884
Kenya Urban Support Programme	559,567,800	518,367,800
Agriculture Sector Development Support Project (ASDSP)	21,019,514	7,652,736
Sweet potato EU Funds	90,000,000	50,704,556
Conditionl grant from Road Maintence Fuel Levy Fund	216,921,216	176,926,596
Local revenue	300,000,000	377,404,340
Total	8,472,226,670	8,012,957,260
Personal emoluments	2,188,534,421	2,502,472,079
Operation and maintenance	2,038,903,223	1,587,295,216
Acquistion of Assets	3,527,802,964	1,790,829,395
Other transfers	1,051,877,065	1,178,084,216
Total	8,807,117,673	7,058,680,907
Surplus/(Deficit)	-334,891,003.00	954,276,353

The county executive spent Kshs 1,790,829,395 on acquisition of asset which included construction of buildings and roads, purchase of motor vehicles, specialized seeds ,specialized equipment and furniture.

Under personal emoluments , the county executive spent kshs 2,502,472,079 which included salaries, casual wages and promotions done to staff .

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 MANAGEMENT RESPONSIBILITIES

Sections 163,164 and 165 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the County Treasury shall prepare financial statements of each County Government entity, receiver of receipts and consolidated financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

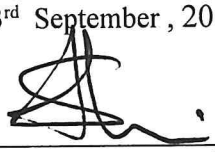
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Government; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Government; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Government's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Government's financial statements give a true and fair view of the state of the County Government's transactions during the financial year ended June 30, 2019, and of its financial position as at that date. The CEC member for finance further confirms the completeness of the accounting records maintained for the County Government which have been relied upon in the preparation of the its financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

The County Government's financial statements were approved and signed by the CEC member for finance on 23rd September , 2019



County Executive Committee member – Finance

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OFFICE OF THE AUDITOR GENERAL

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NAIROBI

REPORT OF THE AUDITOR - GENERAL ON COUNTY EXECUTIVE OF MIGORI FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Migori set out on pages 1 to 52, which comprise of the statement of assets and liabilities as at 30 June, 2019, statement of receipts and payments, statement of cash flows, the 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 County Executive of Migori as at 30 June, 2019, and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the County Governments Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Bank Balances

The statement of assets and liabilities reflects bank balances of Kshs.1,304,060,403 as at 30 June, 2019. Note 21A to the financial statements indicates that the Management maintained ten (10) bank accounts at the Central Bank of Kenya and one hundred and ninety-seven (197) bank accounts in various commercial banks during the year under review. Most of the accounts maintained in the commercial banks were for health facilities. However, monthly bank reconciliations were not provided with regard to operations of these accounts as well as IFMIS auto generated bank reconciliations to support the bank balances at the end of the year.

Further, the accuracy of the opening balances of cash and cash equivalents of Kshs.330,395,105 could not be confirmed due to lack of relevant documents and

financial records which allegedly got burnt during a fire outbreak in the 2017/2018 financial year.

In addition, the county own generated receipts of Kshs.377,404,340 includes an amount of Kshs.2,859,980 which was received through M-Pesa Pay Bill Number during the year under review. However, the amount was banked in a commercial bank revenue account and not transferred subsequently to the County Revenue Fund Account at the Central Bank of Kenya thus under-stating the balance in that account by a similar amount as at 30 June, 2019.

In the circumstances, the accuracy and completeness of the bank balances of Kshs.1,304,060,403 reflected in the statement of assets and liabilities as at 30 June, 2019 cannot be confirmed.

2. Irregular Payment of Legal Fees

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,509,811,405 which includes an amount of Kshs.116,813,661 relating to other operating expenses which in turn includes Kshs.20,450,346 paid as legal fees to five (5) law firms. However, a review of details of the payments revealed that the cases involved disputes between the defunct Local Authorities and the employees of the County Executive. The Management is spending money in cases that could be resolved through alternative conflict resolution.

In the circumstances, the legality of the expenditure on legal fees of Kshs.20,450,346 included in the other operating expenses of Kshs.116,813,661 could not be ascertained.

3. Unsupported Expenditure on Acquisition of Assets

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.1,790,829,395 which includes an amount of Kshs.5,300,000 which relates to purchase of boats for patrol activities in the lake area within Migori County and an amount of Kshs.18,970,000 paid for construction of Karam Slaughter House. However, the Management did not provide adequate relevant procurement documents for audit.

Consequently, the accuracy, completeness and validity of the expenditure on procurement of boats of Kshs.5,300,000 and construction of slaughter house of Kshs.18,970,000 could not be confirmed.

4. Unsupported Expenditure, Other Grants and Transfers

The statement of receipts and payments reflects other grants and transfers of Kshs.60,090,207 which includes payments for scholarships and other educational benefits of Kshs.59,084,987 which in turn includes an amount of Kshs.11,699,124 relating to bursary disbursements - secondary education. However, the application forms were not supported with adequate relevant documents including copies of the students school identity cards, fee statement balances and admission letters.

Further, the bursary sub-committee did not provide remarks on the status of the assessment of the applicants and the criteria used to award the bursaries. The

acknowledgement letters from the schools confirming the receipt of the monies paid for the scholarships were not provided for audit.

In the circumstances, the accuracy, completeness and validity of the expenditure on bursaries of Kshs.11,699,124 could not be confirmed.

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

Emphasis of Matter

Burnt Documents and Prior Year Balances

The County Executive Headquarters experienced an outbreak of fire on 24 September, 2017 which razed down the main procurements store and all the items stored therein. It was claimed that at the time of the fire outbreak the procurements store contained financial documents, tender documents, assortments of procured materials, equipment, furniture and stationery. This incidence may affect the accuracy and completeness of the closing cash and cash equivalent balance of Kshs.1,304,061,076 and the fixed assets balance of Kshs.7,115,685,400 as at 30 June, 2019.

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 during the year under review.

Other Matter

1. Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements. However, although the Management has indicated that the issues have been resolved, the matters are still deemed unresolved as the Senate has not deliberated on the issues.

2. Budget Control and Performance - Budget Over Expenditure

The County Executive had a budget of Kshs.2,188,534,421 against actual expenditure of Kshs.2,502,472,079 occasioning an over expenditure of Kshs.313,937,658 or 14% but no approval was availed.

The Management did not disclose the reasons for the over expenditure. Further, the significant under-utilization of voted provisions is an indication that the residents of Migori County did not benefit fully from the resources availed to the County Government.

3. Under Collection of Land Rates and Cess Fees

During the year under review, the Management collected own generated receipts totalling Kshs.377,404,340 against a final budget of Kshs.300,000,000 which translated to 26% above the approved budget. However, collected land rates amounted to Kshs.9,900,172 against the approved budget of Kshs.27,500,000 thus achieving 36% below target. The County Executive further collected cess fees of Kshs.42,028,568 against the approved budget of Kshs.81,200,000 translating to a 52% collection rate. Further, Management had not updated the valuation roll used in assessment and collection of land rates in 2018/2019 financial year and instead used an obsolete valuation roll inherited from the defunct Local Authorities which was likely not in tandem with the current value of land in the County.

In the circumstances, Management have under collected land rates due to use of obsolete valuation roll.

4. Pending Accounts Payables (Bills)

Note 5.10.1 - Other Important Disclosures to the financial statements reflects pending accounts payables (bills) of Kshs.558,144,277 which were not settled during the year under review but were carried forward to the 2019/2020 financial year as summarized below:

Category	Amount (Kshs.)
Construction of Buildings	24,763,099
Construction of Civil Works and Roads	210,232,868
Supply of Goods	248,088,304
Supply of Services	75,060,006
Total	**558,144,277**

A review of the pending accounts payables schedule indicates that bills amounting to Kshs.182,806,444 in respect of supply of services and constitutes balances brought forward from 2017/2018 financial year. However, a balance of Kshs.75,060,006 is reflected as outstanding bills instead of Kshs.287,364,570 as at 30 June, 2019 in respect of supply of services. No explanation was provided for this variance.

In the circumstances, the legality, completeness and accuracy of the pending accounts payables (bills) of Kshs.558,144,277 disclosed in the financial statements cannot be ascertained.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness

and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Leasing of Medical Equipment

Section 5(1)(e) on conditional allocations for leasing of medical equipment as set out in Column F of the Second Schedule of the County Allocation of Revenue Act, No. 8 of 2018 states that an amount of Kshs.200,000,000 was to be included in the budget estimates in line with Article 187 of the Constitution of Kenya.

Review of the operations of the medical department revealed the existence of leased medical equipment including theatre, renal and radiology machines which have been leased to the County Executive through the Ministry of Health. However, the actual lease amount paid in 2018/2019 was not included in the financial statements for the year ended 30 June, 2019. Further, the agreement between the County Government and the National Government providing the terms of the lease was not provided for audit.

2. Failure to Remit Returned CRF Issues to County Revenue Fund

The statement of receipts and payments reflects a nil balance of returned County Revenue Fund, CRF issues at the end of the financial year. However, the summary statement of appropriation: recurrent and development combined, reflects opening balances of Kshs.328,891,003 which indicates that the opening balances were retained and not remitted to the County Revenue Fund as required by law.

3. Poor Controls on Management of Fuel and Lubricants Consumption

The statement of receipts and payments reflects use of goods and services expenditure of Kshs.1,509,811,405 which includes payments totalling Kshs.63,532,485 for purchase of fuel, oil and lubricants. There was no clear policy and guidelines on fuel authorization and approval levels with sufficient checks and balances. The Management did not perform regular checks and reconciliations between the entries in the work tickets with the suppliers' statements. In the circumstances, the legality of the fuel expenditure of Kshs.63,532,485 cannot be confirmed.

4. Poor Maintenance of Roads

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.1,790,829,395 which includes an amount of Kshs.677,239,584 under construction of roads. The latter includes Kshs.249,167,320 or 37% of total payments under this item which was used for four (4) road projects only as shown below:

Name of Road	Contracted Amount (Kshs.)	Amount Paid (Kshs.)	Status
Upgrading to Bitumen standard – Uriri –Oria Road	178,987,927	136,042,000	80 % complete
Construction of Awendo Township Road to Bitumen Standard	161,749,669	50,752,134	50 % complete
Construction of Rongo Township Road to Bitumen Standard	164,756,763	47,985,413	50 % complete
Construction of Migori Township Road to Bitumen Standard	50,449,621	14,387,773	50 % complete
Total	**555,943,980**	**249,167,320**	

The expenditure of Kshs.677,239,584 incurred on construction of roads also includes payments amounting to Kshs.295,177,248 or 44% which were made towards the maintenance of ninety eight (98) roads. A review of the maintenance expenditure, bills of quantities and project verification revealed that much of this expenditure was incurred on gravel patching. The maintenance of earth roads through gravel patching is basically a temporary measure and is expensive as it requires regular maintenance annually, which is not sustainable in the long-run. In the circumstances, the value for money of the expenditure on maintenance of roads of Kshs.295,177,248 could not be ascertained.

5. Irregular Drilling of Boreholes

The statement of receipts and payments reflects expenditure on acquisition of assets of Kshs.1,790,829,395 which includes an amount of Kshs.423,939,247 which was paid for construction and civil works. The latter in turn includes Kshs.80,868,206 which was paid for drilling, equipping and rehabilitation of boreholes within the County. However, the license from Water Resource Management Authority (WARMA) authorizing the drilling and use of the boreholes was not provided for audit.

In the circumstances, the County Executive was in breach of the law.

6. Compensation of Employees - Manual Payroll

The statement of receipts and payments reflects expenditure of Kshs.2,502,472,079 in respect of compensation of employees. The amount includes other personal emoluments of Kshs.130,802,373 which were paid outside the IPPD payroll system through payment vouchers. Consequently, the legality, accuracy and completeness of the expenditure of Kshs.130,802,373 cannot be confirmed.

7. Non-Compliance on Staff Recruitment

The Management employed a total of twenty-four (24) officers in various cadres during the year. However, a review of records pertaining to the recruitment process revealed that the County Executive did not have an approved staff establishment to guide on the recruitment and placement of staff. Further, the County Public Service Board recruitment exceeded the number of positions set out in the advertisement dated 03 December,

2018. The advertisement had sought to fill twenty-three (23) vacant positions made up of nine (9) clerical officers, registered nurses, medical officers and pharmacists.

In the circumstances, the regularity of the recruitment process cannot be confirmed.

8. Irregular Engagement of Temporary Employees

The compensation of employees' expenditure of Kshs.2,502,472,079 includes an amount of Kshs.90,657,549 which was paid as wages to temporary employees. However, a review of employment records revealed that the temporary employees had been continuously engaged without a written contract, contrary to the provisions of Section 9(1) of Employment Act, 2007.

The County Executive was therefore in breach of the law.

9. Accounts Receivables - Outstanding Imprests

The statement of assets and liabilities reflects accounts receivables - outstanding imprests of Kshs.1,605,580 owed by five (5) officers as disclosed under Note 22 to the financial statements. The officers failed to surrender or account for the imprests within the stipulated period contrary to Regulation 93(5) of the Public Finance Management (County Government) Regulations, 2015 which provides for surrender of all outstanding imprests within seven (7) days after the Officer has returned to the duty station.

Consequently, the Management is in breach of the regulations.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Summary of Fixed Assets

A summary of fixed assets register as disclosed in Annex 5 to the financial statements indicates a balance of Kshs.7,115,685,422 as at 30 June, 2019. However, a review of the assets indicated that the assets inherited from the defunct local authorities have not been valued to facilitate processing of the ownership documents.

The ownership of the fixed assets as well as the accuracy and completeness of the balance of Kshs.7,115,685,422 reflected in the assets register cannot be confirmed.

2. Lack of Risk Management Policy Framework

The County Executive of Migori did not have a Risk Management Policy Framework to ensure that all operations were performed within the approved risk tolerance levels. There was no documented disaster recovery plan to deal with loss of data or information in case of systems failures or to protect the IT infrastructure in the event of a disaster.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, management is responsible for assessing the County Executive ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to dissolve the County Executive or to cease operations.

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the County Executive 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Executive's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause County Executive to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Executive to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

26 January, 2021

5. FINANCIAL STATEMENTS

5.1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

		2018/2019	2017/2018
	Note	Kshs	Kshs
RECEIPTS			
Exchequer releases	1	7,407,921,768	6,825,703,738
Proceeds from Domestic and Foreign Grants	2	227,631,152	204,454,632
Transfers from Other Government Entities	3	-	-
Proceeds from Domestic Borrowings	4	-	-
Proceeds from Foreign Borrowings	5	-	-
Proceeds from Sale of Assets	6	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	377,404,340	222,419,200
Returned CRF issues	10	-	-
TOTAL RECEIPTS		**8,012,957,260**	**7,252,577,570**
PAYMENTS			
Compensation of Employees	11	2,502,472,079	2,440,535,869
Use of goods and services	12	1,509,811,405	2,562,315,699
Subsidies	13	-	-
Transfers to Other Government Units	14	1,178,084,216	746,694,407
Other grants and transfers	15	60,090,207	39,043,117
Social Security Benefits	16	17,393,604	106,661,973
Acquisition of Assets	17	1,790,829,395	1,896,796,747
Finance Costs, including Loan Interest	18	-	-
Repayment of principal on Domestic and Foreign borrowing	19	-	-
Other Payments	20	-	-
TOTAL PAYMENTS		**7,058,680,907**	**7,792,047,812**
SURPLUS/DEFICIT		**954,276,353**	**- 539,470,242**

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 23rd September, 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name: Haningtone Ochieng
ICPAK Member Number:18684

5.2. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2019

		2018/2019	2017/2018
FINANCIAL ASSETS	**Note**	**Kshs**	**Kshs**
Cash and Cash Equivalents			
Bank Balances	21A	1,304,060,403	328,891,003
Cash Balances	21B	672	1,504,102
Total Cash and cash equivalents		**1,304,061,076**	**330,395,105**
Accounts receivables – Outstanding Imprests	22	1,605,580	-
TOTAL FINANCIAL ASSETS		**1,305,666,656**	**330,395,105**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**86,033,831**	**65,038,634**
NET FINANCIAL ASSETS		**1,219,632,824**	**265,356,471**
REPRESENTED BY			
Fund balance b/fwd	24	265,356,471	804,826,713
Prior year adjustments	25	-	-
Surplus/Deficit for the year		954,276,353	-539,470,242
NET FINANCIAL POSITION		**1,219,632,824**	**265,356,471**

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 23rd September , 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:18684

5.3. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

		2018/2019	2017/2018
	Note	Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,407,921,768	6,825,703,738
Proceeds from Domestic and Foreign Grants	2	227,631,152	204,454,632
Transfers from Other Government Entities	3	-	-
Reimbursements and Refunds	7	-	-
Returns of Equity Holdings	8	-	-
County Own Generated Receipts	9	377,404,340	222,419,200
Returned CRF issues	10	-	-
Payments for operating expenses			
Compensation of Employees	11	2,502,472,079	2,440,535,869
Use of goods and services	12	1,509,811,405	2,562,315,699
Subsidies	13	-	-
Transfers to Other Government Units	14	1,178,084,216	746,694,407
Other grants and transfers	15	60,090,207	39,043,117
Social Security Benefits	16	17,393,604	106,661,973
Finance Costs, including Loan Interest	18	-	-
Other Payments	20	-	-
Adjusted for:			
Changes in receivables		- 1,605,580	
Changes in payables		20,995,197	30,021,997
Total Adjustments		19,389,617	30,021,997
Net cash flows from operating activities		**2,764,495,365**	**1,387,348,503**
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	6	-	-
Acquisition of Assets	17	1,790,829,395	1,896,796,747

Net cash flows from investing activities		**1,790,829,395**	**1,896,796,747**
CASHFLOW FROM FINANCING ACTIVITIES			
Proceeds from Domestic Borrowings	**4**	-	-
Proceeds from Foreign Borrowings	**5**	-	-
Repayment of principal on Domestic and Foreign borrowing	**19**	-	-
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		**973,665,971**	**- 509,448,244**
Cash and cash equivalent at BEGINNING of the year	**21**	**330,395,105**	**839,843,349**
Cash and cash equivalent at END of the year	**24**	**1,304,061,076**	**330,395,105**
As per statement of assets		**1,304,061,076**	**330,395,105**

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 23rd September , 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:18684

5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Opening balance		328,891,003	328,891,003	328,891,003	-	100%
Exchequer releases	7,643,086,140	28,219,314	7,671,305,454	7,407,921,768	263,383,686	97%
Proceeds from Domestic and Foreign Grants	446,921,216	60,000,000	506,921,216	227,631,152	279,290,064	45%
Transfers from Other Government Entities						
Proceeds from Domestic Borrowings						
Proceeds from Foreign Borrowings						
Proceeds from Sale of Assets						
Reimbursements and Refunds						
Returns of Equity Holdings						
County Own Generated Receipts	450,000,000	(150,000,000)	300,000,000	377,404,340	(77,404,340)	126%
Returned CRF issues						
TOTAL	**8,540,007,356**	**267,110,317**	**8,807,117,673**	**8,341,848,263**	**465,269,410**	**95%**
PAYMENTS						
Compensation of Employees	2,108,139,778	80,394,643	2,188,534,421	2,502,472,079	(313,937,658)	114%
Use of goods and services	2,177,013,230	(268,110,007)	1,908,903,223	1,509,811,405	399,091,818	79%
Subsidies						
Transfers to Other Government Units	1,011,002,665	40,874,400	1,051,877,065	1,178,084,216	(126,207,151)	112%
Other grants and transfers	100,000,000	-	100,000,000	60,090,207	39,909,793	60%
Social Security Benefits	30,000,000	-	30,000,000	17,393,604	12,606,396	58%
Acquisition of Assets	3,113,851,683	413,951,281	3,527,802,964	1,790,829,395	1,736,973,569	51%
Finance Costs, including Loan Interest						

Repayment of principal on Domestic and Foreign borrowing						
Other Payments						
TOTAL	**8,540,007,356**	**267,110,317**	**8,807,117,673**	**7,058,680,907**	**1,748,436,766**	**80%**

3% deficit under exchequer releases was due to :
Kshs 90,435,163 for National Agricultural & Rural Inclusive Growth Project (NARIGP) , kshs 54,994,402 for Transforming Health Systems for Universal Care Project(THUSCP)and Kshs 49,609,793 for Kenya Devolution Support Program (KDSP) not disbursed to the county.

The County managed to collect 26% more in the own generated revenue than the budgeted due to over collection of Kshs 8,519,129 , kshs 7,498,359 and kshs 32,000,000 collected under single business permit,bill boards and health department

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 23rd September , 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:18684

5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d
RECEIPTS					
Opening balance		328,891,003	328,891,003	328,891,003	-
Exchequer releases	4,844,405,673	(325,731,967)	4,518,673,706	4,134,174,110	384,499,596
Proceeds from Domestic and Foreign Grants	-	-	-	-	-
Transfers from Other Government Entities	-	-	-	-	-
Proceeds from Domestic Borrowings	-	-	-	-	-
Proceeds from Foreign Borrowings	-	-	-	-	-
Proceeds from Sale of Assets	-	-	-	-	-
Reimbursements and Refunds	-	-	-	-	-
Returns of Equity Holdings	-	-	-	-	-
County Own Generated Receipts	450,000,000	(150,000,000)	300,000,000	377,404,340	(77,404,340)
Returned CRF issues	-	-	-	-	-
TOTAL	**5,294,405,673**	**(146,840,964)**	**5,147,564,709**	**4,840,469,453**	307,095,256
PAYMENTS				-	-
Compensation of Employees	2,108,139,778	80,394,643	2,188,534,421	2,502,472,079	(313,937,658)
Use of goods and services	2,177,013,230	(268,110,007)	1,908,903,223	1,509,811,405	399,091,818
Subsidies	-	-	-	-	-
Transfers to Other Government Units	879,252,665	40,874,400	920,127,065	1,045,504,216	(125,377,151)
Other grants and transfers	100,000,000	-	100,000,000	60,090,207	39,909,793
Social Security Benefits	30,000,000	-	30,000,000	17,393,604	12,606,396
Acquisition of Assets	-	-	-	-	-
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-

TOTAL	**5,294,405,673**	**(146,840,964)**	**5,147,564,709**	**5,135,271,512**	12,293,197

The entity financial statements were approved on 23rd September 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:18684

5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	2,798,680,467	353,951,281	3,152,631,748	2,786,056,655	366,575,093	88%
Proceeds from Domestic and Foreign Grants	446,921,216	60,000,000	506,921,216	227,631,152	279,290,064	45%
Transfers from Other Government Entities	-	-	-	-	-	#DIV/0!
Proceeds from Domestic Borrowings	-	-	-	-	-	#DIV/0!
Proceeds from Foreign Borrowings	-	-	-	-	-	#DIV/0!
TOTAL	**3,245,601,683**	**413,951,281**	**3,659,552,964**	**3,013,687,807**	**645,865,157**	**82%**
PAYMENTS				-	-	
Transfers to Other Government Units	131,750,000	-	131,750,000	132,580,000	(830,000)	101%
Acquisition of Assets	3,113,851,683	413,951,281	3,527,802,964	1,790,829,395	1,736,973,569	51%
TOTAL	**3,245,601,683**	**413,951,281**	**3,659,552,964**	**1,923,409,395**	1,736,143,569	**53%**

The entity financial statements were approved on 23rd September 2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:18684

5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget Kshs.	Adjustments Kshs.	Final Budget Kshs.	Actual on comparable basis Kshs.	Budget utilization difference Kshs.
Agriculture, Fisheries, Livestock and Veterinary					
Agriculture					
Policy, Planning, General Administration and Support Services	176,563,257	-13,613,209	162,950,048	158,940,668	4,009,380
Agribusiness Development and information management	13,964,400	677,346	14,641,746	0	16,641,746
Crop development and management	85,388,400	-1,290,800	84,097,600	70,952,500	13,145,100
NARIDP	210,435,163	41,019,514	251,454,677	14,550,000	236,904,677
Fisheries		0			0
Policy, Planning, General Administration and Support Services	14,391,400	-288,000	14,103,400	9,040,000	5,063,400
Fisheries development and management	11,581,000	-2,150,000	9,431,000	637,600	8,793,400
Livestock Development		0			0
Policy, Planning, General Administration and Support Services	3,385,640	-146,640	3,239,000	3,212,840	26,160
Livestock production and management	16,663,700	-520,000	16,143,700	13,972,159	2,171,541
Veterinary Services		0			0
Policy, Planning, General Administration and Support Services	7,510,472	0	7,510,472	7,482,456	28,016
Veterinary services	33,420,800	-4,000,000	29,420,800	18,535,496	10,885,304
County Executive					

Governor's Office		0			0
Governance and Executive Management	8,700,000	0	8,700,000	0	8,700,000
Strategy and service delivery	137,431,193	-56,515,871	80,915,322	75,917,525	4,997,797
General Administration and Support Services	323,348,400	102,572,200	425,920,600	273,707,476	152,213,124
Deputy Governor's Office		0			0
Governance and Executive Management	5,745,000	0	5,745,000	5,744,900	100
General Administration and Support Services	44,279,200	30,000	44,309,200	40,973,530	3,335,670
County Secretary		0			0
Strategy and service delivery	5,000,000	0	5,000,000	4,995,000	5,000
General Administration and Support Services	20,432,000	0	20,432,000	18,831,500	1,600,500
Kenya Devolution Support Programme	0	49,609,593	49,609,593	21,683,878	27,925,715
Public Service Management					
		0			0
General Administration and Support Services	456,875,136	-56,376,000	400,499,136	379,899,081	20,600,055
Human resources management and Development	0	24,000,000	24,000,000	23,817,442	182,558
Sub County Administration Services	123,046,000	-44,220,000	78,826,000	78,803,263	22,737
Performance management services	3,660,000	-3,440,000	220,000	7,000	213,000
Personnel management	6,900,000	50,000	6,950,000	0	6,950,000
Public Service Board		0			0
General Administration and Support Services	48,838,838	-12,653,482	36,185,356	26,141,913	10,043,443
Human resources management and Development	3,575,200	965,600	4,540,800	1,529,870	3,010,930
Sub County Administration Services	5,808,000	-4,308,000	1,500,000	898,044	601,956
Personnel management	500,000	0	500,000	420,407	79,593

Plans, Policy Formulation and HR Planning Services	1,825,000	-750,000	1,075,000	362,476	712,524
Information Communication Technology		0			0
Human resources management and Development	8,420,000	-8,420,000	0	0	0
ICT Support services	180,500,000	-54,969,269	125,530,731	179,957,369	-54,426,638
Administrative Support Services	4,800,000	-200,000	4,600,000	2,720,620	1,879,380
Education, Youth, Sports, Culture, Gender and Social Services					
Education		0			0
General Administration and supportive Services	161,730,578	-8,820,000	152,910,578	148,028,844	4,881,734
Education Support Services	104,000,000	44,000,000	148,000,000	141,137,205	6,862,795
ECDE Services	41,500,000	19,938,989	61,438,989	46,747,674	14,691,315
Youth Development & Empowerment	6,155,120	-1,500,000	4,655,120	5,053,816	-398,696
VVETS(Village Vocational and Youth Polytechnics Support Grants)	31,750,000	0	31,750,000	35,852,783	-4,102,783
Gender and Equality Services	0	5,200,000	5,200,000	5,100,000	100,000
Sports		0			0
General Administration and supportive Services	1,200,000	-600,000	600,000	0	600,000
Sport Development	53,204,000	-7,002,000	46,202,000	9,125,073	37,076,927
Culture and Social Development		0			0
Culture Development Promotion and Arts	6,100,000	500,000	6,600,000	6,659,440	-59,440
Gender and Equality		0			0
Gender and Equality Services	7,950,000	-800,000	7,150,000	5,990,494	1,159,506
Trade, Tourism and Cooperative Development					

Trade		0			0
Policy, Planning and Administrative Support Services	58,720,401	2,683,347	61,403,748	60,162,238	1,241,510
Trade and market development	35,929,202	29,909,479	65,838,681	3,042,071	62,796,610
Industrial Development		0			0
Industrial Development and Investment Services	2,943,000	-1,673,000	1,270,000	490,463	779,537
Cooperative		0			0
Cooperative development services	6,744,484	-1,663,800	5,080,684	3,085,616	1,995,068
Tourism		0			0
Tourism Development	5,410,000	-460,000	4,950,000	3,407,070	1,542,930
Legal Metrology Services		0			0
Legal Metrology Services	2,992,268	-1,900,000	1,092,268		1,092,268
Liquor Licensing and Control		0			0
Liquor Licensing and Control Services	2,571,000	-1,019,000	1,552,000	625,200	926,800
Lands, Physical Planning and Housing					
Lands		0			0
General Administration planning and support services	118,041,211	-53,750,000	64,291,211	64,290,000	1,211
Land development services	0	2,625,170	2,625,170	0	2,625,170
Physical planning services	518,367,800	-518,367,800	0	0	0
Rent and Rate Services	12,000,000	-6,000,000	6,000,000	2,975,400	3,024,600
Kenya Urban Support Program	0	559,567,800	559,567,800	189,162,731	370,405,069
Physical planning services	85,492,052	0	85,492,052	91,997,457	-6,505,405
Land development services	6,000,000	-6,000,000	0	0	0
Finance and Economic Planning					
Accounts		0			0
General Administrative and supportive service	256,108,996	-181,000,000	75,108,996	94,050,640	-18,941,644
Public Financial Management	295,945,895	11,235,000	307,180,895	302,312,447	4,868,448
Audit		0			0

Public Financial Management	25,348,000	0	25,348,000	24,508,489	839,511
Procurement		0			0
General Administrative and supportive service	5,140,000	0	5,140,000	5,068,900	71,100
Public Financial Management	4,940,000	0	4,940,000	3,040,967	1,899,033
Revenue		0			0
Public Financial Management	77,203,000	-3,000,000	74,203,000	74,491,263	-288,263
Planning		0			0
General Administrative and supportive service	21,172,000	-2,450,000	18,722,000	18,715,000	7,000
Public Financial Management	7,000,000	0	7,000,000	7,050,000	-50,000
Economic policy and county planning	78,642,149	6,000,000	84,642,149	83,746,796	895,353
Health					
		0			0
Planning and administrative support services	1,304,104,671	143,819,715	1,447,924,386	1,572,219,752	-124,295,366
Preventive, promotive Health services and Disease Control	32,590,000	0	32,590,000	32,800,000	-210,000
Curative , Rehabilitative and Referral services	280,040,000	0	280,040,000	290,923,732	-10,883,732
Transform Health Services, Medical Equipment Leasing,Danida and User Fees Foregone	343,323,384	0	343,323,384	79,348,879	263,974,505
Management Environment, Natural Resources and Disaster Management					
Environment		0			0
General administration and supportive services	99,562,983	-30,018,000	69,544,983	66,668,668	2,876,315
Environment management and protection	49,900,000	-23,800,000	26,100,000	6,789,740	19,310,260
Natural resource conservation and management	12,700,000	-6,000,000	6,700,000	15,265,000	-8,565,000

Natural Resources		0			0
Natural resource conservation and management	2,750,000	-50,000	2,700,000	0	2,700,000
Disaster Management		0			0
Disaster Management Services	15,150,000	89,000,000	104,150,000	5,430,918	98,719,082
		Roads			
Policy, General administration, planning & support Service	63,435,033	-4,100,000	59,335,033	75,528,383	-16,193,350
Road Development, Maintenance and Management	1,029,420,612	218,235,684	1,247,656,296	733,480,346	514,175,950
Transport Infrastructure Development	15,000,000	-15,000,000	0	0	0
County Assembly					
County Assembly	887,252,665	40,874,400	928,127,065	963,407,108	-35,280,043
Water Services		0			0
Water supply and management services	244,065,633	5,390,131	249,455,764	191,386,210	58,069,554
General administration, planning & support Service	76,723,020	-9,517,000	67,206,020	62,807,706	4,398,314
Alternative Energy Services	80,700,000	17,558,220	98,258,220	92,971,372	5,286,848
Totals	**8,540,007,356**	**267,110,317**	**8,807,117,673**	**7,058,680,907**	**1,748,436,766**

5.8. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Tax receipts

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

Transfers from the Exchequer

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2019, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

County Own Generated Receipts

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

Returns to CRF Issues

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

b) Recognition of payments

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Compensation of employees

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

Use of goods and services

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

Interest on borrowing

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

Repayment of borrowing (principal amount)

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

Acquisition of fixed assets

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

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

4. In-kind contributions

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

5. Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to KShs 86,033,831.30 compared to KShs 65,038,634 in prior period as indicated on notes.
There were no other restrictions on cash during the year

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 entity fixed asset register a summary of which is provided as a memorandum to these financial statements.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 of Migori 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.

10. 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 of Migori's budget was approved as required by Law and as detailed in the County Revenue Allocation ActA 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.

11. Comparative figures

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

12. 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.

13. 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.

14. 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.

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 – 2018
	KShs	KShs
Total Exchequer Releases	7,407,921,768	6,825,703,738
Total	**7,407,921,768**	**6,825,703,738**

The above comprises transfers from the Exchequer from CARA, comprising of equitable share, Level 5 and donor funds released through the exchequer. Exchequer releases are as follows: (The totals of A,B and C below should equal the total exchequer releases).

1A. Equitable Share

Description	2018/2019	2017/2018
	KShs	KShs
Total Equitable Share for quarter 1	806,353,000	452,396,000
Total Equitable Share for quarter 2	1,276,724,000	1,648,014,000
Total Equitable Share for quarter 3	1,847,890,000	1,680,328,000
Total Equitable Share for quarter 4	2,788,634,000	2,682,062,000
Total	**6,719,601,000**	**6,462,800,000**

1B: Level 5 Hospitals Allocation

Description	2018/2019	2017/2018
	KShs	KShs
Transfers for level 5 hospitals	-	-
Total	**-**	**-**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

Description	2018/2019	2017/2018
	KShs	KShs
DANIDA - Universal Healthcare in Devolved Units Programme	21,667,500	26,120,957
World Bank – THUSCP	45,005,598	32,723,050
National Agricultural & Rural Inclusive Growth Project (NARIGP)	50,000,000	50,609,855
Kenya Devolution Support Programme	-	46,330,994.00
Youth Polytechnic support grant	23,971,250	47,015,785
Abolishment of user fees in health centres and dispensaries	21,655,884	21,882,372
Kenya Urban Support Programme	518,367,800	-
Agriculture Sector Development Support Project (ASDSP)	7,652,736	-
MOH-RBF(world bank)	-	138,220,725
Total	**688,320,768**	**362,903,738**

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Amount in foreign currency	2018 - 2019	2017 – 2018
			KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)				
(Insert name of donor)		-	-	-
Grants Received from Multilateral Donors (International Organizations)				
IDEAS		-	50,704,556	-
Grants Received from other levels of government				
Conditional grant from Road Maintenance Fuel Levy Fund		-	176,926,596	204,454,632
TOTAL		-	**227,631,152**	**204,454,632**

IDEAS. Grant for Instrument for Devolution Advice and Support received from European Union to support Agricultural activities.

Conditional grant from Road Maintenance Fuel Levy fund received to enhance the county government capacity to repair and maintenance of roads.

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Transfers from Central government entities		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
Transfers from Counties		
(insert name of budget agency)	-	-
(insert name of budget agency)	-	-
TOTAL		

4. PROCEEDS FROM DOMESTIC BORROWINGS

	2018 - 2019	2017 – 2018
	KShs	KShs
Borrowing within General Government	-	-
Borrowing from Monetary Authorities (Central Bank)	-	-
Other Domestic Depository Corporations (Commercial Banks)	-	-
Borrowing from Other Domestic Financial Institutions	-	-
Borrowing from Other Domestic Creditors	-	-
Domestic Currency and Domestic Deposits	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

5. PROCEEDS FROM FOREIGN BORROWINGS

	2018- 2019	2017 – 2018
	KShs	KShs
Foreign Borrowing – Draw-downs Through Exchequer	-	-
Foreign Borrowing - Direct Payments	-	-
Foreign Currency and Foreign Deposits	-	-
Total		

6. PROCEEDS FROM SALE OF ASSETS

	2018 – 2019	2017 – 2018
	KShs	KShs
Receipts from the Sale of Buildings	-	-
Receipts from Sale of Vehicles and Transport Equipment	-	-
Receipts from Sale of Plant Machinery and Equipment	-	-
Receipts from Sale of Certified Seeds and Breeding Stock	-	-
Receipts from Sale of Strategic Reserves Stocks	-	-
Receipts from Sale of Inventories, Stocks and Commodities	-	-
Disposal and Sales of Non-Produced Assets	-	-
Total	-	-

7. REIMBURSEMENTS AND REFUNDS

	2018 - 2019	2017 – 2018
	KShs	KShs
Refund from World Food Programme (WFP)	-	-
Reimbursement of Audit Fees	-	-
Reimbursement on Messing Charges (UNICEF)	-	-
Reimbursement from World Bank – ECD	-	-
Reimbursement from Individuals& Private Organisations	-	-
Reimbursement from Statutory Organisations	-	-
Reimbursement within Central Government	-	-
Reimbursement Using Bonds	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

8. RETURNS OF EQUITY HOLDINGS

	2018 - 2019	2017 – 2018
	KShs	KShs
Returns of Equity Holdings in Domestic Organisations	-	-
Returns of Equity Holdings in International Organisations	-	-
Total	-	-

9. COUNTY OWN GENERATED RECEIPTS

	2018 - 2019	2017 – 2018
	KShs	KShs
Fines, Penalties and Forfeitures	1,471,880	318,980
Weights and Measures	791,600	-
Business Permits	71,392,929	50,707,410
Cess	42,028,568	25,814,980
Land Rates / Poll Rates	9,900,172	8,635,655
Fuel Levy	-	11,900
Transport on Land	1,661,910	1,220,780
Department of Fisheries	257,600	459,500
Entry / Exit Fees at Isibania Boarder	2,661,300	-
Council's Natural Resources Exploitation	-	4,527,240
Stadium/Hall hire	52,500	
Sales Of Council Tenders/Assets	296,000	282,000
Trade Department	236,000	797,646
Burial Permits	9,000	-
Physical Planning	2,933,325	1,006,591
Survey Fees	1,239,710	996,740
Department of Agriculture	2,139,955	1,956,170
Public Works	5,259,150	2,325,698
Liquor Licence Applications	3,773,317	-
Department of Health	79,211,224	15,823,192
Public Health	3,356,400	2,128,940
Market/Trade Centre Fee	39,853,200	31,733,720
Parking Fees	71,288,240	45,232,790
Kiosk Rents	4,875,145	-
Bill board Fees	13,498,359	10,677,238
Environment & Conservancy Administration	156,200	59,800

Education Receipts	-	26,500
Enforcement	101,500	
Slaughter Houses Administration	18,959,155	17,675,530
TOTAL	**377,404,340**	**222,419,200**

There is a 70% increase of local revenue.

10. RETURNED CRF ISSUES

	2018 - 2019	**2017 – 2018**
	KShs	**KShs**
Recurrent account	-	-
Development account	-	-
Deposit account	-	-
Total	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

11. COMPENSATION OF EMPLOYEES

	2018 - 2019	2017 – 2018
	KShs	KShs
Basic salaries of permanent employees	2,164,761,894	2,339,727,814
Basic wages of temporary employees	90,657,549	100,808,054
Personal allowances paid as part of salary		-
Personal allowances paid as reimbursements	-	-
Personal allowances provided in kind	-	-
Pension and other social security contributions	116,250,264	-
Compulsory national social security schemes	-	-
Compulsory national health insurance schemes	-	-
Social benefit schemes outside government	-	-
Other personnel payments	130,802,372	-
Total	**2,502,472,079**	**2,440,535,869**

The increase was due to employment of new chief officers and promotion of staff.

12. USE OF GOODS AND SERVICES

	2018/2019	2017/2018
	Kshs	Kshs
Utilities, supplies and services	51,605,926	49,870,504
Communication, supplies and services	9,339,679	15,286,709
Domestic travel and subsistence	337,321,171	460,097,088
Foreign travel and subsistence	-	5,563,573
Printing, advertising and information supplies & services	136,774,359	279,397,352
Rentals of produced assets	5,792,632	16,013,809
Training expenses	37,607,093	76,385,768
Hospitality supplies and services	145,924,607	355,444,697
Insurance costs	44,806,085	46,029,098
Specialised materials and services	343,390,110	452,428,604
Office and general supplies and services	108,664,845	145,178,805
Other operating expenses	116,813,661	261,384,178
Routine maintenance – vehicles and other	30,121,129	117,359,787

transport equipment		
Routine maintenance – other assets	78,117,624	189,522,482
Fuel Oil and Lubricants	63,532,485	92,353,245
Total	**1,509,811,405**	**2,562,315,699**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

13. SUBSIDIES

Description	2018 - 2019	2017 – 2018
	KShs	KShs
Subsidies to Public Corporations		
See list attached	-	-
(insert name)	-	-
Subsidies to Private Enterprises		
See list attached	-	-
(insert name)	-	-

14. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Transfers to Central government entities	-	-
See attached list	-	-
Transfers to Other Counties Entities	-	-
Transfers to County Assembly of Migori	963,407,108	736,000,000
Mikutra Water And Sanitation Company	387,610	10,694,407
Vocational Polytechnics	10,380,000	
ECDES	22,200,000	
Ward Development Fund	181,709,498	
TOTAL	**1,178,084,216**	**746,694,407**

15. OTHER GRANTS AND PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Scholarships and other educational benefits	59,084,987	32,900,196.00
Emergency relief and refugee assistance		-
Migori County Bursary		5,852,000.00
Other Capital Transfers - ECDE Classrooms		290,921.00
Other Current Transfers, Grants ,donations and Subsidies	1,005,220	

TOTAL	**60,090,207**	**39,043,117**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

16. SOCIAL SECURITY BENEFITS

	2018 - 2019	2017 – 2018
	KShs	KShs
Government pension and retirement benefits	17,393,604	106,661,973
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
Total	**17,393,604**	**106,661,973**

Refers to gratuity payments to chief officers

17. ACQUISITION OF ASSETS

Non- Financial Assets	2018 – 2019	2017 – 2018
	KShs	KShs
Non Financial Assets		
Purchase of Buildings	-	-
Construction of Buildings	164,286,530	117,271,523
Refurbishment of Buildings	10,191,047	12,920,751
Construction of Roads	677,239,584	1,041,940,580
Construction and Civil Works	423,939,247	163,647,102
Overhaul and Refurbishment of Construction and Civil Works	-	-
Purchase of Vehicles and Other Transport Equipment	15,436,952	21,351,587
Overhaul of Vehicles and Other Transport Equipment	-	29,483,300
Purchase of Household Furniture and Institutional Equipment	3,410,720	12,217,527
Purchase of Office Furniture and General Equipment	12,718,400	106,363,871
Purchase of Specialised Plant, Equipment and Machinery	168,853,630	-
Rehabilitation and Renovation of Plant, Machinery and Equip.	38,195,470	232,311,098
Purchase of Certified Seeds, Breeding Stock and Live Animals	38,469,500	22,253,489
Research, Studies, Project Preparation, Design & Supervision	98,827,992	137,035,919
Specialised Materials and Supplies	73,051,192	164,115,405
Acquisition of Strategic Stocks and commodities	-	-
Acquisition of Land	-	-
Acquisition of Intangible Assets	-	-
Purchase of ICT Equipment	66,209,132	68,195,693

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	**1,790,829,395**	**1,896,796,747**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

18. FINANCE COSTS, INCLUDING LOAN INTEREST

	2018 – 2019	2017 – 2018
	KShs	KShs
Exchange Rate Losses	-	-
Interest Payments on Foreign Borrowings	-	-
Interest Payments on Guaranteed Debt Taken over by Govt	-	-
Interest on Domestic Borrowings (Non-Govt)	-	-
Interest on Borrowings from Other Government Units	-	-
Total		

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

	2018 – 2019	2017 – 2018
	KShs	KShs
Repayments on Borrowings from Domestic	-	-
Principal Repayments on Guaranteed Debt Taken over by Government	-	-
Repayments on Borrowings from Other Domestic Creditors	-	-
Repayment of Principal from Foreign Lending & On – Lending	-	-
Total	-	-

20. OTHER PAYMENTS

	2018 – 2019	2017 – 2018
	KShs	KShs
Budget Reserves	-	-
Civil Contingency Reserves	-	-
Other payments	-	-
	-	-

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

21. CASH AND BANK BALANCES

21A. BANK BALANCES

Name of Bank, Account No. & currency	Amount in bank account currency*	Indicate whether recurrent, Development, deposit, receipts e.t.c	2018 – 2019	2017 – 2018
			KShs	KShs
CBK – 1000170948, KES	Development		392,979.00	4,908,953.00
CBK – 1000171022, KES	Recurrent		495,495.55	26,857,345.00
CBK – 1000171537, KES	Revenue		649,654,336.75	29,384,893.00
CBK – 1000292482, KES	MCRML Fund		248,920.10	845,877.00
CBK – 1000171537, KES	Health Special		1,023,499.80	1,985,920.00
CBK – 1000365668, KES	County NARIGP		55,000,000.00	55,609,855.00
CBK – 1000365692, KES	ASDSP Special		7,652,716.00	-
CBK – 1000368586, KES	MC VETC		25,944,464.60	-
CBK – 1000376791, KES	Urban Inst & Dev		348,315,774.40	-
CBK – 1000380683, KES	Comm.Proj. Sp			-
KCB clearing account Assembly	Recurrent			
Commercial Bank	Recurrent			
KCB – 1149215860, KES	Development		40,259.40	81,282.00
KCB – 1140793454, KES	Operations		3,201,385.12	
KCB – 1153149869, KES	Salaries		909,299.23	11,152.00
KCB – 140763881, KES	Revenue		734,124.00	3,548,730.00
KCB – 1154700062, KES	WDF		-	1,258,396.00
KCB – 1240753071, KES	PSM		2,957,193.00	-
KCB – 1217027521, KES	PSB		4,000,076.00	2,719.00
KCB – 1240803038, KES	Migori Ideas Led Sweet Potato Project		45,342,225.00	
KCB – 1170448143, KES	Retentions		86,033,831.30	65,038,634.00
KCB – 1203729731, KES	Econ Planning		84,286.00	146,871.00
KCB – 1179977904, KES	Internal Audit		1,410.00	2,475.00
KCB – 1105499693, KES	Fish Cess		89,342.89	89,343.00
KCB – 1146721641, KES	Water Supply		73,602.00	73,602.00
KCB – 1154819167, KES	North Kadem		-	615.00

KCB – 1219338869, KES	Wasweta 2 WDF		-	6,775.00
KCB – 1157668267, KES	Masaba WDF		-	860.00
KCB – 1157721699, KES	Wiga WDF		-	260.00
KCB – 1157877443, KES	Kachieng WDF		-	84.00
KCB – 1158318677, KES	Gokeharaka Wd		-	3,746.00
KCB – 1157897894, KES	North Kadem		-	490.00
KCB – 1159130841, KES	Makerero WDF		-	2,900.00
KCB – 1159276315, KES	Muhuru WDF		-	9,380.00
KCB – 1159276439, KES	Got Kachola		-	1,735.00
KCB – 1159276730, KES	Kaler WDF		-	380.00
KCB – 1158858078, KES	Nyamekongoroto		-	953,193.00
KCB – 1159279136, KES	Macalder		-	380.00
KCB – 1158858221, KES	MC Referral		48,426.65	3,489,455.00
KCB – 1157694837, KES	Karungu SDH		-	-
KCB – 1157367941, KES	Isebania SDH		-	-
KCB – 1157477380, KES	Ntimaru SDH		-	-
KCB – 1157323995, KES	Kuria DH		-	-
KCB – 1157801641, KES	Kegonga DH		-	-
KCB – 1157360073, KES	RongoSDH		-	-
KCB – 1157323995, KES	MC Referral		-	21,963.00
KCB – 1113374861, KES	MOH HOSPITALS		6,467,499.70	
KCB – 1158858299, KES	Rongo S/C FIF		752,588.00	410,134.00
KCB – 1158858310, KES	Macalder S/C H		633,250.00	414,629.00
KCB – 1158858353, KES	Kuria S/C Hosp		1,389,342.29	687,198.00
KCB – 1158858418, KES	Karungu S/C Hos		544,524.50	401,058.00
KCB – 1158858434, KES	Isibania S/C H		72,635.60	337,139.00
KCB – 1158858469, KES	Kegonga S/C H		1,779,866.85	272,477.00
KCB – 1158858485, KES	Ntimaru S/C H		521,276.00	164,322.00
KCB – 1159210446, KES	North Sakwa Op		-	3,120.00
KCB – 1165309890, KES	MCG ICT A/C		5,564.50	5,565.00
KCB – 1171424299, KES	MC Health RBF		500.00	500.00
KCB – 1180336461, KES	MC Modern T		81,023.50	562,960.00
KCB – 1159280339, KES	Kanyasa WDF		-	1,380.00
KCB – 1159281653, KES	S Kanyamkago		-	595.00
KCB – 1159130841, KES	Makerero WDF		-	2,899.00
KCB – 1159287376, KES	God Jope WDF		-	114.00
KCB – 1159708819, KES	Wasimbete WDF		-	380.00
KCB – 1159287465, KES	C. Sakwa WDF		-	1,614.00
KCB – 1151401129, KES	Kitere Disp.		1,220.00	941,533.00

KCB – 1136947515, KES	Iraha Dispensary		1,537.60	491,914.00
KCB – 1120847028, KES	Muchebe Disp		1,480.90	650,496.00
KCB – 1125497637, KES	Motemorabu Dis		1,078.62	458,658.00
KCB – 1126066362, KES	Ngisiru Dispens		3,810.00	239,750.00
KCB – 111762699, KES	Makararangwe D		3,073.95	130,301.00
KCB – 1125711779, KES	Komosoko D		1,542.80	311,728.00
KCB – 1106376692, KES	Komomange D		1,119.30	239,438.00
KCB – 1135742588, KES	Kombe Dispen		3,550.60	331,989.00
KCB – 1119187435, KES	Tarang'anya D		- 276.00	215,487.00
KCB – 1126730106, KES	Nyaitara D		4,615.90	404,745.00
KCB – 1125370440, KES	Siabai Makonge		821.70	493,044.00
KCB – 1124655476, KES	Gairoro Disp		1,098.60	96,139.00
KCB – 1136923578, KES	Getambwega D		1,440.70	280,825.00
KCB – 1136271317, KES	Taragai Disp		6,318.50	418,129.00
KCB – 1135748837, KES	Nyametembe D		1,919.10	553,961.00
KCB – 1137233079, KES	Agenga Disp		1,636.50	854,186.00
KCB – 1113514973, KES	Aneko Disp		3,764.00	241,339.00
KCB – 1126535761, KES	Kipingi Disp		3,972.00	239,066.00
KCB – 1126504815, KES	Nyamanga Disp		5,649.90	530,130.00
KCB – 1126421480, KES	Olasi Dispensary		1,304.60	237,007.00
KCB – 1105896668, KES	Othoch Rakuom		2,764.50	237,760.00
KCB – 1105652580, KES	Riat Dispensary		1,015.90	536,842.00
KCB – 1126534986, KES	Thim Lich Disp		1,762.40	643,289.00
KCB – 1144594790, KES	Wath Onger D		498.15	325,784.00
KCB – 1126535133, KES	Yago Dispensary		3,351.90	476,034.00
KCB – 1118658418, KES	Kwoyo Kodalo D		2,139.50	1,083,194.00
KCB – 1117165639, KES	Minyenya Dis		6,978.50	1,017,960.00
KCB – 1136266658, KES	Nyasese Disp		1,999.90	436,540.00
KCB – 1139815547, KES	Nyamaranya Disp		1,943.80	238,592.00
KCB – 1126535265, KES	Winjo Dispens		748.30	237,437.00
KCB – 1142280861, KES	Girigiri Disp		1,098.60	125,872.00
KCB – 1158161220, KES	Nyasoko Disp		2,630.50	334,283.00
KCB – 1157583156, KES	Lela Dispensary		1,771.50	50,539.00
KCB – 1152319108, KES	Thim Jope Dis		2,005.00	295,689.00
KCB – 1142280861, KES	Kochola Disp		16,618.50	613,352.00
KCB – 1148963383, KES	Ndege Oriedo		234.00	696,202.00
KCB – 1156901340, KES	Kemakoba Disp		1,980.00	125,487.00
KCB – 1176959328, KES	Bondo Dispens		834.50	25,487.00
KCB – 1176975978, KES	Masaria Disp		4,907.00	21,548.00

KCB – 1172812888, KES	Kamsaki Disp		4,251.00	25,354.00
KCB – 1134406568, KES	Kohanga Disp		8,697.00	102,363.00
KCB – 1181402786, KES	Kanga Dispens		2,100.00	125,352.00
KCB – 113803861, KES	Nyankore H C		989.00	76,729.00
KCB – 1202660266, KES	Oruba Disp		5,213.50	257,401.00
KCB – 1202800130, KES	Magacha Disp		842.50	134.00
KCB – 1119114381, KES	Kugitimo Disp		5,654.70	224,937.00
KCB – 1124782745, KES	Mogori H C		225,304.70	1,230,207.00
KCB – 1119639751, KES	Nyabokarange H		28,145.25	883,676.00
KCB – 1119586828, KES	Nyametaburo HC		4,348.00	1,075,601.00
KCB – 1119164206, KES	Nyangoge HC		56,081.00	345,874.00
KCB – 1118960173, KES	Tisinye HC		125,916.90	1,196,230.00
KCB – 1130227758, KES	Nyamaraga HC		717.00	1,188,592.00
KCB – 1130827623, KES	Ogwedhi HC		489,741.10	1,817,743.00
KCB – 1119688485, KES	Gwitembe HC		4,372.90	385,743.00
KCB – 1119634393, KES	Chinato HC		3,215.15	1,107,901.00
KCB – 1240844379, KES	Migori County D Governor		3,416,225.00	
KCB – 1242739998, KES	Migori County Public Works		1,428.00	-
EQUITY- 1160272236744,	PL With Disabil		-	- 38.00
EQUITY- 1160266311281	School Feeding		20,335.00	20,336.00
EQUITY- 1160261978741	Agric, Livestock		14,349.11	326,349.11
EQUITY- 1160262020813	Education		3,167,429.60	249.00
EQUITY- 1160270175485	Mon & Evaluat.		515.00	5,250.00
DTB - 0060218001, KES	Car & Loan Mor		-	40,952,789.00
DTB – 0397396001, KES	MC Operations		-	1,110,671.00
Co- op, 0114148308000	County secretary		-	827.00
Co- op, 01141481907800	Lands , Housing		-	314.00
Co- op, 01141481907700	Water & Energy		-	1,353.00
Co- op, 01141482129000	Gvn Operations		-	4,113.00
Co- op, 01141482317700	D/Gvn Oper		-	443.00
Co- op, 01141482697600	MC Executive		-	2,640.00
Co- op, 01141481937700	PSM		-	14,196,403.00
Co- op, 01141481907900	Roads,P Works		-	3,826.00
Co- op, 01141481763500	Health Sector		34,840,664.00	15,028,213.00
Co- op, 01141203091000	Anjego Dispe		21,302.80	215,472.00
Co- op, 01141048713000	Arombe Disp		656.76	108,737.00
Co- op, 01141056242200	Giribe Disp		2,311.90	882,363.00
Co- op, 01141202033000	God-Kwer Disp		1,489.55	92,070.00

Co- op, 01141077147000	God-Jope Disp		560.90	601,275.00
Co- op, 01141077313500	Midoti Disp		1,050.50	578,413.00
Co- op, 01141202278400	Nyarongi Disp		2,350.60	681,700.00
Co- op, 01141077450500	Ondong' Disp		3,192.50	712,968.00
Co- op, 01141203000000	Osingo Disp		1,084.60	573,710.00
Co- op, 01141481117701	Saro Disp		756.85	658,721.00
Co- op, 01141202876400	Suna Rabuor Dis		10,767.87	326,581.00
Co- op, 01141048603400	Bande Disp		1,437.17	261,292.00
Co- op, 01141077152500	Kabuto Disp		1,166.60	687,493.00
Co- op, 01141077152500	Kituka Disp		7,964.70	237,328.00
Co- op, 01141204249100	Kombato Disp		1,313.00	672,031.00
Co- op, 01141202040000	Lwanda Disp		2,159.70	420,041.00
Co- op, 01141204290300	Namba Kodero D		1,096.80	1,028,625.00
Co- op, 01141202276200	Ndiwa Disp		4,840.90	601,881.00
Co- op, 01141202040300	Otati Disp		1,565.00	873,273.00
Co- op, 01141202279000	Nyandago Kower		1,978.85	237,899.00
Co- op, 01141077325000	Getongoroma Dis		597.20	226,832.00
Co- op, 01141481137200	Obware Disp		4,985.20	117,110.00
Co- op, 01141481016701	Got-Kachola Dis		2,892.50	79,813.00
Co- op, 01134482816200	Diruma Disp		2,408.25	145,352.00
Co- op, 01141482809100	Nyamilu Disp		1,351.00	75,893.00
Co- op, 01141482916700	Ogongo Disp		75.50	217,105.00
Co- op, 01141482965000	Nyakiringoto Dis		2,319.95	215,487.00
Co- op, 01141482962100	Mugabo Disp		2,690.25	254,365.00
Co- op, 01141202676300	Bugumbe HC		1,158.25	241,315.00
Co- op, 01141048766300	Masaba HC		2,672.80	670,448.00
Co- op, 01141202912700	Nyamekongoroto		55,536.28	953,193.00
Co- op, 01141202834300	Muhuru HC		1,032,720.00	658,785.00
NBK, 01001017544700	Othoro SCH FIF		12,099.50	130,675.00
NBK, 01001017544600	Awendo SCH FI		572,325.41	569,048.00
NBK, 01001095863600	Trade & Coop		5,156.00	3,208.00
NBK, 01001095864200	Evn & Disaster		3,883.00	1,929.00
NBK, 01001017575000	Water & Energy-		1,401.49	925.00
NBK, 01001084043300	Angaga Disp		- 531.36	461,472.00
NBK, 01001046609400	Dede Disp		14,544.80	984,254.00
NBK, 01248046510700	Kuja Disp		2,050.00	530,438.00
NBK, 01001045638500	Ngere Disp		2,155.38	26,114.00
NBK, 01001070016400	Ngodhe Disp		97.72	763,275.00
NBK, 01001095766300	Nyakuru Disp.		437.36	1,006,512.00

NBK, 01001079718600	Ombo-Mbita Dis		2,590.84	341,871.00
NBK, 01248046433000	Otacho Disp		1,413.97	494,184.00
NBK, 01001046734200	Rabondo Disp		3,754.13	918,903.00
NBK, 01001084039200	Siruti Disp.		- 526.31	679,877.00
NBK, 01001046526600	Bware Disp.		39,468.81	730,631.00
NBK, 01001084032800	Koloo Disp		1,238.66	443,550.00
NBK, 01248080349900	Kolwal Disp.		2,221.66	558,201.00
NBK, 01001084011400	Midida Disp		1,421.22	514,371.00
NBK, 01001046434100	Nyamasare		- 1,057.88	345,021.00
NBK, 01001084042600	Ombo Kowiti Dis		1,901.31	484,479.00
NBK, 01071212911900	MCG Ministry of lands		1,003.85	
NBK, 01001046632600	Ongito Disp.		1,163.71	285,905.00
NBK, 01071213895300	County Sec		1,601,570.00	-
NBK, 01001017542800	Osogo Disp.		536.20	245,552.00
NBK, 01001084058400	Piny Owacho Dis		1,683.60	570,120.00
NBK, 01001046487600	Sibuoche Disp		2,251.88	805,057.00
NBK, 01001084454800	Ngonga Disp		2,329.70	1,000,808.00
NBK, 01001017567300	Lwala Disp		2,223.37	231,798.00
NBK, 01001070063300	Wanginya Disp		2,126.31	429,024.00
NBK, 01071206881400	Migori NARIGP		8,744,634.35	-
NBK, 01248046484500	Mariwa HC		1,364.24	991,808.00
NBK, 01242045431400	Ongo HC		5,064.56	626.24
KCB-1207998109	Nyamagongwi disp		3,075.00	
NBK-01020202548900	Angogo Dispensary		3,849.46	
NBK-01001129448300	Omullo disp		1,695.02	
NBK-01001129487000	Kopanga disp		6,544.00	
NBK-01001129416000	Nyamage Disp		3,928.50	
NBK-01020202568000	Bonde disp		2,195.86	
NBK-01001130943100	Obama disp		1,691.11	
KCB-1205748245	Gosebe disp		540.50	
KCB-1237965365	Kitbul Disp		810.00	
NBK, 01248046576600	Oyani HC		1,341,909.58	1,193,803.00
NBK, 01248045067700	Uriri HC		518,250.00	1,870,301.00
FAMILY BANK-074000010212	MIGORI EXEC		2,938,986.05	
NBK -'01071211630500	MIGORI COUNTY KDSP		2,262.00	
Total			**1,304,060,403.2**	**328,891,003**

21B. CASH IN HAND

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash in Hand – Held in domestic currency	672.49	1,504,102
Cash in Hand – Held in foreign currency	-	-
Total	**672.49**	**1,504,102**

Cash in hand should also be analysed as follows:

	2018 – 2019	2017 – 2018
	KShs	KShs
Cash Office		1,500,600.00
Migori County Executive		
Water & Energy	0.49	
Public Works	672.00	
Public Service Board		135.00
Public Service Management		3,367.00
Total	**672.49**	**1,504,102**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

22. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2018 – 2019	2017 – 2018
	KShs	KShs
Government Imprests	1,605,580.00	-
Clearance accounts	-	-
Total	**1,605,580**	-

Name of Officer or Institution	*Date Imprest Taken*	*Amount Taken*	*Amount Surrendered*	*Balance*
		KShs	*KShs*	*KShs*
Valentine Ogongo	4th june 2019	250,000.00	**0**	250,000.00
Stanley Muloma	20th June 2019	471,580.00	**0**	471,580.00
James Masisa Rema	18th March 2019	304,000.00	**0**	304,000.00
Jared Odero	18th March 2019	420,000.00	**0**	420,000.00
Joash Henry	12th February 2019	160,000.00	**0**	160,000.00
Total		**1,605,580.00**	-	**1,605,580.00**

23. ACCOUNTS PAYABLE

	2018 – 2019	2017 – 2018
	KShs	KShs
Deposits	86,033,831	65,038,634
Retention monies	86,033,831	65,038,634
Total	86,033,831	65,038,634

24. FUND BALANCE BROUGHT FORWARD

	2018 – 2019	2017 – 2018
	KShs	KShs
Bank accounts	328,891,003	829,190,573
Cash in hand	1,504,102	10,652,776
Accounts Receivables	-	-
Accounts Payables	- 65,038,634	- 35,016,636
Total	**265,356,471**	**804,826,713**

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

25. PRIOR YEAR ADJUSTMENTS

Description of the error	2018 – 2019	2017 – 2018
	KShs	KShs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
Others (*specify*)	-	-

5.10. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Construction of buildings	998,182	23,764,917	0	24,763,099
Construction of civil works & roads				210,232,868.25
Supply of goods	98,478,402	227,403,705.95	77,793,804	248,088,303.95
Supply of services	182,806,444	272,386,993.35	167,828,867	75,060,006.10
Total	**282,283,028.00**	**523,555,616.30**	**245,622,671.00**	**558,144,277.3**

2. PENDING STAFF PAYABLES (See Annex 2)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

3. OTHER PENDING PAYABLES (See Annex 3)

Description	Balance b/f FY 2017/2018 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2018/2019 Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

4. RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the County Government:

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

Related party transactions

	2018-2019	2017-2018
	Kshs	Kshs
Key Management Compensation(Governors, CEC Members and C.Os)	-	-
Transfers to related parties		
Transfer to the County Assembly	963,407,108	736,000,000
Transfers to Ward Development Fund	181,709,498	-
Transfers to Development Projects	-	-
Transfers to non reporting entities e.g schools and welfare	32,780,000	-
Transfers to County Water Service Providers	387,610	10,694,407
Expenses paid on behalf of County Water Service Providers	-	-
Total Transfers to related parties	**1,178,284,216**	**746,694,407**
Transfers from related parties		
Transfers from the Exchequer	7,407,921,768	6,825,703,738
Proceeds from Domestic and Foreign Grants	227,631,152	204,454,632
Transfers from SCs and SAGAs- National Government		
Total Transfers from related parties	**7,635,552,920**	**7,030,158,370**

5. 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.

Entity	Date Established/Date taken over	Location	Accounting Officer responsible
Ward Development Fund		County Hq	Fund Manager
Mikutra Water And Sanitation Companys		Head Office	Managing Director
Car & Mortgage Loan Fund		Head Office	Co Finance

6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS FOR THE YEAR 30 JUNE 2018

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Limitation of Scope as a Result of Burnt Documents and Records	During the year under review, Migori County executive headquarter experienced an outbreak of fire on 24 September 2017 which razed down main procurement store and all the items stored therein. It was claimed at the time of the fire outbreak the procurement store contained financial documents, tender documents, assortments of procured materials, equipment, furniture and stationery as detailed below: Data analytics of the IFMIS records revealed that the expenditure totaling to Kshs.1,562,479,487 was incurred and paid from 1 July to 24 September 2017. Further, he validity, completeness and accuracy of the total receipts of Kshs.7,252,577,570 and total payments of Kshs.7,792,047,812 reflected in the financial statement for the year eneded 30 June 2018 could not be confirmed in absence of the documents and records claimed to have been destroyed by fire. the existence, completeness and accuracy of the cash and cash equivalents balance of Kshs.330,395,105 and the fixed assets balance of Kshs.5,324,856,027 as at 30 June 2018 as reflected in the financial statement could also not be confirmed	The management provided the fire taskforce report, DCI Inquiry report, Budget extract and procurement plan and photos of burnt procurement store	C.E.C Finance/C.O Finance	Resolved	April 2019
Compensation of Employees Basic Salaries of Employees	The Statement of receipts and payments for the year ended 30 June 2018 reflects compensation of employees expenditure of Kshs.2,440,535,869 that comprised basic salaries to permanent employees of	Management provide ed supporting documents including	C.E.C Finance/C.O Finance	Resolved	April 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	Kshs.2,339,727,814 and basic wages of temporary employees ofKshs.100,808,055 respectively. However, an analysis of schedules and vouchers used for payments vis a vis the Integrated Personnel and Payroll Data (IPPD) system payroll revealed that a total of Kshs.2,287,461,266 was paid in respect of Compensation of Employees. The resulting difference of Kshs.153, 074,872 was not reconciled or explained.	reconciliation			
Payroll Data Analysis.	Data analysis carried out to authenticate the accuracy and validity of payroll data revealed that sixty-seven (67) employees who had attained the retirement age of 60 years were still appearing in the payroll as of 30 June 2018 and the county was incurring an expenditure of Kshs.5,511,975 as compensation cost in respect of these employees. Further, it was noted that six former staff who were dismissed for various reasons were yet to be removed from the payroll	Management provided justification for retaining employees beyond mandatory age.	C.E.C Finance/C.O Finance	Resolved	April 2019
Use of Goods and Services **Domestic Travel and Subsistence**	Included in the use of goods and services figure of Kshs2,562,315,699 is amount Kshs.460,097,088 in respect of domestic travel and subsistence. Management did not provide imprests surrender documents including payment vouchers, warrants, and supporting documents for the months of July 2017, August 2017 and September 2017, as the documents were claimed to have been destroyed in a fire incident.	Management provided explanation for the destruction of documents.	C.E.C Finance/C.O Finance	Resolved	April 2019
Pending Bills	Disclosed in Annex 2 to the financial statements are pending bills totaling to Kshs.282,283,029 which were outstanding as at 30 June 2018.However,the pending bills balance was not supported by authentic and verifiable source documents and schedules clearly indicating type of supply, contracted amount, amount paid to date and outstanding balance as at the year end.	Management provided explanation for the destruction of documents.	C.E.C Finance/C.O Finance	Resolved	April 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
Construction of Roads	Included in the acquisition of Assets expenditure of Kshs.1,896,796,747 is an amount of Kshs.1,041,940,580 relating to construction of roads. The latter in turns includes payments amounting Kshs.630,880,595 towards the maintenance of one hundred and fifteen (115) roads which accounts for 61 % of the total expenditure for construction of roads. A review of the maintenance expenditures, bills of quantities and project verification revealed that much of the expenditure was incurred on gravel patching maintenance of earth roads through gravel patching is expensive, as it requires regular maintenance costs for the same roads annually, which is not sustainable in the long term.	Management provided explanation for the destruction of documents.	C.E.C Finance/C.O Finance	Resolved	April 2019
Irregular Recruitment of Staff	During the year under review, Migori County Public Service Board recruited new staff in various cadres without following the due recruitment process and in total disregard to budget provisions. Examination of recruitment process revealed the following anomalies: **i.** Migori County Public Service board did not have an approved staff establishment in place. **ii.** The staff budget for recruitment for the year under review for various cadres was fifty-nine (59) against the recruited of four hundred twenty-one (421), leading to over employments of three hundred and sixty-two (362) people. **iii.** The County government budgeted to recruit two hundred and ninety-four (294) ECDE caregivers without an approved Staff establishment. Eventually three hundred and three (303) officers were employed thus exceeding the approved number by	Management provided explanation for the recruitment of staff.	C.E.C Finance/C.O Finance	Resolved	April 2019

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	nine (9) officers. **iv.** In the previous year the Migori County Public Service Board employed one hundred and forty four nurses (144) and against a budget of thirty(30).Further, in the same year the board employed six hundred (600) ECD teachers against a budget of two hundred and sixty six(266) leading over employment of two hundred and thirty four(234) **v.** The County Public Service Board did not invite applications through advertisement for forty-one (41) Clerical Officers, one (1) Agricultural Mechanization Officer and one (1) Fiscal Policy Analyst vacancies that were filled during the year under review. The County Public Service Board therefore employed staff without following recruitment procedures contrary to the requirement of section 66 of the County Government Act, 2012.As a result the board was in breach of the law.				

CEC, County Treasury

Sign.....

Date.....23/09/2019

ANNEXES

1. **ANNEX 1 – PENDING ACCOUNTS PAYABLE (See Annex 1)**

ANNEX 2 – ANALYSIS OF PENDING STAFF PAYABLES

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

ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018/2019	Outstanding Balance 2017/2018	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							

ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KShs) 2017/2018	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2018/2019
Land	2,250,000	-	-	-	2,250,000
Buildings and structures	1,821,511,452	1,004,994,574	-	-	2,826,506,026
Transport equipment	1,981,534,060	324,294,255	-	-	2,305,828,315
Office equipment, furniture and fittings	83,143,655	89,417,620	-	-	172,561,275
ICT Equipment, software and other ICT Assets	407,627,364	161,774,262	-	-	569,401,626
Machinery and Equipment	369,126,711	73,051,192	-	-	442,177,903
Heritage and cultural assets	-		-	-	-
Biological assets	-		-	-	-
Intangible assets	659,662,784	137,297,492	-	-	796,960,276
Infrastructure assets- Roads, Rails	-		-	-	-
Work in progress	-		-	-	-
Total	**5,324,856,027**	**1,790,829,395**	**-**	**-**	**7,115,685,422**

ANNEX 6 – INTER-ENTITY TRANSFERS

Ref	Entity	Quarter 1	Quarter 2	Quarter 3	Quarter 4	Amount transferred KShs	Amount Confirmed as received KShs	difference	explanation
1	County Assembly	46,200,000	250,000,000	159,855,800	507,351,308	963,407,108	963,47,108		
2	Mikutra Water And Sanitation Company				387,610	387,610	387,610		
3	Vocational Polytechnics	3,120,000	7,260,000			10,380,000	10,380,000		
4	Ward Development Fund	57,629,450	80,600,000	8,070,048	35,410,000	181,709,498	181,709,498		
	Total	**106,949,450**	**337,860,000**	**167,925,848**	**543,148,918**	**1,155,884,216**	**1,155,884,216**		

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)

ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

Period	Equitable Share	DANIDA	Level 5 hospitals allocation	Other transfers- Donor funds transferred through exchequer	Total Transfers from the National Treasury/ Exchequer
Exchequer Releases for quarter 1	806,353,000				806,353,000
Exchequer Releases for quarter 2	1,276,724,000	10,833,750		586,195,620	1,873,753,370
Exchequer Releases for quarter 3	1,847,890,000			214,927,045	2,062,817,045
Exchequer Releases for quarter 4	2,788,634,000	10,833,750		183,657,199	2,983,124,949
Total	**6,719,601,000**	**21,667,500**	**0**	**984,779,864**	**7,726,048,364**

ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT

(Attach FO 30 Reports from IFMIS)

The IFMIS account receivable is not fully activated hence reconciliation has been done using manual cashbook system

COUNTY EXECUTIVE OF MIGORI TRIAL BALANCE AS AT 30.06.2019			
ITEM		DR	CR
Exchequer Releases		**Kshs**	**Kshs**
Quarter 1			806,353,000
Quarter 2			1,276,724,000
Quarter 3			1,847,890,000
Quarter 4			2,788,634,000
Proceeds from Domestic and Foreign Grants			
DANIDA Funds			21,667,500
Transfers from Other Government Entities			
Road Maintenance and Fuel Levy Fund			176,926,596
RBF User Fees Funds			21,655,884
World Bank Funds			
Transforming Health Services Funds			45,005,598
Urban Development Funds			518,367,800
Sweet Potato EU Funds			50,704,556
ASDSP			7,652,736
VETC Funds			23,971,250
NARIGP			50,000,000
County Own Generated Receipts			377,404,340
Deposit Payables			20,995,197
Cash and Cash Equivalents B/F			
Central Bank Balances			119,592,843
Commercial Bank Balances			210,802,262
Basic Salaries of permanent Employees: IPPD Payroll	2,164,761,894.00		
Payment Vouchers	130,802,372.00		
Employers Contribution to Pension	116,250,264.00		
Compensation of Employees-Totals		2,411,814,530	
Casual Wages	52,463,592.99		
Temporary Employess	38,193,955.00		
Total Casuals		90,657,548	
Compensation of Employees-Basic Salaries of temporary Employees			
Use of Goods and Services			
Utilities Supplies and Services		51,605,926	
Communication Supplies and Services		9,339,679	
Domestic Travel and Services		337,321,171	
Printing Advertising and Information Supplies and Services		136,774,359	
Rentals of Produced Assets		5,792,632	
Training Expenses		37,607,093	
Hospitality Supplies and Services		145,924,607	
Insurance Costs		44,806,085	
Specialised Materials Supplies and Services		343,390,110	
Office and General Supplies and Services		108,664,845	
Other Operating Expenses		116,813,661	
Routine Maintenance-Motor Vehicles		30,121,129	
Routine Maintenance-Other Assets		78,117,624	
Fuel,Oil and Lubricants		63,532,485	
Transfers to other Government Entities			
Migori County Assembly		963,407,108	
MIKUTRA		387,610	
Vocational Polytechnics		10,380,000	
Ward Development Fund		181,709,498	
ECDE Classrooms		22,200,000	
Other Grants and Transfers			
Scholarships and Other Educational Benefits		59,084,987	
Other Current Transfers,Grants and Subsidies (Donations)		1,005,220	
Social Security Benefits			
GRATUITY Civil Servants		17,393,604	
Acquisition of Assets			
Construction of Buildings		164,286,530	
Refurbishment of Buildings		10,191,047	
Construction of Roads		677,239,584	

Construction and Civil Works		423,939,246	
Purchase of Vehicles and Other Transport Equipment		15,436,952	
Rehabilitation and Renovation of Plant Machinery and Equipment		38,195,470	
Specialised Materials Supplies and Services		73,051,192	
Overhaul and Refurbishment of Construction and Civil Works			
Purchase of Household Furniture and Institutional Equipment		3,410,720	
Purchase of Office Furniture and General Equipment		12,718,400	
Purchase of Specialised Plant Equipment and Machinery		168,853,630	
Purchase of Certified Seeds and Breeding Stocks and Live Animals		38,469,500	
Purchse of ICT Equipments		66,209,132	
Research Studies Project Preparation Design and Supervision		98,827,992	
Cash and Cash Equivalents C/F			
Central Bank Balances		1,088,728,188	
Commercial Bank Balances		215,332,889	
Accounts Receivables (Agriculture Imprests)		1,605,580	
		8,364,347,562	**8,364,347,562**

COUNTY EXECUTIVE OF MIGORI FY2018/2019 SUMMARY OF FIXED ASSET REGISTER			
Details	**Historical Cost B/F (Kshs)**	**Additions During the Year**	**Historical Cost C/F**
	2017-2018		**2018-2019**
Land	2,250,000.00	-	2,250,000.00
Buildings and Structures	1,821,511,452.08	1,004,994,574.50	2,826,506,026.58
Transport Equipment	1,981,534,060.46	324,294,255.00	2,305,828,315.46
Office Equipment,Furniture and Fittings	83,143,655.00	89,417,620.00	172,561,275.00
ICT Equipment,Software and Other ICT Assets	407,627,364.40	161,774,262.00	569,401,626.40
Other Machinery and Equipment	369,126,711.05	73,051,191.65	442,177,902.70
Heritage and Cultural Assets	-	-	-
Intangible Assets	659,662,783.90	137,297,491.80	796,960,275.70
Total Kshs	**5,324,856,026.89**	**1,790,829,394.95**	**7,115,685,421.84**

MIGORI COUNTY GOVERNMENT

FINANCIAL YEAR 2018-2019 DEVELOPMENT EXPENDITURE REPORT

PAYMENT DAT	PAYEE	Details	Total Payments	Balance	
			Kshs.	Kshs.	
19.12.2018	Asenfam Logistics Limited	Bore hole drilling at Got Kachola	2,274,713.00	-	Construction and Civil Works
17.05.2019	Bimaco Enterprises Ltd	Brilling of Bore holes in Awendo and Uriri Sub Counties	6,851,817.00	-	Construction and Civil Works
18.04.2019	Britim Investment Ltd	Access to Riana river	11,922,909.00	-	Construction and Civil Works
17.05.2019	Britim Investment Ltd	Opening of Riana Access road	11,921,264.05	-	Construction and Civil Works
07.12.2018	Britim Investment Ltd	Rehabilitation of Kehancha water supply	8,209,870.00	-	Construction and Civil Works
11.12.2018	Buildhigh Enterprises	Construction of pit latrine at Awendo	700,000.00	-	Construction and Civil Works
11.02.2019	Daglob Enterprises	Construction of latrine at Wangchieng ECDE	249,527.00	-	Construction and Civil Works
12.06.2019	Dijan Investment Ltd	Equiping Kematare borehole in Kuria West SC	3,604,977.00		Construction and Civil Works
07.12.2018	Dijan Investment Ltd	Equiping and Distribution of Kematare Borehole Masaba Ward in K	10,814,933.25	-	Construction and Civil Works
07.02.2019	Dira Construction Co Ltd	Construction of 4 door pit latrine at market	450,000.00	-	Construction and Civil Works
10.12.2018	Dry Dock Suppliers	Access to Masebe River	7,757,268.00	-	Construction and Civil Works
15.05.2019	Eddysom Limited	Equiping Moheto primary school Borehole in Nyamosense ward	6,433,866.00	-	Construction and Civil Works
18.12.2018	Globb Co. Limited	Access to Mukuro river	6,824,280.00	-	Construction and Civil Works
10.12.2018	GMASTIC AGENCY LTD	Rehabilitation of Migori Water Supply (Ombo Borehole)	14,636,400.00	-	Construction and Civil Works
20.12.2018	Got Bog Company	Equiping Othoro Dispensary Borehole	1,256,824.00	-	Construction and Civil Works
11.02.2019	Got Bog Company	Equiping Othoro Dispensary borehole	5,120,856.00		Construction and Civil Works
15.05.2019	Insta Pumps Engineering Ltd	Brilling of 8 Bore holes in Suna East and West Sub Counties	9,929,900.00	-	Construction and Civil Works
07.12.2018	Janto Construction Company Ltd	Drilling of Bore holes in Kaler ward in Nyatike Sub County	4,561,305.00	-	Construction and Civil Works
11.12.2018	Jashari Construction Ltd	Maint of A1 Junction-Siala Technical-Miyare school road	688,170.00	-	Construction and Civil Works
23.04.2019	Jemo International Youth Contracto	Maintenance of Kabobo-Ogongo-Mikei-Sango road	4,492,345.00	-	Construction and Civil Works
05.07.2019	Jodiah Investment Ltd	Opening and spot improvement of Isebania-Binmwiti-Makerero-Ta	9,658,131.00	-	Construction and Civil Works
07.12.2018	Joian Enterprises Ltd	Opening and spot Improvement of Ndiwa Odiyo road	5,791,711.00	-	Construction and Civil Works
01.07.2019	Joivan kenya Ltd	Opening and spot improvement of Nyamasare-Kambuji-Koduogo-O	7,608,456.00	-	Construction and Civil Works
07.01.2019	Joian kenya Ltd	Maintenance of Giribe-Mukuro road	3,682,599.00	-	Construction and Civil Works
01.07.2019	Joivan kenya Ltd	Maintenance of Canaan-Centa-Serial road	6,255,769.00	-	Construction and Civil Works
08.03.2019	Joivan Kenya Ltd	Maintenance of Mukuyu-Lela-Sibuoche road	7,127,131.00	-	Construction and Civil Works
07.01.2019	Joivan Kenya Ltd	Maintenance of Nyametaburo-Isebania road	945,700.00	-	Construction and Civil Works
07.12.2018	Joivan Kenya Ltd	Drilling of Boreholes in Macalder Kanyarwanda and North Kadem V	4,189,416.00	-	Construction and Civil Works
07.12.2018	Jujue Supplies Ltd	Maintenance of Kuna-Kanyadgiro road	7,289,829.00	-	Construction and Civil Works
07.12.2018	Jujue Supplies Ltd	Distribution of Water and Drilling of Borehole in Obware	9,371,976.00	-	Construction and Civil Works
18.12.2018	Jujue Supplies Ltd	Access to Onger River	9,375,120.00	-	Construction and Civil Works
12.06.2019	Jujue Supplies Ltd	Equiping and distribution of water in Kanyasa ward	6,247,715.00		Construction and Civil Works
15.05.2019	Kaysha Investments	Supply of water treatment chemicals	4,890,000.00	-	Construction and Civil Works
04.07.2019	Lavin Contractors Ltd	Access to Ongoche Kaler	16,817,796.00	-	Construction and Civil Works
07.12.2018	Lavin Contractors Ltd	Access to Nyakona River	12,523,893.00	-	Construction and Civil Works
07.12.2018	Lavin Contractors Ltd	Equiping of Nyametaburo Bore hole	4,904,062.00	-	Construction and Civil Works
01.07.2019	Le Mbuso Enterprises	Construction of VIP Toilet at Governors residence	1,000,000.00	-	Construction and Civil Works
01.07.2019	Levandara Construction	Construction of 4 door VIP Latrine for Lands department	947,140.00	-	Construction and Civil Works
05.07.2019	Manilu General Supplies Ltd	Electrical installation works to Gitungi coffee factory -Kuria East	1,261,700.00	-	Construction and Civil Works
07.12.2018	Momokami Kenya Ltd	Construction of pit latrine with urinal at Midoti YP	498,816.00	-	Construction and Civil Works
25.04.2019	Nairobi Logistics & Construction	Drainage system for Migori stadium	1,992,416.00	-	Construction and Civil Works
12.06.2019	New Spur Agencies	Completion of Nyandema Borehole in Macalder Kanyarwanda ward	1,576,712.00		Construction and Civil Works
07.12.2018	New spur Agency	Equiping and Distribution of water for Nyandema Borehole in Maca	6,308,000.00	7,884,712.00	Construction and Civil Works
01.07.2019	New Team Enterprises Ltd	Equiping of DaG Lango borehole in Got Kachola ward in Nyatike Sul	6,419,997.00	-	Construction and Civil Works
05.07.2019	New Team Enterprises Ltd	Augmentation of Sori water	1,449,000.00	-	Construction and Civil Works
31.12.2018	Newett Logistics	Maintenance of Ratieny -Nyakurungoto road	1,585,785.00	-	Construction and Civil Works
04.07.2019	Onsja Enterprises	Maintenance of Mariwa-Malunga-Mulo-Kogenya-Kanyimach road	6,526,044.00	-	Construction and Civil Works
18.12.2018	Pamatik Construction Co Ltd	Construction of Rekibii Footbridge	4,775,024.00	-	Construction and Civil Works
23.04.2019	Pamatik Construction Co Ltd	Construction of Rekibii Footbridge	658,624.00	-	Construction and Civil Works
18.12.2018	Panchant Holdings	Masonry fencing of Migori Stadium	775,149.00	-	Construction and Civil Works
01.07.2019	Panchant Holdings	Equiping of Saro Dispensary borehole	3,978,000.00	-	Construction and Civil Works
15.05.2019	Pjapos Supplier Ltd	Rehabilitation and completion of Migori water supply (Jua kali Migo	10,823,122.00	-	Construction and Civil Works
11.06.2019	Queeno Investment Ltd	Construction of Ombo modern market	19,585,325.00	-	Construction and Civil Works
12.04.2019	Queeno Investment Ltd	Construction of Ombo modern market	15,070,450.00	-	Construction and Civil Works
07.12.2018	Queeno Investment Ltd	drilling of Bore holes in Suna West and East Sub Counties	4,557,630.00	-	Construction and Civil Works
07.02.2019	Ready Consultancies Ltd	Installation of solar street lighting in various centres in Migori Coun	14,600,000.00	-	Construction and Civil Works
31.12.2018	Revive Construction Co	Construction of Market shade at Masangora Market	2,180,665.00	-	Construction and Civil Works
11.06.2019	Rioba Construction Limited	Drilling of boreholes for schools in West and East Kamagambo ward	3,310,482.00		Construction and Civil Works
07.02.2019	Roglo General Supplies Ltd	Construction of 4 door pit latrine at Bondo Nyironge market	450,000.00	-	Construction and Civil Works
11.06.2019	Romadico Investments Ltd	Construction of Awendo recreation park	20,000,000.00	-	Construction and Civil Works
11.06.2019	Romadico Investments Ltd	Construction of Awendo recreation park	14,050,300.00	-	Construction and Civil Works
10.12.2018	Romadico Investments Ltd	Drilling of Borehole in Bondo Kosiemo & Gungu Secondary schools	3,875,628.00	-	Construction and Civil Works
07.03.2019	Rongo Engineering Services & Suppl	Construction of waterborne toilet at Rongo market	357,686.00	-	Construction and Civil Works
10.12.2018	Shantawa Construction Company	Access to Gwitare River	4,161,314.00	-	Construction and Civil Works
15.05.2019	Sisi Building and Construction	Brilling of Bore hole for St Celestine Church in Oruba Ragana & Was	3,129,000.00	-	Construction and Civil Works
07.02.2019	Southern Builders	Protection of Kagaga & Konyango spring in North Kamagambo	832,200.00	-	Construction and Civil Works
24.04.2019	Stacode Holdings Lt	Rehabilitation and completion of Gogo Macalder Kanyarwanda war	3,019,280.00	-	Construction and Civil Works
01.07.2019	Teian Enterprises	Access to Nyangoto	12,508,280.00	-	Construction and Civil Works
10.12.2018	Teian Enterprises Ltd	Drilling of Boreholes in Ntunyigi and Kebaroti in Kuria West and Eas	6,814,552.00	-	Construction and Civil Works
07.12.2018	Telda Enterprises Ltd	Drilling of Boreholes in Rongo Sub County	6,294,697.00	-	Construction and Civil Works
12.03.2019	Woda Construction Co LTD	Drilling of boreholes for F4W schools in S Sakwa	3,185,700.00	-	Construction and Civil Works
			423,939,246.30		
04.07.2019	Axpex Construction Co. Ltd	Construction of North Sakwa ward admin office	3,222,900.00	-	Construction of Buildings
15.05.2019	Bold Built Agencies Ltd	Construction of General ward for Sibuoche dispenasry	5,920,257.00	-	Construction of Buildings
23.04.2019	Daglob Enterprises	Construction of Wang Chieng ECDE pit latrine	203,961.00	-	Construction of Buildings
17.05.2019	Dijan Investment Ltd	Construction of pediatric ward at MCRH	15,242,294.00	-	Construction of Buildings
11.03.2019	Dijan Investment Ltd	Construction of paediatric at MCRH	10,740,818.00	-	Construction of Buildings
07.02.2019	Four Sons Agencies	Construction of East Kamagambo ward admin office	11,100,000.00	-	Construction of Buildings
17.05.2019	Gamu Engineering & Supplies Enter	Erection & completion of Igena Itambe dispensary	995,298.00	-	Construction of Buildings
18.12.2018	Hassons Enterprises Ltd	Renovation and completion of of Laboratory and Veterinary office	1,542,000.00	1,334,336.00	Construction of Buildings
10.12.2018	Jujue Supplies Ltd	Construction of Twin Workshops at Macalder VET	10,000,000.00	-	Construction of Buildings
10.12.2018	Lobill Investments	Construction of Twin workshop at Awendo Marindi yp	9,100,034.50	-	Construction of Buildings
08.02.2019	Machapa Construction Works Ltd	Construction of Getonganya health centre	2,500,000.00	-	Construction of Buildings
07.12.2018	Mbingo Enterprises	Construction of Kwa ward admin office at Rabuor-Suna East SC	11,140,000.00	-	Construction of Buildings
17.05.2019	Ntimaru Engineering Works Ltd	Construction of Wangirabose dispensary	921,712.00	-	Construction of Buildings
17.05.2019	Nyondoro Building and Construction	Completion of Koringo dispensary	1,998,001.00	-	Construction of Buildings
14.06.2019	Patvinwa Kenya Limited	Construction of Makerero ward admin office in Kuria west	10,953,103.00	-	Construction of Buildings
10.12.2018	Queeno Investment Ltd	Construction of Piny Owacho Dispensary	7,000,000.00	-	Construction of Buildings

12.06.2019	Queeno Investment Ltd	Construction of ward admin office at West Kanyamkago ward	5,508,000.00	-	Construction of Buildings
07.12.2018	Queeno Investment Ltd	Construction of West Kanyamkago ward Admin office in Uriri SC	5,000,000.00	-	Construction of Buildings
17.06.2019	Right Angle Enterprises	Completion of Karamu slaughter house.	8,067,271.00	-	Construction of Buildings
01.07.2019	Right Angle Enterprises	Construction of General ward at suna west Level IV Hospital Nyama	9,581,320.00	-	Construction of Buildings
07.12.2018	Romadico Investments Ltd	Construction of Amenity ward at MCRH	11,235,100.00	-	Construction of Buildings
05.07.2019	Romadico Investments Ltd	Construction of Rae Kondala dispensary	3,574,702.00	-	Construction of Buildings
11.03.2019	Romadio Investments Ltd	Construction of Tution block at Akala Youth Polytechnic	8,189,990.00	-	Construction of Buildings
15.05.2019	Romadio Investments Ltd	Construction of Amenity ward at MCRH	5,755,356.20	-	Construction of Buildings
24.04.2019	Rongo Engineering Services & Suppl	Construction of ward office in North Sakwa ward	1,861,260.00	-	Construction of Buildings
12.06.2019	Rosky Investments Ltd	Completion of staff houses at Komosoko/Nyamosense dispensary	1,984,968.00	-	Construction of Buildings
07.02.2019	Unida Construction Co Ltd	Construction of ECDE Classroom at Bonde Kogelo primary school	948,184.00	-	Construction of Buildings
			164,286,529.70		
19.12.2018	Bench Investment ltd	Opening and spot Improvement of Banana-Ombura-Kobara-Konjur	3,794,435.00	-	Construction of Roads
07.12.2018	Bold Built Agencies	Opening and spot Improvement of Junction Kaloo-Wath Lango-Cha	8,272,412.00	-	Construction of Roads
17.05.2019	China Wu Yi Co.	Upgrading to Bitument std of phase 1 of Uriri -Oria Kabwana-Ayego	6,042,000.00	-	Construction of Roads
07.12.2018	China Wu Yi Company Ltd	Upgrade to Bitumen std of Uriri-Oria -Ayego -Kabwana road	130,000,000.00	-	Construction of Roads
24.06.2019	County Builders Ltd	Construction of Awendo Township roads to Bitumen standard	34,577,168.00	-	Construction of Roads
02.04.2019	County Builders Ltd	Construction of Awendo Township roads to Bitumen standard	16,174,966.00	-	Construction of Roads
10.12.2018	Jujue Supplies Ltd	Opening and spot improvement of Kuna-Amoso road	6,940,877.00	-	Construction of Roads
07.12.2018	Lavin Contractors Ltd	Opening & spot improvement of Nyangere -Lisori road	9,518,061.00	-	Construction of Roads
01.07.2019	Ligion General Enterprises	Opening and spot improvement of Sitoro-Sakuri-Kwihemba-Gigiri r	6,830,909.00	-	Construction of Roads
18.04.2019	Manilu General Supplies Ltd	Opening & spot improvement of Kodhia bridge -Kodeny road	3,644,865.00	-	Construction of Roads
18.12.2018	Mjomba Construction Ltd	Opening and spot improvement of Kibuchiki-Ndamkia road	5,324,487.00	-	Construction of Roads
01.07.2019	Onsja Enterprises	Opening and spot improvement of Sanchawa-Kemakoba-Mosaro rc	7,139,428.00	-	Construction of Roads
24.06.2019	Patman Engineering Services	Construction of Migori Township roads to Bitumen standard	9,342,811.00	-	Construction of Roads
02.04.2019	Patman Engineering Services	Construction of Migori Township roads to Bitumen standard	5,044,962.00	-	Construction of Roads
24.06.2019	Pinnie Agency Ltd	Construction of Rongo Township roads to Bitumen standard	31,509,717.00	-	Construction of Roads
02.04.2019	Pinnie Agency Ltd	Construction of Rongo Township roads to Bitumen standard	16,475,696.00	-	Construction of Roads
18.12.2018	Teian Enterprises	Opening and spot improvement of Nyakongo-Nyamotambe road	4,224,511.00	-	Construction of Roads
07.06.2019	Abaito Agencies Ltd	Maintenance of Nkorogo junction-Ntisinge road	8,034,171.00	-	Overhaul and Refurbishment of Construc
10.12.2018	Abenlizzo Company Ltd	Maint of Kuoyo Valley-Nyatambe road	2,920,764.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Bidens Pilosa Limited	Improvement to Kasalah-Oluti road	1,645,848.00	-	Overhaul and Refurbishment of Construc
07.03.2019	Bimaco Enterprises Limited	Maintenance of Uriri A1-Thim jope-Oyani malo-Stella road	14,100,542.00	-	Overhaul and Refurbishment of Construc
11.06.2019	Bimaco Enterprises Ltd	Maintenance of Bande-Kiranda-Luanda Konyango road	11,143,725.00	-	Overhaul and Refurbishment of Construc
09.04.2019	Buckview Builders & General Contra	Maintenance of Siruti-Nyatambe road	2,119,320.00	-	Overhaul and Refurbishment of Construc
07.01.2019	Buckview Builders & General Contra	Maintenance of Opasi-Mirunga road	1,650,390.00	-	Overhaul and Refurbishment of Construc
12.03.2019	Buildhigh Enterprises Ltd	Maintenance of A1-Kitere	1,965,243.00	-	Overhaul and Refurbishment of Construc

12.06.2019	Dageo Limited	Maintenance of Rabuor Kogelo	5,667,354.00	-	Overhaul and Refurbishment of Construc
09.04.2019	Daglob Enterprises	Maintenance of Serena-Namba-Akala road	1,607,881.80	-	Overhaul and Refurbishment of Construc
28.03.2019	Dakko defined Ltd	Maintenance of Murram A1-Marera road	2,681,427.00	-	Overhaul and Refurbishment of Construc
28.03.2019	Dakko defined Ltd	Maintenance of Opasi-God Jope road	2,125,653.00	-	Overhaul and Refurbishment of Construc
11.06.2019	Dijan Investment Limited	Maintenance of Masaa-Mori road	4,800,625.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Dijan Investment Ltd	Rehabilitation of Kuja-Ogongo -Med GI Suka road	5,768,060.00	-	Overhaul and Refurbishment of Construc
05.07.2019	Edlyic Company Ltd	Maintenance of Sony Bypass-Maroo road	6,440,296.00	-	Overhaul and Refurbishment of Construc
18.04.2019	Eldo Construction Ltd	Maintenance of Okenge-Thim Lich road	7,846,965.00	-	Overhaul and Refurbishment of Construc
01.07.2019	Eldo Construction Ltd	Rehabilitation of Kasalah -Midoti-Osingo boarder road	4,680,774.00	-	Overhaul and Refurbishment of Construc
05.07.2019	Eldo Construction Ltd	Opening and spot improvement of dago-Nyasoko-God kwer road	6,037,930.00	-	Overhaul and Refurbishment of Construc
01.07.2019	Evatika Construction Ltd	Opening and spot improvement of Hot works-Chula Kobute-Alatia-	6,904,659.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Evestar and Co Investment Ltd	Maintenance of Custom - Mugabo road	3,292,867.00	-	Overhaul and Refurbishment of Construc
11.06.2019	Evestar and Co Investment Ltd	Maintenance of Got Kachola-Ratieny-Kituka road	8,918,680.00	-	Overhaul and Refurbishment of Construc
15.03.2019	Evestar and Co Investment Ltd	Maintenance of Bondo Kowino -Petals road	6,494,785.35	-	Overhaul and Refurbishment of Construc
19.12.2018	Evestar and Co Investments Ltd	Rehabilitation of Bondo Nyironge Borehole	6,714,650.00	-	Overhaul and Refurbishment of Construc

07.06.2019	Gebetanah Company Ltd	Maintenance of Bondo-Mukuro road	1,711,290.00	-	Overhaul and Refurbishment of Construc
09.04.2019	Gebetanah Company Ltd	Maintenance of Nyasore-Angogo-Mitwe road	1,377,314.00	-	Overhaul and Refurbishment of Construc
17.05.2019	Globb Co. Limited	Opening & spot improvement of Alara junction-Kodila road	4,401,993.30	-	Overhaul and Refurbishment of Construc
08.03.2019	Gmastic Agency Ltd	Maintenance of Thim Lich-Aneko road	8,160,600.00	-	Overhaul and Refurbishment of Construc
31.12.2018	Gorogoro Enterprises	Maintenance of Kamin Olewe - Kagito road	1,498,860.00	-	Overhaul and Refurbishment of Construc
05.07.2019	Got Bog Company	Opening and spot improvement of Bondo-Otuchi road	2,802,596.00	-	Overhaul and Refurbishment of Construc
09.04.2019	Got Bog Company Limited	Maintenance of Giribe - Arombe road road	1,290,836.40	-	Overhaul and Refurbishment of Construc
05.07.2019	Hisani Enterprises	Maintenance of Maseno-Lwala-Arombe-Ogada road	4,385,652.00	-	Overhaul and Refurbishment of Construc
30.04.2019	Hisani Enterprises	Maintenance of Nyamosense-Bogambero-Isebania-Nyamwini road	327,197.00	-	Overhaul and Refurbishment of Construc
12.03.2019	Isebania Women Enterprises	Maintenance of Keburui-Nyametaburo road	894,012.00	-	Overhaul and Refurbishment of Construc
18.12.2018	Jaman Contractors	Maintenance of Bondo-Kabobo road	2,526,132.00	-	Overhaul and Refurbishment of Construc
07.01.2019	Joian Enterprises Ltd	Maintenance of Giribe -Mukuro road	3,682,599.85		Overhaul and Refurbishment of Construc
12.03.2019	Kegonga Construction Ltd	Maintenance of Itongo-Wangirabose road	658,330.15	-	Overhaul and Refurbishment of Construc
07.03.2019	Kolilo Technologies Ltd	Maintenance of Macalder-Raguda road	3,554,124.00	-	Overhaul and Refurbishment of Construc
17.05.2019	Lakeside Mining Co Ltd	Rehabilitation of Seme Magawa Borehole in Macider Kanyarwanda	542,600.00	-	Overhaul and Refurbishment of Construc
15.05.2019	Lavin Contractors Ltd	Maintenance of Olando-Koweru road	11,777,078.85	-	Overhaul and Refurbishment of Construc
24.04.2019	Lavin Contractors Ltd	Maintenance of Olando-Koweru road	10,680,511.10	-	Overhaul and Refurbishment of Construc
07.12.2018	Libaxx Investment Company	Maintenance of Rabwao - Custom road	837,984.00	-	Overhaul and Refurbishment of Construc
20.12.2018	Libaxx Investment Limited	Opening and spot improvement of Olasi-Kanga-Onditi-Koweru-Junc	2,290,083.00	-	Overhaul and Refurbishment of Construc
18.04.2019	Ligion General Enterprises	Maintenance of D212 Junction Okumbo-Nyamasare junction-Odon	9,232,440.00	-	Overhaul and Refurbishment of Construc
05.07.2019	Ligion General Enterprises	Maintenance of Lichota-Nyamekongoroto-Chacha Monaka-Nyanch	8,760,586.00	-	Overhaul and Refurbishment of Construc
21.12.2018	Ligwaras Enterprises	Maintenance of Rabwao-Custom road	1,246,623.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Lobill Investment Ltd	Rehabilitation and Completion of Ntimaru Water Project	6,482,370.00	-	Overhaul and Refurbishment of Construc
07.01.2019	Luwema Enterprises Ltd	Maintenance of Nyasare -Magina road	1,536,019.00	-	Overhaul and Refurbishment of Construc
07.06.2019	Macastebe Services Limited	Maintenance of Namba Okiro-Nyamanga-Oodi road	5,087,290.00	-	Overhaul and Refurbishment of Construc
10.12.2018	Manilu General Suppliers	Maintenance of Thidhna-Opasi road	3,599,969.00	-	Overhaul and Refurbishment of Construc
28.03.2019	Manilu General Supplies Ltd	Maintenance of Nyamagagana-Ikerege road	1,406,908.00	-	Overhaul and Refurbishment of Construc
26.03.2019	Manilu General Supplies Ltd	Maintenance of Kegonga-Kurumangucha road	753,333.00	-	Overhaul and Refurbishment of Construc
01.07.2019	Mashkotive Holdings Ltd	Maintenance of Masara-Kotuga road	4,896,360.00	-	Overhaul and Refurbishment of Construc
07.01.2019	Norb Agencies Ltd	Maintenance of Gukiguku-Moheto Express road	1,395,000.00	-	Overhaul and Refurbishment of Construc
11.04.2019	Nuta Contractors Ltd	Maintenance of Kabobo-Nyambona road	1,733,214.00	-	Overhaul and Refurbishment of Construc
07.01.2019	Nuta Contractors Ltd	Maintenance of Kegonga-Koromangucha road	1,510,320.00	-	Overhaul and Refurbishment of Construc
04.07.2019	Nyachamwi Co. Ltd	Maintenance of Masaba-Kurutiyange road	8,933,515.00	-	Overhaul and Refurbishment of Construc
08.02.2019	Nyanyatri Enterprises Ltd	Maintenance of Midoti-Kawa-Onding Mon -Wasio road	7,242,228.00	-	Overhaul and Refurbishment of Construc
28.03.2019	Onsja Enterprises Ltd	Maintenance of Kasere-Siala Technical-D215 road	2,686,908.00	-	Overhaul and Refurbishment of Construc
21.02.2019	Oploson Building and Construction	Maintenance of Nyarago -Manyonge road	663,810.00	-	Overhaul and Refurbishment of Construc
12.06.2019	Revive Construction Co	Opening and spot improvement of Magacha-Sagenya road	3,527,328.00	-	Overhaul and Refurbishment of Construc
08.03.2019	Right Angle Enterprise Ltd	Maintenance of Osiri-Nyaduong road	7,183,764.00	-	Overhaul and Refurbishment of Construc

28.03.2019	Rioba Construction Ltd	Maintenance of Maeta-Makonge road	3,018,499.00	-	Overhaul and Refurbishment of Construc
07.03.2019	Romadico Investments Ltd	Maintenance of Rapogi-Dede-Luanda kowuor-Angaga-Ogwamrond	9,938,039.60	-	Overhaul and Refurbishment of Construc
07.03.2019	Romadico Investments Ltd	Maintenance of Rapogi-Dede-Luanda kowuor-Angaga-Ogwamrond	6,625,359.70	-	Overhaul and Refurbishment of Construc
07.12.2018	Rosky Investment Ltd	Maintenance of Kumumwamu-Kubweye road	741,271.00	-	Overhaul and Refurbishment of Construc
11.04.2019	Rosky Investments Limited	Maintenance of Ngisiru-Kumumwamu road	1,614,810.40	-	Overhaul and Refurbishment of Construc
07.01.2019	Sabrin Transporters Ltd	Maintenance of Oboke-Nyarombo road	1,488,396.00	-	Overhaul and Refurbishment of Construc
08.02.2019	Sango Services E A Ltd	Maintenance of Oyani A1-Gogo road	12,143,460.00	-	Overhaul and Refurbishment of Construc
21.12.2018	Sango Services E A Ltd	Maintenance of Nyaduong -Omulo-Aram road	5,563,824.00	-	Overhaul and Refurbishment of Construc
12.06.2019	Saumo Enterprises	Maintenance of Kanga Onditi-Nyandema road	2,276,813.00	-	Overhaul and Refurbishment of Construc
17.05.2019	Stadia Builders Ltd	Opening & spot improvement of Kogola junction-panga uzazi-orem	6,991,807.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Susana Construction Co	Opening of Graca - Kamkuyu road	2,828,805.00	-	Overhaul and Refurbishment of Construc
05.07.2019	Telan Enterprises	Rehabilitation of Kopala junction-Wachira-Raguda road	3,741,696.00	-	Overhaul and Refurbishment of Construc
08.03.2019	Telan Enterprises Ltd	Maintenance of Bohorera-Nyabohanse-Nyamagagana road	12,587,128.00	-	Overhaul and Refurbishment of Construc
07.12.2018	Teida Enterprises Ltd	Maintenance of Agolo-Muok - Obindi road	4,231,941.00	-	Overhaul and Refurbishment of Construc
08.03.2019	Teida Enterprises Ltd	Maintenance of Gimuri-Ntimaru-Nyametaburo-Gwikonge road	12,679,373.00	-	Overhaul and Refurbishment of Construc
28.03.2019	Tophen Logistics Ltd	Maintenance of Nyarago-Manyonge road	732,748.00	-	Overhaul and Refurbishment of Construc
18.04.2019	Wahi International Co Ltd	Rehabilitation of Chungni-Kokendi-Kipingi-Malera road	8,923,068.00	-	Overhaul and Refurbishment of Construc
28.03.2019	Wakabuthu Construction Co Ltd	Maintenance of Nyarach-Ndege Oriedo-Matafari road	2,620,527.00	-	Overhaul and Refurbishment of Construc
15.03.2019	Walyn General Enterprises Ltd	Maintenance of Mukuro - Ayego road	5,514,495.00	-	Overhaul and Refurbishment of Construc
31.12.2018	Woda Construction Co	Maintenance of Nyabohanse-Nyanchabo road	3,279,830.00	-	Overhaul and Refurbishment of Construc
			677,239,584.50		
11.02.2019	Bidii Samaki Women Group	Supply and delivery of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Isebania Township Women Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Kushiba Youth Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Noa Self Help Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Ponzintac Youth Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Raguda Cornerstone Women Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
18.03.2019	Rapogi Yaw Pachi Women Group	Supply of tree seedlings	2,575,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Shah Women Empowerment	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
08.02.2019	Suffox Structure Consultancy Ltd	Supply of tissue culture banana seedlings	19,360,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Teta Dairy and Breeding Company	Supply and Delivery of Dairy In Calf Cows	7,407,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Teta Dairy and Breeding Company	Supply and Delivery of Sahiwal Breeding Bulls	2,585,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	True Karungu Women Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds ,Breeding St
07.12.2018	Western Seed Company Ltd	Supply of certified seeds	5,462,500.00	-	Purchase of Certified Seeds ,Breeding St
			38,469,500.00		
02.07.2019	Beaty Pride African Dress Making	Supply and delivery of tents and chairs	2,481,000.00	-	Purchase of Household Furniture and Ins
21.12.2018	Fraline Enterprises	Supply of hospital beds to Kombe dispensary	929,720.00	-	Purchase of Household Furniture and Ins
			3,410,720.00		

07.11.2018	Evestar & Company	Supplies & Delivery of ECDE chairs and Tables	9,998,400.00	-	Purchase of office furniture and General
04.07.2019	Jobemka Limited	Supply of office furniture	2,720,000.00		Purchase of office furniture and general
			12,718,400.00		
17.05.2019	Coston Consulting Group Ltd	Provision of data back up solution	37,930,731.00	-	Purchase of specialised plant equipment
04.07.2019	Panafrican Trucks and Equipment	Purchase of 1 unit of Motor Grader	13,483,500.00	-	Purchase of specialised plant equipment
12.09.2018	Penila Ltd	Supply delivery and Installation of 10KVA outdoor set up system	12,000,011.00	-	Purchase of specialised plant equipment
12.03.2019	Romadico Investments Ltd	Supply and delivery of tree nursary equipment	4,840,000.00	-	Purchase of specialised plant equipment
17.05.2019	Sapac Health Care Ltd	Supply of Lab Equipment	3,000,000.00	-	Purchase of specialised plant equipment
12.03.2019	Jos Hansen & Soehse(EAST AFRICA)L	Supply of software to water department	3,000,000.00	-	Purchase of Specialised Plant, Equipmen
18.12.2018	Achelis Material Handling Ltd	Supply and delivery of Motor Grader 180-200HP	10,000,000.00	-	Purchase of Specialised Plant,Equipment
30.05.2019	Wipro Technologies	Provision of data & Voice Infrastructure equipment	21,621,008.00	-	Purchase of Specialised Plant,Equipment
31/05/2019		Purchase of medical equipments	2,019,200.00	-	Purchase of Specialised Plant,Equipment
07.12.2018	Dancos Engineering and Contractors	Supply, Erection and Installation of Floodlight in various parts of the	58,443,500.00	-	Purchase of office furniture and General
28/06/2019		Purchase of medical equipments	2,515,680.00	-	Purchase of Specialised Plant,Equipment
			168,853,630.00		
17.05.2019	Captain Andys Fishing Supply	3 Boats,3 Engines Yamaha outboard complete fuel tanks to Fisherie	5,300,000.00	-	Purchase of Vehicles and Other Transpor
06.02.2019	Isuzu East Africa Ltd	Purchase of County Government Vehicles 44CG001 & 44CG002	3,400,000.00	-	Purchase of Vehicles and Other Transpor
07.12.2018	Toyota Kenya Ltd	Supply of Toyota D Cabin	6,736,952.00	-	Purchase of Vehicles and Other Transpor
			15,436,952.00		
12.03.2019	Evestar and Co Investments Ltd	Renovation and completion of of staff houses at Othoro Dispensary	1,951,050.00	-	Refurbishment of Buildings
07.02.2019	Gmastic Agency Ltd	Improvement and repairs to County procurement office at County H	1,965,040.00	-	Refurbishment of Buildings
11.03.2019	Homaki Holdings Ltd	Completion of Gamasis Youth Polytechnic	2,989,063.00	-	Refurbishment of Buildings
01.07.2019	NDK Constructors and suppliers	Renovation of Bugumbe coffee factory in Nyamosense ward - Kuria	1,287,774.00	-	Refurbishment of Buildings
18.02.2019	Owich Sango Youth Group	Renovation of Suna west Sub County Admin office	998,000.00	-	Refurbishment of Buildings
11.03.2019	Sunae Construction Co LTD	Renovation of Ngodhe dispensary in East Kamagambo ward	1,000,120.00		Refurbishment of Buildings
			10,191,047.00		
18.02.2019	Daeyu Construction Trading Ltd	Repair and Maintenance of solar street lights	19,927,872.00	-	Overhaul and Refurbishment of Construc
18.02.2019	Fenlinton Construction Co LTD	Repairs and maintenance of digital advertisement bilboards	14,267,600.00	-	Overhaul and Refurbishment of Construc
07.02.2019	Sunae Construction Co LTD	Provision of repair to pump 1250A PANNEL at Oyani.	3,999,998.00	-	Rehabilitation and renovation of plant m
			38,195,470.00		
16.02.2019	Janabi Media Centre	Consultancy services for design & drawing of Rongo Bus park	684,335.00	-	Research,Feasibility Studies,Project Prep
23.04.2019&1	Geodev (K) Ltd	Migori town Integrated strategic urban development plan	65,760,955.80	-	Research,Feasibility Studies,Project Prep
18.12.2018	Global Geosystems	Intergrated plan for Isebania Town	8,900,000.00	-	Research,Feasibility Studies,Project Prep
07.02.2019	Janabi Media Centre	Consultancy on drawing and design of Awendo recreational park	588,000.00	-	Research,Feasibility Studies,Project Prep
07.02.2019	Meljotek Co Ltd	Consultancy on drawing and design of Ombo market	595,000.00	-	Research,Feasibility Studies,Project Prep
18.12.2018	Ruel Limited	Submission of Draft Final ISUDP and capital investment plan develc	17,336,501.00	-	Research,Feasibility Studies,Project Prep
18.06.2019	safeglobal consultancy firm ltd	Consultancy for Environmental impact assesment for Kehancha sta	1,987,800.00		Research,Feasibility Studies,Project Prep
07.02.2019	Sygga & Associates Ltd	Consultancy services on valluation roll for suna east sub county	2,975,400.00	-	Research,Feasibility Studies,Project Prep
			98,827,991.80		
07.03.2019	Interactive Networks	Installation and commissioning of CCTV at planning department	6,796,600.00		Purchase of ICT Equipments
18.04.2019	Jobemka Limited	Supply of ICT Equipment	995,600.00	-	Purchase of ICT Equipments
18.04.2019	Roltac Engineering Ltd	Supply of ICT Equipment	37,877,932.00	-	Purchase of ICT Equipments
28.06.2019	synergies company ltd	Purchase of ICT networking and Communications Equipment	5,694,000.00	-	Purchase of ICT Equipments
01.07.2019	Exodus Logistics Co. Ltd	Provision of Technical Inventory support services	14,845,000.00	-	Purchase of ICT Equipments
			66,209,132.00		

26.10.2018	Beziop General Supplies	Supply of fish feeds	1,410,000.00	-	Specialised Materials and Supplies
18.06.2019	Beziop General Supplies	Supplies of agricultural materials	800,000.00	-	Specialised Materials and Supplies
18.12.2018	Bimaco Enterprises Ltd	Supply of disaster materials	5,088,000.00	-	Specialised Materials and Supplies
04.07.2019	Coston consulting Goup	Supply of Vaccines and Sera to VDVs	4,000,000.00	-	Specialised Materials and Supplies
23.04.2019	Cybertron Investment Ltd	Supply of medical equipment	3,663,189.65	-	Specialised Materials and Supplies
18.12.2018	Daeyu Construction Trading Ltd	Supply of waste management tools	2,100,000.00	-	Specialised Materials and Supplies
07.02.2019	E-Biz Technologies	Supply and delivery of of Non Pharmaceuticals	409,250.00	-	Specialised Materials and Supplies
12.03.2019	Jujue Supplies Ltd	Supply and delivery of waste management tools	4,400,000.00	-	Specialised Materials and Supplies
11.02.2019	Kaysha Investments	Supply and delivery of ECDE learning materials	4,960,000.00	-	Specialised Materials and Supplies
17.06.2019	Malande Investment Ltd	Supply of chemicals to agriculture department	34,220,000.00	-	Specialised Materials and Supplies
28.02.2019	Migori Women Living With Disability	Supply and delivery of tree seedlings	135,000.00	-	Specialised Materials and Supplies
19.06.2019	Panthera Pardus Supplies Limited	Supply of renal unit commodities	1,799,952.00		Specialised Materials and Supplies
19.06.2019	Panthera Pardus Supplies Limited	Supply of non pharmaceuticals to MCRH	1,890,000.00		Specialised Materials and Supplies
07.12.2018	Pest Destrution Services	Supply of Vaccines to VDVs	600,000.00	-	Specialised Materials and Supplies
07.03.2019	Powersow Youth Group	Supply & delivery of Tree seedlings	135,000.00	-	Specialised Materials and Supplies
07.03.2019	Roglo General Supplies Ltd	Supply of nutritional equipment	875,600.00	-	Specialised Materials and Supplies
07.02.2019	Southern sports house	Supply of sports uniforms and equipment	1,600,000.00	-	Specialised Materials and Supplies
21.01.2019	Specific Telcoms	Supplies & Delivery of tools and Equipment	4,965,200.00	-	Specialised Materials and Supplies
			73,051,191.65		
		Grand Total	**1,790,829,394.95**		