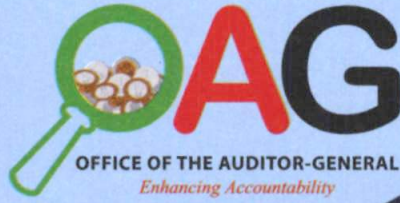


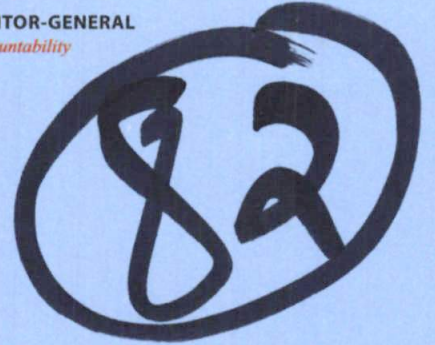
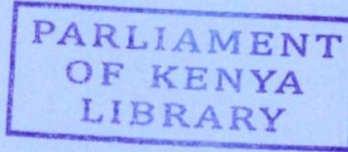
REPUBLIC OF KENYA



REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

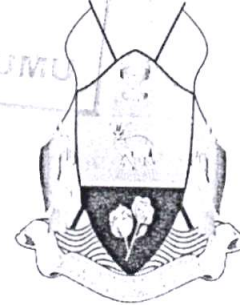
ON

COUNTY ASSEMBLY OF SIAYA

FOR THE YEAR ENDED
30 JUNE, 2025

PAPERS LAID	
DATE	24/09/26
TABLED BY	W. E. G. K. E.
COMMITTEE	
CLERK AT THE TABLE	C. K. R. O. P.





SIAYA COUNTY ASSEMBLY

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025

Transitional IPAS Financial Statements

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

TABLE OF CONTENTS

1. Acronyms, Abbreviations and Definition of Key Terms.....	iii
2. Key Entity Information and Management.....	iv
3. Governance Statement.....	vii
4. Foreword by the Clerk of the Assembly.....	xxvii
5. Statement of Performance Against County Assembly Predetermined Objectives.....	xlii
6. Environmental and Sustainability Reporting.....	xliv
7. Management Discussion and Analysis.....	7
8. Statement of Management Responsibilities.....	xlvi
9. Report of the independent auditor, County Assembly of Siaya for the year ended 30 th June 2025.....	xlvi
10. Statement of Financial Performance for the year ended 30 th June 2025.....	1
11. Statement of Financial Position as at 30 th June 2025.....	2
12. Statement of Changes in Net Assets for the period ended 30 th June 2025.....	4
13. Statement of Cash Flows for the period ended 30 th June 2025.....	5
14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025.....	7
15. Notes to the Financial Statements.....	11
16. Appendix.....	41

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

<i>ADP</i>	<i>Annual Development Plan</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CA</i>	<i>County Assembly</i>
<i>CARA</i>	<i>County Allocation of Revenue Act</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>CECM</i>	<i>County Executive Committee Member</i>
<i>CE</i>	<i>County Executive</i>
<i>CG</i>	<i>County Government</i>
<i>CIDP</i>	<i>County Integrated Development Plan</i>
<i>COG</i>	<i>Council of Governors</i>
<i>CRA</i>	<i>Commission on Revenue Allocation</i>
<i>CRF</i>	<i>County Revenue Fund</i>
<i>CT</i>	<i>County Treasury</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>MCA</i>	<i>Member of County Assembly</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OSR</i>	<i>Own Source Revenue</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>NT</i>	<i>National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>KRB</i>	<i>Kenya Roads Board</i>
<i>Kshs</i>	<i>Kenya Shillings</i>
<i>FY</i>	<i>Financial Year</i>
<i>W.I.P</i>	<i>Work in Progress</i>

B. Definition of Key Terms

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
-----------------------------	--

2. Key Entity Information and Management

(a) Background information

The County Assembly is constituted as per article 177 of the Constitution of Kenya 2010. It 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 42 Members of County Assembly (MCAs) elected/nominated 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 County Assembly day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	-Hon George Owino Okode
2.	Clerk of the County Assembly	-Mr. Eric Odhiambo Ogenga
3	Deputy Clerk of the County Assembly	-Mr. Sylvester Douglas Agola
4.	Director Finance and Accounting Services	-CPA. David Ouma Okumu
5.	Director Human Resource and Administration	-Ms. Roselinda Achien'g Barasa
6.	Principal Procurement Officer	-Ms. Rose Awuor Omedo

(c) Fiduciary Management

The key management personnel who held office during the year ended June 30th 2025 and who had direct fiduciary responsibility were:

NO	Designation	Name
1	Accounting Officer	Mr. Eric Odhiambo Ogenga.
2	Director Financial and Accounting Services	CPA. David Ouma Okumu.
3	Principal Finance Officer	Mr. Danish Christopher Okuthe
4	Principal Procurement Officer	Ms. Rose Awuor Omedo

Key Entity Information and Management (Continued)

(d) Fiduciary Oversight Arrangements

Public accounts and investment committee activities

The Public Accounts and Investment Committee is mandated to look at the financial statements together with the audit report from the Office of Auditor General. On the same note, they come up with recommendations, which they forward to the Assembly for implementation.

Finance Committee Activities

All matters related to finance, trade development and regulation, including markets, trade licenses, (excluding regulation of professionals), fair trade practices, and cooperative societies and control of outdoor advertising

Audit Committee

The Audit committee obtain assurance from the management that all the financial and non-financial internal control and risk management functions are operating effectively and reliably. Further, provide independent review of entity's performance and effectiveness, provide effective liaison and facilitate communication between management and external audit, provide oversight of entity's internal audit function, provide oversight of the implementation of accepted audit recommendation and ensure the entity effectively monitors compliance with legislative and regulatory requirements and promotes a culture committed to lawful and ethical behaviour.

Internal Audit Department

Is an independent department task with responsibility of undertaking Post Audit activity on the Assembly's systems and Reports. It ensures that internal control systems are effective and give an assurance on the organisational performance.

Budget and Appropriation Committee

Matters relating to coordination, control and monitoring of the County budget, discuss and review the estimates and make recommendations to the County Assembly; examine the County Fiscal Strategy Paper presented to the County Assembly; examine Bills related to the national budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and Programmes with direct budget outlays.

(e) Entity Headquarters

P.O. Box 7-40600
County Assembly Building/House/Plaza
SIAYA, KENYA
Telephone: +254708745148 / 0575321021
E-mail: clerk@siayaassembly.go.ke / siyacountyassembly.go.ke
Website: www.siayaassembly.go.ke

(f) Entity Contacts

Telephone: +254708745148 / 0575321021
E-mail: clerk@siayaassembly.go.ke / siyacountyassembly.go.ke
Website: www.siayaassembly.go.ke

(g) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Kenya Commercial Bank, Siaya
P.O. 52 – 40600
Siaya

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

(j) County Attorney

Siaya County Attorney
P.O. Box 803-40600
Siaya

3. Governance Statement

The County Assembly

The County Assembly is constituted by the MCAs of Siaya 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:

- a) Committee of Powers and Privileges
- b) Public Accounts/Investment Committee
- c) Budget and Appropriations Committee
- d) House business committee
- e) Selection committee
- f) Appointments committee
- g) Chairpersons' panel
- h) Committee on delegated county legislation

County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2025

- i) County sectoral committee on health services
- j) County sectoral committee on education, youth affairs, gender and social services
- k) County sectoral committee on public works, roads, transport and communication
- l) County sectoral committee on water and irrigation
- m) County sectoral committee on governance and administration
- n) County sectoral committee on finance, trade, industry, labour and cooperative development
- o) County sectoral committee on tourism, wildlife conservation and sports
- p) County sectoral committee on agriculture, livestock and fisheries
- q) County sectoral committee on lands physical planning, surveying and housing
- r) County sectoral committee on justice and legal affairs
- s) County committee on implementation
- t) Committee on welfare
- u) Committee on procedure and rules
- v) Liaison committee

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

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 members during FY 2025 were:

Member	Designation	Ward
Hon George Okode	Speaker/Chairman	
Hon Andrew Omwende	Vice Chairman	Sigomre
Hon. Silvester Madialo	Member	Usonga
Hon. David Ragen	Member	Central Alego
Hon. Lorna Adida	Member	Nominated
Hon. Benard Adala	Member	North Ugenya
Hon. Dorah Abonyo	Member	Nominated
Hon. Rose Rabinya	Member	Nominated
Hon. Michael Omondi	Member	South Uyoma

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

b) Audit Committee

The audit committee was constituted in December, 2017. Its mandate is to advise the County Government on institutional risk management and compliance. The committee members during FY 2024-2025 were:

Member	Designation
CPA. Julia Akinyi Ohore	Chairperson
CPA. Joseph Odhiambo Onyango	Vice Chairperson
CPA. Lucy Mugadukha Anangwe	Member

c) Public Accounts/Investment Committee

The committee was formed to provide oversight on the County's finances. The members who served in the committee during the year were:

Member	Designation	Ward
Hon. William Kinyanyi	Chairman	Yala Township
Hon. David Ragen	Vice Chairman	Central Alego
Hon. Andericus Odongo	Member	West Ugenya
Hon. Lorna Adida	Member	Nominated
Hon. Francis Otiato	Member	Yimbo East
Hon. John Apodo	Member	Sidindi
Hon. Vincent Odawa	Member	North Alego
Hon. Bismark Olang'o	Member	Central Sakwa
Hon. Fredrick Omoro	Member	East Ugenya
Hon. Julie Okelo	Member	Nominated
Hon. Justus Oguta	Member	West Uyoma

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

d) Budget and Appropriations Committee

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 members who served in the committee during the period were:

Member	Designation	Ward
Hon Silvester Madialo	Chairman	Usonga
Hon Susan Okwirry	Vice Chairperson	West Gem
Hon. Andrew Omwende	Member	Sigomre
Hon. James Otare	Member	Siaya Township
Hon. Philip Abuba	Member	North Gem
Hon. Francis Otiato	Member	Yimbo East
Hon. Benard Adala	Member	North Ugenya
Hon. Mark Okeyo	Member	West Asembo
Hon. Agnes Awita	Member	Nominated
Hon. Edwin M. Otieno	Member	Ugunja
Hon. Booker W. Bonyo	Member	North Uyoma
Hon. Dorothy Oinga	Member	Nominated
Hon. Eunice R. Achieng	Member	South Sakwa

e) Speaker's Panel

The Committee shall –

- a. Plans on presiding of Assembly sittings.
- b. Review Rulings made by the Speaker or presiding member.

The membership during the year consisted of;

Member	Designation	Ward
Hon. George Okode	Chairman	
Hon. Andericus Odongo	Vice Chairman	West Ugenya
Hon. Silvester Madialo	Member	Usonga
Hon. Benard Adala	Member	North Ugenya
Hon. Cynthia Akinyi	Member	Nominated
Hon. Fredrick Omoro	Member	East Ugenya
Hon. Felix Okumu	Member	West Alego
Hon. Gordon Onguuru	Member	East Asembo
Hon. Truphosa Odinga	Member	West Sakwa
Hon. Brian A. Obiero	Member	South Gem

f) Procedure and House Rules Committee

The Committee shall –

- a). Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;
- b) Review the Standing Order from time to time

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Member	Designation	Ward
Hon George Okode	Speaker/ Chairman	
Hon. Emily Awita	Vice Chairperson	Nominated
Hon. Julie Okelo	Member	Nominated
Hon. Andericus Odongo	Member	West Ugenya
Hon. Mark Okeyo	Member	West Asembo
Hon. David Ragen	Member	Central Alego
Hon. Susan Okwirry	Member	West Gem

g) House Business Committee

The Committee shall -

- a). Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly;
- b). Monitor and oversee the implementation of the County Assembly Business and programs.
- d). Determine the order in which the reports of Committees shall be debated in the County Assembly;
- e). May take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.

Member	Designation	Ward
Hon. George Okode	Speaker/Chairman	
Hon. Andericus Odongo	Vice Chairman	West Ugenya
Hon. Edwin M. Otieno	Member	Ugunja
Hon. Scholastica Madowo	Member	South East Alego
Hon. Seth Baraka	Member	East Gem
Hon. Emily Awita	Member	Nominated
Hon. Justus Oguta	Member	West Uyoma

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Hon. Simon Angule	Member	Yimbo West
Hon. Shalom Oduor	Member	Nominated

h) Committee on Selection

The Committee shall –

Nominate members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments

Member	Designation	Ward
Hon. Edwin M. Otieno	Chairman	Ugunja
Hon. Eunice R. Achieng	Vice Chairperson	South Sakwa
Hon. Booker W. Bonyo	Member	North Uyoma
Hon. Sylvester Madialo	Member	Usonga
Hon. William Kinyanyi	Member	Yala Township
Hon. Andrew Omwende	Member	Sigomre
Hon. Benard Adala	Member	North Ugenya
Hon. Francis Otiato	Member	Yimbo East
Hon. Mark Okeyo	Member	West Asembo

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

i) Committee on Appointments

The committee shall vet and report on all appointments where the constitution or any other law requires the House to approve.

Member	Designation	Ward
Hon George Okode	Speaker/Chairman	
Hon. Truphosa Odinga	Vice Chairperson	West Sakwa
Hon. Sylvester Madialo	Member	Usonga
Hon. Edwin M. Otieno	Member	Ugunja
Hon. Peter Joseph Oduor	Member	Ukwala
Hon. Dorothy Oinga	Member	Nominated
Hon. Michael Omondi	Member	South Uyoma
Hon. Oliver Arika	Member	North Sakwa
Hon. Philip Abuba	Member	North Gem
Hon. John Apodo	Member	Sidindi

j) Liaison Committee

The Committee shall;

- a. Guide and co-ordinate the operations, policies and mandates of all Committees;
- b. Deliberate on and apportion the annual operating budget among the Committees;
- c. Consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly;
- d. Ensure that Committees submit reports as required by the Standing Orders;
- e. Determine, whenever necessary, the committee or committees to deliberate on any matter; and
- f. Give such advice relating to the work and mandate of select committees as it may consider necessary;

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

Member	Designation	Ward
Hon. Andericus Odongo	Chairman (Dep. Speaker)	West Ugenya
Hon George Okode	Hon. Speaker	County Assembly of Siaya
Hon. Edwin Martin Otieno	Member	Ugunja
Hon. Silvester Madialo	Member	Usonga
Hon. Cynthia Akinyi	Member	Nominated
Hon. William Kinyanyi	Member	Yala Township
Hon. Sylas Madingu	Member	Central Gem
Hon. Oliver Arika	Member	North Sakwa
Hon. Bismark Olango	Member	Central Sakwa
Hon. Justus Oguta	Member	West Uyoma
Hon. Vincent Odawa	Member	North Alego
Hon. Mark Okeyo	Member	West Asembo
Hon. Dorothy Oinga	Member	Nominated
Hon. Fredrick Omoro	Member	East Ugenya
Hon. James Otare	Member	Siaya Township
Hon. Francis Otiato	Member	Yimbo East
Hon. Philip Abuba	Member	North Gem
Hon. Scholastica Madowo	Member	South East Alego

k) Committee on Delegated Legislation

The Committee shall –

Consider all matters related to statutory instruments and if they are in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws

Member	Designation	Ward
Hon. Cynthia Akinyi	Chairperson	Nominated
Hon. Dorah Abonyo	Vice Chairperson	Nominated
Hon. Sylvester Madialo	Member	Usonga
Hon. Felix Okumu	Member	West Alego
Hon. Alice Odhiambo	Member	Nominated
Hon. Michael Omondi	Member	South Uyoma
Hon. Fredrick Oloo	Member	Nominated
Hon. Shalom Oduor	Member	Nominated
Hon. Eunice R. Achieng	Member	South Sakwa

l) Committee on Health Services

The Committee shall provide guidance on all matters related to County health services 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, veterinary services (excluding regulation of the profession), cemeteries, funeral parlors and crematoria and refuse removal, refuse dumps and solid waste disposal.

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

Member	Designation	Ward
Hon. Sylas Madingu	Chairperson	Central Gem
Hon. Wilfrida Arunda	Vice Chairperson	Nominated
Hon. Cynthia Akinyi	Member	Nominated
Hon. James Otare	Member	Siaya Township
Hon. Michael Omondi	Member	South Uyoma
Hon. Benard Adala	Member	North Ugenya
Hon. Booker Bonyo	Member	North Uyoma
Hon. Agnes Awita	Member	Nominated
Hon. Fredrick Omoro	Member	East Ugenya
Hon. Rose Rabinya	Member	Nominated
Hon. Gordon Onguru	Member	East Asembo

m) Committee Education, Youth Affairs, Gender and Social Services

The shall provide guidance on all matters related to pre-primary education, village polytechnics, home craft centres, childcare youth and children welfare.

Member	Designation	Ward
Hon. Oliver Arika	Chairperson	North Sakwa
Hon. Shalom Oduor	Vice Chairperson	Nominated
Hon. Andrew Omwende	Member	Sigomre
Hon. Rose Rabinya	Member	Nominated
Hon. Dorothy Oinga	Member	Nominated
Hon. Susan Okwirry	Member	West Gem
Hon. Seth Baraka	Member	East Gem
Hon. Philip Abuba	Member	North Gem

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

Hon. Fredrick Oloo	Member	Nominated
Hon. Scholastica Madowo	Member	South East Alego
Hon. Ann Wanzila	Member	Nominated

n) Committee Public Works, Roads, Transport and Communication

The Committee shall provide guidance on all matters related to County transport, including County roads, street lighting, traffic and parking, public transport, ferries and harbors, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built up areas and water.

Member	Designation	Ward
Hon. Bismark Olango	Chairperson	Central Sakwa
Hon. Ann Osoo	Vice Chairperson	Nominated
Hon. Truphosa Odinga	Member	West Sakwa
Hon. John Apodo	Member	Sidindi
Hon. Justus Oguta	Member	West Uyoma
Hon. Joseph Peter Oduor	Member	Ukwala
Hon. Seth Baraka	Member	East Gem
Hon. Simon Angule	Member	Yimbo West
Hon. Felix Okumu	Member	West Alego

o) Committee on Water and Irrigation

The Committee shall provide guidance on all matters related to water provision for domestic, commercial and industrial use and irrigation of farm land

Member	Designation	Ward
Hon. Justus Oguta	Chairperson	West Uyoma
Hon. Felix Okumu	Vice Chairperson	West Alego
Hon. Cynthia Akinyi	Member	Nominated
Hon. Philip Abuba	Member	North Gem
Hon. Julie Okelo	Member	Nominated
Hon. Fredrick Oloo	Member	Nominated
Hon. William Kinyanyi	Member	Yala Township
Hon. Peter Joseph Oduor	Member	Ukwala
Hon. Rose Rabinya	Member	Nominated
Hon. Mark Okeyo	Member	West Asembo

p) Committee on Governance and Administration

The Committee shall provide guidance related to –

- a) ensuring and coordinating participation of communities and wards in governance at local level,
- b) assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local levels

Member	Designation	Ward
Hon. Vincent Odawa	Chairman	North Alego
Hon. Lorna Adida	Vice Chairman	Nominated
Hon. Edwin M. Otieno	Member	Ugunja
Hon. Gordon Onguru	Member	East Asembo

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

Hon. Susan Okwirry	Member	West Gem
Hon. Shalom Oduor	Member	Nominated
Hon. Scholastica Madowo	Member	South East Alego
Hon. David Ragen	Member	Central Alego
Hon. Francis Otiato	Member	Yimbo East

q) Committee on Finance, Trade, Industry and Cooperatives

The Committee shall provide guidance on all matters related to finance, trade development and regulation, including markets, trade licenses, (excluding regulation of professionals), fair trade practices, and cooperative societies and control of outdoor advertising

Member	Designation	Ward
Hon. Mark Okeyo	Chairman	West Asembo
Hon. Michael Omondi	Vice Chairman	South Uyoma
Hon. Vincent Odawa	Member	North Alego
Hon. Seth Baraka	Member	East Gem
Hon. Truphosa Odinga	Member	West Sakwa
Hon. Peter Joseph Oduor	Member	Ukwala
Hon. Booker W. Bonyo	Member	North Uyoma
Hon. Eunice R. Achieng	Member	South Sakwa
Hon. Scholastica Madowo	Member	South East Alego
Hon. Oliver Arika	Member	North Sakwa
Hon. Simon Angule	Member	Yimbo West

r) Committee Tourism, Wildlife, Conservation and Sports

The Committee shall provide guidance on matters related to local tourism, county parks, beaches and recreation facilities including hotels, implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, forestry and wildlife, control of air pollution, noise pollution and other public nuisances, and, information services

Member	Designation	Ward
Hon. Dorothy Oinga	Chairperson	Nominated
Hon. Gordon Onguru	Vice Chairman	East Asembo
Hon. David Ragen	Member	Central Alego
Hon. Dorah Bonyo	Member	Nominated
Hon. Julie Okelo	Member	Nominated
Hon. Sylvester Madialo	Member	Usonga
Hon. Shalom Oduor	Member	Nominated
Hon. Benard Adala	Member	North Ugenya
Hon. Peter Joseph Oduor	Member	Ukwala
Hon. Brian Obiero	Member	South Gem

s) Committee on Agriculture, Livestock and Fisheries

The Committee shall provide guidance on all matters related to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry, control of air pollution, noise pollution, other public nuisances and outdoor advertising

Member	Designation	Ward
Hon. Fredrick Omoro	Chairman	East Ugenya
Hon. Simon Angule	Vice Chairman	Yimbo West
Hon. Edwin M. Otieno	Member	Ugunja
Hon. Scholastica Madowo	Member	South East Alego

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Hon. Michael Omondi	Member	South Uyoma
Hon. Sylas Madingu	Member	Central Gem
Hon. Wilfrida Arunda	Member	Nominated
Hon. Alice Odhiambo	Member	Nominated
Hon. Eunice R. Achieng	Member	South Sakwa
Hon. Brian Obiero	Member	South Gem
Hon. Dorah Bonyo	Member	Nominated

t) Committee on Lands, Physical Planning, Surveying and Housing

The Committee shall provide guidance on all matters relating to spatial planning, land administration, adjudication within the confines of the relevant legislation, urban development, markets, land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation including working with national institutions on land and physical planning.

Member	Designation	Ward
Hon. James Otare	Chairman	Siaya Township
Hon. John Apodo	Vice chairman	Sidindi
Hon. Alice Odhiambo	Member	Nominated
Hon. Gordon Onguuru	Member	East Asembo
Hon. Sylas Madingu	Member	Central Gem
Hon Bismarck Olango	Member	Central Sakwa
Hon. Andericus Odongo	Member	West Ugenya
Hon. David Ragen	Member	Central Alego
Hon. Felix Okumu	Member	West Alego
Hon. Andrew Omwende	Member	Sigomre
Hon. Truphosa Odinga	Member	West Sakwa

u) Committee on Justice and Legal Affairs

All matters related to administration of law and justice, constitutional affairs including elections, ethics, integrity and anti-corruption sand human rights

Member	Designation	Ward
Hon. Francis Otiato	Chairman	Yimbo East
Hon. Seth Baraka	Vice chairman	East Gem
Hon. Sylvester Madialo	Member	Usonga
Hon. William Kinyanyi	Member	Yala Township
Hon. Justus Oguta	Member	West Uyoma
Hon. Oliver Arika	Member	North Sakwa
Hon. Ann Osoo	Member	Nominated
Hon. Dorah Bonyo	Member	Nominated
Hon. Andericus Odongo	Member	West Ugenya

v) Committee on implementation

The Committee shall –

1) Scrutinize the resolutions of the County Assembly (including Implementation of adopted committee reports), Implementation of petitions and the undertakings given by the County Executive Committee and examine –

a. Whether or not such decisions and undertakings have been implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and

b. Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary.

2) The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Member	Designation	Ward
Hon. Philip Abuba	Chairman	North Gem
Hon. Alice Odhiambo	Vice chairman	Nominated
Hon. Dorothy Oinga	Member	Nominated
Hon. Wilfrida Arunda	Member	Nominated
Hon. Ann Osoo	Member	Nominated
Hon. John Apodo	Member	Sidindi
Hon. Agnes Awita	Member	Nominated
Hon. Lorna Adida	Member	Nominated
Hon. Bismarck Olango	Member	Central Sakwa
Hon Brian Obiero	Member	South Gem

w) Committee on Members Welfare

The welfare committee shall –

1. Consult with the Board to ensure provision of a conducive environment in terms of office space, cleanliness of the offices of the MCAs and maintenance of the chambers
2. Advice and give recommendations to the Speaker concerning provision of welfare to members' in terms of medical insurance and general wellness of MCAs
3. Inspect, control and supervise welfare arrangements for the members
4. Ensure that safety of the members is guaranteed during field trips and sittings within and outside the precincts
5. Ensure that primary welfare such as clean water, clean rest rooms, medical supplies, and first-aid kits are provided to members when required.

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Member	Designation	Ward
Hon. Scholastica Madowo	Chairperson	South East Alego
Hon. Fredrick Oloo	Vice Chairman	Nominated
Hon. Wilfrida Arunda	Member	Nominated
Hon. William Kinyanyi	Member	Yala Township
Hon. Justus Oguta	Member	West Uyoma
Hon. Cynthia Akinyi	Member	Nominated
Hon. Ann Osoo	Member	Nominated

In addition to the above committees of the County Assembly, the County Assembly has an independent Audit Committee constituted pursuant to Section 155 (5) to comply with PFM Act, 2012 (County Government) and regulation 167 of the Public Finance Management regulations (2015) on the formation of audit committees for all Counties.

Mandate of Audit Committee

- a) The audit committee should drive the assessment of the performance of the head of internal audit.
- b) Examine internal and external audit reports and recommendations after management response to ensure action is taken.
- c) There should be in place adequate mechanisms of enabling the audit committee facilitate adequate disposal of all PAC/PIC recommendations. This is done by following up to ensure positive action is taken.
- d) The audit committee is responsible for communicating with the internal and external auditors. In its overseeing role, the committee should focus on: –
 - (i) The changing business environment;
 - (ii) Changing financial reporting requirement;
 - (iii) Audit findings, including comments on governance, risk and controls;
 - (iv) Proposed audit scope and audit coverage and approaches with respect to complex, high risks, and judgment areas;
 - (v) Management response to specific audit recommendations

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

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. This communication is important in ensuring that stakeholder expectations are aligned to the County's service delivery charter.

The County Assembly also subjected the following four Bills through public participation.

1.	Siaya County Appropriation Bill,2025 (County Assembly Bill No.1 of 2025)
2.	Siaya County Supplementary Appropriation Bill,2025 (County Assembly Bill No.2 of 2025)
3.	The Siaya County Finance Bill,2024 (County Assembly Bill No.5)
4.	The Siaya County Reproductive,Marternal,Newborn,Child and Adolescent Health Act 2024 (County Assembly Bill No.4)

Risk management

There is a Risk management policy manual which was developed in response to the requirements of the Public Finance Management Act 2012, Constitution of Kenya 2010, the County Assemblies Service Act, and the County Government Act to implement and maintain effective, efficient and transparent systems of risk management and control. Risk management addresses all kinds of material risks to the objectives of the assembly. It does not have a bias towards any particular risk control function.

The Assembly adopt a rigorous and ongoing process of risk identification that also includes mechanisms to identify new and emerging risks timeously. The risk identification process covers all risks, regardless of whether or not such risks are within the direct control of the Assembly.

Risk identification is strengthened by supplementing Board's perceptions of risks, inter alia, with:

- a) Review of external and internal audit reports;
- b) Review of the reports of the Standing Committee on Public Accounts, Senate and the relevant Parliamentary Committee(s);
- c) Financial analyses;
- d) Historic data analyses;
- e) Actual loss data;
- f) Interrogation of trends in key performance indicators;
- g) Benchmarking against peer group or quasi peer group;
- h) Sector information;
- i) Scenario analyses; and
- j) Forecasting and stress testing

Risks are assessed on the basis of the likelihood of the risk occurring and the impact of its occurrence on the particular Assembly objective(s) it is likely to affect. Risk assessment should be performed through a three stage process:

- a) Firstly, the inherent risk should be assessed to establish the level of exposure in the absence of deliberate Board actions to influence the risk;
- b) Secondly, a residual risk assessment should follow the process described in 16(4)(a) to determine the actual remaining level of risk after the mitigating effects of Board actions to influence the risk; and
- c) Thirdly, the residual risk should be benchmarked against the Assembly's risk appetite to determine the need for further Board intervention, if any.

Compliance

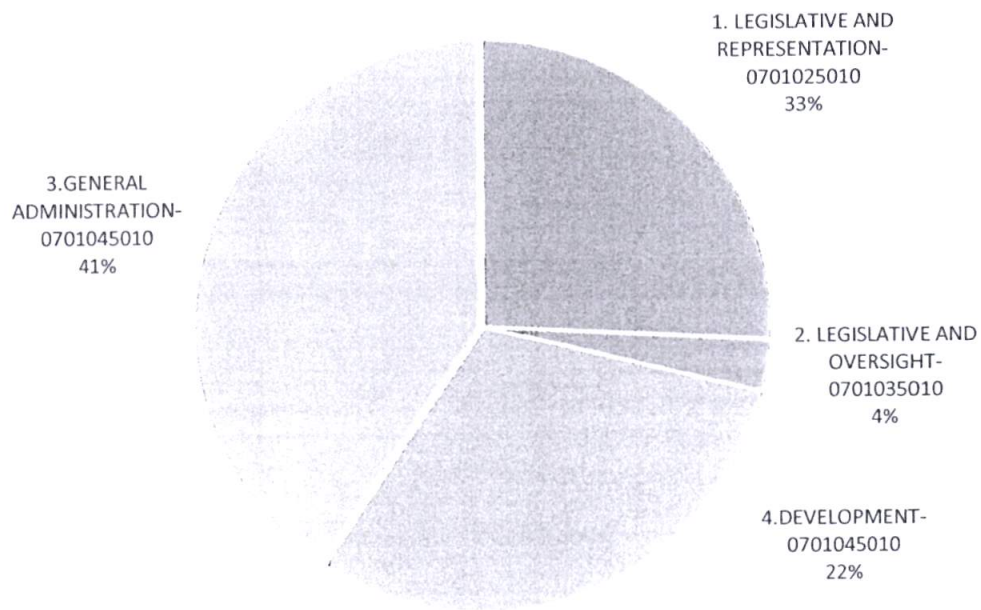
The manual has been developed in terms of the prescripts (a) and (b) below, read in conjunction with prescripts (c), (d) and (e):

- a) Sections 73 (3) (b) and 155(3)(b) of the PFMA 2012, which require the National and County government entities to maintain an internal auditing arrangement to conduct risk- based, value-for-money and systems audits aimed at strengthening internal control mechanisms that could have an impact on achievement of the strategic objectives of the entity.
- b) Sections 165 of PFMAR 2015 which requires Accounting Officer to ensure that the government entity develops:
 - i. Risk management strategies, which include fraud prevention mechanism; and
 - ii. A system of risk management and internal control that builds robust business operations. require the Accounting Officers to ensure that their municipalities and municipal entities have and maintain effective, efficient and transparent systems of risk management;
- c) The IAGD -guidelines on the implementation of the Assembly Risk management

5. Foreword by the Clerk of the Assembly

I have the pleasure of forwarding the Reports and Financial Statements for the year ended June 30th 2025. The report highlights the operations of the Assembly as indicated below;

BUDGET ALLOCATIONS



- 1. LEGISLATIVE AND REPRESENTATION-0701025010
- 2. LEGISLATIVE AND OVERSIGHT-0701035010
- 3. GENERAL ADMINISTRATION-0701045010
- 4. DEVELOPMENT-0701045010

The County Assembly of Siaya had a total budget of Kshs. 1,028,110,490 which was allocated to the four programs as below;

- Programme 1-0701025010- Legislative and Representation – Kshs.335,680,867
- Programme 2-0701035010 - Legislative and Oversight – Kshs.40,000,000
- Programme 3-0701045010- General Administration – Kshs.425,667,472
- Programme 4-0701045010- Development-Kshs. 226,762,151

During the year under review, the County Assembly spent a total of Kshs. 928,420,680 on the above programs as indicated below;

-Legislative and Representation-Kshs. 333,131,232

-Legislative and Oversight-Kshs. 39,887,000

policy (IRMPF) in the Public Sector.

d) COSO Internal Integrated control policy. The Policy aims to support Assemblies to improve and sustain their performance by enhancing their systems of risk management to protect against adverse outcomes and optimise opportunities.

e) Mwongozo -code of governance for state corporations.

-General Administration-Kshs. 401,977,880

-Development- Kshs. 153,424,568

Operational and financial performance.

a. Budget Performance

The overall consumption rates for all the Programmes was **90.30%** for the year under review.

Consumption rates by Programmes

From the above analysis, it shows that:

1. General Administration had the highest consumption rate of 43%
2. Legislative and Representation had a consumption rate of 36 % and
3. Development had a consumption rate of 17%
4. Legislative and Oversight had the lowest consumption rate at 4%

b. Operational Performance

i) The Budget Process

S/N	Budget Document	Date of approval by the House
1.	Siaya Annual Development Plan, 2024/2025	29 th February, 2024
2.	Siaya County Budget Review and Outlook Paper, 2024	March, 2024
3.	Siaya County Fiscal Strategy Paper, 2024	21 st March, 2024

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

4.	Siaya County Debt Management Strategy, 2024- 2027	25 th April, 2024
5.	Siaya County Budget Estimates, 2024/2025	27 th June,2024
6.	Siaya County Appropriation Act, 2024	4 th July,2024
7	County Integrated Development Plan-2023-2027	6 th July,2023

ii) **Assembly Committees**

Assembly Committees		
Name	Mandates	Successes over the Period under Review
County Assembly House Business Committee	<p>The Committee shall –</p> <p>a). Prepare and, if necessary, from time to time adjust the County Assembly Calendar with the approval of the County Assembly;</p> <p>b). Monitor and oversee the implementation of the County Assembly Business and programs.</p> <p>c). Implement the Standing Orders respecting the scheduling or programming of the business of the County Assembly and the functioning of the Committees of the County Assembly;</p> <p>d). Determine the order in which the reports of Committees shall be debated in the County Assembly;</p> <p>e). May take decisions and issue directives and guidelines to prioritize or postpone any business of the County Assembly acting with the concurrence of the Leader of the Majority Party or the Leader of the Minority Party, as the case may be.</p>	1 Report

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

	<p>the Precincts of the Assembly (Other than the Chamber) which is likely to reflect adversely on the dignity or integrity of the Assembly or any member thereof.</p> <p>b). Shall inquire into any breach of privileges of the Assembly and its members as provided for under the Kenyan National Assembly (Powers and privileges) Act, Cap 6 Laws of Kenya. Shall, after inquiry as referred to in (a) and (b), report its findings to the Assembly together with its recommendations.</p>	
County Assembly Committee on Justice and Legal affairs	All matters related to administration of law and justice, constitutional affairs including elections, ethics, integrity and anti-corruption sand human rights	1 Report
County Sectorial Committee on Health Services	Matters related to County health services 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, veterinary services (excluding regulation of the profession), cemeteries, funeral parlours and crematoria and refuse removal, refuse dumps and solid waste disposal	1 Report
County Sectorial Committee on Public Works, Roads, Transport and Communication	Matters related to County transport, including County roads, street lighting, traffic and parking, public transport, ferries and harbors, excluding the regulation of international and national shipping and matters related thereto; County public works and services including storm water management systems in built up areas and water.	1 Report
County Sectorial Committee on Administration and Governance	Ensuring and coordinating participation of communities and wards in governance at local level, assisting communities and locations to develop administrative capacity for the effective exercise of the functions and powers and public participation in governance at the local levels	1 Report
County Sectorial Committee on Finance, Trade, Industry, Labour and Cooperative Development	All matters related to finance, trade development and regulation, including markets, trade licenses, (excluding regulation of professionals), fair trade practices, and cooperative societies and control of outdoor advertising	3 Reports
County Sectorial Committee on Tourism, wildlife conservation and Information	Matters related to local tourism, county parks, beaches and recreation facilities including hotels, implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation, forestry and wildlife, control	1 Report

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

	Consider such matters as may from time to time arise in connection with the business of the County Assembly and shall have and perform such powers and functions as are conferred on and ascribed to it by the Standing Orders or from time to time by the County Assembly.	
County Assembly Committee on Selection	The Committee shall – Nominate members to serve in Committees, save for the membership of the County Assembly Business Committee and Committee on Appointments	1 Report
County Assembly Committee on Appointments	The committee shall vet and report on all appointments where the constitution or any other law requires the House to approve.	1 Report
Budget and Appropriations	Matters relating to coordination, control and monitoring of the County budget, discuss and review the estimates and make recommendations to the County Assembly; examine the County Fiscal Strategy Paper presented to the County Assembly; examine Bills related to the national budget, including Appropriations Bills; and evaluate tax estimates, economic and budgetary policies and programmes with direct budget outlays.	8 Reports
County Assembly Public Investment and Accounts Committee	The Committee shall - Consider Matters relating to County finance, planning and development including; 1. The examination of the accounts showing the appropriations of the sum voted by the County Assembly to meet the public expenditure and of such other accounts laid before the County Assembly as the Committee may think fit; 2. The examination of the reports, accounts and workings of the County public investments; The examination, in the context of the autonomy and efficiency of the County public investments, whether the affairs of the County public investments, are being managed in accordance with sound financial or business principles and prudent commercial practices	33 Reports
County Assembly Powers and Privileges Committee	The Committee; a). Shall, either on its own motion or as a result of a complaint made by any person, enquire into any alleged breach of the Assembly code of conduct or any conduct of any member within	1 Report

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

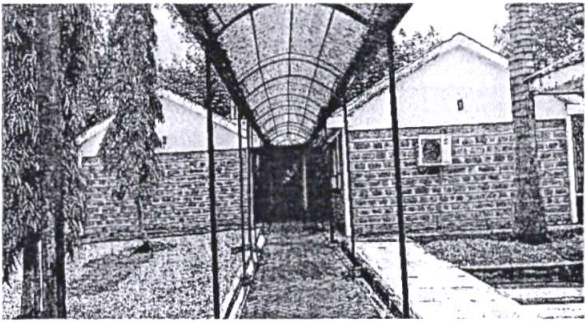
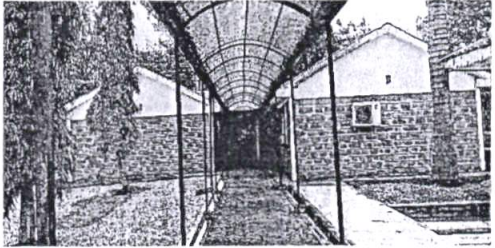
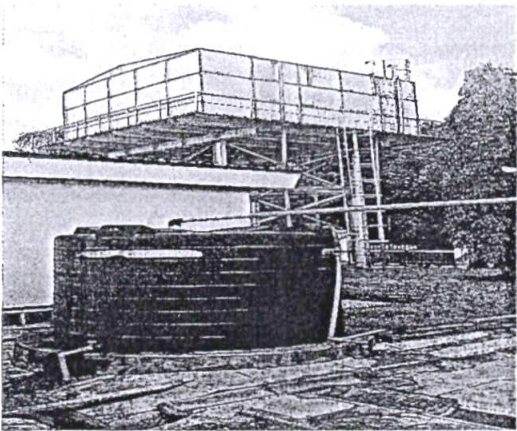
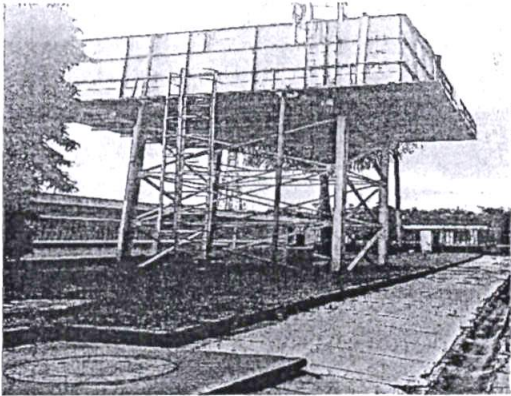
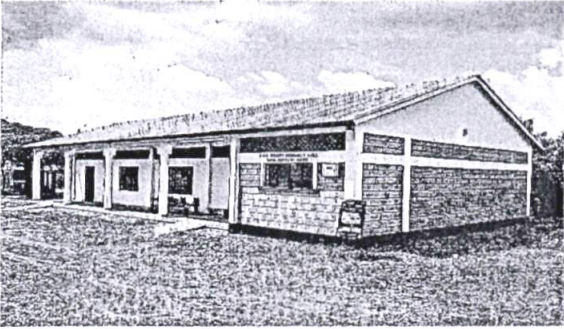
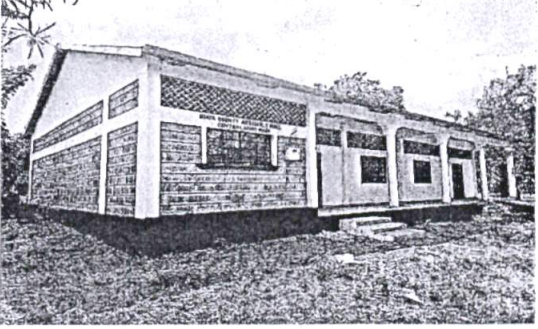
	of air pollution, noise pollution and other public nuisances, and, information services	
County Sectorial Committee on Agriculture, Livestock and Fisheries	Matters related to agriculture, including crop and animal husbandry, livestock sale yards, County abattoirs, plant and animal disease control and fisheries; implementation of specific national government policies on natural resources and environmental conservation, including soil and water conservation and forestry, control of air pollution, noise pollution, other public nuisances and outdoor advertising	2 Reports
County Sectorial Committee on Lands, Physical Planning, Surveying and Housing	Matters relating to spatial planning, land administration, adjudication within the confines of the relevant legislation, urban development, markets, land survey and mapping; boundaries and fencing; housing and electricity and gas reticulation and energy regulation including working with national institutions on land and physical planning.	3 Reports
County Assembly Liaison Committee	<p>The Committee shall;</p> <ul style="list-style-type: none"> a. Guide and co-ordinate the operations, policies and mandates of all Committees; b. Deliberate on and apportion the annual operating budget among the Committees; c. Consider the programs of all Committees, including their need to travel and sit away from the precincts of County Assembly; d. Ensure that Committees submit reports as required by the Standing Orders; e. Determine, whenever necessary, the committee or committees to deliberate on any matter; and f. Give such advice relating to the work and mandate of select committees as it may consider necessary; <p>The Liaison Committee shall consider reports of Committee that have not been deliberated by the County Assembly and shall report to the County Assembly on the consideration of such reports</p>	1 Report
County Assembly Committee on Implementation	The Committee shall scrutinize the resolutions of the County Assembly (including Implementation of adopted committee reports), County Assembly of Siaya 49 Strategic Plan 2018-2022 Implementation petitions and the undertakings given by the County Executive Committee and examine – a. Whether or not such decisions and undertakings have been	2 Reports

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025



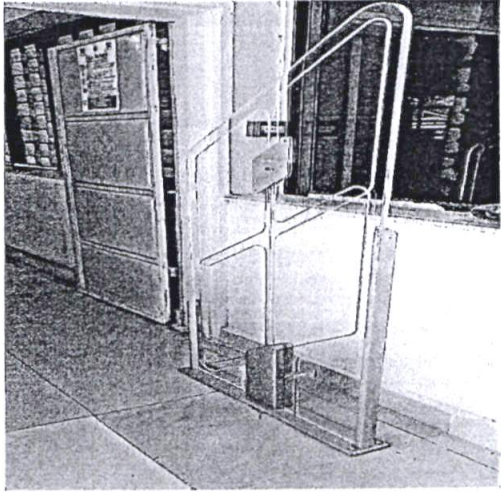
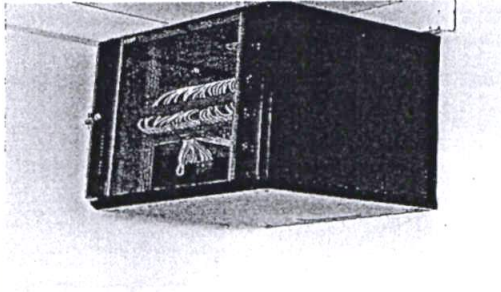

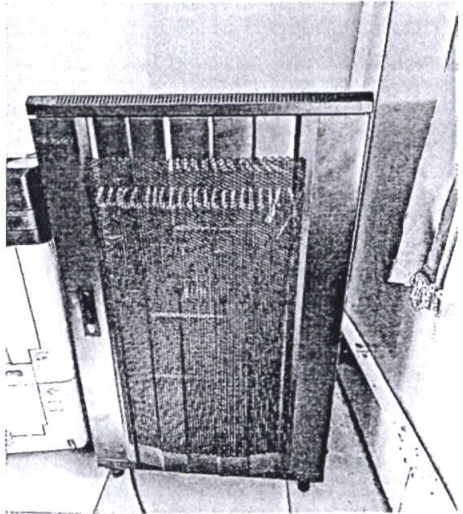
	implemented and where implemented, the extent to which they have been implemented; and whether such implementation has taken place within the minimum time necessary; and b. Whether or not legislation passed by the County Assembly has been operationalized and where operationalized, the extent to which such operationalization has taken place within the minimum time necessary. 2) The Committee may propose to the County Assembly, sanctions against any member of the County Executive Committee who fails to report to the relevant select Committee on implementation status without justifiable reasons	
Speaker's Panel	The Committee; a. Plans on presiding of Assembly sittings. Review Rulings made by the Speaker or presiding member.	1 Report
Speaker's Committee	The Committee– a. Oversees the overall management and performance of the Assembly. b. Provides direction on overall conduct of the Assembly business. c. Provides guidance on conduct of both Members of the Assembly and Staff d. Act as a link between the County Assembly Service Board and Members of the Assembly and considers all matters related to the welfare of the members of the assembly	1 Report
County Sectoral Committee on Water and Irrigation Services	All matters related to water provision for domestic, commercial and industrial use and irrigation of farm land	1 Report
County Sectoral Committee on Education, Youth affairs, Gender and Social Services	Matters related to pre-primary education, village polytechnics, home craft centres, childcare youth and children welfare.	2 Reports
Committee on Delegated County legislation	The Committee shall – Consider all matters related to statutory instruments and if they are in accordance with the provisions of the Constitution, the Act pursuant to which it is made or other relevant written laws	1 Report

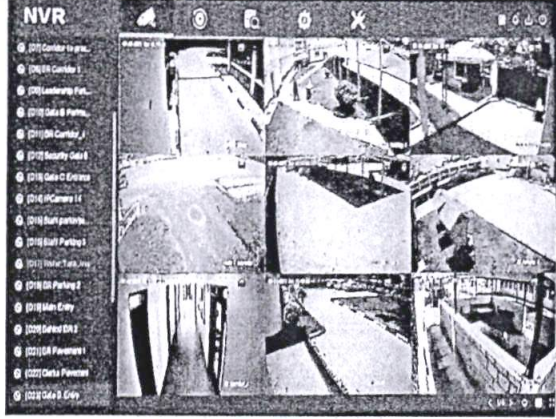
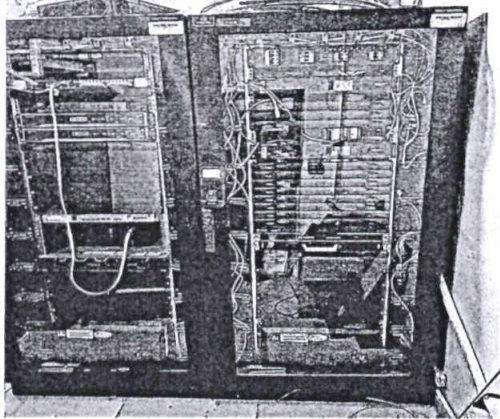
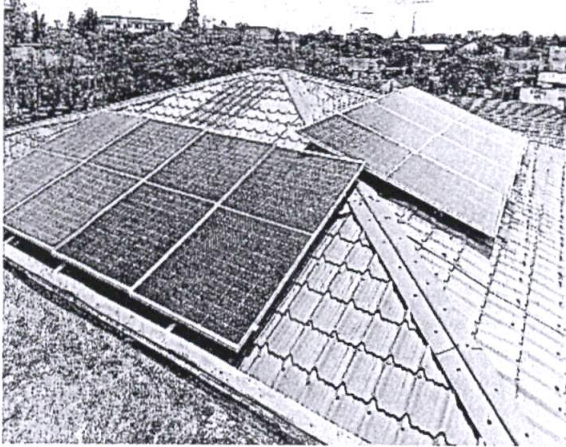
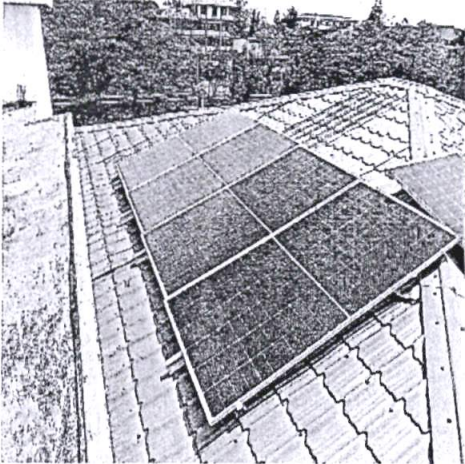



C.PERFORMANCE OF KEY DEVELOPMENT PROJECTS AND VALUE FOR MONEY

The County Assembly of Siaya was established by Article 176(1) of the Constitution of Kenya 2010. Since then, the following are the key physical projects which the Assembly has undertaken with progress in terms of output/outcomes and Impacts.

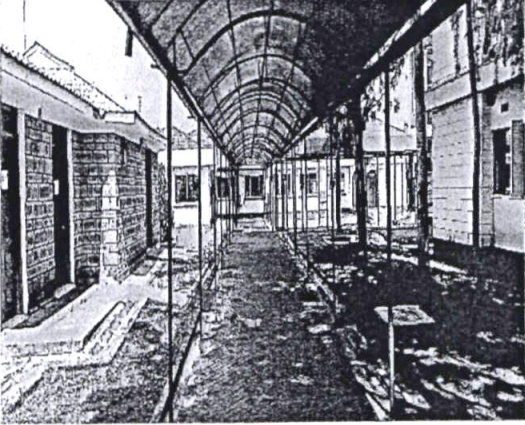
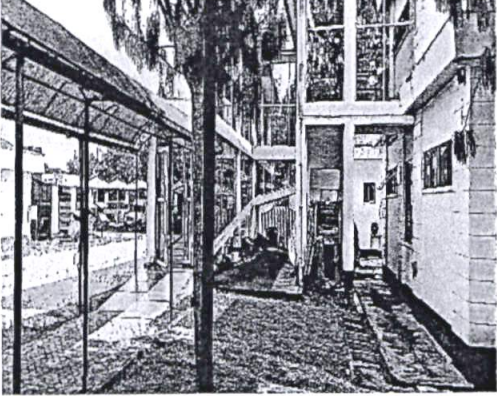
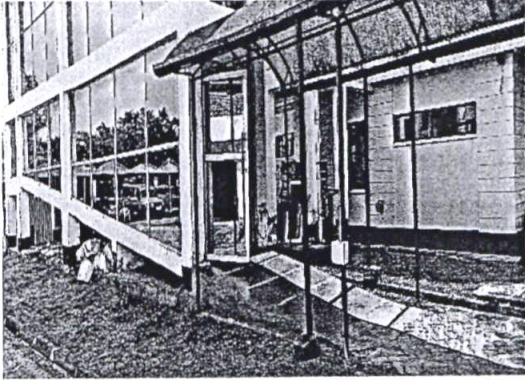

SNO.	ACTIVITIES	OUTPUT	IMPACT & OUTCOME
1.	Construction of Committee rooms and offices 	Committee rooms and offices completed and handed over 	Adequate and modern committee rooms have been provided
2.	Construction of 1000m ³ suspended water tank 	- 1 Water tank constructed 	-Adequate Water supply in the Assembly
3.	Construction of ward office Halls 	Ward Halls completed 	-Adequate meeting space in the wards


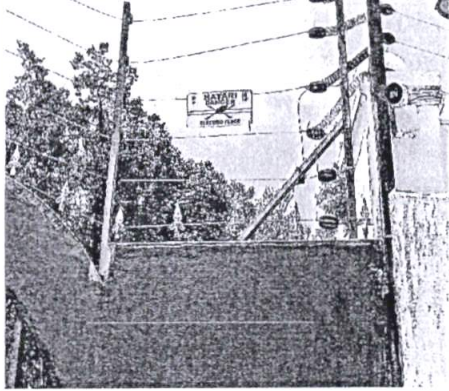
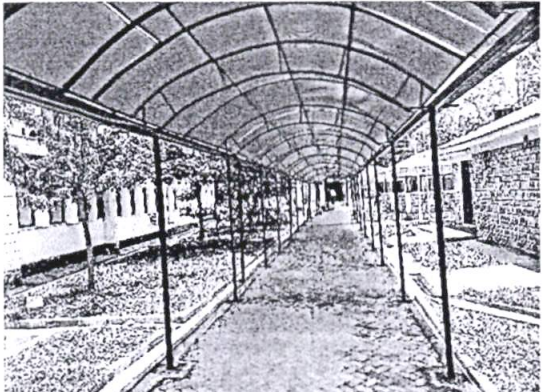

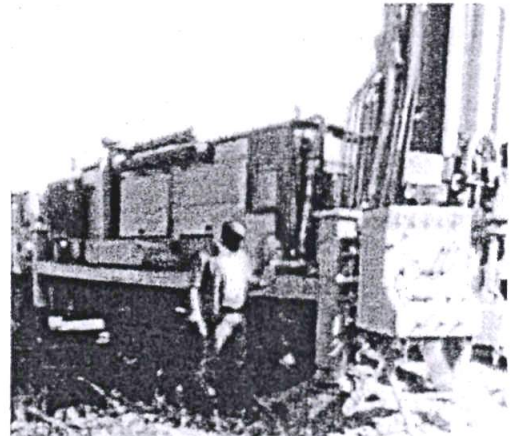

County Government of Siaya
 Siaya County Assembly
 Annual Report and Financial Statements for the year ended 30th June 2025

<p>4.</p>	<p>Bio sync Intelligence System</p> 	<p>Access Gadgets installed and configured</p> 	<p>Improved security and access control</p>
<p>5.</p>	<p>Network extension</p>  	<p>Full PBX completed</p>  	<p>The communication network has enabled timely and efficient communication across various departments. There has been improved and efficient timely feedback between the Assembly and the Public</p>
<p>6.</p>	<p>Supply and installation of CCTV Equipment</p>	<p>Full set of CCTV installed</p>	<p>The level of security has been enhanced with much</p>

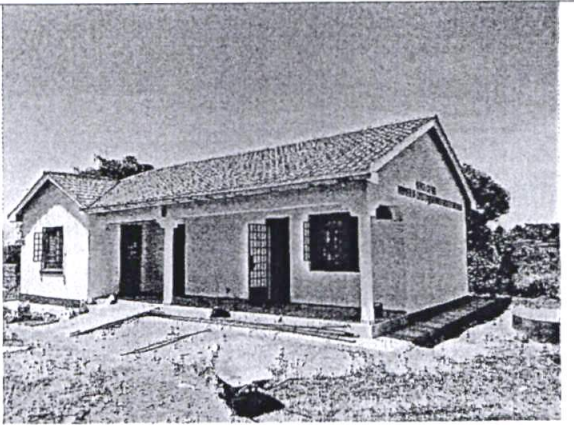

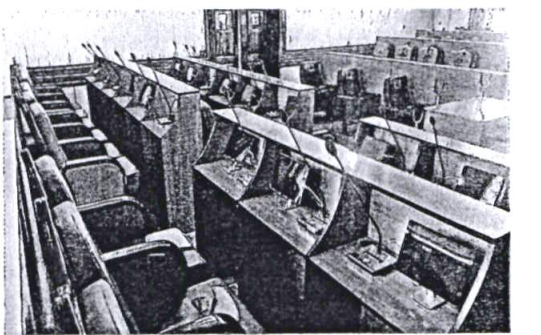
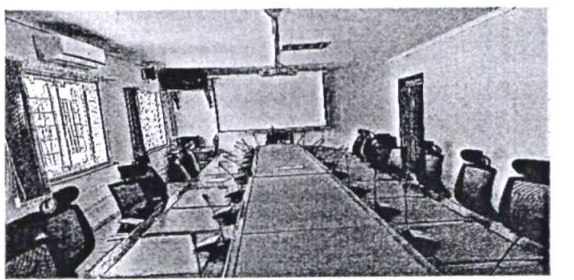
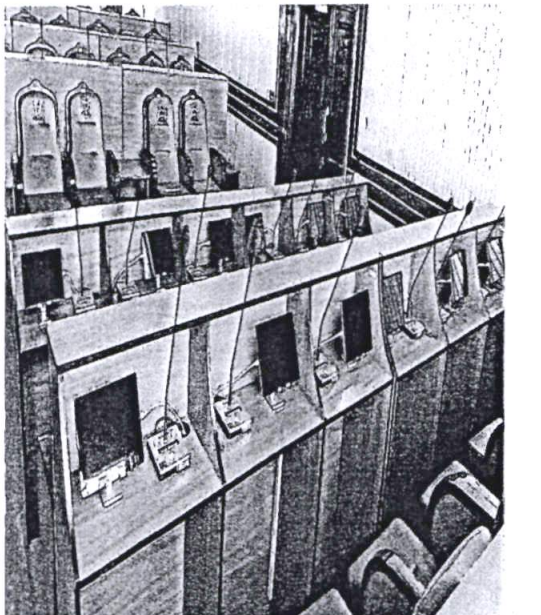
			<p>surveillance hence providing the Assembly with better and good working environment.</p>
7.	<p>Solar PV System and Redundant Power</p> 	<p>Solar panels and Solar PV installed and configured</p> 	<p>Stable power supply in the Chambers</p>
8.	<p>Construction of County Assembly Ward Hall</p> 	<p>Meeting Halls</p> 	<p>Enhanced meeting spaces</p>
9.	<p>Construction of Waiting bay</p> 	<p>Waiting bay constructed</p>	<p>Adequate space for the visitors of the Assembly has been provided</p>

*County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

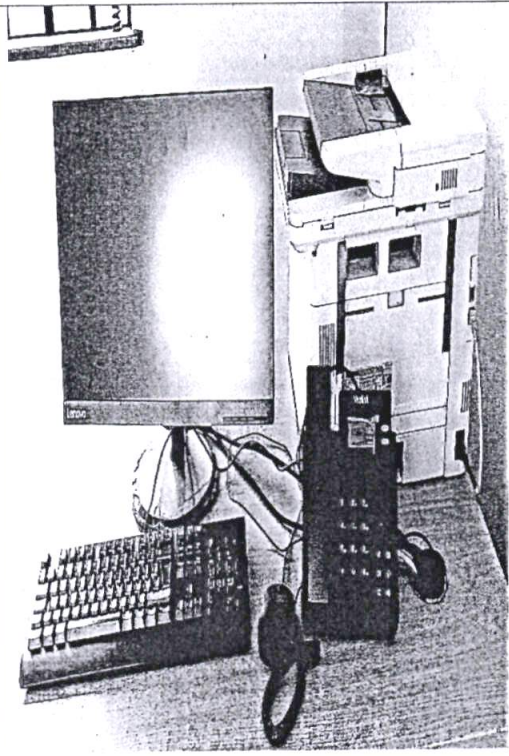
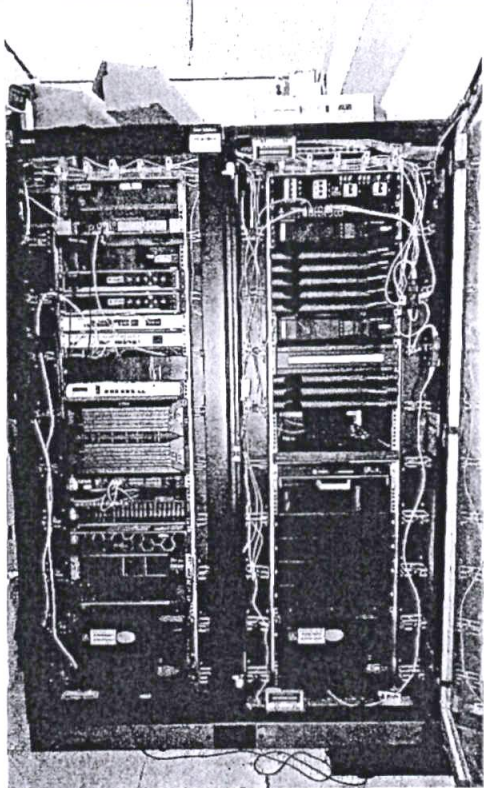
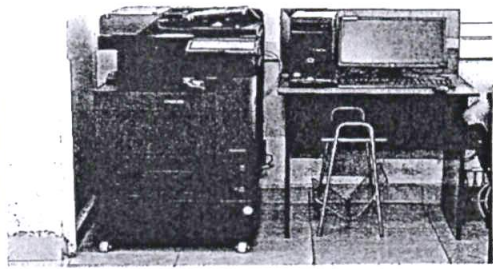
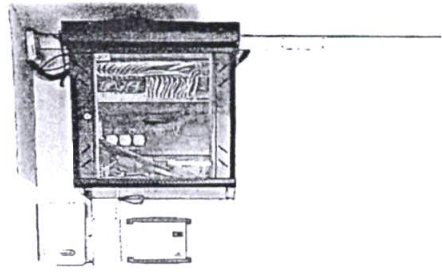
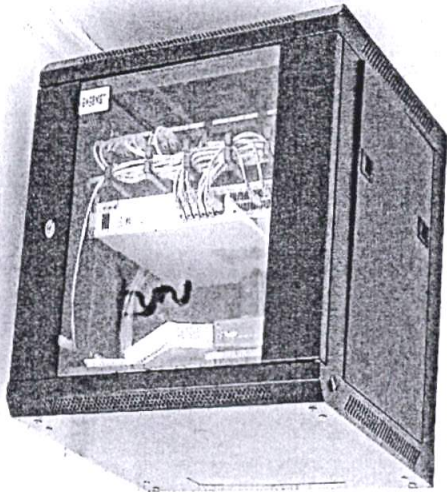
<p>10.</p>	<p>Construction of disability friendly toilets</p> 	<p>2 Disability friendly toilet constructed</p> 	<p>All the disabled people are nowadays accessing the toilets with a lot of ease</p>
<p>11.</p>	<p>Refurbishments of the Speaker's Office and County Assembly Chambers.</p> 	<p>Refurbishment of the Speaker's Office and the Assembly Chambers completed</p>	<p>Improved offices of the Assembly and the Chambers.</p>
<p>12.</p>	<p>Construction of office block for committee clerks</p> 	<p>1 office block constructed</p>	<p>Adequate office space for the Clerks department</p>
<p>13.</p>	<p>Construction of perimeter wall, security offices and electric fence</p>	<p>Perimeter wall and security offices Constructed</p>	<p>Enhanced security and limiting unauthorized access to the</p>

			<p>Assembly precincts.</p>
<p>4.</p>	<p>Construction of modern walkway path, sentry box and landscaping</p> 	<p>Walkway path, Sentry box and landscaping done.</p> 	<p>Improved working condition and enhanced security.</p>
<p>5.</p>	<p>Drilling of Boreholes at the Ward Office</p> <p>In South Gem,...</p> <p>Moses Oballo</p> 	<p>Drilling at Boreholes at the Ward office</p> <p>Patrick Otare</p>  <p>Ugunja ward already the Rig is on ground.</p>	<p>Provision of Clean water</p>
<p>6</p>	<p>Construction of Ward offices</p>	<p>Construction of Ward offices</p>	<p>Enhanced accessibility of</p>

County Government of Siaya
 Siaya County Assembly
 Annual Report and Financial Statements for the year ended 30th June 2025

			<p>services to the Community</p>
<p>7</p>	<p>Refurbishment of the Chambers</p> 	<p>Assembly Chambers refurbished</p> 	<p>Conducive working environment for Hon. Members and support staff</p>
<p>8</p>	<p>ICT and Hansard Equipment</p>  	<p>Hansard equipment installed</p> 	<p>Recording of Assembly Proceedings and transcription of the Hansard reports</p>

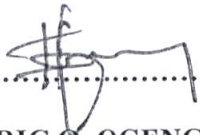
Ward office networking Including development of WAN (Wide Area Network) and structured cabling in the ward offices



County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

Approval of the financial statements

The County Government's financial statements were approved and signed by the Clerk of the County Assembly on 27/8/ 2025.

.....


Name: ERIC O. OGENGA

CLERK OF THE COUNTY ASSEMBLY

6. Statement of Performance Against County Assembly Predetermined Objectives

Introduction

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

Strategic development objectives

The key mandate of the County Assembly of Siaya 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 2024-2025.

Program 1	Strategic Objectives	Outcome	Indicator
Legislation	4 Bills passed into Acts of the County Assembly	Improved service delivery to citizens	No of bills passed in the County Assembly
	Enhanced professional development of MCAs – Review standing orders	Review standing orders	% Increase in efficient Assembly operation
Program 2	Objective	Outcome	Indicator
Representation	To decentralize Assembly services through Ward units	Enhanced accessibility of services to the community	No Ward offices constructed

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

	Enhance Public Participation in legislative and oversight activities	Enhanced service delivery to the Citizens	No of Public participation reports
Program 3	Objective	Outcome	Indicator
Oversight	Enhance response period to business committed to committees	Quality Service Delivery and Value for Money	No of reports
	To strengthen the capacity of making and oversight the county Budget for optimal use of Public Resources and enhanced accountability in governance	Timely budget process reports	No of reports
	Enhance technical resources to committees	Satisfactory committee reports	No of reports
Program.4 General Administration, Planning and Support Services	To enhance professionalism, build human resource capacity and provide effective services to the Legislature to enable it meet its Constitutional mandate	Effective service delivery	No. of Legislation passed

7. Environmental and Sustainability Reporting

a. Sustainability Strategy and Profile

The Assembly strives to achieve its core mandates of oversight, representation and legislation through mainstreaming ICT, development of polices, development and improvement of infrastructure and reporting their performance to statutory bodies.

b. Environmental performance

The Assembly initiative towards environmental protection and conservation are numerous and include waste management, waste water disposal, drainages landscaping and tree planting. Waste disposal points have been provided in the Assembly and wards. The County Waste Transport Services are also engaged in the collection and disposal of the waste. Within the Assembly and wards there are green spaces maintained and trees planted. The Assembly is connected to the main County sewer system and various drainage channel have been constructed to manage storm water.

c. Employee welfare

The employees of the Assembly welfare have been taken into consideration by the County Assembly Service Board. The staff enjoy a medical cover, they can apply and benefit from the staff car and mortgage loans for improvement of housing, health, social and economic welfare. Further the staff together with the MCAs do attend County Assembly Sports Association games that are always organized annually.

d. Market place practices

Core values in the procurement process in the Assembly are key when undertaking any provision of services and goods. Fairness, competition, youth, women and people with disabilities are among the things put into consideration in the Assembly to promote and enhance the procurement process in the Assembly.

e. Community engagement

The Assembly endeavours to involve the communities in matters that concern them in decision making. They are always informed of all the activities taking place through social media, radio, and the newspaper and their involvement is key through public participation.

The Assembly provides attachment opportunity to college students and the institutions within Siaya County are given priority.

The Assembly has drilled boreholes in the ward offices that will make water available and accessible to the community. Further the Assembly has initiated the development of ward halls that will be used by the community to conduct their meeting and promote public engagements.

8. 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 30th, 2025. 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 30th, 2025, 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 the 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.

Approval of the financial statements

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on 27/3/2025.



Name: ERIC O. OGENGA
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 SIAYA FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 201 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 transitional IPSAS financial statements of County Assembly of Siaya set out on pages 1 to 47, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and 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 transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Assembly of Siaya as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Governments Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Qualified Opinion

1. Misclassification of Expenditure

The statement of financial performance and as disclosed in Note 9 to the financial statements reflects compensation of employees cost of Kshs.330,320,412. The cost includes basic wages for temporary employees amounting to Kshs.37,958,700. However, review of payment records revealed that Kshs.8,845,200 relating to ward and general office operations was erroneously charged to the compensation of employees. The error has not been corrected by passing the requisite journal adjustments to correct the misclassification.

In the circumstances, the accuracy and completeness of compensation of employees cost of Kshs.330,320,412 could not be confirmed.

2. Unsupported Property, Plant and Equipment

The statement of financial position and as disclosed in Note 15 to the financial statements reflects a balance of Kshs.144,656,958 in respect of property, plant and equipment. Included in the balance are additions during the year of Kshs.61,671,808 for buildings, Kshs.6,998,544 for solar power systems, Kshs.92,000 for furniture and fittings, Kshs.55,060,683 for computers and ICT equipment and Kshs.18,787,765 for work in progress. However, review of the expenditure records and supporting documentation revealed that Management had not disclosed the depreciation policy being applied or charged depreciation on the asset balance of Kshs.144,656,958. Further, included in additions to buildings balance was Kshs.7,197,092 and 7,589,949 paid for the construction of Ward Office Hall at East Yimbo and South Uyoma respectively. However, there were no ownership documents provided to confirm rightful ownership of the parcels of land. In addition, Management Discussion and Analysis on key projects implemented/ongoing and compliance with statutory requirements were not documented as prescribed in the financial reporting template.

In the circumstances, the accuracy, and fair presentation in respect of property, plant and equipment balance of Kshs.144,656,958 could not be confirmed.

3. Non-Compliance with Transitional IPSAS Reporting Template

Note 2 to Financial Statements on Statement of Compliance and Basis of Preparation of the financial statements, Management having taken advantage of the transitional

provisions under IPSAS 33 have not indicated the elements of the financial statements that have not been recognized and the steps being taken towards full compliance with IPSAS Accrual.

In the circumstances, the financial statements as prepared and presented are not in compliance with IPSAS reporting framework.

4. Variances in Transfer of Funds between County Revenue Fund and County Assembly.

The statement of financial performance reflect an amount of Kshs.928,422,195 in respect of transfers from County Revenue Fund. However, review of the County Revenue Fund statement of financial performance reflect an amount of Kshs.952,156,207.24 resulting to unexplained and unreconciled variance of Kshs.23,734,012.24

In the circumstances, the accuracy and completeness of transfers from County Revenue Fund amounting to Kshs.928,422,195 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amount of Kshs.1,028,110,490 and Kshs.928,442,195 respectively resulting in underfunding of Kshs.99,668,295 or 10% of the budget.

The underfunding affected the planned activities and may have impacted negatively on service delivery to the public

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk management and

Governance. Review of the status during the audit of the Assembly in 2024/2025 revealed that the following thirteen (13) issues remained unresolved:

No.	Financial Year	Audit Issue
1	2023/2024	Misclassification of Expenditure
2	2023/2024	Unsupported Legal Services
3	2023/2024	Budgetary Control and Performance
4	2023/2024	Irregularities under Framework Contract for the Supply of Fuel, Oil and Lubricants
5	2023/2024	Stalled and Failure to Report Termination of Construction Works Contracts
6	2023/2024	Non adherence to Ethnic Balance
7	2023/2024	Non-compliance with a Third Rule on Basic Salary
8	2023/2024	Staff on Acting Capacity beyond Six (6) Months
9	2023/2024	Delayed Settlement of Pending Bills
10	2023/2024	Failure to Establish a County Assembly Fund
11	2023/2024	Lack of Remittance of Statutory Deductions
12	2023/2024	Non-adherence to ICT steering Committee Meetings Threshold
13	2023/2024	Effectiveness in Internal Audit Function

Other Information

Management is responsible for the Other Information set out on page iv to xlv which comprise of Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities, The Other Information does not include the financial statements and my audit report thereon.

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

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Non-Adherence to Ethnic Diversity on Employment

Review of the staff bio data for the year under review, revealed that the Assembly had two hundred and sixty-eight (268) members of staff, out of which two hundred and fifty (250) or 93.3% were from the dominant community in the County. This was contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008 which states that, “no public establishment shall have more than one third of its staff from the same ethnic community”.

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

2. Non-Compliance with a Third Rule on Basic Salary

Review of the Assembly payroll records revealed that July, 2024 to June, 2025 various officers were earning less than a third of their basic pay contrary to Section C.1(3) of the Assembly’s Human Resource Manual states that “Public officers shall not over-commit their salaries beyond two thirds (2/3) of their basic salaries and Heads of Human Resource Units should ensure compliance.” This was also contrary to Section 19(3) of the Employment Act, 2007, which provides that the total amount of deduction of 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.

3. Non-Compliance with Law on Representation of People with Disabilities

During the year under review, the total number of employees on the Assembly’s payroll was 268, out of which only 4 or 1.49 % were people with disabilities. Further, review of recruitments done during the year revealed that out of five (5) new appointments, there was no representation of persons with disabilities. This was contrary to Section 5(1)(e) of the Persons with Disabilities Act, 2025 which requires at least 5% of all appointments to be filled by persons with disability.

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

4. Non-Compliance with the Training Needs Assessment Policy

Review of the Human resource records reveal that Management carried out a training needs assessment for the period covering 2022 – 2027, which was a five (5) year period, contrary to Section 7.2 of the County Assembly “Human Resource Policies and Procedures Manual” which provides for conducting training needs assessment after every two (2) years.

In the circumstances, Management was in breach of the Human Resource Policies and Procedures Manual.

5. Non-Compliance with the Public Procurement Capacity Building Levy Order, 2023

During the year under review, it was noted that the Assembly failed to deduct, remit and file returns as per the requirements of the Public Procurement Capacity Building

Levy Order, 2023 (Legal Notice No. 206 of 6th November, 2023) which provides that there shall be paid a levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per cent (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

6. Non-Compliance in Stores Management

Review of the stores records and a physical inspection revealed that no half yearly reports were provided by the officer in charge of stores of any obsolete and unserviceable stores. Further, the stores were not labelled and kept properly in an organised manner to enable access.

In addition, the items were kept in a small room not well ventilated according to the procurement standards of a store contrary to the Regulation 172(a), (b) and (c) of the Public Procurement and Asset Disposal Regulations, 2020 which states that “the officer in charge of stores of a procuring entity shall ensure that the store-rooms are kept clean, properly ventilated and in good condition and that the stores are well arranged and easy to access and inspect the store-rooms regularly and report to the head of the procurement function in case of any loss, leakage, damage or deterioration and report half-yearly in writing to the head of the procurement function of any obsolete or unserviceable stores”.

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

7. Lack of a Register for Repairs and Maintenance and Replacement

During the year under review, it was observed that there is no register kept for maintenance, repairs and replacement in respect of each motor vehicle, plant and equipment contrary to Regulation 174(3) of the Public Procurement and Asset Disposal Regulations, 2020 which require that the officer in charge of matters relating to transport in the procuring entity shall prepare a record of maintenance, repairs and replacement in respect of each motor vehicle, plant and equipment which shall be submitted to the accounting officer in a format to be provided by the Authority.

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

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

REPORT ON 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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards Accrual Basis and for maintaining effective internal controls 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 controls, risk management and governance.

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

19 December, 2025

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

10. Statement of Financial Performance for the year ended 30th June 2025

Description	Notes	Period ended June,2025 Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	928,442,195
Miscellaneous Revenue	7	-
Revenue from exchange transactions		
Other income	8	-
Total revenue		928,442,195
Expenses		
Employee costs	9	330,320,412
Use of goods and services	10	403,221,902
Transfers to other Government Entities	11	16,926,237
Social Benefits	12	23,697,382
Total expenses		774,165,934
Surplus/Deficit for the year		154,276,261

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/08 2025 and signed by:


.....
Name: ERIC O. OGENGA

Clerk of the Assembly


.....
Name: CPA DAVID O. OKUMU

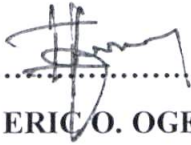
Director Finance and Accounting services –
County Assembly
ICPAK Member Number:8170

11. Statement of Financial Position as at 30th June 2025

Description	Notes	Period ended	Opening Statement
		June, 2025	1st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	13	34,023,456	31,444,061
Prepayments	14	22,713,912	-
Total Current Assets		56,737,368	31,444,061
Non-Current Assets			
Property, Plant and Equipment	15	144,656,958	2,046,158
Intangible Asset	16	12,844,010	-
Total Non- Current Assets		157,500,968	2,046,158
Total Assets (A)		214,238,336	33,490,219
Liabilities			
Current Liabilities			
Trade and Other Payables	17	39,285,727	15,205,456
Refundable deposits and prepayments	18	33,565,811	31,124,180
Total Current Liabilities		72,851,538	46,329,636
Non-Current Liabilities			
Non-Current Provisions	19	-	-
Total Non- Current Liabilities		-	-
Total Liabilities (B)		72,851,538	46,329,636
Net Assets (A-B)		141,386,798	- 12,839,417
Represented by:			
Accumulated Surplus		139,340,640	- 12,839,417
Capital Fund		2,046,158	-
Net Assets		141,386,798	- 12,839,417

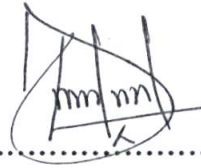
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/08 2025 and signed by:

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025



.....
Name: ERIC O. OGENGA

Clerk of the Assembly



.....
Name: CPA DAVID O. OKUMU

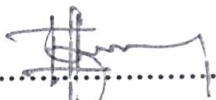
**Director Finance and Accounting services –
County Assembly**

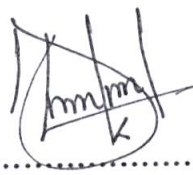
ICPAK Member Number:8170

12. Statement of Changes in Net Assets for the period ended 30th June 2025

	Accumulated Surplus	Capital Fund	Total
As at 30 th June 2024 (cash basis)	31,444,061	-	31,444,061
Adjustments:			-
Recognition of assets	-	2,046,158	2,046,158
Recognition of liabilities	- 46,329,636	-	- 46,329,636
As at July 1, 2024	- 14,885,575	2,046,158	- 12,839,417
Return to CRF	- 50,046	-	- 50,046
Surplus/ deficit for the year	154,276,261	-	154,276,261
Other changes (specify)	-	-	-
As at June 30, 2025	139,340,640	2,046,158	141,386,798

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/08 2025 and signed by:

.....

 Name: ERIC O. OGENGA
 Clerk of the Assembly

.....

 Name: CPA DAVID O. OKUMU
 Director Finance and Accounting services –
 County Assembly
 ICPAK Member Number:8170

County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

13. Statement of Cash Flows for the period ended 30th June 2025

Description	Notes	Period ended June, 2025
		Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		928,442,195
Miscellaneous Revenue		-
Other income		-
Total receipts		928,442,195
Payments		
Employee costs		330,320,41
Use of goods and services		399,636,698
Transfers to other Government Entities		16,926,237
Other Grants and Subsidies		-
Finance costs		-
Social Benefits		23,697,382
Total payments		770,580,729
Net cash flows from/(used in) operating activities		157,861,466
Cash flows from investing activities		
Purchase of PPE		- 142,158,511
Purchase Intangible assets		-
Retention Paid		- 13,102,045
Net cash flows from/(used in) investing activities		- 155,260,556
Cash flows from financing activities		
Returns to CRF		- 21,515
Net cash flows from financing Activities		- 21,515
Net increase/(decrease) in cash &		2,579,395
Cash equivalents		
Cash and cash equivalents as at Period Start		31,444,061
Cash and cash equivalents as at Period End	13	34,023,456

The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/08 2025 and signed by:



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Name: ERIC O. OGENGA

Clerk of the Assembly



.....
Name: CPA DAVID O. OKUMU

Director Finance and Accounting services –
County Assembly

ICPAK Member Number:8170

14. Management Discussion and Analysis

(i) Key projects implemented/Ongoing

SRNO.	PROJECT	LOCATION
1.	Construction of Committee Rooms and Offices	Assembly-HQ
2.	Construction of Ward offices	Ward Offices
3.	Construction of Meeting Halls	Ward Offices
4.	Drilling of Boreholes and Construction of Water Kiosks	Ward Offices
5.	Installation of CCTV systems	Assembly-HQ
6.	Construction of 1000m cubic suspended water tank	Assembly-HQ
7.	Biosyc Intelligence System	Assembly-HQ
8.	ICT/Hansard and Network Infrastructure	Assembly-HQ/Ward offices
9.	Solar PV System and Power generator Back ups	Assembly HQ.
10.	Construction of walkway paths and Sentry Box and Landscaping	Assembly HQ
11.	Refurbishment of Assembly Chambers and offices	Assembly HQ
12.	Construction of Perimeter Wall and electric fence	Assembly HQ
13.	Construction of Ward office infrastructures and Ward Fencing	Ward offices

(ii) Compliance with Statutory Requirements.

Siaya County Assembly maintains strong compliance with statutory deductions, ensuring timely monthly remittances. However, delays in the release of exchequer funds continue to hinder full compliance and operational efficiency.

(iii) **Major risk facing the organisation.**

Exchequer Delay- This affect liquidity and timely execution of statutory obligations and budget absorption.

IFMIS lapses-caused by system upgrades and integrations resulting into operational inconsistency.

(iv) **Material arrears in statutory and other financial obligations.**

The Assembly is grappling with significant trade payables, largely attributed to budgetary constraints, late submission of Invoices, delayed projects completion and delayed funding. These arrears pose a challenge to financial sustainability.

(v) **Review of the economy and sector.**

The broader economic environment remains constrained, with limited fiscal resources affecting Assembly operations.

(vi) **Future developments**

Looking ahead, Siaya County Assembly anticipates improved exchequer flows and enhanced budget allocation. With continued reforms, the Assembly is well-placed to strengthen its operations and deliver on its mandate effectively.

14. Statement of Comparison of Budget and Actual Amounts for the Year ended 30 June 2025

Recurrent and Development Budgets Combined


Revenue/expense item	Original budget	Adjustments	Final budget	Actual on comparable basis	Budget utilization difference	% of utilization
	A	B	C=(a+b)		E=(c-d)	F=d/c * 100
Revenues						
Opening balance (Non-refundable special purpose accounts)	-	-	-	-	-	0.00
Transfers from CRF	1,346,110,490	- 318,000,000	1,028,110,490	928,442,195	99,668,295	90.31
Miscellaneous Revenue	-	-	-	-	-	0.00
Other income	-	-	-	-	-	0.00
Total revenues	1,346,110,490	- 318,000,000	1,028,110,490	928,442,195	99,668,295	90.31
Expenses						
Employee costs	339,110,040	-	339,110,040	330,320,412	8,789,628	97.41
Use of goods and services	421,488,072	-	421,488,072	404,052,081	17,435,991	95.86
Transfers to other Government Entities	16,926,237	-	16,926,237	16,926,237	-	100.00
Gratuity	23,823,990	-	23,823,990	23,697,382	126,608	99.47
Total Recurrent Budget	801,348,339	-	801,348,339	774,996,112	26,352,227	96.71
Capital items						
Acquisition of PPE	544,762,151	- 318,000,000	226,762,151	153,424,568	73,337,583	67.66
Total expenses Development	544,762,151	- 318,000,000	226,762,151	153,424,568	73,337,583	67.66
Grand Totals	1,346,110,490	- 318,000,000	1,028,110,490	928,420,680	99,689,810	90.30
Surplus/ deficit	-	-	-	21,515	- 21,515	

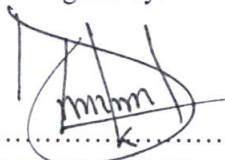
Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	21,515
1	Retention	33,565,811
2	Cash at Hand	436,130
	Closing Cash and Cash Equivalent as per the statement of Cash flows	34,023,456

During the year under review, there was underfunding of Kshs. 99,689,810 representing 9.70% deficit thus resulting to underutilization on the cumulative budget. This was majorly occasioned by delay in disbursement of funds, multi-year projects, late submission of invoices and Ifmis network fluctuation.

The entity financial statements were approved on 27/08 2025 and signed by:

.....

 Name: ERIC O. OGENGA
 Clerk of the Assembly

.....

 Name: CPA DAVID O. OKUMU
 Director Finance and Accounting
 services – County Assembly
 ICPAK Member Number:8170

15. Notes to the Financial Statements

1. General Information

Siaya County Assembly is established as per Article 177 and derives its authority and accountability from The Constitution of Kenya 2010. The Assembly is domiciled in Kenya and its principal activities are to Legislate, Represent and Oversight the County Executive arm of the County Government of Siaya.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS). The financial statements have been prepared in accordance with the PFM Act, and the Assembly has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements as the Assembly has taken advantage of the transition provisions outlined in IPSAS 33. These financial statements were authorised for issue by the accounting officer on 27th August, 2025.

Basis of Preparation

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. These financial statements have been prepared on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the Entity. The accounting policies adopted have been consistently applied to all the years presented.

Reporting period

The reporting period for these financial statements is for the period ended 30th June, 2025

Critical accounting judgements

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

Recognition of revenue

Revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

Recognition of non-exchange expenses and liabilities

A liability is a present obligation of an entity for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

The Siaya County Assembly pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the Assembly is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the Assembly's policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the Assembly's future actions, expenses (and other related liabilities) are recognized for that policy.

Purpose and nature of financial instruments

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

Climate change obligations

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO₂eq. Entities commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

Physical assets

An asset is a resource presently controlled by the Assembly as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

3. Adoption of New and Revised Standards

i) New and amended standards and interpretations in issue effective in the year ended 30 June 2025.

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>

*(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

Standard	Effective date and impact:
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>

Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p> <ol style="list-style-type: none"><li data-bbox="496 719 1426 797">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.<li data-bbox="496 797 1426 913">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.<li data-bbox="496 913 1426 1115">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of financial performance. Development/Capital grants are recognized in the statement of financial performance after meeting revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

Dividends

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established.

Rental income

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue.

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on 24th June, 2024. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The Assembly's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial cash flows has been presented under pg.6 of these financial statements.

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over useful life as per relevant policy. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value. As the Entity is transitioning to accrual accounting for the first time, no depreciation has yet been applied on property, plant and equipment. Depreciation, in compliance with IPSAS 17, will be recognized prospectively once the Entity establishes appropriate useful lives and residual values for its assets in subsequent reporting periods.

e) Right of use asset

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the entity incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the entity expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

f) Tangible Natural Resources

The entity recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the entity; the entity controls the tangible natural resource as a result of past events; and The tangible natural resource can be measured reliably. Where this criterion is not met, the entity discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An entity shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future

minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Notes to the Financial Statements (Continued)

g) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite.

h) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale;
- ii) Its intention to complete and its ability to use or sell the asset;
- iii) How the asset will generate future economic benefits or service potential;
- iv) The availability of resources to complete the asset;
- v) The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

i) Financial instruments

(County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2025

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate). A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

The entity classifies its financial assets as subsequently measured at amortized cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date. •

ii. Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through surplus or deficit

Notes to the Financial Statements (Continued)

j) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost. Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Assembly.

k) Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

l) Contingent liabilities

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.

m) 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.

n) Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements.

o) Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

p) Employee benefits

Retirement benefit plans

The Assembly provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays monthly contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using

(County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2025

the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

Notes to the Financial Statements (Continued)

r) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

s) Related parties

The *Entity* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Entity*, or vice versa. Members of key management are regarded as related parties and comprise the Speaker of the county assembly and, Clerk of the county Assembly, the Deputy Assembly Clerk and Directors.

t) Service concession arrangements.

The Assembly analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Assembly recognizes that asset when, and only when, it controls or regulates the services the operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Assembly also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

u) Cash and cash equivalents

(County Government of Siaya

Siaya County Assembly

Annual Report and Financial Statements for the year ended 30th June 2025

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.

*(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)*

v) Comparative figures

In preparing these financial statements the Siaya County Assembly has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an entity to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first time adoption of the accrual basis of accounting.

w) Subsequent events

There have been events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025. These events relate to late disbursement of exchequer releases which were recognised as revenue for the year under review.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Assembly's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. State all judgements, estimates and assumptions made:

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Assembly based its assumptions and estimates on parameters available when the financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Assembly. Such changes are reflected in the assumptions when they occur.

Useful lives and residual value

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- a) The condition of the asset based on the assessment of experts employed by the Assembly.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

Provisions

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

6. Transfers from CRF

Nature of Transfer	Amount recognized to Statement of financial performance.	Amount deferred under deferred income.	Total transfers for Period Ended 30th June,2025
	Kshs	Kshs	Kshs
Recurrent	775,014,469	-	775,014,469
Development	153,427,726	-	153,427,726
Total	928,442,195	-	928,442,195

During the year under review, the Assembly had a total revenue budget of Kshs. 1,028,110,490 out of which Kshs. 928,442,195 was received representing 90.31%. Kshs. 775,014,469 was received for recurrent (83.5) and Kshs. 153,427,726 for Development representing 16.5%. The underfunding was as a result of late submission of Invoices, Ifmis lapses and major projects yet to be certified for payments.

7. Miscellaneous Revenue

Nature of Revenue	Period ended June,2025
	Kshs
In kind grants and donations	-
Refunds & Reimbursements	-
Revenues not classified anywhere else	-
Total	-

There was no miscellaneous revenue received during the year under review

8. Other Incomes

Description	Period ended June,2025
	Kshs
Insurance recoveries	-
Sale of tender documents	-
Services concession income	-
Other incomes not specified elsewhere	-
Total other income	-

There was no other income during the year under review except for Kshs. 251,105 received from sale of assorted items for the prior years which was returned to CRF account at the end of the year under review.

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)

9. Employee Costs

Description	Period ended June,2025
	Kshs
Basic salaries of permanent employees	134,672,978
Basic wages of temporary employees	37,958,700
Personal allowances – part of salary	136,332,073
Pension and other social security contributions	21,356,662
Employee costs	330,320,412

During the year under review, the Assembly had a total budget of Kshs. 339,110,040 out of which a total of Kshs. 330,320,412 was spent representing 97.41% consumption rate.

10. Use of Goods and Services

Description	Period ended June,2025
	Kshs
Utilities, supplies and services	2,965,951
Communication, supplies and services	4,429,114
Domestic travel and subsistence	155,080,174
Foreign travel and subsistence	3,186,774
Printing, advertising, and information supplies & services	3,766,674
Rentals of produced assets	-
Training expenses	74,559,176
Hospitality supplies and services	48,459,145
Insurance costs	23,195,696
Specialized materials and services	2,876,819
Office and general supplies and services	18,935,799
Fuel Oil and Lubricants	6,584,000
Other operating expenses	42,774,038
Routine maintenance – vehicles and other transport equipment	3,567,000
Routine maintenance – other assets	12,841,543
Use of goods and services	403,221,902

Use of goods and Services had a total budget of Kshs.404,052,081 out of which Kshs.403,221,902 was spent representing 99.8% consumption rate during the year under review.

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)

11. Transfers to Other Government Entities

Description	Period ended June,2025
	Kshs
Transfers to car loan and mortgage schemes	16,926,237
Total	16,926,237

This represent an amount of money transferred to Car loan and Mortgage accounts during the Financial year under review.

12. Social Benefits.

Description	Period ended June,2025
	Kshs
Gratuity to Hon MCAs and Ward Staff	23,697,382
Total social benefit expenses	23,697,382

A total of Kshs. 23,697,382 represents an annual gratuity payment for Hon MCAs and their respective ward officers.

13. Cash and Cash Equivalents

Description	Period ended June,2025	Period ended June,2024
	Kshs	Kshs
Recurrent Account	454,487	309,876
Development Account	3,158	10,005
Deposits Account	33,565,811	31,124,180
Total	34,023,456	31,444,061

The amount of money in the deposits account represents retention money from various contractors and suppliers during the year under review. Recurrent and Development accounts represents the reconciled unspent balances.

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)

13 (a) Detailed Analysis of the Cash and Cash Equivalents

		Period ended June,2025	Period ended June,2024
Financial Institution	Account number	Kshs	Kshs
Recurrent Accounts-Kshs			
CBK00001	1000197463	18,357	8,007
Development Accounts-Kshs			
CBK00002	1000197471	3,158	10,005
Deposits Accounts-Kshs			
CBK00003	1000408154	33,565,811	31,124,180
Kenya Commercial Bank – Kshs.	1143428927	-	3,569
Cash at Hand		436,130	298,300
Total		34,023,456	31,444,061

14.Receivables from Non-Exchange Transactions

Below represent expenses paid in advance for services that will be used in future accounting periods. They are recorded as Current Assets during the financial year because the County assembly still has the right to receive the benefit in the future.

Description	Period ended June,2025	Opening Statement		
	Kshs	1 st July 2024		
prepayments	22,713,912	-		
Total	22,713,912	-		
Ageing Analysis- Receivables from non- exchange transactions	Period ended June,2025	% of the total	Opening Balance	% of the total
Less than 1 year	22,713,912	100%	-	-
Total	22,713,912	100%	-	-

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)

15. Property, Plant and Equipment

	Land	Buildings	Motor vehicles	Solar Power System	Furniture and fittings	Computers & ICT Equipment	Heritage assets	W.I.P(Building)	Service concession assets	Total
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1 st July,2024	-	2,046,158	-	-	-	-	-	-	-	2,046,158
Additions	-	61,671,808	-	6,998,544	92,000	55,060,683	-	18,787,765	-	142,610,800
Disposals	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustments	-	-	-	-	-	-	-	-	-	-
As At 30th June,2025	-	63,717,966	-	6,998,544	92,000	55,060,683	-	18,787,765	-	144,656,958
Depreciation And Impairment										
Depreciation for the period	-	-	-	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-
Impairment	-	-	-	-	-	-	-	-	-	-
Transfer/Adjustment	-	-	-	-	-	-	-	-	-	-
As At 30th June,2025	-	-	-	-	-	-	-	-	-	-
Net Book Values										
Opening Bal as 1 st July,2024	-	2,046,158	-	-	-	-	-	-	-	2,046,158
As At 30th June,2025	-	63,717,966	-	6,998,544	92,000	55,060,683	-	18,787,765	-	144,656,958

*(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

W.I.P-This represents the building construction works for Ward Halls which are ongoing in the various ward offices. The assembly has recognised only the Assets acquired during the financial year as the prior year Assets are yet to be verified and valued to ascertain their carrying amounts to be captured in the Statement of Financial position. These Assets have been recognised at Cost and no depreciation charged during the initial recognition of the Asset.

The Assembly has considered the application of IPSAS 33 on the first time adoption of Accrual Accounting.

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025
Notes to the Financial Statements (Continued)

16.Intangible Assets

Description	Period ended June,2025
	Kshs
Cost/Opening balance at the beginning of the year	-
Additions	12,844,010
Disposal	-
At end of the year	12,844,010
Additions–internal development	-
Disposal	-
At end of the year	12,844,010
Amortization and impairment	
At beginning of the year	12,844,010
Amortization	-
At end of the year	12,844,010
Impairment loss	-
At end of the year	12,844,010
NBV	12,844,010

Notes to the Financial Statements (Continued)

17.Trade and Other Payables

Description	Period ended June 2025	Opening Statement 1st July 2024		
	Kshs	Kshs		
Trade payables	39,285,727	15,205,456		
Third-party payments	-	-		
Total trade and other payables	39,285,727	15,205,456		
Ageing analysis:				
(Trade and other payables)	Period ended June 2025	% of the Total	Opening balance	% of the Total
Under one year	39,285,727	100%	15,205,456	100%
Total (tie to above total)	39,285,727	100%	15,205,456	100%

This represent the services and goods supplied during the year and remained unpaid due late submission of invoices, ifmis lapses and budgets constraints.

*(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

18. Refundable Deposits

Description	Period ended June,2025	Period ended June,2024		
	Kshs	Kshs		
Retention deposits	33,565,811	31,124,180		
Total deposits	33,565,811	31,124,180		
Ageing analysis:	Period ended	% of the	Opening	% of the
(Trade and other payables)	June 2025	Total	balance	Total
1-2yrs	21,554,419	64.22	25,177,734	80.89
2-3yrs	6,290,850	18.74	4,944,038	15.88
over 3yrs	5,720,567	17.043	1,002,408	3.22
Total (tie to above total)	33,565,837	100%	31,124,180	100%

This amount represent the Retention monies from the various contractors of specific projects within the Assembly and ward offices.

19. Provisions

Description	Leave provision	Gratuity Provision	Other provision	Total
	Kshs	Kshs	Kshs	Kshs
Balance b/f	-	-	-	-
Additional provisions	-	-	-	-
Provision utilised	-	-	-	-
Change due to discount and time value for money	-	-	-	-
Total provisions year end	-	-	-	-
Current Provisions	-	-	-	-
Non-Current Provisions	-	-	-	-

There was no provisions during the year under review.

20. Cash Generated from Operations

	<i>Period ended June, 2025</i>
	Kshs
Surplus for the year before tax	154,276,261
Adjusted for:	
Working capital adjustments	
Increase in receivables	- 22,936,697
Increase in payables	24,080,271
Increase in refundable retention	2,441,631
Net cash flow from operating activities	157,861,466

21. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

22. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Kenya.

23. Currency

The financial statements are presented in Kenya Shillings (Kshs).

16. Appendix

Appendix 1: Implementation Status of Auditor-General's Recommendations

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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	Misclassification of expenditure	This was an issue of Incomplete Charts of Accounts and this led to the observed misclassification. We have nonetheless identified a related vote in Chart of Accounts, that is, 2211325: Constituency Office Expenses , in which we have purposed to classify ward office operations. We have sought concurrence of National Treasury on this proposal.	Resolved	2025/2026
2	Unsupported Legal services	The legal firms are in a framework contracting arrangements with the Assembly. Whenever Assembly is faced with a legal suit either as a plaintiff or defendant, a suitable legal firm is picked from those within the framework depending on the nature of the suit. The choice of the firm is influenced by availability, strength,	Resolved	immediately

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)
		proximity to where the case is domiciled, amongst other factors. The firms chosen are normally under strict instruction to adhere to advocates remuneration order, Tender method of procurement may not apply to responses to legal suits by their nature because of, sometimes the constrained timelines within which the responses are required.		
3.	Budgetary control and Performance	The under-funding was majorly as a result of non-submission of invoices for projects awarded but not completed. The development projects were therefore were rolled over to FY 2024/2025.	Resolved	2024/2025
4.	Unresolved Prior year Matters	The action plan for the audit recommendations contained in the Audit report for FY 2022/2023, the action plan is currently under development and in progress. The report from the Office of the Auditor General has been duly submitted to the County Assembly	Unresolved	2025/2026

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

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)
		<p>and committed to the Public Accounts Committee (PAC) for processing. Further updates on the status of implementation will be shared upon completion of the committee's deliberations.</p> <p>We remain committed to ensuring timely and effective implementation of all audit recommendations to enhance accountability and financial integrity within the Assembly.</p>		
1.1	Irregularities under Framework Contract for the Supply of Fuel, Oil and Lubricants	<p>The County Assembly advertised for prequalification of suppliers of fuel, oil and lubricants in a bid to obtaining sufficient vendors allowable for a framework agreement. However, the advert attracted only four (4) vendors instead of a minimum of seven (7) vendors.</p> <p>Because the attracted suppliers were fewer than the minimum number required by regulation 102 (1) all the four (4) suppliers were qualified to supply the fuel, oil and</p>	Resolved	2024/2025

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

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)
		lubricants in turns. Currently the Assembly has prequalified 9 vendors to meet the threshold.		
1.2	Stalled and Failure to Report Termination of Construction Works Contracts	The contracts were regularly terminated as evidenced by notices of termination to the contractors, PMC minutes to authenticate the terminations, letter to the County Attorney to clear the terminations, clearance by the County Attorney to terminate the contracts and report to PPRA on the terminations After the terminations, the projects were procedurally awarded and works are at advanced stages.	Resolved	2024/2025
2.1	Non-Adherence to Ethnicity Balance	The Board has over time recruited competitively members of staff. On boarding has been on application and merit and the Board in the subsequent recruitments has been considering people from other Ethnic community. The resulting ethnic percentages are therefore not by design, but by compelling	Unresolved	5-10yrs

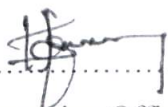
*(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025*

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)
		factors of meritocracy and transition from the defunct Local Authority whom formed the larger percentage from the dominant community.		
2.2	Non-Compliance with a Third Rule on Basic Salary	The occurrence of non-compliance with one third rule on basic salary was occasioned by emergent enhanced statutory deductions namely (1) Housing Levy (2) Enhanced NSSF contributions and the introduction of SHIF(SHA). This has negatively affected the 2/3 basic requirement. The Assembly has moved to ask the affected staff members to negotiate with the financial agencies to restructure the term of the loans for purposes of complying with the requirement.	Unresolved	3 Yrs
2.3	Staff on Acting Capacity Beyond Six (6) months	The recruitment of a substantive senior internal auditor took an unprecedented longer time. However, the position has since been substantively filled.	Resolved	2024/2025
3.0	Delayed Settlement of Pending Bills	The delay was occasioned by untimely disbursement of Exchequer releases. The	Resolved	2024/2025

(County Government of Siaya
Siaya County Assembly
Annual Report and Financial Statements for the year ended 30th June 2025

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)
		delay is usually experienced in the first quarter of every fiscal year. The pending bills in questioned were fully settled.		
4.0	Failure to establish a County Assembly Fund	In as much as we are required to open an account for the said fund, we note that the Board has never received any gift, donation, or bequest. The Board has also never had investments or imposed fees or levies for the time it has existed in the life of county Assembly. Further administrative expenses of the Board are budgeted for and executed under the vote of General Administration. This account, therefore, if established may remain dormant, incur unnecessary bank charges and may not add value to the financial operations of the Assembly.	Unresolved	5yrs
5.0	Late Remittance of Statutory Deductions	This has been due to Late disbursement of Funds.	Unresolved	5yrs

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)
6.0	Non-Adherence to ICT Steering Committee Meetings Threshold	The ICT steering committee was formed when the projects had been initiated however the committee has further been engaged in the subsequent approval for ICT projects.	Resolved	2024/2025
1.1	Effectiveness in Internal Audit Function	While it was observed that only one audit report was available during the audit exercise, we would like to clarify that the department regularly conducts audits throughout the year. Quarterly audit reports were indeed prepared for all four quarters of the financial year.	Resolved	2023/2024/2025



Accounting Officer

Date:

Appendix II: Projects implemented by the Assembly

Status of Projects completion

Proposed Project	COMPLETION %	BUDGET	ACTUAL	SOURCE OF FUNDING
Upgrade of the Biometric Attendance and Access Control	96%	7,000,000	6,710,351.00	Gok-Exchequer
Development and upgrade of Committee Members' attendance, allowance management and hansard system	71%	18,000,000	12,844,011.00	Gok-Exchequer
Installing a Solar Power Back-up supply for the Hansard system	100%	7,000,000	6,998,544.00	Gok-Exchequer
Upgrading of LAN	20%	5,000,000	998,730.00	Gok-Exchequer
Improvements of the ward offices' infrastructure	49%	40,000,000	19,692,856.00	Gok-Exchequer
Construction of the County Assembly Complex	0.0%	5,020,000	-	Gok-Exchequer
Supervision and Construction of the Speakers residence	0.0%	5,000,000	-	Gok-Exchequer
Construction of Meeting Halls in the ward offices	0%	449,671	-	Gok-Exchequer
Completion of Meeting Halls in the ward offices	98%	55,000,000	53,971,077.20	Gok-Exchequer
Ward office networking Including development of WAN (Wide Area Network) and structured cabling in the ward offices	55%	11,787,583	6,479,436.80	Gok-Exchequer

Linking of communication's technologies between the County assembly headquarters and the ward offices	0%	2,479,437	-	Gok-Exchequer
Development of advanced back up system	100%	9,994,740	9,994,720.00	Gok-Exchequer
Development of the physical infrastructure for the e-library- phase I	98%	9,179,558	8,970,000.00	Gok-Exchequer
Development of the physical infrastructure for the e-library- phase II	96%	18,590,289	17,923,046.90	Gok-Exchequer
Upgrade of Hansard system and ICT systems	0%	961	-	Gok-Exchequer
Construction and fencing of ward offices	36%	24,759,153	8,844,952.40	Gok-Exchequer
Geo Survey, Drilling and Equipping of Boreholes in the 30 Ward Offices	0%	7,182,740	-	Gok-Exchequer
Design, Upgrade and Installation of Electrical Wiring System	0%	318,019	-	Gok-Exchequer
	67.7%	226,762,151	153,427,725	

Appendix III: Fixed 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	Historical Cost c/f (Kshs) Current Year
Land					
Buildings and structures	2,046,158	61,671,808			63,717,966
Transport equipment					
Office equipment, furniture and fittings		92,000			92,000
ICT Equipment		55,060,683			55,060,683
Machinery and Equipment					
Solar System		6,998,544			6,998,544
Infrastructure Assets- Roads, Rails					
Heritage and cultural assets					
Intangible assets					
Work in Progress		18,787,765			18,787,765
Total	2,046,158	142,610,800			144,656,958

-The Assembly had assets valued at cost amounting to Kshs. 879,710,278 from prior year under the summary of non-current asset register. However, this value has not been included in the above register as the County Assembly of Siaya is still in the process of developing reliable valuation and recognition models in compliance with IPSAS 33. Upon Valuation and verification, the appropriate value or Net book value will be recorded in the subsequent years.