

COUNTY GOVERNMENT OF MIGORI

QUARTERLY REPORT AND FINANCIAL STATEMENTS

**FOR THE PERIOD ENDED
MARCH, 2023**



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

MIGORI COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended March, 2023

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I. 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 entity's day-to-day management is under the following key organs:

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

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

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(c) Fiduciary Management

The key management personnel who held office during the financial period ended march 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CECM Finance and Economic Planning	Mr Maurice Otunga
2.	CECM Public Service Management	Mr. Caleb Opondi
3.	CECM Trade Tourism and Industry	Ms Mercy Mwakio
4.	CECM Transport and Infrastructure	Mr. John Oring'o
5.	CECM Educ., Sports Culture Gender and Social Services	Dr. Mogesi Samburu
6.	CECM Health Services	Mr. Julius Awuor
7.	CECM Lands and Physical Planning	Eng. John Kobado
8.	CECM Agriculture Livestock and Fisheries	Mr. Lucas M. Chacha
9.	CECM Environment	Ms Rahab R. Chacha
10.	CECM Water, Energy, Environs and Disaster Management	Mr Christopher Rosana

(d) Fiduciary Oversight Arrangements

The fiduciary oversight bodies at the County for the year ending 31st March 2023 were:

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

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

Auditor General
Kenya National Audit Office
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

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3. STAFF

2. FORWARD BY THE CECM FOR FINANCE AND ECONOMIC PLANNING

It gives me pleasure to present the County Government of Migori financial statements for the quarter ending 31st March 2023. 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 Government and 47 County Governments.

Financing of the County Governments.

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

County's Financial Performance.

The county government of Migori had an approved budget of Ksh. 10,206,987,742 for the year 2022/2023 comprising of Kshs 3,179,449,298 as development and Kshs 7,027,538,444 as recurrent expenditure. From the annual budget, county Assembly took Kshs. 945,472,209 for its development projects, personnel emoluments and office operations. Migori County, however, for the period, 2022/2023, received a total of kshs 5,015,447,464.

Challenges.

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



Mr Maurice O. Nyanjagah
CEC- Finance and Economic Planning,
County Government of Migori.

3. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Sections 166 of the Public Finance Management Act, 2012 requires that, at the end of each quarter, the County Treasury shall prepare financial statements of each County Government entity, receiver of revenue and consolidate financial statements for all County Government entities in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government as at the end of the period ended 31st March, 2023. 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 and Economic planning 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 and Economic planning is of the opinion that the County Government's financial statements gives a true and fair view of the state of the County Government's transactions during the period ended 31st March, 2023, 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 financial statements as well as the adequacy of the systems of internal financial control.

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STATEMENT OF MANAGEMENT RESPONSIBILITIES (Continued)

The CEC member for Finance and Economic planning 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 quarter 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 11th April 2023




.....
County Executive Committee Member –
Finance and Economic Planning

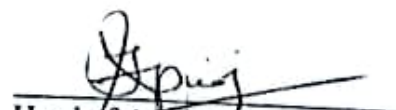
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4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 31ST MARCH 2023

	Notes	Period ended	
		March 2023	2021-2022
		KShs	KShs
Receipts			
Equitable Share	1	4,602,886,758	7,364,618,812
Proceeds from Domestic and Foreign Grants	2	124,304,919	271,806,088
Transfers from Other Government Entities	3		
County Own Generated Receipts	4	288,255,787	386,686,546
Total receipts		5,015,447,464	8,023,111,446
Payments			
Compensation of Employees	5	2,229,294,723	2,966,768,763
Use of goods and services	6	936,132,062	2,644,465,618
Transfers to Other Government Units	7	944,547,320	1,315,040,322
Other grants and transfers	8	371,356,478	355,029,815
Social Security Benefits	9	-	8,084,862
Acquisition of Assets	10	29,159,226	1,626,900,272
Finance Costs, including Loan Interest	11		
Other Payments	12	-	-
Total payments		4,510,489,809	8,916,289,652
SURPLUS/DEFICIT		504,957,655	- 893,178,206

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 11th April 2023 and signed by:


 Chief Officer
 Name: Achuora John Odoyo


 Head of Accounting services
 Name: Janet Apiyo Kagali
 ICPAK Member Number: 18111

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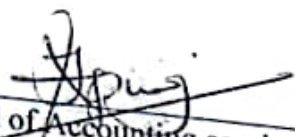
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5. STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST MARCH 2023

	Notes	Period ended	
		Mar 2023	2021-2022
		KShs	KShs
Financial assets			
Cash and Cash Equivalents			
Bank Balances			
Cash Balances	13A	1,217,823,773	732,083,084
	13B	-	-
Total Cash and cash equivalents		1,217,823,773	732,083,084
Accounts Receivable			
	14	-	-
Total financial assets		1,217,823,773	732,083,084
Financial liabilities			
Accounts Payables – Deposits and retentions			
	15	23,165,522	42,382,488
Net financial assets		1,194,658,251	689,700,596
Represented by			
Fund balance b/fwd			
Prior year adjustments	16	689,700,596	1,582,878,802
Surplus/Deficit for the year	17	-	-
Net financial position		504,957,655	893,178,206
		1,194,658,251	689,700,596

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 11th April 2023 and signed by:


Chief Officer
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 Name: Janet Apiyo Kagali
 ICPAK Member Number: 18111

6. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31ST MARCH 2023

	Notes	Period ended	
		Mar 2023	2021-2022
		KShs	KShs
Receipts from operating income			
Equitable Share	1	4,602,886,758	7,364,618,812
Proceeds from Domestic and Foreign Grants	2	124,304,919	271,806,088
Transfers from Other Government Entities	3		
County Own Generated Receipts	4	288,255,787	386,686,546
Payments for operating expenses			
Compensation of Employees	5	2,229,294,723	2,966,768,763
Use of goods and services	6	936,132,062	2,644,465,618
Transfers to Other Government Units	7	944,547,320	1,315,040,322
Other grants and transfers	8	371,356,478	355,029,815
Social Security Benefits	9	-	8,084,862
Finance Costs, including Loan Interest	11		
Other Payments	12	-	-
Adjusted for:			
Increase/ (Decrease) in Outstanding Imprests and Advances	19	-	-
Increase/ (Decrease) in Deposits and Retention	19	- 19,216,966	- 89,890,717
Total Adjustments		- 19,216,966	- 89,890,717
Net cash flows from operating activities		514,899,915	643,831,349
Cash flow from investing activities			
Acquisition of Assets	10	29,159,226	1,626,900,272
Net cash flows from investing activities		29,159,226	1,626,900,272
Net increase in cash and cash equivalents		485,740,689	- 983,068,923
Cash and cash equivalents at beginning of the year	13	732,083,084	1,715,152,007
Cash and cash equivalents at end of the year		1,217,823,773	732,083,084

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 11th April 2023 and signed by:


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 Head of Accounting services
 Name: Janet Apiyo Kagali

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ICPAK Member Number:18111

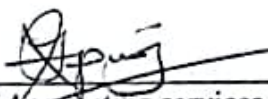
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7. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparabil e Basis	% of Utilization
	a	b	c=(a+b)	d	d/c
	Kshs	Kshs	Kshs	Kshs	%
RECEIPTS					
Equitable Share	8,005,020,448	0	8,005,020,448	4,602,886,758	3,402,133,690
Proceeds from Domestic and Foreign Grants	617,962,480	1,134,004,814	1,751,967,294	124,304,919	1,627,662,375
County Own Generated Receipts	350,000,000	100,000,000	450,000,000	288,255,787	161,744,213
TOTAL	8,972,982,928	1,234,004,814	10,206,987,742	5,015,447,464	5,191,540,278
PAYMENTS					
Compensation of Employees	2,685,002,343	134,218,649	2,819,220,992	2,229,294,723	589,926,269
Use of goods and services	2,660,254,833	514,590,410	3,174,845,243	936,132,062	2,238,713,181
Transfers to Other Government Units	886,834,225	236,637,984	1,123,472,209	944,547,320	178,924,889
Other grants and transfers		509,070,577	509,070,577	371,356,478	137,714,099
Social Security Benefits		0		-	-
Acquisition of Assets	2,740,891,527	-160,512,806	2,580,378,721	29,159,226	2,551,219,495
TOTAL	8,972,982,928	1,234,004,814	10,206,987,742	4,510,489,809	5,696,497,934

The entity financial statements were approved on 11th January 2023 and signed by:



 Chief Officer
 Name: Achuora John Odoyo



 Head of Accounting services
 Name: Janet Apiyo Kagali
 ICPAK Member Number: 18111

8. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustment b	Final Budget c=(a+b)	Actual on Comparable Basis d	Budget utilization difference e=c-d	% of Utilization d/c
	Kshs	Kshs	Kshs	Kshs	Kshs	
RECEIPTS						
Equitable Share	5,797,084,651	745,447,043	6,542,531,694	4,347,457,906	2,195,073,788	66%
Proceeds from Domestic and Foreign Grants	35,006,750		35,006,750		35,006,750	0%
County Own Generated Receipts	350,000,000	100,000,000	450,000,000	288,255,787	161,744,213	64%
TOTAL	6,182,091,401	845,447,043	7,027,538,444	4,635,713,693	2,391,824,751	66%
PAYMENTS						
Compensation of Employees	2,685,002,343		2,819,220,992	2,229,294,723	589,926,269	79%
Use of goods and services	2,660,254,833	489,590,410	3,149,845,243	936,132,062	2,213,713,181	30%
Transfers to Other Government Units	836,834,225		1,033,472,209	944,547,320	88,924,889	91%
Other grants and transfers	-		25,000,000	20,781,933	4,218,067	83%
Social Security Benefits	-	-	-	-	-	
TOTAL	6,182,091,401	845,447,043	7,027,538,444	4,130,756,038	2,896,782,406	59%

The entity financial statements were approved on 11th April 2023 and signed by:


 Chief Officer
 Name: Achuora John Odoyo



 Head of Accounting services
 Name: Janet Apiyo Kagali
 ICPAK Member Number: 18111


9. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	% of Utilization
	a	b	(a+b)	d	(d/a)
	Kshs	Kshs	Kshs	Kshs	
RECEIPTS					
Equitable Share	2,207,935,797		1,462,488,754	255,428,852	1,207,059,902
Proceeds from Domestic and Foreign Grants	582,955,730		1,716,960,544	124,304,919	1,592,655,625
County Own Generated Receipts	-		-		-
TOTAL	2,790,891,527	388,557,771	3,179,449,298	379,733,771	2,799,715,527
PAYMENTS					
Transfers to Other Government Units	50,000,000	40,000,000	90,000,000		90,000,000
Other grants and transfers	-	484,070,577	484,070,577	350,574,545	133,496,032
Acquisition of Assets	2,740,891,527	(135,512,806)	2,605,378,721	29,159,226	2,576,219,495
TOTAL	2,790,891,527	388,557,771	3,179,449,298	379,733,771	2,799,715,527

The county is yet to absorb development funds due to ongoing verification of pending bills.

The entity financial statements were approved on 11th April 2023 and signed by:


 Chief Officer
 Name: Achura John Odoyo


 Head of Accounting services
 Name: Janet Apiyo Kagali
 ICPAK Member Number: 18111

10. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of compliance and basis of preparation

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

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

The financial statements are presented in Kenya Shillings, which is the functional and reporting currency of the entity all values are rounded to the nearest Kenya Shilling. The accounting policies adopted have been consistently applied to all the quarters 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 166 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

ii) 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 quarter 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 quarter ended March 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) 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.

iv) Returns to CRF Issues

These relate to unspent balances in the development, recurrent and deposit accounts at the end of the quarter 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 payments when the event occurs and the related cash has actually been paid out by the entity.

i) Compensation of employees

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

ii) Use of goods and services

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

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.

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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 quarter.

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.

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 quarter 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

9. Pending bills

Pending bills consist of unpaid liabilities at the end of the financial quarter arising from contracted goods or services during the quarter or in past quarters. 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 *Migori* at the end of the quarter.

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 *entity's* budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on Migori for the period 1st July 2022 to 30 June 2023 as required by law.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

11. Related party transactions

Related party transactions involve cash and in kind transactions with the National Government, National Government entities and County Government entities

11. NOTES TO THE FINANCIAL STATEMENTS

1. Equitable Share

	Period ended Mar 2023	
	2021-2022	2021-2022
	KShs	KShs
Total Equitable Share for quarter 1	1,320,828,374	1,320,828,374
Total Equitable Share for quarter 2	1,320,828,374	1,320,828,374
Total Equitable Share for quarter 3	1,961,230,010	1,320,828,374
Total Equitable Share for quarter 4		3,402,133,690
Total	4,602,886,758	7,364,618,812

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Description	Period ended Mar 2023	
	2021-2022	2021-2022
	KShs	KShs
Proceeds from Domestic and foreign grants received through exchequer		
DANIDA - Universal Healthcare in Devolved Units Programme	-	7,503,375
World Bank – THUSCP	-	48,556,702
National Agricultural & Rural Inclusive Growth Project (NARIGP)	114,220,853	194,942,279
Kenya Devolution Support Programme	-	-
Youth Polytechnic support grant	-	-
Abolishment of user fees in health centres and dispensaries	-	-
Kenya Urban Support Programme	-	-
Agriculture Sector Development Support Project (ASDSP)	10,084,066	20,803,732

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Kenya Climate Smart Agriculture Project (KCSAP)	-	-
Sub total	124,304,919	271,806,088

3. TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Description	Period ended Mar	
	2023	2021-2022
	KShs	KShs
Transfers from Central Government entities		
Road maintenance levy fund	0	0
Covid-19 Fund	0	0
TOTAL	0	0

GORI COUNTY GOVERNMENT
Reports and Financial Statements
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4. COUNTY OWN GENERATED RECEIPTS

	Period ended Mar 2023	2021/22
	Kshs	Kshs
County Own Source Revenue		
Bus Park	22,758,461.00	40,009,920.00
Motor Bike	5,620,240.00	1,753,230.00
Entry Exit Fees	1,912,300.00	2,731,770.00
Taxi Car	5,368,500.00	9,447,890.00
Sub - Total	35,659,501.00	53,942,810.00
Permits		
Single Business Permits	40,270,850.00	44,699,770.00
Distribution	-	11,630,200.00
Sub - Total	40,270,850.00	56,329,970.00
Market Fees		
Market Dues	25,952,031.00	34,483,160.00
Kiosk Fees	2,948,840.00	5,018,610.00
Sub - Total	28,900,871.00	39,501,770.00
Cess Fees		
Sugarcane	15,715,346.00	24,658,853.40
Tobacco	6,003,428.64	7,429,489.25
Maize/Rice	7,919,014.00	18,456,074.00
Fish	289,500.00	395,330.00
Sub - Total	29,927,288.64	50,939,746.65
Auction Fees		
Cattle Auction/Slaughter Fee	11,528,437.00	14,048,920.00
Sub - Total	11,528,437.00	14,048,920.00
Land Rates		
Rents & Rates	5,137,727.00	2,736,612.00
Sub - Total	5,137,727.00	2,736,612.00
Natural Resources		

MIGORI COUNTY GOVERNMENT
Reports and Financial Statements
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	-	
Tailing/Gold(sainate) cess	718,793.00	1,156,200.00
Sand/Stone	5,910,666.00	10,117,240.00
Sub - Total	6,629,459.00	11,273,440.00
Devolved Ministries		
Public Works - Building	2,743,000.00	3,541,000.00
Public Works- Machinery Hire	875,000.00	319,000.00
-Cemetry(burial permit)	-	50,000.00
-Way Leave	85,000.00	98,120.00
Agriculture- Vet	743,700.00	813,950.00
-AMS		-
-Fisheries		611,300.00
Building inspection	-	44,500.00
Physical Planning	1,256,766.00	2,152,661.00
Survey	127,000.00	249,500.00
T.O.L	77,700.00	117,200.00
Public Service M(Enforcement)	2,509,505.00	88,000.00
Stadium/ Hall Hire	-	300.00
Health Department-Medical Services	114,991,211.00	120,622,404.00
-Public Health		6,399,070.00
Trade Department- Audit		272,000.00
-Weight and measures	569,790.00	943,930.00
Environment and NEMA	213,900.00	411,700.00
Sub - Total	124,192,572.00	136,734,635.00
Others		5,487,550.00
Penalties	207,850.00	632,430.00
Bill Boards	5,363,950.00	13,694,582.00
Transport on Land	437,281.00	1,364,080.00
Sub - Total	6,009,081.00	15,691,092.00

WIGORI COUNTY GOVERNMENT
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Total County Own Source Revenue	288,255,786.64	386,686,545.65
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5. COMPENSATION OF EMPLOYEES

	Period ended Mar 2023 KShs	2021-2022 KShs
Basic salaries of permanent employees	2,194,985,845	2,829,137,284
Basic wages of temporary employees	34,308,878	40,630,191
Personal allowances paid as part of salary		
Personal allowances paid as reimbursements		
Personal allowances provided in kind		
Employer Contribution to compulsory National Social Schemes		
Employer Contribution to Compulsory National health Insurance Schemes		
Pension and other social security contributions		
Social benefit schemes outside government		
Other personnel payments		97,001,288
Total	2,229,294,723	2,966,768,763

MIGORI COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. USE OF GOODS AND SERVICES

	Period ended Mar 2023	
	KShs	2021-2022 KShs
Utilities, supplies and services	30,560,465	53,507,257
Communication, supplies and services	4,678,342	512,328
Domestic travel and subsistence	427,344,112	501,937,083
Foreign travel and subsistence	2,163,190	1,180,080
Printing, advertising and information supplies & services	236,000	75,831,712
Rentals of produced assets	1,368,399	11,180,293
Training expenses	109,668,716	170,337,344
Hospitality supplies and services	142,735,596	211,051,795
Insurance costs	30,771,659	34,022,741
Specialized materials and services	84,360,080	780,808,023
Office and general supplies and services	15,498,388	377,186,174
Fuel, oil and lubricants	86,747,115	58,848,251
Other operating expenses		291,877,773
Routine maintenance – vehicles and other transport equipment		32,099,488
Routine maintenance – other assets		44,085,276
Total	936,132,062	2,644,465,618

MIGORI COUNTY GOVERNMENT
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For the period ended March, 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. TRANSFER TO OTHER GOVERNMENT ENTITIES

Description	Period ended Mar 2023		2021-2022
	KShs		KShs
Transfers to County Government entities			
Transfers to County Assembly of Migori		581,807,605	863,485,932
Mikutra Water And Sanitation Company			
Vocational Polytechnics		46,697,424	18,411,255
ECDES			80,375,416
Ward Development Fund		85,153,497	7,575,125
Secondary schools			41,047,419
Hospitals		12,163,150	
Climate change		15,000,000	
Car Loan mortgage		178,000,000	
Municipalities		12,183,668	283,424,835
Dispensaries		13,541,976	20,720,340
Total		944,547,320	1,315,040,322

MIGORI COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. OTHER GRANTS AND OTHER PAYMENTS

	Period ended Mar 2023		2021-2022	
	KShs		KShs	
Scholarships and other educational benefits	20,781,933		4,467,000	
Other Current Transfers, Grants ,donations and Subsidies	350,574,545		350,562,815	
Total	371,356,478		355,029,815	

9. SOCIAL SECURITY BENEFITS

	Period ended Mar 2023		2021-2022	
	KShs		KShs	
Government pension and retirement benefits				
Social security benefits			8,084,862.20	
Employer Social Benefits				
Total			8,084,862.20	

IGORI COUNTY GOVERNMENT

Reports and Financial Statements

For the period ended March, 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACQUISITION OF ASSETS

Non-Financial Assets	Period ended Mar 2023 KShs	2021-2022 KShs
Purchase of Buildings		
Construction of Buildings		254,594,998
Refurbishment of Buildings		39,686,744
Construction of Roads		773,638,255
Construction and Civil Works		228,841,681
Overhaul and Refurbishment of Construction and Civil Works		14,662,001
Purchase of Vehicles and Other Transport Equipment	29,159,226	46,732,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment		16,806,468
Purchase of Specialised Plant, Equipment and Machinery		58,089,373
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		30,159,420
Research, Studies, Project Preparation, Design & Supervision		58,192,592
Specialised Materials and Supplies		74,891,140
Acquisition of Strategic Stocks and commodities		
Acquisition of Land		21,620,000
Acquisition of Intangible Assets		
Purchase of ICT Equipment		8,985,600
Total acquisition of assets	29,159,226	1,626,900,272

MIGORI COUNTY GOVERNMENT
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For the period ended March, 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. FINANCE COSTS, INCLUDING LOAN INTEREST

	Period ended	
	Mar 2023	2021-2022
	KShs	KShs
Bank Charges	-	-
Interest Payments on Foreign Borrowings	-	-
Total	-	-

12. OTHER PAYMENTS

	Period ended Mar 2023	
	KShs	2021-2022
	KShs	KShs
Budget Reserves	-	-
Other payments	-	-
	-	-

13. CASH AND BANK BALANCES

13A. BANK BALANCES

Name of Bank, Account Number & currency	Details	Period ended Mar 2023	
		KShs	2021-2022
		KShs	KShs
CBK - 1000170948, KES	Development	0.00	4,699.75
CBK - 1000171022, KES	Recurrent	11,764,172.70	477.90
CBK - 1000171537, KES	Revenue	1,083,941,201.25	234,994,438.55
CBK - 1000292482, KES	MCRML Fund	28,323,260.70	28,323,260.70
CBK - 1000315048, KES	Health Special	8,956,109.70	16,389,397.70
CBK - 1000365668, KES	County NARIGP	-	157,887,555.50
CBK - 1000365692, KES	ASDSP Special	-	-
CBK - 1000368586, KES	MC VETC	-	-
CBK - 1000547944, KES	Migori County Climate Change Fund	-	23,650.45
CBK - 1000571818, KES	Migori County Primary Health Care	-	-
CBK - 1000376791, KES	Migori County Urb. Inst, Urb. Dev Gr	53,289.00	-

MIGORI COUNTY GOVERNMENT
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CBK - 1000398892, KES	Migori County Urban Development Gr		0.40
CBK - 1000380683, KES	Comm Proj Sp		
KCB - 1149215860, KES	Development		
KCB - 1140793454, KES	Operations		
KCB - 1153149869, KES	Salaries	49,852.03	671,705.63
KCB - 1140763881, KES	Revenue	13,788,627.20	2,715,851.45
EQUITY - 14302765223661, KES	Revenue	45,937,611.40	52,051,575.40
998140	Mpesa pay bill		3,198,698.00
KCB-1250196620	Awendo Municipality URB Dvt Grant	123,581.00	78,071,298.30
KCB-1250198321	Rongo Municipality URB Dvt Grant		37,811,013.25
KCB-1250199514	Migori Municipality URB Dvt Grant	17,281.00	31,381,797.65
FAMILY BANK-074000011085	Migori County Public Health	448.00	13,257,027.53
NBK, 01071206881400	Migori NARIGP	737.00	9,310,726.70
KCB - 1240803036, KES	Migori Ideas Led Sweet Potato Project	576.00	2,400,566.95
KCB - 1126534986, KES	Thim Lich Disp	688.00	584,925.40
		334.00	331,122.95
KCB - 111762699, KES	Makararangwe D	890.00	253,966.10
Co-op, 01141077178400	Suna Ragana	267.00	237,003.50
KCB-1205748245	Gosebe disp	951.00	94,089.00
KCB - 1151401129, KES	Kitere Disp		
KCB - 1105499693, KES	Fish Cess	230.00	89,342.89
NBK, 01001084011400	Midida Disp	982.00	79,881.22
NBK, 01071254541100	Migori County Fisheries and Blue Economy	558,640.00	
KCB - 1146721641, KES	Water Supply	765.00	73,602.00
Co-op, 01141204290300	Namba Kodero D	430.00	61,014.80
KCB - 1180336461, KES	MC Modern T	125.00	51,133.00
EQUITY-1160279098027	Migori ICT And E governance	535.00	30,131.90
Co-op, 01141750154300	Nyamanga Nyaliande	253.00	27,203.00
co-op-01141751574800	Apilo dispensary	355.00	1,310.00
co-op-01141751577900	Aego dispensary	796.00	25,695.00
KCB-1270777858	Boremagongo dispensary	332.00	27,031.00
KCB-1124782745	komasimo dispensary	825.00	181,902.70
KCB-119639751	Nyabokarange dispensary	635.00	1,180,005.25
Co-op- 01141751718100	Kokuro dispensary	4,100.00	4,055.00
KCB-1272575330	Rongo municipality	1,236.00	9,789.00
C-op- 01141751366800	Nyamongo dispensary	620.00	675.00
KCB - 1179977904, KES	Internal Audit	1,826.00	6,808.00
FAMILY BANK-074000010212	MIGORI EXEC	320.00	5,326.35
KCB - 1172812888, KES	Kamsaki Disp	535.00	5,175.00

MIGORI COUNTY GOVERNMENT
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Co- op, 01141048766300	Masaba HC	335 00	3,773 30
KCB - 1152319108, KES	Thum Jope Dis	345 00	3,744 00
KCB - 1156901340, KES	Kemakoba Disp	330 00	3,708 00
KCB-1266001484	Nyamagongwe disp	320 00	3,625 00
NBK, 01001017575000	Water & Energy-	315 00	3,376 39
NBK, 01001095863600	Trade & Coop	302 00	3,101 01
KCB - 1220895849, KES	Kangeso dip	315 00	3,084.10
KCB - 1167057228, KES	Othoch Rakuom	231.00	3,036.50
KCB - 1134406568, KES	Kohanga Disp	234 00	2,787 00
Co- op, 01134482816200	Diruma Disp	467 00	2,731.78
KCB - 1118658418, KES	Kwoyo Kodalo D	430 00	2,638.50
KCB - 1136947515, KES	Iraha Dispensary	330 00	2,255.00
KCB - 1119164206, KES	Nyangoge HC	320.00	1,570.40
KCB - 1105652580, KES	Riat Dispensary	210 00	1,468 00
KCB-1250198666	Migori County Urban	330 00	1,455 00
KCB - 1171502761, KES	Robarasia	328 00	1,352.50
KCB - 1240753071, KES	PSM	30.00	1,221 00
Co- op, 01141048603400	Bande Disp	190.00	1,132 17
KCB - 1242739998, KES	Migori County Public Works	120 00	1,035 70
EQUITY- 1160261978741	Agrie, Livestock	2,035.00	1,005 25
KCB - 1202800130, KES	Magacha Disp	170.00	1,003.50
KCB - 1157583156, KES	Lela Dispensary	790.00	703 90
KCB - 1181402786, KES	Kanga Dispens	623 00	672 00
NBK, 01001084058400	Piny Owacho Dis	530.00	643.60
NBK, 01001046632600	Ongito Disp	330.00	593 00
KCB-1261535472	Migori County Phy Plan &Urban D	120 00	444 00
FAMILY BANK-074000011078	Migori county sports culture	320 00	410 33
Co- op, 01141481016701	Got-Kachola Dis	397.00	390 50
Equity, 1160283691064	Migori county special programme account	16,770 00	
EQUITY- 1160262020813	Education	220 00	206 40
FAMILY BANK-07400011153	Migori county livestock veterinary And IFisheries	1,039,317 00	33 05
KCB - 1203729731, KES	Econ Planning	-	-
NBK, 01071212911900	MCG Ministry of lands	-	-
KCB - 1217027521, KES	PSB	0 01	0 01
KCB - 1170448143, KES	Retentions		
KCB - 1158858221, KES	MC Referral	23,165,522.07	42,382,487 57
KCB - 1113374861, KES	MOH HOSPITALS		
KCB - 1158858299, KES	Rongo S/C FIF	155.00	1,534,668 55
KCB - 1158858310, KES	Macalder S/C H	176 00	379,244 00
KCB - 1158858353, KES	Kuria S/C Hosp	195 00	288,816 75
KCB - 1158858418, KES	Karungu S/C Hos	325 00	503,788 34
KCB - 1158858434, KES	Isibania S/C H	365 00	209,472 00
		1,009.00	236,646 60

MOGORI COUNTY GOVERNMENT
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KCB - 1158858469, KES	Kegonga S/C H	2,970.00	2,484,905.85
KCB - 1158858485, KES	Ntimaru S/C H	280.00	2,650,709.00
KCB - 1165309890, KES	MCG ICT A/C	167.00	
KCB - 1171424299, KES	MC Health RBF	870.00	4,342.90
KCB - 1120847028, KES	Muchebe Disp	543.00	4,241.00
KCB - 1125497637, KES	Motemorabu Dis	253.00	2,608.00
KCB - 1263317391, KES	Koringo dispensar	610.00	1,351.00
KCB - 1126066362, KES	Ngisiru Dispens	352.00	49,155.00
KCB - 1125711779, KES	Komosoko D	354.00	3,229.30
KCB - 1106376692, KES	Komomange D	235.00	8,374.60
KCB - 1135742588, KES	Kombe Dispen	380.00	54,157.70
KCB - 1119187435, KES	Tarang'anya D	160.00	1,821.70
KCB - 1126730106, KES	Nyaitara D	902.00	2,543.00
KCB - 1125370440, KES	Siabai Makonge	563.00	
KCB - 1124655476, KES	Gairoro Disp	620.00	4,519.60
KCB - 1136923578, KES	Getambwega D	731.00	53,672.00
KCB - 1136271317, KES	Taragai Disp	57.00	1,047.90
KCB - 1135748837, KES	Nyametembe D	88.00	3,677.10
KCB - 1137233079, KES	Agenga Disp	141.00	96,136.00
KCB - 1113514973, KES	Aneko Disp	143.00	75,124.00
KCB - 1126535761, KES	Kipingi Disp	530.00	1,527.00
KCB - 1126504815, KES	Nyamanga Disp	233.00	79,133.00
KCB - 1126421480, KES	Olasi Dispensary	603.00	1,593.00
KCB - 1144594790, KES	Wath Onger D	54.00	783,043.40
KCB - 1126535133, KES	Yago Dispensary	442.00	115,352.00
CO-OP-01141482916700	Ogongo Dispensary	642.00	110,743.15
KCB - 1117165639, KES	Minyenya Dis	312.00	75,210.00
KCB - 1136266658, KES	Nyasese Disp	342.00	2,029.90
KCB - 1139815547, KES	Nyamaranya Disp	910.00	907.00
KCB - 1126535265, KES	Winjo Dispens	452.00	488.00
KCB - 1142280861, KES	Girigiri Disp	672.00	87,165.00
KCB - 1158161220, KES	Nyasoko Disp	131.00	51,128.50
KCB - 1142280861, KES	Kochola Disp	163.00	69,155.00
KCB - 1148963383, KES	Ndege Oriedo	323.00	5,314.00
KCB - 1176959328, KES	Bondo Dispens	915.00	231,806.00
KCB - 1209767740, KES	nyaroha	232.00	6,202.00
KCB - 1176975978, KES	Masaria Disp	916.00	78,915.00
KCB - 113803861, KES	Nyankore H C	645.00	4,627.00
KCB - 1202660266, KES	Oruba Disp	123.00	113.00
KCB - 1119114381, KES	Kugitimo Disp	155.00	87,150.00
KCB - 1207007757, KES	Maeta	111.00	51,010.00
KCB - 1124782745, KES	Mogori H C	351.00	60,350.00
KCB - 1119639751, KES	waita	652.00	85,650.00
KCB - 1119586828, KES	Nyamataburo HC	235.00	90,350.00
KCB - 1118960173, KES	Tisinye HC	439.00	637,128.30

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KCB - 1130227758, KES	Nyamaraga HC	960.00	5,960.00
KCB - 1130827623, KES	Ogwedhi HC	751.00	6,750.00
KCB - 1119688485, KES	Gwitembe HC	681.00	118,679.90
KCB - 1119634393, KES	Chinato HC	171.00	160,155.90
KCB - 1240844379, KES	Migori County D Governor		
Co-op, 01141481763500	Health Sector		
Co-op, 01141203091000	Anjago Dispe	150.00	2,005.33
Co-op, 01141048713000	Arombe Disp	551.00	17,560.00
Co-op, 01141056242200	Giribe Disp	454.00	469,544.76
Co-op, 01141750525200	Got Orango disp	977.00	239,579.90
Co-op, 01141202033000	God-Kwer Disp	451.00	5,455.00
Co-op, 01141077147000	God-Jope Disp	781.00	39,999.00
Co-op, 01141077313500	Midoti Disp	117.00	113,007.95
Co-op, 01134204712300	Migori Prison Health	152.00	80,150.00
Co-op, 01141202278400	Nyarongi Disp	143.00	8,040.00
Co-op, 01141077450500	Ondong' Disp	375.00	6,366.00
Co-op, 01141203000000	Osingo Disp	165.00	90,150.00
Co-op, 01141481117701	Saro Disp	897.00	2,957.60
Co-op, 01141202876400	Suna Rabuor Dis	119.85	119.85
Co-op, 01141077152500	Kabuto Disp	775.00	184,075.80
Co-op, 01141077152500	Kituka Disp	896.00	43,689.00
Co-op, 01141204249100	Kombato Disp	231.00	341.83
Co-op, 01141202040000	Lwanda Disp	532.00	1,546.80
Co-op, 01141202276200	Ndiwa Disp	-	-
Co-op, 01141202040300	Otati Disp	771.00	7,908.90
Co-op, 01141202279000	Nyandago Kower	363.00	2,268.47
Co-op, 01141077325000	Getongoroma Dis		
Co-op, 01141481137200	Obware Disp	138.00	56,127.00
Co-op, 01141482809100	Nyamilu Disp	420.00	4,343.25
Co-op, 01141482916700	oyani HC	416.00	3,684.55
Co-op, 01141482965000	Nyakiringoto Dis	350.00	93,737.68
Co-op, 01141482962100	Mugabo Disp	300.00	49,375.00
Co-op, 01141202676300	Bugumbe HC	400.00	50,570.00
Co-op, 01141202912700	Nyamekongoroto	680.00	32,707.32
Co-op, 01141202834300	Muhuru HC	324.00	340,806.28
NBK, 01001017544700	Othoro SCH FIF	320.00	839,931.11
NBK, 01071254121000	Migori County Public works	390.00	18,738.70
NBK, 01001017544600	Awendo SCH FI	350.00	
NBK, 01001095864200	Env & Disaster	320.00	311,972.76
NBK, 01001084043300	Angaga Disp	756.00	
NBK, 01001046609400	Dede Disp	657.00	70,025.00
NBK, 01248046510700	Kuja Disp	730.00	67,125.00
NBK, 01001045638500	Ngere Disp	570.00	39,335.35
NBK, 01001070016400	Ngodhe Disp	890.00	644.39
NBK, 01001095766300	Nyakuru Disp.	180.00	38,753.00
		360.00	40,150.00

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NBK, 01001079718600	Ombo-Mbita Dis	200.00	2,757.20
NBK, 01248046433000	Otacho Disp	120.00	5,060.00
NBK, 01001046734200	Rabondo Disp	210.00	80,230.00
NBK, 01001084039200	Siruti Disp	176.00	9,175.00
NBK, 01001046526600	Bware Disp	130.00	10,150.00
NBK, 01001084032800	Koloo Disp	450.00	346.91
NBK, 01248080349900	Kolwal Disp	991.00	799.00
NBK, 01001046434100	Nyamasare	230.00	450.38
NBK, 01001084042600	Ombo Kowiti Dis	200.00	495.00
NBK, 01071213895300	County Sec	850.00	1,263.95
NBK, 01001017542800	Osogo Disp	800.00	105.00
NBK, 01001046487600	Sibuoche Disp	825.00	1,581.00
NBK, 01001084454800	Ngonga Disp	700.00	104,818.38
NBK, 01001017567300	Lwala Disp	720.00	105,320.00
NBK, 01001070065300	Wanginya Disp	915.00	70,150.00
NBK, 01248046484500	Mariwa HC	67.00	24,160.00
NBK, 01242045431400	Ongo HC	200.00	81,230.00
KCB-1207998109	Nyamagongwi disp	600.00	4,105.00
NBK-01020202548900	Angogo Dispensary	760.00	2,098.43
NBK-01001129448300	Omullo disp	720.00	34.28
NBK-01001129487000	Kopanga disp	735.00	65,176.00
NBK-01001129416000	Nyamage Disp	755.00	4,627.90
NBK-01020202568000	Bonde disp	760.00	98.79
NBK-01001130943100	Obama disp	907.00	1,550.79
KCB-1237965365	Kitbul Disp	280.00	76,135.00
NBK, 01248046576600	Oyani HC	340.00	80,230.00
NBK, 01248045067700	Uriri HC	955.00	234,844.01
KCB -1274685052	Migori County Covid-19		
NBK -01071211630500	MIGORI COUNTY KDSP		
co-op bank-01141750908000	ASDSP	929.00	1,790,792.90
KCB-1293851698	Migori County Finance	3,318.00	260.00
Total		1,217,824,810	732,083.084

MIGORI COUNTY GOVERNMENT
Reports and Financial Statements
For the period ended March, 2023
NOTES TO THE FINANCIAL STATEMENTS (Continued)

13B: CASH IN HAND

	Period ended Mar 2023	2021-2022
	KShs	KShs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

14. ACCOUNTS RECEIVABLE

<i>Description</i>	Period ended:	2021-2022
	Mar 2023	
	KShs	KShs
Government Imprests	0	0
Salary Advance	0	0
Clearance accounts	0	0
Total	0	0

WIGORI COUNTY GOVERNMENT

Reports and Financial Statements

For the period ended March, 2023

NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 A. BREAKDOWN OF ACCOUNTS RECEIVABLE

<i>Breakdown of imprest and salary advance per department imprest</i>	Period ended Mar 2023	2021-2022
	KShs	KShs
Department	0	0
Total	0	0

15. ACCOUNTS PAYABLE

	Period ended Mar 2023	2021-2022
	KShs	KShs
Deposits		
Retention monies	23,165,522	42,382,488
Total	23,165,522	42,382,488

MIGORI COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

16. FUND BALANCE BROUGHT FORWARD

	Period ended Mar2023		2021-2022
	KShs		KShs
Bank accounts	732,083,084		1,715,152,007
Cash in hand			0
Accounts Receivables			0
Accounts Payables	-	42,382,488	-132,273,205
Total	689,700,596		1,582,878,802

17. PRIOR PERIOD QUARTER ADJUSTMENTS -

Description of the error	Balance b/f	Adjustments	Adjusted
	FY 2021/2022 as per audited financial statements	during the year relating to prior periods	Balance b/f FY 2022/2023
	Kshs	Kshs	Kshs
0	0	0	
total	0	0	

WIGORI COUNTY GOVERNMENT
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

18. CHANGES IN RECEIVABLE

Description	Period ended Mar 2023		2021-2022	
		KShs		KShs
Receivables as at 1 st July (a)		0		0
Receivables as at 30 th June (b)		0		0
Increase)/ Decrease in Receivables (c=(b-a))		-		-

19. CHANGES IN ACCOUNTS PAYABLES

Description	Period ended Mar 2023		2021-2022	
		KShs		KShs
Payables as at 1 st July (a)		42,382,488		132,273,205
Payables as at 30 th June (b)		23,165,522		42,382,488
Increase/ (Decrease) in payables c= b-a		- 19,216,966		89,890,717

MIGORI COUNTY GOVERNMENT

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9. OTHER IMPORTANT DISCLOSURES

1: PENDING ACCOUNTS PAYABLE

Description	Balance b/f For year 2021/2022 Kshs	Additions for the period Kshs	Paid during the period Kshs	Balance c/f In the period Kshs
Construction of buildings	49,891,391	0	0	49,891,391
Construction of civil works	35,394,213	0	0	35,394,213
Supply of goods	296,549,364	0	0	296,549,364
Supply of services	92,145,995	0	0	92,145,995
Total	473,980,964	0	0	473,980,964

10. ANNEXES

ANNEX 1 - ANALYSIS OF TRANSFERS FROM THE EXCHEQUER

	Total (Kshs)
Equitable Share	4,602,886,758
Level 5 Hospitals	
DANIDA - Universal Healthcare in Devolved Units Programme	
World Bank - THUSCP	
National Agricultural & Rural Inclusive Growth Project (NARIGP)	114,220,853
Kenya Devolution Support Programme	
Youth Polytechnic support grant	
Abolishment of user fees in health centres and dispensaries	
Kenya Urban Support Programme	
Agriculture Sector Development Support Project (ASDSP)	10,084,066
Kenya Climate Smart Agriculture Project (KCSAP)	
Water and Sanitation Development Project	
Construction of County Headquarters	
Total	4,727,191,677

ANNEX 2 – NON- CURRENT ASSETS REGISTER

Asset class	Historical Cost b/f (Kshs) 2022/2023	Additions during the period (Kshs)	Disposals during the period (Kshs)	Transfers in/(out) during the period	Historical Cost c/f (Kshs) 2022/2023
Land	23,870,000				23,870,000
Buildings and structures	6,922,053,146				6,922,053,146
Transport equipment	3,282,285,215	29,159,226			3,311,444,441
Office equipment, furniture and fittings	238,618,765				238,618,765
ICT Equipment, Software and Other ICT Assets	621,813,100				621,813,100
Other specialised Machinery and Equipment	872,091,270				872,091,270
Intangible assets	1,074,942,367				1,074,942,367
Total	13,035,673,863.00	29,159,226			13,064,833,089.00