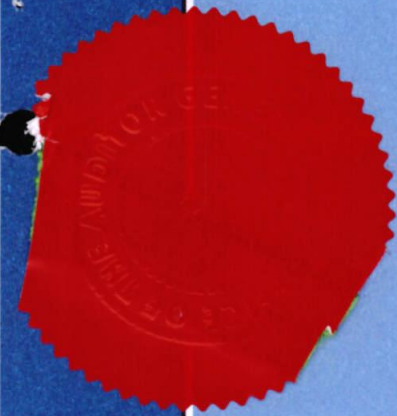


REPUBLIC OF KENYA



Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY EXECUTIVE OF HOMA BAY

**FOR THE YEAR ENDED
30 JUNE, 2024**

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COUNTY EXECUTIVE OF HOMABAY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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1. ACRONYMS AND GLOSSARY OF TERMS

a) *Acronyms*

ADP	Annual Development Plan
AIE	Authority to Incur Expenditure
CA	County Assembly
CARA	County Allocation of Revenue Act
CECM	County Executive Committee Member
CE	County Executive
CG	County Government
CIDP	County Integrated Development Plan
CRA	Commission on Revenue Allocation
CRF	County Revenue Fund
CT	County Treasury
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PSASB	Public Sector Accounting Standards Board
NT	National Treasury
WB	World Bank
Kshs	Kenya Shillings

2. ENTITY INFORMATION AND MANAGEMENT

Background information

The County Government is a devolved unit created and enshrined in the Constitution of Kenya promulgated in 2010 and whose structure and governance is defined in the County Governments Act (No. 17 of 2012). The County Government is headed by the County Governor, who is responsible for the general policy and strategic direction of the County.

Key Management

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

H.E GLADYS ATIENO NYASUNA WANGA	- GOVERNOR
H.E JOSEPH MAGWANGA	- DEPUTY GOVERNOR
PROF. BENARD MUOK	- COUNTY SECRETARY

Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer	Hon. Solomon Obiero
2.	Chief Officer – Finance	Mr. Alphonse Wera
3.	Head of Accounts	Mr. Sephaniah Sita
4.	Deputy Head of Accounts	Mr. Samuel Mainda

Fiduciary Oversight Arrangements

Audit and finance committee activities

- Strengthening systems and Internal Controls

County Assembly Committee Activities

- Approval of Budgets
- Oversight of Development projects
- Other checks and Balances

Entity Headquarters

P.O. Box 469-40300
Homa Bay, KENYA

Entity Contacts

Telephone: (254) 2038617565/55
E-mail: governorofficeHoma Baycounty.go.ke
Website: www.Homa Bay.go.ke

a) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000

- City Square 00200
Nairobi, Kenya
2. Co-operative Bank
Co-operative House
Moi Avenue,
P.O Box 30084-00100
Nairobi, Kenya
 3. Equity Bank Kenya Ltd
P.O Box 75104-00200,
Equity Centre,
Nairobi Kenya
 4. Kenya Commercial Bank Ltd
Kencom House,
Moi Avenue,
P.O Box 48400-00100
Nairobi, Kenya.

b) Independent Auditors

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

c) Principal Legal Adviser

1. The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya
2. The County Attorney
P.O BOX 469
40300 HOMA BAY

3. GOVERNANCE STATEMENT

This report provides a governance statement for Homa Bay County, based on the Constitution of Kenya 2010 and the County Government Act 2012. It outlines the governance structures, public participation frameworks, risk management practices, and compliance with laws and regulations in the county government's operations.

County Structure and Governance Framework

Homa Bay County is established in accordance with the Constitution of Kenya 2010, specifically under Chapter Eleven, which governs devolution. The County Government consists of the County Executive and the County Assembly, in line with the two-tier government system outlined in Article 176.

a) Executive Structure

Governor: The executive authority of the county is vested in the Governor, as per Article 179 of the Constitution, who is the Chief Executive of the County and is responsible for the overall policy and strategic direction.

County Executive Committee (CEC): The CEC is composed of members appointed by the Governor and approved by the County Assembly. This structure aligns with Article 179(2) of the Constitution, where the CEC assists the Governor in implementing county policies.

Deputy Governor: Assists the Governor and acts as the Governor in the absence of the latter, as per the stipulations in the County Government Act 2012.

County Secretary: Heads the county public service and arranges the business of the County Executive Committee as provided for by Section 44 of the County Governments Act.



b) Stakeholder Engagement and Public Participation

Article 10 of the Constitution emphasizes the participation of the people in governance, a principle that is echoed in Sections 87 and 91 of the County Governments Act 2012. Homa Bay County adheres to this through:

Public Participation: Stakeholders, including citizens, are involved in decision-making processes. Public participation forums are held, especially for matters such as the County Integrated Development Plan (CIDP) and budget allocations.

Policies on Communication and Stakeholder Engagement: The county implements various policies to facilitate transparent communication with its stakeholders, ensuring accountability and engagement, as per Section 95 of the County Government Act 2012.

Whistleblowing Mechanisms: The County has developed mechanisms that allow for the reporting of unethical practices, including a web-based platform to collect and manage public complaints and grievances, ensuring that those who report corruption or mismanagement are protected, as per the Leadership and Integrity Act (2012).

c) Safeguards Against Unethical Conduct and Corruption

Homa Bay County adheres to the Leadership and Integrity principles outlined in Chapter Six of the Constitution. The County Government ensures:

Anti-Corruption Policies: Strict guidelines on preventing corruption are observed, including the establishment of a Corruption Prevention Committee. County officials, including the Governor and members of the County Executive, are required to uphold the values of integrity.

Ethical Standards: The Leadership and Integrity Act 2012 and the Public Officer Ethics Act 2003 are key references in ensuring that county officers operate in a manner that promotes public trust.

d) Engagement with the County Assembly and Senate

The County Government engages with the County Assembly through legislative bills and regular consultations. According to Section 21 of the County Government Act, the Executive is responsible for preparing bills that are forwarded to the Assembly for deliberation.

Bills Sponsored by the Executive: Various bills are sponsored by the Executive, including those related to fiscal management, development planning, and health care improvements.

Engagement with Senate: The county cooperates with the Senate on matters of oversight, particularly concerning the management of county finances and the implementation of the annual development plans.

e) Risk Management and Internal Control

In compliance with the Public Finance Management Act 2012 and Sections 155 and 166 of the County Governments Act, Homa Bay County has established formal risk management processes.

Risk Identification and Assessment: Formal processes exist to identify and assess risks. The County Executive regularly reviews changes in the internal and external environment that could affect county operations.

Risk Mitigation: Identified risks are analyzed and managed through various mechanisms, including budget adjustments and policy reviews.

Audit Committee: Homa Bay County has established an audit committee tasked with providing oversight on financial and operational risks, as required by the Public Finance Management Act.

f) Compliance with Laws and Regulations

The County Government of Homa Bay ensures adherence to the legal framework governing county operations, particularly:

-The Constitution of Kenya 2010: This serves as the primary law governing the county's activities.

-County Governments Act 2012: Governs the administration and operation of county governments.

-Public Finance Management Act 2012: Ensures prudent management of county financial resources.

-Leadership and Integrity Act 2012: Governs the ethical standards of county officials.

Reports on compliance are prepared and submitted to relevant government offices, ensuring accountability and transparency.

g) Other Governance Issues

Committees: The County has established various committees that oversee sectors such as health, agriculture, and education. These committees are involved in drafting policy guidelines and reviewing sectoral performance.

Corruption: Like many devolved units, the County faces challenges in curbing corruption and mismanagement of resources. While whistleblowing mechanisms and anti-corruption policies are in place, enforcement remains a challenge.

In conclusion, Homa Bay County has aligned its governance structure and practices with the Constitution of Kenya 2010 and the County Governments Act 2012, establishing a solid foundation for devolution and public service delivery. While there are challenges, the County remains focused on improving its systems through public engagement, effective financial management, and continuous oversight to ensure compliance with legal frameworks and the achievement of its development goals.

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4. FORWARD BY THE CEC-M FINANCE, ECONOMIC PLANNING AND SERVICE DELIVERY

Objects of Devolution.

Article 174 of the Constitution of Kenya, 2010 entails the purposes for which the Devolved system of governance, with the main objects being to promote social and economic development and the provision of proximate, easily accessible services in areas of Agriculture, County Health Services, County Transport and Public Works Services, Trade Development and Regulation, County Planning and Development, Pre-primary Education, Village Polytechnics among other functions.

Budgetary Performance

In the FY 2023/24, the County Government of Homa Bay had a Budgetary envelop of Kshs. 11.17 Billion with Equitable Share of the Revenue raised Nationally forming 72.8%; Additional Allocations/Conditional Grants at 12.3%; Cash Balance from FY 2022/23 at 1.3%; and raised Own-Source Revenue (OSR) comprising AIA/FIF and ordinary own source revenue at 12.5%. However, the total funds received for budget implementation during the period amounted to Kshs.9.82 Billion, as shown below.

Homa Bay County, Revenue Performance in FY 2023/24

S/ No	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	8,128,387,250.00	7,478,116,271	92.0
Sub Total		8,128,387,250.00	7,478,116,271	92.0
B	Conditional Grants			
	National Agriculture and Rural Inclusive Growth Project(NARIG)	5,000,000	4,374,252.0	87.5
	National Value Chain Development Project	200,000,000	199,803,473.00	99.9
	Provision of Fertilizer Subsidies	165,917,803	-	-
	Aquaculture Business Development Programme	12,909,422	-	-
	Livestock Value Chain Support Project	14,323,680	-	-
	Agricultural Sector Development Support Programme(ASDSP)	3,159,580	3,159,580	76.0
	DANIDA/ Primary Health Care Project	25,520,063	25,520,063	100.0
	Financing Locally-Led Climate Actions	11,000,000	-	-

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	Programme (CCIS)			
	Financing Locally-Led Climate Actions Programme	251,984,144	241,617,006	95.9
	Kenya Informal Settlements Improvement Programme	463,000,000	460,000,000	99.4
	Kenya Urban Support Programme-UIG	1,145,356	1,145,355	100.0
	Aggregated Industrial Parks Programme	217,000,000	62,500,000	28.8
	Kenya Urban Support Programme-UDG	1,194,559	1,194,559	100.0
	Sub-Total	1,372,154,607	999,314,288	72.8
C	Own Source of Revenue			
1	Ordinary Own Source Revenue	341,139,710	359,263,180	105.3
2	Appropriation in Aid (A-I-A)/Facility Improvement Fund(F.I.F)	1,051,066,642	841,232,651	80.0
	Sub-Total	1,392,206,352	1,200,495,831	86.2
D	Other sources of Revenue			
1	Unspent balance from FY 2022/23	142,874,788	142,874,788	100
2	Share of Equalization funds	131,603,304	-	-
	Sub-Total	274,478,092	142,874,788	52.1
	Grand Total	11,167,226,301	9,820,801,178	87.9

Source: Homa Bay County Treasury

An analysis of expenditure by economic classification indicates that the County Executive spent Kshs.4.22 Billion on employee compensation, Kshs.1.45 Billion on operations and maintenance and Kshs.2.00 billion on development activities.

Summary of Budget and Expenditure by Economic Classification

Expenditure Classification	Budget (Kshs.)	Expenditure (Kshs.)	Absorption (%)
	County Executive	County Executive	County Executive
Total Recurrent Expenditure	6,606,456,825	5,067,800,842	76.7
Compensation to Employees	5,147,196,084	4,227,947,306	82.1
Operations and Maintenance	1,459,260,741	1,457,259,118	99.0
Development Expenditure	3,355,751,570	1,943,782,680	89.5
Total	9,962,208,395	7,628,989,104	76.5

Source: Homa Bay County Treasury

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In general, the County Government of Homa Bay during the fiscal year under review had an absorption rate of 76.5%.

Sign 

**CEC-M Finance, Economic Planning and Service Delivery
County Government of Homa Bay**

5. KEY COMPLETED AND ONGOING PROJECTS IMPLEMENTED BY THE COUNTY EXECUTIVE OF HOMABAY

COMPLETED PROJECTS

1. Construction of Homa Bay County Modern Stadium

The Homa Bay County Stadium Pavilion is 95% completed and was commissioned for use by the Rt. Hon. Raila Amollo Odinga on 30th June, 2023 under the leadership of newly elected governor H.E. Hon. Gladys Wanga.

The stadium named, “Raila Odinga Stadium, Homa Bay” is currently undergoing finishing touches in its lavatories, offices and holding rooms. It has since hosted football matches that attract fans filling it to capacity i.e. over 30,000 spectators.



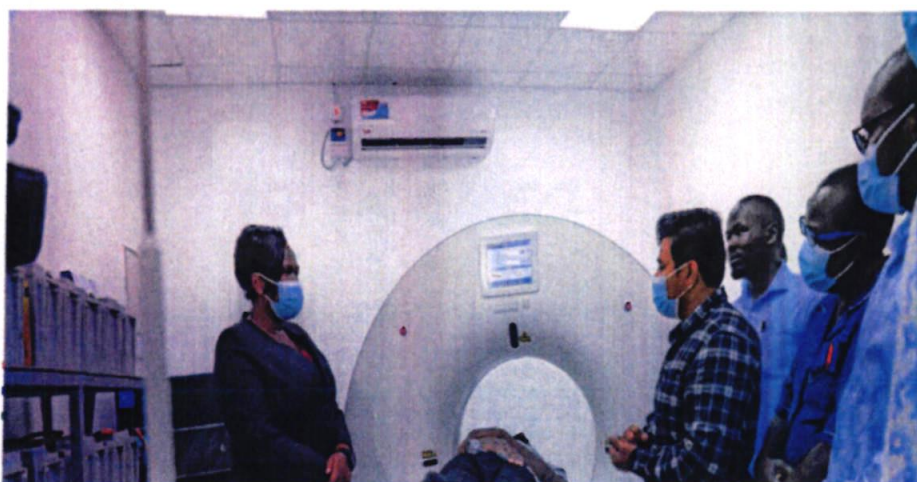
2. Homa Bay County Teaching and Referral Hospital – Outpatient Wing

As part of her 100 days' target, the governor of Homa Bay County, H.E. Hon. Gladys Wanga constructed to completion a modernized outpatient Wing for the County's Referral Hospital. The facility handles Accident and Emergency victims; consultation rooms for Orthopedics, ENT specialists, dermatologists and general consultants; an emergency theater unit; pharmacy; and a special clinic lab alongside others.



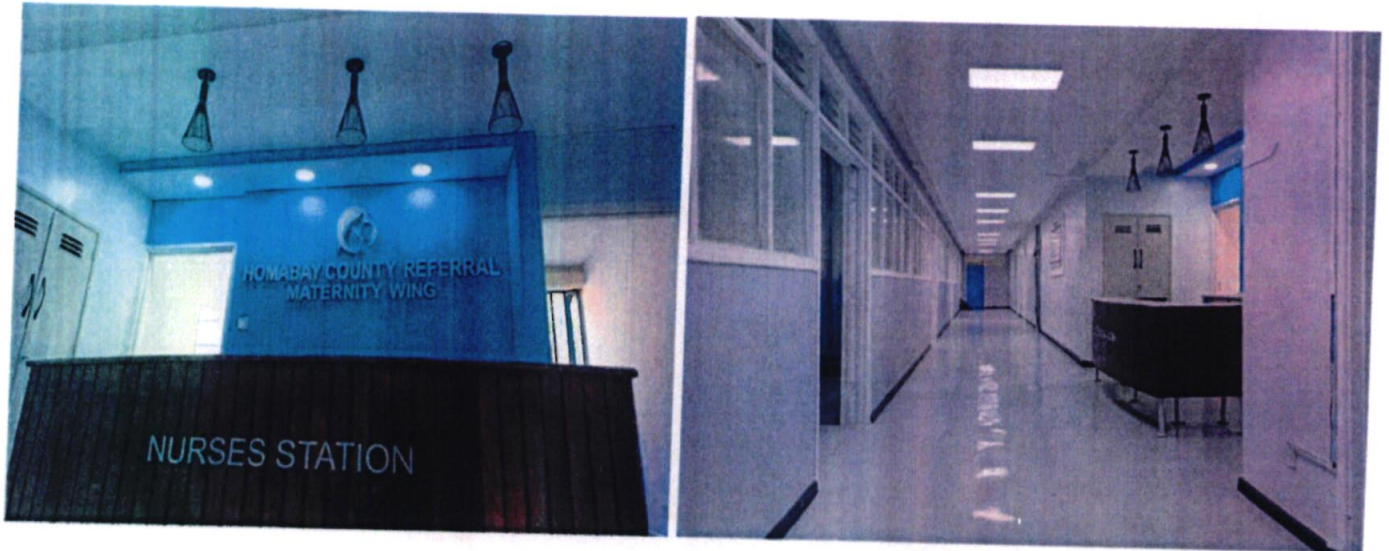
3. Homa Bay County Teaching and Referral Hospital – CT Scan

As part of the governor's 100 days' achievement timeline, the County Government constructed, installed and commissioned a CT-scan center that is currently serving the region and beyond. It has since reduced the death rate by offering timely services to emergency cases; and increased revenue for the county by bringing CT-Scan services closer to the Homa Bay community.



4. Refurbishing of the Homa Bay County Teaching and Referral - Maternity Unit

The county referral hospital maternity unit serves a high turnover of referral cases from within and without the county. The maternity wing is currently revamped and equipped. The unit has a theater and wards for inpatient.



5. Rachuonyo East Sub-County Hospital

The Rachuonyo East Sub-County Hospital building construction was completed, equipped and commissioned for service provision to the Homa Bay County citizenry. This was made possible under the leadership of H.E. Gladys Wanga and in partnership with various partners in the Health department who officially opened the building on 29th June, 2023.

The building hosts the accident and emergency unit, consultation rooms for various specialists and general practitioners; theaters; maternity; wards for women, men and children; pharmacy; laboratories and other services. The hospital is equipped and staffed for service provision.



5. Completion of the Rachuonyo South Out Patient Department

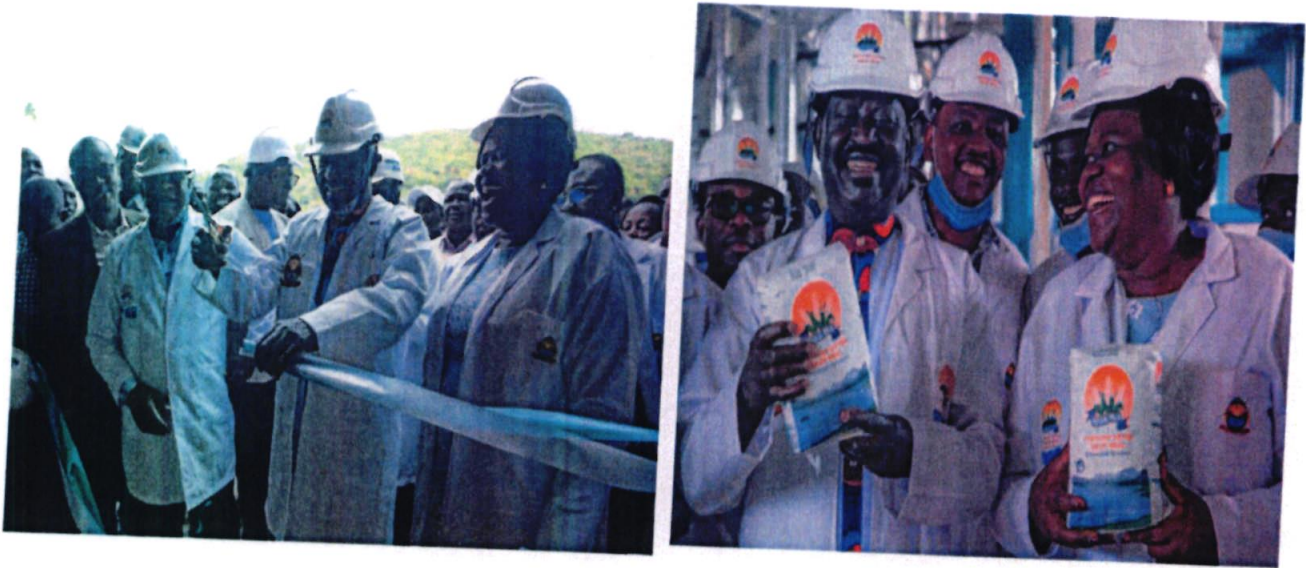
The Rachuonyo South Out Patient Department had stalled in constructions. However, H.E. Hon. Gladys Wanga has completed, furnished and commissioned the building. It now hosts the pharmacy; special clinics; consultation rooms, nursing station, accident and emergency; and finance office.



7. Ndhiwa Maternity Wing

Ndhiwa Sub-County Hospital had a stalled maternity center. However, the governor completed its construction, equipped it and commissioned it for use. The center serves women in the area who would alternative opt for “home-births”. Hence, it reduces the mortality rate of new born babies.





8. Kigoto Maize Milling Plant

Kigoto Maize Milling Plant is one of the 1st key projects that were completed by H.E. Governor of the County Government of Homa Bay. It is located in Kigoto, Suba South Sub-County. The project was initiated by the need to create value addition of maize produced in large scale in Kigoto area and greater Suba Region. This project is done concurrently with the Kigoto Maize Handling Store.

The project currently has increased income for maize farmers by allowing the direct selling of maize to themiller.

KEY PROJECTS IN THE FY 2023/2024

1. The ongoing Construction of Accident and Emergency Wing at the Homa Bay Teaching and Referral Hospital.

This reaffirms the county's commitment towards provision of quality healthcare services for all.

The county is equally constructing Ultra-Modern Funeral Parlor which will hold a capacity of 112 bodies at the Homa Bay Teaching and Referral Hospital.

Commissioning of the Soklo Health Center which fills a critical need for the residents of Mfangano Plateau. The health center will greatly improve the health care access for the local community.

The newly acquired five equipment for the county's Renal Unit will bolsters critical care to the patients with renal conditions.



2. Expanding Access to Quality Education

In the financial year 2023/2024, the county continued deliberate efforts to support access to quality value based education by constructing 163 new Early Year Education, EYE Centres through Community Labor Based Construction method, some 1118 Early Year Education teachers were also confirmed on permanent and pensionable terms.



Additionally, we supported over 600 students to vocational training under the Genowa Fundi Mang'ulainitiative that aims to equip young people with relevant, appropriate and sustainable skills, knowledge, and competencies.

Investment in our human capital will not only churn responsible and reliant citizens but also enhance our competitiveness towards a producer economy.

The county equally distributed 216 million educational bursaries to 53, 597 students across the county as well as full scholarship to 598 needy students under the Fins to Swim Scholarship program.



3. Opening and Rehabilitation of Feeder Roads;

Through the Ward Based Program, we opened and rehabilitated over 243.3 kilometers including 24.68 kilometers of access to health facilities across the county.

The County Government acknowledges the significance of good infrastructure in fostering economic growth and development

We remain committed to opening up and connecting the rural Homa Bay to the rest of the country in enhancing county's competitiveness, foster economic growth and promote thriving livelihoods.



4. Seed Distribution and Support to our Farmers towards a Producer, Food Secure County;

Seed distribution programs for key crops including maize, sorghum, cotton and sunflower seeds are essential to boosting our agricultural output towards a food secure county.

The County Government distributed 30 million worth of cotton seeds, aimed at revitalizing cotton industry and providing our farmers with high-quality inputs to increase their yields.

We equally distributed range cubes valued at 3 million which are crucial for maintaining the health and productivity of livestock, especially during dry seasons.

In line with our commitment to modernizing agriculture, we invested 13 million in the distribution of essential equipment. This initiative will provide our farmers with the tools they need to improve efficiency and productivity, thereby enhancing their livelihoods and contributing to the overall growth of the agricultural sector.

Moreover, recognizing the importance of technology in modern farming, we introduced Digital Agricultural Extension Kits, an investment of 1.6 million. These kits will provide farmers with access to vital information and resources, enabling them to adopt best practices and innovative techniques in their farming operations.

The commissioning of Magare Cotton Aggregation Center will serve as a crucial hub for collecting, processing, and distributing cotton, further supporting our efforts to strengthen the cotton value chain and improve market access for our farmers.



6. STATEMENT OF PERFORMANCE AGAINST COUNTY PREDETERMINED OBJECTIVES

Introduction

Section 164 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer shall prepare the financial statements of each County Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board, including a statement of the county government entity's performance against predetermined objectives.

Strategic Development Objectives Adopted from Homa Bay County CIDP 2023-2027

The County's 2023-2027 CIDP has identified twenty key strategic development objectives which broadly, are the result of a thorough participatory process. The process incorporated input from various development frameworks, including the Governor's Manifesto, Kenya's national "Bottom-Up Economic Transformation" agenda, the National Urban Integrated Development Plan (NIUPLAN), the Sustainable Development Goals (SDGs), and the Medium-Term Plan IV (MTP IV). The final strategic objectives are a synthesis of the thematic focus and aspirations drawn from these frameworks, aimed at fostering sustainable growth, improving livelihoods, and ensuring effective resource management across the county. These objectives provide a comprehensive roadmap for Homa Bay's socio-economic development, with a clear focus on aligning local priorities with national and international goals.

The county objectives as outlined in the Homa Bay County's Third Generation CIDP include:

1. Enhance agricultural productivity and market access
2. Boost fisheries productivity and value chain development
3. Ensure sustainable land use and county spatial planning
4. Promote trade, industrial and MSME Development
5. Enhance county infrastructure development, connectivity and access
6. Improve county infrastructure management, resilience and safety compliance
7. Enhance digital infrastructure, skills and economy development
8. Enhance tourism and investment mobilization
9. Improve key county health outcomes
10. Strengthen healthcare infrastructure
11. Enhance education infrastructure and quality
12. Create supportive and inclusive learning environments
13. Strengthen planning, budgeting, and resource management
14. Enhance public service delivery and governance
15. Foster employee development and talent retention
16. Promote meaningful citizen engagement and participation
17. Promote integrated community empowerment
18. Foster comprehensive sports and cultural development
19. Promote environmental sustainability and protection
20. Improve water and sanitation infrastructure and access

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Progress on Attainment of Strategic Development Objectives Adopted from Homa Bay County CIDP 2023-2027

To ensure effective implementation and cascading of the strategic development objectives across different sectors, the objectives were transformed into Specific, Measurable, Achievable, Realistic, and Time-bound (SMART) goals. These SMART objectives were further translated into development outcomes, which are key for aligning sectoral actions with broader goals. Additionally, corresponding indicators were identified to track progress, enabling ongoing performance measurement and adjustments. Below, we provide a detailed report on the progress made in attaining these stated objectives, highlighting key achievements, challenges, and areas that require further attention to ensure that the desired outcomes are realized.

The following matrix details these strategic objectives and the corresponding evaluations by county Government Entity:

Entity	Objective	Outcome	Indicator	Performance
Office of the Deputy Governor and Department of Agriculture and Livestock	To enhance agricultural productivity and market access	Increased crop yields and improved market linkages	Number of beneficiaries receiving seeds, number of farmers trained, and number of tractors procured	During the FY 2023/24, significant strides were made in Homa Bay County's agricultural sector, including the distribution of maize and sorghum seeds to 20,000 beneficiaries, the establishment of an irrigation scheme at Kapana, and the procurement of four tractors to provide subsidized mechanization services. Additionally, 10,000 farmers were trained in modern sorghum and cassava farming, and post-harvest management, while major value chain trainings were held for cotton, banana, and grain production. The livestock sector saw the renovation of the Homa Bay slaughterhouse, vaccination of over 46,000 animals, and training of 7,644 farmers in various livestock husbandry practices.
Department of Blue Economy, Fisheries, Mining and Digital Economy	To boost fisheries productivity and value chain development	Enhanced fish production and value chain efficiency	Number of patrols conducted, number of fish ponds established, number of fingerlings supplied	During the FY 2023/24, a total of 40 lake patrols were conducted, 2 pit latrines and 2 fish bandas constructed, 27 fish ponds established through the ABDP program, and 220,000 fingerlings supplied to farmers with assistance from Victory Farms and ABDP. Additionally, 84,000 kg of fish feeds were procured.
	To enhance digital infrastructure, skills and	Increased digital literacy and	Percentage of ICT equipment	During FY 2023/24, 40% of the necessary ICT equipment was procured and installed, alongside the

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	economy development	uptake of online services	procured, number of entities benefiting from digital services	completion of network hotspots. A server was acquired, and Microsoft Office 365 was implemented, benefiting 750 collectors and improving revenue efficiency. Additionally, one renewal certificate was awarded, but no ICT hubs were established.
Department of Lands, Housing, Urban Development and Physical Planning	To ensure sustainable land use, county spatial planning and sustainable urban development	Improved land use practices and spatial plans		During the FY 2023/24, the valuation roll for Homa Bay municipality reached 90% completion, two title deeds were acquired for land earmarked for future development, and 2.3 acres of land were purchased for investment. One kilometer of pavements was constructed and 10% of government houses were refurbished and redecorated. Additionally, 110 low-cost houses were constructed by the National Government through the NHC, and two slums were upgraded. Quarterly forums were successfully held in all five municipalities.
Homa Bay Municipal Board		Viable, livable and sustainable municipalities	Completion percentage of municipal projects	
Oyugis Municipal Board			Completion percentage of municipal projects	
Mbita Municipal Board			Completion percentage of municipal projects	
Ndhiwa Municipal Board			Completion percentage of municipal projects	
Kendu Bay Municipal Board			Completion percentage of municipal projects	
Department of Trade, Tourism, Industrialization	To promote trade, industrial and MSME development	Growth in the number of registered MSMEs	Number of registered MSMEs	

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and Enterprise Development	To enhance tourism and investment mobilization	Increased tourist arrivals and investments	Number of tourists and investments recorded	
Department of Roads, Public Works, Transport and Infrastructure	To enhance county infrastructure development, connectivity and access	Improved road networks and access to economic corridors and public services	Kilometers of roads constructed and maintained	During the FY 2023/24, significant progress was made in infrastructure and road development. Ten pieces of equipment, plants, and vehicles were successfully maintained, and three motorcycles were acquired. A total of 245.2 km of new county roads were opened, with an additional 267 km of access roads rehabilitated, exceeding the target due to effective use of equipment. Moreover, 483 km of county roads were maintained, with most being ongoing projects from the previous fiscal year. A jetty was constructed and maintained in collaboration with the Kenya Ports Authority (KPA).
	To improve county infrastructure management, resilience and safety compliance	Enhanced resilience and safety compliance in infrastructure	Number of compliance checks conducted	
Department of Public Health and Medical Services	To improve key county health outcomes	Better health indicators and access to quality services	Percentage of health facility upgrades completed	During the FY, the upgrade of Homa Bay Referral Hospital to Level 5 per KEHP standards reached 50% completion, aided by strong political goodwill. Additionally, Level 4 facilities showed a 35% completion rate due to increased funding allocations. Overall, health facilities upgraded to KEHP standards achieved 40% completion, facilitated by investments directed towards ward-based projects.
	To strengthen healthcare infrastructure	Upgraded health facilities and equipment	Number of facilities upgraded and equipment procured	
Department of Education, Human Capital Development and Vocational Training	To enhance education infrastructure and quality	Improved learning facilities and student performance	Number of classrooms constructed, and materials supplied	During the FY 2023/24, 160 classrooms were constructed and are currently in use, with EYE centers successfully supplied with 240 teaching and learning materials. Additionally, 459 WASH facilities were equipped in EYE centers, supported by sector partners through LifeStraw WASH kits. Capitation was provided to 34 VTCs, achieving planned targets.
	To create supportive and inclusive learning environments	Inclusive education for marginalized groups	Number of beneficiaries of inclusive programs implemented	
Department of Finance and Economic Planning	To strengthen planning, budgeting, and resource management	Enhanced budget efficiency, resource	Percentage of budget	In FY 2023/24, key achievements included complete project appraisal in NIMES and e-PromIS, establishment of the county

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		allocation and expenditure management	items tracked	planning repository, and full implementation tracking of budget items. Ninety officers were trained on the implementation tracking system, and all transactions were captured. Training for 15 officers on the accounting system was completed, ensuring compliance with audit regulations. The Analytical tool (IDEA) was procured, and 54 resource mobilization proposals were submitted. All revenue staff received uniforms and tools, and transport was provided, while the construction of 9 revenue stores is ongoing.
Department of Governance administration, Communication and Devolution	To promote meaningful citizen engagement and participation	Increased public participation in county decision-making processes	Number of participation events held	In FY 2023/24, key accomplishments included the successful procurement and installation of communication equipment and an early-warning system, alongside the establishment of a robust public participation system. Additionally, all 1,000 officers received their working kits.
	To enhance public service delivery and governance	Improved public service satisfaction and efficiency	Satisfaction survey results	
Executive Office of the Governor			Completion percentage of projects implemented	During the FY 2023/24, significant progress was made with the successful installation and operationalization of M&E systems, complemented by the training of 90 M&E officers. Additionally, a functional integrated Human Resources Information System was acquired and installed, ensuring streamlined HR processes. Furthermore, 50% of staff benefited from comprehensive insurance coverage, while the formulation of the M&E policy and other policy frameworks continues.
	To foster employee development and talent retention	Increased staff retention and skill development	Percentage of staff enrolled in training programs	
County Public Service Board			Number of staff recruited and proportion developed	During the FY 2023/24, the recruitment of staff was successfully completed, with 100 new staff members and 50 interns engaged. Additionally, two new offices were filled, while two officers were removed from abolished positions. The HR advisory training module

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				also included green aspects, and refresher courses were attended by all ten participants.
Department of Gender, Inclusivity, Sports, Culture, Sports and Talent Development	To promote integrated community empowerment	Enhanced community capacity and cohesion	Number of beneficiaries supported	During FY 2023/24, 3,000 girls and 500 boys benefited from mentoring and other support initiatives.
	To foster sports and cultural development	Increased participation in sports and cultural activities	Number of participants in events	During FY 2023/24, the construction works of the Ndiru Cultural Center were completed, and the Raila Odinga Stadium's construction reached 95% completion, with final touches pending. Six sports clubs received funding, and progress on the sports academy included clearing 20 acres, grading two playfields, and drilling one borehole, achieving 10% of planned works. Additionally, ward-level tournaments were successfully held in all 40 wards.
Department of Water, Sanitation, Irrigation, Environment, Energy and Climate Change	To promote environmental sustainability and protection	Improved environmental health and resource management	Number of sustainability projects initiated	During FY 2023/24, 15 skips were procured, and 40 schools were provided with seedlings as part of ongoing activities. The establishment of one arboretum is in progress.
	To improve water and sanitation infrastructure	Increased access to clean water and sanitation services	No. of projects initiated and/or completed	During FY 2023/24, two urban water supplies were rehabilitated, 26 rural water supplies were expanded, 26 boreholes were drilled and equipped, roof catchment systems were installed in three institutions, and one spring was protected.

7. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Introduction:

Homa Bay County's main mandate is to provide essential services such as healthcare, water and sanitation, and environmental management. Our sustainability strategy focuses on maintaining these services long-term by implementing policies that address environmental, social, and economic challenges.

1. Sustainability Strategy and Profile:

The county is actively working on sustainability efforts through solid waste management, water access projects, and climate resilience programs. We adhere to international best practices by aligning our initiatives with the UN SDGs, specifically Goals 6 (Clean Water and Sanitation) and 13 (Climate Action). However, budget constraints and fluctuating donor funding have posed challenges in fully implementing these programs.

2. Environmental Performance:

Homa Bay County's environmental policy guides our waste management and biodiversity conservation efforts. Our successful projects include the Waste Characterization and Quantification Survey, which has informed waste management strategies. While challenges like inadequate waste collection trucks exist, we are working on solutions to minimize our environmental impact, including tree planting and promoting eco-friendly farming practices.

3. Employee Welfare:

Our hiring practices are based on merit and inclusivity, ensuring gender balance. We engage stakeholders in reviewing policies and offer regular training for skill development. Compliance with OSHA 2007 is a priority, and we ensure workplace safety through regular safety audits and health insurance programs. We strive to retain talent through competitive remuneration and career development opportunities.

4. Marketplace Practices:

The county maintains responsible supplier relations by adhering to transparent procurement processes and timely payments. Our commitment to a corruption-free environment is upheld through strict adherence to procurement laws and internal audits. We ensure citizens' rights are protected by providing high-quality services and maintaining transparency in service delivery.

5. Community Engagement:

Homa Bay County engages with communities through clean-up campaigns, water sanitation projects, and educational initiatives. We have invested in community health programs, scholarships, and infrastructure development, ensuring a better quality of life for our residents.

8. 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.

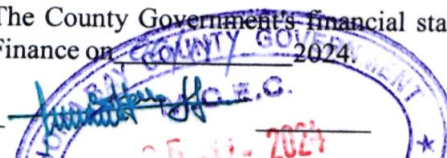
The County Executive Committee (CEC) member for finance of the County Government is responsible for the preparation and presentation of the County Government's financial statements, which give a true and fair view of the state of affairs of the County Government for and as at the end of the financial year ended on June 30, 2024. 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, 2024, 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 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

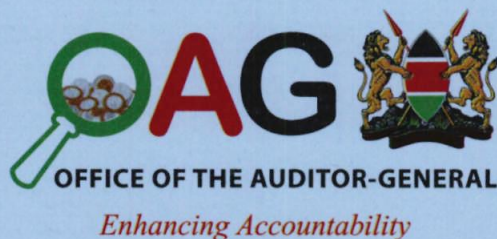
The County Government's financial statements were approved and signed by the CEC Member for Finance on 25-11-2024.

—  **County Executive Committee Member – Finance, Economic Planning and Service Delivery**



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REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF HOMA BAY FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of County Executive of Homa Bay set out on pages 1 to 66, which comprise the statement of assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and

summary statements of appropriation; Recurrent and Development combined, Recurrent and Development for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of County Executive of Homa Bay as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the County Governments Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0. Unexplained Variance in Transfers from County Revenue Fund

The statement of receipts and payments reflects transfers from County Revenue Fund of Kshs.7,920,960,720 as disclosed in Note 1 to the financial statements. However, the County Revenue Fund statement of receipts and payments for the financial year reflects transfers to the County Executive amount of Kshs.6,921,646,432. The resultant variance of Kshs.999,314,288 has not been reconciled or explained.

In the circumstances, the accuracy and completeness of the transfers from the County Revenue Fund amount of Kshs.7,920,960,720 could not be confirmed.

2.0. Expenditure Misclassification on Use of Goods and Services

The statement of receipts and payments reflects use of goods and services amount of Kshs.808,337,760, and as disclosed in Note 4 to the financial statements includes contracted professional services amount of Kshs.53,753,975. However, expenditures totalling Kshs.7,305,000 comprising Kshs.1,505,000 and Kshs.5,800,000 spent on rent and purchase of a motor vehicle were misclassified under contracted professional services instead of rentals of produced assets and purchase of motor vehicles respectively.

In the circumstances, the accuracy and fair presentation of the reported contracted professional services amount of Kshs.53,753,975 could not be confirmed.

3.0. Unsupported Payments of Non- Practicing Allowances

The statement of receipts and payments reflects compensation of employees amount of Kshs.4,205,707,306, as disclosed in Note 3 to the financial statements. The amount includes personal allowances paid as part of salary of Kshs.129,817,300, out of which Kshs.2,192,000 paid to fifty-eight (58) officers in the month of June, 2024 as non-practicing allowances. However, Management did not provide supporting documents to confirm staff eligibility for the allowances.

In the circumstances, the accuracy and regularity of non-practicing allowances expenditure of Kshs.2,192,000 could not be confirmed.

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

Emphasis of Matter

1.0. Budgetary Control and Performance

The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis amounts of Kshs.9,962,208,395 and Kshs.7,967,540,682 respectively, resulting in under-funding of Kshs.1,994,667,713, or 20% of the budget. Further, the County Executive spent Kshs.7,629,345,969 against actual receipts of Kshs.7,967,540,682 resulting in an under-expenditure of Kshs.338,194,713 or 4% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the public.

2.0. Pending Accounts Payable

Note 19.1 Under Other Important Disclosures and Annex 3 to the financial statements, reflect pending accounts payable totalling Kshs.955,548,525 in respect to accounts payables brought forward from the year 2022-2023. During the year under review, pending bills, the County Executive incurred pending bills of Kshs.1,098,628,645 bringing the total pending bills for the year to Kshs.2,054,177,170, out of which, Management settled an amount of Kshs.861,909,354 leaving a balance of Kshs.1,192,267,816. This is indicative of the County Government's failure to settle the pending bills as a first charge to the budget contrary to the requirement of Regulation 41 of the Public Finance Management (County Governments) Regulations, 2015.

Failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge.

My opinion is not modified in respect of these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the matters described in the Basis for Qualified Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

Other Matter

1.0. Unresolved Prior Year Matters

In the report of the Auditor-General for the financial year 2022/2023, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and

Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management has indicated that almost all the prior year audit issues as resolved in the Progress on Follow Up on Prior Year Auditor's Recommendations section of the financial statements.

2.0. County Preparedness to Transition to Accrual Basis of Accounting

The County Executive had not implemented the prerequisites to accrual accounting, except for training two (2) staff members in the Finance Department. Further, The National Treasury had not configured the Integrated Financial Management Information System (IFMIS) to support accrual accounting contrary to Paragraph 1.4 of the Guidelines on Transition from Cash Basis to Accrual Basis of Accounting by Ministries, Departments, Agencies (MDAs) and County Governments which states that on 7 March, 2024 the Cabinet approved the transition from cash basis of accounting to accrual basis of accounting with effect from 1 July, 2024 and that the transition is to be undertaken over three years.

This is indicative of the County Executive lack of preparedness to transition to IPSAS accrual basis of accounting and reporting in the financial year ending 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on page v to xxx which comprise Entity Information and Management, Governance Statement, Foreword by the CEC-M Finance, Economic Planning and Service Delivery, Key Completed and ongoing Projects Implemented by County Executive of Homa Bay, Statement of Performance Against County Predetermined Objectives, Environment and Sustainability Reporting and Statement of Management Responsibilities.

In connection with my audit on the County Executive's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1.0 Regularity of Human Resource Management Practices

The statement of receipts and payments, and as disclosed in Note 3 to the financial statements, reflects an amount of Kshs.4,205,707,306 in respect to compensation of employees. The following unsatisfactory matters were however noted:

1.1 Employees on Acting Capacity for Prolonged Durations

Analysis of the payroll revealed that a total of twenty-seven (27) employees were in acting capacity for periods exceeding six (6) months. This was contrary to Section C.14(1) of the Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016, which states that an employee who has successfully and continuously acted in a vacant position for a period of six (6) months and meets the job requirements will be deemed to have been confirmed in that position.

In the circumstances, Management was in breach of the law.

1.2 Non-Adherence to One Third of Basic Rule

Analysis of the payroll of permanent staff revealed that eight hundred and thirty-one (831) staff in July, 2023, six hundred and twenty-five (625) in December, 2023, eight hundred and thirty-one (831) in March, 2024 and eight hundred and forty-seven (847) in June, 2024 received net pay that were less than a third of their respective basic salaries. This was contrary to Section 19 (3) of the Employment Act, 2007, which states that the total amount of deductions from the wages of an employee shall not exceed two third (2/3) of such wages.

In the circumstances, Management was in breach of the law.

1.3 Non-Compliance with Provisions on Ethnicity Diversity, Affirmative Action on Gender and Persons Living with Disabilities

Examination of the personnel records provided for audit revealed that as at 30 June, 2024, the County Executive had six thousand nine hundred and eighty-six (6,986) employees on its payroll. This staff complement is composed of 83% male and 17% female for support staff, and 75% male and 25% female for technical staff. The persons living with disabilities translated to 8% of support staff and 4% of technical staff. Further, the dominant ethnic community in the County comprised of 83% and 75% of the support and technical staff respectively. This was contrary to the provisions of Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008 which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community.

In the circumstances, Management was in breach of the law.

2.0 Regularity of Procurement and Award of Contracts

2.1 Payment for Consultancy Services - Payroll and Personnel Census

Note 4 to the financial statements reflects expenditure of Kshs.808,337,760 in respect to use of goods and services which further includes an amount of Kshs.53,753,975 in respect to contracted professional services. Included in the contracted professional services amount is Kshs.7,700,000 being payment to a firm in respect to part payment of the contract sum of Kshs.32,457,380 relating to a payroll and personnel census audit of county public service. The contract had been awarded in the financial year 2022-2023 under contract number HBC/OG2/007/1083740/2022-2023.

According to clause 14.1 of the special conditions of the contract, the contract was to run for twelve (12) weeks upon signing of the agreement. In addition, clause 40.2 of the special conditions of the contract, required 30% of the contract sum to be paid upon submission of the inception report, 40% upon submission of the draft report and the remaining 30% to be paid upon submission of a consolidated final report.

However, review of the expenditure confirmed that the contract period had elapsed and there is no evidence of the contract period by having been extended. In addition, Management did not provide any output inform of a report submitted by the consultant to evidence the work done.

In the circumstances, value for money has not been realized from the contract sum of Kshs.32,457,380 relating to a payroll and personnel census audit of county public service.

2.2 Unauthorized Budget Reallocations

During the year under review, Management undertook unauthorized reallocation of budgets by charging the inappropriate budget codes as detailed below:

S/No.	PV No.	Description	Amount Kshs.
1	29306	Payment to Department of Education and ICT	1,000,000
2	29573	Homa Bay County Salaries	1,477,000
3	29573	Homa Bay County Salaries	6,055,700
4	29330	Payments for Supply of Laptop	520,000
		Total	9,052,700

Although Management has indicated the mispostings have been regularized by passing Journal vouchers, this is irregular and is contrary to Section 2 of the Public Finance Management Act, 2012 that requires an accounting officer for a county government entity may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year, but only if a request for the reallocation has been made to the County Treasury explaining the reasons for the reallocation and the County Treasury has approved the request; and the total of all reallocations made to or from a program or Sub-Vote does not exceed ten percent (10%) of the total expenditure approved for that program or Sub-Vote for that year.

In the circumstances, Management was in breach of the law.

2.3 Proposed Construction of County Aggregation and Industrial Park

The statement of receipts and payments, reflects expenditure of Kshs.333,198,009 on other grants and transfers which as disclosed in Note 9 to the financial statements includes an amount of Kshs.36,194,302 in respect to Homa Bay County Aggregation and Industrial Parks.

During the year under review, the County Executive entered into a contract with a Joint Venture of three companies to construct County Aggregation and Industrial Park at a contract sum of Kshs.498,338,151. This was preceded by an intergovernmental agreement between the National Government through the Ministry of Investments, Trade and Industry and the County Government. Under this framework, the National

Government was to contribute an amount of Kshs.250,000,000 and the County Government Kshs.250,000,000, which the County Executive allocated Kshs.100,000,000 in the 2022/2023 and Kshs.150,000,000 in the 2023/2024 financial year.

Review of documents and the project inspection conducted on 5 September, 2024 revealed the following:

- i. The contract was to run for seven (7) months to 6 April, 2024, with an extension of the contract period of one hundred and eighty (180) days being granted to 6 October, 2024. The basis of the extension was adverse climatic conditions (floods) which had led to work stoppages in November 2023. On 31 July, 2024 the contractor sought a second extension of eighty-eight (88) calendar days up to 9 January, 2025. The extension was however, granted to 13 October, 2024. Field verification conducted on 5 September, 2024 and one month before the expiry of the contract revealed the following status on key components in the priced bills of quantities:

Item	Current Status as per Audit Verification on 4 September, 2024
Construction of four (4) Value addition ware houses	Digging of column bases was in progress. The construction was approximately at 8% based on engineers estimate. The construction had been impacted by flooding at the foundation level and setting out of column bases.
Construction of two (2) Aggregation warehouses @ 1,000 M/Square	Digging of column bases was in progress. The construction was approximately at 8% based on engineers estimate. The construction had been impacted by flooding at the foundation level.
Construction of two (2) cold storage warehouses	Not started
Construction of borehole and pump house	Borehole complete but pump house not done.
Completion of boundary wall	Complete
Construction of office block, power house and ablution block.	Not started.

- ii. Out of the National Government's agreed contribution of Kshs.250,000,000 to the project, an amount of Kshs.62,500,000 had been received during the year under review. Part of these funds were used to settle the first certificate of Kshs.40,212,881 dated 7 June, 2024.
- iii. The project structural and architectural designs are the generic ones from the National Government and formed the basis of the procurement decisions (tender sum). However, due to the topography and nature of soil structure, the structural drawings have had to be revised at the County level. This is likely to have cost escalations on the project which is yet to be determined. This impact was also cited by the contractor in a letter dated 31 July, 2024 while requesting for extension of time.

In the circumstances, the Project may not be delivered within the estimated timelines and value for money on the expenditure on the investment on the County Aggregation and Industrial Park could not be confirmed.

2.4 Rehabilitation of Kapana - Sombro Earth Dam

The County Executive awarded the contract for the rehabilitation of Kapana - Sombro Earth dam in Kanjira and Korokoth Kataa Locations, at a contract price of Kshs.22,894,018 on 28 October, 2022. The project's targeted completion date was 30 December, 2022. During the year under review, the contractor was paid an amount of Kshs.6,240,976 being the final payment and retention money. Physical verification on 5 September, 2024 revealed that although the project was complete and in use, the dam had a lot of idle water which ought to have been distributed to the community to realize the optimal utilization of invested funds.

In the circumstances, the value for money on the expenditure of Kshs.22,894,018 on the dam could not be confirmed.

2.5 Idle Projects - Solar Pump Kits and Farm Ponds

The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of Kshs.333,198,009 in respect to other grants and transfers, out of which Kshs.119,390,851 was transferred to the National Agricultural and Rural Inclusive Growth Project (NARIGP).

During the year under review, the County Executive, through the NARIGP purchased fifty (50) solar pumps for Kshs.5,600,000 and constructed twenty-three (23) farm ponds for Kshs.1,050,000 to be used for irrigation by the farmers in various sustainable land management groups. The supply, delivery and construction were completed in October, 2023. However, physical verification conducted on 5 September, 2024, revealed that the Project was idle as the County Government had not purchased dam liners which are essential components before the equipment can be used. Management did not give a timeline for the purchase of the dam liners for the project to be into use.

In the circumstances, the value for money from the expenditure of Kshs.6,650,000 could not be confirmed.

2.6 Demolition of the Arujo Animal Feeds Milling Plant (Structure) in Arunjo Ward

As previously reported in 2021/2022, the Department of Trade and Industrialization awarded a contract to a local contractor for the construction and completion of an animal feeds factory and a godown at a contract sum of Kshs.45,160,064 in the financial year 2014/2015.

The contract period was for eight (8) months with an initial expected completion date of 4 January, 2016. Review of records revealed that the contractor had cumulatively been paid an amount of Kshs.36,712,000 as at 30 June, 2022 before termination. The contract was re-tendered and awarded to a new contractor at a contract sum of Kshs.24,239,267 on 24 May, 2022. However, physical inspection of the structure revealed that the project was incomplete and had stalled at the lintel level.

Further review of documents confirmed that, Management resolved to convert the land under Arujo Animal Feed and utilize it to establish the County Headquarters. The main reason given was the resumption and expected expansion of the Kabunde Airport, where having an animal feed factor will be a flight risk due to flying birds.

Verification of the Project on 9 September, 2024 revealed that the animal feed building was demolished and the construction of the County Headquarters was underway. However, the following anomalies were noted on the Project:

- i. The County Government chose demolition method as a way of disposal which resulted in loss of value of the capital asset otherwise than by way of putting it into other usage.
- ii. Evidence of whether the Executive Committee Member for Trade published the process and procedures for the demolition of the Project in accordance with Section 7 of the Public Finance Management (County Governments) Regulations, 2015, that is public participation, was not provided for audit review the County Assembly involvement or approval of the demolition method as a way of disposal was not provided for audit.
- iii. The existence and location of machinery and equipment valued at Kshs.74,212,711 as detailed below could not be confirmed:

Particulars	Date	Amount (Kshs.)
Delivering the Machines to Homa Bay County		18,430,825
Installation and Commissioning		6,143,608
First Payment	24/12/2014	1,266,726
Second Payment	04/03/2015	10,000,000
Third Payment	28/05/2015	3,127,414
Fourth Payment	10/07/2020	15,244,138
Fifth Payment	06/08/2021	20,000,000
	Total	74,212,711

In the circumstances, the value for money on the investment in the demolished Project could not be confirmed.

2.7 Construction of JNC B2 - Lake Front Access Road Phase 1 and 2

The statement of receipts and payments reflects an amount of Kshs.1,197,293,186 in respect to acquisition of assets, which as disclosed in Note 7 to the financial statements, includes an amount of Kshs.263,654,743 spent on the construction of major roads, access roads and bridges.

During the year under review, the County Executive invited tenders for upgrade to pavement standards of JNC B2 - Lakefront Access Road Phase 1 and 2 on 15 December, 2023 through restricted tendering. The two tenders were opened on 22 December, 2023. Ten (10) firms submitted bids for Phase 1, while nine (9) bids were received for Phase 2. The tender evaluation was conducted and the report was issued on 27 December, 2023 recommending that a firm to be awarded the Phase 1 contract at a price of Kshs.9,240,970.12 and another be awarded the Phase 2 contract at a price of Kshs.7,031,737.56. Both tenders were awarded on 12 January, 2024 and payments were effected on 27 June, 2024.

However, it was noted that the works were not complex and not specialized in nature as envisaged in Sub-section 102 (a) of the Public Procurement and Asset Disposal Act, 2015. There was also no time constraint as envisaged under Sub-section (b) and no evidence was provided to allude to the fact that only a few suppliers of the works were available to warrant consideration under Sub-section 102 (c).

In the circumstances, Management was in breach of the law.

2.8 Construction of Buildings – Non-Residential

Note 7 to the financial statements discloses expenditure on the construction of buildings – non-residential amount of Kshs.200,230,130. However, the following unsatisfactory observations were made:

2.8.1 Incomplete Landscaping and Drive Way Works at Kigoto Milling Plant

As previously reported, an expenditure of Kshs.6,329,138 was incurred on landscaping and driveway works at Kigoto Milling Plant. However, physical inspection conducted on 30 October, 2024 revealed that the works were incomplete and the surface water drainage and vegetation works with bill of quantities valued at Kshs.710,230 were undone while the contractor was not on site.

2.8.2 Incomplete Drilling and Equipping of Borehole, Installation of Underground Water Tank, Installation of Overhead Water Tank and Water Pump at Kigoto

As previously reported, an amount of Kshs.4,503,017 was paid to a contractor for drilling and equipping of the borehole, installation of the underground water tank, installation of overhead water tank and water pump works at Kigoto at a contract sum of Kshs.7,382,054. However, physical inspection conducted on 30 October, 2024 revealed that the project was incomplete due to the non-installation of the solar system. In addition, the four (4) water tanks each of ten thousand (10,000) litres, that were installed on the water tower were blown off due to lack of guard rails which were not placed to secure the water tanks.

2.8.3 Incomplete Fencing and Construction of Gate at Kigoto Maize Milling Plant

As previously reported, an amount of Kshs.4,728,786 was paid to a contractor for fencing and construction of Gate at Kigoto Maize Milling Plant. Records provided for audit revealed that the contractor was further paid an amount of Kshs.3,455,067 vide payment dated 12 January, 2024. Further, examination of the supporting documents revealed that three (3) members of the Inspection and Acceptance Committee did not append their signatures to the report. In addition, physical inspection of the works on 30 October, 2024 revealed that the two (2) pedestrian gates and one sliding truck gates were not done, and the contractor was not on site.

2.8.4 Incomplete Construction of Sentry House, Changing Rooms, Generator Room and General Repairs at Kigoto Maize Milling Plant

As previously reported, an amount of Kshs.3,523,481 was paid against the contract sum of Kshs.4,979,700 for the construction of sentry house, changing rooms, generator room and general repairs. However, physical inspection on the 30 October, 2024 revealed that the sentry house and main gate works were incomplete, and the contractor was not on site.

In the circumstances, the value for money may not have been realized from the expenditure of Kshs.200,230,130 on the construction of buildings – non-residential.

3.0 Non-Compliance with Fiscal Responsibility Principle on Development

The summary statement of appropriation: recurrent and development combined reflects total actual expenditure of Kshs.7,629,345,969, while the summary statement of appropriation: development indicates total actual expenditure of Kshs.1,922,220,129 representing 25% of the total expenditure. This is contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that the county government actual expenditure on development shall be at least thirty percent (30%) in conformity with the requirement under Section 107(2)(a) of the Act.

In the circumstances, Management was in breach of the law.

4.0 Non-Compliance with the Fiscal Responsibility Principle on Compensation of Employees

The statements of receipts and payments reflects compensation of employees amount of Kshs.4,205,707,306, representing 53% of the County total revenue of Kshs.7,967,540,682. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the County Government expenditure on wages and benefits should not exceed thirty-five (35%) of the total County Revenue.

In the circumstances, Management was in breach of the law.

5.0 Unsupported Payments on Legal Expense

The statement of receipt and payments reflects an expenditure of Kshs.808,337,760 on use of goods and services as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.53,753,975 for contracted professionals' services, out of which, an amount of Kshs.11,001,015 was paid as legal fees to various firms for representing the County Executive in various legal disputes/court cases during the year under review.

However, records obtained from the Homa Bay County Law Office indicate that there were three hundred and fifty (350) court cases against the County Executive some were still ongoing, and others still pending before the courts dating back to the year 2020. However, the details of the court cases such as the subject matter, case files, period taken to complete the case, fee notes and the financial implication such cases may have on the County Executive were not provided for audit. Further, all the three hundred and fifty (350) court cases and matters were being handled by external law firms even though the County Executive has a County Legal Unit with relevant human resources. No satisfactory explanation was given for outsourcing the legal services. In addition, it was not possible to ascertain the status of the court cases or legal fee and the potential financial impact that may result therefrom.

In the circumstances, value for money realized from the expenditure of Kshs.11,001,015 on outsourced legal services could not be confirmed.

6.0 Non-Submission Municipalities Financial Statements

The County of Homa Bay has four (4) established Municipalities of Mbita, Oyugis, Kendu Bay and Ndhiwa. However, the financial statements for all the municipalities for the 2022/2023 and 2023/2024 financial years were not prepared and submitted to the Auditor-General for audit. This was contrary to Section 180 of the Public Finance Management Act, 2012, which requires that, at the end of each financial year, the accounting officer of the City or Municipality established by the Urban Areas and Cities Act, 2011 shall prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board and the provisions of the Urban Areas and Cities Act, 2011.

In the circumstances, Management was in breach of the law.

7.0 Late Submission of Financial Statements for Sub-County Hospitals

The financial statements for four (4) Sub-County Hospitals of Kabondo, Ndhiwa, Rangwe and Tom Mboya Memorial Sub-County Hospital for the year ended 30 June, 2024 were submitted late in December, 2024 to the Auditor-General for audit. This was contrary to Section 164(4)(a) of the Public Finance Management Act, 2012, which provides that within three months after the end of each financial year, the accounting officer for an entity shall submit the entity's financial statements to the Auditor-General.

In the circumstances, Management was in breach of the law.

8.0 Failure to Prepare Financial Statements for Financing Locally-Led Climate Action (FLLoCA) Program

During the year under review, the County Executive received funding under Financing Locally-Led Climate Action (FLLoCA) Program. However, the financial statements were not prepared and submitted for audit contrary to Section 164(4)(a) of the Public Finance Management Act, 2012, which provides that within three months after the end of each financial year, the accounting officer for an entity shall submit the entity's financial statements to the Auditor-General.

In the circumstances, Management was in breach of the law.

9.0 Failure to Submit of Climate Change Progress Reports

The statement of receipts and payments and as disclosed in Note 8 to the financial statements reflects capital grants and transfers of Kshs.391,728,933 which further includes Kshs.109,113,464 in relation to Financing Locally-Led Climate Actions (FLLoCA) programme.

Review of documents provided for audit revealed that the County Executive has put in place a climate change action plan to guide the implementation of the Homa Bay County Climate Change Policy, 2021 and the Homa Bay County Climate Change Risk Assessment and Vulnerability Assessment Report, 2022. Among key elements of the Homa Bay Climate Change Policy is a requirement that the County shall prepare Annual Climate Change Progress Reports and submit them to the County Assembly. However, Management had not prepared Annual Progress Reports and submitted them to the County Assembly in line with the policy as at 30 June, 2024.

In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1.0. Employees with Duplicate Bank Account Numbers

Review of the payrolls revealed various officers shared bank accounts during the year under review; July, 2023 – four (4) officers, December, 2023 – twenty-two (22) officers, March, 2024 – fourteen (14) officers and June, 2024 – fourteen (14) officers. This is indicative of irregularities and internal control weaknesses over the payroll management processes.

In the circumstances, the effectiveness of internal controls over payroll preparation could not be confirmed.

2.0. Lack of Approved Organization Structure and Human Resource Management Instruments

During the year under review, the County Government did not have in place an approved organizational structure, staff establishment and human resource policies.

In the absence of an approved staff establishment, it was not possible to determine if the County Executive operated with an optimal number of staff.

3.0. Engagement of Community Health Promoters (CHPs)

During the year under review, the County Executive engaged two thousand nine hundred and fifty-four (2,954) Community Health Promoters (CHPs) through the Department of Public Health to work as a link between the community and formal health facilities. This was under the formal arrangement between the National Government and County Governments. The County Government contributes an amount of Kshs.2,550 covering stipend (Kshs.2,000), NHIF (Kshs.500) and bank charges (Kshs.50). However, review of the engagement process revealed that the identification criteria for the CHPs were not structured in a formal way posing the risk of engaging incompetent and non-committed persons to the program.

In addition, there was no evidence of the scope of duties and the management controls of the activities of the CHPs hence likelihood of not achieving the intended objective.

In the circumstances, the effectiveness of internal controls over the engagement of Community Health Promoters and their deliverables could not be confirmed.

4.0. Failure to Establish an Audit Committee

During the year under review, the County Executive had an internal audit unit. However, an Audit Committee had not been established. Further, contrary to Regulation 159(2) of the Public Finance Management (County Governments) Regulations, 2015, there were no published annual report on the review of the independence, performance, and competence of the Internal Audit Unit.

In the circumstances, the effectiveness of risk management and governance in the County Executive could not be confirmed.

5.0. Lack of Information Communication Technology Policy

As previously reported, review of ICT environment and its controls revealed that there is no ICT Policy in place to govern ICT environment. The Management had not approved draft ICT Policy to govern ICT environment and address areas of concern such as;

- i. Information Technology Governance to ensure ICT strategic committee is in place.
- ii. ICT security Management to ensure data confidentiality, integrity and availability and to ensure there is patch management process on all systems software's.
- iii. ICT Program change management to ensure that there is formally documented and approved processes to manage upgrades made to all information systems.
- iv. Physical access controls to ensure physical access to sensitive areas like server rooms, storage rooms and network rooms are properly controlled.
- v. Environmental control to cover environmental controls like fire suppression system, ups and air conditioning systems especially in server rooms.
- vi. Logical Access Control to document and approve user management standards and procedures in the organization.

In the circumstances, the integrity, security and reliability of the County Executive's financial data including its Management Information System could not be confirmed.

6.0. Lack of an Assets Register

Annexure 4 to the financial statements reflects non-current assets with a historical cost balance of Kshs.8,797,568,719 as at 30 June, 2024. However, as previously reported, review of records revealed the following anomalies:

- i. Management did not maintain a fixed asset register in the prescribed format contrary to Regulation 136 (1) of the Public Finance Management (County Governments) Regulations, 2015 which states that the Accounting Officer shall be responsible for maintaining a register of assets under his or her control or possession as prescribed by the relevant laws. The register in place lacked identification or serial numbers, acquisition date, description of asset, location, class and cost of acquisition.

- ii. The register of land and buildings did not have a record of each parcel of land and the terms on which it is held, with reference to the conveyance, address, area, dates of acquisition, disposal or major change in use, capital expenditure, leasehold terms, maintenance contracts and other pertinent management details as required under Regulation 136(2) of the Public Finance Management (County Governments) Regulations, 2015.
- iii. Management did not report on assets taken over or inherited from all the defunct Local Authorities.
- iv. Management is yet to establish policies and procedures on assets management as required under Part XII of Public Finance Management (County Governments) Financial Regulations, 2015.
- v. The assets were also not tagged for ease of identification and tracking.
- vi. No evidence was provided indicating that the assets were regularly inspected to confirm existence, condition and location of the assets.

In the circumstances, the effectiveness of internal controls over the management of fixed assets could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the County Executive's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using going concern basis of accounting unless the Management is aware of the intention to cease operations.

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

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

Those charged with governance are responsible for overseeing the County Executive's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

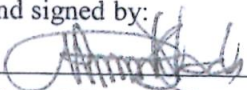
27 December, 2024

COUNTY EXECUTIVE OF HOMABAY
Annual Report and Financial Statements
for the year ended June 30, 2024.

10. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED
30 JUNE 2024.


DESCRIPTION	Notes	2023-2024	2022-2023
		Kshs	Kshs
RECEIPTS			
Transfers from the CRF	1	7,920,960,720	8,294,677,144
Miscellaneous Receipts	2	46,579,962	-
TOTAL RECEIPTS		7,967,540,682	8,294,677,144
PAYMENTS			
Compensation of Employees	3	4,205,707,306	4,276,764,163
Use of goods and services	4	808,337,760	971,136,710
Transfers to Other Government Entities-County Funds	5	315,825,026	198,600,000
Social Security Benefits	6	318,332,239	147,232,867
Acquisition of Assets	7	1,197,293,186	2,076,703,613
Capital Grants and Transfers	8	391,728,934	14,458,590
Other Grants and Transfers	9	333,198,009	282,717,338
Other Payments	10	58,923,509	64,961,910
TOTAL PAYMENTS		7,629,345,969	8,032,575,191
SURPLUS/DEFICIT		338,194,713	262,101,952

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 5/11/ 2024 and signed by:


 Chief Officer Finance

Name: CPA. Alphonse Werah
 ICPAK Member Number: 3637

CHIEF OFFICER
 FINANCE AND ECONOMIC PLANNING
 ★ 05 NOV 2024
 HOMA BAY COUNTY GOVERNMENT
 P.O. Box 40000, HOMA-BAY



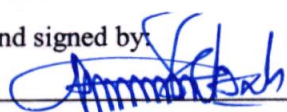
★ Head of Treasury Accounts
 Name: CPA. Okello Sita
 ICPAK Member Number: 30278

COUNTY EXECUTIVE OF HOMABAY
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11. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2024


DESCRIPTION	Notes	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11	618,771,907	279,835,309
Total Cash and cash equivalent		618,771,907	279,835,309
Outstanding imprests and advances	12	-	5,406,100
TOTAL FINANCIAL ASSETS		618,771,907	285,241,409
FINANCIAL LIABILITIES			
Deposits and Retentions	13	14,963,404	19,627,619
NET FINANCIAL ASSETS		603,808,503	265,613,790
REPRESENTED BY			
Fund balance b/fwd	14	265,613,790	3,511,838
Surplus/Deficit for the year		338,194,713	262,101,952
NET FINANCIAL POSITION		603,808,503	265,613,790

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 5/11/ 2024

and signed by 

Chief Officer Finance
 Name: CPA. Alphonse Werah
 ICPAK Member Number: 3637

CHIEF OFFICER
 FINANCE AND ECONOMIC PLANNING
 ★ 05 NOV 2024 ★
 HOMA BAY COUNTY GOVERNMENT
 P.O. Box 469 - 40300, HOMA-BAY


 Head of Treasury Accounts
 Name: CPA. Okello Sita
 ICPAK Member Number: 30278

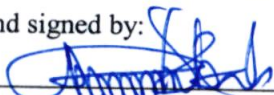
**COUNTY EXECUTIVE OF HOMABAY
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12. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2024.

DESCRIPTION	Notes	2023-2024	2022-2023
		Kshs	Kshs
Receipts from operating income			
Transfers from the CRF	1	7,920,960,720	8,294,677,144
Miscellaneous Receipts	2	46,579,962	-
		7,967,540,682	8,294,677,144
Payments For Operating Expenses			
Compensation of Employees	3	4,205,707,306	4,276,764,163
Use of goods and services	4	808,337,760	971,136,710
Transfers to Other Government Entities-County Funds	5	315,825,026	198,600,000
Social Security Benefits	6	318,332,239	147,232,867
Capital Grants and Transfers	8	391,728,934	14,458,590
Other Grants and Transfers	9	333,198,009	282,717,338
Other Payments	10	58,923,509	64,961,910
Total Payments		6,432,052,783	5,955,871,578
Adjusted For:			
Prior year adjustment			
Changes in Outstanding imprests and advances	15	5,406,100	6,193,900
Changes in Deposits and retentions	16	(4,664,215)	(7,452,950)
Total Adjustments		741,885	(1,259,050)
Net cash flows from operating activities		1,536,229,784	2,337,546,515
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	7	1,197,293,186	2,076,703,613
Net cash flows from Investing Activities		1,197,293,186	2,076,703,613
NET INCREASE IN CASH AND CASH EQUIVALENTS		338,936,598	260,842,902
Cash and cash equivalents at BEGINNING of the year	14	279,835,309	18,992,407
Cash and cash equivalents at END of the year		618,771,907	279,835,309

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The County Executive's financial statements were approved on 5/11/2024

and signed by:




Chief Officer Finance

Name: CPA. Alphonse Werah

ICPAK Member Number: 3637





Head of Treasury Accounts

Name: CPA. Okello Sita

ICPAK Member Number: 30278

COUNTY EXECUTIVE OF HOMABAY
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13. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED
FOR THE YEAR ENDED 30 JUNE 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	10,412,120,515	(449,912,120)	9,962,208,395	7,967,540,682	1,994,667,713	80%
TOTAL	10,412,120,515	(449,912,120)	9,962,208,395	7,967,540,682	1,994,667,713	80%
PAYMENTS						
Compensation of Employees	4,710,672,640	289,267,696	4,999,940,336	4,205,707,306	794,233,030	84%
Use of goods and services	939,146,101	(49,185,360)	889,960,741	808,337,760	81,622,981	91%
Transfer to Homa Bay County Funds	600,023,828	(260,723,828)	339,300,000	315,825,026	23,474,974	93%
Social Security Benefits	318,332,239	-	318,332,239	318,332,239	(0)	100%
Acquisition of Assets	2,895,012,177	(718,264,309)	2,176,747,868	1,197,293,186	979,454,682	55%
Capital Grants and Transfers	448,933,530	278,245,173	727,178,703	391,728,934	335,449,769	54%
Other Grants and Transfers	500,000,000	(48,175,001)	451,824,999	333,198,009	118,626,990	74%
Other Payments	-	58,923,509	58,923,509	58,923,509	(58,923,509)	100%
TOTAL	10,412,120,515	(449,912,120)	9,962,208,395	7,629,345,969	2,332,862,426	77%
Surplus				338,194,713		

Note:

COUNTY EXECUTIVE OF HOMABAY
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14. *The underutilization of 16% in compensation of employees was as a result of delayed receipt of funds which consequently resulted to non-payment of May 2014 and June 2024 salaries.*

15. *The underutilization of 46% and 26% in capital grants and transfers and other grants and transfers respectively resulted from failure to receive funds from development partners as had been estimated in the budget*

The County Executive's financial statements were approved on 5/11/ 2024 and signed by:



Chief Officer Finance

Name: CPA. Alphonse Werah

ICPAK Member Number: 3637



Head of Treasury Accounts

Name: CPA. Okello Sita

ICPAK Member Number: 30278

COUNTY EXECUTIVE OF HOMABAY
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14. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30

JUNE 2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS	a	b	c=a+b	d	e=c-d	f=d/c %
Transfers from the CRF	6,568,174,808	38,282,017	6,606,456,825	5,577,278,477	1,029,178,348	84%
TOTAL	6,568,174,808	38,282,017	6,606,456,825	5,577,278,477	1,029,178,348	
PAYMENTS						
Compensation of Employees	4,710,672,640	289,267,696	4,999,940,336	4,205,707,306	794,233,030	84%
Use of goods and services	939,146,101	(49,185,360)	889,960,741	808,337,760	81,622,981	91%
Transfer to Homa Bay County Funds	600,023,828	(260,723,828)	339,300,000	315,825,026	23,474,974	93%
Social Security Benefits	318,332,239	-	318,332,239	318,332,239	-	100%
Other Payments	-	58,923,509	58,923,509	58,923,509	-	100%
TOTAL	6,568,174,808	38,282,017	6,606,456,825	5,707,125,840	899,330,985	86%
Deficit				(129,847,363)		


NOTE: a. The underutilization of 17% in compensation of employees was as a result of delayed receipt of funds which consequently resulted to non-payment of May 2014 and June 2024 salaries.

The County Executive's financial statements were approved on 5/11 2024 and signed by:


 Chief Officer Finance

Name: CPA. Alphonse Werah
 ICPAK Member Number: 3637




 Head of Treasury Accounts

Name: CPA. Okello Sita
 ICPAK Member Number: 30278

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**15. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE
2024**

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on ComparableBasis	Budget utilization difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Transfers from the CRF	3,843,945,707	(488,194,137)	3,355,751,570	2,390,262,205	965,489,365	71%
TOTAL	3,843,945,707	(488,194,137)	3,355,751,570	2,390,262,205	965,489,365	
PAYMENTS						
Capital Grants and Transfers	448,933,530	278,245,173	727,178,703	391,728,933	335,449,770	54%
Other Grants and Transfers	500,000,000	(48,175,001)	451,824,999	333,198,009	118,626,990	74%
Acquisition of Assets	2,895,012,177	(718,264,309)	2,176,747,868	1,197,293,186	979,454,682	55%
TOTAL	3,843,945,707	(488,194,137)	3,355,751,570	1,922,220,129	1,433,531,441	57%
Surplus				468,042,076		

Note:

- a. *The underutilization of 46% in capital grants and transfers resulted from failure to receive funds from development partners as had been estimated in the budget*
- b. *The overall underutilization of 43% in Development expenditure resulted from payment of pending bills under Development budget*

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The County Executive's financial statements were approved on 5/11 2024 and signed by:



Chief Officer Finance

Name: CPA. Alphonse Werah

ICPAK Member Number: 3637



Head of Treasury Accounts

Name: CPA. Okello Sita

ICPAK Member Number: 30278

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16. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE 2024

PROGRAMME PERFORMANCE REPORT FOR FY 2023-2024					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Department of Finance And Economic Planning					
General administration and support services	Staff Remuneration and Welfare Support Services	509,293,113	410,835,521	98,457,592	80.7
	General Logistics, Coordination and Asset Management Services	39,529,916	39,259,916	270,000	99.3
	Sub total	548,823,029	450,095,437	98,727,592	82.0
Planning, budgeting and development coordination services	Economic planning and development services	22,976,780	6,061,428	16,915,352	26.4
	Resource allocation services	14,433,400	4,723,600.0	9,709,800	32.7
	Public Participation Facilitation services	9,499,000	2,000,000	7,499,000	21.1
	Sub total	46,909,180	12,785,028	34,124,152	27.3
Resource mobilization services	External Resources Mobilization Services	8,899,200	2,916,121	5,983,079	32.8
	Internal Revenue Generation Services	39,314,834	38,630,500	684,334	98.3
	Sub total	48,214,034	41,546,621	6,667,413	86.2
Financial management services	Accounting and Financial Reporting Services	21,784,580	10,250,800	11,533,780	47.1
	Supply Chain Management	31,725,765	10,913,272	20,812,493	34.4
	Audit and Advisory Services	12,000,000	3,609,439	8,390,561	30.1
	Emergency Management Services	17,500,000	17,500,000	0	100.0
	Sub total	83,010,345	42,273,511	40,736,834	50.9

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GRAND TOTAL		726,956,588	546,700,597	180,255,991	75.2
County Public Service Board					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Policy, Planning and Administration Services	Policy and Planning Services	0		0	
	Administrative Support Services	69,503,515	60,506,111	8,997,404	87.1
	Facility Improvement & Capacity Strengthening Services	3,140,000	1,169,200	1,970,800	37.2
	Sub total	72,643,515	61,675,311	10,968,204	84.9
Personnel Sourcing and Management Services	Recruitment, Selection and Deployment Services	2,080,000		2,080,000	-
	Establishment and abolishment of Offices	0		0	-
	National Performance Management Systems	0		0	-
	Capacity Development Services	1,920,000		1,920,000	-
	Sub total	4,000,000	0	4,000,000	-
GRAND TOTAL		76,643,515	61,675,311	14,968,204	80.5
Homa Bay Municipal Board					
Policy, Planning, General Administration and Support Services	Financial management Services	3,811,419	3,593,380	218,039	94.3
	Administration and Support Services	22,945,272	22,886,600	58,672	99.7
	Sub total	26,756,691	26,479,980	276,711	99.0
Urban development services	Land Use Planning and Management	1,194,559	1,194,559	0	100.0
	Neighborhood Planning and Development Services	5,048,979	5,048,979	0	100.0
	Environmental Management Services	11,000,000	9,019,259	1,980,741	82.0

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	Sub total	17,243,538	15,262,797	1,980,740.6	88.5
	GRAND TOTAL	44,000,229	41,742,777	2,257,452	94.9
Office of The Deputy Governor and Department of Agriculture, Livestock, Fisheries and Food Security					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Policy Planning, General Administration and Support Services	Policy and Planning Services	4,105,600	3,638,700	466,900	88.6
	General Administration and Support Services	212,177,568	168,225,168	43,952,400	79.3
	Sub total	216,283,168	171,863,868	44,419,300	79.5
Crop, Land and Agribusiness Development Services	Crop Development Services	0	0	0	-
	Sub Sector Infrastructure Development Services	6,257,234	3,159,580	3,097,654	50.5
	Farm Input Access Services	208,917,803	73,141,515	135,776,288	35.0
	National Agriculture Rural Inclusive Growth	5,000,000	4,374,252	625,748	87.5
	Agriculture Sector Development Support Programme	8,159,850	3,159,580	5,000,270	38.7
	National Value Chain Project	205,000,000	195,580,652	9,419,348	95.4
	Sub total	433,334,887	279,415,579	153,919,308	64.5
Livestock Development Programme	Livestock Improvement and Development	9,102,000	0	9,102,000	-
	Livestock Infrastructure Development Services	3,398,000	0	3,398,000	-
	Livestock Health and Disease Management	5,432,625	0	5,432,625	-
	Sub total	17,932,625	0	17,932,625	-

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		GRAND TOTAL	667,550,680	451,279,447	216,271,233	67.6
Department of Gender Equality and Inclusivity Youth , sports , Talent Development , cultural Heritage and Social Services						
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)	
Policy, Planning and General Administration services	General Administration and Support Services	83,952,751	79,551,976	4,400,775	94.8	
	Policy and Planning Services	21,983,228	20,847,408	1,135,820	94.8	
	Sub total	105,935,979	100,399,384	5,536,595	94.8	
Cultural And Creative Sector Development Services	Creative Economy Development Services	3,873,589		3,873,589	-	
	Cultural Development and Promotion Services	9,684,288	3,132,325	6,551,963	32.3	
	Sub total	13,557,877	3,132,325	10,425,552	23.1	
Social Development and Empowerment Services	Gender and Women Empowerment	7,404,418	5,140,001	2,264,417	69.4	
	Youth Empowerment	5,432,000	5,131,740	300,260	94.5	
	Disability Mainstreaming Services	8,573,000	7,563,020	1,009,980	88.2	
	Sub total	21,409,418	17,834,761	3,574,657	83.3	
Management and Development of Sports and Sports Facilities	Sports Infrastructure Development Services	43,580,218	26,388,895	17,191,323	60.6	
	Sports Management and Talent Development	14,268,923	14,200,000	68,923	99.5	

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	Sub total	57,849,141	40,588,895	17,260,246	70.2
	GRAND TOTAL	198,752,415	161,955,365	36,797,050	81.5
Department of Roads, Transport and Public Works And Infrastructure					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
General Administration, Planning and Support Services	Human Resource and Support Services	156,541,654	142,138,465	14,403,189	90.8
	Roads and Transport Services Operations	943,516	357,160	586,356	37.9
	Sub total	157,485,170	142,495,625	14,989,545	90.5
Public works and maintenance services	Infrastructure Development Services	0		0	-
	Purchase of Plant and Machinery maintenance	63,189,008	61,230,800	1,958,208	96.9
	Sub total	63,189,008	61,230,800	1,958,208	96.9
Road Development and Maintenance Services	Opening Grading and Gravelling	443,379,195	438,831,929	4,547,266	99.0
	CSP 3.2: Road Maintenance	209,624,868	203,974,717	5,650,151	97.3
	Water Transport	0		0	-
	Sub total	653,004,063	642,806,646	10,197,417	98.4
Transport Services	construction of Bus park	0		0	-
	Sub total	0	0	0	-
	GRAND TOTAL	873,678,241	846,533,071	27,145,170	96.9
Department of Blue Economy, Fisheries Mining And Digital Economy					
Programme	Sub- Programme	Approved Supplementar y II Budget	Actual Payments (Ksh)	Variance	Absorpti on (%)

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		Estimates fy 2023-2024 (Ksh)-			
Blue Economy And Fisheries Resources And Development Services	Capture Fisheries and Development	45,759,422	18,430,374	27,329,048	40.3
	Aquaculture Development	5,000,000	3,260,000	1,740,000	65.2
	Artisanal Mining Services	4,000,000		4,000,000	-
	Blue Economy Development Services	10,000,000	6,530,200	3,469,800	65.3
	Sub total	64,759,422	28,220,574	36,538,848	43.6
ICT And Digital Economy Development Services	ICT Infrastructure Development	811,224	0	811,224	-
	Digital Literacy and Skill Development Services	3,000,000	2,000,000	1,000,000	66.7
	Sub total	3,811,224	2,000,000	1,811,224	52.5
General Administration, Planning and Support Services	Policy Development	4,335,000	3,000,000	1,335,000	69.2
	Personnel Remuneration and Welfare Services	76,286,892	70,141,161	6,145,731	91.9
	Administrative Support Services	12,665,000	7,854,527	4,810,473	62.0
	Sub total	93,286,892	80,995,688	12,291,204	86.8
GRAND TOTAL		161,857,538	111,216,263	50,641,275	68.7
Department of Education, Human Capital Development And Vocational Training					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
General Administration and Quality Assurance Service	General administration Services	898,219,791	650,840,270	247,379,521	72.5
	Quality Assurance Services	25,081,868	8,338,975	16,742,893	33.2
	Sub total	923,301,659	659,179,245	264,122,414	71.4

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	EYE Services	221,328,150	184,038,984	37,289,166	83.2
EYE and Vocational Training Services	Sub total	221,328,150	184,038,984	37,289,166	83.2
	Vocational Training Services	45,590,000	11,825,720	33,764,280	25.9
	Education Services	230,000,000	205,000,000	25,000,000	89.1
ICT Services	Sub total	275,590,000	216,825,720	58,764,280	78.7
	GRAND TOTAL	1,420,219,809	1,060,043,949	360,175,860	74.6
Department of Public Health And Medical Services					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
	Policy, Planning and Monitoring Services	10,080,250	4,674,892	5,405,358	46.4
	Administrative Support Services	2,120,139,727	1,841,305,905	278,833,822	86.8
Policy planning and administrative support service	Sub total	2,130,219,977	1,845,980,797	284,239,180	86.7
	Community health services	148,680,000	116,723,164	31,956,836	78.5
	Disease control services	9,600,000	9,600,000	0	100.0
	Facility infrastructure improvement services	59,500,000	37,300,081	22,199,919	
Preventive and promotive health services	Sub total	217,780,000	163,623,245	54,156,755	75.1
	Routine medical health services	259,901,523	198,116,617	61,784,906	76.2
	Medical emergency response services	32,771,360	25,411,401	7,359,959	77.5
	Facility infrastructure improvement services	116,705,663	105,736,185	10,969,478	90.6
Curative and rehabilitative health services	Sub total	409,378,546	329,264,203	80,114,343	80.4
Research and development service	Research and surveillance services	1,500,000		1,500,000	-

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	Capacity development services	1,100,000		1,100,000	-
	Sub total	2,600,000	0	2,600,000	-
	GRAND TOTAL	2,759,978,523	2,338,868,245	421,110,278	84.7
Department of Lands, Housing, Urban Development and Physical Planning					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
General Administration Services	General administrative support services	42,308,719	41,825,109	483,610	98.9
	Operation and maintenance Services	6,426,805	5,844,968	581,837	90.9
	General Office Infrastructure	757,818	0	757,818	-
	Sub total	49,493,342	47,670,077	1,823,265	96.3
Lands and Physical planning	County spatial planning	3,485,000	2,802,357	682,643	80.4
	Land Valuation And Registration Support Services	7,180,126	6,350,000	830,126	88.4
	County Land Acquisition And Management Services	6,000,000	29,653	5,970,347	0.5
	Sub total	16,665,126	9,182,010	7,483,116	55.1
Housing and Urban Development	Housing improvement services	1,597,990	1,597,990	0	100.0
	Settlements Upgrading Services	466,565,356	463,300,081	3,265,275	99.3
	Sub total	468,163,346	464,898,071	3,265,275	99.3
	GRAND TOTAL	534,321,814	521,750,158	12,571,656	97.6
Department of Trade, Tourism ,Industrialization, and Enterprise Development					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy	Actual Payments (Ksh)	Variance	Absorpti on (%)

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		2023-2024 (Ksh)-			
Planning and Administrative services	Administrative and Support Services	142,017,292	116,900,000	25,117,292	82.3
	Policy Development and Implementation Services	6,750,000	2,074,500	4,675,500	30.7
	Administrative Support Services	11,492,000	5,974,861	5,517,139	52.0
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
	Sub total	160,259,292	124,949,361	35,309,931	78.0
Trade, Cooperative and Entrepreneurship Development Service	Enterprise Development Services	5,340,500	3,412,250	1,928,250	63.9
	Cooperative Development and Promotion Services	50,000,000	21,875,500	28,124,500	43.8
	Trade Infrastructure Development Services	90,000,000	21,647,485	68,352,515	24.1
	Sub total	145,340,500	46,935,235	98,405,265	32.3
Tourism And Industrial Development Services	Value Chain Development Services	21,000,000	4,722,750	16,277,250	22.5
	Tourism Development	20,975,070	3,607,999	17,367,071	17.2
	Tourism Infrastructure Development	0	0	0	-
	Industrial Park Development	286,404,652	62,500,000	223,904,652	21.8
	Investments Promotion and Facilitation	12,500,000	7,850,600	4,649,400	62.8
	Sub total	340,879,722	78,681,349	262,198,373	23.1
GRAND TOTAL		646,479,514	250,565,945	395,913,569	38.8
Department of Water Sanitation , Irrigation , Environment, Energy And Climate Change					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy	Actual Payments (Ksh)	Variance	Absorpti on (%)

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		2023-2024 (Ksh)-			
General Administrative services	Administrative Support Services	231,828,320	167,244,348	64,583,972	72.1
	Policy and Planning Services	6,000,000	2,550,400	3,449,600	42.5
	Sub total	237,828,320	169,794,748	68,033,572	71.4
Water Supply and Management Services	Urban Water Supply Services	500,000	500,000	0	100.0
	Maintenance of Water Supply Services(Rehabilitation of water Projects)	30,000,000	29,610,762	389,238	98.7
	Sub total	30,500,000	30,110,762	389,238	98.7
Energy Services	Electrical Power Services	40,000,000	14,633,666	25,366,334	36.6
	Solar Power Services	0		0	
	Irrigation Infrastructure Development and Rehabilitation	4,087,470	2,530,700	1,556,770	
	Sub total	44,087,470	17,164,366	26,923,104	38.9
Environmental Protection and Management Services	Pollution and Waste Management services	0		0	-
	Forestry Development Services	0		0	-
	Climate Change Governance	6,713,617	4,000,000	2,713,617	
	Climate Change Mitigation , Adaptation and Resilience Building	306,161,004	305,160,000	1,001,004	99.7
	Sub total	312,874,621	309,160,000	3,714,621	98.8
GRAND TOTAL		625,290,411	526,229,877	99,060,534	84.2
Governance and Administration , Communication and Devolution					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Public service administration support services	Human resource management and development services	374,939,162	205,482,706	169,456,456	54.8

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	Planning And Monitoring Services	22,450,400	21,246,031	1,204,369	94.6
	Compliance and Enforcement	24,710,000	18,200,000	6,510,000	73.7
	Sub total	422,099,562	244,928,737	177,170,825	58.0
Governance and coordination services	Executive management and liaison services	0		0	-
	Field coordination and administration services	0		0	-
	Sub total	0	0	0	-
Strategy and service delivery improvement services	Operationalization of Office of the GSDMEU	0		0	-
	Communication and Information Services	13,602,565	4,249,615	9,352,950	31.2
	Compliance and management services	0		0	-
	Sub total	13,602,565	4,249,615	9,352,950	31.2
Communication and Public Engagement	Compliance and management services	0		0	-
	Special Projects Services	11,200,519	0	11,200,519	-
	Disaster Prevention And Management Services	10,701,214	5,460,189	5,241,025	51.0
	Sub total	21,901,733	5,460,189	16,441,544	24.9
GRAND TOTAL		457,603,860	254,638,541	202,965,319	55.6
Executive Office of the Governor					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Public service administration support services	Human resource management and development services	507,948,494	328,723,625	179,224,869	64.7

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	Planning And Monitoring Services	6,310,000	4,200,000	2,110,000	66.6
	Legal Services	15,276,847	7,172,847	8,104,000	47.0
	Sub total	529,535,341	340,096,472	189,438,869	64.2
Governance and coordination services	Executive management and liaison services	153,210,142	111,498,276	41,711,866	72.8
	Field coordination and administration services	11,585,135	3,219,525	8,365,610	27.8
	Sub total	164,795,277	114,717,801	50,077,476	69.6
Strategy and service delivery improvement services	Strategy and advisory services	10,000,000	1,332,150	8,667,850	13.3
	Efficiency monitoring services	0		0	-
	Compliance and management services	0		0	-
Communication and Public Engagement	Sub total	10,000,000	1,332,150	8,667,850	13.3
	GRAND TOTAL	704,330,618	456,146,423	248,184,195	64.8
Kendu Bay Municipal Board					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010		1,288,010	-
	Personnel Remuneration And Development	3,803,640			
	Administration and Support Services	2,778,624		2,778,624	-
	Sub total	7,870,274	0	7,870,274	-
Public Works And Infrastructure Improvements Services	Transport Infrastructure Improvements	3,350,000	-	3,350,000	-
	Environmental Management Services	0		0	-

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	Environmental Management Services	4,500,000	-	4,500,000	-
	Sub total	7,850,000	0	7,850,000.0	-
	GRAND TOTAL	15,720,274	-	15,720,274	-
Mbita Municipal Board					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010		1,288,010	-
	Personnel Remuneration And Development	3,803,640			
	Administration and Support Services	2,778,624		2,778,624	-
	Sub total	7,870,274	0	7,870,274	-
Public Works And Infrastructure Improvements Services	Transport Infrastructure Improvements	3,350,000	-	3,350,000	-
	Environmental Management Services	4,500,000	-	4,500,000	-
	Sub total	7,850,000	0	7,850,000	-
	GRAND TOTAL	15,720,274	-	15,720,274	-
Ndhiwa Municipal Board					
Policy, Planning, General Administration and Support Services	Policy and Planning Services	1,288,010		1,288,010	-
	Personnel Remuneration And Development	3,803,640			
	Administration and Support Services	2,778,624		2,778,624	-
	Sub total	7,870,274	0	7,870,274	-
Public Works And Infrastructure Improvements Services	Transport Infrastructure Improvements	5,550,198	-	5,550,198	-
	Environmental Management Services	3,000,000	-	3,000,000	-

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	Sub total	8,550,198	-	8,550,198	-
	GRAND TOTAL	16,420,472	-	16,420,472	-
OYUGIS Municipal Board					
Programme	Sub- Programme	Approved Supplementar y II Budget Estimates fy 2023-2024 (Ksh)-	Actual Payments (Ksh)	Variance	Absorpti on (%)
Policy, Planning, General Administration and Support Services	Policy and Planning Services	745,831		745,831	-
	Personnel Remuneration And Development	7,001,231			
	Administration and Support Services	1,086,558		1,086,558	-
	Sub total	8,833,620	0	8,833,620	-
Public Works And Infrastructure Improvements Services	Transport Infrastructure Improvements	3,500,000	-	3,500,000	-
	Environmental Management Services	4,350,000	-	4,350,000	-
	Environmental Management Services	0		0	-
	Sub total	7,850,000	0	7,850,000.0	-
	GRAND TOTAL	16,683,620	-	16,683,620	-
GRAND TOTAL		9,962,208,395	7,629,345,969	2,332,862,426	76.6

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Tax receipts

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

ii) Transfers from the Exchequer

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

iii) External Assistance

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

Donations and grants

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

Proceeds from borrowing

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for projects currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. During the year ended 30th June 2024, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans. The amount of undrawn external assistance for the year is detailed in the notes to the financial statements.

iv) County Own Generated Receipts

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

v) Returns to CRF Issues

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

b) Recognition of payments

The County Executive recognizes all expenses when the event occurs and the related cash has actually been paid out.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

4. In-kind contributions

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

a) Third Party Payments

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

5. Cash and cash equivalents

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

a) Restriction on cash

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2024, this amounted to ksh 14,963,404, compared to KShs 19,627,619 in prior period as indicated on note 13.

There were no other restrictions on cash during the year

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

6. Accounts Receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

7. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized as accounts payables. This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted and prescribed by the Public Sector Accounting Standards Board. Other liabilities including pending bills are disclosed in the financial statements.

8. Non-current assets

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

9. Pending bills

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

COUNTY EXECUTIVE OF HOMABAY
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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

10. Contingent Liabilities

Section 185 (2) (i) of the PFM Act requires the County Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

A contingent liability is:

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

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

11. Contingent Assets

The County Executive does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the County Executive in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are

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appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

12. Budget

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly in June 2023 for the period 1st July 2023 to 30 June 2024 as required by law. There was 2 number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

13. Comparative figures

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

14. Subsequent events

Events subsequent to submission of the financial year end financial statements to the National Treasury and other stakeholders with a significant impact on the financial statements may be adjusted with the concurrence of National Treasury.

15. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

16. Related party transactions

Related party transactions involve cash and in-kind transactions with the National Government, National Government entities and County Government entities. Specific information with regards to related party transactions is included in the disclosure notes.

COUNTY EXECUTIVE OF HOMABAY
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18. NOTES TO THE FINANCIAL STATEMENTS

1. TRANSFERS FROM THE CRF

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Total Transfer from CRF for quarter 1	1,068,038,578	1,079,078,529
Total Transfer from CRF for quarter 2	1,529,656,536	1,838,690,396
Total Transfer from CRF for quarter 3	2,084,068,745	1,401,759,591
Total Transfer from CRF for quarter 4	3,239,196,861	3,975,148,628
TOTAL	7,920,960,720	8,294,677,144

2. MISCELLANEOUS RECEIPTS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Homa Bay International Investment Conference	46,511,961	-
Roan Antelope Marathon Fees and Subscriptions	68,001	-
TOTAL	46,579,962	-

3. COMPENSATION TO EMPLOYEES

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	4,050,780,081	4,210,262,963
Basic Wages of temporary employees	25,109,925	59,289,200
Personal allowances paid as part of salary	129,817,300	7,212,000
Total	4,205,707,306	4,276,764,163

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4. USE OF GOODS AND SERVICES

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Utilities, supplies and services	12,735,416	12,862,147
Communication, supplies and services	3,987,894	6,339,754
Domestic travel and subsistence	291,420,318	159,084,185
Foreign travel and subsistence	4,489,873	8,551,141
Printing, advertising and information supplies & services	33,468,050	32,829,450
Rents and rates-non-residential	-	4,272,312
Rental of Produced Assets	3,730,000	-
Training expenses	18,006,263	10,250,329
Hospitality supplies and services	40,600,215	38,926,838
Insurance costs	20,493,696	11,074,580
Specialized materials and services	88,743,144	220,706,904
Office and general supplies and services	103,038,341	103,740,388
Other grants and transfers	-	119,129,723
Contracted Professional services	53,753,975	115,721,486
Other Operating Expenses	66,341,159	-
Routine maintenance of motor vehicles	13,157,042	25,092,920
Refined Fuel, oil and lubricants	40,952,598	42,493,078
Routine maintenance – other assets	13,419,776	7,903,363
Purchase of Motor Vehicles	-	52,158,113
Total	808,337,760	971,136,710

5. TRANSFER TO OTHER GOVERNMENT ENTITIES-COUNTY FUNDS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Scholarships and other educational benefits-Bursary	222,560,400	134,100,000
Homa Bay County Emergency Fund	19,500,000	10,000,000
Housing Loan to Civil Servants	56,000,000	51,000,000
Homa Bay Municipal Board	1,470,000	3,500,000
Other Transfers	16,294,626	-
TOTAL	315,825,026	198,600,000

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6. SOCIAL SECURITY BENEFITS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
National social security fund (Employer's contribution)	103,249,004	6,989,330
Government Pension and Retirement Benefits/Lap Trust	107,017,992	46,431,642
Government Pension and Retirement Benefits/Lap Fund	108,065,243	93,811,895
TOTAL	318,332,239	147,232,867

7. ACQUISITION OF ASSETS

Non- Financial Assets	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Construction of Buildings-Non Residential	200,230,130	31,698,178
Refurbishment of Buildings- Non Residential	34,762,027	283,901,982
Construction of major Roads, access roads and bridges	263,654,743	937,847,195
Other Infrastructure and civil works	593,319,768	647,349,790
Purchase of Office Furniture and General Equipment	4,296,998	-
Purchase of motor vehicles	33,942,800	28,512,080
Purchase of Specialized Plant, Equipment and Machinery	42,897,608	78,208,787
Purchase of Certified Seeds, Breeding Stock and Live Animals	-	43,648,035
Computer and Accessories	24,189,112	25,537,566
Total	1,197,293,186	2,076,703,613

8. CAPITAL GRANTS AND PAYMENTS

	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
Kenya Informal Settlements Improvement Programme	281,420,911	
Village Youth Polytechnic	-	5,172,208
Homa Bay Municipal Board (KUSP-UDG)	1,194,559	
Financing Locally-Led Climate Action Programme (FLOCA)	109,113,464	9,286,382
Total	391,728,933	14,458,590

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9. OTHER GRANTS AND TRANSFERS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs
(NARIGP)		
Homa Bay Primary Healthcare Support Programme	119,390,851	195,440,721
Universal Health Care Project	28,293,494	9,199,700
Kenya Urban Support Programme-UIG	-	31,960,268
Kenya Devolution Support Programme- KDSP	1,145,576	2,541,533
Agricultural Sector Development Support Programme(ASDSP II)	-	100,932
DANIDA	14,248,210	35,350,651
Homa Bay County Aggregation and Ind	-	7,468,313
National Value Chain Project (NAVCDP)	36,194,302	-
Total	133,925,576	655,220
	333,198,009	282,717,338

10. OTHER PAYMENTS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs.
Kenya Revenue Authority	36,090,129	64,961,910
SALARIES PAID ON BEHALF OF HOMA BAY MUNICIPAL BOARD	22,240,000	-
OTHER PAYMENTS ON BEHALF OF HOMA BAY MUNICIPAL BOARD	593,380	-
Total	58,923,509	64,961,910

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11. CASH AND BANK BALANCES

Name of Bank, Account No. & Currency	FY-2023/2024	FY-2022/2023
	KShs	KShs
<i>Homa Bay County CBK-Development A/C NO.1000170611</i>	114,874	189,868
<i>Homa Bay County CBK-Recurrent A/C NO.1000170627</i>	1,757	1,355,586
<i>Homa Bay County CBK-NARIG A/C NO.10000369148</i>	953,633	841,206.00
<i>Homa Bay County kcb-NARIG A/C NO.1236900391</i>	1,939,313	83,295,886
<i>Homa Bay County Government CBK Deposit A/C No.1000260343</i>	14,963,404	19,627,619
<i>Homa Bay County CBK-ASDSP A/C NO1000389699</i>	-	2
<i>HOMABAY COUNTY ASDSP KCB A/C 1233914715</i>	-	11,088,628
<i>Homa Bay County CBK-UNIVERSAL Health Care Project A/C NO 1000347031</i>	139,508	139,508
<i>Homa Bay County salary and Operation A/C Coop Bank A/C 01141590600100</i>	802,821	1,682,575
<i>Homa bay County Salary Expense Account A/C 0980280283004</i>	2,293	906,792
<i>Homa Bay County Salaries KCB A/C 1140805649</i>	3,370,394	61,874,226
<i>Homa Bay County Salaries Equity Bank a/c 0980285096665</i>	25,136,386	-
<i>Homa Bay County CBK-Road Mantainance Levy Fund A/C NO.1000260351</i>	83,136	83,136
<i>Homa Bay County Kcb-Kenya Urban Support Programme KCB A/C NO.1259560562-U.I.G.</i>	4,430	4,551
<i>Homa Bay County Kcb-Kenya Urban Support Programme KCB A/C NO.1247953181-UDG</i>	87,405	-
<i>Homa Bay County Kenya Devolution Support Programme KCB A/c 1281011991</i>	747	747
<i>Department of Finanace and Economic Planning –Equity Bank A/C No. 0980262854542</i>	27,646,993	7,434
<i>Department of Education and ICT -Equity Bank A/C No.0980263681721</i>	198,212	2,966
<i>Department of Transport And Infrastructure- Equity Bank A/C No.980263681703</i>	1,363,220	52
<i>Department of Trade, Indutrialization and Cooperatives- Equity Bank A/C No.980263681985</i>	8,017,336	7,615
<i>Department of Lands and Physical Planning - Equity Bank A/C No.980263681992</i>	1,424	928,343
<i>Department of Blue Economy,Fisheries,Mining and Digital Equity Bank A/c 0980283575338</i>	479	-
<i>Department of Energy and Natural Resources - Equity Bank A/C No.980263681592</i>	35,021	153,564
<i>Department of Agriculture Livestock and Fisheries - Equity Bank A/C No.980263682688</i>	2,613	31,229
<i>County Public Service Board - KCB Bank A/C No.1273813057</i>	27,637	379

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Department of Health Svices - Equity Bank A/C No.0980263681654	126	10,705
Department of Gender ,Sports and Culture - Equity Bank A/C No.980263681677	10,777	7,
Department of Water Services and Environment - Equity Bank A/C No. 980263681691	98,180	707,352
Department of Executive Services - Equity Bank A/C No. 980268738509	509,305	2,649
Department of Executive Administration - Equity Bank A/C No. 0980279373519	353,478	328,100
Homa Bay County Village Polytec CBK A/C No.1000369857	-	-
Homa Bay County Vocational Training. KCB A/C No.1233231693	52,551	53,742
Homa Bay County Health Special Account-Eco Bank A/C 6616001118	19,250	19,250
Homa Bay County CBK Primary Health Care A/C 1000586273	4,238,685	7,012,116.00
Homa Bay County CBK National Agricultural Value Chain CBK A/C 1000704861	4,222,821	-
Homa Bay County Agricultural Value Chain Development Project KCB A/C 1314136674	128,192,585	66,537,509.00
Homa Bay County CBK Climate Change Fund A/C 1000641387	148,330,281	6,713,618.00
HOMA BAY DEPT OF ENVIRONMENT-FLLOCA KCB A/C 1305283295	3,990,322	-
Homa Bay County -KIGOTO MAIZE MILLING MACHINE KCB A/C 1305655206	-	107,556.00
ROAN ANTELOPE HALF MARATHON KCB A/C 1312688084	4,388	6,903.00
Homa Bay County Kcb-Kenya Urban Support Programme CBK A/C NO.1000372133-U.I.G.	0	-
Homa Bay County Inf.Sett.Improvement (KISIP) CBK A/C NO. 1000734418	178,577,134	-
Homa Bay County Aggragation and Industrial Park CBK A/c 1000724919	-	-
Homa Bay County Aggregation and industrial park fund A/c Ecobank a/c 66160095555	51,618,579	-
Homa Bay international investment KCB A/C 1321775652	120,820	-
Sub Total	605,232,318	263,728,677
SUB COUNTY HOSPITALS		
Abuoro Dispensary Coop Bank A/C 01141637889000	11,361	73,371
Adiedo Dispensary -KCB Bank A/C No.11355740984	9,763	32,579
Agawo Dispensary -KCB Bank A/C NO.1135766940	35,405	28,900
Agera Community Dispensary KCB A/C 1255430788	17,609	71,622
Aimo Dispensary – COOP Bank No.01141796064100	22,181	40,770
Alaro Dispensary KCB A/C 1255376104	84,661	70,111
Alum Beach Dispensary -KCB Bank A/C No.1135908486	19,755	28,660

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<i>Amoyo Health Centre – COOP Bank A/C No. 01100076486000</i>	27,409	35736
<i>Amuono Health Centre Equity Bank A/C 0980281306657</i>	8,041	37,291
<i>Andiwo Health Centre -COOP Bank A/C No.01141636205400</i>	14,362	41,972
<i>Angiya Dispensary -COOP Bank A/C No.1141330090300</i>	4,799	86,947
<i>Atela Dispensary – KCB Bank A/C No. 1137863021</i>	495,517	109,918
<i>Awach Health Centre – KCB Bank A/C No. 1184125694</i>	15,724	28,900
<i>Bala Health Centre Co-op Bank A/C 01141983237300.</i>	46,493	31700
<i>Chuth Ber Dispensary-COOP Bank A/C No.01141456703000</i>	24,106	28,900
<i>Chuoye Dispensary -KCB Bank A/C No.1113917709</i>	3,219	28900
<i>Dol Kodera Dispensary KCB Bank A/C 1224818350.</i>	96,008	67,433
<i>DUDU HEALTH CENTRE Bank A/C 01141982300400.</i>	66,354	28,900
<i>Dwele Dispensary Coop Bank A/C 01141332169801</i>	10,599	36,731
<i>Gilbert Obora Pedo Health Centre Coop bank A/C 01141983233900</i>	59,643	28,900
<i>Gingo Community Dispensary A/C-0760278756231</i>	17,940	77,786
<i>GK Prison Dispensary -COOP Bank A/C No.1141293996600</i>	8,908	109,772
<i>GK Prison RACHUONYO Dispensary -COOP Bank A/C No.01141983737200</i>	19,095	
<i>God Agak Health Centre Co-op Bank A/C 01141982303800.</i>	68,983	28,900
<i>God Agulu Health Centre Co-op Bank A/C 01141796775100</i>	329,547	325375
<i>God Ber Health Centre-KCB Bank A/C No.1125322063</i>	70,574	67,433
<i>God Bura Health Centre-COOP Bank A/C No.01141076437300</i>	201,901	249,299
<i>Gongo Dispensary -COOP Bank A/C No.1141047541500</i>	1,940	67,433
<i>Got Kamondi Dispensary -KCB Bank A/C No.114268509</i>	45,746	28,900
<i>Got Kojowi Health Centre-COOP Bank A/C No.1141047961001</i>	65,211	343,055
<i>Got Oyaro Health Centre-KCB Bank A/C No.11422554171</i>	44,416	72,527
<i>Harambee Health Centre -KCB Bank A/C1211078973</i>	10,814	75,886
<i>Homa Lime Health Centre-COOP Bank A/C No.1134076370600</i>	366,775	67,433
<i>Homahill Health Centre Co-op Bank A/C 01141981826800</i>	26,318	-
<i>Imbo Health Centre Co-op Bank A/C 01141982300600.</i>	88,628	28,900
<i>Kabongo Dispensary KCB A/C 1255130679</i>	1,801	84,304
<i>Kachuth Dispensary -COOP Bank A/C No.1141434476800</i>	32,615	30599
<i>Kadhola Community Health Centre-COOP Bank A/C No.11000047804900</i>	19,257	35663
<i>Kajiei Dispensary -KCB Bank A/C No.11388330453</i>	134,779	134,221
<i>Kakrigu Health Centre KCB A/C 1273533763</i>	44,448	67,433
<i>Kamagak Health Centre Co-op Bank A/C 01141796570000.</i>	7,829	28900
<i>Kangir Community Dispensary -COOP Bank A/C No.01141589149300</i>	37,231	28,900
<i>Kasewe Dispensary -KCb Bank A/C No.1150482435</i>	81,236	64,256
<i>Kauma Ramba Health Centre-KCB Bank A/C No.1118240472</i>	30,676	67,433
<i>Kawanga Dispensary-COOP Account No.01141637284900</i>	1,966	34,655
<i>Kiasa Dispensary -COOP Bank A/C No.1141047305400</i>	202,539	168,799
<i>Kiembe Health Centre -COOP Bank A/C No. 01100047275100</i>	107,284	105649

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<i>Kigwa Dispensary -COOP Bank A/C No.1141047336800</i>	94,114	144,597
<i>Kijawa Dispensary -COOP Bank A/C No.1141076526800</i>	335,463	105,966
<i>Kijebi Dispensary- KCB Bank A/C No.1197703829</i>	11,260	28
<i>Kilusi Health Centre KCB A/C 1216487464</i>	141,844	30,178
<i>Kimonge Dispensary -KCB Bank A/C No.1119674980</i>	43,012	112,472
<i>Kipasi Community Health Centre KCB A/C 1271303930</i>	2,006	71,276
<i>Kirambo Dispensary Coop Bank A/C 01141332169500</i>	17,319	28,900
<i>Kisaku Dispensary -COOP Bank A/C No.1141330081700</i>	90,246	129,254
<i>Kitare Health Centre-COOP Bank A/C No.1141293509000</i>	19,929	788,928
<i>Kiwa Island Dispensary -KCB Bank A/C No.1158085729</i>	138,397	44657
<i>Kobodo Dispensary -COOP Bank A/C No.1141434893500</i>	102,087	523,315
<i>Kobuya Community -KCB Bank A/C No.1119685103</i>	39,087	31,038
<i>Kodula Community Dispensary -KCB Bank A/C No.1177332183</i>	173,983	46,147
<i>Koduogo Dispensary COOP Bank A/C No.01141456911400</i>	74,512	108,656
<i>Kogweno Oriang Health Centre-KCB Bank A/C No.1135720134</i>	7,370	39,008
<i>Kokech Mirondo Health Centre-COOP Bank A/C No.1141455701300</i>	16,869	28,900
<i>Kokwanyo Health Centre-KCB Bank A/C No.1135297665</i>	202,017	67,433
<i>Kome Dispensary -COOP Bank A/C No.1100047430100</i>	22,757	77,676
<i>Kosele Dispensary -KCB Bank A/C No.1149786728</i>	203,803	32,014
<i>Koywech Dispensary -KCB Bank A/C No.1135095639</i>	359,864	-
<i>Kuge Health Centre-COOP Bank A/C No.01141331765800</i>	5,052	37,524
<i>Kwamo Community Dispensary -COOP Bank A/C No.1141076487800</i>	7,026	67,433
<i>Lambwe Dispensary -COOP Bank A/C No.1141076920800</i>	662,441	105,966
<i>Lambwe Forest Dispensary -COOP Bank A/C No.1141292949900</i>	10,886	10,550
<i>Langi Kadero Health Centre-COOP Bank A/C No.01141981625500</i>	8,071	67735
<i>Lela Dispensary -KCB Bank A/C No.1138855383</i>	51,614	28,900
<i>Litare Dispensary KCB Bank A/C 1269891367</i>	21,306	73,977
<i>Lwanda Awiti Dispensary -COOP Bank A/C No.1141433196200</i>	23,294	92,599
<i>Lwanda Kobita Dispensary -COOP Bank A/C No.01100047432600</i>	4,278	70,145
<i>LwandaGwasi Community Health Centre-COOP Bank A/C No.1141292209600</i>	48,209	143,490
<i>Magawo Dispensary KCB A/C 1179973852</i>	829	28,900
<i>Magina Health Centre – KCB .Bank A/C No.1121842089</i>	361,040	176937
<i>Malongo Community Dispensary -COOP Bank A/C No.1141293502200</i>	2,049	28,900
<i>Maram Dispensary -COOP Bank A/C No.1141292824200</i>	4,681	70,773
<i>Masogo Dispensary -KCB Bank A/C No.1119612144</i>	83,253	102,277
<i>Midland Health Centre Co -op Bank A/C 01141796682700</i>	22,553	28900
<i>Miniambo Community -COOP Bank A/C No.114292373900</i>	62,742	140,656

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Miorre Dispensary Coop Bank A/C 01141331298200	9,961	28,900
Msare Health Centre CO-OP BANK A/C 01141076462200	54,007	90,253
Mukende Dispensary Coop Bank A/c No 01141293534301	19,291	28,900
Mukuyu Health Centre - COOP Bank A/C No.01141636799600	82,801	57,550
Mwiregwa Dispensary Project A/C 0760193717689	8,032	30643
Ndere Dispensary -KCB Bank A/C No.1176945742	1,968	29,707
Ndhuru Dispensary -COOP Bank A/C No.1141047938100	56,718	126,299
Nduga Dispensary -COOP Bank A/C No.1141456912500	155,420	38,351
Ngegu Dispensary -COOP Bank A/C No.1141848163300	10,387	67,433
Ngeri Community Health Centre Project A/C 0760199725773	12,116	28,900
Ngeta Dispensary -Coop Bank A/C No.1141455147800	1,911	53,231
Ngodhe Dispensary -COOP Bank A/C No.1141076982600	3,175	67,433
Ngolo Dispensary KCB A/C 1224958985	40,528	97,605
Nguku Dispensary -COOP Bank A/C No.1141047412700	14,608	49,852
Nyabola Health Self Helth Centre-KCB Bank A/C 1142303187	50,644	71,770
Nyadenda Dispensary -Equity Bank A/C No.760295131198	24,097	67433
Nyagoro Health Centre-COOP Bank A/C No.1141048044200	242,684	28,900
Nyakweri Dispensary -COOP Bank A/C No.1141330561600	35,010	67,433
Nyalgosi Dispensary -KCB Bank A/C No.1119816920	29,264	57,759
Nyalkembo Health CentreA/C 01141293519500	12,550	76,052
Nyalkinyi Dispensary -COOP Bank A/C No.1141293642900	30,778	67,433
Nyamadede- Community Dispensary -Equity Bank A/C 0760193623504	12,906	30524
Nyamanga Dispensary Coop Bank A/C 01141637025400	30,340	78,562
Nyamasi Dispensary -COOP Bank A/C No.1141047485101	40,776	190,125
Nyambare Dispensary -COOP Bank A/C No.1141456964600	11,348	80190
Nyamogo Dispensary Co-op Bank A/C 01141637938000.	3,575	1,945
Nyamrisra Dispensary -Equity Bank A/C No.076029545280	513,709	38,533
Nyangajo Dispensary -KCB Bank A/C No.2345261161	47,671	28,900
Nyaoga Community Dispensary-COOP Bank A/C No.01141590482000	78,370	28,900
Nyarut Health Centre-COOP Bank A/C No.1141456958100	46,181	71,586
Nyatoto Health Centre-COOP Bank A/C No.1141330077300	37,654	67,433
Nyawango Dispensary -COOP Bank A/C No.1141454182600	348,693	586,758
Nyawawa Dispensary -COOP Bank A/C No.11414569800	58,687	29,965
Nyawita Dispensary-COOP Bank A/C No.01141456905300	63,423	73,024
NYS Lambwe Dispensary Project -COOP Bank A/C No.1100048228500	133,978	28,900
Obalwanda Dispensary -Equity Bank A/C No.760293733003	4,172	67,433
Obanga Health Centre-COOP Bank A/C No.01141076442400	38,109	28,900
Ober Health Centre-K CB Bank A/C No.1105527441	-	28,900
Ober Kabuoch Dispensary- Co-Op Bank A/C No.01141047517500	128,379	19222
Obunga Dispensary -COOp Bank A/C No.011000472212200	9,262	67,433
Obuya Dispensary-COOP Bank A/C No.01141456894200	19,578	28900

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<i>Obwanda Dispensary – COOP Bank A/C No 01141076503900</i>	408,450	40,964
<i>Odaso Dispensary Co-op Bank A/C 011441982306000.</i>	34,103	33,310
<i>Odino Health Centre – KCB Bank A/C No. 1216915385</i>	7,293	2
<i>Ogando Dispensary KCB A/C 1183734816</i>	71,222	34,223
<i>Ogwang Bware Health Centre Co-op Bank A/C 01141982300300.</i>	10,510	28,900
<i>Ojunge Health Centre Co-op Bank A/C 01141590292600.</i>	77,224	28,900
<i>Ojwando Dispensary -KCB Bank A/C No.1149802065</i>	20,186	67433
<i>Okiki Amayo Memmorial Health Centre-KCB Bank A/C No.1105031985</i>	170,359	180,734
<i>Okita Dispensary KCB Bank A/C 1266287876</i>	20,271	67433
<i>Okok Dispensary -COOP Bank A/C No.1141047986500</i>	149,661	54,752
<i>Olando Dispensary -KCB Bank A/C No.1141944987</i>	1,329	54,581
<i>Ombek Dispensary -KCB Bank A/C No.1136985387</i>	62,864	75,315
<i>Ombo Kach Eng' Dispensary – COOP Bank A/C No. 01100047460000</i>	2,615	48,139
<i>Omboga Dispensary -COOP Bank A/C No.01141017265700</i>	12,549	36,510
<i>Omiro Dispensary -KCB Bank A/C No.1118846257</i>	56,633	77,931
<i>Ondati Dispensary Co-op Bank A/C 01141940112200</i>	31,080	40240
<i>Oneno Dispensary -COOP Bank A/C No.1141456109600</i>	6,864	67,433
<i>Ongako Dispensary-COOP Bank A/C No.01141636450700</i>	56,614	74,563
<i>Ongamo Dispensary – KCB Bank A/C No.1136686991</i>	3,369	38,040
<i>OpemleCommunity Dispensary-KCB Bankk A/C No.1133706088</i>	8,285	67433
<i>Oredho Health Centre – COOP Bank A/C No.01141796099900</i>	43,721	91,006
<i>Orego Health Centre-COOP Bank A/C No.1141589806500</i>	124,878	430,052
<i>Oriang SDA Dispensary-KCB Bank A/C No 1252829663</i>	103,031	69,879
<i>Oridi Community Health Centre-COOP Bank A/C No.1109076500500</i>	64,864	36477
<i>Oriwo Health Centre -KCB Bank A/C No.1178082385</i>	78,460	67,433
<i>Otange Dispensary -COOP Bank A/C No.1141433929000</i>	49,696	71,605
<i>Otaro Health Centre-COOp Bank A/C No.01141590794600</i>	17,138	70,167
<i>Otondo Dispensary KCB A/C 1274329248</i>	64,892	18055
<i>Oyombe Health Centre Co-op A/C 01141982305600</i>	273	33095
<i>Oyuma Dispensary -KCb Bank A/C No.1135668493</i>	52,425	29,681
<i>Pala Dispensary KCB -Bank A/C No.1210289091</i>	94,030	105966
<i>Pala Masogo Health Centre-COOP Bank A/C No.1141456915700</i>	32,356	42,200
<i>Ponge Community Dispensary National Bank A/C 01248046522200</i>	119,637	26,172
<i>Ponge Dispensary CO-OP Bank 01141293504300</i>	27,913	160827
<i>Rachar Health Centre- COOP Bank A/ C No.01141590854200</i>	44,427	67,433
<i>Ragwe Dispensary -KCB Bank A/C No.1134787510</i>	70,739	43,831
<i>Rakwaro Dispensary -KCB Bank A/C No.1225537657</i>	72,091	113281
<i>Randhore Dispensary -COOP Bank A/C 01109433994900</i>	7,276	67,433
<i>Randung Dispensary -COOP Bank A/C No.01100047451300</i>	1,587	67,433

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<i>Randung Dispensary -COOP Bank A/C No.01141047451300</i>	22,685	13,745
<i>Rapedhi Health Centre Co-op Bank A/C 0114190001300.</i>	49,993	28900
<i>Rariw Dispensary -COOP Bank A/C No.1141047963500</i>	21,382	67,433
<i>Ratanga Health Centre Co-op Bank a/c 01141637594600</i>	124,358	44805
<i>Rayudhi Community Dispensary-COOP-Bank A/C 01141047116000</i>	20,271	77,501
<i>Remba Dispensary -COOP Bank A/C No.1141331134300</i>	93,579	53,576
<i>Ringa Health Centre- KCB Bank A/C No.1216487863</i>	3,707	128,526
<i>Ringiti Dispensary -COOP Bank A/C No 01141331762900</i>	60,822	92,542
<i>Roo Dispensary-COOP Bank A/C No.01141331157400</i>	102,509	82,428
<i>Seka Health Centre-COOP Bank A/C No.11410763372500</i>	70,558	186,821
<i>SimbiKogembo Dispensary -KCB Bank A/C No.1137002360</i>	417,118	-
<i>Sino Dispensary -KCB Bank A/C No.1119724015</i>	24,112	67,968
<i>Soklo Dispensary -Coop Bank A/c No 01141330126900</i>	19,239	67,433
<i>St. Elizabeth Ndisi Health Centre - COOP Bank A/C No.01141636726300</i>	47,864	38675
<i>Takawiri Dispensary- Coop Bank A/C No 01141047027200</i>	23,529	113,021
<i>Tala Dispensary -KCB Bank A/C No.1136084053</i>	47,211	76,921
<i>Temo Dispensary Coop Bank A/C 01141332169600</i>	51,286	28900
<i>Tom Mboya Health Centre-KCB Bank A/C No.1164404172</i>	-	759,202
<i>Tonga Mission Health Centre-Co-OP Bank A/C No.01100048331600</i>	14,832	163,500
<i>Ugina Health Centre-COOP Bank A/C No. 01141076649300</i>	29,511	74,977
<i>Unga Dispensary -KCB Bank A/C No.1101511818</i>	111,802	44,772
<i>Usao Health Centre-COOP Bank A/C No.1141330271000</i>	41,445	67,433
<i>Wagwe Health Centre-KCB Bank A/C No.1135498822</i>	3,268	67,433
<i>Wakula Dispensary - COOP Bank A/c No 01141076826000</i>	44,252	137,233
<i>Wandiji Dispensary Coop Bank A/C 01141982304000</i>	10,585	-
<i>Waware Dispensary -COOP Bank A/C No.1141076827400</i>	10,901	100,096
<i>Waware Dispensary -COOP Bank A/C No.1141076827401</i>	32	
<i>Wiga Dispensary -COOP Bank A/C No.11411048182000</i>	496,305	291,146
<i>Wikomimo Health Centre-COOP Bank A/C No.01141292909100</i>	9,923	85,459
<i>Wikondiek Dispensary -COOP Bank A/C No.1141454777900</i>	43,266	44,663
<i>Wicoteng Dispensary -C OOPv Bank A/C No.1141456962100</i>	2,409	99,881
<i>Yala Dispensary -COOP Bank A/C No.01141266172400</i>	5,043	101,538
<i>Yokia Self Help Dispensary-Equity Bank A/C NO.760193043171</i>	7,301	67,433
<i>MBITA KALANDO HEALTH CENTRE - KCB A/C No. 1312198842</i>	3,379	28900
<i>KICHAWA DISPENSARY - COOP Bank A/C No. 01141981732200</i>	29,641	105966
<i>KAMSER SEKA HEALTH CENTRE - EQUITY Bank A/C No. 0980283666236</i>	2,740	28900
<i>GOT RACHAR HEALTH CENTRE - COOP Bank A/C No. 01141982303700</i>	-	28900

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<i>RAPOGI HEALTH CENTRE - COOP Bank A/C No. 01141796787800</i>	6,725	28900
<i>KONDONDI HEALTH CENTRE CO-OP BANK A/C 01100040720001</i>	915	
<i>KIBUOGI ISLAND HEALTH CENTRE CO-OP A/C 01141332231000</i>	2,100	
<i>NYANEJE HEALTH CENTRE KCB A/C 1312150637</i>	7,176	
<i>Obunga Dispensary -COOp Bank A/C No.01141047221200</i>	29,688	
<i>Kwoyo Health Centre co-op bank A/C01100355767001</i>	5,735	
<i>Sub Total</i>	13,539,589	16,106,647
<i>GRAND TOTAL</i>	618,771,907	279,835,324

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12. OUTSTANDING IMPRESTS AND ADVANCES

Description	FY-2023-2024	2022-2023
	Kshs	Kshs
Staff imprest	-	5,406,100
Total	-	5,406,100

13. DEPOSITS AND RETENTIONS

Description	FY-2023-2024		FY-2022-2023	
	Kshs		Kshs	
Deposits	-		-	
Retention Monies	14,963,404		19,627,619	
Total	14,963,404		19,627,619	
Ageing analysis for	14,963,404		19,627,619	
Ageing analysis: (deposits and retentions)	2023-2024 FY	% of the Total	2022-2023 FY	% of the Total
Under one year	7,713,004	51.55%	7,250,400	36.94%
1-2 years	7,250,400	48.45%	12,377,219	63.06%
2-3 years	-	-	-	-
Over 3 years	-	-	-	-
Total (tie to above total)	14,963,404		19,627,619	

14. FUND BALANCE BROUGHT FORWARD

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs.
Fund Balance b/f from previous year	265,613,790	3,511,838
Total	265,613,790	3,511,838

15. CHANGES IN OUTSTANDING IMPRESTS AND ADVANCES

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs.
Imprest and Advances as at 1 st July (A)	5,406,100	11,600,000
Imprest and Advances as at 30 th June (B)	-	5,406,100
Increase)/ Decrease in Imprest and Advances (C=(B-A))	5,406,100	6,193,900

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16. CHANGES IN DEPOSITS AND RETENTIONS

Description	FY-2023-2024	FY-2022-2023
	Kshs	Kshs.
Deposits and Retention s as at 1 st July (A)	19,627,619	27,080,569
Deposits and Retention as at 30 th June (B)	14,963,404	19,627,619
Increase/ (Decrease) in Deposits and Retentions C= B-A	(4,664,215)	(7,452,950)

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19. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE - PENDING BILLS (See Annex 3)

	Balance b/f FY 2022/2023	Additions for the period	Paid during the year	Balance c/f FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	64,050,202	52,305,505	58,008,902	58,346,805
Construction of civil works	727,503,563	422,317,400	646,332,196	503,488,767
Supply of goods	140,323,587	155,055,633	135,000,456	160,378,764
Supply of services	23,671,174	468,950,107	22,567,800	470,053,481
Total	955,548,525	1,098,628,645	861,909,354	1,192,267,817

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Other Important Disclosures (continued)

1. Related Party Disclosures

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

The following comprise of related parties to the County Executive:

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

Related party transactions

	2023-2024	2022-2023
	Kshs	Kshs
Key Management Compensation (Governors, CEC Members and COs)		-
Transfers to related parties		
Transfer to the County Assembly	1,010,039,680	1,143,479,244
Transfers to HOMA WASCO		
Total Transfers to related parties	1,010,039,680	1,143,479,244
Transfers from related parties		
Transfers from the Exchequer	6,921,646,432	7,870,981,661
Transfers from MDAs	999,314,288	423,695,483
Transfers from SCs and SAGAs- National Government		
Total Transfers from related parties	7,920,960,720	8,294,677,144

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

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

<i>Reference No. on the external audit Report</i>	<i>Issues/Observation form the auditor</i>	<i>Management Comments</i>	<i>Focal Point person to resolve the issue(Nameand designation)</i>	<i>Status: (Resolved /Not Resolved)</i>	<i>Timeframe: (Put a datewhen you expect the issue to be resolved)</i>
1	<i>Variances in Transfers from the County Revenue Fund</i>	<i>The management wishes to state that the transfer from CRF figure of kshs. 8,294,677,144 is composed of Equitable Share of kshs. 7,870,981,661 transferred through the Development and Recurrent Accounts of the CBK and kshs. 423,695,483 transferred to Grants Special Purpose Accounts and not Kshs 419,462,108 as indicated by the Auditor (See table hereunder). The County Revenue Fund Financial statement is attached for your review. Further, the variance of kshs. 4.233,375 was an amount transferred from the County Revenue Fund Account on 21st October 2022 to Universal Healthcare Special Purpose Account on the same date. However, this figure had been misposted as own source revenue. The amount of kshs. 4,233,375 was transferred to various Health Facilities to facilitate access to universal healthcare being DANIDA grants</i>	<i>Financial Reporting</i>	<i>Resolved</i>	

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2.1	<p><i>Variances in Road Maintenance Levy Fund Bank Account</i></p>	<p><i>The management wishes to state that expenditure of kshs. 22,706,975 under road maintenance levy fund have been reported under acquisition of assets-construction of major roads and bridges and not zero as indicated by the Auditor. The detailed ledgers supporting the expenditures were provided for audit review.</i></p> <p><i>It is important to note that, Road Maintenance Levy Fund Account is a SPA account held in the CBK where the signatories are only the Chief Officer Finance and the Head of Accounts. However, to make a payment, the transaction must be processed from the</i></p>	<p><i>Financial Reporting</i></p>	<p><i>Resolved</i></p>	
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		<i>departmental level through the IFMIS system into Internet Banking.</i>			
2.2	<i>Unexplained Variance in BankBalance Under Kenya Urban Support Programme</i>	<i>The management wishes to state that the variance of kshs. 2,339,915 was an amount received in the CRF as Kenya Urban Support Programme-UJIG and was reported in the County Revenue Fund Statements and not the Executive Statements. However, the Executive Financial Statements were amended to correctly capture the expenditures for KUSP of kshs. 2,541,533 (Note 11) and closing balances (Note 13) of kshs. 4,551.</i>	<i>Financial Reporting</i>	<i>Resolved</i>	
2.3	<i>Unsupported Bank Balances</i>	<i>The management wishes to state that the unrepresented cheques stated above for the health facilities were actual payment that were made to the health facilities from 1st July 2023 to 17th July 2023 and were expensed in the County Executive financial statement under use of goods and services as acknowledged by the auditor however individual accountability by the respective institutions can be evidenced from the bank statements (hereby provided) for the receipts of these funds and their financial statements were prepared at the end of the financial year reflecting these as accrued receipt</i>	<i>Financial Reporting</i>	<i>Resolved</i>	
3	<i>Unsupported Adjustments to Other Grants and Transfers</i>	<i>The management amended Financial Statements to correctly capture the expenditures for NARIGP of kshs. 195,440,721 (Note 11) and closing balances of Kshs. 841, 206 (Note 13) at CBK and Kshs. 83,295,886 at KCB and Journals supporting the Adjustments attached for Audit review. The management amended Financial Statements to correctly capture the expenditures for Primary Healthcare of kshs. 9,122,634 (Note 11) and closing balances of Kshs. 7,012,116 (Note 13) and Journals supporting the Adjustments attached for Audit review. The management amended Financial Statements to correctly capture the expenditures for Universal Healthcare Project of kshs.</i>	<i>Financial Reporting</i>	<i>Resolved</i>	

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		<p>31,960,268 (Note 11) and closing balances (Note 13) of kshs. 139,508 and Journals supporting the Adjustments attached for Audit review.</p> <p>The management amended Financial Statements to correctly capture the expenditures for KUSP of kshs. 2,541,533 (Note 11) and closing balances (Note 13) of kshs. 4,551. and Journals supporting the Adjustments attached for Audit review.</p> <p>The management amended Financial Statements to correctly capture the expenditures for ASDSP II of kshs. 35,350,651 (Note 11) and closing balances (Note 13) of kshs. 11,088,628 at KCB and kshs. 2 at the CBK SPA. and Journals supporting the Adjustments attached for Audit review.</p> <p>The management concurs with the auditor's observation and has since amended Financial Statements to correctly capture the expenditures for NAVCDP of kshs. 655,220 (Note 11) and closing balances (Note 13) of kshs. Kshs. 66,537,507. And Journals supporting the Adjustments attached for Audit review.</p> <p>The transfers to the Funds were initially misrepresented in the Financial Statements as the County Treasury had expensed the whole amounts transferred to the funds instead of reporting the actual amounts that they had spent out of what was transferred. However, this was amended, and report provided to the Auditor.</p>			
4	Unrecorded Transfers to Government Entities	<p>The management wishes to state that transfers to Municipality in cash and in kind include transfers to Homa Bay Municipality commercial accounts from Recurrent account, payment of Homa Bay Municipality staff salaries, and other payments on behalf of the municipality which have been captured as Use of goods, compensation of employees and other grants and transfers under the Executive Financial Statements. Schedules supporting the transfers in cash and in kind is hereby attached for audit verification.</p>	Financial Reporting	Resolved	

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		<i>It is important to note that, the County Executive adopts a cash basis of accounting, and the template does not provide for reporting payments In-Kind.</i>	National Treasury	Unresolved	
1	<i>Budgetary Control and Performance</i>	<i>The management wishes to state that the underfunding was as result of failure to receive all the budgeted grants leading to an under performance of expenditure. However, the unimplemented projects have been re-budgeted in the financial year 2023 – 2024.</i>	National Treasury	Unresolved	
2	<i>Pending Accounts Payable</i>	<i>The management wishes to state that the pending bills outstanding at the end of the financial year was ksh. 955,548,525 as was provided in the annex to the financial statement however under the financial year under review (fy 2022/2023) the executive of homa bay county government incurred pending bill of ksh.567, 683,611 and of ksh.387,864,914 relates to the pending bills that are with the County pending bills task force and report is yet to be received. The management has done significant effort on the payment of the pending bills and during the financial year for the period ending 29th February 2024, the executive has made payment of ksh.239,265,928 leaving a balance of ksh.328,417,683 which plans are being made to clear before the end of this financial year.</i>	CEC – M Finance and Chief Officer Finance	Partially resolved	
4	<i>Outstanding Kenya Revenue Authority (KRA) Debt</i>	<i>The management wishes to state that as at 30th June 2023, the County Government of Homa Bay and the Kenya Revenue Authority were conducting reconciliation of the accounts for period from Fy 2015-2016 under Alternative Dispute Resolution for case 451 of 2022. As such, the amounts could not be included as pending bills since negotiations and reconciliations were ongoing. The County Government has since concluded this matter and all liabilities related to the Kenya Revenue Authority remain settled. Further, a reconciliation of the i-tax ledger has been conducted to post all payments by the County as credits leaving only penalties</i>	CEC – M Finance and Chief Officer Finance	Resolved	

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		<i>and interests as the only liabilities on the i-tax which will be waived through the tax amnesty program initiated by the Finance Act 2023.</i>			
1.1	<i>Unsustainable Wage Bill</i>	<p><i>The management wishes to concur with the auditor's observation that the compensation of employees translates to 49 percent exceeding the required threshold of 35 percent. This has been attributed to the following reasons;</i></p> <p><i>Collective Bargaining Agreement that the county government signed with the medical staff resulting to the increase of their salaries and allowances.</i></p> <p><i>Staff inherited from the defunct local authority whose wage and other benefits were increased through a CBA signed before 2013.</i></p> <p><i>The county government also recruited additional staff because employees inherited from the defunct local authority lacked the adequate capacity to implement government programmes</i></p> <p><i>The growth of the salaries as a result of the annual staff increment.</i></p> <p><i>To ensure that this situation is controlled, the County Government of Homa Bay is taking the following measures;</i></p> <p><i>Establishing an optimal staffing structure to ensure expenditure on personnel emoluments complies with the law</i></p> <p><i>The County Government is exploring other revenue streams to expand the revenue base and reduce the high percentage of expenditure on personnel emolument</i></p> <p><i>The County Government of Homa Bay has recruited a number of enforcement officers to ensure that there is increased revenue collection.</i></p>	<i>County Secretary and Director HRM</i>	<i>Being addressed</i>	<i>6 Months</i>
1.2	<i>Staff Salary Payments Outside Integrated Payroll and Personnel</i>	<i>The management wishes to state that the Public Service Board was tasked and is in the process of finalizing the process of getting Personal Numbers for all staff who are not yet in the integrated IPPD. So far the number of staff out of IPPD is less than 50.</i>	<i>County Secretary, CEOPSB and Director HRM</i>	<i>Resolved</i>	

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	<i>Database (IPPD)</i>				
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2.1	<p><i>Irregular Payments to Council of Governors</i></p>	<p><i>The Management wishes to concur with the auditor's observation that the amount of Kshs. 5,850,000 was paid to the Council of Governors in respect to subscription and registration during council of Governors annual conference. However, the management has taken the auditor general's recommendation and has since stopped further payments to the council of Governors in the subsequent financial years</i></p>	CEC-M Finance	Resolved	
2.2	<p><i>Unsupported Environmental Assessment Consultancy for the Special Economic Zone</i></p>	<p><i>The management concurs with the auditor's observation and wishes to respond that the final draft of environmental and social assessment impact report is still work in progress because its dependent on other ongoing studies i.e. geotechnical survey, topographic survey, flood risk assessment, cultural assessment and final public participation.</i> <i>The management also wishes to state that the procurement documents were provided to the auditors for review.</i></p>	Director Environment	Resolved	
2.3	<p><i>Unsupported Payment of Legal Expenses</i></p>	<p><i>The management wishes to state that, as at the time, the office of the County Attorney had only one legal officer who could not handles all the court cases simultaneously. However, the County Government has since employed a substantive County Attorney and legal officers who will be handling the court cases in subsequent years.</i></p>	Office of the County Attorney	Resolved	
3.1.1	<p><i>Incomplete Landscaping and Drive Way Works at Kigoto Milling Plant</i></p>	<p><i>The management wishes to state that the delay of works at Kigoto Milling Plant has been attributed to delay in disbursement of funds from national treasury. The contractor will be paid Kshs. 710, 230, being final payment upon completion of the works. The project is expected to be completed by 30th January, 2024 as the revised work plan.</i></p>	Chief Officer Trade	Resolved	
3.1.2	<p><i>Incomplete Drilling and Equipping of Borehole, Installation of Underground</i></p>	<p><i>The management wishes to state that the delay is attributed to late disbursement of funds from national treasury. These was change of scope for the works. The underground tank was done away with and instead, the capacity of the overhead tank was changed from the initial 10,000 litres to 40,000 litres. There is also provision of the water Kiosk just next to the entrance of the facility. The project</i></p>	Chief officer Trade	Resolved	

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	<i>Water Tank, Installation of Overhead Water Tank and Water Pump at Kigoto</i>	<i>is expected to be completed by 30th January 2024 as the revised workplan.</i>			
3.1.3	<i>Incomplete Fencing and Construction of Gate at Kigoto Maize Milling Plant</i>	<i>The management wishes to state that the contractor will be considered for payment as per your recommendation and the payment process has been initiated as per the 1st interim certificate raised for completed works. The payment will be done as soon as the funds are available. The project is expected to be completed by 29th February 2024 as the revised work plan.</i>	<i>Chief officer trade</i>	<i>Resolved</i>	
3.1.4	<i>Incomplete Construction of Sentry House, Changing Rooms, Generator Room and General Repairs at Kigoto Maize Milling Plant</i>	<i>The management wishes to state that the contractor will be considered for payment as soon as the funds are available and the payment process has been initiated as per the 1st interim certificate raised for completed works.</i>	<i>Chief officer Trade</i>	<i>Resolved</i>	
3.1.5	<i>Incomplete Landscaping, Driveway and Parking at the New Governor Offices</i>	<i>The management wishes to state that the landscaping, driveway, and parking at the New Governor's office was not complete as at the time of audit. However, the works are now complete.</i>	<i>Chief Officer Governance</i>	<i>Resolved</i>	

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3.2.1	<i>Construction of a Staff House at God Agulu Health Centre</i>	<i>The management wishes to state that the contract for the construction of a single staff house at God Agulu Health Center at a contract sum of Kshs. 1,999,992 was awarded to Gatelogics Enterprises Ltd and the first Interim certificate was raised by the project manager on 6th June 2023 of KShs. 631,280.</i>	<i>Chief officer Health</i>		
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3.3.1	Renovation of Magao Kotieno Health Centre in Karachuonyo – Kendu Bay Town Ward	<p>Payment for the above certificate was not done as indicated in the audit report since the contractor had not finished the works and the documents availed on this project from the department has no evidence of payment as indicated in the audit report.</p> <p>The management wishes to state that the contract for proposed renovation and electrification of Magao Kotieno Health Center in Karachuonyo- Kendu Town Ward was awarded to M/S Achwado General Enterprises at a cost of Kshs. 1,491,180. However, the management wishes to State that the works not done by the contractor were not in the approved Bill of quantities provided and therefore, the contractor performed the works within the scope provided in the Bill of quantities and as per the project manager's certificate raised.</p> <p>The management has therefore factored in the pending works under ward based project in the current Financial Year pending Award.</p>	Chief officer Health	Resolved	
3.3.3	Construction of General Ward at Koliech Dispensary	<p>The management wishes to State that the contract for the construction of the Osiepe Dispensary in South kasipul was awarded to M/S Earthplan Construction Ltd at a Contract Sum of Kshs. 4,649,411.</p> <p>First Certificate of Kshs. 1,537,485 dated 25th May 2020 and 2nd certificate of Kshs 787,221 dated 15th Oct 2020 was raised by the project manager and no payment has been done as per the project file attached in appendix 5 for verification.</p> <p>The incomplete works were due to Budget underfunding. However, the works have been factored in the current year budget and the contractor is back on site. We expect the projects to be completed and handed over in the current financial year so that the residents can realize value for money.</p>	Chief officer Health	Resolved	
3.3.4	Construction of EYE Classroomat Kamasi Primary School	<p>The management wishes to state that an inspection & acceptance and evaluation committees have been formed in line with the PPAD Act 2015 to help in enhancing project implementation, Since the retention fee had not been released, the contractor was</p>	Chief officer education	Resolved	

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3.3.5	Completion of Homa Bay County Stadium	<p>recalled to complete the unfinished work to the standards in the bills of quantity.</p> <p>The management wishes to state that the amount in question Ksh. 49,678,406 which relates to payments towards additional works at the stadium include:</p> <p>Ksh. 16,800,000 paid to Contemporary Engineering Limited for the supply delivery and installation of High Mast Floodlights at Homabay Stadium. The payment of Ksh. 16,800,000 is a partial payment of works Certified totaling to ksh. 31,000,000. The total contract sum is Ksh. 48,108,278. In terms of completion as per the payment certificate, Project is 90% complete. As at the end of the financial year under Audit the department had paid only Ksh. 16,800,000 out of this contract.</p> <p>Ksh. 26,050,356, was paid to Great Stanvic limited for the construction of the Stadium Gates, Stadium Perimeter wall, Drive Way and the Parking at the Homabay Stadium. The amount is a combination of 2 Interim Payment Certificates; IPC 1 ksh. 12,020,356 and IPC 2 ksh. 14,000,000. The total Contract Sum is Ksh. 39,020,050 and not 32,020,050 as indicated in the report. As at the end of the financial year under review the contractor had been paid as per the payment certificates raised for the works certified and the minutes of project management Committee.</p> <p>Ksh. 4,986,893.36, was paid to Pead Hope Enterprises for the construction of culverts, drainage systems and Earth works at the stadium. This was a stand-alone Contract and was completed within the contract period and paid.</p> <p>Ksh. 1,821,153.60 was paid to Abbyliz Limited for the construction of Pre-cast Slabs at Homabay Stadium. The Contract was completed within the contract period and paid.</p> <p>The Contracts for the Construction of stone pitching and Landscaping are different from the above mentioned contracts. By the end of the financial year (2022/2023) under review, the contracts for stone pitching and landscaping had not been</p>	Chief Officer Sports	Resolved	
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		<p><i>completed and no payment certificates had been raised in the names of the responsible contractors in respect of the said works and contractors were still on site.</i></p> <p><i>The above Contracts are not related to the main contract at the stadium of Ksh. 369,781,250 for the construction of Homa Bay County Stadium.</i></p> <p><i>The ongoing works at the stadium at the time of this audit are not part of the paid works and are still ongoing.</i></p>			
3.4	Construction of Major Roads, Access Roads and Bridges	<p><i>The management concurs with the auditor on most of status of the roads at the time of audit.</i></p> <p><i>The management wish to state that for the FY 2023/24, our technical staffs have taken serious Roads Inventory Condition Survey as a corrective measure to ensure accurate Bill of Quantities and accurate budget allocation per project to achieve effectiveness of roads.</i></p>	Chief officer roads	Resolved	
4.1.1	Supply and Commissioning of Dairy Machine & Equipment at Hosrand Dairy Farmers Cooperative Society Limited	<p><i>The management of Hosrand Dairy Co-operative Society had not installed the Equipment due to lack of three phase electricity connection as equipment installation and commissioning required a three phase electricity. The management had however applied for three phase electricity connectivity vide connection reference number E29422022100060.</i></p> <p><i>The Project Management in consultation with the Hosrand Cooperative society Management recommended not to construct sentry shop but instead to construct a power house for standby generator.</i></p>	Coordinator NARIGP	Resolved	
4.1.2	Drilling, Equipping and Installation of a Bore Hole	<p><i>The management wishes to state that the NARIGP Project Management supported Hosrand Dairy Cooperative society in drilling, equipping and installation of borehole with solar powered pump for the purpose to be used in the dairy unit. The borehole is therefore awaiting installation and commissioning of the dairy equipment.</i></p>	Coordinator NARIGP	Resolved	

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4.1.3	Supply and Commissioning of Poultry Feeds Processing Machine and Equipment at Great Wang'chieng Cooperative Society	The NARIGP Project Management has supported the Great Wangchieng Poultry Cooperative Society to apply and paid for three phase electricity through the reference number E29732023060014. The investment once connected will realize value for money as it become operational.	Coordinator NARIGP	Resolved	
4.1.4	Construction of Milk Bulk Processing Plant	The management has applied for electricity vide Kenya Power and Lighting Company reference number E2922023010100 for Rangwe Dairy Cooperative Society. The management has also drilled, equipped and installed a water borehole for the cooperative and has connected to the dairy unit. Also, the investment involves a process in value chain development that would accrue value over a period of time.	Coordinator NARIGP	Resolved	
4.1.5	Supply and Commissioning of Dairy Machine and Equipment and Induction of Dairy Machines	The installation and commissioning of dairy equipments and machines requires three phase electricity. The Management supported Ndhiwa Sub County Dairy Cooperative Society to apply and pay for three phase electricity connectivity by Kenya Power and Lighting Company through the reference number E29422023010089.	Coordinator NARIGP	Resolved	
4.1.6	Construction and Commissioning of Seed Cotton Store at Magare/Kanyada	The management supported in the Construction of Seed Cotton Store at Magare/Kanyada to be used for aggregation/bulking of seed cotton off taking for ginnery during cotton harvesting seasons. During the period of audit the cotton harvesting was off season and hence did not hold any seed cotton at that time.	Coordinator NARIGP	Resolved	
6	Accounts Receivables-	The management wishes to state that the payment vouchers and other Surrender documents for the outstanding imprests as at 30 June 2023 are hereby availed for audit verification.	Head of Accounts	Resolved	

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	<i>Outstanding Imprests</i>	<i>Further, it is important to note that the said imprests were still active as at the close of the Financial Year and have since been surrendered. The figure for outstanding imprests has been reconciled in the amended Financial Statements to Kshs. 5,406,100.</i>			
7	<i>Failure to Implement Budgeted Projects</i>	<i>The management wishes to state that the said projects remained unimplemented at the end of the financial year due to late disbursement of funds from the exchequer and have been re-budgeted in the subsequent Financial year 2023-2024.</i>			
1	<i>Lack of Staff Establishment</i>	<i>The County is in the process of developing a proper staff establishment</i>	<i>County Secretary</i>	<i>In the process</i>	<i>4 months</i>
2	<i>Lack of ICT Policy</i>	<i>Management through the Department of Education had developed ICT policy up to the draft stage waiting for approval by the cabinet and subsequently will be taken to County Assembly for approval.</i>	<i>Director ICT</i>	<i>Resolved</i>	
3	<i>Lack of an Assets Register</i>	<i>The management wishes to state that the Asset register is available for submission to audit team for verification.</i>	<i>Director Procurement</i>	<i>Resolved</i>	
4	<i>Lack of an Audit Committee</i>	<i>The management wishes to state that it is in the process of establishing a substantive Audit committee.</i>	<i>Public Service Board</i>	<i>Resolved</i>	

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5	Voided Transactions	<p>The management wishes to state that the reason for voided transactions was as a result of;</p> <p>To free votes to allow payment of prioritized transactions after supplementary iii</p> <p>It is a requirement by the National Treasury that all unpaid transactions are voided to allow for the upload of new budget</p> <p>Some payments were voided due to insufficient funds</p>	Head of Accounts	Resolved	
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CEC, County Treasury

Sign.....

Date.....



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21. ANNEXES

**ANNEX 1 – ANALYSIS OF TRANSFERS FROM THE COUNTY REVENUE FUND
ACCOUNT FOR FINANCIAL YEAR 2023-2024**

Period (2023/24)	Quarter 1 (Kshs.)	Quarter 2 (Kshs.)	Quarter 3 (Kshs.)	Quarter 4 (Kshs.)	Total (Kshs.)
County Executive –Rec	1,068,038,578	1,240,074,462	1,508,086,012	1,251,603,547	5,067,802,599
County Executive –Dev	-	233,022,847	377,242,501	1,243,578,485	1,853,843,833
Special Purpose Accounts	-	56,559,227	198,740,232	744,014,829	999,314,288
Total	1,068,038,578	1,529,656,536	2,084,068,745	3,239,196,861	7,920,960,720

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ANNEX 2 – ANALYSIS OF CONDITIONAL GRANTS RECEIVED FOR FINANCIAL YEAR 2023-2024

Project	Approved Supplementary II Estimates FY 2023/24	AMOUNT RECEIVED	BALANCE
National Agriculture and Rural Inclusive Growth Project (NARIG)	5,000,000	4,374,252	625,748
National Value Chain Development Project	200,000,000	199,803,473	196,527
Provision of Fertilizer Subsidies	165,917,803		165,917,803
Aquaculture Business Development Programme	12,909,422	-	12,909,422
Livestock Value Chain Support Project	14,323,680	-	14,323,680
Agricultural Sector Development Support Programme (ASDSP)	3,159,580	3,159,580	-
DANIDA/PRIMARY HEALTH CARE PROJECT	25,520,063	25,520,063	-
Financing Locally-Led Climate Actions Programme (CCIS)	11,000,000	-	11,000,000
Financing Locally-Led Climate Actions Programme	251,984,144	241,617,006	10,367,138
Kenya Informal Settlements Improvement Programme	463,000,000	460,000,000	3,000,000
Kenya Urban Support Programme-UIG	1,145,356	1,145,355	1
Aggregated Industrial Parks Programme	217,000,000	62,500,000	154,500,000
Kenya Urban Support Programme-Udg	1,194,559	1,194,559	-
TOTALS	1,372,154,607	999,314,288	372,840,319

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ANNEX 3– ANALYSIS OF PENDING ACCOUNTS PAYABLE FOR THE YEARENDED 30 JUNE, 2024

Supplier of Goods or Services	Outstanding Balance 2022/2023	Additions for the Year 2023/2024	Amount Paid To-Date	Outstanding Balance 2023/2024	Comments
	A	B	C	d=a+b-c	
	Kshs.	Kshs.	Kshs.	Kshs.	
Construction of buildings					
1. Construction of buildings	64,050,202	52,305,505	58,008,902	58,346,805	
Sub-Total	64,050,202	52,305,505	58,008,902	58,346,805	
Construction of civil works					
2. Construction of civil works	727,503,563	422,317,400	646,332,196	503,488,768	
Sub-Total	727,503,563	422,317,400	646,332,196	503,488,768	
Supply of goods					
3. Supply of Goods	140,323,587	155,055,633	135,000,456	160,378,764	
Sub-Total	140,323,587	155,055,633	135,000,456	160,378,764	
Supply of services					
4. Supply of services	23,671,174	468,950,107	22,567,800	470,053,481	
Sub-Total	23,671,174	468,950,107	22,567,800	470,053,481	
Grand Total	955,548,525	1,098,628,645	861,909,354	1,192,267,817	

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ANNEX 4- SUMMARY OF NON-CURRENT ASSET REGISTER FOR THE YEAR ENDED 30 JUNE 2024

Asset class	Historical Cost b/f (KShs) 2022/2023	Additions during the year (KShs)	Disposals during the year (KShs)	Transfers in/(out) during the year (KShs)	Historical Cost c/f (KShs) 2023/2024
Office equipment, furniture and fittings	38,388,199	4,296,998	-	-	42,635,197
Specialised Plant, Equipment and Machinery	484,333,494	42,897,608	-	-	527,231,102
Purchase of Motor Vehicles	28,512,080	33,942,800			62,454,880
Computer Accessories	25,537,566	24,189,112			49,726,678
Other Assets in form of Services					
Construction of Roads	2,893,429,851	263,654,743	-	-	3,157,084,594
Other Infrastructure and civil works	2,793,224,879	593,319,768	-	-	3,386,544,647
Refurbishment of Buildings-Non-Residential	423,523,952	34,762,027	-	-	458,285,979
Construction of Buildings-Non-Residential	869,677,497	200,230,130	-	-	1,069,907,627
Community Assets					
Purchase of Certified Seeds, Breeding stock and live animals	43,648,035	-	-	-	43,648,035
Total	7,600,275,533	1,197,293,186	-	-	8,797,568,719

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ANNEX 5- CONTINGENT LIABILITIES REGISTER AS AT 30 JUNE, 2024

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1	H/Bay JR NO. E008 OF 2023 Biomax Africa Limited -vs- Homa Bay County	Biomax Africa Limited	Ksh.	Decretal sum of Ksh. 10,814,000/= and Ksh. 1,564,005/= being cost Total= Ksh. 12,378,005/=	Decree issued on 21 st June 2022	Continues to accrue interest at the court rate of 12% since date of judgment
2	Homabay ELC JR.NO. 4 OF 2021 Export Hydro Pump & Services (Africa) LTD - vs-County Government of Homa Bay	Export Hydro Pump & Services (Africa) LTD	Ksh.	Decretal sum of Ksh.6,523,546/= and Ksh.6,273,546/= being cost Total= Ksh.12,797,092/=	Decree issued on 15 th August 2017	Continues to accrue interest at the court rate of 12% since date of judgment
3	Homabay ELC JR.NO. 4 OF 2022 Charles Abondo Agira - vs- H/Bay PSB & Another	Charles Abondo Agira	Ksh.	Decretal sum of Ksh. 511,876/= and Ksh. 130,985/= being cost Total= Ksh.642,861/=	Court order issued on 29 th October 2021	Continues to accrue interest at the court rate of 12% since date of judgment
4	Homabay ELC JR.NO. E002 OF 2023 Thomas Obong'o Obong'o -VS- Homa Bay County	Thomas Obong'o Obong'o	Ksh.	Decretal sum of Ksh. 262,750/= and Ksh. 78,029/= being cost Total= Ksh.340,779/=	Decree issued on 11 th May 2022	Continues to accrue interest at the court rate of 12% since date of judgment
5	Homa Bay JR NO. E004 OF 2023 Neeta Permanent Builders - Vs- Homa Bay County & Another	Neeta Permanent Builders	Ksh.	Decretal sum of Ksh. 1,865,053 and Ksh. 293,155/= being cost Total= Ksh.2,158,208/=	Decree issued on 1 st March 2021	Continues to accrue interest at the court rate of 12% since date of

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						judgment
6	Homa Bay JR NO. E007 OF 2023 Dr William Nyakwada T/A Nakson Kenya Ltd Vs- Homa Bay County & Another	Dr William Nyakwada T/A Nakson Kenya Ltd	Ksh.	Decretal sum of Ksh. 1, 666, 640/= and Ksh. 173, 600/= being cost Total= Ksh.1,840,240/=	Decree issued on 4 th October 2022	Continues to accrue interest at the court rate of 12% since date of judgment
7	Homa JR NO. E006 OF 2023 Maurice Otieno Ofwayo & Another -vs- H/Bay County & Another	Maurice Otieno Ofwayo	Ksh.	Decretal sum of Ksh. 1, 289,401.40/= and cost	Decree issued on 22 nd September 2021	Continues to accrue interest at the court rate of 12% since date of judgment
8	H/Bay JR NO. E002 OF 2023 Magrose Security Services -vs- Homa Bay County	Magrose Security Services	Ksh.	Decretal sum of Ksh. 15, 000, 000/= and cost	Decree issued on 10 th November 2021	Continues to accrue interest at the court rate of 12% since date of judgment
9	Nairobi CMCC NO. 6641 OF 2018 Veteran Pharmaceuticals LTD - vs- Homa Bay County	Veteran Pharmaceuticals LTD	Ksh.	Decretal sum of Ksh. 16, 014,994/= and Ksh. 318, 140/= cost Total= Ksh.16, 333,134/=	Decree issued on 13 th February 2019	Continues to accrue interest at the court rate of 12% since date of judgment
10	H/Bay JR NO. E010 OF 2023 Devries Company Ltd Vs County Secretary Of Homa Bay County Gov	Devries Company Ltd	Ksh.	Decretal sum of Ksh. 2, 698, 816/=	Decree issued on 29 th October 2019	Continues to accrue interest at the court rate of 12% since date of judgment
11	H/Bay JR NO. E009 OF 2023 Ayungo General Vs County Secretary Of	Ayungo General Ltd	Ksh.	Decretal sum of Ksh. 2, 082, 210/= and Ksh. 400, 000/=cost Total= Ksh.2,482,210/=	Decree issued on 29 th October	Continues to accrue interest at the court rate

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	Homa Bay County Govt				2019	of 12% since date of judgment
12	Homabay JR No. E003 OF 2023 Joas Components Co. Ltd -v-s CS HBCG & 4 Others	Joas Components Co. Ltd	Ksh.	Decretal sum of Ksh. 8, 730, 712/= and Ksh. 368, 777/= cost Total= Ksh.9,099,489/=	Decree issued on 22 nd September 2019	Continues to accrue interest at the court rate of 12% since date of judgment
13	H/Bay CMC CC No. 97 of 2022 Peter Omolloh Opador & Another -vs- HBCG	Peter Omolloh Opador T/A Maendesia Agencies	Ksh.	Decretal sum of Ksh. 445, 896/= and cost	Decree issued on 21 st December 2023	Continues to accrue interest at the court rate of 12% since date of judgment
14	H/Bay CMC CC No. 96 of 2022 Joab Onyango Omollo & Another -vs- HBCG	Joab Onyango Omollo T/A Lakestone Enterprise	Ksh.	Decretal sum of Ksh. 538, 900/= and cost	Decree issued on 21 st December 2023	Continues to accrue interest at the court rate of 12% since date of judgment
15	Homabay ELC JR.NO. 20 OF 2016 Arising from Homa Bay CMC CC NO.69 / 2016 United Millers -vs- Homa Bay County Government	United Millers Ltd	Ksh.	Decretal sum at Kshs.376, 000/=	Judgment delivered on 6 th October 2021	Continues to accrue interest at the court rate of 12% since date of judgment
16	H/Bay JR NO. E002 OF 2022 arising from H/Bay CMC CC No. E16 OF 2021 Waterman Drilling Africa LTD -VS- Homa Bay County	Waterman Drilling Africa	Ksh.	Decretal sum of ksh. 12, 838, 984.50/=	Judgment against HBCG on 3.11.2021in H/Bay CMC CC No. E16 OF 2021	Continues to accrue interest at the court rate of 12% since date of judgment

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17	Kisumu JRNO. E044 OF 2023 arising from Kisumu ELRC NO. E03 of 2018 Peter Otieno Odera Owaka Gaya & 68 Others -vs- Homa Bay County	Peter Otieno Odera Owaka Gaya & 68 Others	Ksh.	Decretal sum of kshs.38, 309,412.80/= and costs	Judgment entered on 17th October 2022 in Kisumu ELRC NO. E03 of 2018	Continues to accrue interest at the court rate of 12% since date of judgment
18	Homabay ELC JR.NO. E003 OF 2021 Arising from H/Bay High Court Civil Case. No.99 of 2019 Shancebal Limited -vs- Homa Bay County	Shancebal Limited	Ksh.	Interest: Kshs. 5, 854, 284.99 Total Ksh. 5, 854, 284.99/=	Judgment delivered on 24th June 2021 in H/Bay High Court Civil Case. No.99 of 2019	Continues to accrue interest at the court rate of 12% since date of judgment
19	Homabay ELC JR.NO. 1 OF 2018 arising from H/Bay CMC CC No. 98 OF 2017 Homa Bay County -vs- Jenifer Anyang	Jenifer Anyang	Ksh.	Decretal sum of Kshs. 3, 400, 000/= plus cost and interest	Judgment delivered on 22nd August 2017 in H/Bay CMC CC No. 98 OF 2017	Continues to accrue interest at the court rate of 12% since date of judgment
20	Homabay CMCC No. 62 OF 2021 Momokami (K) Ltd -vs- County Government of H/bay	Momokami (K) Ltd	Ksh.	Decretal sum of Kshs. 7, 132, 260/= plus cost and interest	Decree issued on 2nd June 2022 against the County government	Continues to accrue interest at the court rate of 12% since date of judgment
21	Nyeri SCCOM No. E346 OF 2023 Johjam Business vs Kigoto Maize Milling Plan	Johjam Business	Ksh.	Decretal sum of Ksh.193,182/= and cost at Ksh. 76, 400/= Total Ksh. 269,582/=	Judgment delivered on 16th November 2023	Continues to accrue interest at the court rate of 12% since date of judgment
22	KISUMU ELRC MISC	Onsongo & CO Advocates vs	Ksh.	Decretal sum of Ksh. 453, 183/=	Consent judgment	Continues to accrue

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	NO. E010 OF 2024 Onsongo & CO Advocates vs HOMAWASO				recorded as Respondent to make monthly payment of Ksh.100,000/= totaling Ksh. 453, 183/=	interest at the court rate of 12% since date of judgment
23	Kisumu ELRC CA NO. E070 OF 2022 (Arising from oyugis PMC E&LRC No. 30 of 2020) Elmada Okomo Ochura vs-HBCG	Elmada Okomo Ochura	Ksh.	Decretal sum of Ksh.149,604/= and cost at Ksh. 94, 505/= Total Ksh 244, 109/=	Judgment delivered on 20th July 2023	Continues to accrue interest at the court rate of 12% since date of judgment
24	H/Bay CMCC No. E016 OF 2022 Carolina Construction Co. Ltd vs Homa Bay County	Carolina Construction Co. Ltd	Ksh.	Decree Ksh.. 500,000 And 10% moiety at Ksh. 3, 300, 000/= and Cost Total ksh 3, 800, 000/=	Judgment delivered on 8th August 2022	Continues to accrue interest at the court rate of 12% since date of judgment
25	H/Bay ELC No. E003 OF 2020 Yvonne Akinyi Orwa -vs- Homa Bay County Govt	Yvonne Akinyi Orwa	Ksh.	Decretal sum of Ksh. 1, 579, 952/=	Judgment delivered on 16th December 2022	Continues to accrue interest at the court rate of 12% since date of judgment
26	Kisumu ELRC Industrial. Case No. 260 of 2018 Union of Kenya Civil Servants -vs- Homa Bay County PSB & 2 Other	Union of Kenya Civil Servants	Ksh.	Ksh. 319, 812/=	Certificate of Cost dated 9th September 2022	Continues to accrue interest at the court rate of 12% since date of judgment
27	Kisumu CMC CC No. 621 of 2019 Pride Kings Services -vs- Homa Bay County	Pride Kings Services -vs- Homa Bay County	Ksh.	Decretal sum of Ksh. 426, 000/= plus Cost	Judgment delivered on 22nd September 2022 November 2021	Continues to accrue interest at the court rate of 12% since date of judgment

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28	Kisumu ELRCA No. E027 of 2022 arising from CMELRC No. E002of 2020 Pacific Olivia Orwa -vs- H/Bay PSB & Another	Pacific Olivia Orwa	Ksh.	Decretal sum of Ksh. 305,357/= plus cost	Judgment delivered on 6th June 2024	Continues to accrue interest at the court rate of 12% since date of judgment
29	Homa Bay CMC CC NO.44/2016 County Government of Homa Bay -vs- Peter Manyara & Another	Peter Manyara & Another	Ksh.	Judgment entered kshs. 500,000/= for the damages of a solar (No copy of the judgment)	Judgment delivered on 7th October 2020	Continues to accrue interest at the court rate of 12% since date of judgment
30	Homa bay JR No. E5 OF 2020 arising from Homa Bay High Court CC NO. 4 OF 2017 Baylem limited -vs- Homa Bay County	Baylem limited	Ksh.	Pr: 535,923 Int: 790,150 Cost: 820,764 Total: Ksh 2,146,837/-	Judgment delivered on 30th November 2021(no copy of judgment)	Continues to accrue interest at the court rate of 12% since date of judgment
31	Homa Bay CMC NO.11 OF 2018 Onyango Gaitano Goro & Salome Asiyo VS - Homa Bay County Gov	Onyango Gaitano Goro & Salome Asiyo	Ksh.	Decretal sum for Ksh. 771, 543.33/=	Bill of cost dated 20th February 2019 taxed on 1st July 2019	Continues to accrue interest at the court rate of 12% since date of judgment

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ANNEX 6: REPORTING OF CLIMATE RELEVANT EXPENDITURES

Project Name	Project Description	Project Objectives	Project Activities	Q1	Q2	Q3	Q4	Source Of Funds	Implementing Partners
FINANCING LOCALY-LED CLIMATE ACTION	Financing Locally-led Climate Action (FLLoCA) Program is an innovative program, jointly funded by the Government of Kenya and the World Bank to create resilience at the local (and community) levels to mitigate the impact of climate change. The program is meant	To deliver locally-led climate resilience actions and strengthen county and national governments' capacity to manage climate risk. FLLoCA Program is expected to strengthen County Government capacity to plan, budget, implement and monitor climate mitigation and adaptation	1. Water 2. Agriculture 3. Environment	1,452,900	9,022,177	4,166,279	94,368,745.78	International Development Agency (IDA), Government of Denmark, Government of Sweden and Government of Kenya	County Government of Homabay

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<p>to help and incentivise county governments to get legal, institutional and organisational arrangements in place to be able to budget, plan for and implement for Climate Change Adaptation through County Climate Action (CCA); and the County Climate Resilience Investment (CCRI) grant, a performance-based grant to</p>	<p>actions, with a focus on sub-county (ward and community) levels. This will be operationalized through two grants, the County Climate Institutional Support (CCIS) Grant and the County Climate Resilience Investment (CCRI) grant combined with minimum access criteria and performance measures for areas where FLLoCA</p>								
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	fund such County Climate Action.	seeks to make a difference.							
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