THE NATIONAL TREASURY
REGISTRY
RECEIVED
30 SEP 2019
P.O. Box 30007 - 00100, NAIROBI
ACCOUNTING SERVICES DEPARTMENT

OFFICE OF THE AUDITOR GENERAL
RECEIVED
26 SEP 2019
NAIROBI

OFFICE OF THE CONTROLLER
OF BUDGET
REGISTRY
30 SEP 2019
COPY
TIME:.....
P. O. Box 35616 - 00100, NAIROBI

HARAMBEE

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)

Scanned by CamScanner

TABLE OF CONTENTS

TABLE OF CONTENTS i
1. KEY ENTITY INFORMATION AND MANAGEMENT ii
2. FORWARD BY THE CEC iv
3. STATEMENT OF MANAGEMENT RESPONSIBILITIES vi
4. REPORT OF THE INDEPENDENT AUDITORS ON THE ENTITY (Specify Entity Name) vii
5. FINANCIAL STATEMENTS 1
5.1. STATEMENT OF RECEIPTS AND PAYMENTS 1
5.2. STATEMENT OF ASSETS AND LIABILITIES 2
5.3. STATEMENT OF CASH FLOWS 4
5.4. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED 6
5.5. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT 8
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT 10
5.7. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES 12
5.8. SIGNIFICANT ACCOUNTING POLICIES 18
5.9. NOTES TO THE FINANCIAL STATEMENTS 23
5.10. OTHER IMPORTANT DISCLOSURES 48
6. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS 51
ANNEXES 55
ANNEX 2 – ANALYSIS OF PENDING ACCOUNTS PAYABLE ..... Error! Bookmark not defined.
ANNEX 3 – ANALYSIS OF PENDING STAFF PAYABLES 57
ANNEX 4 – ANALYSIS OF OTHER PENDING PAYABLES 58
ANNEX 5 – SUMMARY OF FIXED ASSET REGISTER 59
ANNEX 6 – INTER-ENTITY TRANSFERS 60
ANNEX 6 – BANK RECONCILIATION/FO 30 REPORT 62

Scanned by CamScanner

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

Scanned by CamScanner

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

Scanned by CamScanner

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 8,154,157,260 comprising of Kshs 6,719,601,000 as exchequer releases, ksh.377,404,340 from county own revenues sources and Kshs 1,057,151,920 from both donor funds and other central government departments .

Scanned by CamScanner

Performance summary for the period 2018/2019

	Budget Kshs.	Actual Kshs.
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	559,567,800
Agriculture Sector Development Support Project (ASDSP)	21,019,514	7,652,736
Sweet potato EU Funds	90,000,000	50,704,556
Conditional grant from Road Maintenance Fuel Levy Fund	216,921,216	276,926,596
Local revenue	300,000,000	377,404,340
Total	**8,472,226,670**	**8,154,157,260**
Personal emoluments	2,188,534,421	2,502,472,079
Operation and maintenance	1,704,012,220	1,587,295,216
Acquisition of Assets	3,527,802,964	1,790,829,395
Other transfers	1,051,877,065	1,137,229,275
Total	**8,472,226,670**	**7,017,825,966**
Surplus/(Deficit)	0	**1,136,331,294**

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.

Scanned by CamScanner

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

Scanned by CamScanner

5. FINANCIAL STATEMENTS

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

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Exchequer releases	1	7,449,121,768	6,825,703,738
Proceeds from Domestic and Foreign Grants	2	327,631,152	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		**8,154,157,260**	**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	1,137,229,275	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		**7,017,825,966**	**7,792,047,812**
SURPLUS/DEFICIT		**1,136,331,294**	**(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

Scanned by CamScanner

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

		2018/2019	2017/2018
	Note	Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	21A	1,486,115,344	328,891,003
Cash Balances	21B	672	1,504,102
Total Cash and cash equivalents		**1,486,116,017**	**330,395,105**
Accounts receivables – Outstanding Imprests	22	1,605,580	-
TOTAL FINANCIAL ASSETS		**1,487,721,597**	**330,395,105**
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	23	**86,033,831**	**65,038,634**
NET FINANCIAL ASSETS		**1,401,687,765**	**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		1,136,331,294	539,470,242
NET FINANCIAL POSITION		**1,401,687,765**	**265,356,471**

The accounting policies and explanatory notes to these financial statements form an integral pa
of the financial statements. The entity financial statements were approved on 23rd Septembe
2019 and signed by:

Chief Officer
Name: Samuel Omuga

Director Finance
Name: Paul Mwita

Head of Treasury
Name:Haningtone Ochieng
ICPAK Member Number:186

Scanned by CamScanner

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

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating income			
Exchequer releases	1	7,449,121,768	6,825,703,738
Proceeds from Domestic and Foreign Grants	2	327,631,152	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	1,137,229,275	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		**2,946,550,306**	**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

Scanned by CamScanner

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		**1,155,720,912**	**-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	**1,486,116,017**	**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

Scanned by CamScanner

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
	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	7,643,086,140	28,219,314	7,671,305,454	7,449,121,768	222,183,686
Proceeds from Domestic and Foreign Grants	446,921,216	60,000,000	506,921,216	327,631,152	179,290,064
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	**8,540,007,356**	**267,110,317**	**8,807,117,673**	**8,483,048,263**	**324,069,410**
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	1,011,002,665	40,874,400	1,051,877,065	1,137,229,275	(85,352,210)
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	3,113,851,683	413,951,281	3,527,802,964	1,790,829,395	1,736,973,569
Finance Costs, including Loan Interest					

Scanned by CamScanner

Repayment of principal on Domestic and Foreign borrowing					
Other Payments					
TOTAL	**8,540,007,356**	**267,110,317**	**8,807,117,673**	**7,017,825,966**	**1,789,291,707**

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

Scanned by CamScanner

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	1,004,649,275	(84,522,210)
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	-	-	-	-	-

Scanned by CamScanner

Other Payments	-	-	-	-	-
TOTAL	**5,294,405,673**	**(146,840,964)**	**5,147,564,709**	**5,094,416,571**	53,148,138

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

Scanned by CamScanner

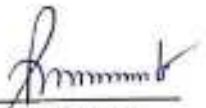
5.6. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d
RECEIPTS					
Exchequer releases	2,998,680,467	353,951,281	3,352,631,748	2,986,056,655	366,575,093
Proceeds from Domestic and Foreign Grants	246,921,216	60,000,000	306,921,216	327,631,152	(20,709,936)
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	-	-	-	-	-
Returned CRF issues	-	-	-	-	-
TOTAL	**3,245,601,683**	**413,951,281**	**3,659,552,964**	**3,313,687,807**	**345,865,157**
PAYMENTS				-	-
Compensation of Employees	-	-	-	-	-
Use of goods and services	-	-	-	-	-
Subsidies	-	-	-	-	-
Transfers to Other Government Units	131,750,000	-	131,750,000	132,580,000	(830,000)
Other grants and transfers	-	-	-	-	-
Social Security Benefits	-	-	-	-	-
Acquisition of Assets	3,113,851,683	413,951,281	3,527,802,964	1,790,829,395	1,736,973,569
Finance Costs, including Loan Interest	-	-	-	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-	-	-	-
Other Payments	-	-	-	-	-
TOTAL	**3,245,601,683**	**413,951,281**	**3,659,552,964**	**1,923,409,395**	**1,736,143,569**

Scanned by CamScanner

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

Scanned by CamScanner

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					

Scanned by CamScanner

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

Scanned by CamScanner

COUNTY EXECUTIVE OF MIGORI
Reports and Financial Statements
For the year ended June 30, 2019

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

Scanned by CamScanner

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

Scanned by CamScanner

COUNTY EXECUTIVE OF MIGORI
Reports and Financial Statements
For the year ended June 30, 2019

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

Scanned by CamScanner

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	922,552,167	5,574,898
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**	**7,017,825,966**	**1,789,291,707**

Scanned by CamScanner

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.

Scanned by CamScanner

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.

Scanned by CamScanner

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.

Scanned by CamScanner

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.

Scanned by CamScanner

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 [illegible] restating the opening balances of assets, liabilities and net

Scanned by CamScanner

5.9. NOTES TO THE FINANCIAL STATEMENTS

1. EXCHQUER RELEASES

	2018 - 2019	2017 – 2018
	KShs	KShs
Total Exchequer Releases	7,449,121,768	6,825,703,738
Total	**7,449,121,768**	**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	-	-

Scanned by CamScanner

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	559,567,800	-
Agriculture Sector Development Support Project (ASDSP)	7,652,736	-
MOH-RBF(world bank)	-	138,220,725
Total	**729,520,768**	**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		-	276,926,596	204,454,632
TOTAL		-	**327,631,152**	**204,454,632**

Scanned by CamScanner

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.

Scanned by CamScanner

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	-	-

Scanned by CamScanner

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	-	-

Scanned by CamScanner

Scanned by CamScanner

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

Scanned by CamScanner

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

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		

Scanned by CamScanner

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 , County Executive Committee Members 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

Scanned by CamScanner

Routine maintenance – vehicles and other transport equipment	30,121,129	117,359,787
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**

Scanned by CamScanner

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	922,552,167	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	**1,137,229,275**	**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	

Scanned by CamScanner

TOTAL	60,090,207	39,043,117

Scanned by CamScanner

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

Scanned by CamScanner

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	1,896,796,7

Scanned by CamScanner

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	-	-
	-	-

Scanned by CamScanner

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, Developme nt, 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		831,709,277.75	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

Scanned by CamScanner

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

Scanned by CamScanner

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 - 1117626699, 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

Scanned by CamScanner

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

Scanned by CamScanner

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

Scanned by CamScanner

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			**1,486,115,344**	**328,891,003**

Scanned by CamScanner

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**

Scanned by CamScanner

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	

Scanned by CamScanner

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*)	-	-

Scanned by CamScanner

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	24,763,0
Construction of civil works & roads				210,232,868.
Supply of goods	98,478,402	227,403,705.95	77,793,804	248,088,303.
Supply of services	182,806,444	272,386,993.35	167,828,867	75,060,006.
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	-	-	-	

Scanned by CamScanner

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	922,552,167	736,000,00
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	10,694,4
Expenses paid on behalf of County Water Service Providers	-	
Total Transfers to related parties	**1,137,429,275**	**746,694,4**
Transfers from related parties		
Transfers from the Exchequer	7,449,121,768	6,825,703,7
Proceeds from Domestic and Foreign Grants	327,631,152	204,454,6
Transfers from SCs and SAGAs- National Government		
Total Transfers from related parties	**7,776,752,920**	**7,030,158,**

Scanned by CamScanner

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 Manage
Mikutra Water And Sanitation Companys		Head Office	Managin Directo
Car & Mortgage Loan Fund		Head Office	Co Financ

Scanned by CamScanner

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.

ference No. on the ternal 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)*
mitation of ope as a sult of rnt cuments d 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
mpensatio of ployees sic Salaries	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	Management provide ed supporting documents	C.E.C Finance/C.O Finance	Resolved	April 2019

Scanned by CamScanner

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)	Timefr : (Put a when y expect issue to resolve
of Employees	salaries to permanent employees of 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.	including 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 201
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 201
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	Management provided explanation for the destruction of documents.	C.E.C Finance/C.O Finance	Resolved	April 2019

Scanned by CamScanner

do. dit	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)*
	balance as at the year end.				
n	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
	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	Management provided explanation for the recruitment of staff.	C.E.C Finance/C.O Finance	Resolved	April 2019

Scanned by CamScanner

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)*
	exceeding the approved number by 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..24/09/2019.....

Scanned by CamScanner

ANNEXES

ANNEX 1 – 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**

Scanned by CamScanner

ANNEX 3 – 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							

Scanned by CamScanner

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							

Scanned by CamScanner

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**

Scanned by CamScanner

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	466,496,367	922,552,167	922,552,167		
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**	**502,293,977**	**1,115,029,275**	**1,115,029,275**		

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)

Scanned by CamScanner

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			276,926,596
RBF User Fees Funds			21,655,884
World Bank Funds			
Transforming Health Services Funds			45,005,598
Urban Development Funds			559,567,800
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		438,846,963	
Printing Advertising and Information Supplies and Services		36,732,567	
Rentals of Produced Assets		4,308,632	
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		922,552,167	
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	

Scanned by CamScanner

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		1,270,783,129	
Commercial Bank Balances		215,332,889	
Accounts Receivables (Agriculture Imprests)		1,605,580	
		8,505,547,562	8,505,54

Scanned by CamScanner

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
nd	2,250,000.00	-	2,250,000.00
ildings and Structures	1,821,511,452.08	1,004,994,574.50	2,826,506,026.58
ansport Equipment	1,981,534,060.46	324,294,255.00	2,305,828,315.46
fice Equipment,Furniture and Fittings	83,143,655.00	89,417,620.00	172,561,275.00
T Equipment,Software and Other ICT Assets	407,627,364.40	161,774,262.00	569,401,626.40
her Machinery and Equipment	369,126,711.05	73,051,191.65	442,177,902.70
ritage and Cultural Assets	-	-	-
angible 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

Scanned by CamScanner

MIGORI COUNTY GOVERNMENT

FINANCIAL YEAR 2018-2019 DEVELOPMENT EXPENDITURE REPORT

PAYMENT DAT	PAYEE	Details	Total Payments Kshs.	Balance Kshs.	
19.12.2018	Aventain Logistics Limited	Bore hole drilling at Got kachola	2,274,713.00	-	Construction and Civil Works
17.05.2019	Bimaco Enterprises Ltd	Drilling of Bore holes in Awendo and Uriri Sub Counties	4,851,817.00	-	Construction and Civil Works
18.04.2019	Britam Investment Ltd	Access to Riana river	11,922,909.00	-	Construction and Civil Works
17.05.2019	Britam Investment Ltd	Opening of Riana Access road	11,921,264.05	-	Construction and Civil Works
17.12.2018	Britam Investment Ltd	Rehabilitation of Kehancha water supply	8,309,870.00	-	Construction and Civil Works
11.12.2018	Buildfirst 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 Kemakare borehole in Kuria West SC	3,604,977.00		Construction and Civil Works
17.12.2018	Dijan Investment Ltd	Equiping and Distribution of Kemakare Borehole Masaba Ward in K	10,814,933.25	-	Construction and Civil Works
07.02.2019	Dera Construction Co Ltd	Construction of 4 door pit latrine at market	450,000.00	-	Construction and Civil Works
20.12.2018	Dry Dock Suppliers	Access to Masaba River	7,757,268.00	-	Construction and Civil Works
15.05.2019	Eddyson Limited	Equiping Moheto primary school Borehole in Nyamosense ward	4,433,866.00	-	Construction and Civil Works
18.12.2018	Globb Co. Limited	Access to Mukuro river	8,824,280.00	-	Construction and Civil Works
10.12.2018	GAMASTIC 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	Drilling of 8 Bore holes in Suna East and West Sub Counties	9,929,900.00	-	Construction and Civil Works
07.12.2018	Jamo Construction Company Ltd	Drilling of Bore holes in Kaler ward in Nyatike Sub County	4,541,305.00	-	Construction and Civil Works
11.12.2018	Jashari Construction Ltd	Maint of A1 Junction-Sala 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 Bimmuti Makerero-Ta	9,658,131.00	-	Construction and Civil Works
07.12.2018	Jovan Enterprises Ltd	Opening and spot improvement of Ndiwa Odiyo road	5,791,715.00	-	Construction and Civil Works
01.07.2019	Jovan Kenya Ltd	Opening and spot improvement of Nyamasare Kambuji-Kodungo-C	7,608,456.00	-	Construction and Civil Works
07.01.2019	Jovan Kenya Ltd	Maintenance of Girbe-Mukuro road	3,642,599.00	-	Construction and Civil Works
01.07.2019	Jovan Kenya Ltd	Maintenance of Canaan Centa Senal road	8,255,269.00	-	Construction and Civil Works
08.03.2019	Jovan Kenya Ltd	Maintenance of Mukuyu-Lela-Sibuoche road	7,127,131.00	-	Construction and Civil Works
07.01.2019	Jovan Kenya Ltd	Maintenance of Nyametaburo-Isebania road	945,700.00	-	Construction and Civil Works
07.12.2018	Jovan Kenya Ltd	Drilling of Boreholes in Macalder Kanyarwanda and North Kadem	4,189,416.00	-	Construction and Civil Works
07.12.2018	Jujue Supplies Ltd	Maintenance of Kuria-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	9,371,978.00	-	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	6,247,735.00		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	4,904,063.00	-	Construction and Civil Works
01.07.2019	Le Mbuya Enterprises	Construction of VIP Toilet at Governors residence	1,000,000.00	-	Construction and Civil Works
01.07.2019	Levandars Construction	Construction of 4 door VIP Latrine for Lands department	947,140.00	-	Construction and Civil Works
05.07.2019	Mandu 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	1,992,410.00	-	Construction and Civil Works
12.06.2019	New Spur Agencies	Completion of Nyandema Borehole in Macalder Kanyarwanda war	1,576,712.00		Construction and Civil Works
07.12.2018	New spur Agency	Equiping and Distribution of water for Nyandema Borehole in Mac	6,308,000.00	-	Construction and Civil Works
01.07.2019	New Team Enterprises Ltd	Equiping of Dali Lango borehole in Got Kachola ward in Nyatike Sul	6,410,997.00	-	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	Newell Logistics	Maintenance of Raberry-Nyakurungoto road	1,585,785.00	-	Construction and Civil Works
04.07.2019	Omja Enterprises	Maintenance of Marrwa-Malunga-Mule-Engenya-Kanyimach road	5,526,044.00	-	Construction and Civil Works
18.12.2018	Pamasik Construction Co Ltd	Construction of Rekoli Footbridge	4,775,024.00	-	Construction and Civil Works
23.04.2019	Pamasik Construction Co Ltd	Construction of Rekoli Footbridge	658,624.00	-	Construction and Civil Works
18.12.2018	Panchani Holdings	Masonry fencing of Migori Stadium	775,149.00	-	Construction and Civil Works
01.07.2019	Panchani Holdings	Equiping of Saro Dispensary borehole	3,978,000.00	-	Construction and Civil Works
15.05.2019	Pyeon Supplier Ltd	Rehabilitation and completion of Migori water supply (Isa kali Mig	10,823,132.00	-	Construction and Civil Works
11.06.2019	Queens Investment Ltd	Construction of Ombo modern market	39,585,325.00	-	Construction and Civil Works
12.04.2019	Queens Investment Ltd	Construction of Ombo modern market	55,070,450.00	-	Construction and Civil Works
07.12.2018	Queens 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	Roiba Construction Limited	Drilling of boreholes for schools in West and East Kamagambo war	3,310,482.00		Construction and Civil Works
07.03.2019	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 & Gangu 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	Shamsawa Construction Company	Access to Gwitare River	4,161,314.00	-	Construction and Civil Works
15.05.2019	Sisi Building and Construction	Drilling of Bore hole for St Celestine Church in Oruba Ragana & Wa	3,129,000.00	-	Construction and Civil Works
07.02.2019	Southern Builders	Protection of Kagaga & Konyango spring in North Kamagambo	852,300.00	-	Construction and Civil Works
24.04.2019	Stacode Holdings Lt	Rehabilitation and completion of Gogo Macalder Kanyarwanda wa	3,019,380.00	-	Construction and Civil Works
01.07.2019	Teian Enterprises	Access to Nyangoto	12,598,280.00	-	Construction and Civil Works
10.12.2018	Teian Enterprises Ltd	Drilling of Boreholes in Ntunyigi and Keberoti in Kuria West and Ea	5,814,552.00	-	Construction and Civil Works
07.12.2018	Teida Enterprises Ltd	Drilling of Boreholes in Rongo Sub County	6,294,697.00	-	Construction and Civil Works
12.03.2019	Wods 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	Aajex 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 dispensary	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	15,742,294.00	-	Construction of Buildings
11.03.2019	Dijan Investment Ltd	Construction of paediatric at MCRH	10,740,818.00	-	Construction of Buildings
07.02.2019	Tour 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	3,542,000.00	1,334,935.00	Construction of Buildings
10.12.2018	Jujue Supplies Ltd	Construction of Twin Workshops at Macalder VTT	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
08.03.2019	Machage Construction Works Ltd	Construction of Getonganya health centre	2,500,000.00	-	Construction of Buildings
07.12.2018	Mbinga 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	Nyandoro Building and Constructio	Completion of Keringo dispensary	1,998,001.00	-	Construction of Buildings
14.06.2019	Patrinwa Kenya Limited	Construction of Makerero ward admin office in Kuria west	10,953,103.00	-	Construction of Buildings
10.12.2018	Queens Investment Ltd	Construction of Piny Owacho Dispensary	7,000,000.00	-	Construction of Buildings
12.06.2019	Queens Investment Ltd	Construction of ward admin office at West Kanyamkago ward	5,508,000.00	-	Construction of Buildings
07.12.2018	Queens 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

Scanned by CamScanner

			6,583,320.00	-	Construction of Buildings
			11,235,100.00	-	Construction of Buildings
			3,574,722.00	-	Construction of Buildings
			8,189,990.00	-	Construction of Buildings
			5,751,316.20	-	Construction of Buildings
			1,861,260.00	-	Construction of Buildings
			1,984,968.00	-	Construction of Buildings
			969,194.00	-	Construction of Buildings
			164,184,539.70		
			3,784,415.00	-	Construction of Roads
			8,272,412.00	-	Construction of Roads
			8,042,000.00	-	Construction of Roads
			110,000,000.00	-	Construction of Roads
			16,971,189.00	-	Construction of Roads
			24,374,966.00	-	Construction of Roads
			6,941,877.00	-	Construction of Roads
			9,518,061.00	-	Construction of Roads
			8,882,979.00	-	Construction of Roads
			3,446,855.00	-	Construction of Roads
			5,324,487.00	-	Construction of Roads
			7,539,428.00	-	Construction of Roads
			9,362,821.00	-	Construction of Roads
			9,848,942.00	-	Construction of Roads
			31,509,727.00	-	Construction of Roads
			16,479,696.00	-	Construction of Roads
			4,234,923.00	-	Construction of Roads
			8,234,171.00	-	Overhaul and Refurbishment of Constru
			2,920,764.00	-	Overhaul and Refurbishment of Constru
			3,601,848.00	-	Overhaul and Refurbishment of Constru
			14,190,642.00	-	Overhaul and Refurbishment of Constru
			11,181,725.00	-	Overhaul and Refurbishment of Constru
			2,319,525.00	-	Overhaul and Refurbishment of Constru
			1,855,190.00	-	Overhaul and Refurbishment of Constru
			1,965,249.00	-	Overhaul and Refurbishment of Constru
			5,167,154.00	-	Overhaul and Refurbishment of Constru
			3,167,681.80	-	Overhaul and Refurbishment of Constru
			3,681,427.00	-	Overhaul and Refurbishment of Constru
			2,125,653.00	-	Overhaul and Refurbishment of Constru
			8,800,625.00	-	Overhaul and Refurbishment of Constru
			5,708,043.00	-	Overhaul and Refurbishment of Constru
			6,402,256.00	-	Overhaul and Refurbishment of Constru
			7,886,363.00	-	Overhaul and Refurbishment of Constru
			8,870,778.00	-	Overhaul and Refurbishment of Constru
			6,267,990.00	-	Overhaul and Refurbishment of Constru
			6,903,659.00	-	Overhaul and Refurbishment of Constru
			3,792,857.00	-	Overhaul and Refurbishment of Constru
			8,918,693.00	-	Overhaul and Refurbishment of Constru
			4,494,785.35	-	Overhaul and Refurbishment of Constru
			6,734,850.00	-	Overhaul and Refurbishment of Constru
			1,793,293.00	-	Overhaul and Refurbishment of Constru
			1,377,316.00	-	Overhaul and Refurbishment of Constru
			4,401,993.30	-	Overhaul and Refurbishment of Constru
			8,260,650.00	-	Overhaul and Refurbishment of Constru
			3,458,840.00	-	Overhaul and Refurbishment of Constru
			3,802,596.00	-	Overhaul and Refurbishment of Constru
			3,290,816.40	-	Overhaul and Refurbishment of Constru
			6,395,652.00	-	Overhaul and Refurbishment of Constru
			327,197.80	-	Overhaul and Refurbishment of Constru
			894,031.80	-	Overhaul and Refurbishment of Constru
			2,535,192.00	-	Overhaul and Refurbishment of Constru
			3,882,599.85	-	Overhaul and Refurbishment of Constru
			658,315.15	-	Overhaul and Refurbishment of Constru
			8,954,324.00	-	Overhaul and Refurbishment of Constru
			543,600.00	-	Overhaul and Refurbishment of Constru
			31,727,078.85	-	Overhaul and Refurbishment of Constru
			30,649,531.30	-	Overhaul and Refurbishment of Constru
			832,984.90	-	Overhaul and Refurbishment of Constru
			3,290,683.30	-	Overhaul and Refurbishment of Constru
			8,732,448.00	-	Overhaul and Refurbishment of Constru
			8,750,586.05	-	Overhaul and Refurbishment of Constru
			1,346,623.00	-	Overhaul and Refurbishment of Constru
			6,482,830.60	-	Overhaul and Refurbishment of Constru
			1,535,609.80	-	Overhaul and Refurbishment of Constru
			5,087,290.00	-	Overhaul and Refurbishment of Constru
			3,599,969.00	-	Overhaul and Refurbishment of Constru
			1,476,908.00	-	Overhaul and Refurbishment of Constru
			753,531.00	-	Overhaul and Refurbishment of Constru
			4,896,360.80	-	Overhaul and Refurbishment of Constru
			3,395,000.80	-	Overhaul and Refurbishment of Constru
			3,739,214.00	-	Overhaul and Refurbishment of Constru
			1,510,320.00	-	Overhaul and Refurbishment of Constru
			8,931,515.00	-	Overhaul and Refurbishment of Constru
			7,242,228.00	-	Overhaul and Refurbishment of Constru
			2,645,928.00	-	Overhaul and Refurbishment of Constru
			561,810.00	-	Overhaul and Refurbishment of Constru
			9,127,328.00	-	Overhaul and Refurbishment of Constru
			7,383,764.00	-	Overhaul and Refurbishment of Constru
			3,018,495.00	-	Overhaul and Refurbishment of Constru
			9,939,020.80	-	Overhaul and Refurbishment of Constru
			6,825,914.70	-	Overhaul and Refurbishment of Constru
			741,273.00	-	Overhaul and Refurbishment of Constru
			1,814,830.40	-	Overhaul and Refurbishment of Constru
			5,488,190.00	-	Overhaul and Refurbishment of Constru

Scanned by CamScanner

08.02.2019	Sango Services E A Ltd	Maintenance of Oyani AS-Gogo road	13,143,660.00	-	Overhaul and Refurbishment of Constru
21.12.2018	Sango Services E A Ltd	Maintenance of Nyahera -Omulo-Anam road	5,563,624.00	-	Overhaul and Refurbishment of Constru
13.06.2019	Saumo Enterprises	Maintenance of Ranga Ondiri-Nyandema road	2,276,813.00	-	Overhaul and Refurbishment of Constru
07.05.2019	Stadia Builders Ltd	Opening & spot improvement of Kogola junction-Ranga-Usao-Ome	6,951,807.00	-	Overhaul and Refurbishment of Constru
07.12.2018	Suseno Construction Co	Opening of Sirere - Kamkuya road	2,828,895.00	-	Overhaul and Refurbishment of Constru
05.07.2019	Tasan Enterprises	Rehabilitation of Kogola junction-Macheo-Raguda road	3,741,696.00	-	Overhaul and Refurbishment of Constru
08.03.2019	Tasan Enterprises Ltd	Maintenance of Bohorora-Nyabohanse-Nyamagagana road	11,587,178.00	-	Overhaul and Refurbishment of Constru
07.12.2018	Teola Enterprises Ltd	Maintenance of Ageno Muok - Obindi road	4,231,941.00	-	Overhaul and Refurbishment of Constru
08.03.2019	Teola Enterprises Ltd	Maintenance of Gimuri-Nimata-Nyamatabura-Gwitenge road	13,679,371.00	-	Overhaul and Refurbishment of Constru
28.03.2019	Tophem Logistics Ltd	Maintenance of Nyarago-Manyonge road	751,748.00	-	Overhaul and Refurbishment of Constru
18.04.2019	Wahi International Co Ltd	Rehabilitation of Chungni-Kokandi-Kiping-Malera road	8,923,568.00	-	Overhaul and Refurbishment of Constru
26.03.2019	Wakabutha Construction Co Ltd	Maintenance of Nyarach-Ndege-Onedo-Makalan road	3,629,527.00	-	Overhaul and Refurbishment of Constru
15.03.2019	Walye General Enterprises Ltd	Maintenance of Mutuni - Ajego road	5,514,435.00	-	Overhaul and Refurbishment of Constru
31.12.2018	Windo Construction Co	Maintenance of Nyabohanse-Nyanchabo road	3,279,830.00	-	Overhaul and Refurbishment of Constru
			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	Kuhisia Youth Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	Naa Self Help Group	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	Ponyemac 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	Ragogi New Faith Women Group	Supply of tree seedlings	2,575,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	Shuh Women Empowerment	Supply of tree seedlings	135,000.00	-	Purchase of Certified Seeds, Breeding St
08.02.2019	Suffen Structure Consultancy Ltd	Supply of tissue culture banana seedlings	19,950,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	Tete Dairy and Breeding Company	Supply and Delivery of Dairy in Calf Cows	7,497,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	Tete Dairy and Breeding Company	Supply and Delivery of Sahiwal Breeding Bulls	2,595,000.00	-	Purchase of Certified Seeds, Breeding St
07.12.2018	True Kasangu 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	5,467,500.00	-	Purchase of Certified Seeds, Breeding St
			38,459,500.00		
02.07.2019	Beaty Pride African Dress Making	Supply and delivery of tents and chairs	2,481,000.00	-	Purchase of Household Furniture and In
21.12.2018	Fosline Enterprises	Supply of hospital beds to Kombe dispensary	929,720.00	-	Purchase of Household Furniture and In
			3,410,720.00		
07.11.2018	Everstar & Company	Supplies & Delivery of ECDE chairs and Tables	9,998,400.00	-	Purchase of office Furniture and General
04.07.2019	Inkomba Limited	Supply of office furniture	2,720,000.00		Purchase of office Furniture and general
			12,718,400.00		
17.05.2019	Centon Consulting Group Ltd	Provision of data back up solution	37,930,731.00	-	Purchase of specialized plant equipment
04.07.2019	Panafrican Trucks and Equipment	Purchase of 1 unit of Motor Grader	23,481,500.00	-	Purchase of specialized plant equipment
12.09.2018	Penda Ltd	Supply delivery and installation of 10KVA sundace set up system	12,000,011.00	-	Purchase of specialized plant equipment
02.03.2019	Romatica Investments Ltd	Supply and delivery of tree nursery equipment	4,840,000.00	-	Purchase of specialized plant equipment
07.05.2019	Supac Health Care Ltd	Supply of Lab Equipment	3,060,000.00	-	Purchase of specialized plant equipment
12.03.2019	Jon Hansen & Soehne(EAST AFRICA)	Supply of software to water department	3,000,000.00	-	Purchase of Specialized Plant, Equipmen
18.12.2018	Achelis Material Handling Ltd	Supply and delivery of Motor Grader 180-200HP	18,000,000.00	-	Purchase of Specialized Plant Equipmen
30.05.2019	Wipro Technologies	Provision of data & Voice infrastructure equipment	21,621,008.00	-	Purchase of Specialized Plant Equipmen
15/05/2019		Purchase of medical equipments	2,019,200.00	-	Purchase of Specialized Plant Equipmen
07.12.2018	Dorcas Engineering and Contractors	Supply, Erection and installation of floodlight in various parts of th	58,443,500.00	-	Purchase of office furniture and General
28/06/2019		Purchase of medical equipments	3,515,680.00	-	Purchase of Specialized Plant Equipmen
			188,853,630.00		
17.05.2019	Captain Andys Fishing Supply	1 Boats,2 Engines Yamaha outboard complete fuel tanks to fishers	5,300,000.00	-	Purchase of Vehicles and Other Transpo
06.02.2019	Isuzu East Africa Ltd	Purchase of County Government Vehicles MIGCG001 & MIGCG002	3,400,000.00	-	Purchase of Vehicles and Other Transpo
07.12.2018	Toyota Kenya Ltd	Supply of Toyota D Cabin	6,716,952.00	-	Purchase of Vehicles and Other Transpo
			15,416,952.00		
12.03.2019	Everstar and Co Investments Ltd	Renovation and completion of of staff houses at Othoro Dispensar	1,951,050.00	-	Refurbishment of Buildings
07.03.2019	Genesis Agency Ltd	Improvement and repairs to County procurement office at County	1,965,040.00	-	Refurbishment of Buildings
11.03.2019	Homab Holdings Ltd	Completion of Gamsos Youth Polytechnic	2,980,063.00	-	Refurbishment of Buildings
01.07.2019	NDK Constructors and suppliers	Renovation of Bugambe coffee factory in Nyamonenye ward - Kuria	1,287,774.00	-	Refurbishment of Buildings
18.02.2019	Owich Sanga Youth Group	Renovation of Suna west Sub County Admin office	998,000.00	-	Refurbishment of Buildings
11.03.2019	Suhas Construction Co LTD	Renovation of Ngodhe dispensary in East Kamagambo ward	1,008,120.00		Refurbishment of Buildings
			10,191,047.00		
18.02.2019	Dzeyu Construction Trading Ltd	Repair and Maintenance of solar street lights	19,917,872.00	-	Overhaul and Refurbishment of Constru
18.02.2019	Fenlofan Construction Co LTD	Repairs and maintenance of digital advertisement billboards	14,267,600.00	-	Overhaul and Refurbishment of Constru
07.02.2019	Suhas Construction Co LTD	Provision of repair to pump 120BA PANNEL at Oyani	3,999,998.00	-	Rehabilitation and renovation of plant m
			38,185,470.00		
16.02.2019	Jamabi Media Centre	Consultancy services for design & drawing of Rongo Bus park	684,135.00	-	Research, Feasibility Studies, Project Prep
23.04.2019	Geodev (K) Ltd	Migori town integrated strategic urban development plan	85,760,955.82	-	Research, Feasibility Studies, Project Prep
18.12.2018	Global Geosystems	Intergrated plan for Isebania Town	8,900,000.00	-	Research, Feasibility Studies, Project Prep
07.03.2019	Jamabi Media Centre	Consultancy on drawing and design of Awendo recreational park	188,300.00	-	Research, Feasibility Studies, Project Prep
07.03.2019	Marjoram Co Ltd	Consultancy on drawing and design of Ombo market	595,200.00	-	Research, Feasibility Studies, Project Prep
18.12.2018	Ruel Limited	Submission of Draft Final ISUDP and capital investment plan devel	17,316,501.00	-	Research, Feasibility Studies, Project Prep
18.06.2019	safeglobal consultancy firm ltd	Consultancy for Environmental impact assessment for Nehancha sta	1,987,800.00		Research, Feasibility Studies, Project Prep
07.03.2019	Sugga & Associates Ltd	Consultancy services on valuation roll for suna east sub county	2,975,400.00	-	Research, Feasibility Studies, Project Prep
			98,827,991.82		
07.03.2019	Interactive Networks	Installation and commissioning of CCTV at planning department	4,796,600.00		Purchase of ICT Equipments
18.04.2019	Inkomba Limited	Supply of ICT Equipment	995,600.00	-	Purchase of ICT Equipments
18.04.2019	Rohas Engineering Ltd	Supply of ICT Equipment	37,817,912.00	-	Purchase of ICT Equipments
18.06.2019	synergies company ltd	Purchase of ICT networking and Communications Equipment	5,604,000.00	-	Purchase of ICT Equipments
03.07.2019	Exodus Logistics Co. Ltd	Provision of Technical inventory support services	16,845,000.00	-	Purchase of ICT Equipments
			66,209,112.00		
26.10.2018	Beslop General Supplies	Supply of fish feeds	3,410,000.00	-	Specialised Materials and Supplies
18.06.2019	Beslop General Supplies	Supplies of agricultural materials	800,000.00	-	Specialised Materials and Supplies
18.12.2018	Bemoco 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 VSVs	4,000,000.00	-	Specialised Materials and Supplies
23.04.2019	Cyberman Investment Ltd	Supply of medical equipment	9,063,189.65	-	Specialised Materials and Supplies

Scanned by CamScanner

[illegible]	Deepu Construction Trading Ltd	Supply of waste management tools	2,100,000.00	-	Specialised Materials and Suppl
[illegible]	H Bo Technologies	Supply and delivery of of Non Pharmaceuticals	409,250.00	-	Specialised Materials and Supplie
[illegible]	Nose Supplies Ltd	Supply and delivery of waste management tools	4,400,000.00	-	Specialised Materials and Supplie
[illegible]	Kayola Investments	Supply and delivery of ECDE learning materials	4,960,000.00	-	Specialised Materials and Supplie
[illegible]	Melanda Investment Ltd	Supply of chemicals to agriculture department	34,220,000.00	-	Specialised Materials and Supplie
[illegible]	Nilgiri Women Living With Disability	Supply and delivery of tree seedlings	135,000.00	-	Specialised Materials and Supplie
[illegible]	Panthera Pardus Supplies Limited	Supply of renal unit commodities	2,799,952.00	-	Specialised Materials and Supplie
[illegible]	Panthera Pardus Supplies Limited	Supply of non pharmaceuticals to MCBs	1,890,000.00	-	Specialised Materials and Supplies
[illegible]	Pair Destruction Services	Supply of vaccines to VDVs	600,000.00	-	Specialised Materials and Supplies
[illegible]	Powerview Youth Group	Supply & delivery of Tree seedlings	195,000.00	-	Specialised Materials and Supplies
[illegible]	Rugu General Supplies Ltd	Supply of nutritional equipment	875,600.00	-	Specialised Materials and Supplies
[illegible]	Southern sports house	Supply of sports uniforms and equipment	1,600,000.00	-	Specialised Materials and Supplies
[illegible]	Specific Tabcoms	Supplies & Delivery of tools and Equipment	4,965,200.00	-	Specialised Materials and Supplie
			71,051,191.65		
			1,790,829,394.91		
		Grand Total			

Scanned by CamScanner