

REPUBLIC OF KENYA



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REPORT

OF

THE AUDITOR-GENERAL

ON

COUNTY ASSEMBLY OF HOMA BAY

**FOR THE YEAR ENDED
30 JUNE, 2023**

PAPERS LAID	
DATE	25/3/2024
TABLED BY	Sen. J. Kinya
COMMITTEE	—
CLERK AT THE TABLE	Polycarp



HOMA BAY COUNTY ASSEMBLY

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2023**

**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
MCA	Member of County Assembly
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
Kshs	Kenya Shillings

b) Glossary of Terms

Comparative FY	Means the financial year preceding the current financial year.
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2. Key Entity Information and Management**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 54 Members of County Assembly (MCAs) elected to represent members of the public from their respective wards. The MCAs are responsible for making laws for effective performance of the County Government, approving plans and policies and playing the oversight role over the County Executive.

(b) Key Management Team

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

No.	Designation	Name
1.	Speaker of the County Assembly	Hon. Julius Odhiambo Gaya
2.	Clerk of the County Assembly	Miss. Faith Adhiambo Apuko
3.	Head of Departments	Mr. David Ouma Gor

(c) Fiduciary Management

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

No.	Designation	Name
1.	Accounting Officer- Clerk	Miss. Faith Adhiambo Apuko
2.	Chief Finance Officer	CPA Jecinter Adede ICPAK No. 13233
3.	Principal Accountant	Mr. Bosstone Nyang'or Ernest

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Public Accounts and investments Committee

- i) The Public Accounts and Investments Committee shall be responsible for the examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit.
- ii) Examine the reports and accounts of the public investments;
- iii) Examine the reports, if any, of the auditor general on the public investments; and
- iv) Examine, in the context of the autonomy and efficiency of the public investments, whether the affairs of the public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices.

County Budget and Appropriations Committee

The functions of the Committee shall be to—

- i) Investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;
- ii) Discuss and review the county budget estimates and make recommendations to the Assembly;
- iii) Examine the County Integrated Development Plan, the Annual Development Plan, the County Budget Review and Outlook Paper. Presented to the House;
- iv) Examine money Bills related to the County budget, including Appropriations Bills; and
- v) Evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.

Finance and Economic Planning Committee

County government responsibilities in public finance, responsibilities of county government with respect to the County Fiscal Strategy Paper, the Debt Management Strategy Paper, financial reporting by county government entities and economic planning

(e) Entity Headquarters

Homa Bay County Assembly
P.O. Box 20-40300
County Assembly Building
Homa Bay, Kenya

(f) Entity Contacts

Telephone: (254) 706511947
E-mail: info@homabayassembly.go.ke
Website: homabayassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Equity Bank (Kenya) Limited,
P.O Box 75104-40300,
Homa Bay Branch
3. Co- Operative Bank of Kenya,
P.O Box 406-40300,
Homa Bay Branch.
4. KCB Bank Limited
48400 – 00100
Homa Bay Branch

(h) Independent Auditor

Auditor General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(i) Principal Legal Adviser

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

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Homa Bay county government. It is headed by the Speaker who is elected by the MCAs. The speaker is also the chairperson of the county assembly service board while the county assembly clerk is the secretary.

Section 10 (4) of the county governments 2012 provides that a county assembly shall observe the following order of precedence.

- a) The speaker of the county assembly.
- b) The leader of the majority party; and
- c) The leader of the minority party.

The Roles of the county assembly are outlined in Section 8 of the County Governments Act 2012 and they include:

- a) Vet and approve nominees for appointment to county public office as may be provided for in this Act or any other law.
- b) Perform the roles set out under Article 185 of the Constitution.
- c) Approve the budget and expenditure of the county government in accordance with Article 207 of the Constitution, and the legislation contemplated in Article 220(2) of the Constitution, guided by Articles 201 and 203 of the Constitution.
- d) Approve the borrowing by the county government in accordance with Article 212 of the Constitution.
- e) Approve county development planning; and
- f) Perform any other role as may be set out under the Constitution or legislation.

The County Assembly Executes its mandate, through committees which are broadly classified into two.

a) Select Committees

Select committees are generally responsible for overseeing the work of government departments and agencies.

b) Sectoral Committees

The mandate of Sectoral Committees is in respect to the subject matter assigned by the Standing Orders and is exercised within the limits contemplated under Part 2 of the Fourth Schedule to the Constitution.

The County Assembly has the following Select and Sectoral committees:

Sectoral Committees

- a) Finance and Economic Planning
- b) Roads, Public Works, Transport and Infrastructure.
- c) Water, Irrigation, Sanitation, Environment, Energy, Forestry and Climate Change
- d) Education, Human Capital Development and Vocational Training.

- e) Public Health and Medical Service
- f) Agriculture and Livestock
- g) Trade, Industry, Tourism, Cooperatives Development and Marketing
- h) Lands, Physical Planning, Housing and Urban Development
- i) Youth, Sports, Talent Development, Gender inclusivity, Cultural Heritage and Social Services.
- j) Blue Economy, Fisheries, Mining and Digital Economy

Select Committees

- a) Public Accounts and Investments
- b) Budget and Appropriation
- c) Public Service and Administration
- d) Social Welfare and Equal Opportunities
- e) Disaster and Special Programmes
- f) Procedure and Rules
- g) Power and Privileges
- h) Delegated County Legislation
- i) Hansard, Broadcasting and Library
- j) Ward based Projects
- k) Implementation
- l) Justice, Legal Affairs and Cohesion

a) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held no meetings in FY 2022-2023. The committee members during FY 2022-2023 were:

Member	Designation	Ward
Hon. Adinda Tom Odhiambo	Chairperson	Kendu Bay
Hon. Ogada Daniel Omondi	Vice-Chairperson	MCA
Hon. Okuta Samuel Lieta	Member	West Karachuonyo
Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
Hon. Oyoo Pauline Christine Achieng	Member	MCA

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Hon. Kasera Sylvance Wanjala	Member	Kanyikela
Hon. Ware Patrick Ogeja	Member	West Gem
Hon. Adongo Walter Otieno	Member	South Kabuoch
Hon. Sharon Joseph	Member	Gwasssi North
Hon. Uhuru Victor Okoth	Member	West Kaksingri
Hon. Apopo Lantana	Member	Kanyadoto
Hon. Onyango Susan Akoth	Member	Gwasssi South
Hon. Oweje Margaret Akinyi	Member	Nominated MCA
Hon. Orony Milka Adoyo	Member	Nominated MCA
Hon. Florence Ouma	Member	Nominated MCA

b) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The committee held quarterly mandatory meetings during the year. Additionally, it also held 29 extra sittings to deal with arising matters. The committee members during FY 2022-2023 were:

Member	Designation	Ward
Hon. Otieno Tonny Okoth	Chairperson	Arujo
Hon. Adinda Tom Odhiambo	Vice-Chairperson	Kendu Bay Town
Hon. Ogada Joan Minsari	Member	Kojwach
Hon. Odhiambo Billy Noah	Member	West Kamagak
Hon. Bondo Vickins	Member	West Kasipul

c) Budget and Appropriations Committee

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The budget and appropriations committee provides guidance in the budgetary process. It is charged with the budget making process and ensuring that there is public participation in the budget process. The committee members during FY 2022-2023 were:

Member	Designation	Ward
Hon. Ongoro Jeff Ochieng	Chairperson	Kanyaluo
Hon. Pamela Okoth	Vice-Chairperson	Nominated MCA
Hon. Miruka Paul Barry	Member	Kakelo Kokwanyo
Hon. Oyugi Dorine	Member	East Kamagak
Hon. Ongoro Jeff Ochieng	Member	Kanyaluo
Hon. Odundo Caroline	Member	Nominated MCA
Hon. Ouru Victor Okoth	Member	West Kaksingri
Hon. Omollo Erick	Member	Homa Bay East
Hon. Owaka Nicholas Otieno	Member	Kanyamwa Kosewe
Hon. Ouma Raphael Odongo	Member	Kasgunga

d) Finance and Economic Planning Committee

The Finance and Economic Planning Committee provides guidance in the public finance, responsibilities of county government with respect to the County Fiscal Strategy Paper, the Debt Management Strategy Paper, financial reporting by county government entities and economic planning. The committee members during FY 2022-2023 were:

Member	Designation	Ward
Hon. Kakhiri Boaz Khiri	Chairperson	North Kabuoch
Hon. Oyoo Pauline Christine Achieng	Vice-Chairperson	Nominated MCA
Hon. Miruka Paul Barry	Member	Kakelo Kokwanyo
Hon. Nyakomitta Peter	Member	Kabondo West

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Hon. Owidi Erick	Member	Nominated MCA
Hon. Oyugi Dorine	Member	East Kamagak
Hon. Okuma Zakayo Ong'ondo	Member	South Kasipul
Hon. Adinda Tom Odhiambo	Member	Kendu Bay Town
Hon. Onyango Lazarus Ojango	Member	Central Karachuonyo
Hon. Prof. Odera George Odiwuor	Member	Kibiri
Hon. Onyango Susan Akoth	Member	Gwasssi South
Hon. Ojwang' Joseph Tom	Member	Mfangano Island
Hon. Dr. Kocholla Lillian	Member	Nominated MCA
Hon. Okoth Pamela Akinyi	Member	Nominated MCA
Hon. Orina Nancy Anyango	Member	Nominated MCA

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee which was constituted to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties.

Communication with all Stakeholders

The County is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and performance. They are also given an opportunity to give feedback. In this regard, the County held an Annual consultative meeting where the different stakeholders were invited for information sharing. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

NO	BILL	SPONSOR	GAZETTE NO.	DATE OF PUBLIC ATION	DATE 1 ST READ	COMMITTEE REFERRED TO	DATE 2 ND READ
1.	The Homa Bay County Climate Change Bill, 2022	Chairperson, Water, Irrigation, Sanitation, Environment,		31.10.2022	2.11.2022	Water, Irrigation, Sanitation, Environment, Forestry, Energy	

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		Forestry, Energy & Climate Change				& Climate Change	
2.	The Homa Bay County Revenue Administration Bill,2022	Chairperson, Finance and Planning.	KGS NO 12 (Homa Bay County Bills no.8)	7.11.2022		Finance and Planning	22.11.2022
3.	The Homa Bay County Revenue Board Bill,2022	Chairperson, Finance and Planning	KGS NO 12 (Homa Bay County Bills no.9)	7.11.2022		Finance and Planning	22.11.2022
4	The Homa Bay County Finance Bill,2022	Chairperson, Finance and Planning	KGS NO.19 (Homa bay county bills no.11)	25.11.2022	30.11.2022	Finance and Planning	15.3.2023
5	The Homa Bay County Lakefront Development Corporation Bill,2023	Chairperson, Blue Economy, Fisheries, Mining & Digital Economy	KGS NO.5(Homa Bay County Bill No.1)	15.2.2023	21.2.2023	Blue Economy, Fisheries, Mining & Digital Economy	12.4.2023
6	The Homa Bay County Facility Improvement Financing Bill,2023	Chairperson, Public Health	KGS NO.7(Homa Bay County Bills no.3)	2.5.2023	4.5.2023	Public Health	7.6.2023
7	The Homa Bay County Fisheries and Aquaculture Management Bill,2023	Chairperson, Blue Economy, Fisheries, Mining & Digital Economy	KGS NO.8(Homa Bay County Bills no.4)	2.5.2023	4/5/2023	Blue Economy, Fisheries, Mining & Digital Economy	

Risk management

The County Assembly of Homa Bay has a Risk management Policy which plays a key role in managing potential risks and their adverse effects. The policy outlines the Assembly's risk management process and sets out the responsibilities of the internal audit Unit, the Audit and Risk Committee.

Compliance

The entity should identify the relevant laws and regulations that governs it and disclose its compliance to these laws. There should also be a disclosure whether reports emanating from such compliance are prepared and discussed at the relevant levels or other government offices.

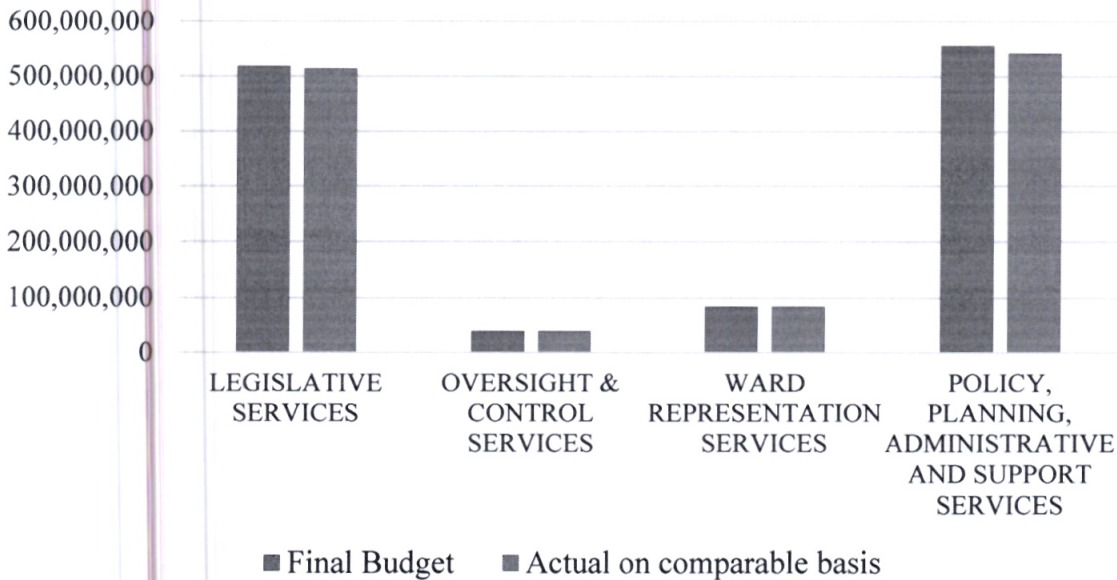
4. Foreword By the Clerk of The Assembly

(i) Budget performance

County Assembly of Homabay had 100% budget utilization in two out of four programmes. The other two had 99% and 97% budget utilization. The slight underutilization was a result of unreleased exchequer disbursements which were budgeted for. The tale and graph below indicates the budget utilization on comparable basis.

Programme	Original Budget	Adjustments	Final Budget	Actual Expenditure	% Budget utilization
Legislative Services	505,428,530	12,725,626	518,154,156	513,561,737	99.11%
Oversight & Control Services	40,000,000	-	40,000,000	40,000,000	100.00%
Ward Representation Services	83,913,155	-	83,913,155	83,913,156	100.00%
Policy, Planning, Administrative and Support Services	552,010,802	3,800,000	555,810,802	541,290,467	97.39%

BUDGETED AND ACTUAL EXPENDITURE COMPARISON



(ii) Operational Performance

- a) The Homa bay county Assembly in fulfilment of its legislative authority as stipulated in Article 185(2) of the constitution of Kenya,2010 managed to process and enact 8 bills and 1 policy as follows;

i) THE HOMA BAY COUNTY CLIMATE CHANGE BILL, 2022

The Bill is for AN ACT of the County Assembly to provide appropriate legal framework and mechanisms for mainstreaming climate change actions.

ii) THE HOMA BAY COUNTY REVENUE ADMINISTRATION BILL, 2022

The Bill is for AN ACT of the Homa Bay County Assembly to give effect to the Fourth Schedule of the Constitution, to provide for general administration, collection of certain levies and fees, enforcement of the laws relating to revenue, and for matters connected therewith.

iii) THE HOMA BAY COUNTY REVENUE BOARD BILL, 2022

The Bill is for AN ACT of the Homa Bay County Assembly to provide for the establishment of the County Revenue Board as a body for the assessment and collection of revenue, for the administration and enforcement of laws relating to revenue within the County and to provide for connected purposes.

iv) THE HOMA BAY COUNTY SUPPLEMENTARY APPROPRIATIONS BILL, 2022

The Bill is for AN ACT of the County Assembly to provide for the appropriation of money from the County Exchequer Account for the requirements of the Homa Bay County Government in the financial year 2022/2023 and to provide for matters incidental thereto.

v) THE HOMA BAY COUNTY HEALTH FACILITY IMPROVEMENT FINANCING BILL, 2022

The Bill is for AN ACT of the County Assembly of Homa Bay to provide for collection, management and use of County Healthy Facilities Improvement Financing and for connected purposes.

vi) THE HOMA BAY COUNTY FINANCE BILL, 2022

The Bill is for AN ACT of Homa Bay County Assembly to provide for taxation, imposition of fees and charges for services, and other revenue raising measures by the County Government; to amend existing county revenue laws; and for matters incidental thereto.

vii) THE HOMA BAY COUNTY LAKEFRONT DEVELOPMENT CORPORATION BILL, 2023

The Bill is for AN ACT of the County Assembly of Homa Bay to make provision for the establishment of Homa Bay Lakefront Development Corporation as a Special Purpose Vehicle (SPV), to develop and manage economic and social activities of the lakefront, mobilize resources and for connected purposes.

viii) THE HOMA BAY COUNTY FISHERIES AND AQUACULTURE MANAGEMENT BILL, 2023

The Bill is for AN ACT of the County Assembly of Homa Bay to provide for the sustainable utilization, management and development of Fisheries, Aquaculture and other Aquatic resources and for connected purposes.

ix) THE HOMA BAY COUNTY SEXUAL AND GENDER BASED VIOLENCE (SGBV) POLICY, 2022.

b) The Homa Bay County Budget for the FY 2022/2023 was submitted by the County treasury to the County Assembly on 19th April, 2022 and approved by the County Assembly on 12th July, 2022. The Homa Bay County First Supplementary Estimates for the FY 2022/2023 was submitted on 20th October, 2022 and approved on 15th November, 2022. The second Supplementary Estimates for the FY 2022/2023 was submitted on 20th April, 2023 and approved on 26th April, 2023.

c) The names of Homa Bay County Assembly committees, their mandates and highlight successes over the period are as follows:

I. Finance and Economic Planning Committee

The committee looks in matters on County government responsibilities in public finance, responsibilities of county government with respect to the County Fiscal Strategy Paper, the Debt Management Strategy Paper, financial reporting by county government entities and economic planning;

The Committee has thus far managed to produce the following reports in accordance with its role as stipulated in Article 185 of the COK, 2010;

- Report Of the Sectoral Committee of Finance and Economic Planning on The Vetting of Mr. Alphonse Wera for Appointment to The Position of Chief Officer for The Department of Finance and Economic Planning
- Report of the Finance and Economic Planning Committee on the Vetting of the Chairperson of The Homa Bay County Revenue Board.
- Report of the Finance and Economic Planning Committee on the Vetting of Mr. Wilson Juma Ocholla for appointment as County Chief Officer
- Report of the Finance and Economic Planning Committee on public participation on the Homa Bay County Finance Bill, 2022.

II. Agriculture, Livestock and Fisheries

All matters relating to agriculture, including, crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control; veterinary services (excluding regulation of the profession); animal control and welfare, including licensing of dogs and facilities for the accommodation, care and burial of animals; soil and water conservation; land survey and mapping; boundaries and fencing; and fisheries.

- Report of the Agriculture and Livestock Committee on the Vetting of Mr. Benard Okoth Omwanda for appointment as County Chief Officer.
- Report Of the Agriculture and Livestock Committee on The Sustainability of The Kigoto Maize Milling Project.

- Report of the Agriculture and Livestock Committee on the Implementation of National Agricultural and Rural Inclusive Growth Projects (2017-2023)

III. Committee of Appointments

The Committee on Appointments shall consider for approval by the House, appointments under Article 179 (2) of the Constitution of Kenya, 2010.

The committee has produced the following reports;

- Report Of the Committee on Appointments on The Vetting of The Chairperson and Two Board Members of The Homa Bay County Public Service Board.
- Report Of the Committee on Appointments on The Vetting of Nominees for Appointment as County Executive Committee Members.
- Report Of the Committee on Appointments on The Vetting of Prof Benard Muok for Appointment to The Position of County Secretary.

IV. Public Health and Medical Services

The committee mandate included all matters relating to County health services, including, in particular County health facilities and pharmacies, ambulance services, promotion of primary health care, licensing and control of undertakings that sell food to the public, cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal; water for domestic use and sanitation services.

The committee has produced the following report;

- Report Of the Sectoral Committee of Public Health and Medical Services on The Vetting of Dr. Kevin Dan Osuri for Appointment to The Position of Chief Officer for The Department of Public Health and Medical Services.

V. Justice, Legal Affairs and Cohesion

The mandates include all matters relating to constitutional affairs, elections, the administration of law and order, ethics, integrity, anti- corruption activities, human rights, special programs including integration of communities to promote peace, justice, unity and cohesion.

The Committee has produced the following report;

- Report Of the Justice and Legal Affairs Committee on The Vetting of Mr. Fredrick Odhiambo Orego for The Position of County Attorney.

VI. Transport, Roads and Public Works

All matters relating to County transport, including County roads, street lighting, traffic and parking, public road transport and ferries and harbours, excluding the regulation of international and national shipping and matters related thereto; County public works and services including housing works; storm water management systems in built-up areas; electricity and gas reticulation and energy.

The committee has produced the following reports;

- Report of the Roads, Public Works, Transport and Infrastructure Committee on the vetting of Mr. Benard Ouru Nyobange for appointment as County Chief Officer.

VII. Lands, Housing, Physical Planning and Urban Development Committee

The committee mandate includes all matters relating to County planning and development including; statistics; banking and financial services fully or partially owned by the Homa Bay County Government; and cooperative development.

Thus far the lands committee has produced the following reports;

- Report of the Lands, Physical Planning, Housing and Urban Development Committee on the Vetting of Mr. Owino Hannington Day and Mr. Obondo Charles Omondi for appointment as County Chief Officers.
- Report Of the Lands, Housing, Urban Development and Physical Planning Committee on The Conferment of Municipality Status to The Towns of Mbita, Oyugis, Kendu Bay and Ndhiwa.
- Report of the Committee on Lands, Housing, Physical Planning and Urban Development on the Replacement of various Board Members of the Municipalities within Homa Bay County.
- Report Of the Lands, Housing, Physical Planning and Urban Development Committee on The Delineation of Urban Boundaries in Homa Bay County.

VIII. Budget and Appropriations Committee

The committee investigate, inquire into and report on all matters related to coordination, control and monitoring of the County budget;

The following reports have been produced by the Committee:

- Report Of the Budget Committee on The Homa Bay County Supplementary Budget Estimates for The Fy 2022/2023.
- Report Of the Budget and Appropriations Committee on The Homa Bay County Annual Development Plan Fy 2023/2024
- Report of the Budget and Appropriations Committee on the Homa Bay County Fiscal Strategy Paper 2023.
- Report of the Budget and Appropriations Committee on the Homa Bay County Medium Term Debt Management Strategy Paper 2023.
- Report Of the Budget and Appropriations Committee on The Homa Bay County Budget Estimates for The Financial Year 2023/2024.
- Report of the Budget and Appropriations Committee on the Homa Bay County Budget Review Outlook Paper 2022.

IX. Public accounts and Investments Committee

The Public Accounts and Investments Committee shall be responsible for the examination of the accounts showing the appropriations of the sum voted by the House to meet the public expenditure and of such other accounts laid before the House as the Committee may think fit.

The Committee has the following reports done;

- Report Of the Public Accounts and Investment Committee on The Report of The Auditor General on The Homa Bay County Executive Car Loan and Mortgage Fund for The Year Ended 30th June, 2019.
- Report Of the Public Accounts and Investment Committee on The Consideration of The Special Audit Report on Covid 19 Vaccine Roll Out as at 31st March,2022.
- Report of the Public Accounts and Investment Committee on the Report of the Auditor General on Homa Bay County Education Bursary Fund for the year ended 30th June, 2019.

Other Committee reports are as follows:

- i. Report of the Trade, Industry, Tourism, Cooperative Development and Marketing Committee on the Vetting of Mr. Pattman Owili Inda for appointment as the Chairperson Homa Bay County Investment and Development Corporation
- ii. (2) Report of the Blue Economy, Fisheries, Mining and Digital Economy Committee on the Vetting of Mr. Jack Mourice Obonyo and Ms. Diana Anyango Ongere for appointment as County Chief Officers.
- iii. Report of the Water, Irrigation, Sanitation, Environment, Energy, Forestry and Climate Change Committee on the Vetting of Mr. Collins Onyango Obango and Mr. Maxwel Majiwa for appointment as County Chief Officers.
- iv. Report of the Trade, Industry, Tourism, Cooperative Development and Marketing Committee on the Vetting of Mr. Elijah Obiny Dede and Mr. Ellyas Orondo Oketch for appointment as County Chief Officers
- v. Report of the Youth, Sports, Talent Development, Gender Inclusivity, Cultural Heritage and Social Services Committee on the Vetting of Ms. Ombok Mildred Judith for appointment as County Chief Officer Report of the Public Service and Administration Committee on the vetting of Mr. Isaac Victor Ongiri, Mr. Kennedy Odhiambo Ojalla and Ms. Carren Atieno Otieno for appointment as County Chief Officers.
- vi. Report Of the Committee of The Whole House on The Induction of Members and Staff at Pride Inn Paradise Hotel, Mombasa.
- vii. Report Of the Social Welfare and Equal Opportunities Committee Benchmarking in The National Assembly of Kenya.
- viii. Homa Bay County Assumption of Office of the Governor Hand Over Report
- ix. Report Of the Committee on Trade, Industry, Tourism, Cooperatives Development and Marketing on The Status of Arujo Animal Feeds Factory, Oyugis Market and Rusinga Market.
- x. Report of the Committee on Ward Projects on the status of Implementation of Ward Projects in the Financial Year 2022/2023.

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- xi. Report of the Ward Projects Committee on the Status of Implementation of Ward Projects in the Department of Public Health and Medical Services in the Financial Year 2022/2023.
- xii. Report of the Committee on Water, Irrigation, Sanitation, Environment, Energy, Forestry and Climate Change on the Homa Bay County Climate Change Action Plan 2023-2027.
- xiii. Report of the Blue Economy, Fisheries Mining and Digital Economy Committee on the status of Selected Fish Landing sites in Homa Bay County.
- xiv. Report of the Committee on Delegated County Legislation on Capacity Building.
- xv. Report of the Committee on Education, Human Capital Development and Vocational Training on Capacity Building.
- xvi. Report of the Education, Human Capital Development and Vocational Training Committee on the status of the Early Year Education Centers across the County.

(iii) Performance of key development projects

Homa Bay County Assembly undertook the following development projects in the Financial Year 2022/2023:

PROJECT	VALUE	STATUS
Fencing Works	6,141,600	Complete
Mechanical and Drainage works	8,197,590	Complete
Renovation Works	8,749,097	Complete
Construction of Committee Rooms	13,365,990	On going
Construction of Speaker's Residence	34,868,279	On going

The County assembly is committed to ensure that tendering of all the projects are done competitively through open national tenders. The contractors are paid in time as per the payment certificate issued by the county public works officer.

(iv) Comment on value-for-money achievements

The projects above impacted positively to the citizens of the county in the following ways:

1. The fencing works has helped in providing enhanced security for the members and staffs of the county assembly
2. The newly constructed Committee rooms will aid in legislative works of the members thus enhancing service delivery.
3. Drainage works will help in safeguarding the environment against runaway erosion by storm water.

4. The renovation works will assist in strengthening the existing structures and physical amenities for better service delivery.
5. The Speakers residence upon completion will assist in cost reduction thus budget allocated for rent can be used in other matters that can assist in service delivery to the citizens.

(v) Challenges and Recommended Way Forward

The following challenges were encountered during the execution of the budget for the year 2022/2023:

1. Budget constraints, some vote heads were not adequately budgeted for.
2. IFMIS lapses and regular upgrade which usually bring challenges to the users.
3. The funds for development projects were not disbursed 100% thus resulting to non-implementation of some project.
4. The stringent conditions imposed by the controller of budget when accessing funds is inhibiting the effective delivery of services by the Assembly, thus hinders the reliance on Ifmis fully as a reporting tools.
5. The Recurrent budget has capping on its ceiling from CRA hence inhibits resource allocation.
6. Delay in funding by the National treasury through the Office of Controller of budget had serious setbacks on budget implementation.

Way Forward

- The budget allocations of funds on votes which are having high consumption rate should be enhanced so that adequate funds are available during budget implementation.
- The Ifmis should work effectively without any fluctuations. This might require an upgrading of the entire IFMIS with a view to avoiding congestion during the peak periods.

- Funds should be disbursed fully so that the assembly can implement all its projects as contained in the approved budget.

HOMA BAY COUNTY ASSEMBLY
P.O. BOX 20-40300 HOMA-BAY
15 FEB 2024
EMPLY CLERK

Name: Miss. Faith Adhiambo Apuko

Clerk of the County Assembly

5. Statement Of Performance Against County Assembly Predetermined Objectives

Guidance

Strategic development objectives

The key mandate of the County Assembly of Homa Bay is legislation, oversight, and representation. To achieve this, the Assembly’s program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2022/2023

Program 1	Objective	Outcome	Indicator	Performance	Remarks (Explain the reasons underperformance/ Overperformance)
Legislation, oversight and representation	31 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly	In FY 2022-2023 number of bills were passed 31	
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation	31 standing orders were reviewed	

6. Corporate Social Responsibility Statement/Sustainability Reporting

Homa bay County Assembly has a main role of being oversight of county government and legislative functions within Homa Bay County as delegated under Article 185 of the Constitution of Kenya 2010. The following are some of the achievements:

a) Sustainability strategy and profile –

The county assembly's top management has activated various sustainability strategies for the County Assembly including but not limited to:

- Ensuring compliance with government laws, regulations policies and standards
- Developing a County Assembly Risk management policy
- Engaging citizens through public participation to incorporate their views while undertaking oversight role.

b) Environmental performance

The Count Assembly of Homabay strives to maintain a healthy and clean environment for the county citizenry by promoting, conserving and protecting the environment. The Assembly was part of the team that took part in the Homa Bay County Roan Antelope Marathon that aimed to improve conservation at the Ruma National Park.

c) Employee welfare

The County Assembly Service Board (CASB) s charged with the responsibility of developing and implementing human resource policies and framework for the County Assembly in line with the relevant laws.

The Assembly empowers its employees through continuous skills development and training e.g accounts department were facilitated to a Training on IPSAS Financial Reporting at KSG Mombasa during the financial year.

County assembly also provide its employees with Workman Injury and Benefit Act (WIBA) Insurance Cover to ensure they are adequately compensated. Measures like availability of Fire extinguishers and Emergency exits in line with the Occupational Safety and Health Act of 2007, (OSHA.) requirements.

d) Market place practices-

a) Responsible Supply chain and supplier relations-

County assembly ensures that all tenders are open to all categories of people as per the regulations. Suppliers are paid promptly as evident in the current financial year where the amount of pending bills have reduced drastically.

b) Responsible ethical practices-

The assembly is striving to achieve a Corruption free environment where integrity is upheld through an implementation matrix developed by the Ethics and Anti-Corruption Commission.

c) Stewardship of goods and services

Outline efforts to safeguard the rights and interests of its citizens.

e) Community Engagements

The County Assembly of Homabay was one of the organisations that took part in the Homabay Roan Antelope Marathon as a way of promoting wildlife. It presented a strong team in the corporate section and is strongly committed towards ensuring that the people of Homabay County are well represented.

7.Statement Of Management Responsibilities

Sections 164 of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer of a County Government Entity to prepare financial statements in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board.

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2023, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

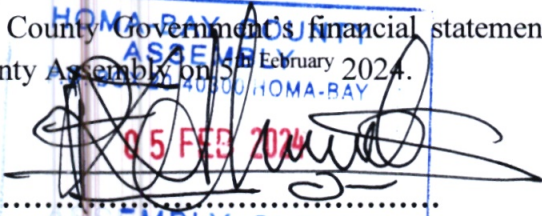
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended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

HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30th June 2023

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 5th February 2024.



A blue rectangular stamp with the text "HOMA BAY COUNTY ASSEMBLY" and "HOMA-BAY" is partially obscured by a handwritten signature in black ink. Below the signature is a red date stamp that reads "05 FEB 2024".

.....
Name: Miss. Faith Adhiambo Apuko
Clerk of the County Assembly

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON COUNTY ASSEMBLY OF HOMA BAY FOR THE YEAR ENDED 30 JUNE, 2023

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 Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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 Assembly of Homa Bay set out on pages 1 to 25, which comprise of the statement of assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on County Assembly of Homa Bay for the year ended 30 June, 2023

statement of comparison of budget and actual amounts 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 Assembly of Homa Bay as at 30 June, 2023, 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 Government Act, 2012 and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Misclassification of Borrowing from Car and Mortgage Loan Fund

The statement of receipts and payments reflects miscellaneous receipts balance of Kshs.12,440,863 which, as disclosed in Note 2 to the financial statements, includes funding from HBCA Mortgage Fund amount of Kshs.119,863, being borrowing from the Homa Bay County Assembly Car and Mortgage Loan Fund which should have been reflected in the statement of financial assets and liabilities as a financial liability.

In the circumstances, the accuracy and completeness of the miscellaneous receipts amount of Kshs.12,440,863 could not be confirmed.

2. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.385,865,889 as disclosed in Note 4 to the financial statements. However, review of the expenditure records revealed the following unsatisfactory matters: -

2.1 Unsupported Foreign Travel

The balance of Kshs.385,865,889 includes foreign travel and subsistence amount of Kshs.5,328,777 whose supporting payment vouchers and related documentation such as copies of visas, air tickets boarding passes, back to office reports and signed attendance lists, were not provided for audit.

In the circumstances, the accuracy, completeness and regularity of the expenditure of Kshs.5,328,777 on foreign travel and training could not be confirmed.

2.2 Unsupported Foreign Travel Expenses and Expenses on Committee Meetings

The balance of Kshs.385,865,889 includes foreign travel and subsistence amount of Kshs.5,328,777 out of which Kshs.2,262,225 was disbursed to seven (7) MCAs as travel allowance while attending Lake Victoria Region Local Authority Co-operation (LVRLAC) meeting at Mbarara City in Uganda from 10 April, 2023 to 15 April, 2023. However,

documents such as invitation, program of activity or agenda, signed attendance list and back to the office report in support of the Kshs.2,262,225 were not provided for audit.

In the circumstances, the accuracy completeness and propriety of the expenditure of Kshs.2,262,225 for the year ended 30 June, 2023 could not be confirmed.

2.3 Unsupported Domestic Travel and Subsistence and Expenditure on Committee Meetings

The balance of Kshs.385,865,889 includes domestic travel and subsistence amount of Kshs.214,265,794 out of which, Kshs.832,000 was paid to sixteen (16) Members of County Assembly (MCAs) as travel allowances to facilitate carrying out report writing exercise in Kisumu for the Department of Lands, Housing, Physical Planning from 31 October, 2022 to 2 November, 2022. However, documents such as invitation, program activity or agenda, attendance list and back to the office report in support of the travel allowances amount were not provided for audit.

In the circumstances, the accuracy and completeness of the expenditure of Kshs.832,000 could not be confirmed.

3. Unsupported Cash and Cash Equivalents

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.13,211,822 and as disclosed in Note 10 to the financial statements. However, the following unsatisfactory matters were noted:

- i. The bank reconciliation statements for Central Bank of Kenya-Development Account and Recurrent Account with balances of Kshs.18,150,327 and Kshs.15,150,217 respectively as at 30 June, 2023 were not provided for audit.
- ii. Bank reconciliation statement for Equity Bank Account reflects payments in cash book not yet recorded in bank statement amounting to Kshs.2,063,437, made on 30 June, 2023. However, the supporting payment vouchers and a subsequent bank statement were not provided for audit.
- iii. The County Assembly Service Board, according to the Board minutes dated 4 December, 2022 and with the approval of County Treasury on 21 December, 2022 resolved and opened a Salaries Account at Kenya Commercial Bank. This is contrary to Regulation 82(b) of the Public Finance Management (County Governments) Regulations, 2015, which requires all county government bank accounts to be opened at the Central Bank of Kenya except for imprest bank accounts for petty cash.
- iv. Review of the Central Bank of Kenya (CBK) recurrent bank account statement revealed a transfer of Kshs.1,474,632 dated 31 March, 2023 to Equity Bank Operation that had not been recorded in the cash book and therefore misstating the cash book balance.

- v. Review of Equity Bank Operation cash book revealed receipts of Kshs.6,201,000 which could not be traced to the bank statement.

In the circumstances the accuracy and completeness of the cash and cash equivalents balance of Kshs.13,211,822 could not be confirmed.

4. Unsupported Fixed Asset Balance

Annex 2 to the financial statement on summary of non-current asset register reflects total historical cost carried forward balance of Kshs.230,791,150 whose supporting and updated asset register was not provided for audit.

In the circumstances, the accuracy and completeness of the balance of Kshs.230,791,150 could not be confirmed.

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budget and actual on comparable basis amounts of Kshs.1,197,878,113 and Kshs.1,149,920,107 respectively, resulting in an under-funding of Kshs.47,958,006 or 4% of the budget. Similarly, the County Assembly spent Kshs.1,183,244,471 against final expenditure budget amounts of Kshs.1,197,878,113, resulting in an under-expenditure of Kshs.14,633,642.

The under-funding and under-expenditure affected the planned activities and may have negatively affected operations of the Assembly.

2. Pending Bills

2.1 Long Outstanding Pending Bills

Note 1 on pending accounts payable, under Other Disclosures, reflects balance brought forward (as at 1 July, 2022) of Kshs.93,313,490, addition for the year of Kshs.212,272,787, paid during the year of Kshs.221,024,859 and balance carried forward (as at 20 June, 2023) of Kshs.84,561,418. However, review of the supporting payment documents revealed that out of the opening balance of Kshs.93,313,490, only Kshs.14,117,555 was paid during the year, while the remaining balance of Kshs.79,195,935 was carried forward to 2023-2024 financial year. Management has explained that the latter amount includes bills totalling to Kshs.9,218,791 whose eligibility

was under investigation. It appears that the Management prioritized payments of bills that were incurred during the year under review rather than bills brought forward from the previous year, contrary to the provision of Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015.

In addition, the brought forward balance of Kshs.93,313,490 differs with a corresponding balance of Kshs.93,831,811 reflected in the audited financial statements for the year ended 30 June, 2022, resulting in an unreconciled variance of Kshs.518,321.

2.2 Outstanding Kenya Revenue Authority (KRA) Debt

Records from the Kenya Revenue Authority indicate that the County Assembly of Homa Bay owed the Authority Kshs.433,616,523. However, annexure 1 on pending bills does not disclose the unpaid debt to KRA. No satisfactory explanation was provided on the debt exposure and Management's plan to clear the debt could not be confirmed.

My opinion is not modified in respect of the these matters.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Unresolved Prior Year Matters

In the report of the Auditor-General for the financial year 2021/2022, nineteen (19) audit matters were raised under 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 sections of the report. However, the Progress on Follow Up on Prior Year Auditor's Recommendations sections of the financial statements reflects only five (5) matters out of the nineteen (19) matters, while fourteen (14) matters are not reflected as required by the Public Sector Accounting Standards Board. Further, although the status of some of the issues are indicated as either resolved or in progress, Management did not provide supporting documents to prove the status.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis of Conclusion

1. Non-Compliance with the Law on Maximum Payroll Deductions

Review of the payroll for the month of June, 2023 revealed that twenty-three (23) employees' net pays were less than a third of their respective basic salaries, 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 thirds (2/3) of such wages.

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

2. Use of Goods and Services

The statement of receipts and payments reflects use of goods and services balance of Kshs.385,865,889 as disclosed in Note 4 to the financial statements. However, the following unsatisfactory matters were noted.

2.1 Irregular and Uneconomical Use of Public Funds

The amount of Kshs.385,865,889 includes domestic travel and subsistence amount of Kshs.214,265,794 out of which, Kshs.12,065,206 was paid to staff, Members of the County Assembly (MCAs) and Members of the County Assembly Service Board (MCASB) to enable them attend an induction workshop in Mombasa. However, the following anomalies were noted:

- i. An amount of Kshs.8,808,000 was paid to an Equity Bank account on 29 September, 2022 to be disbursed to fifty-five (55) members of staff, MCAs and MCASB. However, no evidence was provided for audit indicating that the intended beneficiaries received the imprest.
- ii. Imprest totalling to Kshs.8,808,000 were not issued to the beneficiaries directly through imprest warrants as required by Section 91(2) of the Public Finance Management (County Governments) Regulations, 2015.
- iii. The expenditure of Kshs.12,065,206 was not a proper charge to public funds as the induction could have been held within the County Assembly premises as normal duties as directed by Cabinet Secretary for National Treasury, vide Circular No.20/2015 of November, 2015, which require all accounting officers to hold all workshops and retreats within the precincts of the duty station where most of the participant's work.

In the circumstances, value for money on the expenditure of Kshs.12,065,207 could not be confirmed, and Management was in breach of the law.

2.2 Uneconomical Expenditure on Team Building Under Hospitality Supplies and Services

The amount of Kshs.385,865,889 includes hospitality supplies and services amount of Kshs.29,780,538, out of which, an expenditure of Kshs.4,900,000 is in respect to team

building exercise for two hundred (200) persons for seven (7) days, held in Kisumu City. The expenditure was incurred contrary to the Treasury Circular No.20/2015 of 4 November, 2015 which require all accounting officers to hold all workshops and retreats within the precincts of the duty station where the majority of participant's work.

In the circumstances, Management was in breach of the law and value for money on the expenditure of Kshs.4,900,000 could not be confirmed.

3. Other Payments

3.1 Wasteful Expenditure on Tax Penalties

The statement of receipts and payments reflects other payments amount of Kshs.62,720,792 which, as disclosed in Note 9 to the financial statements, includes Kshs.46,526,162 in respect of KRA Agency Notices, which according to information provided, represents penalties paid to Kenya Revenue Authority for non-remittances of Pay-As-You-Earn (PAYE) and other taxes. However, Management did not provide a plausible explanation for the delayed deductions and remittances of statutory obligations resulting in the avoidable costs of Kshs.46,526,162.

In the circumstances, Management did not obtain value for money on the penalties on the statutory dues.

3.2 Payment of Society of Clerks at the Table in Kenya (SOCATT (K))

The other payments balance of Kshs.62,720,792 also includes Kshs.500,000 in respect of subscription fee for Society of Clerks at The Table in Kenya (SOCATT(K)). However, the subscription was not backed by any law.

In the circumstances, Management was in breach of the law and the County Assembly did not obtain value for money from the expenditure of Kshs.500,000.

3.3 Construction of Automated Gate House at Homa Bay County Assembly

As previously reported, on 21 May, 2020, the County Assembly Service Board entered into a contract for the construction of an automated gate house at Homa Bay County Assembly at a contract sum of Kshs.7,112,260 for a contract period of one (1) month ending on 21 June, 2020. The contractor had been paid Kshs.4,000,000 as at 30 June, 2022.

However, review of the project implementation status report dated 1 April, 2021 and audit inspection of the project on 22 November, 2023 revealed that outstanding works included windows and glazing, doors, internal finishes, external finishes, electrical installations and joinery fittings. Also, the contractor was not on site. The delay in completion of the automated gate house may compromise security in the Assembly premises

In the circumstances, value for money on the expenditure of Kshs.4,000,000 could not be confirmed.

4. Construction of Homa Bay County Assembly Office Block

As previously reported, Homa Bay County Assembly Service Board contracted a company on 10 July, 2019 to construct an office block at a contract sum of Kshs.348,927,840. According to the signed contract, the work was expected to be completed by 8 January, 2021. The Ministry of Transport, Infrastructure, Housing, Urban Development and Public Works later extended the completion date to 8 April, 2022. Review of records revealed that the contractor had been paid a total of Kshs.66,714,925.

However, physical inspection of the project on 22 November, 2023 and review of records in respect of the project revealed that: the work on the project had been done up to the substructure; the contractor was not on site and no work was ongoing at the site, despite the contract completion date being extended to 8 April, 2022. Information provided indicates that the project was stopped because of a dispute with the Homa Bay County Commissioner who accused the Assembly of the Assembly Management for putting up the Building without informing key stakeholders and without public participation.

In the circumstances, value for money of the expenditure of Kshs.66,714,925 could not be confirmed. Also, the delay in completion of the office block may adversely affect the operations of the Service Board.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Weak Controls Over Inventory Management

Review of store records revealed that the County Assembly did not conduct quarterly and annual stock takes for the financial year 2022/2023. In addition, there were no mechanisms put in place to track inventory items at issuance and at handover date by various users who had left the County Assembly.

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the County Assembly's financial reporting process, reviewing the effectiveness of how the 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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in

compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the County Assembly's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the County Assembly to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the County Assembly to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

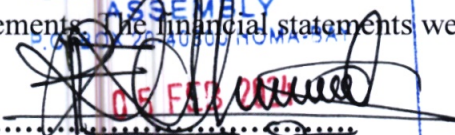
Nairobi


20 February, 2024

9. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Receipts			
Transfers from the CRF	1	1,137,479,244	1,122,267,322
Miscellaneous receipts	2	12,440,863	-
Total receipts		1,149,920,107	1,122,267,322
Payments			
Compensation of employees	3	449,293,840	470,385,703
Use of goods and services	4	385,865,889	442,747,110
Transfers to other government entities	5	203,000,000	75,000,000
Social security benefits	6	16,701,239	21,876,593
Acquisition of assets	7	65,662,711	13,662,599
Finance costs	8	-	4,952,549
Other payments	9	62,720,792	81,856,175
Total payments		1,183,244,471	1,110,480,729
Surplus/deficit		(33,324,364)	11,786,593

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th February 2024 and signed by:

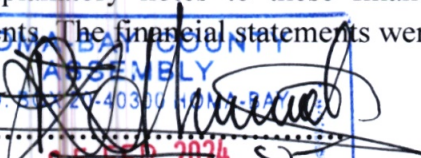
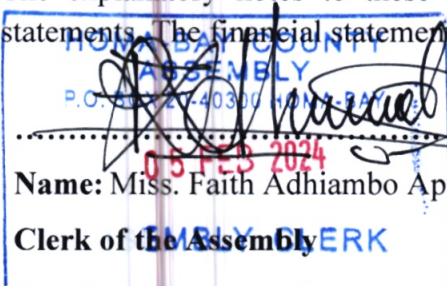

 Name: Miss Faith Adhiambo Apuko
 Clerk of the Assembly



 Name: CPA Jacinter Adede
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 13233

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****10. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2023**

		2022-2023	2021-2022
Financial assets	Note	KShs	KShs
Cash and cash equivalents			
Bank balances	10	13,211,822	41,851,461
Cash balances		-	-
Total cash and cash equivalents		13,211,822	41,851,461
Imprests and Advances		-	-
Total financial assets		13,211,822	41,851,461
Financial liabilities			
Third party deposits and retention	11	13,173,665	8,488,940
Net financial assets		38,157	33,362,521
Represented by			
Fund balance b/fwd	12	33,362,521	21,575,928
Prior year adjustment		-	
Surplus/(deficit) for the year		(33,324,364)	11,786,593
Net Financial Position		38,157	33,362,521

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th February 2024 and signed by:


 Name: Miss. Faith Adhiambo Apuko
 Clerk of the Assembly



 Name: CPA Jacinter Adede
 Chief Finance Officer – County Assembly
 ICPAK Member Number: 13233

11. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2023

		2022-2023	2021-2022
	Note	KShs	KShs
Cash flows from operating activities			
Receipts from operating income			
Transfers from the CRF	1	1,137,479,244	1,122,267,322
Miscellaneous receipts	2	12,440,863	-
Total receipts from operating income		1,149,920,107	1,122,267,322
Payments for operating expenses			
Compensation of employees	3	449,293,840	47,385,703
Use of goods and services	4	385,865,889	442,747,110
Transfers to other government entities	5	203,000,000	75,000,000
Social security benefits	6	16,701,239	21,876,593
Finance costs	8	-	4,952,549
Other payments	9	62,720,792	81,856,175
Total payments for operating expenses		1,117,581,760	1,096,818,130
Net receipts/(payments) from operating activities		32,388,347	25,449,192
Adjusted for:			
Prior year adjustment		-	-
Increase/(decrease) in accounts payable:	13	4,684,725	379,685
Net cash flows from operating activities		37,023,072	25,828,877
Cashflow from investing activities			
Acquisition of assets	7	(65,662,711)	(13,662,599)
Net cash flows from investing activities		(65,662,711)	(13,662,599)
Cash flow From Financing Activities			
Repayment of principal on domestic and foreign borrowing		0	0
Net cash flow from financing activities		0	0
Net increase in cash and cash equivalents		(28,639,639)	12,166,275

HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30th June 2023

Cash & cash equivalent at Start of the year		41,851,461	29,685,182
Cash & cash equivalent at end of the year		13,211,822	41,851,461

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 5th February 2024 and signed by:

HOMA BAY COUNTY
ASSEMBLY
P.O. BOX 20-46300, HOMA BAY
05 FEB 2024
ASSEMBLY CLERK
Name: Miss. Faith Adhiambo Apuko
Clerk of the Assembly

For: J.A.
.....
Name: CPA Jacinter Adede
Chief Finance Officer – County Assembly
ICPAK Member Number: 13233

**12. STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT AND DEVELOPMENT FOR
YEAR ENDED 30 JUNE 2023**

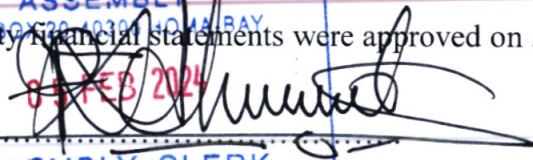
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,181,352,487	16,525,626	1,197,878,113	1,137,479,244	60,398,869	95%
Other receipts	-	-	-	12,440,863	(12,440,863)	-
Total	1,181,352,487	16,525,626	1,197,878,113	1,149,920,107	47,958,006	96%
Payments						
Compensation of employees	533,339,061	(95,749,539)	437,589,522	449,293,840	(11,704,318)	103%
Use of goods and services	272,032,752	74,028,659	346,061,411	385,865,889	(39,804,478)	112%
Transfers to other government entities	242,780,461	-	242,780,461	203,000,000	39,780,461	84%
Social security benefits	24,745,286	(8,044,047)	16,701,239	16,701,239	-	100%
Acquisition of assets	95,235,876	3,800,000	99,035,876	65,662,711	33,373,165	66%
Other payments	13,219,051	42,490,553	55,709,604	62,720,792	(7,011,188)	113%
Total	1,181,352,487	16,525,626	1,197,878,113	1,183,244,471	14,633,642	99%
Surplus/ deficit	-	-	-	(33,324,364)	33,324,364	-

- (a) The overutilization of 12% on the use of goods was as a result of additional funding from the County Executive of Homabay.
 (b) The underutilization of 16% on Transfers to other government entities was as a result of underfunding from the exchequer.
 (c) The underutilization of 34% on acquisition of assets was as a result of underfunding from the exchequer.
 (d) The overutilization of 13% on other payments was as a result of KRA Agency notices that was not included in the budget.
 (e) The overutilization of 3% on compensation to employees was as a result of over adjustments of the original budget.
 The differences in the original budget and the final budget was as a result of reallocation during supplementary budgeting.

HOMA BAY COUNTY ASSEMBLY
Annual Report and Financial Statements For the year ended 30th June 2023

HOMA-BAY COUNTY
ASSEMBLY
PO BOX 728 10310 HOMA BAY
05 FEB 2024
Name: Miss. Faith Adhiambo Apuko
Clerk of the Assembly

The entity financial statements were approved on 5th February 2024 and signed by:



.....
Name: CPA Jacinter Adede
Chief Finance Officer – County Assembly
ICPAK Member Number: 13233

12A STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: RECURRENT FOR THE YEAR ENDED 30 JUNE 2023

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	1,102,897,560	12,725,626	1,115,623,186	1,088,904,363	26,718,823	98%
Other receipts	-	-	-	12,440,863	(12,440,863)	-
Total	1,102,897,560	12,725,626	1,115,623,186	1,101,345,226	14,277,960	99%
Payments						
Compensation of employees	533,339,061	(95,749,539)	437,589,522	449,293,840	(11,704,318)	103%
Use of goods and services	272,032,752	74,028,659	346,061,411	385,865,889	(39,804,478)	112%
Transfers to other government entities	242,780,461	-	242,780,461	203,000,000	39,780,461	84%
Social security benefits	24,745,286	(8,044,047)	16,701,239	16,701,239	-	100%
Acquisition of assets	16,780,949	-	16,780,949	13,541,946	3,239,003	81%
Other payments	13,219,051	42,490,553	55,709,604	62,720,792	(7,011,188)	113%
Total	1,102,897,560	12,725,626	1,115,623,186	1,131,123,706	(15,500,520)	101%
Surplus/ deficit	-	-	-	(29,778,480)	29,778,480	-

- (a) The overutilization of 12% on the use of goods was as a result of additional funding from the County Executive of Homabay.
- (b) The underutilization of 16% on Transfers to other government entities was as a result of underfunding from the exchequer.
- (c) The underutilization of 19% on acquisition of assets was as a result of underfunding from the exchequer.
- (d) The overutilization of 13% on other payments was as a result of KRA Agency notices that was not included in the budget.
- (e) The overutilization of 3% on compensation to employees was as a result of over adjustments of the original budget.
- The differences in the original budget and the final budget was as a result of reallocation during supplementary budgeting.

HOMA BAY COUNTY ASSEMBLY
Annual Report and Financial Statements For the year ended 30th June 2023

HOMA-BAY COUNTY
ASSEMBLY
P.O. BOX 20,4350 HOMA
05 FEB 2024
Name: Miss. Faith Adhiambo Apuko
Clerk of the Assembly
ASSEMBLY CLERK

The entity financial statements were approved on 5th February 2024 and signed by:

For: [Signature]
Name: CPA Jacinter Adede
Chief Finance Office – County Assembly
ICPAK Member Number: 13233

12B STATEMENT OF COMPARISON OF BUDGET & ACTUAL AMOUNTS: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2023

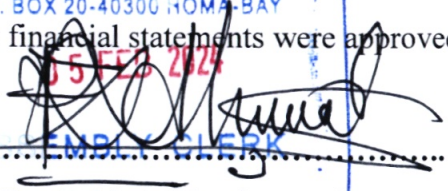
Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfers from the CRF	78,454,927	3,800,000	82,254,927	48,574,881	33,680,046	59%
Total	78,454,927	3,800,000	82,254,927	48,574,881	33,680,046	59%
Payments						
Acquisition of assets	78,454,927	3,800,000	82,254,927	52,120,765	30,134,162	63%
Total	78,454,927	3,800,000	82,254,927	52,120,765	30,134,162	63%
Surplus/ deficit	-	-	-	(3,545,884)	3,545,884	-

(a) The underutilization of 37% on acquisition of assets was as a result of underfunding from the exchequer.


The differences between the original budget and the final budget was as a result of reallocation during supplementary budgeting.

The entity financial statements were approved on 5th February 2024 and signed by:

HOMA BAY COUNTY ASSEMBLY
P.O. BOX 20-40300 HOMA-BAY
5 FEB 2024
EMBLY CLERK



Name: Miss. Faith Adhiambo Apuko
Clerk of the Assembly



Name: CPA Jacinter Adede
Chief Finance Office – County Assembly
ICPAK Member Number: 13233

13. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR THE YEAR ENDED 30 JUNE, 2023

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2022	2022	2022	2022	2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Programme 1: LEGISLATIVE SERVICES					
Members Welfare support services	260,383,244	12,725,626	273,108,870	273,108,720	100.00%
Legislative Development	245,045,286		245,045,286	240,453,017	98.13%
Total Expenditure for Programme 1	505,428,530	12,725,626	518,154,156	513,561,737	99.11%
Programme 2: OVERSIGHT & CONTROL SERVICES					
Capacity Building Services	7,000,000		7,000,000	7,000,000	100.00%
Report Writing Services	22,000,000		22,000,000	22,000,000	100.00%
Public Participation and Education	11,000,000		11,000,000	11,000,000	100.00%
Total Expenditure of Programme 2	40,000,000	-	40,000,000	40,000,000	100.00%
Programme 3: WARD REPRESENTATION SERVICES					
Staff Welfare Support services	66,628,835		66,628,835	66,628,836	100.00%
Ward Operations and Maintenance	17,284,320		17,284,320	17,284,320	100.00%
Total Expenditure of Programme 3	83,913,155	-	83,913,155	83,913,156	100.00%
Programme 4: POLICY, PLANNING, ADMINISTRATIVE AND SUPPORT SERVICES					
Administrative support services	297,124,937		297,124,937	302,613,381	101.85%
Financial management services	176,430,938		176,430,938	176,430,988	100.00%
Assembly infrastructure development services	78,454,927	3,800,000	82,254,927	66,725,209	81.12%
Total Expenditure of Programme 4	552,010,802	3,800,000	555,810,802	545,769,578	98.19%
Total	1,181,352,487	16,525,626	1,197,878,113	1,183,244,471	98.88%

14. Significant Accounting Policies

The Significant 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 third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

2. Reporting entity

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

3. Recognition of receipts and payments

a) Recognition of receipts

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

Significant Accounting Policies (Continued)

i) Transfers from the Exchequer/ County Treasury

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

ii) Other Receipts

Other receipts relate to receipts such as tender fees among others. These are recognised in the financial statements when the associated cash is received.

b) Recognition of payments

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

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) 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.

Significant Accounting Policies (Continued)

4. In-kind contributions

In-kind contributions are donations that are made to Homa Bay County Assembly 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, Homa Bay County Assembly 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.

5. Third Party Payments

This relates to payments done directly to supplier on behalf of the county governments 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 government is detailed in the notes to this financial statement.

6. 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.

7. 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 2023, this amounted to KShs. 13,173,665 compared to KShs 8,109,255 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

8. Imprests and Advances

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.

9. Third party deposits and retention

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.

10. Non-current assets

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

11. Pending bills

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

Significant Accounting Policies (Continued)

12. Contingent Liabilities

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, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity 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. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

13. Contingent Assets

The Entity 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 Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are 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.

Significant Accounting Policies (Continued)

14. 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 on 12th July 2022 for the period 1st July 2022 to 30 June 2023 as required by law. There was three 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.

15. Comparative figures

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

16. Subsequent events

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

17. Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

18. Related Party Transactions

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party entity and another entity are subject to common control.

Related party transaction is a transfer of resources or obligations between related parties regardless of whether a price is charged.

15. Notes to the Financial Statements**1. Transfer from CRF**

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from the county treasury for Q1	74,711,323	122,000,000
Transfers from the county treasury for Q2	75,300,000	436,900,200
Transfers from the county treasury for Q3	220,540,000	215,000,000
Transfers from the county treasury for Q4	766,927,921	348,367,122
Cumulative amount	1,137,479,244	1,122,267,322

(Excluded in the cumulative receipts of Kshs 1,137,479,244 is the Kshs 6,000,000 under development which was reported in the previous financial year 2021/2022.)

2. Miscellaneous receipts

	2022-2023	2021-2022
	Kshs	Kshs
Transfers from County Government of Homabay	12,321,000	-
Funding from HBCA Mortgage Fund	119,863	-
Total	12,440,863	-

3. Compensation Of Employees

	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	110,859,027	115,443,421
Basic wages of temporary employees	86,913,544	87,974,533
Personal allowances paid as part of salary	181,898,945	188,068,625
Personal allowances paid as reimbursements	6,328,530	7,008,433
Employer contribution to compulsory national social schemes	396,200	327,401
Employer contribution to compulsory national health insurance schemes	4,111,300	5,691,100
Pension and other social security contributions	58,786,294	-

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023**

Other personnel payments	-	65,872,190
Total	449,293,840	470,385,703

4. Use Of Goods And Services

	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	1,586,397	453,867
Communication, supplies and services	171,298	3,576,677
Domestic travel and subsistence	214,265,794	278,255,565
Foreign travel and subsistence	5,328,777	3,930,800
Printing, advertising and information supplies & services	5,801,022	3,254,807
Rentals of produced assets	114,000	1,449,712
Training expenses	31,014,760	41,268,686
Hospitality supplies and services	29,780,538	42,415,846
Insurance costs	37,421,051	30,255,842
Specialized materials and services	3,739,003	3,297,550
Office and general supplies and services	8,824,929	5,988,516
Fuel, oil and lubricants	2,859,433	1,585,022
Other operating expenses (<i>Include Bank charges</i>)	39,879,883	22,957,735
Routine maintenance – vehicles and other transport equipment	4,320,899	2,471,017
Routine maintenance – other assets	758,105	2,237,247
Total	385,865,889	443,397,889

5. Transfers To Other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Mortgage scheme/fund	203,000,000	75,000,000
Total	203,000,000	75,000,000

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****6. Social Security Benefits**

	2022-2023	2021-2022
	Kshs	Kshs
Government Pension and Retirement Benefits	16,701,239	21,876,593
Total	16,701,239	21,876,593

7. Acquisition Of Assets

<u>Non- financial assets</u>	2022-2023	2021-2022
	Kshs	Kshs
Construction of buildings	30,411,232	-
Refurbishment of buildings	15,709,534	3,682,945
Construction and civil works	5,999,999	-
Purchase of office furniture and general equipment	13,541,946	8,261,327
Purchase of specialized plant, equipment and machinery	-	1,718,327
Total acquisition of non- financial assets	65,662,711	13,662,599

8. Finance Costs

	2022-2023	2021-2022
	Kshs	Kshs
Interest on domestic borrowings (non-govt)	-	4,301,770
Total	-	4,301,770

(Provide detailed explanation on finance costs and whether they relate to borrowings on bank overdraft).

9. Other Payments

	2022-2023	2021-2022
	Kshs	Kshs
Ward Office Operation Expenses	15,694,630	12,314,068
Subscriptions	500,000	2,000,000
KRA Agency Notices	46,526,162	67,542,107
Total	62,720,792	81,856,175

10. Cash And Bank Balances

10. Bank Balances

Name Of Bank, Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep e.t.c	2022-2023	2021-2022
			Kshs	Kshs
Central Bank of Kenya Currency: Kshs	1000309482	Development	0	18,150,326.50
Central Bank of Kenya Currency: Kshs	1000239379	Recurrent	0	15,150,216.25
Cooperative Bank of Kenya Currency: Kshs	01141456870100	Commercial	1	61,254.16
Equity Bank of Kenya Currency: Kshs	0980263265106	Commercial	38,156	723.82
Equity Bank of Kenya Currency: Kshs	0980279894772	Retention	13,173,665	8,488,940
Kenya Commercial Bank of Kenya Currency: Kshs	1309435375	Commercial	0	-
Total			13,211,822	41,851,461

Notes To The Financial Statements (Continued)

11. Third Party Deposits and Retention

Description	2022-2023	2021-2022
	Kshs	Kshs
Retentions	13,173,665	8,488,940
Total	13,173,665	8,488,940

12. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts	41,851,461	29,685,182
Third party deposits and retentions	(8,488,940)	(8,109,255)
Total	33,362,521	21,575,927

	Balance b/f from FY2021-2022 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f For Comparative FY 2022-2023
Description Of The Error	Kshs	Kshs	Kshs
Bank Account Balances	41,851,461	-	41,851,461
Third party deposits and retention	(8,488,940)	-	(8,488,940)
	33,362,521	-	33,362,521

13. Changes In Third Party Deposits and Retentions

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Third Party Deposits and Retention As At 1 st July 2022	8,488,940	8,109,255
Closing Third Party Deposits and Retention As At 30 th June 2023	13,173,665	8,488,940
Change In Third Party Deposits and Retention	4,684,725	379,685

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****Notes To The Financial Statements (Continued)****Other Disclosures****1. Pending Accounts Payable (See Annex 1)**

	Balance b/f FY 2021/2022	Additions for the year	Paid during the year	Balance c/f (insert current FY 2023
Description	Kshs	Kshs	Kshs	Kshs
Construction Of Buildings	9,218,791	30,411,232	(30,411,232)	9,218,791
Construction Of Civil Works	5,408,530	21,709,533	(21,709,533)	5,408,530
Supply Of Goods	27,413,459	26,739,904	(29,250,609)	24,902,754
Supply Of Services	51,272,710	118,698,314	(124,939,681)	45,031,343
Total	93,313,490	212,272,787	(221,024,859)	84,561,418

2. Related party transactions:

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

The following comprise of related parties to the County Assembly:

- i) Members of County Assembly.
- ii) Key management personnel that include the Clerk of the Assembly and heads of departments.
- iii) The County Executive.
- iv) County Ministries and Departments.
- v) Other County Government entities including corporations, funds and boards.
- vi) The National Government.
- vii) Other County Governments; and
- viii) State Corporations and Semi-Autonomous Government Agencies.

	2022-2023	2021-2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the Speaker, Deputy Speaker and the MCAs	193,873,656	275,215,824

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023**

Key Management Compensation (Clerk and Heads of departments)	41,349,000	37,145,400
Total Compensation to Key Management	235,222,656	312,361,224
<u>Transfers to related parties</u>		
Transfers to other County Government Entities such as car and mortgage schemes	228,561,800	75,000,000
Total Transfers to related parties	228,561,800	75,000,000
<u>Transfers from related parties</u>		
Transfers from the CRF	1,126,681,959	1,122,267,322
(Insert any other transfers received)	12,321,000	-
Total Transfers from related parties	1,139,002,959	1,122,267,322

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****16. Progress On Follow On Prior Year Auditor's Recommendations**

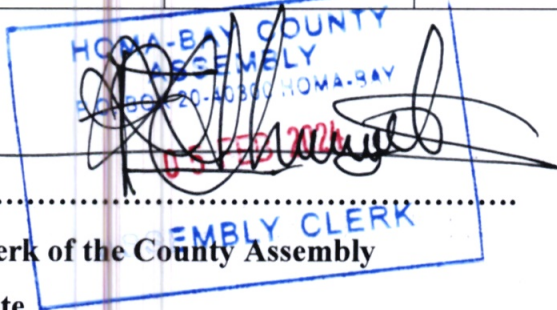
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Exchequer Releases	The management has performed a reconciliation exercise with the County Government of Homabay.	Resolved	June 2023
2	Payment Outside the IPPD Payroll System	The management is in the process of ensuring all ward staffs are in the IPPD system. Currently only 65 staffs are not the IPPD system.	In Progress	March 2024
3	Unsupported Domestic Travel and Subsistence Allowances	The management has ensured that the supporting documents for the report writing exercise is available.	Resolved	June 2023
4	Cash and Cash Equivalentents	The management has ensured that bank reconciliation and cashbooks are checked by a senior officer who is independent of the preparer.	Resolved	June,2023

HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30th June 2023

5	Unconfirmed Accuracy on Non-Current Assets	The management is in the process of transferring Non-Current assets that were inherited from the defunct Municipal Council.	Resolved	June,2023
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Clerk of the County Assembly
Date

HOMA BAY COUNTY ASSEMBLY
Annual Report and Financial Statements For the year ended 30th June 2023

17. Annexes

Annex 1 – Analysis Of Pending Accounts Payable

N o.	Supplier of Goods or Services	Date invoiced/ Contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstandi ng Balance
Construction Of Buildings								
1	ODURU ENTERPRISES	29-Oct-20	CONSTRUCTION WING 1	5,971,384	2,771,584			2,771,584
2	OXYGEN ENTERPRISES	29-Oct-20	CONSTRUCTION WING 3	5,793,867	3,098,130			3,098,130
3	SCONAN CO LD	29-Oct-20	CONSTRUCTION WING 2	5,550,793	1,854,440			1,854,440
4	RICO INTRIOR DESIGN		CONSTRUCTION OF NEW ASSEMBLY HALL	14,150,682	994,637			994,637
5	KEVO RENOVETORS LTD		COSTRUCTION OF OFFICE EXTENTION	5,979,570	500,000			500,000
Sub-Total					9,218,791			9,218,791
Construction Of Civil Works								
1	BUILD HIGH	17-Jun-20	CAR PARK	6,898,950	3,016,270			3,016,270
2	KOMBIRO CONSTRUCTION	21-May-20	GATE	7,112,260	2,392,260			2,392,260
Sub-Total					5,408,530			5,408,530
Supply Of Goods								
1	ICONET SOLUTIONS LTD		PRINTERS/FLASH DISKS SUPPLY	175,018	175,018			175,018
2	LORSQUZ		PRINTED STATIONARY	2,220,070	2,220,070			2,220,070
3	OYUGIS COMPUTERS		ACCESS DOORS SUPPLY		246,152			246,152
4	ARIGEM LOGISTICS	12-Mar-21	CURTAINS	604,733	604,733			604,733
5	ARIGEM LOGISTICS	12-Mar-21	CARPET	882,458	882,458			882,458

HOMA BAY COUNTY ASSEMBLY
Annual Report and Financial Statements For the year ended 30th June 2023

6	CLIMAC GALAXY	25-May-21	COMPUTERS	819,000	819,000		819,000	-
7	DIGITAL VILLAGES COMPUTERS		COMPUTER SERVER	3,511,320	1,323,322			1,323,322
8	DONNA SERVE	24-Feb-21	STAFF IDS	147,500	147,500			147,500
9	FAST CHOICE	1-Jun-17	SUPPLY OF WARD OFFICE FURNITURE	4,227,180	4,227,180			4,227,180
10	FIRSTGEN AGENCIES	28-Aug-20	CASA GAMES UNIFORMS AND EQI	2,393,900	2,393,900		1,000,000.00	1,393,900
11	FLAMETREE COMPUTERS SYSTEM	20-Nov-20	SUPPLY OF COMPUTERS	498,000	498,000			498,000
12	HOPELEZE SYSTEMS	12-Sep-21	ICT ITEMS (LAPT & DESK TOPS,PRINTERS)	2,461,800	2,461,800		1,000,000.00	1,461,800
13	INFOLINK CONSULTING		SUPPLY OF TABS/PHONES	1,935,800	1,935,800			1,935,800
14	JASCOM STATIONARIES	19-Feb-21	OFFICE STATIONARIES	149,150	149,150			149,150
15	JOYSTAR BUSINESS TRAINING	24-Feb-21	PHOTOCOPYING PAPERS	132,500	201,662			201,662
16	MARSDEN CONSTRUCTION LIMITED	17-Mar-22	WATER AND SODA	344,750	344,750			344,750
17	NATION MEDIA GROUP LIMITED	27-Oct-21	COVID 19 ITEMS	2,500,000	2,500,000			2,500,000
18	NYAMTONGLO ENTERPRISES	12-Jul-21	COVID 19 ITEMS	566,290	566,290			566,290
19	RATIDO ENTERPRISES	6-Aug-18	CASA GAMES UNIFORMS	2,100,050	2,100,050		500,000	1,600,050
20	SAHAJANAND SPARES CORNER	26-Jan-22	SUPPLY OF TYRES	566,560s	566,560			566,560
21	TWINSTONE VENTURES LIMITED	5-Nov-20	UNIFORMS	2,100,063	2,100,063		900,000	1,200,063
22	VAALIVA ENTERPRISES		SUPPLY OF REFRESHMENTS	950,000	950,000			950,000
23	Yatovel Enterprises Limited	29AUG,2022	Supply & delivery of office furniture.	3,994,930		3,994,930	3,500,000	494,930
24	Cleanse Jewels & Gems Kenya Enterprises	25AUG,2022	Supply & Delivery of toners	2,662,720		2,662,720	2,660,160	2,560

HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30th June 2023

2 5	BayLake Logistics Limited	11APRIL,2023	Supply and Delivery of Tablets.	4,093,000		4,093,000	3,008,517	1,084,483
2 6	Miatonite Company Limited	07MAR,2023	Supply and delivery of Assorted Security Equipment	726,533		626,321	500,000	126,321
Sub-Total						27,413,459	11,376,972	13,887,677
Supply Of Services								
1	AMACO INSURANCE	4-May-19	MOTOR VEHICLE INSURANCE	522,390	46,000			46,000
2	AON KENYA	21-May-20	ASSETS INSURANCE	2,498,611	744,213			744,213
3	DAPRI CONSULTING	11-Dec-14	HBCA SERVICE CHARTER		1,508,611			1,508,611
4	IBDANO SYSTEMS		PHOTOCOPYING OF ADPs	49,700	49,700			49,700
5	IBDANO SYSTEMS		PHOTOCOPYING	37,630	37,630			37,630
6	MWAMU AND COMPANY ADVOCATE	3-Apr-19	LEGAL FEE	1,500,000	1,500,000			1,500,000
7	SUNSET HOTEL	4-Dec-20	HOSPITALITY SERVICES		100,000			100,000
8	VITTORIA SUITES	4-Dec-20	HOSPITALITY SERVICES		1,200,000			1,200,000
9	OTIENO,RAGOT & CO ADVOCATES		LEGAL FEES BALANCE		2,448,608			2,448,608
10	BIENVENUE DELTA HOTEL	5-Nov-21	HOSPITALITY SERVICES		4,597,700			4,597,700
11	CIALA RESORT	27-Oct-21	HOSPITALITY SERVICES		2,700,000			2,700,000
12	GLACIER EAST AFRICA	25-May-21	CLEANING SERVICES		280,086			280,086
13	GREAT LAKES HOTEL	1/26/2023 - 2/2/23	HOSPITALITY SERVICES		9,500,000		3,809,500	5,690,500
14	HOTEL TWIN TOWERS	17-Mar-21	HOSPITALITY SERVICES		589,655		589,655	-
15	JAPAT GENERAL SERVICES	8-Aug-18	CLEANING SERVICES		3,850,000			3,850,000
16	KISUMU LINK TOURS		AIRTICKET BILL		3,117,685			3,117,685

HOMA BAY COUNTY ASSEMBLY
Annual Report and Financial Statements For the year ended 30th June 2023

1 7	LUMUMBA AND AYIEKO	3-Apr-20	LEGAL FEE						
1 8	LIQUID TELECOME	18-Jun-20	INTERNET SERVICES			8,000,000		5,000,000.00	3,000,000
1 9	PINECONE HOTEL	21-May-20	HOSPITALITY DURING LANDS CTEE			530,480			530,480
2 0	PRIDE KINGS SECURITY SERVICES	24-Jun-21	SECURITY GUARD SERVICES			1,200,000			1,200,000
2 1	STAR NEWS PAPER	15-Oct-21	ADVERT			5,400,000			5,400,000
2 2	SYSCORE SOLUTION SYSTEM	8-Mar-21	CONSULTANCY SERVICES			133,000			133,000
2 3	THE KENYAN ALLIANCE	2017/2018	MEDICAL COVER BALANCE			785,862			785,862
2 4	THE STANDARD GROUP LTD	5-Mar-20	ADVERT			355,746			355,746
2 5	Whirlsprings Hotel Limited	21NOV,20 22	Provision of Hospitality services.			2,597,734		499,400	2,098,334
2 6	Trident Insurance Company Limited	19/AUG,20 22	Provision of GPA & WIBA to MCA's				1,337,500	1,332,500	5,000
Sub-Total						51,272,710	41,989,083	48,230,451	45,031,343
Grand Total						93,313,490	53,366,055	62,118,128	84,561,418

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****Annex 2 – Summary Of Non-Current Asset Register**

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2023
Land					
Buildings and structures	127,122,337	52,120,765			179,243,102
Transport equipment	27,301,170				27,301,170
Office equipment, furniture and fittings	2,220,000	13,541,946			15,761,946
ICT equipment	5,245,929	3,239,003			8,484,932
Total	161,889,436	68,901,714			230,791,150

(The cumulative figure on the additions during the year includes Kshs 3,239,003 towards the purchase of ICT Equipment thus more than the acquisition figure of Kshs 65,662,711)

HOMA BAY COUNTY ASSEMBLY**Annual Report and Financial Statements For the year ended 30th June 2023****Annex 3 – Reconciliation of transfers between the County Treasury and County Assembly**

HOMA BAY COUNTY ASSEMBLY		
EXCHEQUER DISBURSEMENTS ANALYSIS AS AT 30TH JUNE,2023		
EXCHEQUER DISBURSEMENTS	DATE	
Order DD 28072022	Jul-22	10,797,285.00
Order DD 28092022	Jul-22	25,982,926.00
Order DD 28092022	Jul-22	10,852,926.00
Order DD 28092022	Jul-22	7,507,107.00
TOTAL		55,140,244.00
Order DD 28092022	Aug-22	11,110,885.00
Order DD 28092022	Aug-22	1,503,529.00
Order DD 28092023	Aug-22	9,864,850.00
Order DD 28092024	Aug-22	4,402,700.00
Order DD 28092025	Aug-22	33,118,036.00
Order DD 28092026	Aug-22	60,000,000.00
Order DD 28092027/DEV	Aug-22	3,800,000.00
TOTAL		123,800,000.00
Order DD 28092028	Sep-22	10,954,953.00
Order DD 28092029	Sep-22	4,324,089.00
Order DD 28092030	Sep-22	29,420,958.00
Order DD 28092031	Sep-22	15,300,000.00
Order DD 28092032	Sep-22	48,000,000.00
TOTAL		108,000,000.00
Order DD 28092033	Oct-22	27,607,192.00
Order DD 28092034	Oct-22	8,091,755.00
Order DD 28092035	Oct-22	16,147,432.00
Order DD 28092036	Oct-22	22,345,222.00
Order DD 28092037	Oct-22	25,808,399.00
TOTAL		100,000,000.00
Order DD 07122022	Nov-22	26,481,907.00
Order DD 29122022	Nov-22	8,458,835.00
Order DD 29122022	Nov-22	9,704,026.00
Order DD 29122022	Nov-22	15,355,232.00
Order DD 29122022	Nov-22	60,000,000.00
		120,000,000.00
Order DD 02022023	Dec-22	18,766,530.00

HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30th June 2023

Order DD 07022023	Dec-22	24,743,871.00
Order DD 07022023	Dec-22	8,597,316.00
Order DD 07022023	Dec-22	27,892,283.00
TOTAL		80,000,000.00
Order DD 07022023	Jan-23	34,815,714.00
Order DD 07022023	Jan-23	6,931,295.00
Order DD 07022023	Jan-23	15,000,000.00
Order DD 07022023	Jan-23	23,792,991.00
Order DD 07022023	Jan-23	40,000,000.00
TOTAL		120,540,000.00
Order DD 22032023	Feb-23	29,905,461.00
Order DD 22032023	Feb-23	6,134,937.00
Order DD 22032023	Feb-23	9,884,500.00
Order DD 22032023	Feb-23	24,075,102.00
Order DD 22032023	Feb-23	10,000,000.00
TOTAL		80,000,000.00
Order DD 22042023	Mar-23	29,691,770.00
Order DD 22042023	Mar-23	6,077,028.00
Order DD 22042023	Mar-23	11,820,000.00
Order DD 22042023	Mar-23	22,411,202.00
Order DD 22042023	Mar-23	20,000,000.00
TOTAL		90,000,000.00
Order DD 22052023	Apr-23	32,260,397.00
Order DD 22052023	Apr-23	6,135,858.00
Order DD 22052023	Apr-23	30,755,738.00
Order DD 22052023	Apr-23	20,848,007.00
TOTAL		90,000,000.00
Order DD 22062023	May-23	29,951,170.00
Order DD 22062023	May-23	6,064,126.00
Order DD 22062023	May-23	32,260,788.00
Order DD 22062023	May-23	6,135,467.00
Order DD 22062023	May-23	12,433,910.00
Order DD 22062023	May-23	38,378,658.00
Order DD 22062023/DEV	May-23	44,774,881.00
		169,999,000.00
TOTAL DISBURSEMENTS FOR FY 2022/2023		1,137,479,244.00