

REPUBLIC OF KENYA



*Enhancing Accountability*



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**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**COUNTY ASSEMBLY OF HOMA BAY**

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



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**HOMA BAY COUNTY ASSEMBLY**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>TH</sup> JUNE 2024**

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

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**1. Acronyms and Glossary of Terms**

*a) Acronyms*

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

*b) Glossary of Terms*

Comparative FY	Means the financial year preceding the current financial year.
Fiduciary Management	Means officers directly involved in management of entity's finances and resources

*(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)*

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**1. Acronyms and Glossary of Terms**

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*(This list is an indication of acronyms and key terms; the County Assembly should include all from the annual report and financial statements prepared)*

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**2. Key Entity Information and Management**

**(a) Background information**

The County is constituted as per the constitution of Kenya is headed by the Speaker of the County Assembly, who is responsible for the general policy and strategic direction of the Assembly. The County Assembly constitutes 54 Members of County Assembly (MCAs) elected (40) and nominated (14) 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 *entity's* day-to-day management is under the following key organs:

No.	Designation	Name
1.	Speaker of the County Assembly	<b>Hon. Julius Odhiambo Gaya</b>
2.	Ag. Clerk of the County Assembly	<b>Mr Owino Hanningtone Day</b>
3.	Head of Departments	<b>Mr David Ouma Gor</b>

**(c) Fiduciary Management**

The key management personnel who held office during the year ended June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Accounting Officer- Ag. Clerk	<b>Mr Owino Hanningtone Day</b>
2.	Chief Finance Officer	<b>Ms. Jecinter Adede</b>
3.	Principal Accountant	<b>Mr. Bosstone Nyang'or Ernest</b>
4.	Procurement Officer	<b>Mr. Titus Okore</b>

**HOMA BAY COUNTY ASSEMBLY**  
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**Key Entity Information and Management (Continued)**

**(d) Fiduciary Oversight Arrangements**

- County Assembly Public Accounts Committee Activities
- County Assembly Audit Committee Activities
- The Office of the Auditor General (OAG)
- The Office of the Controller of Budget (OCOB)
- The Commission on Revenue Allocation (CRA)
- County Treasury

**(e) Entity Headquarters**

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

**(f) Entity Contacts**

Telephone: (254) 700 184 843  
E-mail: [info@homabayassembly.go.ke](mailto:info@homabayassembly.go.ke)  
Website: [homabayassembly.go.ke](http://homabayassembly.go.ke)

**(g) Entity Bankers**

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

**HOMA BAY COUNTY ASSEMBLY**

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**(h) Independent Auditor**

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

**(i) Principal Legal Adviser**

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

## **HOMA BAY COUNTY ASSEMBLY**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

#### **3. Governance Statement**

##### **The County Assembly**

The County Assembly is constituted by the MCAs of Homa Bay County Government. It is headed by the Speaker who is elected by the MCAs. The Speaker is also the chairperson of the County Assembly Service Board while the county assembly Clerk is the Secretary. Section 10 (4) of the County Governments Act, 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.

- i. Justice, Legal Affairs and Cohesion Committee
- ii. Public Accounts and Investments Committee
- iii. Budget and Appropriations Committee

## **HOMA BAY COUNTY ASSEMBLY**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

- iv. Implementation Committee
- v. Public Service and Administration Committee
- vi. Social Welfare and Equal Opportunities Committee
- vii. Disaster Management and Special Programmes Committee
- viii. Procedure and Rules Committee
- ix. Appointments Committee
- x. Powers and Privileges Committee
- xi. Delegated County Legislation Committee
- xii. Hansard, Broadcasting and Library Committee
- xiii. Ward Based Projects Committee
- xiv. Selection Committee
- xv. House Business Committee
- xvi. Liaison Committee

#### **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. Homa Bay County Assembly has the following Sectoral committees:

- i) Finance and Planning Committee
- ii) Roads, Public Works, Transport & Infrastructure Committee
- iii) Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate Change Committee
- iv) Education, Human Capital Development & Vocational Training Committee
- v) Public Health and Medical Services Committee
- vi) Agriculture and Livestock Committee
- vii) Trade, Industry, Tourism, Cooperatives Development and Marketing Committee
- viii) Lands, Physical Planning, Housing and Urban Development Committee
- ix) Youth, Sports, Talent Development, Gender Inclusivity, Cultural Heritage & Social Services Committee
- x) Blue Economy, Fisheries, Mining and Digital Economy Committee

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### SELECT COMMITTEES

##### a) Justice, Legal Affairs and Cohesion Committee

The committee was established to consider all matters relating to constitutional affairs, elections, the administration of law and order, ethics, integrity, anti-corruption activities, human rights, special programs including integration of communities to promote peace, justice, unity and cohesion. The committee members during the FY 2023/24 were:

Member	Designation	Ward
Hon. Paul Owade Odock	Chairperson	Gem East
Hon. Otieno Evelyne	Vice Chairperson	MCA
Hon. Bondo Vickins	Member	West Kasipul
Hon. Ogada Daniel Omondi	Member	MCA
Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
Hon. Okuta Samuel Lieta	Member	West Karachuonyo
Hon. Adhu Wilkister Awiti	Member	MCA
Hon. Prof. Odera George	Member	Kibiri
Hon. Oyoo Pauline Christine	Member	MCA
Hon. Ojwang' Joseph Tom	Member	Mfangano
Hon. Ogono Samwel Obwana	Member	Homa Bay West
Hon. Ouma Florence	Member	MCA
Hon. Victor Okoth Uhuru	Member	West Kaksingri
Hon. Apopo Lantana	Member	Kanyadoto
Hon. Susan Akoth Onyango	Member	Gwasssi South

##### b) Committee of Powers and Privileges

There is established committee known as the Committee of Powers and Privileges consisting of the Speaker, who shall be the Chairperson of the Committee; and such other members of the county assembly as may be provided in the Standing Orders of the county assembly. The functions of the Committee of Powers and Privileges shall be to inquire into the conduct of a member whose conduct is alleged to constitute a breach of privileges accorded to the county assembly members by any legislation or standing orders and perform such other functions as may be specified by enabling legislation. The committee held 48 meetings in FY 2023/24. The committee members during FY 2023/24 were:

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Member	Designation	Ward
Hon. Patrick Ware	Chairperson	Gem West
Hon. Bob Obondo	Vice Chairperson	Central Kasipul
Hon. Okuta Samwel Lieta	Member	West Karachuonyo
Hon. Monoflorita Ondiek	Member	Homa Bay Central
Hon. Oyoo Pauline Achieng	Member	MCA
Hon. Kasera Sylvance Wanjala	Member	Kanyikela
Hon. Adongo Walter Otieno	Member	South Kabuoch
Hon. Raphael Odongo	Member	Kasgunga
Hon. Uhuru Victor Okoth	Member	West Kaksingri
Hon. Apopo Lantana	Member	Kanyadoto
Hon. Onyango Susan Akoth	Member	Gwasssi South
Hon. Oweje Margaret Akinyi	Member	MCA
Hon. Orony Milka Adoyo	Member	MCA
Hon. Florence Ouma	Member	MCA
Hon. Pamela Odira	Member	MCA

#### c) Public Accounts/Investment Committee

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

Member	Designation	Ward
Hon. Tony Okoth Otieno	Chairperson	Arujo
Hon. Joan Ogada Minsari	Vice Chairperson	Kojwach
Hon. Tom Odhiambo Adinda	Member	Kendu Bay Town
Hon. Billy Noah Odhiambo	Member	West Kamagak
Hon. Okuma Zakayo Ong'ondo	Member	South Kasipul

#### 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. Jeff Ongoro	Chairperson	Kanyaluo
Hon. Pamela Okoth	Vice Chairperson	MCA
Hon. Nicholas Owaka	Member	Kanyamwa Kosewe
Hon. Eric Omollo	Member	Homa Bay East

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Hon. Paul Odock	Member	Gem East
Hon. Dorine Oyugi	Member	East Kamagak
Hon. Caroline Odundo	Member	MCA
Hon. Raphael Odongo	Member	Kasgunga
Hon. Peter Nyakomita	Member	Kabondo West

#### e) Implementation Committee

The Implementation Committee is in charge of scrutinizing the resolutions passed by the assembly including petitions and the undertakings given by the county executive committee on various matters.

Member	Designation	Ward
Hon. Dorine Oyugi	Chairperson	East Kamagak
Hon. Samuel Okuta Lieta	Vice Chairperson	West Karachuonyo
Hon. Miruka Paul Barry	Member	Kakelo Kokwanyo
Hon. Alice Oloo Weke	Member	Kabondo East
Hon. Jessica Otieno	Member	MCA
Hon. Zakayo Ong'ondo	Member	South Kasipul
Hon. Daniel Ogada	Member	MCA
Hon. Dr. Lillian Kocholla	Member	MCA
Hon. Michael Nyang'i	Member	Kochia
Hon. Bob Obondo Benard	Member	Central Kasipul
Hon. Lazarus Ojango	Member	Central Karachuonyo
Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
Hon. Odongo Raphael Ouma	Member	Kasgunga

#### f) Appointment Committee

The Appointment Committee is in charge of scrutinizing the resolutions passed by the assembly including petitions and the undertakings given by the county executive committee on various matters.

Member	Designation	Ward
Hon. Julius Odhiambo Gaya	Chairperson	Speaker
Hon. Richard Ogindo	Vice Chairperson	Kwabwai
Hon. Monoflorita Ondiek	Member	Homa Bay Central
Hon. Jeff Ongoro	Member	Kanyaluo
Hon. Nicholas Owaka	Member	Kanyamwa Kosewe

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### g) Public Service and Administration Committee

The public service and administration committee is in charge of reviewing all matters relating to oversight of the County Government administrative services and their delivery. During the financial year 2023/24, the committee had the following seven members.

Member	Designation	Ward
Hon. Oloo Alice Weke	<b>Chairperson</b>	Kabondo East
Hon. Oweje Margaret Akinyi	<b>Vice Chairperson</b>	MCA
Hon. Oking Samwel Okomo	Member	Rusinga
Hon. Patrick Ware	Member	West Gem
Hon. Sylvance Wanjala	Member	Kanyikela
Hon. Ogindo Richard Ouma	Member	Kwabwai
Hon. Nicholas Owaka	Member	Kanyamwa Kosewe

#### h) Social Welfare and Equal Opportunities Committee

The social welfare and equal opportunities committee is established to consider all matters related to the welfare of the people of Homa Bay. During the financial year 2023/24, the committee had the following eleven members.

Member	Designation	Ward
Hon. Sharon Joseph	<b>Chairperson</b>	Gwasssi North
Hon. Kasera Sylvance Wanjala	<b>Vice Chairperson</b>	Kanyikela
Hon. Nyakomitta Peter	Member	Kabondo West
Hon. Abonyo Yvonne	Member	MCA
Hon. Odhiambo Billy Noah	Member	West Kamagak
Hon. Adhu Wilkister Awiti	Member	MCA
Hon. Ogono Samwel Obwana	Member	Homa Bay West
Hon. Otieno Evelyne	Member	MCA
Hon. Oloo David Odhiambo	Member	Kanyamwa Kologi
Hon. Molo Reuben Odhiambo	Member	Gembe
Hon. Salim Sophie Akinyi	Member	Lambwe

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### i) Disaster Management and Special Programs Committee

The disaster management and special programs committee is established to consider all matters of county disaster and emergencies. During the financial year 2023/24, the committee had the following nine members.

Member	Designation	Ward
Hon. Dr. Kocholla Lillian	<b>Chairperson</b>	MCA
Hon. Yvonne Abonyo	<b>Vice Chairperson</b>	MCA
Hon. Owidi Erick	Member	MCA
Hon. Otieno Jessica	Member	MCA
Hon. Obuya Victor Okoth	Member	Wang'chieng'
Hon. Prof. George Odera	Member	Kibiri
Hon. Odundo Caroline Atieno	Member	MCA
Hon. Omollo Erick	Member	Homa Bay East
Hon. Onyango Susan Akoth	Member	Gwasssi South

#### j) Procedure and Rules Committee

The procedure and rules committee is established to consider all matters of county disaster and emergencies. During the financial year 2023/24, the committee had the following five members.

Member	Designation	Ward
Hon. Julius Odhiambo Gaya	<b>Chairperson</b>	Speaker
Hon. Oking Samuel Okomo	<b>Vice Chairperson</b>	Rusinga
Hon. Daniel Ogada	Member	MCA
Hon. Ojwang' Joseph Tom	Member	Mfangano
Hon. Orina Nancy Anyango	Member	MCA

#### k) Delegated County Legislation Committee

The delegated county legislation committee is established to consider all instruments submitted to the County Assembly. During the financial year 2023/24, the committee had the following thirteen members.

Member	Designation	Ward
Hon. Nyang'i Michael Ojalla	<b>Chairperson</b>	Kochia
Hon. Ouma Florence	<b>Vice Chairperson</b>	MCA
Hon. Okoth Pamela Akinyi	Member	MCA
Hon. Ogono Samwel Obwana	Member	Homa Bay West

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Hon. Okuta Samwel Lieta	Member	West Karachuonyo
Hon. Ware Patrick Ogeja	Member	West Gem
Hon. Oloo David Odhiambo	Member	Kanyamwa Kologi
Hon. Adongo Walter Otieno	Member	South Kabuoch
Hon. Joseph Sharon	Member	Gwasssi North
Hon. Apopo Lantana	Member	Kanyadoto
Hon. Orony Milka Adoyo	Member	MCA
Hon. Oweje Margret Akinyi	Member	MCA
Hon. Kakhiri Boaz Khiri	Member	Kabuoch North

#### l) Hansard, Broadcasting and Library Committee

The Hansard, broadcasting and library committee is established to consider and report on all matters relating to broadcasting of the proceedings of the house. During the financial year 2023/24, the committee had the following nine members.

Member	Designation	Ward
Hon. Erick Owidi	<b>Chairperson</b>	MCA
Hon. Orony Milka Adoyo	<b>Vice Chairperson</b>	MCA
Hon. Nancy Anyango	Member	MCA
Hon. Onyango Lazarus Ojango	Member	Central Karachuonyo
Hon. Abonyo Yvonne	Member	MCA
Hon. Molo Reuben Odhiambo	Member	Gembe
Hon. Uhuru Victor Okoth	Member	Kaksingri West
Hon. Oweje Margaret Akinyi	Member	MCA
Hon. Odongo Daniel Ouma	Member	North Karachuonyo

#### m) Ward Based Projects Committee

The Ward based projects committee is established to consider and report on all matters relating to County Government ward based projects. During the financial year 2023/24, the committee had the following nine members.

Member	Designation	Ward
Hon. Owaka Nicholas Otieno	<b>Chairperson</b>	Kanyamwa Kosewe
Hon. Uhuru Victor Okoth	<b>Vice Chairperson</b>	Kaksingri West
Hon. Ogada Joan Minsari	Member	Kojwach
Hon. Erick Omollo	Member	Homa Bay East

## HOMA BAY COUNTY ASSEMBLY

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Hon. Vickins Bondo	Member	West Kasipul
Hon. David Hamilton	Member	Kagan
Hon. Adinda Tom Odhiambo	Member	Kendu Bay Town
Hon. Ondiek Monoflorita	Member	Homa Bay Central
Hon. Salim Sophie Akinyi	Member	Lambwe

#### n) Selection Committee

The selection committee is established to nominate members to serve in various committees, save for the House business committee and the committee on appointments. During the financial year 2023/24, the committee had the following eleven members.

Member	Designation	Ward
Hon. Richard Ogindo	<b>Chairperson</b>	Kwabwai
Hon. Bob Benard Obondo	<b>Vice Chairperson</b>	Central Kasipul
Hon. Asiago Titus	Member	Ruma Kaksingri
Hon. Monoflorita Ondiek	Member	Homa Bay Central
Hon. Lazarus Ojango	Member	Central Karachuonyo
Hon. Ware Patrick Ogeja	Member	West Gem
Hon. Zakayo Ongo'ndo Okuma	Member	South Kasipul
Hon. Adongo Walter Otieno	Member	South Kabuoch
Hon. Dorine Oyugi	Member	East Kamagak
Hon. Joan Ogada	Member	Kojwach
Hon. Tom Ojwang'	Member	Mfang'ano

#### o) House Business Committee

The House Business committee is established and shall prepare and if necessary, from time to time adjust the Assembly Calendar with the approval of the house. During the financial year 2023/24, the committee had the following sixteen members.

Member	Designation	Ward
Hon. Julius Gaya	<b>Chairperson</b>	Speaker
Hon. Richard Ogindo	<b>Vice Chairperson</b>	Kwabwai
Hon. Bob Benard Obondo	Member	Central Kasipul
Hon. Asiago Titus	Member	Ruma Kaksingri

## HOMA BAY COUNTY ASSEMBLY

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Hon. Monoflorita Ondiek	Member	Homa Bay Central
Hon. Jeff Ongoro	Member	Kanyaluo
Hon. David Hamilton	Member	Kagan
Hon. Daniel Odongo	Member	North Karachuonyo
Hon. Owaka Nicholas	Member	Kanyamwa Kosewe
Hon. Vickins Bondo	Member	West Kasipul
Hon. Pauline Oyoo	Member	MCA
Hon. Sophy Saalim	Member	Lambwe
Hon. Raphael Odongo	Member	Kasungu
Hon. Joan Ogada	Member	Kojwach
Hon. Caroline Odundo	Member	MCA
Hon. Tonny Otieno	Member	Arujo

#### p) Liaison Committee

The Liaison committee is established and shall guide and co-ordinate the operations, policies and mandates of all committees, deliberate on and apportion the annual operating budget among the committees and ensure that committees submit annual reports as required by the standing orders. During the financial year 2023/24, the committee had the following thirty-five members.

Member	Designation	Ward
Hon. Julius Gaya	<b>Chairperson</b>	Speaker
Hon. Samwel Okomo	<b>Vice Chairperson</b>	Rusinga
Hon. Richard Ogindo	Member	Kwabwai
Hon. Bob Benard Obondo	Member	Central Kasipul
Hon. Asiago Titus	Member	Ruma Kaksingri
Hon. Monoflorita Ondiek	Member	Homa Bay Central
Hon. Jeff Ongoro	Member	Kanyaluo
Hon. David Hamilton	Member	Kagan
Hon. Daniel Odongo	Member	North Karachuonyo
Hon. Owaka Nicholas	Member	K/Kosewe
Hon. Nancy Anyango	Member	MCA
Hon. Peter Nyakomita	Member	Kabondo West
Hon. Billy Noah	Member	West Kamagak
Hon. Raphael Odongo	Member	Kasungu
Hon. Joan Ogada	Member	Kojwach

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Hon. Joseph Sharon	Member	Gwasssi North
Hon. Tonny Otieno	Member	Homa Bay Arujo
Hon. Tom Adinda	Member	Kendu Bay Town
Hon. Michael Nyang’i	Member	Kochia
Hon. Patrick Ware	Member	West Gem
Hon. Erick Owidi	Member	MCA
Hon. Dr. Lilian Kochola	Member	MCA
Hon. Daniel Ogada	Member	MCA
Hon. Alice Weke	Member	Kabondo East
Hon. Wilkister Adhu	Member	MCA
Hon. Lentana Apopo	Member	Kanyadoto
Hon. Reuben Molo	Member	Gembe
Hon. Paul Odock	Member	East Gem
Hon. Victor Obuya	Member	Wang’chieng’
Hon. Dorine Oyugi	Member	East Kamagak
Hon. Paul Barry	Member	Kokwanyo Kakelo
Hon. Erick Omollo	Member	Homa Bay East
Hon. Tom Ojwang’	Member	Mfang’ano
Hon. Zakayo Ongo’ndo	Member	South Kasipul
Hon. Lazarus Ojango	Member	Central Karachuonyo

#### q) Audit Committee

In addition to the above committees of the County Assembly, the County Assembly of Homa Bay has an independent Audit Committee which was constituted in 2023 to comply with the PFM (County Government) regulations (2015) on the formation of audit committees for all Counties. Its mandate is to advise the County Assembly Service Board on institutional risk management and compliance. The committee held three (3) meetings in FY 2023/24. The committee members during FY 2023/24 were:

Member	Designation
FCPA Bonface Otieno	Chairperson
CPA Daniel Dondi	Member
CPA Beldine Adhiambo	Member

## HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

### SECTORAL COMMITTEES

#### a) Finance and Planning Committee

The committee comprises of 15 members.

No	Name	Designation	Ward
1	Hon. Daniel Odongo	Chairperson	N/Karachuonyo
2	Hon. Oyoo Pauline Christine Achieng	Vice Chairperson	MCA
3	Hon. Miruka Paul Barry	Member	K/Kakelo
4	Hon. Nyakomitta Peter	Member	Kabondo West
5	Hon. Owidi Erick	Member	MCA
6	Hon. Oyugi Dorine	Member	East Kamagak
7	Hon. Okuma Zakayo Ong'ondo	Member	South Kasipul
8	Hon Samwel Lieta	Member	North Karachuonyo
9	Hon. Onyango Lazarus Ojango	Member	Central Karachuonyo
10	Hon. Odera George Odiwuor	Member	Kibiri
11	Hon. Onyango Susan Akoth	Member	Gwasssi South
12	Hon. Ojwang' Joseph Tom	Member	Mfangano Island
13	Hon. Kocholla Lillian	Member	MCA
14	Hon. Okoth Pamela Akinyi	Member	MCA
15	Hon. Orina Nancy Anyango	Member	MCA

#### b) Roads, Public Works, Transport & Infrastructure Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Obuya Victor Okoth	Chairperson	Wang'chieng'
2	Hon. Ouma Raphael Odongo	Vice Chairperson	Kasungu
3	Hon. David Hamilton	Member	Kagan
4	Hon. Oloo Alice Weke	Member	Kabondo East
5	Hon. Obondo Bob Benard	Member	Central Kasipul
6	Hon. Monoflorita Ondiek	Member	Homa Bay Central
7	Hon. Ongoro Jeff Ochieng	Member	Kanyaluo
8	Hon. Joan Ogada	Member	Kojwach
9	Hon. Wilkister Adhu	Member	MCA
10	Hon. Orina Nancy Anyango	Member	MCA
11	Hon. Asiago Titus Okello	Member	Ruma Kaksingri
12	Hon. Salim Sophie Akinyi	Member	Lambwe
13	Hon. Uhuru Victor Okoth	Member	Kaksingri West
14	Hon. Owaka Nicholas Otieno	Member	Kanyamwa Kosewe
15	Hon. Odock Paul Owade	Member	East Gem

## HOMA BAY COUNTY ASSEMBLY

Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

### c) Water, Irrigation, Sanitation, Environment, Energy, Forestry & Climate Change Committee

The committee comprises of 15 members.

No	Name	Designation	Ward
1	Hon. Omollo Erick	<b>Chairperson</b>	Homa Bay East
2	Hon. Adongo Walter	<b>Vice Chairperson</b>	South Kabuoch
3	Hon. Ogada Joan Minsari	Member	Kojwach
4	Hon. Oloo Alice Weke	Member	Kabondo East
5	Hon. Vickins Bondo	Member	West Kasipul
6	Hon. Ouma Florence	Member	MCA
7	Hon. Adinda Tom Odhiambo	Member	Kendu Bay Town
8	Hon. Onyango Lazarus Ojango	Member	Central Karachuonyo
9	Hon. Adhu Wilkister Awiti	Member	MCA
10	Hon. Nicholas Owaka	Member	Kanyamwa Kosewe
11	Hon. Otieno Evelyne	Member	MCA
12	Hon. Ouma Richard Ogindo	Member	Kwabwai
13	Hon. Ouma Raphael Odongo	Member	Kasgunga
14	Hon. Odock Paul Owade	Member	East Gem
15	Hon. Sylvance Wanjala	Member	Kanyikela

### d) Education, Human Capital Development & Vocational Training Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Molo Reuben Odhiambo	<b>Chairperson</b>	Gembe
2	Hon. Obwana Samwel Ogono	<b>Vice Chairperson</b>	Homa Bay West
3	Hon. Otieno Jessica	Member	MCA
4	Hon. Abonyo Yvonne	Member	MCA
5	Hon. Ogada Daniel Omondi	Member	MCA
6	Hon. Odera George Odiwuor	Member	Kibiri
7	Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
8	Hon. Kasera Sylvance Wanjala	Member	Kanyikela
9	Hon. Adhu Wilkister	Member	Kanyamwa Kologi
10	Hon. Salim Sophie Akinyi	Member	Lambwe
11	Hon. Florence Ouma	Member	MCA
12	Hon. Sharon Joseph	Member	Gwasssi North
13	Hon. Oking Samwel Okomo	Member	Rusinga
14	Hon. Uhuru Victor Okoth	Member	West Kaksingri
15	Hon. Omollo Erick	Member	Homa Bay East

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### e) Public Health & Medical Services Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Tom Ojwang	<b>Chairperson</b>	Mfangano
2	Hon. Okuta Samwel Lieta	<b>Vice Chairperson</b>	West Karachuonyo
3	Hon. Ogada Joan Minsari	Member	Kojwach
4	Hon. Oking Samwel Okomo	Member	Rusinga
5	Hon. Obondo Bob Benard	Member	Central Kasipul
6	Hon. Odhiambo Billy Noah	Member	West Kamagak
7	Hon. Ongoro Jeff Ochieng	Member	Kanyaluo
8	Hon. Ouma Daniel Odongo	Member	North Karachuonyo
9	Hon. Alice Weke Oloo	Member	Kabondo East
10	Hon. Oyoo Pauline Christine Achieng	Member	MCA
11	Hon. Kocholla Lillian	Member	MCA
12	Hon. Richard Ogindo	Member	Kwabwai
13	Hon. Ondiek Monoflorita	Member	Homa Bay Central
14	Hon. Owaka Nicholas Otieno	Member	Kanyamwa Kosewe
15	Hon. Ouma Raphael Odongo	Member	Kasgunga

#### f) Agriculture & Livestock Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Onyango Lazarus Ojango	<b>Chairperson</b>	Central Karachuonyo
2	Hon. Odundo Caroline Atieno	<b>Vice Chairperson</b>	MCA
3	Hon. Otieno Jessica	Member	MCA
4	Hon. Oyugi Dorine	Member	East Kamagak
5	Hon. Vickins Bondo	Member	West Kasipul
6	Hon. Okuma Zakayo Ong'ondo	Member	South Kasipul
7	Hon. Adinda Tom Odhiambo	Member	Kendu Bay Town
8	Hon. Oloo David Odhiambo	Member	Kanyamwa Kologi
9	Hon. Odongo Daniel Ouma	Member	North Karachuonyo
10	Hon. Ogono Samwel Obwana	Member	Homa Bay West
11	Hon. Sharon Joseph	Member	Gwasssi North
12	Hon. Adongo Walter Otieno	Member	South Kabuoch
13	Hon. Ondiek Monoflorita	Member	Homa Bay Central
14	Hon. Nyang'i Michael Ojalla	Member	Kochia
15	Hon. Ouma Florence	Member	MCA

**HOMA BAY COUNTY ASSEMBLY**  
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**g) Trade, Industry, Tourism, Cooperatives Development And Marketing Committee**

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Okuma Zakayo Ong'ondo	Chairperson	South Kasipul
2	Hon. Otieno Jessica	Vice Chairperson	MCA
3	Hon. Orony Milka Adoyo	Member	MCA
4	Hon. Nyakomitta Peter	Member	Kabondo West
5	Hon. Odhiambo Billy Noah	Member	West Kamagak
6	Hon. Odera George Odiwuor	Member	Kibiri
7	Hon. Ojwang' Joseph Tom	Member	Mfangano Island
8	Hon. Orina Nancy Anyango	Member	MCA
9	Hon. Otieno Tonny Okoth	Member	Homa Bay Arujo
10	Hon. Asiago Titus Okello	Member	Ruma Kaksingri
11	Hon. Adongo Walter Otieno	Member	South Kabuoch
12	Hon. Odock Paul Owade	Member	East Gem
13	Hon. Apopo Lantana	Member	Kanyadoto
14	Hon. Odundo Caroline Atieno	Member	MCA
15	Hon. Kocholla Lillian	Member	MCA

**h) Lands, Physical Planning, Housing And Urban Development Committee**

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Apopo Lantana	Chairperson	Kanyadoto
2	Hon. Salim Sophie Akinyi	Vice Chairperson	Lambwe
3	Hon. Nyakomitta Peter	Member	Kabondo West
4	Hon. Ogada Daniel Omondi	Member	MCA
5	Hon. Ongoro Jeff Ochieng	Member	Kanyaluo
6	Hon. Kasera Sylvance Wanjala	Member	Kanyikela
7	Hon. Okoth Pamela Akinyi	Member	MCA
8	Hon. Oyugi Dorine Aoko	Member	East Kamagak
9	Hon. Otieno Evelyne	Member	MCA
10	Hon. Ogada Joan Minsari	Member	Kojwach
11	Hon. Ware Patrick Ogeja	Member	West Gem
12	Hon. Molo Reuben Odhiambo	Member	Gembe
13	Hon. Otieno Tonny Okoth	Member	Homa Bay Arujo
14	Hon. Asiago Titus Okello	Member	Ruma Kaksingri
15	Hon. Obondo Bob Benard	Member	Central Kasipul

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

#### i) Youth, Sports, Talent Development, Gender Inclusivity, Cultural Heritage & Social Services Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Paul Barry	Chairperson	Kokwanyo Kakelo
2	Hon. Onyango Susan Akoth	Vice Chairperson	Gwasssi South
3	Hon. Owidi Erick	Member	MCA
4	Hon. Odhiambo Billy Noah	Member	West Kamagak
5	Hon. Obuya Victor Okoth	Member	Wang'chieng'
6	Hon. Otieno Evelyne	Member	MCA
7	Hon. David Hamilton	Member	Kagan
8	Hon. Ware Patrick Ogeja	Member	West Gem
9	Hon. Oloo David Odhiambo	Member	Kanyamwa Kologi
10	Hon. Molo Reuben Odhiambo	Member	Gembe
11	Hon. Omollo Erick	Member	Homa Bay East
12	Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
13	Hon. Odundo Caroline Atieno	Member	MCA
14	Hon. Orony Milka Adoyo	Member	MCA
15	Hon. Oweje Margaret Akinyi	Member	MCA

#### j) Blue Economy, Fisheries, Mining & Digital Economy Committee

The committee comprises of 15 members

No	Name	Designation	Ward
1	Hon. Tom Adinda	Chairperson	Kendu Bay
2	Hon. Oloo David Odhiambo	Vice Chairperson	Kanyamwa Kologi
3	Hon. Sharon Joseph	Member	Gwasssi North
4	Hon. Owidi Erick	Member	MCA
5	Hon. Abonyo Yvonne	Member	MCA
6	Hon. Paul Barry	Member	Kakelo Kokwanyo
7	Hon. Ogindo Richard Ouma	Member	Kwabwai
8	Hon. Kakhiri Boaz Khiri	Member	North Kabuoch
9	Hon. Oyoo Pauline Christine	Member	MCA
10	Hon. Okoth Pamela Akinyi	Member	MCA
11	Hon. David Hamilton	Member	Kagan
12	Hon. Oking Samwel Okomo	Member	Rusinga
13	Hon. Nyang'i Michael Ojalla	Member	Kochia
14	Hon. Orony Milka Adoyo	Member	MCA
15	Hon. Oweje Margaret Akinyi	Member	MCA

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Communication with all Stakeholders**

The County Assembly of Homa Bay is committed to ensuring that all its stakeholders are provided with full and timely information about its programmes and strategic priorities. This is mainly done through the print media, the Assembly website and through various social media platforms. Stakeholders are mostly engaged in public participation forums, fact finding exercises and through interactions between Members and their electorates at the wards.

In the year under review, the County Assembly of Homa Bay subjected; five (5) bills, the County Annual Budget Estimates, the County Annual Development Plan, the County Fiscal Strategy Paper and the Finance Bill, 2023 through public participation and validation exercises.

**Risk management**

The County Assembly of Homa Bay has put in place a risk management policy that stipulates a risk management framework for the institution. This framework outlines the various risks that are inherent in the day-to-day running of the Assembly which include; financial risks, political risks, natural risks as well as reputational risks. These risks are rated based on the likelihood of occurrence, their likely impact and mitigation strategies.

The process of risk identification, rating and mitigation is undertaken by the County Assembly's Management Committee in consultation with the County Assembly Service Board.

**Compliance**

In discharging its mandate, the County Assembly of Homa Bay is guided by the following legislations; the Constitution of Kenya, 2010, the County Assembly Services Act, 2017, the Public Finance Management Act, 2012, the Public Finance Management Regulations of 2015, the Public Procurement and Asset Disposal Act, 2015.

In the financial year under review, the County Assembly of Homa Bay complied with all these pieces of legislation in its operations and therefore was compliant as per the law.

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**4. Foreword by the Clerk of The Assembly**

This annual report and financial statement detail the financial performance of the County Assembly of Homa Bay Service Board for the financial year ended 30<sup>th</sup> June, 2024.

**(i) Budget performance**

In the financial year under review, the County Assembly of Homa Bay had a total approved budget of KSh. 1,205,017,905 in the second supplementary budget estimates. This was made up of KSh. 1,053,468,687 for recurrent purposes and KSh. 151,549,218 for development expenditure. Of the recurrent allocation, KSh. 119,448,000 was to be utilized for a one off car reimbursement for members of the county assembly, while KSh. 101,851,682 was to cater for the county assembly mortgage loan scheme. The County Assembly of Homa Bay budget was to be financed by exchequer receipts from the National Treasury.

The total receipts accrued for the County Assembly of Homa Bay during the financial year amounted to KSh. 1,012,405,450, representing a budget performance of 83.8%. Out of these receipts, the Assembly's expenditures for the year totalled to KSh. 1,011,186,328 representing an under performance of KSh. 1,219,122.

The utilization of resources allocated translates to 84% budget performance, which translates to 86% achievement of the outputs and targets for the financial year 2023/24 budget. The budget underperformance especially on development expenditure is attributed to the delays in receipt of monthly exchequers across the financial year.

**(ii) Operational Performance**

During the period under review, the County Assembly of Homa Bay was able to debate and pass the following bills/policies;

- (a) Homa Bay County Fisheries and Aquaculture Management Act, 2023
- (b) Homa Bay County Infrastructure Financing Fund Act, 2023
- (c) Homa Bay County Education Bursary and Scholarship Fund Act, 2024
- (d) Homa Bay County Appropriation Act, 2023

In terms of the presentation of the annual budget estimates (ABEs) to the county assembly, the annual budget estimates for the FY 2023/24 were submitted on the 28<sup>th</sup> April, 2023 and hence were in compliance with the law. The annual budget estimates were consequently committed to the Budget and Appropriations Committee, which held its first sitting on the 26<sup>th</sup> May, 2023 to

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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deliberate on the ABEs. Consultations between the committee and the various spending units were conducted between the 29<sup>th</sup> to 31<sup>st</sup> May, 2023 and a public participation/validation on the estimates held on 2<sup>nd</sup> June, 2023. The committee thereafter retreated for a report writing exercise which culminated in the annual budget estimates being approved on the floor on the 29<sup>th</sup> June, 2023 within the legal timelines.

In the same year under review, the County Assembly of Homa Bay considered and approved two supplementary budget estimates. The first supplementary estimates were submitted on 19<sup>th</sup> September, 2023 and approved on the 17<sup>th</sup> October, 2023 while the second supplementary budget estimates were submitted to the assembly on the 14<sup>th</sup> March, 2024 and approved on the 23<sup>rd</sup> April, 2024.

**(iii) Performance of key development projects**

In the financial year under review, the County Assembly of Homa Bay was allocated a development budget of KSh. 151,549,218 in the second supplementary budget estimates. Out of this allocation, the County Assembly was able to; completed the construction of new committee rooms, commenced the construction of the official Speaker's residence which is currently at 50%, installed CCTV surveillance within the Assembly premises, awarded tenders for the construction of 20 MCA ward offices.

Additionally, the County Assembly was also able to finalize the preparation of its Strategic Plan for 2023–2027 which has been adopted by the County Assembly Service Board for implementation.

**(iv) Comment on value-for-money achievements**

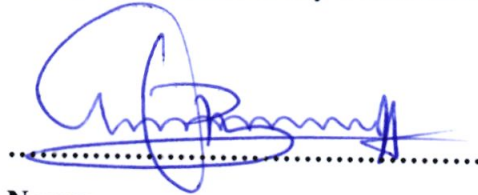
The construction of the MCA ward offices project was anticipated to bring the representation role of the Members closer to the people. The citizens can therefore, upon completion of these projects, be able to access their representatives easily. Additionally, the installation of CCTV surveillance within the Assembly premises has enhanced the security of both Members, staff and all assembly property. Hence in both cases, value for money was achieved.

In the year under review, County Assembly of Homa Bay sponsored the Homa Bay High School football team with a donation of football kits, as part of the Assembly's corporate social responsibility initiatives.

**(v) Challenges and Recommended Way Forward**

The County Assembly of Homa Bay encountered the challenge of delayed exchequer receipts during the financial year under review. This continues to hamper the operational efficiency of the institution in delivering its mandate, with certain critical obligations such as employee and members' salaries being delayed. In addition, the County Assembly also continues to grapple with a growing stock of pending bills some of which are historical in nature.

We therefore recommend an enhanced recurrent ceiling allocation in order to be able to settle historical pending bills. Further, the County Assembly of Homa Bay recommends that financial autonomy be granted to the assembly so that fund allocations are predetermined and deposited directly into the Assembly's Central Bank of Kenya (CBK) Accounts.



**Name:**

**Ag. Clerk of the County Assembly**

**HOMA BAY COUNTY ASSEMBLY**  
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**5. Statement of Performance Against County Assembly Predetermined Objectives**

**Guidance**

For the FY 2023/2024, the County Assembly Service Board was allocated KSh. 1,205,017,905 in the second and final supplementary budget estimates, with KSh. 1,053,468,687 set aside for recurrent expenditure while KSh. 151,549,218 was to be utilized for development expenditure. With the recurrent allocation, KSh. 119,448,000 was set aside for car reimbursement for MCAs while KSh. 101,851,682 was to cater for staff mortgage loans. While on the development allocation, KSh. 80,000,000 was to be utilized for the construction of 20 MCA Ward offices and another KSh. 24,899,428 was to be used to complete the official Speaker's residence. This project had been rolled over from the FY 2022/23.

With this allocation, the County Assembly of Homa Bay utilized its resources towards further capacity strengthening of various assembly offices. The board also managed to setup relevant management structures, systems, policies and procedures. The Assembly also prioritized the expansion and maintenance of infrastructure facilities as well as deepening and broadening the use of ICT in the operations of the County Assembly.

Specifically, the Board dedicated resources towards the following strategic objectives:

- Payment of Car reimbursement for MCAs – **100%**
- Preparation of County Assembly Strategic Plan for the MTP 2023-2027 – **100%**
- Construction of MCA offices at the Wards – **50%**
- Completion of Phase II of the Speaker's residence – **65%**
- Upgrade of ICT Infrastructure within the Assembly – **0%**
- Refurbishment of Committee rooms – **100%**
- Renovation of the County Assembly Chambers and Offices – **to be implemented in 2024/25**
- Installation of CCTV within the Assembly premises – **100%**

**Strategic development objectives**

The key mandate of the County Assembly of Homa Bay is legislation, oversight, and representation. To achieve this, the Assembly's program was documented in terms of objective, key performance indicators, and output. Below is the performance of the Assembly in FY 2023/24.

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<b>Program 1</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks</b>
Legislative Services	Improved representation capacity of the Members of the County Assembly	Enhanced legislation and strengthened governance	No of bills passed in the County Assembly	In FY 2023/24 four (4) number of bills were passed	
	Improved representation capacity of the Members of the County Assembly	Enhanced legislation and strengthened governance	No of motions passed in the County Assembly	In FY 2023/24 sixteen (16) number of bills were passed	
	Improved representation capacity of the Members of the County Assembly	Enhanced legislation and strengthened governance	No of petitions passed in the County Assembly	In FY 2023/24 zero (0) number of bills were passed	
<b>Program 2</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks</b>
Oversight and Control Services	Improved representation capacity of the Members of the County Assembly	Efficient and effective oversight	No of fact-finding exercises conducted	In the FY 2023/24 fact-finding exercises were conducted	
<b>Program 3</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>	<b>Remarks</b>
Ward Representation Services	To facilitate structured public engagement at the Wards for effective and efficient representation	Improved public participation and citizen engagement	No of ward offices operationalized	In the FY 2023/24 forty (40) ward offices were operationalized	
		Improved public participation and citizen engagement	No of ward engagement sessions held	In the FY 2023/24 ward engagements held	

## **6. Corporate Social Responsibility Statement/Sustainability Reporting**

The County Assembly of Homa Bay was established in accordance with section 176 of the Constitution of Kenya (CoK, 2010), and its roles provided for in the County Governments Act, 2012 and the County Assembly Services Act, 2017. Further, Article 185 (1) of the constitution vests the legislative authority of any County Government on its county assembly. Thus, the main functions of County Assemblies and indeed the County Assembly of Homa Bay include;

- i. Representation
- ii. Oversight
- iii. Legislation

In order to effectively discharge these roles, the County Assembly Service Board developed a Strategic Plan (2023-2027) which is anchored and aligned to the Kenya Vision 2030, the Bottom-Up Economic Transformation Agenda (BETA), the County Integrated Development Plan (CIDP 2023-27) and the County Annual Development Plan (CADP) and the County Fiscal Strategy Paper (CFSP). These roles are consequently operationalized through programme based annual budgets for the County Assembly.

### **a) Sustainability strategy and profile**

The County Assembly of Homa Bay is mandated to create various avenues for representation of residents of respective wards, making of laws and policies necessary for the effective performance of county functions and oversight of the County Executive. This includes approval of plans and policies, vetting and approval of nominees for appointment to county offices, considering budget estimates and approval of borrowings by the County Government.

The assembly strives to allocate resources in critical programmes that have direct impact on the citizens thus ensuring the sustainability of its operations in the long-term.

### **b) Environmental performance**

The County Assembly of Homa Bay is deeply committed to promoting sustainability and adhering to the environmental provisions outlined in the Constitution of Kenya, 2010, and other relevant national and international frameworks. In particular, the Assembly takes an active role in ensuring that its operations and policies reflect a dedication to environmental performance, conservation, and sustainable development. The Assembly's commitment to environmental performance covers multiple areas, including:

## HOMA BAY COUNTY ASSEMBLY

### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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- **Waste Management:** The Assembly ensures that waste generated within its precincts is properly managed, with an emphasis on reducing, reusing, and recycling materials. This includes implementing strict protocols for the disposal of hazardous materials and encouraging the use of eco-friendly products and alternatives.
- **Energy Efficiency:** In a bid to reduce its carbon footprint, the Assembly has adopted energy-efficient technologies in lighting, heating, and cooling systems. These measures are designed to minimize energy consumption, lower operational costs, and contribute to the reduction of greenhouse gas emissions.
- **Water Conservation:** Recognizing the critical importance of water as a resource, the Assembly is dedicated to reducing water wastage through the installation of water-saving devices and the promotion of water conservation practices. Rainwater harvesting and the reuse of water in non-potable applications are key strategies employed by the Assembly to minimize water use.
- **Sustainable Procurement:** The Assembly ensures that its procurement policies are aligned with sustainable practices by sourcing products and services that have minimal environmental impact. This includes prioritizing vendors and suppliers that demonstrate a commitment to sustainability and provide eco-friendly goods and services.
- **Environmental Awareness and Education:** The County Assembly of Homa Bay actively promotes environmental education among its staff and the broader community. Regular awareness programs are conducted to foster a culture of environmental stewardship, empowering employees and the public to make informed decisions that support sustainability.
- **Climate Change Mitigation and Adaptation:** As part of its long-term strategy, the Assembly seeks to support initiatives that mitigate the effects of climate change. This includes advocating for policies that promote renewable energy, afforestation, and the sustainable management of natural resources.

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### Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

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#### c) Employee welfare

The County Assembly of Homa Bay adheres to the provisions of the Constitution of Kenya, 2010, particularly Article 24, which emphasizes non-discrimination in the recruitment of staff. In line with this, the Assembly ensures that no person is discriminated against on the basis of gender, sex, race, religion, disability, pregnancy, ethnicity, social beliefs, culture, language, or any other protected grounds. This commitment underscores the Assembly's dedication to promoting equal opportunities and fostering an inclusive work environment for all.

#### d) Market place practices-

The County Assembly has taken the measures in place to ensure best market practices;

##### i. Responsible Supply chain and supplier relations

The County Assembly of Homa Bay is committed to fostering responsible supply chain management and building strong, ethical relationships with its suppliers. These efforts are guided by the principles of transparency, accountability, sustainability, and fairness, all of which are essential in ensuring that public resources are used efficiently and ethically.

##### ii. Responsible ethical practices

The Assembly actively avoids conflicts of interest by maintaining clear guidelines on supplier engagement, thereby upholding ethical standards. Additionally, the Assembly has implemented a zero-tolerance policy on corruption, ensuring that any supplier attempting to engage in unethical behaviour such as bribery or coercion is immediately disqualified from future dealings.

##### iii. Stewardship of goods and services

The County Assembly of Homa Bay promotes ethical supplier relationships by treating all suppliers with respect, fairness, and integrity. This involves prompt communication, clear terms of engagement, and ensuring that contracts are honoured.

## **HOMA BAY COUNTY ASSEMBLY**

### **Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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#### **e) Community Engagements**

In the year under review, and as part of the Assembly's corporate social responsibility activities, the County Assembly of Homa Bay joined the County Government of Homa Bay, other national leaders and indeed the entire nation during the national tree planting day on the 10<sup>th</sup> May, 2024 in Gembe Hills within Gembe Ward. Additionally, the Assembly leadership and staff participated in the annual Roan Antelope marathon organized by the County Government in Ruma National Park, in Ruma Kaksingri Ward.

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**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**7. Statement of Management Responsibilities**

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

The Clerk of the County Assembly is responsible for the preparation and presentation of the County Assembly's financial statements, which give a true and fair view of the state of affairs of the County Assembly for the year ended June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the County Assembly; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the County Assembly; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Clerk accepts responsibility for the County Assembly's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Clerk is of the opinion that the County Assembly's financial statements give a true and fair view of the state of the County Assembly's transactions for the year ended June 30, 2024, and of its financial position as at that date. The Clerk further confirms the completeness of the accounting records maintained for the County Assembly which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

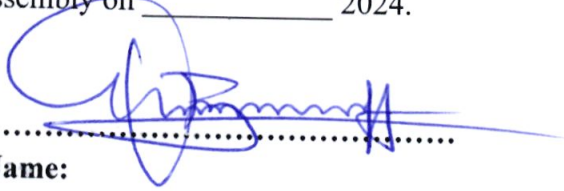
The Clerk confirms that the County Assembly has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the County Assembly's funds received during the year under audit were used for the eligible purposes for which they were intended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

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Approval of the financial statements**

The County Assembly's financial statements were approved and signed by the Clerk of the County Assembly on \_\_\_\_\_ 2024.

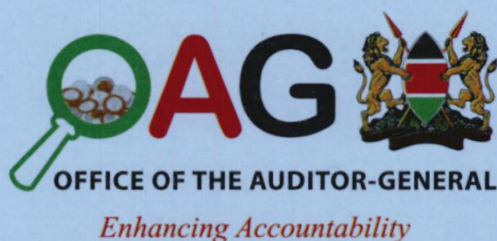
A handwritten signature in blue ink, consisting of a large, stylized initial 'C' followed by a series of loops and a horizontal line extending to the right.

.....  
**Name:**

**Ag. Clerk of the County Assembly**

# REPUBLIC OF KENYA

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NAIROBI

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

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### PREAMBLE

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

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

An Adverse Opinion is issued when the Auditor-General determines that the financial statements are materially misstated and are not fairly presented in accordance with the applicable financial reporting framework. The Report on the Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Adverse Opinion**

I have audited the accompanying financial statements of County Assembly of Homa Bay set out on pages 1 to 28, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows

and statements 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, in all material respects, the financial position of County Assembly of Homa Bay as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and do not comply with the Public Finance Management Act, 2012.

## **Basis for Adverse Opinion**

### **1.0. Unexplained Variance on Compensation of Employees**

The statement of receipts and payments Note 3 reflects compensation of employees amount of Kshs.415,948,798 as disclosed in Note 3 to the financial statements. However, review of payroll summaries in July, 2023 to June, 2024 revealed gross salaries totalling Kshs.457,584,820, resulting in an unexplained variance of Kshs.41,636,022. Further, the compensation of employees' costs includes an amount of Kshs.84,642,830 processed and paid outside the Integrated Payroll and Personnel Database (IPPD) system.

In the circumstances, the accuracy and completeness of the compensation of employees amount of Kshs.415,948,798 could not be confirmed.

### **2.0. Use of Goods and Services**

The statement of receipts and payments reflects use of goods and services amount of Kshs.389,612,601, as disclosed in Note 4 to the financial statements. However, the following anomalies were noted:

#### **2.1. Un-Vouched Payments**

The use of goods and services amount includes payments totalling Kshs.40,631,449 relating to domestic travel and subsistence, foreign travel and subsistence, training expenses, hospitality and supplies, other operating expenses and routine maintenance-other asserts for which payment vouchers were not provided for audit review.

#### **2.2. Unsupported Domestic Travel and Subsistence Expenses**

The use of goods and services amount also includes domestic travel and subsistence amount of Kshs.252,493,880. However, examination of payment vouchers revealed that three hundred and seventy-five (375) payment vouchers amounting to Kshs.31,258,900 were not supported with the requisite documents such as imprest warrants, Electronic Tax Register (ETR) receipts, approvals, invoices and back-to-office reports.

The domestic travel and subsistence expenditure also includes an amount of Kshs.1,988,000 which was not adequately supported with the requisite documents such

as back-to-office reports, minutes of meetings, attendance registers, work tickets and invitations to the activities.

### **2.3. Unaccounted for Fuel, Oil and Other Lubricants**

The use of goods and services also includes fuel, oil and lubricants expenditure of Kshs.4,086,580. However, work tickets for six (6) months in respect of two (2) vehicles were not provided for audit.

Further, fuel records revealed that 1,829.4 liters of diesel fuel valued at Kshs.347,747 used by the generator set was not recorded in the bulk fuel ledger and corresponding work tickets for the generator were not maintained.

In the circumstances, the accuracy and completeness of the use of goods and services amount of Kshs.389,612,601 could not be confirmed.

### **3.0. Unconfirmed Cash and Cash Equivalents Balance**

The statement of financial assets and liabilities reflects cash and cash equivalents balance of Kshs.13,945,239 held in six (6) bank accounts as disclosed in Note 9A to the financial statements. However, the respective bank reconciliation statements and cash book extracts for June, 2024 were not provided for audit review.

In the circumstances, the completeness and accuracy of the reported cash and cash equivalents balance of Kshs.13,945,239 could not be confirmed.

### **4.0. Unsupported Contingent Liabilities**

Other Disclosure Note 3 reflects contingent liabilities amounting to Kshs.97,036,519. The balance was, however, not supported by analysis showing the nature of each contingent liability and court proceedings including judgements.

In the circumstances, the accuracy and completeness of the contingent liabilities of Kshs.97,036,519 could not be confirmed.

### **5.0. Unsupported Voided Transactions**

The statements of receipts and payments reflects total payments of Kshs.1,011,186,328. Review of the financial records revealed that fifty-one (51) transactions in IFMIS amounting to Kshs.29,789,741 were voided. Review of the Integrated Financial Management Information System (IFMIS) ledger records revealed transactions totalling Kshs.21,550,132 were initiated but later voided without any justification.

In the circumstances, the accuracy, propriety and fair presentation of the statement of receipts and payments could not be confirmed.

### **6.0. Variance in Pending Bills Balance**

Other Disclosures to the financial statements Note1 and Annex 16 reflects pending accounts payable balance of Kshs.148,822,576 as at 30 June, 2024. The balance

comprises a balance of Kshs.84,561,418 brought forward balance as at 1 July, 2023, addition during the year of Kshs.64,261,158 and payments during the year of Kshs.41,347,473. However, re-computation of the unpaid balance revealed an amount of Kshs.107,475,103 resulting in an over statement by Kshs.41,347,473. Further, the supporting payment documents revealed that out of the opening balance of Kshs.84,561,418, a balance of Kshs.3,561,756 was paid during the year, while the remaining balance of Kshs.80,999,662 was carried forward to 2024-2025 financial year. As a result, Management prioritized payments of bills that were incurred during the year under review instead of bills brought forward from the previous year, contrary to the provision of Regulation 41(2) of the Public Finance Management (County Governments) Regulations, 2015. The regulation stipulates that debt service payments shall be a first charge on the County Revenue Fund and the Accounting Officer shall ensure this is done to the extent possible that the county government does not default on debt obligations. In addition, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent years as they form a first charge.

In the circumstances, the accuracy and regularity of the pending bills balance of Kshs.148,822,576 could not be confirmed.

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

## **Emphasis of Matter**

### **1.0. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts: recurrent and development reflect total receipts budget and actual on comparable basis amounts of Kshs.1,205,017,905 and Kshs.1,012,405,450 respectively resulting to underfunding of Kshs.192,612,455 or 16% of the budget.

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

### **2.0. Un-Utilized Funds**

Review of annual budgets, and annual development reports revealed that budget provisions totalling Kshs.101,000,000 allocated for non-residential Buildings (offices, schools and hospitals) and refurbishment of residential buildings others were not implemented during the year under review.

In the circumstances, service delivery to the public may have been adversely affected.

My opinion is not modified in respect of these matters.

## **Key Audit Matters**

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

## **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources. However, Management has not resolved the issues or given any explanation for the failure to adhere to the provisions of the Public Sector Accounting Standards Board template.

## **Other Information**

The Management is responsible for the Other Information set out on page v to xxxv which comprises Key Entity Information and Management, Governance Statement, Foreword by the Clerk of the Assembly, Statement of Performance Against County Assembly Predetermined Objectives, Corporate Social Responsibility Statement/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 County 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.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources sections of my report, I confirm that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1.0. Regularity of Human Resource Management Practices**

##### **1.1. Non-Compliance with the One Third of Basic Salary Rule**

Analysis of payroll for July, 2023 revealed that seventeen (17) employees received net pays which were less than a third of their respective basic salaries. This was contrary to the provision of Section 19(3) of Employment Act, 2007, which provides that the total

amount of all deductions which may be made by an employer from the wages of his employee at any one time shall not exceed two-thirds of such wages.

### **1.2. Non-Compliance with the Laws on National Cohesion and Affirmative Action**

Review of the Integrated Personnel and Payroll Database and personal files revealed that the Assembly had a total of two hundred and fifty (250) employees, out of whom two hundred and forty-seven (247) or 99% were from the dominant ethnic community, one hundred and sixty-four (164) or 66% were male, eighty-six (86) or 34% were female and only one (1) or 0.4% was a person with disability. This was contrary to the provisions of Section 7(1) and (2) of the National Cohesion and Integration Act, 2008, Article 27(8) of the Constitution of Kenya, 2010 and Section 13 of Persons with Disabilities Act, 2003.

### **1.3. Lack of Approved Staff Establishment**

During the year under review, the County Assembly Services Board did not provide an approved Staff Establishment for the Assembly, indicating the optimum number of employees the Assembly should have, the various cadres and the number of staff under each job group. This was contrary to Section 25(1) of the County Services Board Act, 2017 which stipulates that the Board shall formulate and disseminate to officers, schemes of service setting out the terms and conditions for the appointment of the officers and other staff of the Service.

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

## **2.0. Regularity of Imprest Management**

The statement of receipts and payments reflects use of goods and services amount of Kshs.389,612,601 which, as disclosed in Note 4 to the financial statements, includes domestic travel and subsistence, and foreign travel and subsistence amounts of Kshs.252,493,880 and Kshs.6,885,905 respectively, totalling Kshs.259,379,785. The following anomalies were noted:

### **2.1. Allowances Paid Without Issuing Imprest Warrants**

Imprest warrants in support of the payments of Kshs.259,379,785 were not provided for audit. This was contrary to Regulation 91(2) of the Public Finance Management (County Governments) Regulations, 2015, which requires an officer authorized to hold and operate an imprest to make formal application for the imprest through an imprest warrant.

### **2.2. Joint Surrenders of Imprests**

Review of the surrender documents revealed that officers surrendered imprests jointly without reasons why surrenders could not be processed individually by the imprest holders. This was contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station.

### **2.3. Issuance of Multiple Imprests**

Review of the Imprest registers revealed that seven (7) officers were issued with multiple imprests during the year, which sometimes overlapped, contrary to Regulation 93(4)(b) of the Public Finance Management (County Governments) Regulations, 2015, which states that before issuing temporary imprest under paragraph (2), the Accounting Officer shall ensure that the applicant has no outstanding imprests.

### **2.4. Un-Surrendered Imprests**

Review of the imprest register revealed that eight (8) officers took multiple imprests amounting to Kshs.1,129,000, which was still outstanding at the time of the audit. This was contrary to Regulation 93(5) of the Public Finance Management (County Governments) Regulations, 2015, which requires a holder of a temporary imprest to account or surrender the imprest within seven (7) working days after returning to duty station.

### **2.5. Imprests Not Recorded in the Imprest Register**

Further, imprests issued amounting to Kshs.176,676,030 were not recorded in the imprest register contrary to Regulation 93(4)(c) of the Public Finance Management (County Governments) Regulations, 2015. The regulation provides that before issuing temporary imprests the Accounting Officer shall ensure that the applicant's imprest has been recorded in the imprest register, including the amount applied for.

### **2.6. Unjustified Committee Allowances and Expenses**

During the year under review, an amount of Kshs.30,615,200 was paid as allowances to the staff and members of the County Assembly to facilitate them in various routine normal activities that could have been done within the precincts of the County Assembly headquarters.

In the circumstances, Management was in breach of the law, and value for money may not have been realized from the expenditure amounting to Kshs.30,615,200.

## **3.0. Regularity of Procurement and Award of Contracts**

### **3.1. Acquisition of Assets**

The statement of receipts and payments reflects acquisition of assets amount of Kshs.26,314,678 as disclosed in Note 7 to the financial statements. The following unsatisfactory matters were noted:

#### **3.1.1. Delayed Construction of Speaker's Residence**

The amount of Kshs.26,314,678 includes construction of buildings amount of Kshs.8,641,116 out of which, a total of Kshs.6,346,106 was in respect of a contract to construct the Speaker's residence awarded at a contract sum of Kshs.32,000,000. The contract was to begin on 23 March, 2023 and end on 24 March, 2024. The contractor had been paid a total of Kshs.13,446,678 as at 30 June, 2024. However, a title deed for the land was not provided for audit. Further, the contract period had expired by the time of

audit in September, 2024 and the contractor had moved out of the site leaving incomplete works at the slab of the first floor.

### **3.1.2. Repair Works and External Toilet**

The amount of Kshs.26,314,678 includes expenditure of Kshs.4,574,132 in respect of contracted repair works and external toilet, awarded at a contract sum of Kshs.4,726,472. Although a certificate of practical completion was been issued, physical inspection of the project on 2 September, 2024 revealed that the construction was not incomplete, and the contractor was not on site. The outstanding works included unfitted doors and wall finishes. Management did not explain why a completion certificate was issued for incomplete works.

### **3.1.3. CCTV Installation**

The amount of Kshs.26,314,678 includes a total of Kshs.4,574,132 in respect of a contract for supply, delivery, installation, testing and commissioning of Structured Cabling, IP PBX, CCTV, Access Control and Audio-Visual Works, awarded at a contract sum of Kshs.4,948,600. A certificate of completion for the full contract was issued and payment of the full contract sum was made. However, some works in the bill of quantities specifications were not done. Further, there was an existing system which was to be replaced. However, the materials were not accounted for as the parts were not identified, recorded and boarded or disposed of as per the provisions of the Public Procurement and Asset Disposal Act, 2015.

In addition, there was no Inspection and Acceptance Committee report for the works and goods delivered. It was also noted that the Assembly did not have control over the system as administration rights and privileges were still with the vendor, indicating that the handing over had not been done.

### **3.1.4. Incomplete Drainage, Renovation and Landscaping**

The amount of Kshs.26,314,678 includes a total of Kshs.3,091,694 relating to a contract for drainage, renovation and landscaping through, awarded at a contract sum of Kshs.3,187,313. However, although the whole amount was paid as certified, the landscaping was not completed, including soft landscaping. Further, as at the time of the audit, the contractor was not on site.

### **3.1.5. Failure to Fully Implement E-Procurement**

Review of procurement records and sampled payment vouchers revealed some procurements were done outside the Integrated Financial Management Information System (IFMIS), contrary to Regulation 49(2) of the Public Procurement and Asset Disposal Regulations, 2020, which states that the conduct of e-procurement procedures for the supply of goods, works and services shall be carried out by a procuring entity using an e-procurement system which is integrated to the State Portal.

In the circumstances, the value for money realized from the expenditure of Kshs.26,314,678 on acquisition of assets could not be confirmed. Also, Management was in breach of the law.

#### 4.0. Projects Implementation Status

##### 4.1. Stalled/Delayed Projects

Review of the quarterly project implementation status report and physical verifications of projects on 4 September, 2024 revealed that nine (9) had either stalled or were incomplete as indicated in the table below:

Project Name	Contract Sum (Kshs)	Amount Paid to Date (Kshs)	Implementation Status (%) Based on Payments	Finding
Proposed Construction of the Speakers Residence	32,000,000	13,842,950	43%	The project had stalled. The reasons for the stoppage and approved technical/certified completion status not provided for audit.
Proposed Construction of the Committee Rooms-Within the Assembly compound	13,365,990	13,309,990	102%	The report indicated that project was complete. However, completion certificate was not provided for audit. Further, some works were still pending. In addition, there was no approvals for the budget over-expenditure of Kshs.309,990.
Proposed Renovations Works at Homa Bay Assembly-Within the Assembly compound	8,749,097	8,749,097	64%	The project was indicated as complete and in use. However, completion certificate was not provided for audit. Physical verification revealed that some works were still pending.
Proposed mechanical and renovation works-Within the Assembly compound	8,197,590	8,197,590	93%	Management indicated that the project was complete and in use. However, completion certificate was not provided for audit. Physical verification revealed that some works were still pending.
Proposed Fencing Works -Homa Bay Assembly Offices	6,141,600	6,141,600	102%	The project was indicated to be complete and in use. However, completion certificate was not provided for audit. Some works were still pending. There were no approvals for the budget over-expenditure of Kshs.141,600

<b>Project Name</b>	<b>Contract Sum (Kshs)</b>	<b>Amount Paid to Date (Kshs)</b>	<b>Implementation Status (%) Based on Payments</b>	<b>Finding</b>
Proposed Construction of the MCA, S Offices- Homabay Town next to the District Commissioners residence	348,927,840	66,714,925	83%	The project had stalled. The reasons for the stoppage and approved technical/certified completion status were not provided for audit.
Proposed installation of the CCTV - Within the Assembly compound	4,715,600	4,715,600	94%	Although the project was indicated to be completed and in use, the completion certificate was not provided for audit. Inspection also revealed that some works were still pending.
Proposed Extension of Toilets-Within the Assembly compound	4,726,472	4,726,472	95%	The status report indicated that project was work-in-progress. However, no certified technical progress report was provided to confirm the correct status. Further, the contractor was not on site at the time of audit in September 2024, thus is a stalled project.
Proposed Land Scaping of the Assembly- Within the Assembly compound	3,187,313	3,187,313	97%	The project was also indicated as work-in-progress. However, no certified technical progress report was provided to confirm the correct status. Further, the contractor was not on at the time of site during our audit visit in September, 2024, thus a stalled project.
<b>Total</b>	<b>430,011,502</b>	<b>129,585,537</b>		

Additionally, no evidence was provided to confirm whether public participation was conducted in respect of these projects.

#### **4.2. Delayed Ward Offices Projects**

Examination of procurement documents revealed that several projects for the construction of Ward Offices was awarded to various contractors at contract sums amounting to Kshs.69,400,721. The constructions were to start on 1 April, 2024 and end on 11 December, 2024.

However, audit review of the projects on 4 September, 2024, revealed that there was no proof that the projects had been started as scheduled since no certificates, technical projects' progress reports or details of payments made on the contracts were provided for audit. Further, no evidence provided of public participation validating the projects

before the projects were undertaken. In addition, ownership documents of the parcels of land were not provided for audit review.

In the circumstances, the value for money realized from the expenditure incurred on these projects could not be confirmed.

#### **5.0. Avoidable Legal Claims, Penalties and Interests**

The use of goods and services amount of Kshs.389,612,601 includes other operating expenses of Kshs.55,626,891 out of which, an amount of Kshs.5,570,000 was in respect of legal costs. Review of documents and payment vouchers relating to legal expenses revealed that the County Assembly had incurred expenditure of Kshs.7,162,548 as at 30 June, 2024 out of which a total of Kshs.5,570,000 was paid. However, the legal fees were in respect of penalties and interests imposed for failure to pay court claims awarded. The County Assembly attributed the delay in settling court awards and claims to lack of adequate funds. Failure to pay the supplier on time led the County Assembly to incur a wasteful expenditure which could have been avoided had the Management acted on the court ruling on time.

Further, review of the unapproved list of court cases provided for audit revealed that it was not updated as it lacked key details such as dates, amount, name of the legal firm, and cost implication among others.

In the circumstances, the value for money realized from the expenditure of Kshs.5,570,000 could not be confirmed.

#### **6.0. Avoidable Bank Overdraft Fees and Penalties**

The statement of receipts and payments reflects use of goods and services amount of Kshs.389,612,601 which, as disclosed in Note 4 to the financial statements, includes other operating expenses of Kshs.55,626,892 out of this amount, a total of Kshs.2,366,770 was bank overdraft fees or penalties. The Assembly arranged with a local bank to operate a salary account allowing the bank to pay the staff salary at a fee or penalty in cases of late salary disbursements. The expenditure of Kshs.2,366,770 could have been avoided had the salary disbursements been made on time.

Further, no evidence was provided to show that the overdraft that occasioned the penalties was guaranteed by the National Government as required by Regulation 177(2) of the Public Finance Management (County Governments) Regulations, 2015. In addition, no evidence was provided to prove that the Co-operative Bank account was approved by The National Treasury.

In the circumstances, the value for money realized from the expenditure of Kshs.2,366,770 could not be confirmed and Management was in breach of the law.

## **7.0. Non-Compliance with Fiscal Responsibility Principle on County Assembly Expenditure**

The statement of receipts and payments reflects total receipts of Kshs.8,829,691,136. However, the total approved expenditure for the County Assembly amounted to Kshs.1,011,186, 328 or 11% of the total County Government's revenues which exceeded the set threshold of 7% by Kshs.393,107,948. This was contrary to Regulation 25(1)(f) of the Public Finance Management (County Governments) Regulations, 2015, which states that the approved expenditures of a County Assembly shall not exceed seven percent of the total revenues of the County Government or twice the personnel emoluments of that county assembly, whichever is lower.

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

## **8.0. Irregular Payments to County Assemblies Forum**

The statement of receipts and payments reflects use of goods and services amount of Kshs.389,612,601 which, as disclosed in Note 4 to the financial statements, includes other operating expenses of Kshs.55,626,891 out of which, an amount of Kshs.1,300,000 was paid to the County Assemblies Forum (CAF). However, the subscriptions was contrary to Section 37 of the Intergovernmental Relations Act, 2012 was not supported by any law as a proper charge to public funds.

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

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

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

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I confirm that internal controls, risk management and governance were not effective.

### **Basis for Conclusion**

#### **1.0. Weak Internal Controls on Payments**

Review of a sample of payment vouchers in respect of foreign travel and subsistence claims revealed that payments totalling Kshs.2,851,570 were paid as reimbursements

without examination, vote book control, AIE holder certification and authorization by the Accounting Officer.

In the circumstances, the effectiveness of internal controls over the processing of reimbursement claims could not be confirmed.

## **2.0. Weaknesses in Management of Cash**

Review of internal controls over cash and cash equivalents revealed the following weaknesses:

- i. Regular bank reconciliations were not prepared, checked, approved, or submitted to the County Treasury on a timely basis.
- ii. Although some of the departments applied a standing imprest system, there was no evidence of approved cash floats to control the imprests.
- iii. Although the County Assembly uses the IFMIS system, the cash books were prepared in MS Excel, which are prone to errors, inaccuracies and manipulations.
- iv. Some procurements of the items and services were done through cash imprests which may be abused or used to circumvent the procurement laws. It was noted that although most of the procured items were within the low-cost procurements (Kshs.50,000 and below), the high frequency of purchases may have been used to split procurements. Further, some payments/receipts or invoices were not supported by ETR receipts casting doubt on their authenticity.

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

## **3.0. Lack of Approved Human Resource Manual**

Management provided for audit a Human Resource Management Policy Manual dated March, 2021, which was not supported by approval by the Assembly Services Board. Further, the Assembly suspended two (2) officers on the basis of the HR manual. In addition, the personal files of the officers did not specify reasons for the suspension and interdiction, and did not have minutes and report of the Staff Advisory Committee and minutes of the Assembly Services Board on the suspensions.

In the circumstances, effectiveness of human resource management processes in the Assembly could not be confirmed.

## **4.0. Weakness in Internal Audit Function**

Review of the Internal Audit Function revealed the following anomalies:

- i. The County Assembly did not have a clear organization and reporting structure for the internal audit.
- ii. Although twelve (12) Internal Audit reports for the year under review had not been addressed, there were no clear timelines on when such reports would be acted upon.

- iii. The Audit Committee members met only three times for introductions and inductions meetings. There was no evidence that they discussed any of the Internal Auditor's report in the quarterly meetings.
- iv. There were no reports about the review of the financial statements, the IFMIS transactions and the IPPD systems.

In the circumstances, the effectiveness of internal controls, risk management and governance could not be confirmed.

#### **5.0. Lack of Information Communication and Technology (ICT) Policy and Business Continuity Plan/Data Recovery Mechanism**

The County Assembly did not have an approved ICT policy for the management of its ICT resources. Further, there was no data security policy, disaster recovery plans and approved business continuity plan, data backups outside its premises or appropriate data recovery mechanism in case of data loss. In addition the Assembly did not have ICT steering committee for ensuring effective ICT controls and strategies. Due to the lack of an approved framework, users may not have any rules and procedures to follow to minimize the risk of errors, fraud, and data loss. Management also did not provide licenses for applications and other software used by the Assembly

In the circumstances, the security and reliability of the Assembly's data, including its management information system could not be confirmed.

#### **6.0. Weaknesses in the Management of Fixed Assets**

Audit of fixed assets revealed the following anomalies:

- i. Management did not maintain a complete fixed assets register to record necessary information such as date of acquisition, type of assets, supplier name, costs, accumulated depreciation, net book values, value, asset codes, custodian and location and other details for the County Assembly's assets.
- ii. The Assembly had several completed buildings, or works in progress and parcels of land at its headquarters and other locations within the County. Similarly, details of the land size, values and the ownership documents or title deeds for the parcels of land were not provided for audit.
- iii. The assets were not tagged, while the assets movement register was not updated.
- iv. Several obsolete items had not been marked for disposal.
- v. No handover report was provided to confirm land, buildings, motor vehicles and other assets from the defunct local authorities.

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

## **7.0. Lack of Approved Strategic Plan and Risk Management Strategy**

The Assembly did not have an approved Strategic Plan in place to provide guidance on the broader objective that are to be achieved by it and the responsibilities as stipulated in Section 149(2)(g) of Public Finance Management Act, 2012. Further the County Assembly had not developed a risk and fire management strategy as required the provisions of Regulation 158(1) of the Public Finance Management (County Governments) Regulations, 2015.

In the circumstances, Management's preparedness to mitigate against risks in case of losses or interruptions of operations could not be confirmed.

The audit was conducted in accordance with the 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 (Cash 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 also consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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

  
FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

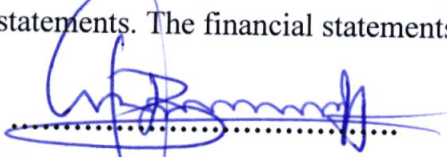
**27 December, 2024**

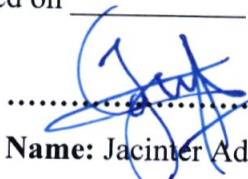
**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**9. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2024**

	Note	2023/2024 KSh.	2022/2023 KSh.
<b>Receipts</b>			
Transfers from the CRF	1	1,010,039,680	1,137,479,244
Miscellaneous receipts	2	2,365,770	12,440,863
<b>Total receipts</b>		<b>1,012,405,450</b>	<b>1,149,920,107</b>
<b>Payments</b>			
Compensation of employees	3	415,948,798	449,293,840
Use of goods and services	4	389,612,601	385,865,889
Transfers to other government entities	5	35,768,000	203,000,000
Social security benefits	6	24,094,250	16,701,239
Acquisition of assets	7	26,314,678	65,662,711
Other payments	8	119,448,000	62,720,792
<b>Total payments</b>		<b>(1,011,186,327)</b>	<b>(1,183,244,471)</b>
<b>Surplus/deficit</b>		<b>1,219,123</b>	<b>(33,324,364)</b>

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

  
 Name: Mr Owino Hannington Day  
 Ag. Clerk of the Assembly

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

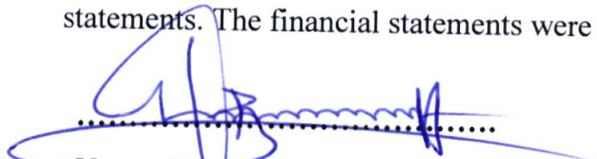
\*Comparative FY means the financial year preceding the current financial year.

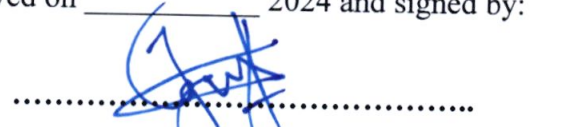
**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**10. Statement Of Financial Assets and Liabilities As At 30th June 2024**

Financial assets	Note	2023/2024	2022/2023
		KSh.	KSh.
<b>Cash and cash equivalents</b>			
Bank balances	9A	13,945,240	13,211,822
Cash balances	9B	-	-
<b>Total cash and cash equivalents</b>		<b>13,945,240</b>	<b>13,211,822</b>
<b>Total financial assets</b>		<b>13,945,240</b>	<b>13,211,822</b>
<b>Financial liabilities</b>			
Third party deposits and retention	10	12,687,960	13,173,665
<b>Net financial assets</b>		<b>1,257,280</b>	<b>38,157</b>
<b>Represented by</b>			
Fund balance b/fwd	11	38,157	33,362,521
Prior year adjustment	12	-	-
Surplus/(deficit) for the year		1,219,123	(33,324,364)
<b>Net Financial Position</b>		<b>1,257,280</b>	<b>38,157</b>

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

  
 Name: Mr. Owino Hannington Day  
 Ag. Clerk of the Assembly

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

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

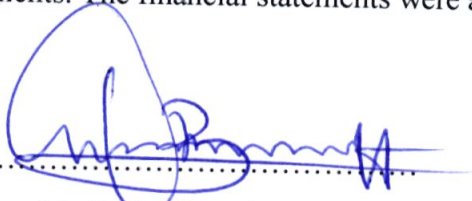
**11. Statement Of Cash Flows for The Period Ended 30<sup>th</sup> June 2024**

	Note	2023/2024 K\$M	2022/2023 K\$M
<b>Cash flows from operating activities</b>			
<b>Receipts from operating income</b>			
Transfers from the CRF	1	1,010,039,680	1,137,479,244
Miscellaneous receipts	2	2,365,770	12,440,863
<b>Total receipts from operating income</b>		<b>1,012,405,450</b>	<b>1,149,920,107</b>
<b>Payments for operating expenses</b>			
Compensation of employees	3	415,948,798	449,293,840
Use of goods and services	4	389,612,601	385,865,889
Transfers to other government entities	5	35,768,000	203,000,000
Social security benefits	6	24,094,250	16,701,239
Other payments	8	119,448,000	62,720,792
<b>Total payments for operating expenses</b>		<b>(984,871,650)</b>	<b>(1,117,581,760)</b>
<b>Net receipts/(payments) from operating activities</b>		<b>27,533,801</b>	<b>32,388,347</b>
<b>Adjusted for:</b>			
Increase/(decrease) in accounts payable:	13	(485,705)	4,684,725
<b>Net cash flows from operating activities</b>		<b>27,048,096</b>	<b>37,023,072</b>
<b>Cashflow from investing activities</b>			
Acquisition of assets	7	(26,314,678)	(65,662,711)
<b>Net cash flows from investing activities</b>		<b>(26,314,678)</b>	<b>(65,662,711)</b>
<b>Net increase in cash and cash equivalent</b>		<b>733,418</b>	<b>(28,639,639)</b>
<b>Cash &amp; cash equivalent at Start of the year</b>		<b>13,211,822</b>	<b>41,851,461</b>
<b>Cash &amp; cash equivalent at end of the year</b>		<b>13,945,240</b>	<b>13,211,822</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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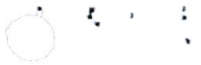
The explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2024 and signed by:



.....  
**Name:** Mr Owino Hanningtone Day  
**Ag. Clerk of the Assembly**



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



12. Statement Of Comparison of Budget & Actual Amounts: Recurrent and Development for year ended 30<sup>th</sup> June 2024

Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	1,175,752,487	29,265,418	1,205,017,905	1,010,039,680	194,978,225	84%
Proceeds from sale of assets	-	-	-	-	-	-
Other receipts	-	-	-	2,365,770	(2,365,770)	-
<b>Total</b>	<b>1,175,752,487</b>	<b>29,265,418</b>	<b>1,205,017,905</b>	<b>1,012,405,450</b>	<b>192,612,455</b>	<b>84%</b>
<b>Payments</b>						
Compensation of employees	441,485,090	(26,863,987)	414,621,103	415,948,798	(1,327,695)	100%
Use of goods and services	362,888,658	26,863,987	389,752,645	389,612,601	140,044	100%
Transfers to other government entities	101,851,682	-	101,851,682	35,768,000	66,083,682	35%
Social security benefits	24,094,253	-	24,094,253	24,094,250	3	100%
Acquisition of assets	125,984,804	29,265,418	155,250,222	26,314,678	128,935,544	17%
Other payments	119,448,000	-	119,448,000	119,448,000	-	100%
<b>Total</b>	<b>1,175,752,487</b>	<b>29,265,418</b>	<b>1,205,017,905</b>	<b>1,011,186,327</b>	<b>193,831,578</b>	<b>84%</b>
<b>Surplus/ deficit</b>	-	-	-	<b>1,219,123</b>	<b>(1,219,123)</b>	-

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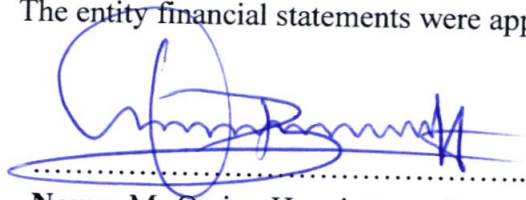
Comments:

- (a) Transfer to other government entities had 35% utilisation due to undisbursed June 2024 exchequer.
- (b) Acquisition of assets had 17% utilisation due to undisbursed June 2024 exchequer.

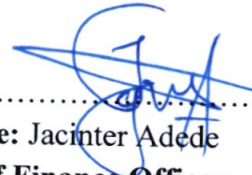
**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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The entity financial statements were approved on \_\_\_\_\_ 2024 and signed by:



**Name:** Mr Owino Hannington Day  
**Ag. Clerk of the Assembly**



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

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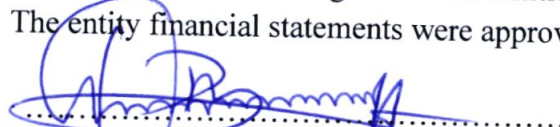
12A Statement of Comparison Of Budget & Actual Amounts: Recurrent for the year ended 30<sup>th</sup> June 2024


Receipt/expense item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	1,053,468,687	-	1,053,468,687	987,426,006	66,042,681	94%
Other receipts	-	-	-	2,365,770	(2,365,770)	-
<b>Total</b>	<b>1,053,468,687</b>	<b>-</b>	<b>1,053,468,687</b>	<b>989,791,776</b>	<b>63,676,911</b>	<b>94%</b>
<b>Payments</b>						
Compensation of employees	441,485,090	(26,863,987)	414,621,103	415,948,798	(1,327,695)	100%
Use of goods and services	362,888,658	26,863,987	389,752,645	389,612,601	140,044	100%
Transfers to other government entities	101,851,682	-	101,851,682	35,768,000	66,083,682	35%
Social security benefits	24,094,253	-	24,094,253	24,094,250	3	100%
Acquisition of assets	3,701,004	-	3,701,004	3,701,004		100%
Other payments	119,448,000	-	119,448,000	119,448,000		100%
<b>Total</b>	<b>1,053,468,687</b>	<b>-</b>	<b>1,053,468,687</b>	<b>988,572,653</b>	<b>64,896,034</b>	<b>94%</b>
<b>Surplus/ deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,219,123</b>	<b>(1,219,123)</b>	<b>-</b>

Comments:

(a) Transfer to other government entities had 35% utilisation due to undisbursed June 2024 exchequer.

The entity financial statements were approved on \_\_\_\_\_ 2024 and signed by:

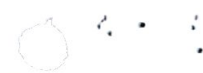
  
Name: Mr Owino Hannington Day  
Ag. Clerk of the Assembly

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

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**12B Statement Of Comparison of Budget & Actual Amounts: Development for the year ended 30<sup>th</sup> June 2024**

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfers from the CRF	122,283,800	29,265,418	151,549,218	22,613,674	128,935,544	15%
Other receipts	-	-	-	-	-	-
<b>Total</b>	<b>122,283,800</b>	<b>29,265,418</b>	<b>151,549,218</b>	<b>22,613,674</b>	<b>128,935,544</b>	<b>15%</b>
<b>Payments</b>						
Use of goods and services	-	-	-	-	-	-
Acquisition of assets	122,283,800	29,265,418	151,549,218	22,613,674	128,935,544	15%
Other payments	-	-	-	-	-	-
<b>Total</b>	<b>122,283,800</b>	<b>29,265,418</b>	<b>151,549,218</b>	<b>22,613,674</b>	<b>128,935,544</b>	<b>15%</b>
<b>Surplus/ deficit</b>	-	-	-	-	-	-

Comments:

(a) Acquisition of assets had 15% utilisation due to undisbursed June 2024 exchequer.

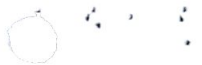
The entity financial statements were approved on \_\_\_\_\_ 2024 and signed by:

**Name:** Mr Owino Hannington Day  
**Ag. Clerk of the Assembly**

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

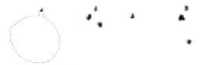
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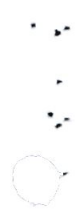


**13. Budget Execution By Programmes And Sub-Programmes**

Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
	2023/2024	2023/2024	2023/2024	2023/2024	2023/2024
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>CP 1: Legislative Services</b>					
SP1.1 : Members welfare Support services	245,865,808	-	245,865,808	<b>245,865,808</b>	100%
SP 1.2: Legislative development and approval services	217,502,825	-	217,502,825	<b>217,502,825</b>	100%
<b>Sub Total</b>	<b>463,368,633</b>	-	<b>463,368,633</b>	<b>463,368,633</b>	100%
<b>CP 2: Oversight and Control Service</b>					
SP 2.1: Capacity building services	12,000,000	-	12,000,000	12,000,000	100%
SP 2.2: Report writing services	37,000,000	-	37,000,000	37,000,000	100%
SP 2.3: Public participation and education services	11,000,000	-	11,000,000	11,000,000	100%
<b>Sub Total</b>	<b>60,000,000</b>	-	<b>60,000,000</b>	<b>60,000,000</b>	
<b>CP 2: Ward Representation Services</b>					
SP 3.1: Staff welfare support services	67,246,265	-	67,246,265	67,246,264	100%
SP 3.2: Ward operations and maintenance	17,284,320	-	17,284,320	17,284,320	100%
<b>Sub Total</b>	<b>84,530,585</b>	-	<b>84,530,585</b>	<b>84,530,584</b>	
<b>CP 4: Policy, Planning , Administrative and Support services</b>					
SP 4.1: Administrative support services	277,775,469		277,775,469	214,136,715	77%



Programme/Sub-Programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	% Budget utilization
SP 4.2: Financial management Services	167,794,000	-	167,794,000	167,794,000	100%
SP 4.3: Assembly infrastructure development Services	<b>122,283,800</b>	<b>29,265,418</b>	151,549,218	21,546,255	14%
<b>Sub Total</b>	567,853,269	29,265,418	597,118,687	403,287,110	
<b>Total</b>	<b>1,175,752,487</b>	<b>29,265,418</b>	<b>1,205,017,905</b>	<b>1,011,186,327</b>	



The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both primary and secondary data collection techniques. The analysis focuses on identifying trends and patterns over time, which is crucial for making informed decisions.

The third section provides a comprehensive overview of the results obtained from the study. It highlights the key findings and discusses their implications for the organization. The data shows a clear upward trend in certain areas, while others remain relatively stable.

Finally, the document concludes with a series of recommendations based on the findings. These suggestions are aimed at improving efficiency and reducing costs. The author believes that implementing these changes will lead to significant long-term benefits for the company.

The following table summarizes the key data points from the study. It shows the percentage change in various metrics over the specified period.

Metric	Year 1	Year 2	Year 3
Revenue	100%	115%	130%
Expenses	100%	105%	110%
Profit	100%	110%	120%

Based on the data presented in the table, it is evident that revenue has grown significantly over the three-year period. However, expenses have also increased, which has led to a narrowing profit margin. To address this, the following strategies are recommended:

- Optimize operational costs by negotiating better terms with suppliers.
- Invest in technology to improve productivity and reduce manual labor.
- Focus on marketing and sales efforts to drive revenue growth.

## **14. Significant Accounting Policies**

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

### **1. Statement of compliance and basis of preparation**

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy notes below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include third party deposits and retentions. The statement of assets and liabilities, although not a requirement of the IPSAS Cash Standard, has been included to disclose information on some classes of receivables and payables as outlined above.

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

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

### **2. Reporting entity**

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

### **3. Recognition of receipts and payments**

#### **a) Recognition of receipts**

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



**Significant Accounting Policies (Continued)**

**i) Transfers from the Exchequer/ County Treasury**

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

**ii) Other Receipts**

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

**b) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Acquisition of fixed assets**

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

**Significant Accounting Policies (Continued)**

**4. In-kind contributions**

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

**5. Third Party Payments**

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

**6. Cash and cash equivalents**

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

**7. Restriction on cash**

Restricted cash represents amounts that are limited /restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30<sup>th</sup> June 20xx, this amounted to Kshs xxx compared to Kshs xxx in prior period as indicated on note xxx. *There were no other restrictions on cash during the year.*



**Significant Accounting Policies (Continued)**

**8. Imprests and Advances**

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

**9. Third party deposits and retention**

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

**10. Non-current assets**

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

**11. Pending bills**

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



**Significant Accounting Policies (Continued)**

**12. Contingent Liabilities**

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

**13. Contingent Assets**

The Entity does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.



**Significant Accounting Policies (Continued)**

**14. Budget**

The budget is developed on the same accounting basis (cash basis), the same accounts classification basis, and for the same period as the financial statements. The County Executive's budget was approved as required by Law and as detailed in the County Revenue Allocation Act. The original budget was approved by the County Assembly on xxx for the period 1<sup>st</sup> July 20xx to 30 June 20xx as required by law. There was xxx number of supplementary budgets passed in the year. A high-level assessment of the County Executive's actual performance against the comparable budget for the financial year under review has been included in an annex to these financial statements.

**15. Comparative figures**

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

**16. Subsequent events**

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

**17. Prior Period Adjustment**

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

**18. Related Party Transactions**

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

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

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

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**15. Notes to the Financial Statements**

**1. Transfer From CRF**

	2023/2024	2022/2023
	Kshs	Kshs
Transfers from the county treasury for Q1	180,000,000	74,711,323
Transfers from the county treasury for Q2	170,000,000	75,300,000
Transfers from the county treasury for Q3	270,040,000	220,540,000
Transfers from the county treasury for Q4	389,999,680	766,927,921
<b>Cumulative amount</b>	<b>1,010,039,680</b>	<b>1,137,479,244</b>

**2. Miscellaneous receipts**

	2023/2024	2022/2023
	Kshs	Kshs
Funding from HBCA Mortgage Fund	-	119,863
Transfer from County Executive	2,365,770	12,321,000
<b>Total</b>	<b>2,365,770</b>	<b>12,440,863</b>

**3. Compensation Of Employees**

	2023/2024	2022/2023
	Kshs	Kshs
Basic salaries of permanent employees	93,667,013	110,859,027
Basic wages of temporary employees	87,050,115	86,913,544
Personal allowances paid as part of salary	152,601,411	181,898,945
Personal allowances paid as reimbursements	6,363,284	6,328,530
Employer contribution to compulsory national social schemes	7,943,040	396,200
Employer contribution to compulsory national health insurance schemes	5,122,300	4,111,300
Pension and other social security contributions	63,201,635	58,786,294
<b>Total</b>	<b>415,948,798</b>	<b>449,293,840</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**4. Use Of Goods And Services**

	2023/2024	2022/2023
	KSh	KSh
Utilities, supplies and services	278,900	1,586,397
Communication, supplies and services	-	171,298
Domestic travel and subsistence	252,493,880	214,265,794
Foreign travel and subsistence	6,885,905	5,328,777
Printing, advertising and information supplies & services	2,065,001	5,801,022
Rentals of produced assets	-	114,000
Training expenses	13,430,400	31,014,760
Hospitality supplies and services	18,399,682	29,780,538
Insurance costs	30,128,551	37,421,051
Specialized materials and services	-	3,739,003
Office and general supplies and services	2,973,819	8,824,929
Fuel, oil and lubricants	4,086,580	2,859,433
Other operating expenses ( <i>Include Bank charges</i> )	55,626,891	39,879,883
Routine maintenance – vehicles and other transport equipment	3,242,992	4,320,899
Routine maintenance – other assets	-	758,105
<b>Total</b>	<b>389,612,601</b>	<b>385,865,889</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**5. Transfers To Other Government Entities**

Description	2023/2024	2022/2023
	KSh	KSh
<b>Transfers to other county assembly entities</b>		
Mortgage Car loan scheme fund	35,768,000	203,000,000
<b>Total</b>	<b>35,768,000</b>	<b>203,000,000</b>

**6. Social Security Benefits**

Description	2023/2024	2022/2023
	KSh	KSh
Government Pension and Retirement Benefits	24,094,250	16,701,239
<b>Total</b>	<b>24,094,250</b>	<b>16,701,239</b>

**7. Acquisition Of Assets**

Non-financial assets	2023/2024	2022/2023
	KSh	KSh
Construction of buildings	8,641,116	30,411,232
Refurbishment of buildings	7,873,876	15,709,534
Construction and civil works	-	5,999,999
Purchase of office furniture and general equipment	5,225,553	13,541,946
Purchase of specialized plant, equipment and machinery	4,574,133	-
<b>Total acquisition of non- financial assets</b>	<b>26,314,678</b>	<b>65,662,711</b>
<b>Financial assets</b>		
<b>Total acquisition of financial assets</b>	-	-
<b>Total acquisition of assets</b>	<b>26,314,678</b>	<b>65,662,711</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Notes To The Financial Statements (Continued)**

**8. Other Payments**

	2023/2024	2022/2023
Member of County Assembly Car Reimbursement	119,448,000	-
Ward Office Operation Expenses	-	15,694,630
Subscriptions	-	500,000
KRA Agency Notices	-	46,526,162
<b>Total</b>	<b>119,448,000</b>	<b>62,720,792</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**Notes To The Financial Statements (Continued)**

**9. Cash And Bank Balances**

**9A. Bank Balances**

Name Of Bank/Account Name & Currency	Account Number	Indicate whether Rec, Dev, Dep etc	2023/2024	
			Kshs	Kshs
Central Bank of Kenya Currency: Kshs	1000309482	Development	1,067,150	0
Central Bank of Kenya Currency: Kshs	1000239379	Recurrent	20,034	0
Cooperative Bank of Kenya Currency: Kshs	0114145687010 0	Commercial	158,357	1
Equity Bank of Kenya Currency: Kshs	0980263265106	Commercial	1,344	38,156
Equity Bank of Kenya Currency: Kshs	0980279894772	Retention	12,687,960	13,173,665
Kenya Commercial Bank of Kenya Currency: Kshs	1309435375	Commercial	10,395	0
<b>Total</b>			<b>13,945,240</b>	<b>13,211,822</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**10. Third Party Deposits and Advances**

Description	2023/2024		2022/2023	
	KSh		KSh	
Deposits		-		
Retentions		12,687,960		13,173,665
<b>Total</b>		<b>12,687,960</b>		<b>13,173,665</b>
<b>Ageing analysis (third party deposits and advances)</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	2,360,738	19%	4,684,725	36%
1-2 years	1,838,282	14%	379,686	3%
2-3 years	379,686	3%	3,609,254	27%
Over 3 years	8,109,254	64%	4,500,000	34%
<b>Total (tie to above total)</b>	<b>12,687,960</b>		<b>13,173,665</b>	

**11. Fund Balance Brought Forward**

Description	2023/2024		2022/2023	
	KSh		KSh	
Bank Accounts		13,211,822		41,851,461
Third party deposits and retentions		(13,173,665)		(8,488,940)
<b>Total</b>		<b>38,157</b>		<b>33,362,521</b>

**12. Prior Year Adjustments**

Description Of The Error	Balance b/f from Comparative 2022/2023 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f For 2023/2024
	KSh	KSh	KSh
Bank Account Balances	13,211,822	-	13,211,822
Third party deposits and retention	(13,173,665)	-	(13,173,665)
	38,157	-	38,157

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**13. Changes In Third-Party Deposits and Retentions**

Description	2023/2024 KSh	2022/2023 KSh
Opening Third Party Deposits and Retention As At 1 <sup>st</sup> July 2023	13,173,665	8,488,940
Closing Third Party Deposits and Retention As At 30 <sup>th</sup> June 2024	12,687,960	13,173,665
Change In Third Party Deposits and Retention	<b>(485,705)</b>	<b>4,684,725</b>

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**Notes To The Financial Statements (Continued)**

**Other Disclosures**

**1. Pending Accounts Payable (See Annex 1)**

Description	2022/2023		2023/2024	
	KSh	KSh	KSh	KSh
Construction Of Buildings	9,218,791	59,400,721	-	68,619,512
Construction Of Civil Works	5,408,530	-	-	5,408,530
Supply Of Goods	24,902,752	9,7343,794	(7,924,502)	26,721,964
Supply Of Services	45,031,343	48,968,220	(39,804,671)	54,194,892
<b>Total</b>	<b>84,561,416</b>	<b>118,112,735</b>	<b>(47,729,253)</b>	<b>154,944,898</b>

**2. Related Party Disclosures**

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

The following comprise of related parties to the County Assembly:

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

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**Related party transactions:**

	2023/2024	2022/2023
	Ksh	Ksh
<b>Compensation to Key Management</b>		
Compensation to the Speaker, Deputy Speaker and the MCAs	204,255,189	193,873,656
Key Management Compensation (Clerk and Heads of departments)	42,035,000	41,349,000
<b>Total Compensation to Key Management</b>	<b>246,290,189</b>	<b>235,222,656</b>
<b><u>Transfers to related parties</u></b>		
Transfers to other County Government Entities such as car and mortgage schemes	35,768,000	228,561,800
<b>Total Transfers to related parties</b>	<b>35,768,000</b>	<b>228,561,800</b>
<b><u>Transfers from related parties</u></b>		
Transfers from the CRF	1,010,039,680	1,126,681,959
(Insert any other transfers received)	2,365,770	12,440,863
<b>Total Transfers from related parties</b>	<b>1,012,405,450</b>	<b>1,139,122,822</b>

**3. Contingent Liabilities**

Contingent liabilities	2023/2024	2022/2023
	Ksh	Ksh
Homabay H.C.C.C No. 3 of 2019	79,036,519	-
Kisumu ELRC MISC. NO'S E074, E075, E087, E088, E 089 and E090	9,000,000	-
ELRC MISC. NO 076 OF 2024	9,000,000	-
<b>Total</b>	<b>97,036,519</b>	<b>-</b>

# HOMA BAY COUNTY ASSEMBLY

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

### 4. Progress On Follow On Prior Year Auditor's Recommendations

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

Reference No on the External Audit Report	Issue/Observations from Auditor	Management comments	Status (Resolved/Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
1	Misclassification of Borrowing from Car and Mortgage Loan Fund	The management has taken note of the misclassification and made amendments	Resolved	
2	Unsupported Foreign Travel	The management has provided the supporting documents for audit review	Resolved	
3	Unsupported foreign travel and expenses on committee meetings	The management has provided the supporting documents for audit review	Resolved	
4	Unsupported Domestic Travel and Subsistence and Expenditure on Committee Meetings	The management has provided the supporting documents for audit review	Resolved	
5	Unsupported Cash and Cash Equivalent	The management has provided the reconciliation statements for audit review	Resolved	

# HOMA BAY COUNTY ASSEMBLY

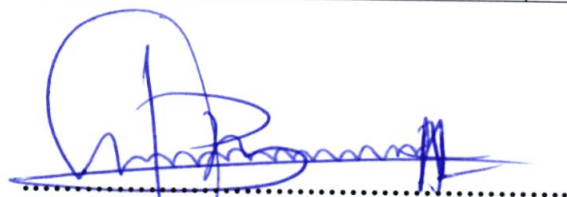
## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Reference No. in 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	Unsupported Fixed asset Balance	The management is in the process of updating the fixed asset register	Not Resolved	June 2025
7	Budgetary Control and Performance	The management is in consultation with the county treasury to ensure 100% funding and expenditure on planned activities	Resolved	
8	Long Outstanding Pending Bills	The management is in discussion with EACC on the status of supplies under investigation to enable clearance of their bills	Not Resolved	June 2025
9	Outstanding Kenya Revenue (KRA) Debt	The management has since completed payment of outstanding debt	Resolved	
10	Non-Compliance with the law on Maximum payroll deductions	The management is working towards compliance with regulations on maximum payroll deductions	Not Resolved	June 2025
11	Irregular and Uneconomical use of public funds	The management has ensured 95% of staffs and MCA's have IFMIS numbers to avoid payments done via commercial banks	Not Resolved	June 2025
12.	Uneconomical expenditure on	The management has taken into consideration to hold	Resolved	

# HOMA BAY COUNTY ASSEMBLY

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024

Reference	Issue / Observations from Auditor General Report	Management comments	Status (Resolved / Not Resolved)	Timeline
	team building under hospitality supplies and services	whole house and staffs meetings within the county		
13	Wasteful Expenditure on Tax Penalties	The management has ensured that there is no outstanding KRA debts	Resolved	
14	Payment of Society of Clerks at the table in Kenya (SOCCAT (K))	The management has stopped paying subscription fees to SOCCAT	Resolved	
15	Construction of automated gate house at Homabay County Assembly	The management is engaging the contractor to complete the project	Not Resolved	June 2025
16	Construction of Homabay County Assembly Office Block	The management is waiting for the outcome of the pending litigation.	Not Resolved	June 2025



Ag. Clerk of the County Assembly

Date

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**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**16. Annexes**

**Annex 1 – Analysis Of Pending Accounts Payable**

Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
			a	b	c	d=a+b-c	
<b>Construction Of Buildings</b>							
1. Rico Intriore Design	2018-2022	Construction Of New Assembly Hall	994,637	994,637			994,637
2. Kevo Renovators Ltd	2018-2022	Costruction Of Office Extention	500,000	500,000			500,000
3. Oduru Enterprises	29/10/2020	Construction of Wing 1	5,971,384	2,771,584			2,771,584
4. Oxygen Enterprises	29/10/2020	Construction of Wing 2	5,793,867	3,098,130			3,098,130
5. Sconan Co. LTD	29/10/2020	Construction of Wing 3	5,550,793	1,854,440			1,854,440
6. Tureim Trading Limited	11-04-2024	Proposed Construction and Completion of HBCA Ward offices (Lot 1)	13,595,687.2		13,595,687.2		13,595,687.2
7. Kabadere Ventures Limited	11-04-2024	Proposed Construction and Completion of HBCA Ward offices (Lot 2)	4007696		4,007,696		4007696
8. Novo Galaxy Limited	11-04-2024	Proposed Construction and Completion of HBCA Ward offices (Lot 3)	14,268,681.92		14,268,681.92		14,268,681.92
9. Falkage Ventures Limited	11-04-2024	Proposed Construction and Completion of HBCA Ward offices (Lot 4)	13,764,328		13,764,328		13,764,328
10. Skytex Construction Limited	11-04-2024	Proposed Construction and Completion of HBCA Ward offices (Lot 5)	13,764,328		13,764,328		13,764,328

# HOMA BAY COUNTY ASSEMBLY

## Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024



Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
<b>Sub-Total</b>				<b>9,218,791</b>	<b>59,400,721.12</b>		<b>68,619,512.12</b>
<b>Construction Of Civil Works</b>							
11. Build High	17-06-2020	Car Park		3,016,270			3,016,270
12. Kombiro Construction	21-05-2020	Gate		2,392,260			2,392,260
<b>Sub-Total</b>				<b>5,408,530</b>			<b>5,408,530</b>
<b>Supply Of Services</b>							
13. Bienvenue Delta Hotel	5-Nov-21	Hospitality Services		4,597,700			4,597,700
14. AMACO INSURANCE	4-May-2019	Motor Vehicle Insurance		46,000			46,000
15. AON Kenya	21-May-20	Assets Insurance		744,213			744,213
16. Dapri Consulting	11-Dec-14	HBCA Service Charter		1,508,611			1,508,611
17. IBDANO Systems	2018/2019	Photocopying of ADPs		49,700			49,700
18. IBDANO Systems	2018/2019	Photocopying		37,630			37,630
19. Mwamu and Company Advocates	3-April-19	Legal Fees		1,500,000			1,500,000
20. Sunset Hotel	4-Dec-20	Hospitality Services		100,000			100,000
21. Victoria Suits	4-Dec-20	Hospitality Services		1,200,000			1,200,000
22. Ciala Resort	27-Oct-21	Hospitality Services		2,700,000			2,700,000
23. Otieno,Ragot & Co Advocates	2017/2018	Legal Fees		2,448,608		1,000,000	1,448,608

**HOMA BAY COUNTY ASSEMBLY**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
24. Glacier East Africa	25-May-21	Cleaning Services		280,086			280,086
25. Great Lakes Hotel	1/26/202	Hospitality Services		5,690,500	8,361,000	6,360,500	7,691,000
26. Japat General Services	8-Aug-18	Cleaning Services		3,850,000			3,850,000
27. Kisumu Link Tours	2018/2019	Air ticket Bill		3,117,685			3,117,685
28. Lumumba And Ayieko	3-Apr-20	Legal Fees		3,000,000			3,000,000
29. Liquid Telecom	18-Jun-20	Internet services		530,480			530,480
30. Pinecone Hotel	21-05-2020	Hospitality Services		1,200,000			1,200,000
31. Pride Kings Security Services	24-06-2021	Security Guard Services		5,400,000			5,400,000
32. Star News Paper	15-10-2021	Advert		133,000			133,000
33. Syscore Solution System	08-03-2021	Consultancy Services		785,862			785,862
34. The Kenyan Alliance	2017/2018	Medical Cover		355,746			355,746
35. The Standard Group Ltd	05-03-2020	Advert		2,098,334	2,000,000	625,942	3,472,392
36. Whirlsprings Hotel Limited	21NOV,2022	Hospitality Services		5,000			5,000
37. Trident Insurance Company Limited	19/AUG,2022	Medical Cover, GPA &WIBA		3,652,188	29,937,130.00	27,715,973.00	5,873,344.82
38. Glosec Services Limited	01-08-2023	Security Guard Services			1,765,800		1,765,800
39. Hippo Buck Hotel	July 2023	Hospitality Services			465,800		465,800
40. Bon And Drew Associates	06-03-2023	Development Of Homabay County Assembly Strategic Plan			3,904,390	2,561,756	1,342,634

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Balance
41. Florence Hotel-Migori	July 2023	Hospitality Services			2,534,100	1,540,500	993,600
<b>Sub-Total</b>				<b>45,031,343</b>	<b>48,968,220</b>	<b>39,804,671</b>	<b>54,194,892</b>
<b>Supply Of Goods</b>							
42. Iconet Solutions Ltd	2017/2018	Printers/Flash Disks Supply		175,018			175,018
43. Lorsquiz	2014/2015	Printed Stationery		2,220,070			2,220,070
44. Oyugis Computers	2017/2018	Access Doors Supply		246,152			246,152
45. Arigem Logistics	12-Mar-21	Curtains		604,733			604,733
46. Donna Serve	24/02/2021	Staff IDss		147,500			147,500
47. Firstgen Agencies	28/08/2020	Casa Games Uniforms and Equipment		1,393,900		1,393,900	0
48. Flametree Computers	20/11/2020	Supply of Computers		498,000		498,000	0
49. Hopeleze Systems	12/09/2021	ICT Items		1,461,800		1,461,800	0
50. Nation Media Group Limited	27-Oct-21	Advert		2,500,000	2,000,000	799,570	3,700,430
51. Arigem Logistics	12-Mar-21	Carpet		882,458			882,458
52. Jascom Stationeries	19-Feb-21	Office Stationeries		149,150			149,150
53. Joystar Business Training	24-Feb-21	Photocopying Papers		201,662			201,662
54. Fast Choice	1/06/2017	Supply of Furniture		4,227,180			4,227,180
55. Infolink Consulting	2017/2018	Supply of Tabs/Phones		1,935,800			1,935,800

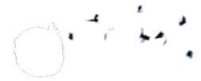
**HOMA BAY COUNTY ASSEMBLY**

**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Balance at the end of the year
56. Marsden Construction Limited	17/03/2022	Supply of water and Soda		344,750			344,750
57. Shajanand Spares Corner	26/01/2022	Supply of tyres		566,560			566,560
58. Baylake Logistics Ltd	1/04/2023	Supply and delivery of tablets		1,084,483			1,084,483
59. Vaasaland Limited	2023/2024	Supply and delivery of sportkits and uniforms			2,680,020		2,680,020
60. Think and Act	1/12/2023	Supply and delivery of water			648,500		648,500
61. Armortimore Africa Limited	28/05/2024	Supply and delivery of ICT equipment			2,499,336		2,499,336
62. Nyamtonglo Enterprises	12-Jul-21	Covid 19 items		566,290			566,290
63. CleanseJewels	25/08/2022	Supply of Tonners		2,560	997,438	999,998	0
64. Vaaliva Enterprises		Supply of Refreshments		950,000		950,000	0
65. Ratido Enterprises	06-08-2018	Casa Games Uniforms		1,600,050			1,600,050
66. Digital Villages Computers		Biometric Supply		1,323,322			1,323,322
67. Twinstone Ventures Limited	5/11/2020	Uniforms		1,200,063		1,200,063	0
68. Yatovel Enterprise Limited	29/08/2022	Supply of office furniture		494,930		494,930	0
69. Miatonite Company Limited	07/03/2023	Supply and Delivery of assorted Security Equipment		126,321		126,321	0
70. Lishydarosa Ltd	6/12/2023	Supply and delivery of printed stationery			390,000		390,000
71. Vumaris Enterprises	18/09/2023	Supply and delivery of water			528,500		528,500



**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**



Supplier of Goods or Services	Date Invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
<b>Sub-Total</b>				24,902,752	9,743,794	7,924,502	26,721,964
<b>Grand Total</b>				84,561,416	118,112,735	47,729,253	154,944,898

Note: Pending bills comprise goods and services rendered and invoiced but not yet settled as at the end of the year.

**HOMA BAY COUNTY ASSEMBLY**  
**Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

**Annex 2 – Analysis Of Other Pending Payables**

Name	Brief Transaction Description	Date Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Comparative FY	Comments
			a	b	c=a-b		
<b>Amounts Due To County Govt Entities</b>							
1. HBCA Mortgage Car loan scheme fund	Wrongfully charged transaction to the mortgage account	28/06/2024	392,300	0	392,300		
2. HBCA Mortgage Car loan scheme fund							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**Annex 3 – Summary Of Non-Current Asset Register**

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year (Kshs)	Historical Cost c/f (Kshs) 2024
Buildings and structures	179,243,102	16,514,992			195,758,094
Transport equipment	27,301,170				27,301,170
Office equipment, furniture and fittings	15,761,946	5,225,553			20,987,499
ICT equipment	8,484,932	4,574,132			13,059,064
<b>Total</b>	230,791,150	26,314,677			257,105,827

*NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the County Assembly.*

**HOMA BAY COUNTY ASSEMBLY****Annual Report and Financial Statements For the year ended 30<sup>th</sup> June 2024**

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**Annex 4: Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1.	Court Case	John Lennox Kochieng	Kshs	79,036,519		
2.	Court Case	N.E Mogusu And Associates	Kshs	9,000,000		
3.	Court Case	Onsongo And Co Advocates	Kshs	9,000,000		

