

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability

105

REPORT

OF

THE AUDITOR-GENERAL

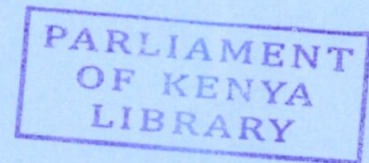
ON

COUNTY EXECUTIVE OF HOMA BAY

FOR THE YEAR ENDED
30 JUNE, 2025

COUNTY GOVERNMENT OF HOMA BAY

PAPERS LAID	
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COUNTY EXECUTIVE OF HOMA BAY

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2025**

Transitional Financial Statements Under International Public Sector Accounting Standards (IPSAS)

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1. Acronyms, Abbreviations and Definition of Key Terms

A. Acronyms and Abbreviations

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

B. Definition of Key Terms

<i>Fiduciary Management</i>	<i>The key management personnel who had financial responsibility</i>
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2. Key Entity Information and Management

a. Background information

The County Executive is constituted as per article 176 of the Constitution of Kenya 2010. It is headed by the Governor, who is responsible for the general policy and strategic direction of the County. The County Executive is comprised of the following departments:

No.	Department	Major Responsibility
1.	Finance and Economic Planning	Management of County Treasury and Planning
2.	Agriculture and Livestock and Fisheries	Ensuring development of a modern, competitive, and sustainable agriculture and livestock sector that contributes to food security, economic growth, and environmental sustainability
3.	County Public Service Board	Provides overall leadership and coordination in managing the County's human resources to ensure effective service delivery
4.	Gender, Sports, Talent Development, Cultural Heritage and Social Services	Supporting social inclusion and balanced socio-cultural development through recreation, cultural activities, competitive sports, and empowerment of vulnerable and marginalized groups.
5.	Roads, Public Works, Transport and Infrastructure	Ensures an efficient, safe, affordable, and reliable infrastructure and transport system to support sustainable economic growth through construction, modernization, rehabilitation, and effective management of infrastructure facilities
6.	Blue Economy, Fisheries, Mining and Digital Economy	Manages and protects the County's blue economy, fisheries, mining, and digital sectors while promoting innovation, growth, and equitable access to development opportunities
7.	Education, Human Capital Development and Vocational Training	Provides, promotes, and coordinates quality education and training, integrating innovations into sustainable socio-economic development initiatives.
8.	Public Health and Medical Services	Builds a progressive, responsive, sustainable, and technology-driven health system that is evidence-based and client-centered for the highest attainable standards of health.
9.	Lands, Housing, Physical Planning and Urban Development	Promotes equitable and sustainable land use, affordable housing, and the planning and development of liveable and resilient urban spaces
10.	Trade, Industry, Tourism, Investment, Youth Affairs and Cooperative Development and Marketing	Promotes, coordinates, and implements integrated socio-economic policies and programs to drive rapid industrialization and economic growth.
11.	Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Ensures adequate and reliable water supply, environmental cleanliness, and sustainable development; enhances access to safe water and sanitation; promotes irrigation and alternative energy use for improved resource utilization
12.	Governance, Administration, Communication and Devolution	Provides leadership, coordination, and results tracking across devolved entities to ensure effective and accountable service delivery

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

No.	Department	Major Responsibility
13.	Executive Office of the Governor	Provides overall leadership, coordination, and oversight across County departments and devolved entities to ensure efficient and effective service delivery.
14.	Homa Bay Municipal Board	Provides overall policy and strategic direction for the transformation of Homa Bay Municipality.
15.	Kendu Bay Municipal Board	Oversee the management of Kendu Bay Municipality through effective policy formulation and implementation
16.	Mbita Municipal Board	Oversee the management of Mbita Municipality through effective policy formulation and implementation
17.	Ndhiwa Municipal Board	Oversee the management of Ndhiwa Municipality through effective policy formulation and implementation
18.	Oyugis Municipal Board	Oversee the management of Oyugis Municipality through effective policy formulation and implementation

b. Key Management team

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

No.	Designation	Name
1.	Office of the Governor	H. E. Gladys Atieno Wanga
2.	Office of the Deputy Governor/Agriculture and Livestock Development	H. E. Joseph Oyugi Magwanga
3.	CEC-M Finance and Economic Planning	Hon. Solomon Okello Obiero
4.	CEC-M Sports, Talent Development, Cultural Heritage and Social Services	Hon. Eng. Elijah Munga
5.	CEC-M Roads, Public Works, Transport and Infrastructure	Hon. Danish Onyango
6.	CEC-M Blue Economy, Fisheries, Mining and Digital Economy	Hon. Sarah Atieno Malit
7.	CEC-M Education, Human Capital Development and Vocational Training	Hon. Martin Opere
8.	CEC-M Public Health and Medical Services	Hon. Grace Mercy Atieno Osewe
9.	CEC-M Lands, Housing, Physical Planning and Urban Development	Hon. Dr. Peter Onyango Ogolla
10.	CEC-M Trade, Industry, Tourism, Investment, Youth Affairs and Cooperative Development and Marketing	Hon. Dr. Joash Aloo
11.	CEC-M Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Hon. Dr. John Agili Nyangueso
12.	CEC-M Governance, Administration, Communication and Devolution	Hon. Roselyn Omolo
13.	County Attorney	Mr. Fredrick Orego

c. Fiduciary Management

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

No.	Designation	Name
1.	CECM Finance and Economic Planning	Hon. Solomon Okello Obiero
2.	Chief Officer-Finance and Economic Planning	CPA Alphonse Odhiambo Werah
3.	Chief Officer-Agriculture and Livestock Development	Ms. Judith Mildred Ombok
4.	CEO-County Public Service Board	Mrs. Ruth Achieng Aloo
5.	Chief Officer-Gender, Sports, Talent Development, Cultural Heritage and Social Services	Mr. Jack Maurice Obonyo
6.	Chief Officer-Roads, Public Works, Transport and Infrastructure	Mr. Elijah Obiny Dede
7.	Chief Officer-Blue Economy, Fisheries, Mining and Digital Economy	Mr. Kennedy Odhiambo Ojala
8.	Chief Officer-Education, Human Capital Development and Vocational Training	Eng. Collins Onyango Obango
9.	Chief Officer-Public Health and Medical Services	Dr. Kevin Dan Osuri
10.	Chief Officer-Lands, Housing, Physical Planning and Urban Development	Mr. Charles Omondi Obondo
11.	Chief Officer-Trade, Industry, Tourism, Investment, Youth Affairs and Cooperative Development and Marketing	Eng. Benard Ouru Nyobange
12.	Chief Officer-Water, Sanitation, Irrigation, Environment, Energy and Climate Change	Ms. Diana Anyango Ongere
13.	Chief Officer-Governance, Administration, Communication and Devolution	Mr. Isaac Victor Ongiri
14.	Executive Office of the Governor	Ms. Roselyn Omolo
15.	Manager-Homa Bay Municipal Board	Mr. Siga James Agumba
16.	Manager-Kendu Bay Municipal Board	Mr. Samwel Onyango
17.	Manager-Mbita Municipal Board	Mr. Mark Odhiambo Oketch
18.	Manager-Ndhiwa Municipal Board	Mr. Salmon Ogutu Owii
19.	Manager-Oyugis Municipal Board	Mr. Cavin Oyugi Ongere

Fiduciary Oversight Arrangements**Audit and finance committee activities**

- Strengthening systems and Internal Controls

County Assembly Committee Activities

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

Entity Headquarters

P.O. Box 469-40300

Homa Bay, KENYA

Entity Contacts

Telephone: (254) 2038617565/55

E-mail: governorofficeHoma Baycounty.go.ke

Website: www.Homa Bay.go.ke

a) Entity Bankers

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
Nairobi, Kenya
2. Co-operative Bank
Co-operative House
Moi Avenue,
P.O Box 30084-00100
Nairobi, Kenya
3. Equity Bank Kenya Ltd
P.O Box 75104-00200,
Equity Centre,
Nairobi Kenya
4. Kenya Commercial Bank Ltd
Kencom House,
Moi Avenue,
P.O Box 48400-00100
Nairobi, Kenya.
5. Diamond Trust Bank
DTB Centre,
Mombasa Road,
P.O Box 61711-00200,
Nairobi, Kenya

b) Independent Auditors

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

c) Principal Legal Adviser

COUNTY EXECUTIVE OF HOMA BAY

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

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

3. Governance Statement

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

County Structure and Governance Framework

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

a) Executive Structure

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

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

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

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

The County Executive team during the financial year consisted of:



H.E. HON. GLADYS NYASUNA WANGA, EGH
The Governor

H.E. Gladys Atieno Wanga was sworn in on 25th August 2022 as the second Governor of Homa Bay County and the first female governor from the Western region of the country.

Before her election as Governor, she served as the County Woman Representative for Homa Bay County from 2013 to 2022. During her tenure in the National Assembly, she made history as the first female Chairperson of the influential Finance and National Planning Committee and also served as a Commissioner in the Parliamentary Service Commission.

Prior to joining politics, Governor Wanga worked as a Program Manager at Liverpool VCT Care and Treatment and as a Program Officer at the Kenya AIDS NGOs Consortium (KANCO).

Governor Wanga holds a **Master's Degree in Health Management** from the University of Nairobi and a **Bachelor's Degree in Health Management** from Kenyatta University.

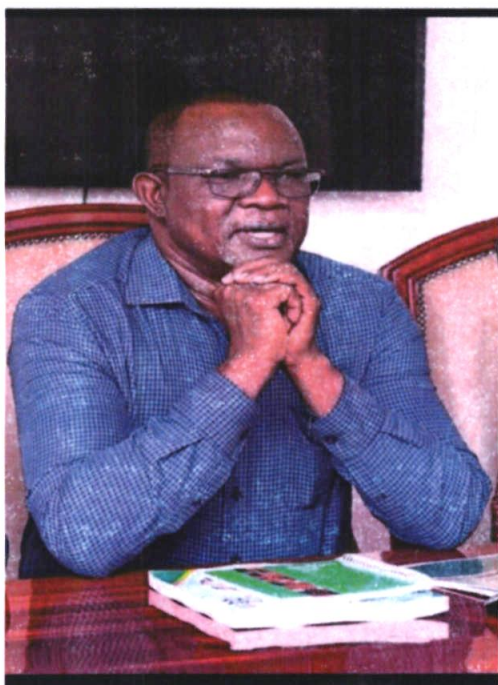


H. E. HON. JOSEPH OYUGI MAGWANGA
The Deputy Governor

H. E. the Deputy Governor joined the County Government in August 2022 becoming the second deputy governor of the county. Besides, he also the County Executive Committee Member responsible for Agriculture and Livestock Development.

H.E. Magwanga served as Member of Parliament for Kasipul Constituency from 2007 to 2017.

He holds a Bachelor's Degree in Planning and Management from University of Nairobi, and a CPA Part II.



PROF. BENARD MUOK, PhD, OGW

The County Secretary/Head of Public Service

Prof. Ben Muok is a distinguished scholar and renowned researcher with over 20 years of experience in renewable energy, energy access, policy, environmental conservation, and climate change adaptation and mitigation.

Prior to joining the County Government, Prof. Muok served as the Director of the Centre for Research, Innovation and Technology at Jaramogi Oginga Odinga University of Science and Technology.

He holds a Ph.D. in Food Science and Engineering from Nanjing Agricultural University, China (2018), a Master's degree in Food Science from Egerton University, and a Bachelor's degree in Food Science and Technology from Egerton University.



HON. SOLOMON OBIERO

CEC-M Finance and Economic Planning

Joined the County Government in November 2022, bringing with him over 20 years of extensive experience in Operations, Finance, Supply Chain Management, Strategic Planning, Administration and Governance, Public Policy and Performance Management.

He served in several senior leadership roles, including Supply Chain and Financial Advisor at ICRC, Director and Head of Supply Chain Management at Nairobi City County, and Head of Finance and Grants at Save the Children-the Horn of Africa Region.

He holds an Executive Master's in Business Administration (JKUAT), Member of Chartered Institute of Procurement and Supply (MCIPS-London), and holds a Diploma in Procurement and Supply Chain Management-UoN. He is currently pursuing a PhD in Public Policy at Kenyatta University.

He is a member of Kenya Institute of Supply Chain Management (KISM)



MR. FREDRICK OREGO

County Attorney

Fredrick Orego has served as County Attorney since 31st May 2023. Mr. Orego has more than 22 years' experience as an Advocate of the High Court of Kenya.

He is an accomplished legal professional and a renowned litigator having handled landmark cases over the years. He is widely acclaimed as a public policy expert, legislative drafter and performance management expert. He has served in various capacities in the public and private sectors at senior management levels as Corporation Secretary at the Tourism Fund, Head of Legal and Regulatory Affairs at Telkom Kenya, and most recently as Founder and Senior Partner at Orego and Odhiambo Company Advocates.

He holds a Bachelor of Laws Degree from Moi University, a Post Graduate Diploma in Law from the Kenya School of Law, a Certified Public Secretary, an alumni of the Harvard Business School Program for Leadership Development. He has undertaken several courses and trainings locally and internationally in Corporate Governance, Performance Management, Legal Compliance and Audit, Legislative Drafting, and Policy Formulation and Implementation.



HON. ENG. ELIJAH MUNGA

CECM Sports, Talent Development, Cultural Heritage and Social Services

Eng. Munga is a dynamic Design and Planning Engineer with over 15 years of professional experience in project engineering and investment planning.

Before joining the County Government in 2024, he served as the Project and Investment Director at Ellys Distributors Limited, where he oversaw strategic infrastructure and capital development initiatives. He also gained extensive international experience, having worked as a Facilities Management Officer at the United Nations Office at Nairobi (UNON) and later as an Engineering Officer with UNO-Somalia.

He holds a Bachelor of Science in Civil Engineering from the University of Nairobi and a Postgraduate Certificate in Environmental Impact Assessment (EIA) from Jomo Kenyatta University of Agriculture and Technology (JKUAT).

 A portrait of Hon. Danish Onyango, a man with short dark hair, wearing a dark suit, light blue shirt, and red tie.	HON. DANISH ONYANGO <i>CECM Roads, Public Works, Transport and Infrastructure</i> Hon. Danish joined the County Government in November 2022 as the County Executive Committee Member responsible for Roads, Public Works, Transport, and Infrastructure. He holds a Master's Degree in Development Studies and a Bachelor of Arts Degree in Economics and Political Science.
 A portrait of Hon. Sarah Malit, a woman with short dark hair, wearing a light blue blazer, speaking into a microphone.	HON. SARAH MALIT <i>CECM Blue Economy, Fisheries, Mining and Digital Economy</i> Hon. Sara Malit joined the County Government in 2022 as the County Executive Committee Member (CECM) for Gender Equality and Equity, Sports, Talent Development, Cultural Heritage, and Social Services. She was later transferred to her current docket of Blue Economy, Fisheries, Mining, and Digital Economy.



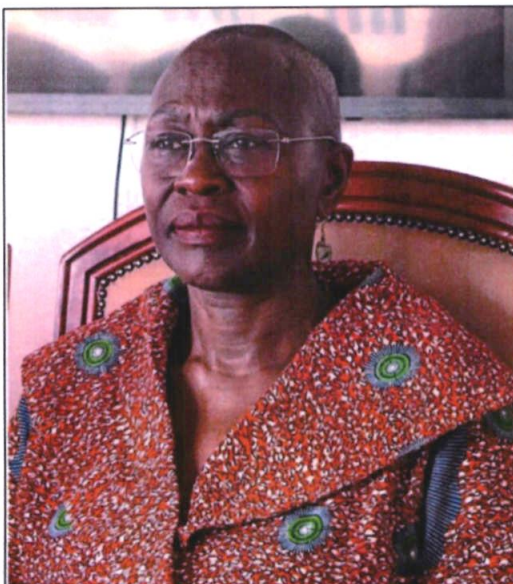
HON. MARTIN OPERE

CECM Education, Human Capital Development and Vocational Training

Hon. Opere joined the County Government in November 2022, bringing with him over 20 years of illustrious experience in strategic leadership and management in education sector. He has an extensive background in school administration, academic program coordination, and curriculum development.

He began his career as a high school teacher of Mathematics and Chemistry and rose through the ranks to become a Senior Principal under the Ministry of Education. Through his exemplary performance and leadership, Mr. Opere represented Secondary School Heads at both national and regional education forums.

Mr. Opere holds a Bachelor of Education (Science) degree specializing in Mathematics and Chemistry, and the Kenya Advanced Certificate of Education (KACE). He is also an accredited Trainer under the SMASSE program (Strengthening of Mathematics and Science in Secondary Education).



HON. GRACE MERCY OSEWE, OGW
CECM - Public Health and Medical Services

Hon. Grace Mercy Osewe is the County Executive Committee Member (CECM) for Public Health and Medical Services. In this role Hon. Osewe provides strategic leadership, policy guidance, institutional development and coordination of County Government health facilities and public health strategic programs. This follows two and a half years as CECM for Governance, Administration, Communication and Devolution.

Prior to this Hon. Osewe served as a senior management specialist with over 20 years' experience in program design, implementation and evaluation. She has developed cutting edge initiatives to address maternal, child and adolescent health, in countries across East and Southern Africa. Ms. Osewe's focus is to "get things done" through the development of results based operational plans and to accelerate implementation using proven private sector methodologies. She has implemented programs to promote both leadership and effective management in various private and public sector settings.



HON. DR. PETER ONYANGO OGOLA, PhD
CECM Lands, Housing, Physical Planning and Urban Development

Dr. Ogolla is an experienced educationist with extensive expertise in educational management, policy implementation, and early childhood development.

Prior to joining County Government he served as a Lecturer in the Department of Psychology at South Eastern Kenya University (SEKU) – Kitui, Director of ECDE – Homa Bay County, and Programme Officer – Homa Bay DICECE.

He holds a Doctor of Philosophy (Ph.D.) in Guidance and Counselling from Jaramogi Oginga Odinga University of Science and Technology, a Master of Education (M.Ed.) in Guidance and Counselling from Egerton University, and a Bachelor of Education (Early Childhood) from Kenyatta University.



HON. DR. JOASH OKELLO ALOO. PhD

CECM Trade, Industry, Tourism, Investment, Youth Affairs and Cooperative Development and Marketing

Dr. Joash joined the County Government as the County Executive Committee Member (CECM) in charge of Water, Environment, Sanitation, Energy, and Climate Change before moving to his current docket of Trade, Industry, Tourism, Investment, Cooperative Development, Marketing, and Youth Affairs.

He holds a Doctor of Philosophy (PhD) in Educational Administration and Management from *Jaramogi Oginga Odinga University of Science and Technology (JOOUST)*, a Master of Education (Educational Administration) from *Maseno University*, and a Bachelor of Education (Arts) from *Kenyatta University (KU)*.

Dr. Joash has over 27 years of extensive experience in Educational Administration and Management, serving with dedication and excellence as a public servant.



HON. DR. JOHN AGILI NYANGUESO

CECM Water, Sanitation, Irrigation, Environment, Forestry, Energy and Climate Change

Dr. Agili is a distinguished strategic and administrative scholar with extensive experience in public administration. Prior to joining the county government, he served in various senior capacities, including Probation Officer I at the Public Service Commission, Senior Administrative Officer I, and Lecturer at Rongo University.

He holds a PhD in Strategic Management from Jaramogi Oginga Odinga University of Science and Technology (JOOUST), an MBA in Strategic Management from Jomo Kenyatta University of Agriculture and Technology (JKUAT), and a BA in Public Administration and Sociology from the University of Nairobi (UoN). He also holds a Diploma in Business Management from the Kenya Institute of Management (KIM).

	HON. ROSELYN OMOLLO <i>CECM Governance, Administration, Communication and Devolution</i> Hon. Roselyn is a governance and Public Affairs expert with expertise in Intergovernmental Relations; Performance Management and Legislation for Devolution and Stakeholder management for Public-Private Partnerships Previously, Hon. Roselyn served as the Chief of Staff in the Senate of Kenya -the upper house of Parliament in Kenya which serves to protect the interests of the counties. She also worked for the Council of Governors as Ag. Head of programs and Service Delivery Advisory and task-led CoG's engagement with key stakeholders including the National Government ministries, the Senate and Devolution Sector working groups. Roselyn is a PhD student at The University of Nairobi and also holds a Master of Arts Degree in Communication and a Bachelor's Degree in Journalism and Media Studies PR option from the same Institution. She is a Certified Public Private Partnership Specialist having graduated from the Institute for Public Private Partnership – Washington DC, in June 2016.
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b) Stakeholder Engagement and Public Participation

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

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

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

Whistleblowing Mechanisms: The County has developed mechanisms that allow for the reporting of unethical practices, including a web-based platform to collect

and manage public complaints and grievances, ensuring that those who report corruption or mismanagement are protected, as per the Leadership and Integrity Act (2012).

c) Safeguards Against Unethical Conduct and Corruption

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

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

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

d) Engagement with the County Assembly and Senate

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

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

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

e) Risk Management and Internal Control

In compliance with the Public Finance Management Act 2012 and Sections 155 and 166 of the County Governments Act, Homa Bay County has established formal risk management processes. **Risk Identification and Assessment:** Formal processes exist to identify and assess risks. The County Executive regularly reviews changes in the internal and external environment that could affect county operations.

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

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

f) Compliance with Laws and Regulations

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

- The Constitution of Kenya 2010: This serves as the primary law governing the county's activities.
- County Governments Act 2012: Governs the administration and operation of county governments.
- Public Finance Management Act 2012: Ensures prudent management of county financial resources.
- Leadership and Integrity Act 2012: Governs the ethical standards of county officials.

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

g) Other Governance Issues

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

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

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

4. Foreword by CECM Finance and Economic Planning

Functions of the County Government

Section 5 of the County Governments Act (No. 17 of 2012) provides the functions of the devolved units. In performing the functions so assigned, and in line with Article 174 of the Constitution of Kenya, 2010, the Devolved system of governance, is to promote social and economic development and the provision of proximate, easily accessible services in areas of Agriculture, County Health Services, County Transport and Public Works Services, Trade Development and Regulation, County Planning and Development, Pre-primary Education, Village Polytechnics among other functions.

Budgetary Performance for the FY 2024/2025

In the FY 2024/25, the County Government of Homa Bay had a Budgetary Estimate of Ksh. 11.86 Billion which was revised upwards to Ksh. 13.13 Billion representing a 9.67 percent increase. This resource envelope comprised of Equitable Share of the Revenue raised Nationally forming 62.22%; Additional Allocations/Conditional Grants at 20.78%; Cash Balance from FY 2023/24 at 5.71.3%; and raised Own-Source Revenue (OSR) comprising AIA/FIF and ordinary own source revenue at 11.29%.

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.***Table 1: Budget Estimates for the Financial Year (FY) 2024-2025*

BUDGET FISCAL FRAMEWORK FY 2024/25			
Revenue/Expenditure Category	Printed Estimates FY 2024/25	Revised Estimates II FY 2024/25	%
Total Revenue	11,876,978,601	13,130,574,618	100
Equitable Share	8,436,080,677	8,170,280,800	62.22
Conditional Grants	1,829,487,963	2,468,464,225	18.8
Own Source Revenue (ordinary)	501,737,917	501,737,917	3.82
Health Sector A-I-A	981,068,740	981,068,740	7.47
Share of Equalization Fund	128,603,304	260,206,608	1.98
Total Expenditure	11,876,978,601	13,130,574,618	100
Recurrent Expenditure	7,670,902,585	7,939,423,075	60.47
Development Expenditure	4,206,076,016	5,191,151,543	39.53

Source: County Treasury 2025

The budget comprised of Recurrent Expenditure of 60.47 percent and 39.53 percent for Development Expenditure during the year under review.

Table 2: Analysis of Revenue Performance for the FY 2024-2025

S/No.	Revenue Category	Supplementary II Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
A.	Equitable Share of Revenue Raised Nationally	8,170,280,500	8,170,280,500	100
Sub-Total		8,170,280,500	8,170,280,500	100
B.	Additional Allocations			
1	National Value Chain Development Project	283,930,558	86,525,422	30.6

COUNTY EXECUTIVE OF HOMA BAY

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

2	Kenya Agricultural Business Development Programme(KABDP)	10,918,919	0	0
3	Aquaculture Business Development Programme (ABDP)	12,909,422	0	0
4	DANIDA	10,383,750	10,383,750	100
5	Community Health Promoters (CHP) arrears	26,419,251	0	0
6	Community Health Promoters (CHP)	88,620,000	0	0
7	National Agriculture Rulal InclusiveGrowth Project(Narigp)	953,634	0	0
S/No.	Revenue Category	Annual Budget Allocation (Kshs)	Actual Receipts (Kshs.)	Actual Receipts as Percentage of Annual Budget Allocation (%)
8	Financing Locally-Led Climate Actions Programme -CCRI& CCRIG) - IDA &KFW	573,687,741	21,300,000	3.7
9	Financing Locally-Led Climate Actions Programme -CCIS	11,000,000	11,000,000	0
10	Kenya Informal Settlements Improvement Programme(KI- SIP)II	1,165,598,126	857,020,992	73.6
11	Kenya Urban Support Programme (UIG)	35,000,000	32,307,300	91.4
12	Kenya Urban Support Programme (UIG)	31,374,404	0	0
13	Kenya Urban Support Programme (UDG)	16,800,000	0	0
14	Kenya Devolution Support Programme(KDSPII)	37,500,000	0	0
15	Road Maintenance Levy	92,000,000	61,056,106	66.3
16	County Industrial Parks Development	163,368,421	163,368,421	0
Sub-Total		2,547,554,804	1,242,961,991	48.8
C.	Own Source of Revenue			
1	Ordinary Own Source Revenue	501,737,917	394,542,810	78.6

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2	Facility Improvement Fund (F.I.F)	981,068,740	1,028,631,035	104.8
Sub-Total		1,482,806,657	1,423,173,845	96.0
D.	Other sources of Revenue			
1	Other Sources -June,2024 Capitation	650,270,979	650,270,979	0
2	Other Unspent Balances	98,545,349	618,771,907	0
3	Share of Equalization funds	168,206,907	123,569,224.65	73.2
Sub-Total		917,022,235	1,392,612,111	0
Grand Total		13,130,574,618	12,229,028,447	93.1

Source: Homa Bay County Treasury 2025

Highlight of Key County Flagship Projects for FY 2024-25

The County in the fiscal year 2024/25 developed pivotal strategic framework focused on driving the growth and enhancing and improving residents' quality of life. The plan encompassed on a broader approach to economic development, infrastructure improvement, and community needs.

During the year under review, the County made significant investments in health and education as central to the development approach. The county allocated substantial resources to upgrading health facilities and services, and to enhancing educational infrastructure.

Table 3: Key highlights on the County Flagship projects for the FY 2024/25

Flagship Project Name and Location	Estimated Cost	Status
Construction and Equipping a Modern Funeral Parlor at Homa Bay County Referral Hospital	50 Million	87% Complete
Construction and Equipping a new Accident and Emergency unit at Homa Bay County Referral Hospital	250 Million	75% Complete
Construction of Modern Earlier Year Education Centres in all the 40 County Assembly units (Ondoa Kaunda Initiative)	160 Million	100% Complete

Source: Homa Bay County Treasury 2025

Challenges and Risks Management Strategies

During the FY 2024/25, the County faced a great challenge of late disbursement of funds from the National Treasury. To this effect, the county could not implement the planned projects on time leading to inefficient service delivery.

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The delayed exchequer releases during the fiscal year exposed the County to a number of financial and other related risks such as accumulation of pending bills, high wage bill, inefficient utilization of resources and delayed procurement processes.

Consequently, the County Executive employed the following measures to mitigate the risks;

- i. Ensured the early preparation Procurement Plan that allowed county spending units to organize for Financial Requisitions from the Exchequer;
- ii. Negotiated contracts with adequate grace period to cover for the delays in fund disbursement;
- iii. Productively and constantly engaged the National Government to ensure funds are disbursed as per the disbursement schedule.
- iv. Arranged, with the approval of the County Assembly to seek for short-term loans to manage the county cash flow challenges.



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5. Statement of Performance against Predetermined Objectives

Strategic development objectives

The County's 2023–2027 CIDP has identified twelve key strategic development objectives. Broadly, these objectives have been developed through a participatory process that reviewed the development priorities outlined in the Governor's Manifesto, the Constitution of Kenya 2010, the Kenya Vision 2030 and its MTP III, the Sustainable Development Goals (SDGs), the African Union's Agenda 2063, the Bottom-Up Economic Transformation Agenda, as well as lessons from previous County Integrated Development Plans and Annual Development Plans. Together, these master policy documents provided the framework for aligning county priorities with national, regional, and global development aspirations.

The strategic objectives are a synthesised product of the afore-mentioned planning frameworks that amalgamate the thematic focus and development aspirations in these policy frameworks. The key development objectives of the Homa Bay County's 2023-2027 CIDP are to:

1. To enhance food security and agricultural transformation for sustained growth and employment.
2. To implement reforms that facilitate business growth, trade development, and job creation.
3. To support value addition, agro-processing, and local industrialization for employment creation.
4. To empower the youth, women, and persons with disabilities for inclusive socio-economic participation.
5. To develop sports, culture, heritage, and creative talents for cohesion and prosperity.
6. To modernize county transport, logistics, and road networks for improved connectivity.
7. To improve access to adequate, affordable, and reliable energy supply.
8. To make clean and safe water accessible and strengthen sanitation and waste management.
9. To conserve the environment, forests, and natural resources while enhancing climate change adaptation.
10. To build a healthier county by providing accessible, affordable, and quality health services.
11. To provide quality, equitable, and relevant education, including early childhood development and vocational training.

12. To strengthen social protection, planned urban development, housing, devolution, and good governance for better service delivery.

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The following is a presentation of the implementation of the CIDP:

<i>S/No</i>	<i>Strategic Objective as per CIDP (present the objectives on a high and strategic level)</i>	<i>Targeted Outcome</i>	<i>Performance/Progress made up since inception from the latest CIDP</i>	<i>Remarks (Explain the reasons underperformance/ Overperformance)</i>
1	To enhance food security and agricultural transformation for sustained growth and employment.	Enhanced food security, increased agricultural productivity, resilient livelihoods, and expanded use of sustainable land, livestock, fisheries, and blue economy resources.	- Over 20,000 farmers supported through farm input subsidy programme. 10,000+ farmers trained on traditional high-value crops such as sorghum and cassava. - Expansion of irrigation through Kapana Smallholder Scheme and Oluch–Kimira Scheme, with more than 8,500 farmers trained on irrigated agriculture. 50 water pans constructed and 10,500 farmers trained on climate-smart agriculture (conservation farming, drought-tolerant crops, water conservation). 5,500 soil tests conducted, alongside acquisition of soil testing kits to guide productivity. - Livestock sector progress: over 17,000 cattle and 47,000 sheep/goats vaccinated, renovation of Homa Bay slaughterhouse, and distribution of 200 beekeeping kits. - Fisheries and blue economy development: 160,000 fingerlings supplied, 21 pit latrines and 8 fish	- Strong progress in farmer training, input support, disease control, irrigation, and blue economy projects due to active partnerships (ABDP, FAO, Victory Farms, EABL, KALRO, others) and high farmer uptake. - Underperformance in areas such as agricultural mechanization centres, cotton ginnery, FTC, livestock breeding (dairy, goats, poultry), and fisheries enforcement due to inadequate budgetary allocations, delayed disbursements, and dependence on donor-driven projects.

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			bandas constructed at landing sites, 2 jetties constructed, and a county-level blue economy corporation operationalized. Food security reinforced through 9,700 farmers trained in post-harvest handling, construction of aggregation centres, and establishment of a satellite NCPB store at Kigoto.	Climate-smart agriculture, irrigation, vaccination campaigns, and beekeeping outperformed expectations, showing strong community adoption despite resource constraints.
2	To implement reforms that facilitate business growth, trade development, and job creation.	Increased market access, investment opportunities, and job creation	- Market linkages created (sorghum farmers linked with EABL; KALRO/IIAT collaborations on aflatoxin research; some livestock/fisheries linkages underperformed due to limited funds). 8,550 farmers trained on producer organizations (cotton, banana, grains); staff trained on market surveys in 5 key markets. 13 markets surveyed/demarcated; LIMPS developed with 9 towns' land records digitized; land valuation roll for Homa Bay Municipality completed. - No business incubation centres established; no trade exhibitions due to budget constraints. - Policy enacted FY 2024/25, but not operationalized → no SMEs accessed credit. 5 ward markets improved (out of 24 target); no new markets constructed (budget gap).	- Over-performance was largely due to expansion of market access, digitization of land services, producer organization training, cooperative strengthening, and investment profiling. - Under-performance was because most trade promotion initiatives (incubation, trade fairs, SME credit access, investment campaigns, new markets) stalled due to budgetary shortfalls.

COUNTY EXECUTIVE OF HOMA BAY

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			• 1 investment opportunities booklet prepared and packaged; no campaigns or aftercare desk due to lack of funding. • 200 leaders trained (target 800); 40 boda boda cooperatives financed; annual Ushirika Day held; 2 dormant cooperatives revived.	
3	To support value addition, agro-processing, and local industrialization for employment creation.	Expanded value chains, agro-industrial growth, and local employment	• 9,500 farmers trained on value addition (groundnuts, sorghum, rice); 7,500 demonstrations conducted for horticultural produce. • One product (peanut butter) standardized and certified; one organic product certified; one agricultural export promoted (below target). • Cotton ginnery revitalization at 10% (MoU signed, campaigns ongoing); aggregation centres established at Rusinga, Asumbi, Kabondo-Miriu; cooling equipment procured at KIMIWUA Nyakongo; satellite NCPB store set up at Kigoto. • County Aggregation & Industrial Park at Riwa under construction (30% completed vs. 40% target); no industrial development centres established (budget not allocated). • Lake Simbi Nyaima attraction development at 40% completion. • Fabrication/dissemination of farm machinery underfunded; slaughterhouse construction in progress (Homa Bay).	• Over-performance was largely due to strong progress in farmer capacity building, value addition, certification, aggregation centres, storage & cooling facilities, and tourism-based industrialization. • Under-performance was due to resource gaps, overreliance on donor/external support, delays in ginnery establishment, underfunding of mechanization, and incomplete industrial park construction.

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

4	To empower the youth, women, and persons with disabilities for inclusive socio-economic participation.	Enhanced social inclusion, empowerment, and equitable access to opportunities	• Over 3,000 copies of SGBV policy disseminated; • 4,000 community members engaged in dialogue; • 3,200 girls and 600 boys provided dignity packs • Child welfare and protection policy developed and partially disseminated (34 wards reached);	• SGBV dissemination exceeded targets. • Underperformance in dignity packs distribution and PWD empowerment mainly due to funding gaps
5	To develop sports, culture, heritage, and creative talents for cohesion and prosperity.	Improved cultural preservation, increased local talent visibility, and expanded earnings from creative industries and sports	• Successfully participated in the Piny Luo cultural event in Siaya County; • 40% completion of cultural center construction (procurement and contract awarded); • Ward-level tournaments held in all 40 wards under Governor's Tournament; • Kosele Stadium construction not implemented due to lack of funds	• Strong performance in cultural events and grassroots tournaments. • Underperformance in stadium construction and cultural infrastructure due to financing shortfalls
6	To modernize county transport, logistics, and road networks for improved connectivity.	Improved access, mobility, and connectivity across the county	• 54 km of roads maintained against a 750 km target (shortfall due to withdrawal of RMLF grant); • Ward roads earmarked (550 km) under procurement for FY 2024/25; • No walkways expanded due to lack of prioritization; • No new bus parks, sub-county office maintenance, or supervisory vehicles procured due to budget redirection; • No boda boda shades, jetty, or airstrip improvements implemented due to fiscal constraints	• Severe underperformance in infrastructure due to budgetary constraints, withdrawal of RMLF grant, and reallocation of funds to other priorities. • Planned projects (roads, markets, jetties, airstrip) remain pending at

				procurement or unfunded stage.
7	To improve access to adequate, affordable, and reliable energy supply.	Increased access to electricity, solar, and renewable energy technologies	• Two islands (Ngodhe and Takawiri) installed with solar lighting; • 1,000 youths, women, PWDs, and SMEs trained on renewable technologies in partnership with GIZ and DACCA; • Four briquette manufacturing plants established (Ligidho, Sinoka, Ober, Kobodo); • 1,000 households equipped with clean cooking stoves; • No market solar lights, solar-equipped health facilities, or bio-digesters installed due to lack of budgetary allocation; • Transformer installations remain largely a national government mandate (KPLC/REREC)	• Strong performance in renewable energy adoption (briquettes, stoves, training) due to partnerships; • Underperformance in solar installations and grid power expansion due to limited fiscal space and reliance on national government agencies for connectivity.
8	To make clean and safe water accessible and strengthen sanitation and waste management.	Increased access to safe water, improved sanitation, and sustainable waste management	• Urban water pipeline extension (63 km) and household water connections (3,250) ongoing; • 44 solar-powered boreholes drilled and equipped (exceeding 40 target); • 1 spring protected; 1 rural water supply expanded/rehabilitated; Sewerage facilities (Mbita DTF, Homa Bay, Oyugis plants) not constructed due to limited resources; • No ablution blocks built; Waste management improved with 1 waste	• Progress made in borehole drilling (exceeding target) and ongoing pipeline works. • Major sanitation and sewerage infrastructure underperformed due to fiscal constraints. • Waste management showed partial success

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			truck procured and 18 skips installed (out of 20 planned), but no new dumpsites, coded bins, or DTF established.	but was limited by resource ceilings.
9	To conserve the environment, forests, and natural resources while enhancing climate change adaptation.	A clean and safe environment, enhanced climate resilience, and improved natural resource management	• 18 skips procured (close to target); 1 waste truck acquired; • 2 noise meters procured; • 80 community tree nurseries established (double target) through FLLoCA; • 44 climate resilience projects implemented across wards (exceeding target of 40); • Most environmental education, resource centers, advocacy, wetlands/tower conservation not implemented due to funding gaps. • Climate change plans, strategies, and deliberations planned (5, 16, 12 respectively) but not achieved due to limited resources.	• Strong achievements in community tree nurseries and climate resilience projects. • Underperformance in broader environmental protection, conservation, and climate governance largely due to limited budget allocations and competing county priorities.
10	To build a healthier county by providing accessible, affordable, and quality health services.	Essential medical services are provided cost-effectively within health facilities.	• Homa Bay County Referral Hospital upgraded to level 5 as per KEHP standards: • 55% progress against 60% target (baseline 20%). • Level 4 facilities upgrading progressed to 45% against 50% target (baseline 15%). • Other health facilities upgraded to KEHP standards achieved 40% against 45% target (baseline 10%).	• Progress was supported by strong political will, increased funding, efficient utilization of • Facility Improvement Funds (FIF), and timely disbursement. • Slight underperformance resulted from resource gaps and

				implementation bottlenecks.
11	To provide quality, equitable, and relevant education, including early childhood development and vocational training.	Enhanced enrollment, retention, and skills development in VTCs and EYE centers	• Two VTC Classrooms constructed; • One VTC classroom refurbished; • Teaching/learning materials provided to 898 ECD Centres; • Overall, major infrastructure targets remain unmet, with only marginal achievements in classrooms and refurbishments.	• Severe funding constraints and redirection of funds to pending bills significantly slowed infrastructure projects. • Partner input was minimal, especially for the feeding programme. • However, some ongoing ward-based projects are near completion, while sector partners partially supported WASH interventions (LifeStraw kits).
12	To strengthen urban development, housing, devolution, and good governance for better service delivery.	Improved service delivery, fiscal discipline, decentralized governance, affordable housing, and sustainable urban development	• Three Sub-county offices renovated • The county head office construction completed (100%); • Early warning system fully rolled out. • All documents generated as planned with Annual Plans (1/1), Budget Docs (1/1), and Review Reports (4/4) • County data repository (50% complete) • Ksh 1.17B (vs Ksh 3B target) of external resource mobilized • OSR growth target achieved but no new revenue streams unlocked.	• Many planned outputs were not achieved due to limited fiscal space and inadequate budget allocations. • Revenue mobilization was constrained by national treasury disbursement gaps and legal/political factors (e.g., Finance Bill delays due to Gen Z protests).

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			• Financial management, reporting, supply chain, and audit compliance all achieved at 100%. • County Spatial Plan (35%), land use plans (0/1), sensitization meetings (2/8), trading centres demarcated (13/5), land valuation roll (100%), digitized land records (9/2 towns). • Low-cost houses (110/100, overachieved through National Gov't support); • ABTC works (80%), • KISIP informal settlement upgrades fully completed (8/8, with 6 ongoing).	• Strong progress in housing (110% achieved), informal settlement upgrading, land valuation/digitization, and fiscal management reflects targeted partnerships and national-level interventions. • Underperformance in infrastructure (fire stations, VTCs, admin offices, water ambulances) stems from budget ceilings.
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Progress on Attainment of Development Objectives from Annual Development Plan for FY 2024/25

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:

6. Environmental and Sustainability Reporting

Introduction:

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

a. Sustainability Strategy and Profile:

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

b. Environmental Performance:

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

c. Employee Welfare:

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

d. Marketplace Practices:

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

e. Community Engagement:

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

7. Management Discussion and Analysis

Functions of the County Government

Section 5 of the County Governments Act (No. 17 of 2012) provides the functions of the devolved units. In performing the functions so assigned, and in line with Article 174 of the Constitution of Kenya, 2010, the Devolved system of governance, is to promote social and economic development and the provision of proximate, easily accessible services in areas of Agriculture, County Health Services, County Transport and Public Works Services, Trade Development and Regulation, County Planning and Development, Pre-primary Education, Village Polytechnics among other functions.

Budgetary Performance for the FY 2024/2025

In the FY 2024/25, the County Government of Homa Bay had a Budgetary Estimate of Ksh. 11.86 Billion which was revised upwards to Ksh. 13.13 Billion representing a 9.67 percent increase. This resource envelope comprised of Equitable Share of the Revenue raised Nationally forming 62.22%; Additional Allocations/Conditional Grants at 20.78%; Cash Balance from FY 2023/24 at 5.71.3%; and raised Own-Source Revenue (OSR) comprising AIA/FIF and ordinary own source revenue at 11.29%.

Highlight of Key County Flagship Projects for FY 2024-25

The County in the fiscal year 2024/25 developed pivotal strategic framework focused on driving the growth and enhancing and improving residents' quality of life. The plan encompassed on a broader approach to economic development, infrastructure improvement, and community needs.

During the year under review, the County made significant investments in health and education as central to the development approach. The county allocated substantial resources to upgrading health facilities and services, and to enhancing educational infrastructure.

Table 1: Key highlights on the County Flagship projects for the FY 2024/25

Flagship Project Name and Location	Estimated Cost	Status
Construction and Equipping a Modern Funeral Parlor at Homa Bay County Referral Hospital	50 Million	87% Complete
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Construction of Modern Earlier Year Education Centres in all the 40 County Assembly units (Ondoa Kaunda Initiative)	160 Million	100% Complete

Source: Homa Bay County Treasury 2025

Challenges and Risks Management Strategies

During the FY 2024/25, the County faced a great challenge of late disbursement of funds from the National Treasury. To this effect, the county could not implement the planned projects on time leading to inefficient service delivery.

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The delayed exchequer releases during the fiscal year exposed the County to a number of financial and other related risks such as accumulation of pending bills, high wage bill, inefficient utilization of resources and delayed procurement processes.

Consequently, the County Executive employed the following measures to mitigate the risks;

- i. Ensured the early preparation Procurement Plan that allowed county spending units to organize for Financial Requisitions from the Exchequer;
- ii. Negotiated contracts with adequate grace period to cover for the delays in fund disbursement;
- iii. Productively and constantly engaged the National Government to ensure funds are disbursed as per the disbursement schedule.
- iv. Arranged, with the approval of the County Assembly to seek for short-term loans to manage the county cash flow challenges.

8. Statement of Management Responsibilities

Section 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 County Executive Committee (CEC) member for Finance and Economic planning of the County Government is responsible for the preparation and presentation of the County Executive's financial statements, which give a true and fair view of the state of affairs of the County Executive for and as at the end of the financial year ended on June 30, 2025. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the county Executive; (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 Executive; (v) Selecting and applying appropriate accounting policies; and (iv) Making accounting estimates that are reasonable in the circumstances.

The CEC member for finance accepts responsibility for the County Executive's financial statements, which have been prepared on the Accrual Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The CEC member for finance is of the opinion that the County Executive's financial statements give a true and fair view of the state of the County Executive's transactions during the financial year ended June 30, 2025, and of its financial position as at that date.

The CEC member for finance further confirms the completeness of the accounting records maintained for the County Executive which have been relied upon in the preparation of its financial statements as well as the adequacy of the systems of internal financial control.

The CEC member for finance confirms that the County Executive has complied fully with applicable Government Regulations and the terms of external financing covenants, and that the County

COUNTY EXECUTIVE OF HOMA BAY

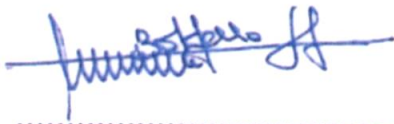
Annual Report and Financial Statements for the year ended June 30, 2025.

Executive's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Further the CEC member for finance confirms that the County Executive's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The County *entity's* financial statements were approved and signed by the CEC member for finance on 29/08/2025.



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CECM – Finance and Economic Planning

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON COUNTY EXECUTIVE OF HOMA BAY FOR THE YEAR ENDED 30 JUNE, 2025

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of County Executive of Homa Bay set out on pages 1 to 72, which comprise of the statement of

financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of County Executive of Homa Bay as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the County Government Act, 2012, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No. 3 of 14 April, 2025.

Basis for Qualified Opinion

1.0. Property Plant and Equipment

The statement of financial position reflects property, plant and equipment balance of Kshs.1,420,971,622 as disclosed in Note 17 to the financial statements. However, the following unsatisfactory matters were noted:

1.1. Motor Vehicle without Log Books

Included in the balance is motor vehicles valued at Kshs.80,870,775 which includes the cost of three (3) ISUZU MUX vehicles of Kshs.22,457,100. However, the ownership documents by way of logbooks were not provided for audit review.

In the circumstances, the accuracy and rightful ownership of the three motor vehicles with historical cost of Kshs.22,457,100 could not be confirmed.

1.2. Unsupported Expenditure on Kendu Bay Show Ground Wall

Included in the balance is additions to building during the year under review valued at Kshs.57,464,696 which includes Kshs.21,217,151 spent on the construction of boundary wall for Kendu Bay Show Ground. Review of interim payment certificate No.1 for the proposed construction of boundary wall for the show ground revealed that the contract was awarded to a firm at a contract sum of Kshs.21,217,151. However, the supporting documents by way of payment vouchers to were not provided for audit review.

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.21,217,151 on Kendu Bay Show Ground could not be confirmed.

2.0. Use of Goods and Services

The statement of financial performance reflects use of goods and services amount of Kshs.1,553,199.112 as disclosed in Note 10 to the financial statements. However, the following unsatisfactory matters were noted:

2.1. Unsupported Expenditure on Fuel Usage

Included in this balance is Kshs.43,461,651 incurred on fuel, oil and lubricants. However, review of the fuel management controls and procedures revealed that the County Executive did not issue detailed orders for the purpose of authorizing and managing the drawing of fuel at the petrol station. The instructions to draw fuel were given verbally with no record being maintained for comparison between the supplier invoice and amount of fuel actually drawn.

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.43,461,651 on fuel, oil and lubricants could not be confirmed.

2.2. Unsupported Payment of Electricity Bills

Included in this balance is Kshs.43,775,441 in respect of utilities, supplies and services. Included in the latter amount is payment of Kshs.4,576,577 to Kenya Power and Lighting Company. However, review of the supporting invoices revealed that customer details for invoices amounting to Kshs.4,001,590 did not match any of the county operating units. Management explained that the customer details related to Kenya Power and Lighting accounts whose customer details had not been changed to match the county units.

In the circumstances, the accuracy, completeness and validity of the expenditure of Kshs.4,001,590 on electricity could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis amounts of Kshs.11,933,375,716 and Kshs.10,187,773,187 respectively, resulting in under-funding of Kshs.1,745,602,530, or 15% of the budget. Further, the County Executive spent Kshs.9,373,258,136 of the actual receipts realized of Kshs.10,187,773,187, resulting in an underutilization of Kshs.814,515,050 or 8% of the actual receipts.

The under-funding and under-utilization affected the planned activities and may have impacted negatively on service delivery to the residents of Homa Bay County.

My opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the prior years' audit reports, several issues were raised under the Report on Financial Statements, Lawfulness and Effectiveness in Use of Public Resources, and Effectiveness of Internal Controls, Risk Management and Governance, respectively. Review of the status during audit of the County Executive in 2024/2025 revealed that the matters listed in **Appendix I** remained unresolved as at 30 June, 2025.

Other Information

The Management is responsible for the Other Information set out on page iii to xxxiv which comprise of Key Entity Information and Management, Governance Statement, Foreword by Chief Executive Committee Member (CECM) Finance and Economic Planning, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting, Management Discussion and Analysis and the 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 Executive's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCE

Conclusion

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

Basis for Conclusion

1.0. Non- Compliance with Facility Improvement Financing Act, 2023

Review of revenue records obtained from Level 4 and Level 5 health facilities in Homa Bay County revealed that twenty-four (24) health facilities collected a total Kshs.1,616,696,509 towards the health facilities improvement. Out of this amount, a total of Kshs.915,941,725.50 was transferred to Special Purpose Account at the health department. However, the Special Purpose Account reimbursed a total of Kshs.687,007,504.90 to the health facilities resulting in a deficit of Kshs.228,934,220.60. This was contrary to Section 5(1) of the Facilities Improvement Financing Act, 2023 which requires that all monies raised or received by or on behalf of all public health facilities be retained in the Hospital Facilities Improvement Financing account. In addition, failure to reimburse the total amount transferred by the facilities negatively impacted on service delivery by the health facilities.

In the circumstances, Management of the County Executive was in breach of the law

2.0. Long Outstanding Trade and Other Payables

The statement of financial position, and as disclosed in Note 20 to the financial statements, reflects trade and other payables balance of Kshs.1,524,513,380 which includes payables totalling Kshs.1,091,975,059 that had been outstanding for over 1 year, contrary to Section 41(2) of the Public Finance Management (County Governments) Regulations, 2015 which state 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, although Management has provided a payment plan showing the order of priority, they intend to use to clear the debts, the plan does not indicate when the payables will be settled.

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

3.0. Regularity of Human Resource Management Practices

Review of human resource records revealed the following anomalies:

3.1. Employees on Acting Capacity for Periods Exceeding Six Months

Analysis of the payroll revealed that a total of nine (9) employees had been on acting capacity for more than six (6) months during the year under review. As a result, they drew excess acting allowances of Kshs.836,978, contrary to Section C14(1) of the Human Resource Policies and Procedure Manual for the Public Service, 2016, which provides that when an officer is eligible for appointment to a higher post and is called upon to act in that post pending advertisement of the post, he is eligible for payment of acting allowance at the rate of twenty percent (20%) of his substantive basic salary. Acting allowance will not be payable to an officer for more than six (6) months.

3.2. Non-Adherence to One Third of Basic Salary Rule

Analysis of the payroll of permanent staff of the County Executive for the period between July, 2024 and February, 2025 revealed that the following number of employees received net pay that were less than a third of their respective basic salaries, contrary to Section 19(3) of the Employment Act, 2007 which provides that total amount of deductions from the wages of an employee shall not exceed two third of such wages

Month	No. of Employees
July, 2024	789
August, 2024	758
September, 2024	702
October, 2024	1,436
November, 2024	1,395
December, 2024	23
February, 2025	559

3.3. Non-Compliance with Provisions on Ethnic Diversity, Affirmative Action on Persons Living with Disabilities

Analysis of the payroll for May, 2025 revealed that the County Executive had a total work force of seven thousand two hundred and two (7,202) out of which, five thousand five hundred and nineteen (5,519) or 77% were from the dominant ethnic community in the County. Further, seventy-two (72) employees, representing 1% of the total employees were persons with disability. This was contrary to Section 7 (1) and (2) of the National Cohesion and Integration Act, 2008, which states that all public establishments shall seek to represent the diversity of the people of Kenya in the employment of staff and no public establishment shall have more than one third of its staff from the same ethnic community, and Section 68A of the County Governments Act, 2012 which states that each county public service board shall promote equal opportunity in the county public service, and establish and implement strategies for the elimination of any form of discrimination on the basis of ethnicity, gender, religion, health, marital status or disability.

3.4. Underpayment of Casuals

The Regulation of Wages General Amendment Order of November, 2024 sets the minimum monthly pay for employees working in Homa Bay County at Kshs.14,867. However, audit review of the casuals' payroll for the month of March, 2025 revealed that the County Executive hired two hundred and sixty (260) cleaners out of which, two hundred and thirty-seven (237) were earning a monthly pay of less than Kshs.14,866.92, resulting in total underpayment of Kshs.1,153,460 per month, contrary to Section 48(1)(a) of the Labour Institutions Act, 2007 that stipulates the minimum rates of remuneration.

3.5. Non-Compliance with Fiscal Responsibility Principle on Wage Bill

The statement of financial performance reflects employee costs amount of Kshs.5,697,166,766 which represents 54% of the total revenue of Kshs.10,554,740,472 indicated in the financial statements of the County Revenue Fund-County Government of Homa Bay. This was contrary to Regulation 25(1)(b) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that the County Governments' expenditures on wages and benefits for its public officers shall not exceed thirty-five (35%) of the County Government total revenue.

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

4.0. Irregular Payments to the Council of Governors

Review of records revealed that during the year under review, the County Executive transferred Kshs.3,000,000 to the Council of Governors for the purpose of meeting its operational expenses, contrary to Section 37 of the Intergovernmental Relations Act, 2012 which requires the National Government to cater for the expenses of the Council of Governors.

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

5.0. Procurement of Microsoft Office 365 and Emailing Security Solution

During the year under review, the County Executive incurred an expenditure of Kshs.22,778,238 on acquisition of Microsoft Office 365 and Emailing Security Solution. However, review of this system revealed that it was supposed to support a minimum of 750 users, however the license provided was for only 520 users comprising of E1 and E3 of 420 and 100 users respectively. As a result, 230 users licenses have not been put into use. In addition, it was noted that most users who had been created in the system were not aware of its existence due to limited awareness on its existence, while others didn't have official computers with which to use the system. There was also no evidence that proper needs assessment was conducted before the system was procured.

In the circumstances, the value for money realized from the expenditure of Kshs.22,778,238 on the emailing solution could not be confirmed.

6.0. Lack of Feedback Mechanism for County Managed Hospitals

Review of records revealed that the County Executive has two hundred and eleven (211) level two and three hospitals, twenty-three (23) level four hospitals and one level five hospital. During an audit conducted in the month of October, 2025, it was observed that there were no mechanisms for handling complaints and giving feedback to the complainants, contrary to the provisions of Section 14 (1) and (4) of the Health Act, 2017 which requires that every complainant under subsection (1) has a right to be informed, in writing and within a period of three months from the date the complaint was lodged, of the action taken or decision made regarding the complaint.

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

7.0. Failure to Deduct and Remit Public Procurement Capacity Building Levy

Review of the County Executive payments to suppliers for goods, works and services revealed that the County did not deduct capacity building levy during the year under review as required by Paragraph 3(1) of the Public Procurement Capacity Building Levy Order, 2023, which provides that there shall be paid a Levy by a supplier on all procurement contracts signed between the supplier and a procuring entity, at the rate of zero point zero three per centum (0.03%) of the value of the signed contract, exclusive of applicable taxes.

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

8.0. Regularity of Procurements and Award of Contracts

8.1. Delayed Completion of Accident and Emergency, Casualty and Outpatient Departments Block at Homa Bay Teaching and Referral Hospital

Review of records revealed that during the year under review, an expenditure of Kshs.95,616,0734 was incurred in respect of the Proposed Construction of a Multistoried Block for Accident and Emergency, Casualty and Outpatient Departments at Homa Bay Teaching and Referral Hospital. The amount comprises Kshs.86,535,985 for builders works and Kshs.9,080,089 in respect of electrical works. The County Executive entered into two contracts with two firms for builders work and electrical works at a cost of Kshs.229,619,315 and Kshs.39,039,200 respectively. The project commenced on 29 April, 2024 with an expected completion date of 28 April, 2025. The contract was subsequently extended for a further six months commencing on April, 2025. A total of Kshs.153,425,990 had been certified as at 30 June, 2025. Physical verification of the project in June, 2025 revealed that the works were at the third-floor slab. The walling, plumbing works, electrical works, roofing, plastering, construction of fourth floor, and other finishing works were yet to be done. The contractor had stopped working but still on site due to delayed payments. The percentage completion of the project was at 70%. The delayed completion of the project could lead to cost escalations and time overruns.

In the circumstances, value for money has not been realized on the expenditure of Kshs.153,425,990 with the continued delays in completing the project.

8.2. Incomplete Male Ward at Magina Health Center

Review of records revealed that during the year under review, the County Executive incurred an expenditure of Kshs.2,211,900 towards the construction of a male ward at Magina Health Center. It was noted that although the full contract sum had been paid to the contractor, the toilets in the ward were incomplete, the ward had not been equipped with hospital beds and the project was not in use.

In the circumstances, the value for money realized from the expenditure of Kshs.2,211,900 on the project could not be confirmed.

8.3. Incomplete Staff House at Got-Agulu Health Centre in Kasipul-West Ward

Review of records revealed that during the year under review, Kshs.1,999,992 was spent on the construction of a single staff house at Got Agulu Health Centre. The

amount was fully paid to the contractor. However, the toilet in the house was done with no septic tank and water supply, rendering the house inhabitable.

In the circumstances, the value for money realized from the expenditure of Kshs.1,999,992 on the project could not be confirmed.

8.4. Delayed Completion of Homa Bay County Government Headquarters and Ancillary Facilities

The statement of financial position, and as disclosed in Note 19 to the financial statements, reflects a rights of use assets of carrying balance of Kshs.787,200,000 which represents the cost of acquiring the County Headquarters over a four-year period. The County Government entered into a Tenant Purchase Agreement (Finance Lease to Own Contract) with the County Pension Fund for the purpose-built development of Homa Bay County Government headquarters and ancillary facilities on 6 May, 2024 for a contract sum of Kshs.820,000,000. The money was to be paid over a four (4) year period. The construction was to take six (6) months, and the County Government was to occupy the completed building by January, 2025. The completion date was subsequently revised to 2 May, 2025. Review of records relating to the project revealed that the County Executive paid Kshs.141,142,672 to the County Pension Fund in the year under review. The total amount that had been paid was Kshs.181,142,672. Although the County Executive obtained approval from the Controller of Budget in July, 2024 to open and operate a special purpose account for the Homa Bay County Infrastructures Financing Fund at the Central Bank of Kenya, the County Government was yet to establish the Fund and open the special purpose account in accordance with the Homa Bay County Infrastructure Financing Fund Act, 2023, which were the requirements in the tenant purchase agreement. The Tenant Purchase Agreement (Finance Lease to Own Contract) includes the construction of the main headquarter building, amphitheater and Ushuru center.

In addition, physical verification in October, 2025 revealed that the project was not complete and was behind schedule. Although the County Government had already occupied the main block of the development, work on the amphitheater was still ongoing, landscaping was yet to be completed and painting was being done in sections of the main block. In addition, occupation safety and health certificate were not provided for audit.

In the circumstances, value for money has not been realized from the expenditure of Kshs.181,142,672 with the continued delays in completion.

8.5. Slow Project Implementation of Roads and Ancillaries for Makongeni, Shauri Yako, Sofia, A Thousand Streets, Nyandiwa and Rusinga Old Town

The County Executive entered into a contract with a joint venture firm for the construction of roads, foot paths, storm water drainage, public lighting, water and sanitation and social amenities works for Makongeni, Shauri Yako, Sofia, a Thousand Streets, Nyandiwa and Rusinga Old Town on 22 April, 2024 at a contract sum of Kshs.1,407,104,544 for a contract period of 365 days. The commencement date of the contract was 27 June, 2024 and the expected completion date was set as 26 June, 2025. As at 30 June, the amount certified, inclusive of VAT was Kshs.609,175,602. The project was funded by the Second Kenya Informal Settlement Improvement

Project (KISIP 2)-Grant No. 6759-Ke. Project Id P167814. Audit inspection carried out on 18 June, 2025 revealed that the road works in Makongeni, Shauri Yako, Sofia, A thousand Streets, Nyandiwa and Rusinga Old Town had stopped. Further, the market vending platform at Nyandiwa and Shauri Yako was incomplete and the water and sanitation and social amenities works in Shauri Yako and Nyandiwa informal settlements had not started. The project completion date was extended to 4 December, 2025.

In the circumstances, value for money has not been realized from the expenditure incurred on the project of Kshs.609,175,602 due to its slow progress in implementation.

8.6. Delayed Completion of the County Aggregation and Industrial Park

As previously reported, the County Government entered into a contract with a joint venture firm for the Construction of County Aggregation and Industrial Park on 3 August, 2023 at a contract sum of Kshs.498,338,151. This was preceded by an intergovernmental agreement between the National Government through the Ministry of Investments, Trade and Industry and the County Government. Under this framework, the National Government was to contribute Kshs.250,000,000 while the County Government was to provide a similar amount. The project scope of works included construction of aggregation warehouse and cold storages, value addition warehouses, boundary walls, office block, power house, pump house, ablution block and civil works. Review of the project documents revealed that the contract was to run for seven (7) months lapsing on 6 April, 2024. However, a third extension of time to 30 July, 2025, had been granted via document reference number HBC/RPWTI/CAIP/EOT-003 citing occurrence of periodic adverse weather conditions and excessive ground water on site as the cause of the delay. In addition, the project status report dated 13 February, 2025 indicated that the project was at 35% completion and an amount of Kshs.130,564,927 or 26% of the total contract sum had been paid. However, this amount could not be verified due to the fact that Management failed to provide certificate Number 2 and certificate Number 4 for audit verification.

Physical verification of the project on 17 June, 2025, revealed that the project was not complete. The boundary wall was constructed to 95%, the outstanding areas had been left for gates and sentry houses. Steel works and walling were ongoing in all the eight warehouses, erection of columns had been done in the value addition warehouses and the walling of the aggregation warehouses had been done to 95%. The roofing structure for the aggregation warehouses had been completed but roofing had not commenced. The completion of the warehouses was estimated at 50%. Foundation works for the office block and ablution blocks were ongoing and estimated at 25% and 10% respectively. Borehole drilling had been done but the power house and pump house had not yet commenced. Parts of the construction sites were flooded. It was further noted that the performance security reference number RMB/PBG/MBL/031-23 of Kshs.24,916,707 expired on 2 August, 2024.

In the circumstances, value for money has not been realized from the expenditure of Kshs.130,564,927 with the continued delays in completion of the County Aggregation and Industrial Park.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Effectiveness of the Internal Audit Function

Review of the internal audit function revealed that the Audit Committee had not considered any Internal Audit report and, therefore, had not given any recommendations to be implemented by Management. This was due to the late appointment of the committee which was done on 12 March, 2025. Further, the Internal Audit charter detailing the scope, responsibilities and purpose of the Internal Audit function and the internal Audit work plan were yet to be approved by the Audit Committee. It was further noted that only eight (8) out of the thirty-eight (38) internal auditors had official laptop computers which are critical tools in their work. In addition, the internal auditors for the last two years had not been facilitated to attend trainings that are relevant to their work so as to enhance their capacity.

In the circumstances, the effectiveness of the internal audit function in strengthening the internal controls and risk management could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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



FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 December, 2025

APPENDICES

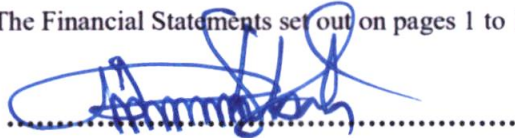
Appendix I: Unresolved Prior Year Matters

No.	Financial Year	Audit Issue
1.	2023/2024	Expenditure Misclassification on Use of Goods and Services
2.	2023/2024	Budgetary Control and Performance
3.	2023/2024	Pending Accounts Payable
4.	2023/2024	Employees on Acting Capacity for Prolonged Durations
5.	2023/2024	Non-Adherence to One Third of Basic Rule
6.	2023/2024	Non-Compliance with Provisions on Ethnicity Diversity, Affirmative Action on Gender and Persons Living with Disabilities
7.	2023/2024	Regularity of Procurement and Award of Contracts
8.	2023/2024	Payment for Consultancy Services - Payroll and Personnel Census
9.	2023/2024	Proposed Construction of County Aggregation and Industrial Park
10.	2023/2024	Rehabilitation of Kapana - Sombro Earth Dam
11.	2023/2024	Idle Projects - Solar Pump Kits and Farm Ponds
12.	2023/2024	Construction of JNC B2 - Lake Front Access Road Phase 1 and 2
13.	2023/2024	Construction of Buildings – Non-Residential
14.	2023/2024	Incomplete Landscaping and Drive Way Works at Kigoto Milling Plant
15.	2023/2024	Incomplete Drilling and Equipping of Borehole, Installation of Underground Water Tank, Installation of Overhead Water Tank and Water Pump at Kigoto
16.	2023/2024	Incomplete Fencing and Construction of Gate at Kigoto Maize Milling Plant
17.	2023/2024	Incomplete Construction of Sentry House, Changing Rooms, Generator Room and General Repairs at Kigoto Maize Milling Plant
18.	2023/2024	Non-Compliance with Fiscal Responsibility Principle on Development
19.	2023/2024	Non-Compliance with the Fiscal Responsibility Principle on Compensation of Employees
20.	2023/2024	Unsupported Payments on Legal Expense
21.	2023/2024	Non-Submission Municipalities Financial Statements

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

	Notes	FY 2024-2025
		Kshs
Revenue from non-exchange transactions		
Transfers from CRF	6	9,550,048,597
Miscellaneous Revenue	7	794,640
Total		9,550,843,237
Revenue from exchange transactions		
Other income	8	123,569,225
Total revenue		9,674,412,462
Expenses		
Employee costs	9	5,697,166,766
Use of goods and services	10	1,553,199,112
Transfers to other Government Entities	11	1,150,588,007
Depreciation and amortization expense	12	258,282,905
Finance costs	13	73,522,715
Total expenses		8,732,759,505
Surplus/Deficit for the year		941,652,957
Net Surplus/Deficit		941,652,957

The Financial Statements set out on pages 1 to 1 were signed by:



Name: CPA Alphonse Odhiambo Werah

Chief Officer Finance

ICPAK M/No. 3637



Name: CPA Sephaniah

Okello Sita

Head of Accounts

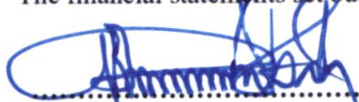
ICPAK M/No. 30278

Date: 11/11/2025

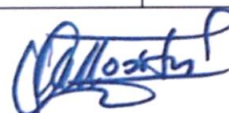
11.Statement of Financial Position as at 30 June 2025

	Notes	FY 2024-2025	Opening Statement 1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	14	815,769,060	618,771,907
Receivables from Non-Exchange Transactions	15	104,157,173	-
Inventories	16	2,133,061	-
Total Current Assets		922,059,294	618,771,907
Non-Current Assets			
Property, Plant and Equipment	17	1,420,971,622	646,340,412
Intangible Assets	18	34,061,967	-
Right-of-use assets	19	787,200,000	-
Total Non- Current Assets		2,242,233,589	646,340,412
Total Assets (A)		3,164,292,883	1,265,112,319
Liabilities			
Current Liabilities			
Trade and Other Payables	20	1,524,513,380	1,192,267,817
Refundable Deposits and Prepayments	21	1,631,736	14,963,404
Lease Liabilities	22	199,842,376	-
Total Current Liabilities		1,725,987,491	1,207,231,221
Non-Current Liabilities			
Lease Liabilities	22	437,517,328	-
Total Non-Current Liabilities		437,517,328	-
Total Liabilities (B)		2,163,504,819	1,207,231,221
Net Assets(A-B)		1,000,788,064	57,881,098
Represented By:			
Accumulated Surplus		1,000,788,064	57,881,098
Net Assets		1,000,788,064	57,881,098

The financial statements set out on pages 2 to 2 were signed by:



Name: CPA Alphonse Werah
Chief Officer Finance
ICPAK M/No. 3637



Name: CPA Sephaniah Okello Sita
Director Accounting Services /CFO
ICPAK M/No. 30278

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

	Accumulated Surplus	Reserves	Capital Fund	Total
As at 30 June 2024 (cash basis)	603,808,503			603,808,503
Adjustments:				
Recognition of assets	1,426,340,412			1,426,340,412
Recognition of liabilities	(1,972,267,817)			(1,972,267,817)
As at July 1, 2024	57,881,098	0	0	57,881,098
Return to CRF	1,254,009			1,254,009
Surplus/ deficit for the year	941,652,957			941,652,957
As at June 30, 2025	1,000,788,064	0	0	1,000,788,064

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

14.		FY 2024-2025
	Notes	Kshs
Cash flows from operating activities		
Receipts		
Transfers from CRF		9,444,637,415
Miscellaneous Revenue		794,640
Other income		123,569,225
Total receipts		9,569,001,280
Payments		
Employee costs		5,697,166,766
Use of goods and services		1,276,999,012
Transfers to other Government Entities		1,150,588,007
Finance costs		73,522,715
Social Benefits		-
Total payments		8,198,276,500
Net cash flows from/(used in) operating activities	23	1,370,724,780
Cash flows from investing activities		
Purchase of PPE		(993,838,965)
Right of Use		(181,142,672)
Net cash flows from/(used in) investing activities		(1,174,981,637)
Cash flows from financing activities		
Returns to CRF		1,254,009
Net cash flows from financing Activities		1,254,009
Net increase/(decrease) in cash & Cash equivalents		196,997,153
Cash and cash equivalents at 1 July	14	618,771,907
Cash and cash equivalents at 30 June	14	815,769,060

Reconciliation of Purchase of PPE

Item	Amount
Asset additions on PPE Schedule	983,108,666
Acquisition of Assets pending bills settled	421,357,406
Acquisition of Plant and Machinery pending bills settled	55,000,008
Assets acquired but not paid for	(465,627,115)
Purchase of PPE on Cashflows	993,838,965

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

Recurrent and Development Budgets Combined

Receipts/Payments 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	
Budget carry overs (Special Purpose A/c)	-	748,816,328	748,816,328	618,771,907	130,044,421	82.6%
Receipts						
Transfers from the CRF	10,578,650,403	344,907,737	10,923,558,140	9,444,637,415	1,478,920,725	86.5%
Other receipts	128,603,304	131,603,304	260,206,608	123,569,225	136,637,383	47.5%
		794,640	794,640	794,640	-	100.0 %
Total Receipts	10,707,253,707	1,226,122,009	11,933,375,716	10,187,773,187	1,745,602,530	85.4%
Payments						
Compensation of employees	5,151,021,466	208,008,262	5,359,029,728	5,697,166,766	(338,137,038)	106.3 %
Use of goods and services	1,419,198,299	161,973,764	1,581,172,063	1,276,999,012	304,173,052	80.8%

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Receipts/Payments 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 %
Transfers to other government units	1,829,487,963	638,976,262	2,468,464,225	1,150,588,007	1,317,876,218	46.6%
Finance costs, including loan interest	73,522,715	-	73,522,715	73,522,715	-	100.0 %
Acquisition of assets	2,234,023,264	217,163,721	2,451,186,985	1,174,981,637	1,276,205,348	47.9%
Total	10,707,253,707	1,226,122,009	11,933,375,716	9,373,258,136	2,560,117,580	78.5%
Surplus	-	-	-	814,515,050	-	-

Reconciliation table

	Description of Particulars	Amount in Kshs
	Actual Surplus Amounts as per the statement of Budget	814,515,050
1	Return to CRF	1,254,010
	Closing Cash and Cash Equivalent as per the statement of Cash flows	815,769,060

Budget Notes

1. Under Utilization of transfers to Other grants budget was as a result of late disbursement of conditional grants funds from The National Treasury.
2. Under Utilization of Acquisition of Assets Budget was due to late Procurement processes and late disbursement of Funds the National Treasury.

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3. *Failure to realize the all the budgeted own source revenue within the financial year contributed to under-receipt of transfers from the crf by 13.5%*
4. *The under-expenditure of 19.2% under Use of good is due to operations uncured but not paid for and therefore form part of pending bills*
5. *The under-receipt of 52.7% under other receipts is related to non-receipt of the full budgeted figure for equalization fund*

16. Notes to the Financial Statements

1. General Information

Homa Bay County Executive is established by and derives its authority and accountability from The Constitution of Kenya 2010. The Entity is domiciled in Kenya and its principal activities are provision of services to the citizens of Homa Bay County.

2. Statement of Compliance and Basis of Preparation

Statement of compliance

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or the entity has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1st/ 2nd/ 3rd/ years financial statements are transitional financial statements and the following elements of the financial statements have not been recognised as the entity has taken advantage of the transition provisions outlined in IPSAS 33.

The steps being towards full compliance with IPSAS Accrual are:

- 1. **Asset verification and valuation** to determine the fair value of non-current assets;*
- 2. **Establishment of a fixed asset register** integrated with the financial management system;*
- 3. **Capacity building** for accounting staff on IPSAS application;*
- 4. **Progressive recognition** of assets, outstanding employee benefits, provisions, and service concession arrangements; and*
- 5. **Review and alignment** of accounting policies and disclosures to IPSAS requirements.*

These financial statements were authorised for issue by the accounting officer on 28th August 2025

Basis of Preparation

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

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Reporting period

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

Notes to the financial statements

Critical accounting judgements

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

Recognition of revenue

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

Recognition of non-exchange expenses and liabilities

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

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

Purpose and nature of financial instruments

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

Climate change obligations

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

Physical assets

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

Notes to the Financial Statements (Continued)

3. Adoption of New and Revised Standards

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

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

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Standard	Effective date and impact:
IPSAS 46	<i>Applicable 1st January 2025</i>
Measurement	The objective of this standard was to improve measurement guidance across IPSAS by: i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. The standard also introduces a public sector specific measurement bases called the current operational value.

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

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

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Standard	Effective date and impact:
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1st January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.
IPSAS 50: Exploration For & Evaluation of Mineral Resources	<i>Applicable 1st January 2027</i> The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires: i. Limited improvements to existing accounting practices for exploration and evaluation expenditures. ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26. iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year or *the entity adopted the following standards early (state the standards, reason for early adoption and impact on entity's financial statements.)*

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

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

ii) Revenue from exchange transactions

Interest income

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

Dividends

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

Rental income

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

b) Budget information

The original budget for FY 2024/25 was approved by the County Assembly on *April 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the Entity upon receiving the respective approvals in order to conclude the final budget. Accordingly, the Entity recorded additional appropriations of 2 on the 2024/25 budget following the governing body's approval. The Entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements.

Notes to the Financial Statements (Continued)

Budget information (continued)

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

c) Investment property

Investment properties are measured initially at cost, including transaction costs. The carrying amount includes the replacement cost of components of an existing investment property at the time that cost is incurred if the recognition criteria are met and excludes the costs of day-to-day maintenance of an investment property. Investment property acquired through a non-exchange transaction is measured at its fair value at the date of acquisition. Subsequent to initial recognition, investment properties are measured using the cost model and are depreciated over an *1*-year period. Investment properties are derecognized either when they have been disposed of or when the investment property is permanently withdrawn from use and no future economic benefit or service potential is expected from its disposal. The difference between the net disposal proceeds and the carrying amount of the asset is recognized in the surplus or deficit in the period of de-recognition. Transfers are made to or from investment property only when there is a change in use.

d) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the Entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value

Notes to the Financial Statements (Continued)

e) Right of use asset

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

f) Tangible Natural Resources

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

Leases

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

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

Notes to the Financial Statements (Continued)

g) Intangible assets

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

h) Research and development costs

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

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

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

i) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The entity does not have any hedge relationships and therefore the new hedge

accounting rules have no impact on the Company's financial statements. (amend as appropriate).

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

i. Financial assets

Classification of financial assets

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

Subsequent measurement

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

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in

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profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

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

Trade and other receivables

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

Fair value through surplus or deficit

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

Impairment

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

ii. Financial liabilities

Classification

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

Notes to the Financial Statements (Continued)

j) Inventories

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

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

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

k) Provisions

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

l) Contingent liabilities

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Notes to the Financial Statements (Continued)

m) Contingent assets

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

n) Nature and purpose of reserves

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

o) Changes in accounting policies and estimates

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

p) Employee benefits

Retirement benefit plans

The Entity provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an Entity pays fixed contributions into a separate Entity (a fund), and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

q) Foreign currency transactions

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

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

Notes to the Financial Statements (Continued)

r) Borrowing costs

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

s) Related parties

The *Homa Bay County Executive* regards a related party as a person or an Entity with the ability to exert control individually or jointly, or to exercise significant influence over the *Homa Bay County Executive*, or vice versa. Members of key management are regarded as related parties and comprise *the Governor, Deputy governor, County Secretary, and County Executive Committee Members*.

t) Service concession arrangements.

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

u) 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.

v) Comparative figures

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

w) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

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

Useful lives and residual value

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

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

Provisions

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note xx. Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****Notes to the Financial Statements (Continued)****6. Transfers from CRF**

Nature of Transfer	Amount recognized to Statement of financial performance. Kshs	Amount deferred under deferred income. Kshs	FY 2024-2025
			Kshs
Recurrent	6,255,083,009	0	6,255,083,009
Development	1,947,846,424	0	1,947,846,424
Special purpose transfers	1,347,119,164	0	1,347,119,164
Total	9,550,048,597	0	9,550,048,597

7. Miscellaneous Revenue

Nature of Revenue	FY 2024-2025
	Kshs
Roan Antelope Half Marathon	94,640
Homa Bay International Investment Conference (HOBIIIC)	700,000
Total	794,640

8. Other Incomes

Description	FY 2024-2025
	Kshs
Equalization Fund	123,569,225
Total other income	123,569,225

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****9. Employee Costs**

Description	FY 2024-2025
	Kshs
Basic salaries of permanent employees	4,339,312,421
Basic wages of temporary employees	105,185,418
Personal allowances – part of salary	27,916,127
Pension and other social security contributions	807,279,954
Employer contributions to compulsory national social security schemes	63,701,357
compulsory national health insurance schemes	130,953,323
Employer contributions to compulsory national housing scheme	152,866,057
Other personnel costs	69,952,109
Total Employee costs	5,697,166,766

10. Use of Goods and Services

Description	FY 2024-2025
	Kshs
Utilities, supplies and services	43,775,441
Communication, supplies and services	1,458,910
Domestic travel and subsistence	161,469,676
Foreign travel and subsistence	998,738
Printing, advertising, and information supplies & services	25,659,523
Rentals of produced assets	4,115,033
Training expenses	16,978,467
Hospitality supplies and services	41,580,510
Insurance costs	40,378,403
Specialized materials and services	157,674,452
Other operating expenses <i>including bank Charges</i>	195,095,766
Office and general supplies and services	144,693,857
Fuel Oil and Lubricants	43,461,651
Routine maintenance – vehicles and other transport equipment	35,332,571
Routine maintenance – other assets	624,731,672
Contracted Professional Services	15,794,442
Total	1,553,199,112

COUNTY EXECUTIVE OF HOMA BAY

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

Notes to the Financial Statements (Continued)**11. Transfers to Other Government Entities**

Description	FY 2024-2025
	Kshs
Transfers to other County Government entities (a)	50,307,405
<i>Municipalities</i>	50,307,405
Transfers to self-reporting projects (b)	604,214,906
<i>Bursary</i>	213,570,078
<i>Flocca</i>	264,620,603
<i>Emergency</i>	1,000,000
<i>Equalization fund</i>	123,569,225
<i>Liquor</i>	1,455,000
Other Conditional Grants (c)	456,065,696
<i>KISIIP</i>	177,647,365
<i>NAVCDP</i>	132,414,499
<i>AGGREGATION PARK</i>	140,723,967
<i>VOCATIONAL TRAINING</i>	1,191
<i>PRIMARY HEALTHCARE</i>	3,224,071
<i>ROAN</i>	51,432
<i>HOBIIIC</i>	4,582
<i>UIG</i>	1,190
<i>UNIVERSAL HEALTH</i>	58,358
<i>NARIGP</i>	1,939,040
Transfers to car loan and mortgage schemes (d)	40,000,000
Total (a+b+c+d)	1,150,588,007

Note: The figure of kshs. 264,620,603 is inclusive of closing balances of FLOCCA of kshs. 152,320,603 which have been expensed fully because FLOCCA prepares separate Financial Statements

12. Depreciation and Amortization Expense

Description	FY 2024-2025
	Kshs
Property, plant and equipment	208,477,455
Intangible assets	17,005,450
Right of Use Assets	32,800,000
Total	258,282,905

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****13. Finance Costs**

Description	FY 2024-2025
	Kshs
Interest on bank overdrafts	73,522,715
Total finance costs	73,522,715

14. Cash and Cash Equivalents

Description	FY 2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Recurrent Account	3,525,779	1,757
Development Account	344	114,874
Deposits Account	1,631,736	14,963,404
Special Purpose Accounts & Other operating commercial accounts	810,611,201	603,691,872
Total	815,769,060	618,771,907

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

Description	FY 2024-2025	Opening Statement 1st July 2024
Name of Bank, Account No. & Currency	Kshs	Kshs
Homa Bay County CBK-Development A/C NO.1000170611	343.90	114,874
Homa Bay County CBK-Recurrent A/C NO.1000170627	3,525,779.05	1,757
Homa Bay County CBK-NARIG A/C NO.10000369148	953,632.50	953,633
Homa Bay County kcb-NARIG A/C NO.1236900391	272.60	1,939,313
Homa Bay County Government CBK Deposit A/C No.1000260343	1,631,735.55	14,963,404
Homa Bay County CBK-UNIVERSAL Health Care Project A/C NO 1000347031	81,149.95	139,508
Homa Bay County salary and Operation A/C Coop Bank A/C 01141590600100	-	802,821
Homa bay County Salary Expense Account A/C 0980280283004	-	2,293
Homa Bay County Salaries KCB A/C 1140805649	247,389,344.22	3,370,394
Homa Bay County Salaries Equity Bank a/c 0980285096665	(485,333,397.61)	25,136,386

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

Homa Bay County Salary and operations Diamond trust Bank A/C 072567001	(155,802,853.14)	0
Homa Bay County CBK-Road Maintenance Levy Fund A/C NO.1000260351	61,139,241.75	83,136
Homa Bay County Kcb-Kenya Urban Support Programme KCB A/C NO.1259560562-U.I.G.	3,239.25	4,430
Homa Bay County Kcb-Kenya Urban Support Programme KCB A/C NO.1247953181-UDG	-	87,405
Homa Bay County Kenya Devolution Support Programme KCB A/c 1281011991	747.00	747
Department of Finance and Economic Planning –Equity Bank A/C No. 0980262854542	4,098.15	27,646,993
Department of Education and ICT -Equity Bank A/C No.0980263681721	200,516.65	198,212
Department of Transport And Infrastructure- Equity Bank A/C No.980263681703	3,304,063.01	1,363,220
Department of Trade, Industrialization and Cooperatives- Equity Bank A/C No.980263681985	3,036.14	8,017,336
Department of Lands and Physical Planning - Equity Bank A/C No.980263681992	275,315.93	1,424
Department of Blue Economy,Fisheries,Mining and Digital Equity Bank A/c 0980283575338	301.00	479
Department of Energy and Natural Resources - Equity Bank A/C No.980263681592	18,613.82	35,021
Department of Agriculture Livestock and Fisheries - Equity Bank A/C No.980263682688	72,030.16	2,613
County Public Service Board - KCB Bank A/C No.1273813057	6,155.70	27,637
Department of Health Services - Equity Bank A/C No.0980263681654	66,797.49	126
Department of Gender ,Sports and Culture - Equity Bank A/C No.980263681677	81,769.38	10,777
Department of Water Services and Environment - Equity Bank A/C No. 980263681691	255,871.14	98,180
Department of Executive Services - Equity Bank A/C No. 980268738509	6,176,542.54	509,305
Homa Bay County Executive operation Equity Bank A/C 0980265695534	2,864.20	-
Department of Executive Administration - Equity Bank A/C No. 0980279373519	1,712,528.84	353,478
Homa Bay County Vocational Training. KCB A/C No.1233231693	51,360.35	52,551
Homa Bay County Health Special Account- Eco Bank A/C 6616001118	19,250	19,250
Homa Bay County CBK Primary Health Care A/C 1000586273	11,398,364.00	4,238,685

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

Homa Bay County CBK National Agricultural Value Chain CBK A/C 1000704861	-	4,222,821
Homa Bay County Agricultural Value Chain Development Project KCB A/C 1314136674	86,526,328.96	128,192,585
Homa Bay County CBK Climate Change Fund A/C 1000641387	-	148,330,281
HOMA BAY DEPT OF ENVIRONMENT-FLLOCA KCB A/C 1305283295	-	3,990,322
ROAN ANTELOPE HALF MARATHON KCB A/C 1312688084	47,595.50	4,388
Homa Bay County Kcb-Kenya Urban Support Programme CBK A/C NO.1000372133-U.I.G.	32,307,300.30	0
Homa Bay County Inf.Sett.Improvement (KISIP) CBK A/C NO. 1000734418	-	178,577,134
Homa Bay County KISIP DTB A/C 0079124002	857,950,161.90	0
Homa Bay County Aggragation and Industrial Park CBK A/c 1000724919	56,445,345.00	-
Homa Bay County Aggregation and industrial park fund A/c Ecobank a/c 66160095555	58,917,688.00	51,618,579
Homa Bay international investment KCB A/C 1321775652	816,238.45	120,820
Sub Total	790,249,372.08	605,232,318
LEVEL THREE AND TWO HOSPITALS		
Abuoro Dispensary Coop Bank A/C 01141637889000	11,321.00	11,361
Adiedo Dispensary -KCB Bank A/C No.11355740984	232,672.20	9,763
Agawo Dispensary -KCB Bank A/C NO.1135766940	88,687.69	35,405
Agera Community Dispensary KCB A/C 1255430788	16,588.25	17,609
Aimo Dispensary – COOP Bank No.01141796064100	714,811.05	22,181
Alaro Dispensary KCB A/C 1255376104	81,931.75	84,661
Alum Beach Dispensary -KCB Bank A/C No.1135908486	275,700.20	19,755
Amoyo Health Centre – COOP Bank A/C No. 01100076486000	1,412.92	27,409
Amuono Health Centre Equity Bank A/C 0980281306657	52,008.50	8,041
Andiwo Health Centre -COOP Bank A/C No.01141636205400	4,215.00	14,362
Angiya Dispensary -COOP Bank A/C No.1141330090300	1,536.00	4,799
Atela Dispensary – KCB Bank A/C No. 1137863021	421,369.30	495,517
Awach Health Centre – KCB Bank A/C No. 1184125694	12,951.05	15,724

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Bala Health Centre Co-op Bank A/C 01141983237300.</i>	4,838.00	46,493
<i>Chuth Ber Dispensary-COOP Bank A/C No.01141456703000</i>	96,198.55	24,106
<i>Chuoye Dispensary -KCB Bank A/C No.1113917709</i>	5,715.15	3,219
<i>Dol Koderia Dispensary KCB Bank A/C 1224818350.</i>	194,515.40	96,008
<i>DUDU HEALTH CENTRE Bank A/C 01141982300400.</i>	77,240.50	66,354
<i>Dwele Dispensary Coop Bank A/C 01141332169801</i>	39,537.95	10,599
<i>Gilbert Obora Peda Health Centre Coop bank A/C 01141983233900</i>	1,642.63	59,643
<i>Gingo Community Dispensary A/C- 0760278756231</i>	19,644.50	17,940
<i>GK Prison Dispensary -COOP Bank A/C No.1141293996600</i>	4,439.95	8,908
<i>GK Prison RACHUONYO Dispensary - COOP Bank A/C No.01141983737200</i>	2,945.00	19,095
<i>God Agak Health Centre Co-op Bank A/C 01141982303800.</i>	775,735.35	68,983
<i>God Agulu Health Centre Co-op Bank A/C 01141796775100</i>	520,293.75	329,547
<i>God Ber Health Centre-KCB Bank A/C No.1125322063</i>	193,951.15	70,574
<i>God Bura Health Centre-COOP Bank A/C No.01141076437300</i>	19,330.56	201,901
<i>Gongo Dispensary -COOP Bank A/C No.1141047541500</i>	42,836.30	1,940
<i>Got Kamondi Dispensary -KCB Bank A/C No.114268509</i>	83,893.90	45,746
<i>Got Kojowi Health Centre-COOP Bank A/C No.1141047961001</i>	2,967,775.25	65,211
<i>Got Kojowi Health Centre-COOP Bank A/C No.01100047961000</i>	(480.00)	0
<i>Got Oyaro Health Centre-KCB Bank A/C No.11422554171</i>	15,870.85	44,416
<i>Harambee Health Centre -KCB Bank A/C1211078973</i>	33,436.25	10,814
<i>Homa Lime Health Centre-COOP Bank A/C No.1134076370600</i>	273,563.10	366,775
<i>Homahill Health Centre Co-op Bank A/C 01141981826800</i>	10,087.90	26,318
<i>Imbo Health Centre Co-op Bank A/C 01141982300600.</i>	7,298.00	88,628
<i>Kabongo Dispensary KCB A/C 1255130679</i>	865.00	1,801
<i>Kachuth Dispensary -COOP Bank A/C No.1141434476800</i>	14,623.30	32,615
<i>Kadhola Community Health Centre-COOP Bank A/C No.11000047804900</i>	8,277.42	19,257

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Kajiei Dispensary -KCB Bank A/C No.11388330453</i>	9,748.75	134,779
<i>Kakrigu Health Centre KCB A/C 1273533763</i>	211,593.05	44,448
<i>Kamagak Health Centre Co-op Bank A/C 01141796570000.</i>	55,758.50	7,829
<i>Kangir Community Dispensary -COOP Bank A/C No.01141589149300</i>	36,380.50	37,231
<i>Kasewe Dispensary -KCb Bank A/C No.1150482435</i>	160,937.80	81,236
<i>Kauma Ramba Health Centre-KCB Bank A/C No.1118240472</i>	120,136.70	30,676
<i>Kawanga Dispensary-COOP Account No.01141637284900</i>	2,721.55	1,966
<i>Kiasa Dispensary -COOP Bank A/C No.1141047305400</i>	110,070.95	202,539
<i>Kiembe Health Centre -COOP Bank A/C No. 01100047275100</i>	55,046.30	107,284
<i>Kigwa Dispensary -COOP Bank A/C No.1141047336800</i>	233,571.85	94,114
<i>Kijawa Dispensary -COOP Bank A/C No.1141076526800</i>	42,287.00	335,463
<i>Kijebi Dispensary- KCB Bank A/C No.1197703829</i>	809.10	11,260
<i>Kilusi Health Centre KCB A/C 1216487464</i>	187,925.00	141,844
<i>Kimonge Dispensary -KCB Bank A/C No.1119674980</i>	776,962.50	43,012
<i>Kipasi Community Health Centre KCB A/C 1271303930</i>	367.75	2,006
<i>Kirambo Dispensary Coop Bank A/C 01141332169500</i>	73,230.20	17,319
<i>Kisaku Dispensary -COOP Bank A/C No.1141330081700</i>	226,334.20	90,246
<i>Kitare Health Centre-COOP Bank A/C No.1141293509000</i>	697,963.30	19,929
<i>Kiwa Island Dispensary -KCB Bank A/C No.1158085729</i>	41,644.05	138,397
<i>Kobodo Dispensary -COOP Bank A/C No.1141434893500</i>	31,552.60	102,087
<i>Kobuya Community -KCB Bank A/C No.1119685103</i>	523.90	39,087
<i>Kodula Community Dispensary -KCB Bank A/C No.1177332183</i>	48,758.25	173,983
<i>Koduogo Dispensary COOP Bank A/C No.01141456911400</i>	183,571.65	74,512
<i>KogwenoOriang Health Centre-KCB Bank A/C No.1135720134</i>	30,954.00	7,370
<i>Kokech Mirondo Health Centre-COOP Bank A/C No.1141455701300</i>	11,669.00	16,869
<i>Kokwanyo Health Centre-KCB Bank A/C No.1135297665</i>	225,058.15	202,017

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Kome Dispensary -COOP Bank A/C No.1100047430100</i>	477.04	22,757
<i>Kosele Dispensary -KCB Bank A/C No.1149786728</i>	49,209.25	203,803
<i>Koywech Dispensary -KCB Bank A/C No.1135095639</i>	178,326.75	359,864
<i>Kuge Health Centre-COOP Bank A/C No.01141331765800</i>	135,777.20	5,052
<i>Kwamo Community Dispensary -COOP Bank A/C No.1141076487800</i>	7,435.50	7,026
<i>Lambwe Dispensary -COOP Bank A/C No.1141076920800</i>	41,322.85	662,441
<i>Lambwe Forest Dispensary -COOP Bank A/C No.1141292949900</i>	7,766.25	10,886
<i>Langi Kadero Health Centre-COOP Bank A/C No.01141981625500</i>	310,323.71	8,071
<i>Lela Dispensary -KCB Bank A/C No.1138855383</i>	170,562.45	51,614
<i>Litare Dispensary KCB Bank A/C 1269891367</i>	93,706.45	21,306
<i>Lwanda Awiti Dispensary -COOP Bank A/C No.1141433196200</i>	11,040.50	23,294
<i>Lwanda Kobita Dispensary -COOP Bank A/C No.01100047432600</i>	13,559.79	4,278
<i>LwandaGwasi Community Health Centre- COOP Bank A/C No.1141292209600</i>	74,092.70	48,209
<i>Magawo Dispensary KCB A/C 1179973852</i>	2,673.00	829
<i>Magina Health Centre – KCB .Bank A/C No.1121842089</i>	323,854.10	361,040
<i>Malongo Community Dispensary -COOP Bank A/C No.1141293502200</i>	345,881.96	2,049
<i>Maram Dispensary -COOP Bank A/C No.1141292824200</i>	219.60	4,681
<i>Masogo Dispensary -KCB Bank A/C No.1119612144</i>	19,388.85	83,253
<i>Midland Health Centre Co -op Bank A/C 01141796682700</i>	15,280.95	22,553
<i>Miniambo Community -COOP Bank A/C No.114292373900</i>	206,377.13	62,742
<i>Miorre Dispensary Coop Bank A/C 01141331298200</i>	9,686.00	9,961
<i>Msare Health Centre CO-OP BANK A/C 01141076462200</i>	69,147.15	54,007
<i>Msare Health Centre CO-OP BANK A/C 01141076462201</i>	1,390.00	0
<i>Mukende Dispensary Coop Bank A/c No 01141293534301</i>	288,090.00	19,291
<i>Mukuyu Health Centre - COOP Bank A/C No.01141636799600</i>	66,766.95	82,801
<i>Mwiregwa Dispensary Project A/C 0760193717689</i>	10,462.35	8,032

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Ndere Dispensary -KCB Bank A/C No.1176945742</i>	82.75	1,968
<i>Ndhuru Dispensary -COOP Bank A/C No.1141047938100</i>	73,152.00	56,718
<i>Nduga Dispensary -COOP Bank A/C No.1141456912500</i>	1,390.05	155,420
<i>Ngegu Dispensary -COOP Bank A/C No.1141848163300</i>	184,129.90	10,387
<i>Ngeri Community Health Centre Project A/C 0760199725773</i>	6,263.55	12,116
<i>Ngeta Dispensary -Coop Bank A/C No.1141455147800</i>	1,312.30	1,911
<i>Ngodhe Dispensary -COOP Bank A/C No.1141076982600</i>	35,551.65	3,175
<i>Ngolo Dispensary KCB A/C 1224958985</i>	199,193.40	40,528
<i>Nguku Dispensary -COOP Bank A/C No.1141047412700</i>	653.26	14,608
<i>Nyabola Health Self Helth Centre-KCB Bank A/C 1142303187</i>	138,181.70	50,644
<i>Nyadenda Dispensary -Equity Bank A/C No.760295131198</i>	20,686.45	24,097
<i>Nyagoro Health Centre-COOP Bank A/C No.1141048044200</i>	632,320.65	242,684
<i>Nyakweri Dispensary -COOP Bank A/C No.1141330561600</i>	468,468.65	35,010
<i>Nyalgosi Dispensary -KCB Bank A/C No.1119816920</i>	230,467.60	29,264
<i>Nyalkembo Health CentreA/C 01141293519500</i>	138,489.15	12,550
<i>Nyalkinyi Dispensary -COOP Bank A/C No.1141293642900</i>	21,021.30	30,778
<i>Nyamadede- Community Dispensary -Equity Bank A/C 0760193623504</i>	18,171.15	12,906
<i>Nyamanga Dispensary Coop Bank A/C 01141637025400</i>	2,814.85	30,340
<i>Nyamasi Dispensary -COOP Bank A/C No.1141047485101</i>	3,980.85	40,776
<i>Nyambare Dispensary -COOP Bank A/C No.1141456964600</i>	7,208.00	11,348
<i>Nyamogo Dispensary Co-op Bank A/C 01141637938000.</i>	2,875.00	3,575
<i>Nyamrisra Dispensary -Equity Bank A/C No.076029545280</i>	3,022.30	513,709
<i>Nyangajo Dispensary -KCB Bank A/C No.2345261161</i>	893.00	47,671
<i>Nyaoga Community Dispensary-COOP Bank A/C No.01141590482000</i>	130,237.65	78,370
<i>Nyarut Health Centre-COOP Bank A/C No.1141456958100</i>	184,163.10	46,181
<i>Nyatoto Health Centre-COOP Bank A/C No.1141330077300</i>	196,204.90	37,654

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

Nyawango Dispensary -COOP Bank A/C No.1141454182600	439,849.95	348,693
Nyawawa Dispensary -COOP Bank A/C No.11414569800	26,378.80	58,687
Nyawita Dispensary-COOP Bank A/C No.01141456905300	197,976.61	63,423
NYS Lambwe Dispensary Project -COOP Bank A/C No.1100048228500	21,794.40	133,978
Obalwanda Dispensary -Equity Bank A/C No.760293733003	27,123.25	4,172
Obanga Health Centre-COOP Bank A/C No.01141076442400	62,666.55	38,109
Ober Kabuoch Dispensary- Co-Op Bank A/C No.01141047517500	74,452.95	128,379
Obunga Dispensary -COOP Bank A/C No.011000472212200	48,460.29	9,262
Obuya Dispensary-COOP Bank A/C No.01141456894200	18,748.50	19,578
Obwanda Dispensary – COOP Bank A/C No 01141076503900	3,676.10	408,450
Odaso Dispensary Co-op Bank A/C 011441982306000.	8,553.00	34,103
Odino Health Centre – KCB Bank A/C No. 1216915385	139,102.80	7,293
Ogando Dispensary KCB A/C 1183734816	25,526.25	71,222
Ogwang Bware Health Centre Co-op Bank A/C 01141982300300.	9,860.00	10,510
Ojunge Health Centre Co-op Bank A/C 01141590292600.	31,909.75	77,224
Ojwando Dispensary -KCB Bank A/C No.1149802065	10,009.50	20,186
Okiki Amayo Memmorial Health Centre-KCB Bank A/C No.1105031985	261,256.55	170,359
Okita Dispensary KCB Bank A/C 1266287876	19,097.75	20,271
Okok Dispensary -COOP Bank A/C No.1141047986500	608,026.90	149,661
Olando Dispensary -KCB Bank A/C No.1141944987	18,091.25	1,329
Ombek Dispensary -KCB Bank A/C No.1136985387	3,546.85	62,864
Ombo Kach Eng' Dispensary – COOP Bank A/C No. 01100047460000	65,461.72	2,615
Omboga Dispensary -COOP Bank A/C No.01141017265700	14,983.50	12,549
Omiro Dispensary -KCB Bank A/C No.1118846257	510,825.95	56,633
Ondati Dispensary Co-op Bank A/C 01141940112200	663.90	31,080
Oneno Dispensary -COOP Bank A/C No.1141456109600	87,995.65	6,864

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Ongako Dispensary-COOP Bank A/C No.01141636450700</i>	15,628.70	56,614
<i>Ongamo Dispensary – KCB Bank A/C No.1136686991</i>	33,595.60	3,369
<i>OpemleCommunity Dispensary-KCB Bankk A/C No.1133706088</i>	1,828.75	8,285
<i>Oredho Health Centre – COOP Bank A/C No.01141796099900</i>	41,567.50	43,721
<i>Orego Health Centre-COOP Bank A/C No.1141589806500</i>	119,862.75	124,878
<i>Oriang SDA Dispensary-KCB Bank A/C No 1252829663</i>	-	103,031
<i>Oridi Community Health Centre-COOP Bank A/C No.1109076500500</i>	50,825.23	64,864
<i>Oriwo Health Centre -KCB Bank A/C No.1178082385</i>	28,813.75	78,460
<i>Otange Dispensary -COOP Bank A/C No.1141433929000</i>	124,190.60	49,696
<i>Otaro Health Centre-COOp Bank A/C No.01141590794600</i>	2,083.00	17,138
<i>Otondo Dispensary KCB A/C 1274329248</i>	269,430.35	64,892
<i>Oyombe Health Centre Co-op A/C 01141982305600</i>	10,221.80	273
<i>Oyuma Dispensary -KCb Bank A/C No.1135668493</i>	59,801.00	52,425
<i>Pala Dispensary KCB -Bank A/C No.1210289091</i>	5,352.25	94,030
<i>Pala Masogo Health Centre-COOP Bank A/C No.1141456915700</i>	1,425,784.80	32,356
<i>Ponge Community Dispensary National Bank A/C 01248046522200</i>	70,797.00	119,637
<i>Ponge Dispensary C0-OP Bank 01141293504300</i>	65,288.40	27,913
<i>Rachar Health Centre- COOP Bank A/ C No.01141590854200</i>	202,142.80	44,427
<i>Ragwe Dispensary -KCB Bank A/C No.1134787510</i>	1,399.95	70,739
<i>Rakwaro Dispensary -KCB Bank A/C No.1225537657</i>	6,130.00	72,091
<i>Randhore Dispensary -COOP Bank A/C 01109433994900</i>	77,519.90	7,276
<i>Randung Dispensary -COOP Bank A/C No.01100047451300</i>	3,322.77	1,587
<i>Randung Dispensary -COOP Bank A/C No.01141047451300</i>	57,654.50	22,685
<i>Rapedhi Health Centre Co-op Bank A/C 0114190001300.</i>	97,743.00	49,993
<i>Rariw Dispensary -COOP Bank A/C No.1141047963500</i>	54,639.55	21,382
<i>Ratanga Health Centre Co-op Bank a/c 01141637594600</i>	180,753.00	124,358

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

Rayudhi Community Dispensary-COOP-Bank A/C 01141047116000	12,870.00	20,271
Remba Dispensary -COOP Bank A/C No.1141331134300	1,594.00	93,579
Ringa Health Centre- KCB Bank A/C No.1216487863	32,364.80	3,707
Ringiti Dispensary –COOP Bank A/C No 01141331762900	153,910.70	60,822
Roo Dispensary-COOP Bank A/C No.01141331157400	120,484.00	102,509
Seka Health Centre-COOP Bank A/C No.11410763372500	91,155.49	70,558
SimbiKogembo Dispensary -KCB Bank A/C No.1137002360	188,263.25	417,118
Sino Dispensary -KCB Bank A/C No.1119724015	110,314.45	24,112
Soklo Dispensary –Coop Bank A/c No 01141330126900	11,477.00	19,239
St. Elizabeth Ndisi Health Centre – COOP Bank A/C No.01141636726300	25,866.10	47,864
Takawiri Dispensary- Coop Bank A/C No 01141047027200	141,075.75	23,529
Tala Dispensary -KCB Bank A/C No.1136084053	53,200.45	47,211
Temo Dispensary Coop Bank A/C 01141332169600	3,005.65	51,286
Tonga Mission Health Centre-Co-OP Bank A/C No.01100048331600	99,141.40	14,832
Ugina Health Centre-COOP Bank A/C No. 01141076649300	1,332,721.00	29,511
Unga Dispensary -KCB Bank A/C No.1101511818	93,756.35	111,802
Usao Health Centre-COOP Bank A/C No.1141330271000	105,010.95	41,445
Wagwe Health Centre-KCB Bank A/C No.1135498822	171,999.30	3,268
Wakula Dispensary – COOP Bank A/c No 01141076826000	88,675.45	44,252
Wandiji Dispensary Coop Bank A/C 01141982304000	39,761.85	10,585
Waware Dispensary -COOP Bank A/C No.1141076827400	1,650.35	10,901
Waware Dispensary -COOP Bank A/C No.1141076827401	32.00	32
Wiga Dispensary -COOP Bank A/C No.11411048182000	57,474.30	496,305
Wikomimo Health Centre-COOP Bank A/C No.01141292909100	76,342.65	9,923
Wikondiek Dispensary -COOP Bank A/C No.1141454777900	83,731.55	43,266
Wikoteng Dispensary -C OOPv Bank A/C No.1141456962100	60,799.00	2,409

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

<i>Yala Dispensary -COOP Bank A/C No.01141266172400</i>	<i>16,502.40</i>	<i>5,043</i>
<i>Yokia Self Help Dispensary-Equity Bank A/C N0.760193043171</i>	<i>1,070.75</i>	<i>7,301</i>
<i>MBITA KALANDO HEALTH CENTRE - KCB A/C No. 1312198842</i>	<i>6,318.25</i>	<i>3,379</i>
<i>KICHAWA DISPENSARY - COOP Bank A/C No. 01141981732200</i>	<i>1,646.00</i>	<i>29,641</i>
<i>KAMSER SEKA HEALTH CENTRE - EQUITY Bank A/C No. 0980283666236</i>	<i>23,555.50</i>	<i>2,740</i>
<i>RAPOGI HEALTH CENTRE - COOP Bank A/C No. 01141796787800</i>	<i>6,785.00</i>	<i>6,725</i>
<i>KONDONDI HEALTH CENTRE CO-OP BANK A/C 01100040720001</i>	<i>106,233.70</i>	<i>915</i>
<i>KIBUOGI ISLAND HEALTH CENTRE CO- OP A/C 01141332231000</i>	<i>6,720.00</i>	<i>2,100</i>
<i>NYANEJE HEALTH CENTRE KCB A/C 1312150637</i>	<i>99,757.80</i>	<i>7,176</i>
<i>Obunga Dispensary -COOp Bank A/C No.01141047221200</i>	<i>10,687.50</i>	<i>29,688</i>
<i>Kwoyo Health Centre co-op bank A/C01100355767001</i>	<i>171,735.55</i>	<i>5,722</i>
<i>Nyahera Health Centre kcb a/c 1340538555</i>	<i>6,060.00</i>	<i>-</i>
<i>Osiepe Health Centre KCB A/C 1339104393</i>	<i>62,633.20</i>	<i>-</i>
<i>Osiri Health Centre KCB A/C 1310371253</i>	<i>42,277.75</i>	
Sub Total	25,519,687	13,539,589
GRAND TOTAL	815,769,060	618,771,907

COUNTY EXECUTIVE OF HOMA BAY

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

Notes to the Financial Statements (Continued)

15. Receivables from Non-Exchange Transactions

Description	FY 2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Other debtors (non-exchange transactions)	104,157,173		41,565,524	
Less: impairment allowance	-		-	
Total receivables from non-exchange transactions	104,157,173		41,565,524	
Ageing Analysis- Receivables from non-exchange transactions	FY 2024-2025	% of the total	Opening Balance	% of the total
Less than 1 year	104,157,173	100%	41,565,524	100%
Between 1-2 years	-	0%	-	0%
Over 3 years	-	0%	-	0%
Total	104,157,173	100%	41,565,524	100%

i. Reconciliation for Impairment Allowance on Receivables from Non-Exchange Transactions

Description	FY 2024-2025
	Kshs
At the beginning of the year	-
Additional provisions during the year	-
Recovered during the year	-
Written off during the year	-
At the end of the year	-

COUNTY EXECUTIVE OF HOMA BAY

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

Notes to the Financial Statements (Continued)

16. Inventories

Description	FY 2024-2025	Opening Statement 1st July 2024
	Kshs	Kshs
Spare parts	0	0
Goods held for distribution	2,133,061	0
Less: allowance for impairment	0	0
Total	2,133,061	-

COUNTY EXECUTIVE OF HOMA BAY

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

Notes to the Financial Statements (Continued)

17. Property, Plant and Equipment

	Buildings	Motor vehicles	Infrastructure assets	Furniture and fittings	Computers & ICT Equipment	Plant and Machinery	Work in progress	Total
Depreciation Rate	4%	25%	12.50%	12.50%	30.00%	12.50%	0%	
Cost	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Opening Bal as 1st July 2024	-	107,827,700	408,025,738	26,971,081	31,818,159	71,697,734	-	646,340,412
Additions	57,464,696	-	719,699,155	25,483,722	32,286,139	28,047,793	120,127,161	983,108,666
Disposals	0	-	0	-	-	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0
As At 30 June 2025	57,464,696	107,827,700	1,127,724,893	52,454,803	64,104,299	99,745,526	120,127,161	1,629,449,078
Depreciation And Impairment								
Depreciation for the year	2,298,588	26,956,925	140,965,612	6,556,850	19,231,290	12,468,191		208,477,455
As At Jun 2025	2,298,588	26,956,925	140,965,612	6,556,850	19,231,290	12,468,191	-	208,477,455
As At June 2025	55,166,108	80,870,775	986,759,281	45,897,953	44,873,009	87,277,335	120,127,161	1,420,971,622

WIP: Work in progress consists of the ongoing construction of:

- 1. Modern Funeral Parlour at the Homa Bay County Teaching and Referral Hospital*
- 2. Accident and Emergency Unit at the Homa Bay County Teaching and Referral Hospital*

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****Notes to the Financial Statements (Continued)****18. Intangible Assets**

Description	FY 2024-2025
	Kshs
Cost/Opening balance at the beginning of the year	51,067,417
Additions	-
Disposal	-
At end of the year	51,067,417
Additions—internal development	-
Disposal	-
At end of the year	51,067,417
Amortization and impairment	
At beginning of the year	-
Amortization	17,005,450
At end of the year	17,005,450
Impairment loss	-
At end of the year	-
NBV	34,061,967

COUNTY EXECUTIVE OF HOMA BAY
Annual Report and Financial Statements for the year ended June 30, 2025.

Notes to the Financial Statements (Continued)

19. Right-of-use assets

	<i>Buildings</i>	<i>Total</i>
	Kshs	Kshs
Cost		
As at 1 July 2024	820,000,000	820,000,000
Additions	-	-
As at June 2025	820,000,000	820,000,000
Accumulated Depreciation		
As at 1 July 2024	-	-
Charge for the year	(32,800,000)	-
As at June 2025	-	-
Carrying Amount		
As at June 2025	787,200,000	820,000,000

Note: The Right of Use Asset is related to the County Headquarters constructed by CPF on behalf of the County Government and will be paid monthly instalments for a period of four (4) years.

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****20. Trade and Other Payables**

Description	FY 2024-2025		Opening Statement 1 st July 2024	
	Kshs		Kshs	
Trade payables	276,200,101		12,452,616	
Payments received in advance	-			
Employee payables	-		-	
Third-party payments	-		-	
Other payables (Acquisition of assets)	465,627,115		-	
Other payables (Historical)	782,686,164		1,179,815,200	
Total trade and other payables	1,524,513,380		1,192,268,816	
Ageing analysis: (Trade and other payables)	FY 2024-2025		Opening balance	% of the Total
Under one year	432,538,321	48%	591,664,580	49.63 %
1-2 years	620,937,550	29%	345,004,304	28.94 %
2-3 years	322,382,876	15%	164,045,820	13.76 %
Over 3 years	148,654,634	8%	91,554,112	7.68%
Total (tie to above total)	1,524,513,380		1,192,268,816	

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****Notes to the Financial Statements (Continued)****21. Refundable Deposits and Prepayments**

Description	FY 2024-2025		Opening Statement 1st July 2024	
	Kshs		Kshs	
Customer deposits				
Prepayments				
Retentions	1,631,736		14,963,404	
Total deposits	1,631,736		14,963,404	
Ageing analysis: (Refundable deposits)	FY 2024-2025	% of the Total	Opening Balance	% of the Total
Under one year	1,631,736	100%	14,963,404	100%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	1,631,736		14,963,404	

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****22. Lease Liabilities**

Description	<i>FY 2024-2025</i>	<i>Opening Statement 1st July 2023</i>
	Kshs	Kshs
Balance at the beginning of the year	780,000,000	820,000,000
Service Charge	38,502,376	0
Paid during the year	(181,142,672)	(40,000,000)
At end of the year	637,359,704	780,000,000

Maturity Analysis

Period	Amount
Year 1	195,000,000
Year 2	195,000,000
Year 3	195,000,000
Year 4	52,359,704
Less: unearned Interest	(0)
	637,359,704

Analysed as:

Description	Amount
Current	199,842,376
Non- Current	437,517,328
Total	637,359,704

Note: This lease liability is related to the outstanding payments to County Pension Fund (CPF) for the construction of the County Government Headquarters and the service charge added to the liability is related to a monthly charge paid to CPF for maintenance of the facility until full payment.

23. Cash Generated from Operations

	<i>FY 2024-2025</i>
	Kshs
Surplus for the year before tax	941,652,957
Adjusted for:	
Depreciation	258,282,905
Working capital adjustments	
Increase in inventory	(2,133,061)
Increase in receivables	(104,157,173)
Increase in payables	263,747,484
refundable deposits	13,331,668
Net cash flow from operating activities	1,370,724,780

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****24. Related Party Disclosures****Nature of related party relationships**

Entities and other parties related to the *County Executive of Homa Bay* include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of the *Entity*, holding 100% of the *Entity's* equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the *Entity*, both domestic and external.

Other related parties include:

- i) County Government Entities
- ii) National Government Entities
- iii) Key management.

	<i>FY 2024-2025</i>
	Kshs
Transactions with related parties	
a) Sales to related parties	
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	37,683,172
Purchase of water from Gov't service providers	4,046,769
Rent expenses paid to Gov't agencies	-
Training and conference fees paid to govt. Agencies	2,167,451
Others (specify)	
Total	43,897,392
b) Grants /transfers from the government	
Grants from national Gov't	1,150,588,007
Grants from county government	-
Donations in kind	-
Total	1,150,588,007
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for Municipalities' employees	37,970,000
Total	-
d) Key management compensation	
Compensation to key management	74,829,457
Total	112,799,457

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****25. Contingent Assets and Contingent Liabilities****Contingent Assets**

	<i>FY 2024-2025</i>
	Kshs
Contingent Assets	
Insurance Reimbursements	-
Assets Arising from Determination Of Court Cases	-
Reimbursable Indemnities and Guarantees	-
Receivables From Other Government Entities	-
Others (Specify)	-
Total	-

Contingent Liabilities

	<i>FY 2024-2025</i>
	Kshs
Contingent Liabilities	
Court Cases against the County Government of Homa Bay	144,822,350
Bank Guarantees in Favour of Subsidiary	-
Contingent Liabilities arising from Contracts Including PPPs	-
Others (Specify)	-
Total	144,822,350

26. Events after the Reporting Period

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

27. Ultimate and Holding Entity

The Entity ultimate parent is the Government of Kenya.

28. Currency

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

COUNTY EXECUTIVE OF HOMA BAY

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

17. Appendices

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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)										
1	The statement of receipts and payments reflects transfers from County Revenue Fund of Kshs. 7,920,960,720 as disclosed in Note 1 to the financial statements. However, the County Revenue Fund statement of receipts and payments for the financial year reflects transfers to the County Executive amount of Kshs. 6,921,646,432. The resultant variance of Kshs. 999,314,288 has not been reconciled or explained.	The Management wishes to state that transfers from County Revenue Fund of Kshs. 7,920,960,720 includes Transfer to Recurrent and Development accounts (Note 6) of Kshs. 6,921,646,432 and Transfer to Special Purpose Accounts (Other Transfers; Conditional Grants –Note 8) of Kshs 999,314,288 as follows: <table><tr><td>Description</td><td>2023/24</td></tr><tr><td></td><td>Kshs.</td></tr><tr><td>National Value Chain Project(NAVCDP)</td><td>199,803,473</td></tr><tr><td>Kenya Urban Support Programme- Udg</td><td>1,194,559</td></tr><tr><td>Universal Health Care Project</td><td></td></tr></table>	Description	2023/24		Kshs.	National Value Chain Project(NAVCDP)	199,803,473	Kenya Urban Support Programme- Udg	1,194,559	Universal Health Care Project		Resolved	
Description	2023/24													
	Kshs.													
National Value Chain Project(NAVCDP)	199,803,473													
Kenya Urban Support Programme- Udg	1,194,559													
Universal Health Care Project														

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)								
		<table><tr><td>National Agricultural Growth Inclusive Project (NARIGP)</td><td>4,374,252</td></tr><tr><td>DANIDA</td><td>-</td></tr><tr><td>Homa Bay Primary Healthcare Support Programme</td><td>25,520,063</td></tr><tr><td>Agriculture Sector Development Support Programme (ASDSP II)</td><td>3,159,580</td></tr></table>	National Agricultural Growth Inclusive Project (NARIGP)	4,374,252	DANIDA	-	Homa Bay Primary Healthcare Support Programme	25,520,063	Agriculture Sector Development Support Programme (ASDSP II)	3,159,580		
National Agricultural Growth Inclusive Project (NARIGP)	4,374,252											
DANIDA	-											
Homa Bay Primary Healthcare Support Programme	25,520,063											
Agriculture Sector Development Support Programme (ASDSP II)	3,159,580											
2	Expenditures totalling Kshs. 7,305,000 comprising Kshs. 1,505,000 and Kshs. 5,800,000 spent on rent and purchase of a motor vehicle were misclassified under contracted professional services instead of rentals of produced assets and purchase of motor vehicles respectively	The Management concurs with the auditor's observation that amounts of Kshs. 5,800,000 and kshs. 1,505,000 that were utilized to pay for purchase motor vehicle and rent respectively were improperly classified as contracted professional services. Upon realizing this error, journal entries were passed to regularize the misclassification of the purchase of motor vehicle and rent. However, the Financial Statements erroneously still captured the payments under Contracted Professional Services. This error will be corrected in the subsequent Financial Year and the	resolved									

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		management endeavors to ensure that such misclassification do not reoccur in subsequent Financial Years. Journal Entries and Payment voucher have been attached for your verification. Appendix 2- Journal entries		
3	The statement of receipts and payments reflects compensation of employees amount of Kshs.4,205,707,306, as disclosed in Note 3 to the financial statements. The amount includes personal allowances paid as part of salary of Kshs.129,817,300, out of which Kshs.2,192,000 paid to fifty-eight (58) officers in the month of June, 2024 as nonpracticing allowances. However, Management did not provide supporting documents to	The Management wishes to state that following SRC Circular Ref. No: SRC/TS/CGOVT/3/61 Vol. III/ (136) dated 14th September 2015 the management had to adhere to the instruction as per the circular support the eligibility of the above payment of Non-Practicing Allowances to Medical Officers, Dental Officers & Pharmacists leading to Payment of Kshs2,192,000 to the 58 officers who qualified for the non-practicing allowances. The Management has since attached the SRC Circular and the List of Qualified Offices to confirm the Eligibility. Appendix 3a-List of officers eligible for Non-Practicing Allowance Appendix 3b-SRC Circular	resolved	

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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)
	confirm staff eligibility for the allowances.			
4	The summary statement of appropriation: recurrent and development combined reflects final receipts budget and actual on comparable basis amounts of Kshs.9,962,208,395 and Kshs.7,967,540,682 respectively, resulting in under-funding of Kshs.1,994,667,713, or 20% of the budget. Further, the County Executive spent Kshs.7,629,345,969 against actual receipts of Kshs.7,967,540,682 resulting in an under-expenditure of Kshs.338,194,713 or 4% of the actual receipts.	The management concurs with the auditor's observation on the underfunding of the County Revenue and disbursement by 20% respectively. However, the management wishes to state that the Under-funding of the County Budget was as a result of delay by the National Treasury to disburse in time Funds allocated from the National Government as follows; i. Equitable share of Kshs. 650,270,979 was not received by the County Government as at 30th June, 2024 as Budgeted. ii. Conditional Grants of Kshs. 528,748,137 was not received by the County Government as at 30th June 2024 as budgeted iii. Own Source revenue of Kshs. 815,648,597 was not received as at the end of the financial year. This consequently resulted to underfunding of the County Budget by 20% as observed by the Auditor.	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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<i>Reference No. on the external audit Report</i>	<i>Issue / Observations from Auditor</i>	<i>Management comments</i>	<i>Status: (Resolved / Not Resolved)</i>	<i>Timeframe: (Put a date when you expect the issue to be resolved)</i>
		<i>It is uncontestable that the shortfall in revenue (against the budgeted) negatively impact planned development projects and efficiency in service delivery for the people of Homa Bay. However, as tabulated above, it is important to note that the revenue shortfall was mainly attributed sub-optimal performance of unconditional grants, equitable share of sharable national revenue, and equalization fund; whose ceilings are provided by laws like the</i> <i>DORA, CARA, and County Governments Additional Allocation Act. On its part, the county instituted adequate revenue collection and administration measures which contributed to more than +40% improvement index in own source revenue realized. However, the county had limited direct control over revenues expected from the National Treasury, which accounted for threequarters of the expected revenues.</i>		
5	<i>Note 19.1 Under Other Important</i>	<i>The management wishes to state that, for the pending accounts payable of ksh.</i>	<i>resolved</i>	

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Disclosures and Annex 3 to the financial statements, reflect pending accounts payable totalling Kshs.955,548,525 in respect to accounts payables brought forward from the year 2022-2023. During the year under review, pending bills, the County Executive incurred pending bills of Kshs.1,098,628,645 bringing the total pending bills for the year to Kshs.2,054,177,170, out of which, Management settled an amount of Kshs.861,909,354 leaving a balance of Kshs.1,192,267,816. This is indicative of the County Government's failure	1,192,267,816 as at 30th June 2024, remained unpaid due to late disbursement of funds from the exchequer. However, comprehensive repayment plan has been drawn by the County Government of Homa Bay for the payment of the remaining amount as a first charge to the Budget for the financial year 2024/2025 Following the Repayment plan the County has so far paid Kshs.620,478,914 Between July 2024 to February, 2025 and is committed to continue paying the remaining Bills of Kshs571,788,903 before the end of the Financial year 2024/2025.		
6	In the report of the Auditor-General for the	The Management wishes to state that the prior year issue have been addressed.	resolved	

COUNTY EXECUTIVE OF HOMA BAY
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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)
	financial year 2022/2023, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. Management has indicated that almost all the prior year audit issues as resolved in the Progress on Follow Up on Prior Year Auditor's Recommendations section of the financial statements.	However, we have only responded to matters related to the Financial Year 2023-2024 as per your invitation letter		
7	Analysis of the payroll revealed that a total of twenty-seven (27) employees were in acting capacity for periods exceeding six (6) months. This was contrary	The Management concurs with the Auditors observation on employees on acting capacity for prolonged duration. However, pursuant to adhere to fiscal responsibility principle on compensation of employees, the County	resolved	

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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)
	to Section C.14(1) of the Public Service Commission Human Resource Policies and Procedures Manual for the Public Service, 2016, which states that an employee who has successfully and continuously acted in a vacant position for a period of six (6) months and meets the job requirements will be deemed to have been confirmed in that position.	Government of Homa bay froze confirmations to positions to allow it to develop optimal number of staffing, through development of staff establishment for the county, since this has now been achieved, the management is working towards confirming staff through a competitive process in the next financial year for those who merit. Appendix 5- Resolutions on Employees on Acting Capacity		
8	Analysis of the payroll of permanent staff revealed that eight hundred and thirty-one (831) staff in July, 2023, six hundred and twenty-five (625) in December, 2023, eight hundred and thirty-one (831) in March, 2024 and eight hundred and forty-seven (847) in June, 2024	The Management concurs with the Auditors observation on Non adherence to one third of basic rule. This was occasioned by implementation of the new statutory deductions in the form of Housing Levy, Revised rate of NSSF, implementation of County Pension Fund, Disciplinary Issues, Interdictions, Prioritized deductions.	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)									
	received net pay that were less than a third of their respective basic salaries. This was contrary to Section 19 (3) of the Employment Act, 2007, which states that the total amount of deductions from the wages												
9	Examination of the personnel records provided for audit revealed that as at 30 June, 2024, the County Executive had six thousand nine hundred and eighty-six (6,986) employees on its payroll. This staff complement is composed of 83% male and 17% female for support staff, and 75% male and 25% female for technical staff. The persons living with disabilities translated to 8% of support staff and 4% of technical staff. Further, the dominant ethnic community	The Management wishes to state that, the total number of employees in Homa Bay County Government Public Service as of September 2024 is seven thousand five hundred and fifty-four (7554). The number of male employees is three thousand, five hundred and thirty-one (3,531) which translates to 46.8%, while the number of female employees is four thousand and twenty-three (4,023), which translates to 53.2%. <table><tr><th colspan="3">Gender of Employees in Homa Bay County Government Public Service</th></tr><tr><th>Gende r</th><th>Number</th><th>Percentage</th></tr><tr><td></td><td></td><td></td></tr></table>	Gender of Employees in Homa Bay County Government Public Service			Gende r	Number	Percentage				resolved	
Gender of Employees in Homa Bay County Government Public Service													
Gende r	Number	Percentage											

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)									
	in the County comprised of 83% and 75% of the support and technical staff respectively. This was contrary to the provisions of Section 7 (1) and (2) of the National Cohesion and	<table><tr><td>Male</td><td>3,531</td><td>46.8%</td></tr><tr><td>Female</td><td>4,023</td><td>53.2%</td></tr><tr><td>Total</td><td>7,554</td><td>100%</td></tr></table> Homa Bay County Government is committed to compliance and adherence to laws and regulations in pursuit of national and intercommunity cohesion, equalization of opportunities and improvement in the quality of life and status of all persons in the county public service and has progressively ensured that this is achieved whenever recruitment opportunities are available. However, it is important to note that the recruitment process has a standard procedure and qualifications for appointment are guided by schemes of service for Public Service, whereby only applied and qualified candidates are considered for advertised opportunities. Persons with disabilities and applicants who apply and qualify for advertised job opportunities are few. Further, through public participation forums, the County Public Service Board	Male	3,531	46.8%	Female	4,023	53.2%	Total	7,554	100%		
Male	3,531	46.8%											
Female	4,023	53.2%											
Total	7,554	100%											

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)																					
		has continuously been encouraging those qualified to apply whenever job opportunities are advertised, and also encouraged bodies governing people living with disability to encourage them to apply. A total of fifty-one (51) employees, which is 0.67% of the total number of employees are persons with disabilities. Forty (40) have physical disabilities, five (5) have visual disabilities, four (4) have hearing disabilities, and two (2) have multiple disabilities. <table><tr><th colspan="3">Persons with Disabilities in Homa Bay County Government Public Service</th></tr><tr><th>Type of Disability</th><th>Number</th><th>Percentage</th></tr><tr><td>Physical</td><td>40</td><td>78%</td></tr><tr><td>Visual</td><td>5</td><td>10%</td></tr><tr><td>Hearing</td><td>4</td><td>8%</td></tr><tr><td>Multiple</td><td>2</td><td>4%</td></tr><tr><td>Total</td><td>51</td><td>100%</td></tr></table>	Persons with Disabilities in Homa Bay County Government Public Service			Type of Disability	Number	Percentage	Physical	40	78%	Visual	5	10%	Hearing	4	8%	Multiple	2	4%	Total	51	100%		
Persons with Disabilities in Homa Bay County Government Public Service																									
Type of Disability	Number	Percentage																							
Physical	40	78%																							
Visual	5	10%																							
Hearing	4	8%																							
Multiple	2	4%																							
Total	51	100%																							

COUNTY EXECUTIVE OF HOMA BAY

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
10	Note 4 to the financial statements reflects expenditure of Kshs.808,337,760 in respect to use of goods and services which further includes an amount of Kshs.53,753,975 in respect to contracted professional services. Included in the contracted professional services amount is Kshs.7,700,000 being payment to a firm in respect to part payment of the contract sum of Kshs.32,457,380 relating to a payroll and personnel census audit of county public service. The contract had been awarded in the financial year 2022-2023 under contract number HBC/OG2/007/10837 40/2022-2023.	The Management wishes to state that, Price water house Coopers (PWC) gave various recommendations on the audit, in the draft report. The County Government was tasked to further investigate the recommendations and verify them. The process has taken longer than expected. However, through the management commitment the final report will be out by April, 2025 and the implementation of the recommendations shall realize the value for money as was employed at the inception of the contract. The Draft report of the PWC is hereby attached for the Auditors verification Appendix 6: The Draft report of the PWC	resolved	

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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)
11	During the year under review, Management undertook unauthorized reallocation of budgets by charging the inappropriate budget codes as detailed below:	The Management concurs with the auditors' observation on the Budget Reallocation between programs and sub programs. However, the reallocation was authorized by a formal request to the County treasury for approval by the CEC-M finance explaining the reasons for reallocations. Further, the management ensured that the reallocations did not exceed 10 percent of the total expenditures. In addition, management endeavors to ensure that the reallocation of votes will not reoccur in the subsequent financial years, by ensuring proper budgeting and implementation Appendix 7a-Request for Reallocation Appendix 7b-Authorization for reallocation	resolved	
11	The statement of receipts and payments, reflects expenditure of	The Management concurs with the findings and observation and would wish to respond as follows: The extensions have been occasioned by	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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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)
	Kshs.333,198,009 on other grants and transfers which as disclosed in Note 9 to the financial statements includes an amount of Kshs.36,194,302 in respect to Homa Bay County Aggregation and Industrial Parks. During the year under review, the County Executive entered into a contract with a Joint Venture of three companies to construct County Aggregation and Industrial Park at a contract sum of Kshs. 498,338,151. This was preceded by an intergovernmental agreement between the National	adverse climatic conditions as the project area experiences adverse floods during rainy seasons. In order to mitigate the perennial flooding, the Department in collaboration with the National Youth Service has commenced the construction of dykes along the two rivers of Tende and Riwa. Consequently, late disbursement of funds is another factor as the county government is unable to honor payment certificates on time. The management wishes to state further that the original drawings and designs provided were template drawings and did not take into account site specific conditions. Upon geotechnical survey and topographical surveys, the need arose to revise the project structural and architectural designs. The changes however will not drastically affect the estimated timelines. The current project implementation status and pictorials is hereby provided		
12	The County Executive awarded the contract for the	The management wishes to state that the contract was awarded and the project	resolved	

COUNTY EXECUTIVE OF HOMA BAY
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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)
	rehabilitation of Kapana - Sombo Earth dam in Kanjira and Korokoth Kataa Locations, at a contract price of Kshs. 22,894,018 on 28 October, 2022. The project's targeted completion date was 30 December, 2022. During the year under review, the contractor was paid an amount of Kshs. 6,240,976 being the final payment and retention money. Physical verification on 5 September, 2024 revealed that although the project was complete and in use, the dam had a lot of idle water which ought to have been distributed to the community	completed as per the scope of work and Bill of Quantities as per the physical verification done by the Auditor on 5th September 2024. The management concurs with the Auditor's observation that the dam had a lot of idle water which ought to have been distributed to the community. However, this was not in the initial scope of work and bill of quantities as per the contract agreement. In subsequent years, the management is considering allocating funds for the distribution of water. Appendix 9- Copy of BoQ and Contract documents		
13	The statement of receipts and payments and as disclosed in Note 9 to the financial statements reflects an amount of	The management concurs with the Auditors observation that the dam liners for the project had not been procured. This was because the projects were done	resolved	

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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)
	Kshs.333,198,009 in respect to other grants and transfers, out of which Kshs.119,390,851 was transferred to the National Agricultural and Rural Inclusive Growth Project (NARIGP). During the year under review, the County Executive, through the NARIGP purchased fifty (50) solar pumps for Kshs.5,600,000 and constructed twenty-three (23) farm ponds for Kshs.1,050,000 to be used for irrigation by the farmers in various sustainable land management groups	in phases due to lack of funds in the year under review. In this regard, the management is considering including purchase of dam liners in the subsequent Financial Years Budgets		
14	As previously reported in 2021/2022, the Department of Trade and Industrialization awarded a contract to a local contractor for the construction and completion of an animal feeds factory	The management would like to state that all the machinery and equipment valued at Kshs. 74,212,711 are safely kept in the containers. The Photographical evidence is hereby attached for Auditor verification. Appendix 10- Documentation and Photographs of the Machinery and	resolved	

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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)
	and a godown at a contract sum of Kshs.45,160,064 in the financial year 2014/2015. The contract period was for eight (8) months with an initial expected completion date of 4 January, 2016. Review of records revealed that the contractor had cumulatively been paid an amount of Kshs.36,712,000 as at 30 June, 2022 before termination. The contract was re-tendered and awarded to a new contractor	Equipment		
15	The statement of receipts and payments reflects an amount of Kshs.1,197,293,186 in respect to acquisition of assets, which as disclosed in Note 7 to the financial statements, includes an amount of	The management wishes to state that pursuant to section 102(b) of the PPDA which provides that the procuring entity shall invite tenders from at least ten persons selected from the list maintained by the entity, the County found that the time required to examine and evaluate a large number of tenders would be disproportionate to the fact that there	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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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)
	Kshs.263,654,743 spent on the construction of major roads, access roads and bridges. During the year under review, the County Executive invited tenders for upgrade to pavement standards of JNC B2 - Lakefront Access Road Phase 1 and 2 on 15 December, 2023 through restricted tendering. The two tenders were opened on 22 December, 2023. Ten (10) firms submitted bids for Phase 1, while nine (9)	was Homa Bay County Investment Conference (HOBIC) which was soon approaching, since the tender documents were available for issue on 15th December 2023 and we needed the access road to be done by 27th of February 2024 which was the start day of the conference and we only had 73 days left inclusive of the project implementation period, this was found not to be practically possible to have the lake front accessible through an open tender method. Therefore, the department resorted to use of restricted tendering method by inviting the registered contractors.		
	As previously reported, an expenditure of Kshs.6,329,138 was incurred on landscaping and driveway works at Kigoto Milling Plant. However, physical inspection conducted on 30 October, 2024 revealed that	Management is in agreement with the auditor's observation and has since made a formal communication to the contractor to return to site and complete the work as per the contract agreement before the balance payment can be made. The letter to the contractor is hereby attached for Audit verification.		

COUNTY EXECUTIVE OF HOMA BAY

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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)
	<i>the works were incomplete and the surface water drainage and vegetation works with bill of quantities valued at Kshs.710,230 were undone while the contractor was not on site.</i>	<i>Appendix 11– Letter to Contractor to Return to Site</i>		
16	<i>As previously reported, an amount of Kshs.4,503,017 was paid to a contractor for drilling and equipping of the borehole, installation of the underground water tank, installation of overhead water tank and water pump works at Kigoto at a contract sum of Kshs.7,382,054. However, physical inspection conducted on 30 October, 2024 revealed that the project was incomplete due to the non-installation of the solar system. In addition, the four (4) water tanks each</i>	<i>Management is in agreement with the auditor's observation and has since made a formal communication to the contractor to return to site and complete the work. The contractor vide letter Ref: 43CG/OCA/13/VOL1/01 confirmed to return to site and complete the project. The letter has been attached for auditor's verification</i> <i>Appendix 12- Acceptance Letter by Contractor to return to site and complete works</i>	resolved	

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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)
	of ten thousand (10,000) litres, that were installed on the water tower were blown off due to lack of guard rails			
17	As previously reported, an amount of Kshs.4,728,786 was paid to a contractor for fencing and construction of Gate at Kigoto Maize Milling Plant. Records provided for audit revealed that the contractor was further paid an amount of Kshs.3,455,067 vide payment dated 12 January, 2024. Further, examination of the supporting documents revealed that three (3) members of the Inspection and Acceptance Committee did not append their signatures to the report. In addition, physical inspection of the works on 30 October, 2024	The management has noted with concerns the findings of the audit and wishes to respond as follows: The contractor who was awarded the tender for Fencing and Construction of Gate at Kigoto Maize Milling Plant at a contract sum of kshs. 4,728,786.00 has only been paid kshs. 3,455,302.00 based on the interim certificate raised for the work that was already completed. The contract was however terminated due to failure by the contractor to return to site and complete the project and the procurement process to get another contractor to finish the job is ongoing Further, the Signed list of Inspection and acceptance Committee report is hereby attached. Appendix 13a: Signed Inspection and acceptance Report Appendix 13b: Appointment letters of the Inspection Committee	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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<i>Reference No. on the external audit Report</i>	<i>Issue / Observations from Auditor</i>	<i>Management comments</i>	<i>Status: (Resolved / Not Resolved)</i>	<i>Timeframe: (Put a date when you expect the issue to be resolved)</i>
		<i>Appendix 13c: Letter of contract Termination</i>		
	<i>As previously reported, an amount of Kshs.3,523,481 was paid against the contract sum of Kshs.4,979,700 for the construction of sentry house, changing rooms, generator room and general repairs. However, physical inspection on the 30 October, 2024 revealed that the sentry house and main gate works were incomplete, and the contractor was not on site.</i>	<i>The management wishes to state that the contractor abandoned the site and was terminated. The management is considering procurement of the remaining works. Appendix 14-Copy of termination letter</i>		
18	<i>The summary statement of appropriation: recurrent and development combined reflects total actual expenditure of Kshs.7,629,345,969, while the summary statement of appropriation:</i>	<i>The management concurs with the auditors' observation and states that the budget absorption on some of the development programs and priorities fell short of the 30% as required by law, which in turn impacted the effectiveness and efficiency in service delivery for the people of Homa Bay. Whereas the county government is committed to maximizing</i>	<i>resolved</i>	

COUNTY EXECUTIVE OF HOMA BAY
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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)
	development indicates total actual expenditure of Kshs.1,922,220,129 representing 25% of the total expenditure. This is contrary to Regulation 25(1)(g) of the Public Finance Management (County Governments) Regulations, 2015, which stipulates that the county government actual expenditure on development	output and results, the extent to which such is attainable is directly dependent on resource availability and particularly, revenue realized during the period. However, it is essential to note that the County Treasury is guided by the provisions of the law relating to public finance including the PFMA {(Sec.38(3-4)}, which clearly states that expenditure must be matched with revenue to avoid accumulating pending bills and operating a deficit budget. In light of the above context, the County Government of Homa Bay complied with the law by ensuring that only realized revenues are spent but within the approved budget estimates		
19	The statements of receipts and payments reflects compensation of employees amount of Kshs.4,205,707,306, representing 53% of the County total revenue of	In compliance with fiscal responsibility a few factors influenced by the need to improve on staff welfare, this included, the confirmation of ECD teachers Promotion of Health Workers as per the Collective Bargaining Agreement, integration of officers into the automated payroll system from manual payroll to end use of manual payroll, and increased number of staff through recruitment to help curb	resolved	

COUNTY EXECUTIVE OF HOMA BAY

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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)
	Kshs.7,967,540,682. This was contrary to Regulation 25(1)(a) and (b) of the Public Finance Management (County Governments) Regulations, 2015, which provides that the County Government expenditure on wages and benefits should not exceed thirty-five (35%) of the total County Revenue.	imbalances in demographic, ethnic, and gender imbalances. Appendix 15a-Confrimation of ECDE teachers Appendix 15b-Collective bargaining agreement		
20	The statement of receipt and payments reflects an expenditure of Kshs.808,337,760 on use of goods and services as disclosed in Note 4 to the financial statements. Included in the expenditure is an amount of Kshs.53,753,975 for contracted professionals' services, out of which, an amount of	The management wishes to state that the following are citations for the matters that have been raised are as follows: 13.1 LEGAL LAWFIRM: WILBERFORCE AKELLO & CO ADVOCATE CITATION: HOMABAY CMELRC NO. 008 OF 2023 CALEB OUMA OCHOLA & 27 OTHERS VS COUNTY GOVERNMENT OF HOMA BAY & COUNTY PUBLIC SERVICE BOARD AMOUNT AS PER FEE NOTE: KSHS. 3, 712, 000/=	resolved	

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<i>Kshs.11,001,015 was paid as legal fees to various firms for representing the County Executive in various legal disputes/court cases during the year under review.</i>	<i>STATUS: SUIT WAS DISMISSED ON 6TH OCTOBER 2023 AMOUNT PAID: KSHS. 3, 712, 000/=</i> <i>13.2 LEGAL LAW FIRM: OJIENDA & CO ADVOCATE</i> <i>CITATION: NAIROBI CAUSE NO. 5234 OF 2015 DT DOBIE (K) LTD VS COUNTY GOVERNMENT OF HOMA BAY</i> <i>AMOUNT AS PER FEE NOTE: KSHS. 2, 900,000/=</i> <i>STATUS: IN ABEYANCE</i> <i>AMOUNT PAID: KSHS. 1, 450,000/=</i>		



Accounting Officer

Date

COUNTY EXECUTIVE OF HOMA BAY

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

Appendix II: Projects implemented by County Executive of Homa Bay

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
KISIP 2 MAJOR WORKS IN HOMA BAY	RFB.KE-HOMABAY COUNTY-400642-CW	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	1.6 YEARS	1,040,562,137.31	NO	YES
KISIP 2 MAJOR WORKS IN HOMA BAY	RFB.KE-HOMABAY COUNTY-401056-CW	AGENCE FRANCAISE DE DEVELOPEMET (AED)	3 MONTHS	324,190,567.36	NO	YES
KISIP 2 MINOR WORKS – SOLAR LIGHTS	KE-HOMA BAY COUNTY-399715-CW- REQ	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)	3 MONTHS	27,755,161.50	NO	YES
PROPOSED CONSTRUCTION OF COUNTY AGGREGATION AND INDUSTRIAL	HBC/TITCDM/ONT/0 02/2022/2023	MINISTRY OF TRADE AND INDUSTRY	2022/2023	250M	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF OCHOL -	HBC/RPWT&I/EQUAL /RFQ /001/2023–2024	Equalization Fund Board	1 year	6,988,246.00	YES	YES

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED MAINTENANCE AND REHABILITATION OF KOGILA-ONENO NAM PRIMARY ROAD IN SOUTH	HBC/RPWT&I/EQUAL /RFQ /002 /2023–2024	Equalization Fund Board	1 year	4,407,101.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF KAMIN OGEDO-WAGASI-	HBC/RPWT&I/EQUAL /RFQ /003 /2023–2024	Equalization Fund Board	1 year	3,171,582.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF NGERI TRADING CENTER-NGERI HEALTH CENTER	HBC/RPWT&I/EQUAL /RFQ /004 /2023–2024	Equalization Fund Board	1 year	2,546,365.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF MIRUNDA-HAO-KITARE-NYASUMBI ROAD IN CEMBE	HBC/RPWT&I/EQUAL /RFQ /005 /2023–2024	Equalization Fund Board	1 year	6,590,436.00	YES	YES
THE PROPOSED MAINTENANCE OF UKULA BEACH ACCESS ROAD IN SUBA CENTRAL SUB COUNTY	HBC/RPWT&I/EQUAL /RFQ /006 /2023–2024	Equalization Fund Board	1 year		YES	YES

COUNTY EXECUTIVE OF HOMA BAY

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

THE PROPOSED MAINTENANCE AND REHABILITATION OF NGOU JUNCTION - SOTA - LWIL ROAD	HBC/RPWT&I/EQUAL /RFQ /007 /2023–2024	Equalization Fund Board	1 year	6,309,864.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF OSIRI - MIRARIA ROAD GWASSI NORTHWARD IN	HBC/RPWT&I/EQUAL /RFQ /008 /2023–2024	Equalization Fund Board	1 year	5,825,916.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF KABONDO CENTRE- NYAMOGO	HBC/RPWT&I/EQUAL /RFQ /009 /2023–2024	Equalization Fund Board	1 year	6,412,072.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF LUANDA AWITI - RANENE MIKUMU PRIMARY ROAD	HBC/RPWT&I/EQUAL /RFQ /010 /2023–2024	Equalization Fund Board	1 year	3,300,000.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF KITOTA CENTRE - RUGA PRIMARY INC	HBC/RPWT&I/EQUAL /RFQ/011/2023–2024	Equalization Fund Board	1 year	6,840,947.00	YES	YES

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED MAINTENANCE AND REHABILITATION OF KAMASI - KOGA PRIMARY SCHOOL ROAD AND	HBC/RPWT&I/EQUAL /RFQ/012/2023–2024	Equalization Fund Board	1 year	6,668,595.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF DAGO-OSURE- SANGARE DISPENSARY ROAD	HBC/RPWT&I/EQUAL /RFQ/013/2023–2024	Equalization Fund Board	1 year	6,811,888.00	YES	YES
THE PROPOSED MAINTENANCE AND REHABILITATION OF RADIENYA - MUMBO ACCESS ROADS	HBC/RPWT&I/EQUAL /RFQ/014/2023–2024	Equalization Fund Board	1 year	3,201,096.00	YES	YES
DRILLING, DEVELOPMENT,PU MP TESTING AND EQUIPING WITH SOLAR PUMP AT KAGURIA COMMUNITY	HBC/WISE/EQUAL/RF Q/015/2023–2024	Equalization Fund Board	1 year	3,000,000.00	YES	YES
DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT OSOGO MARKET	HBC/WISE/EQUAL/RF Q/016/2023–2024	Equalization Fund Board	1 year	3,574,403.00	YES	YES

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DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT PAW OCANDE	HBC/WISE/EQUAL/RF Q/017/2023–2024	Equalization Fund Board	1 year	3,491,937.00	YES	YES
DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT BOYA NORTH	HBC/WISE/EQUAL/RF Q/018/2023–2024	Equalization Fund Board	1 year	3,000,000.000	YES	YES
THE PROPOSED MAINTENANCE OF NDEGE KOJALA- KAKOLA-YIEMBE ROAD IN KANYAMWA KOCHEWINDUWA	HBC/RPWT/EQUAL/R FQ/019/2023–2024	Equalization Fund Board	1 year	3,700,000.000	YES	YES
THE PROPOSED CONSTRUCTION OF MATERNITY UNIT AT MALONGO DISPENSARY IN GWASSI NORTH WARD, PHASE 1 & 2	HBC/PH&MS/EQUAL/ RFQ/022/2023–2024	Equalization Fund Board	1 year	6,148,536.00	YES	YES
THE PROPOSED CONSTRUCTION OF STAFF QUATERS AT KIBUOGI HEALTH CENTRE IN KAKSINGRI WEST WARD	HBC/PH&MS/EQUAL/ RFQ/024/2023–2024	Equalization Fund Board	1 year	1,500,000.000	YES	YES

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED CONSTRUCTION OF EYE CENTRE AT AORA CHUODHO PRIMARY SCHOOL IN KWABWAI WARD.	HBC/EHC&VT/EQUAL/Rfq/026/2023-2024	Equalization Fund Board	1 year	3,000,000.00	YES	YES
THE PROPOSED CONSTRUCTION OF EYE CENTRE AT RANDHORE PRIMARY SCHOOL IN KWABWAI WARD.	HBC/EHC&VT/EQUAL/Rfq/027/2023-2024	Equalization Fund Board	1 year	3,000,000.00	YES	YES
THE PROPOSED CONSTRUCTION OF EYE CENTRE AT SOKLO PRIMARY SCHOOL IN MFANGANO WARD.	HBC/EHC&VT/EQUAL/Rfq/028/2023-2024	Equalization Fund Board	1 year	2,091,993.00	YES	YES
THE PROPOSED FENCING WORKS FOR OSIRI DISPENSARY IN GWASSI NORTH WARD.	HBC/PH&MS/EQUAL/Rfq/029/2023-2024	Equalization Fund Board	1 year	1,000,000.00	YES	YES
THE PROPOSED CONSTRUCTION OF STAFF QUARTERS AT ST. MERCELLINE/ROO HEALTH CENTRE IN KAKSINGRI WARD.	HBC/PH&MS/EQUAL/Rfq/030/2023-2024	Equalization Fund Board	1 year	1,523,096.00	YES	YES

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SUPPLY AND DELIVERY OF ASSORTED THEATRE EQUIPMENT FOR KISEGI LEVEL IV HOSPITAL	HBC/PH&MS/EQUAL/ RFQ/031/2023–2024	Equalization Fund Board	1 year	6,471,193.00	YES	YES
THE PROPOSED MAINTENANCE OF L. VICTORIA-RADIRO PRIMARY-KAMBORI ROAD PHASE 1 & II IN HOMABAY WEST	HBC/RPWT/EQUAL/R FQ/034/2023–2024	Equalization Fund Board	1 year	6,420,089.00	YES	YES
THE PROPOSED MAINTENANCE OF SOKLO HOSPITAL AND PRIMARY SCHOOL ACCESS ROAD IN SUBA CENTRAL SUB	HBC/RPWT/EQUAL/R FQ/036/2023–2024	Equalization Fund Board	1 year	3,300,000.00	YES	YES
PROPOSED DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPPING WITH SOLAR PUMPING UNIT AT OWEDE	HBC/WISE/EQUAL/RF Q/037/2023-2024	Equalization Fund Board	1 year	3,396,653.00	YES	YES

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.****Status of Projects completion**

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
KISIP 2 MAJOR WORKS IN HOMA BAY COUNTY	1,407,104,554.44	544,723,745.54	55%	1,407,104,554.44	544,723,745.54	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
KISIP 2 MINOR WORKS – SOLAR LIGHTS	27,755,161.50	27,640,483.00	100%	27,755,161.50	27,640,483.00	INTERNATIONAL DEVELOPMENT ASSOCIATION (IDA)
PROPOSED CONSTRUCTION OF COUNTY AGGREGATION AND	498,338,151.00	168,958,432	52%	500,000,000.00	498,338,151.00	MINISTRY OF TRADE AND INDUSTRY & COUNTY GOVERNMENT OF HOMABAY

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED MAINTENANCE AND REHABILITATION OF OCHOL -KANYABIE ROAD AND BOX CULVET IN NDHIWA	6,988,246.00	6,985,457.28	100%	6,988,246.00	6,985,457.28	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF KOGILA-ONENO NAM PRIMARY ROAD IN SOUTH KABUOCH	4,407,101.00	4,371,008.80	100%	4,407,101.00	4,371,008.80	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF KAMIN OGEDO- WAGASI-NYAMAURO ROAD IN NORTH	3,171,582.00	3,168,076.00	100%	3,171,582.00	3,168,076.00	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF NGERI TRADING CENTER-NGERI HEALTH CENTER-	2,546,365.00	2,539,134.90	100%	2,546,365.00	2,539,134.90	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF MIRUNDA-HAO- KITARE-NYASUMBI ROAD IN GEMBE	6,590,436.00	6,497,582.28	100%	6,590,436.00	6,497,582.28	GoK

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THE PROPOSED MAINTENANCE OF UKULA BEACH ACCESS ROAD IN SUBA CENTRAL SUB COUNTY	4,900,000.00	4,897,282.20	100%	4,900,000.00	4,897,282.20	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF NGOU JUNCTION - SOTA - UWI ROAD - GEMBE WARD IN	6,309,864.00	6,218,994.32	100%	6,309,864.00	6,218,994.32	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF OSIRI - MIRARIA ROAD GWASSI NORTH WARD IN	5,825,916.00	5,813,178.56	100%	5,825,916.00	5,813,178.56	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF KABONDO CENTRE- NYAMOGO PRIMARY- NYANDOTO	6,412,072.00	6,346,122.20	100%	6,412,072.00	6,346,122.20	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF LUANDA AWITI - RANENE MIKUMU PRIMARY ROAD -	3,300,000.00	3,296,098.00	100%	3,300,000.00	3,296,098.00	GoK

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THE PROPOSED MAINTENANCE AND REHABILITATION OF KITOTA CENTRE - RUGA PRIMARY - JNC NYAKWAMBA ROAD	6,840,947.00	6,763,047.00	100%	6,840,947.00	6,763,047.00	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF KAMASI - KOGA PRIMARY SCHOOL ROAD AND CULVERT	6,668,595.00	6,672,864.00	100%	6,668,595.00	6,672,864.00	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF DAGO-OSURE- SANGARE DISPENSARY ROAD -	6,811,888.00	6,457,224.24	100%	6,811,888.00	6,457,224.24	GoK
THE PROPOSED MAINTENANCE AND REHABILITATION OF RADIENYA - MUMBO ACCESS ROADS - KANYAMWA	3,201,069.00	3,201,068.00	100%	3,201,069.00	3,201,068.00	GoK
DRILLING, DEVELOPMENT,PUMP TESTING AND EQUIPING WITH SOLAR PUMP AT KAGURIA	3,000,000.00	2,999,995.00	100%	3,000,000.00	2,999,995.00	GoK

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT OSOGO	3,574,403.00	3,566,012.98	100%	3,574,403.00	3,566,012.98	GoK
DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT PAW	3,491,937.00	3,491,937.00	100%		3,491,937.00	GoK
DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPING WITH SOLAR PUMPING UNIT AT POYA-	3,000,000.00	2,999,175.00	100%	3,000,000.00	2,999,175.00	GoK
THE PROPOSED MAINTENANCE OF NDEGE KOJALA- KAKOLA-YIEMBE ROAD IN KANYAMWA	3,700,000.00	3,354,720.00	100%	3,700,000.00	3,354,720.00	GoK
THE PROPOSED CONSTRUCTION OF MATERNITY UNIT AT MALONGO DISPENSARY IN GWASSI NORTH	6,148,536.00	6,101,078.00	100%	6,148,536.00	6,101,078.00	GoK

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED CONSTRUCTION OF STAFF QUATERS AT KIBUOGI HEALTH CENTRE IN KAKSINGRI WEST	1,500,000.00	1,499,950.00	100%	1,500,000.00	1,499,950.00	GoK
THE PROPOSED CONSTRUCTION OF EYE CENTRE AT AORA CHUODHO PRIMARY SCHOOL IN KWABWAI WARD.	3,000,000.00	2,999,750.00	100%	3,000,000.00	2,999,750.00	GoK
THE PROPOSED CONSTRUCTION OF EYE CENTRE AT RANDHORE PRIMARY SCHOOL IN KWABWAI WARD.	3,000,000.00	2,960,030.00	100%	3,000,000.00	2,960,030.00	GoK
THE PROPOSED CONSTRUCTION OF EYE CENTRE AT SOKLO PRIMARY SCHOOL IN MFANGANO WARD.	2,091.993.00	2,092,400.00	100%	2,091.993.00	2,092,400.00	GoK
THE PROPOSED FENCING WORKS FOR OSIRI DISPENSARY IN GWASSI NORTH WARD.	1,000,000.00	992,947.30	100%	1,000,000.00	992,947.30	GoK

COUNTY EXECUTIVE OF HOMA BAY**Annual Report and Financial Statements for the year ended June 30, 2025.**

THE PROPOSED CONSTRUCTION OF STAFF QUARTERS AT ST. MERCELLINE/ROO HEALTH CENTRE IN	1,523,096.00	1,522,732.00	100%	1,523,096.00	1,522,732.00	GoK
SUPPLY AND DELIVERY OF ASSORTED THEATRE EQUIPMENT FOR KISEGI LEVEL IV HOSPITAL	6,471,193.00	6,448,947.00	100%	6,471,193.00	6,448,947.00	GoK
THE PROPOSED MAINTENANCE OF L. VICTORIA-RADIRO PRIMARY-KAMBORI ROAD PHASE 1 & II IN HOMABAY WEST	6,420,089.00	6,226,117.00	100%	6,420,089.00	6,226,117.00	GoK
THE PROPOSED MAINTENANCE OF SOKLO HOSPITAL AND PRIMARY SCHOOL ACCESS ROAD IN SUBA	3,300,000.00	3,280,190.00	100%	3,300,000.00	3,280,190.00	GoK
PROPOSED DRILLING, DEVELOPMENT, PUMP TESTING AND EQUIPPING WITH SOLAR PUMPING UNIT AT OWERE	3,396,653.00	3,393,141.75	100%	3,396,653.00	3,393,141.75	GoK

COUNTY EXECUTIVE OF HOMA BAY

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Appendix III: Transfers from Other Government Entities

Name of the MDA/Donor Transferring funds	Date received as per bank statement	Nature: Recurrent/ Development/Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
						Deferred Income	Receivables	Others - must be specific	
National Value Chain Development Project(NAVCDP)	30.06.2025	Dev	86,525,422	86,525,422		-	-	-	86,525,422
DANIDA	30.06.2025	Rec	10,383,750	10,383,750		-	-	-	10,383,750
Financing Locally-Led Climate Actions Programme - CCRI&CCRIG)IDA &KFW	29.04.2025	Dev	32,300,000	32,300,000		-	34,340,020	-	66,640,020

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Kenya Informal Settlements Improvement Programme(KISIP)II	30.06.2025	Dev	857,020,992	857,020,992		-	68,000,000	-	925,020,992
Kenya Urban Support Programme (UIG)	30.06.2025	Dev	32,309,300	32,309,300		-	2,000	-	32,311,300
County Industrial Parks Development	30.06.2025	Dev	163,368,421	163,368,421		-	1,815,152		163,183,573
Road Maintenance Levy Fund	18.06.2025	Dev	61,056,106	61,056,106		-	-	-	61,056,106
Share of Equalization Fund	30.06.2025	Dev	123,569,225	123,569,225		-	-	-	123,569,225
TOTAL			1,366,531,216	1,366,531,216			104,157,173	-	1,470,688,389

COUNTY EXECUTIVE OF HOMA BAY
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Annex IV– Contingent Liabilities Register

NO.	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Current Status
1.	H/Bay JR NO. E008 OF 2023 Biomax Africa Limited –vs- Homa Bay County	Biomax Africa Limited	Ksh.	Decretal sum of Ksh.10,814, 000/= and Ksh. 1, 564, 005/= being cost Total= Ksh. 12, 378,005/=	Decree issued on 21st June 2022	The matter has been set down for ruling on the JR Application on 1st August 2025
2.	H/BAY ELC JR. NO. 4 OF 2021 Export Hydro Pump & Services (Africa) LTD –vs-County Government of Homa Bay	Export Hydro Pump & Services (Africa) LTD	Ksh.	Decretal sum of Ksh.6, 523,546/= and Ksh.6, 273,546/= being cost Total= Ksh.12, 797, 092/=	Decree issued on 15th August 2017	The matter was concluded and Decree yet to be settled
3.	Homabay ELC JR. NO. E002 OF 2023 Thomas Obongo vs Homabay County Government	Thomas Obongo Obongo	Kshs.	Decretal Sum of Kshs. 262, 750/= and Kshs. 78, 029/= being cost Total= Kshs. 340,779/=	Decree issued on 11th May 2022	The matter is concluded and Decree yet to be settled
4.	Homabay ELC JR.NO. 4 OF 2022 Charles Abondo Agira –vs- H/Bay PSB & Another	Charles Abondo Agira	Ksh.	Decretal sum of Ksh. 511, 876/= and Ksh. 130, 985/= being cost Total= Ksh.642,861/=	Court order issued on 29th October 2021	The matter was concluded and Decree yet to be settled

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5.	Homa Bay JR NO. E004 OF 2023 Neeta Permanent Builders – Vs- Homa Bay County & Another	Neeta Permanent Builders	Ksh.	Decretal sum of Ksh. 1,865,053 and Ksh. 293,155/= being cost Total= Ksh.2,158,208/=	Decree issued on 1 st March 2021	Ruling on Contempt application was delivered on 27 th June 2025 and NTSC issued for 23 rd September 2025
6.	Homa Bay JR NO. E007 OF 2023 Dr William Nyakwada T/A Nakson Kenya Ltd Vs- Homa Bay County & Another	Dr William Nyakwada T/A Nakson Kenya Ltd	Ksh.	Decretal sum of Ksh. 1, 666, 640/= and Ksh. 173, 600/= being cost Total= Ksh.1,840,240/=	Decree issued on 4 th October 2022	The matter has been listed for mention on Contempt application on 9 th October 2025
7.	Homa JR NO. E006 OF 2023 Maurice Otieno Ofwayo & Another –vs- H/Bay County & Another	Maurice Otieno Ofwayo	Ksh.	Decretal sum of Ksh. 1, 289,401.40/= and cost	Decree issued on 22 nd September 2021	The JR Application has been listed for mention on 30 th September 2025
8.	H/Bay JR NO. E002 OF 2023 Magrose Security Services – vs- Homa Bay County	Magrose Security Services	Ksh.	Decretal sum of Ksh. 15, 000, 000/= and cost	Decree issued on 10 th November 2021	Ruling delivered on The Contempt Application was allowed and NTSC was issued against the Respondent
9.	HCCMISC JR NO. E092 OF 2024 arising from Nairobi CMCC NO. 6641 OF 2018 Veteran Pharmaceuticals LTD	Veteran Pharmaceuticals LTD	Ksh.	Decretal sum of Ksh. 16, 014,994/= and Ksh. 318, 140/= cost Total= Ksh.16, 333,134/=	Decree issued on 13 th February 2019	The matter has been listed for mention on 7 th July 2025

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	- vs- Homa Bay County					
10	H/Bay JR No. E009 OF 2023 Ayungo General Vs County Secretary of Homa Bay County Govt	Ayungo General Ltd	Ksh.	Decretal sum of Ksh. 2, 082, 210/= and Ksh. 400, 000/=cost Total= Ksh.2,482,210/=	Decree issued on 29 th October 2019	The matter is pending ruling on the JR Application and court will issue notice on the ruling
11	H/Bay JR NO. E003 OF 2023 Joas Components Co Ltd Vs County Secretary of Homa Bay County Govt	Joas Component Co. Ltd	Ksh.	Decretal Sum of Kshs. 8,730, 712/= and Ksh. 368,777/= cost Total= Ksh. 9,099, 489/=	Decree issued on 22 nd September 2019	The ruling on the contempt application was delivered on 4 th December 2024
12	Homabay ELC JR.NO. 20 OF 2016 Arising from Homa Bay CMC CC NO.69 / 2016 United Millers -vs- Homa Bay County Government	United Millers Ltd	Ksh.	Decretal sum at Kshs.376, 000/=	Judgment delivered on 6 th October 2021	The matter has been stood over General
13	Kisumu JR NO. E044 OF 2023 arising Kisumu ELRC NO. E03 of 2018 Peter Otieno Odera Owaka Gaya & 68 Others -vs- Homa Bay County	Peter Otieno Odera Owaka Gaya & 68 Others	Ksh.	Decretal sum of kshs. 38, 309,412.80/= and costs	Judgment entered on 17th October 2022 in Kisumu ELRC NO. E03 of 2018	JR NO. E044 of 2023 was dismissed and The matter is pending determination of Appeal no. CA MISC NO. E054 OF 2024
14	Homabay ELC JR.NO. E003 OF	Shaneebal Limited	Ksh.	Interest Kshs. 5, 854, 284.99	Judgment delivered on 24th June 2021 in	The matter has been stood over General

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	2021 arising from H/Bay High Court Civil case No. 99 of 2019 Shaneebal LTD vs Homa Bay County			Total Kshs. 5, 854, 284.99/=	H/BAY High Court Civil Case no. 99 of 2019	
15	Homabay ELC JR.NO. 1 OF 2018 arising from H/Bay CMC CC No. 98 OF 2017 Homa Bay County –vs- Jenifer Anyang	Jenifer Anyang	Ksh.	Decretal sum of Kshs. 3, 400, 000/= plus cost and interest	Judgment delivered on 22nd August 2017 in H/Bay CMC CC No. 98 OF 2017	Matter Concluded and Decree is yet to be settled
16	Homabay CMCC No. 62 OF 2021 Momokami (K) Ltd – vs- County Government of H/bay	Momokami (K) Ltd	Ksh.	Decretal sum of Kshs. 7, 132, 260/= plus cost and interest	Decree issued on 2nd June 2022 against the County government	Concluded and Decree is yet to be settled
17	Nyeri SCCOM No. E346 OF 2023 Johjam Business vs Kigoto Maize Milling Plan	Johjam Business	Ksh.	Decretal sum of Ksh.193,182/= and cost at Ksh. 76, 400/= Total Ksh. 269,582/=	Judgment delivered on 16th November 2023	Ruling was delivered on and Decree is yet to be settled
18	KISUMU ELRC MISC NO. E010 OF 2024 Onsongo & CO Advocates vs HOMAWASO	Onsongo & CO Advocates	Ksh.	Decretal sum of Ksh. 453, 183/=	Consent judgment recorded as Respondent to make monthly payment of Ksh.100,000/= totaling Ksh. 453, 183/=	Parties recorded consent on 21 st May 2025.

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19	Kisumu ELRC CA NO. E070 OF 2022 (Arising from oyugis PMC ELRC No. 30 of 2020) Elmada Okomo Ochura vs- HBCG	Elmada Okomo Ochura	Ksh.	Decretal sum of Ksh.149,604/= and cost at Ksh. 94, 505/= Total Ksh 244, 109/=	Judgment delivered on 20th July 2023	Concluded and Decree is yet to be settled
20	H/Bay CMCC NO. E016 OF 2022 Carolina Construction Co. Ltd vs Homa Bay County	Carolina Construction Co LTD	Ksh.	Decree Kshs. 500,000/= and 10% moiety at Kshs. 3,300, 000/= and Cost Total Kshs 3, 800,000	Judgment delivered on 8th August 2022	Concluded and Decree is yet to be settled
21	H/Bay ELC No. E003 OF 2020 Yvonne Akinyi Orwa -vs- Homa Bay County Govt	Yvonne Akinyi Orwa	Ksh.	Decretal sum of Ksh. 1, 579, 952/=	Judgment delivered on 16th December 2022	Concluded and Decree is yet to be settled
22	Kisumu CMC CC No. 621 of 2019 Pride Kings Services -vs- Homa Bay County	Pride Kings Services -vs- Homa Bay County	Ksh.	Decretal sum of Ksh. 426, 000/= plus Cost	Judgment delivered on 22nd September 2022 November 2021	Concluded and Decree is yet to be settled
23	Kisumu ELRCA No. E027 of 2022 arising from CMELRC No. E002of 2020 Pacific Olivia Orwa -vs- H/Bay PSB & Another	Pacific Olivia Orwa	Ksh.	Decretal sum of Ksh. 305,357/= plus cost	Judgment delivered on 6th June 2024	Concluded and the Court ordered County Government to pay Kshs. 305, 357/= which is yet to be settled.
24	Homa bay JR No. E5 OF 2020 arising from Homa Bay High Court CC NO. 4 OF	Baylem limited	Ksh.	Pr: 535,923 Int: 790,150 Cost: 820,764 Total: Ksh 2,161,591.28/-	Judgment delivered on 30th November 2021(no copy of judgment)	Concluded and decree is yet to be settled

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	2017 Baylem limited -vs- Homa Bay County					
25	Homa Bay CMC NO.11 OF 2018 Onyango Gaitano Goro & Salome Asiyo VS – Homa Bay County Govt	Onyango Gaitano Goro & Salome Asiyo	Ksh.	Decretal sum for Ksh. 771, 543.33/=	Bill of cost dated 20 th February 2019 taxed on 1 st July 2019	Concluded and decree is yet to be settled
26	Homa Bay JR NO E008 OF 2025 Maurice Otieno Ofwayo VS – Homa Bay County Govt	Maurice otieno Ofwayo	kshs	Decretal sum for Ksh. 1, 317, 994.20	Judgment delivered on 15 th August 2025	Matter is scheduled to come up for hearing of JR Application on 10 th February 2025
27	Kisumu ELRC NO. E082 OF 2024 Kenneth Omondi Ochieng VS County Government	Kenneth Omondi Ochieng	Kshs	Decretal Sum for Kshs. 3,481,400/=	Judgment delivered on 26 th February 2025	The Matter is schedule to come up for Mention for direction on 21/10/2025
28	Milimani SCCOM NO E4099 OF 2023 Marvel Communication vs HOMAWASCO	Marvel Communication	Kshs.	Decretal Sum for Kshs. 578,260	Judgment delivered on 14 th October 2024	The matter is scheduled to come up for mention for directions on 9 th December 2025
Total Amount= Kshs. 144, 822, 349						

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Appendix V: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Buildings and structures	-	57,464,696	-	-	57,464,696
Transport equipment	107,827,700	-	-	-	107,827,700
Office equipment, furniture and fittings	26,971,081	25,483,722	-	-	52,454,803
ICT Equipment	31,818,159	32,286,139	-	-	64,104,299
Machinery and Equipment	71,697,734	28,047,793	-	-	99,745,526
Biological assets					
Infrastructure Assets- Roads, Rails	408,025,738	719,699,155	-	-	1,127,724,893
Intangible assets	51,067,417	-	-	-	51,067,417
Work in Progress	0	120,127,161	-	-	120,127,161
Total	737,407,829	983,108,666	-	-	1,720,516,495

Note: On first year adoption and transition to accrual, Government entities were allowed to only recognise assets whose values could clearly be established. The closing non- current assets balance reported under cash basis of Kshs 8,797,568,719 had included assets and other items such as purchase of certified seeds and breeding stock, medical drugs, maintenance of roads and other infrastructure and civil works and refurbishment of buildings which were being reported as acquisition of assets, however do not meet the threshold for recognition of assets under IPSAS 17. The management wishes to commit that by the end of the transition period, the y shall have valued and recognised all the viable county assets.

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Annex VI: Reporting of Climate Relevant Expenditures

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Central Kasipul-St. Vincent Othiere Community Water Project (CWP)	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Rehabilitation, Equipping and distribution of water from existing borehole	3,499,900				IDA	HBCG
Central Kasipul-Kisure Integrated Project	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling, equipping with solar powered pump and distribution to established cattle				4,418,554	IDA/KfW	HBCG
West Kamagak-Koyo Ohinga CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling ,equipping and development of small-scale agricultural infrastructure				3,349,950	IDA/KfW	HBCG
East Kamagak - Nyajwelu CWP	Enhance climate resilient	Clean and safe water	Drilling of Borehole and Equipping				3,297,830	IDA	HBCG

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	access to clean and reliable water supply		with a solar Powered pump.						
Kabondo East-Anjeh CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,349,100	IDA	HBCG
Kabondo West-Ramba CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,350,782	IDA	HBCG
Kokwanyo/Kakelo-Nyabondo CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,289,412	IDA	HBCG
Kojwach- Got Kopuodho CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling ,equipping and development of small-scale agricultural infrastructure.				3,282,885	IDA/KfW	HBCG

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North Karachuonyo-Kibaga CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,348,950	IDA	HBCG
Central Karachuonyo-Bongia CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling and equipping with solar powered pump construction of cattle watering trough	3,291,400				IDA/KfW	HBCG
Wangchieng'-Gungu CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.		3,299,094			IDA	HBCG
Kendu Bay Town-Wangadonji CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,281,400	IDA	HBCG
Homa Bay Central-Wiga CWP	Enhance climate	Clean and safe water	Drilling of Borehole and				3,349,000	IDA	HBCG

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	resilient access to clean and reliable water supply		Equipping with a solar Powered pump.						
Homa Bay Arujo-Owang CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of borehole, equipping and development of small-scale agricultural infrastructure				3,281,400	IDA/KfW	HBCG
Homa Bay West-Nyagidha CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of borehole and Equipping with a solar Powered pump.				3,349,900	IDA	HBCG
Homa Bay East-Ochuna CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling and equipping with solar powered pump and construction of a cattle drinking trough.	3,349,000				IDA/KfW	HBCG
East Gem- God Marera CWP	Enhance climate resilient access to	Clean and safe water	Drilling of Borehole and Equipping with a solar	3,349,900				IDA	HBCG

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	clean and reliable water supply		Powered pump.						
Kagan- Koloo Apidi CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				4,186,375	IDA	HBCG
Kochia-Amoso CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling, equipping and development of small-scale agricultural infrastructures				4,123,500	IDA/KfW	HBCG
Kwabwai - Owere	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump	3,298,152				IDA	HBCG
Kwabwai - Nyoniang	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling ,equipping and development of small-scale agricultural infrastructure				3,401,445	IDA/KfW	HBCG

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Kanyadoto – Odhiambo Rambo CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				4,185,950	IDA	HBCG
Kanyikela- Achego CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.				3,349,950	IDA	HBCG
Kabuoch South/Pala – Koguta CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.	3,349,100				IDA	HBCG
Kabuoch North- Soko Kowawa CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Rehabilitation and protection of the Soko Kowawa spring livestock watering.	3,499,840				IDA/KfW	HBCG
Kanyamwa Kosewe- Soko Konyango CWP	Enhance climate resilient access to	Clean and safe water	Rehabilitation and protection of Soko Konyango				3,499,679	IDA/KfW	HBCG

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	clean and reliable water supply		spring for small scale irrigation						
Rusinga Island-	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Reticulation of water from the Kaswanga Water Scheme-				3,499,500	IDA	HBCG
Kanyamwa-Kosewe			Supply And Installation Of Solar Street Lights				1,000,000		HBCG
Solar street lights in West Kamagak Ward			Supply And Installation Of Solar Street Lights				750,000		HBCG
Kasungu- Nyaera CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling and equipping with solar powered pump with the focus of small irrigation of Nyaera community water project				3,349,100	IDA/KfW	HBCG
Lambwe- Ogando CWP	Enhance climate resilient access to	Clean and safe water	Drilling and equipping with solar powered				3,297,285	IDA/KfW	HBCG

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	clean and reliable water supply		pump and construction of a cattle watering trough.						
Gwasssi South-Ligongo CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.	3,359,950				IDA	HBCG
Gwasssi North – Makongeni CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Rehabilitation and equipping with solar powered pump and construction of cattle watering trough	3,498,450				IDA/KfW	HBCG
Kamisira CWP in East Gem			Rehabilitation and Pump replacement				1,000,000		HBCG
Wayara Community Water Project in Kwabwayi	Enhance climate resilient access to clean and reliable water supply		Pipeline Extension				3,498,275		HBCG

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Kaksingri west – Omuthuma CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Drilling of Borehole and Equipping with a solar Powered pump.	3,288,020				IDA	HBCG
Ruma Kaksingri-Kaisaya and Nyandiwa CWP	Enhance climate resilient access to clean and reliable water supply	Clean and safe water	Rehabilitation and equipping with solar powered pump and construction of cattle watering trough	3,499,250.00				IDA/KfW	HBCG
Oluso-Kawiya and Kanan Community Water Projects			Equiping Of Oluso-Kawiya and Kanan Community Water Projects				2,981,196		HBCG
Ranjira CWP in Kanyamwa Kologi			Drilling, Development, Pump Testing and Equipping with Solar Pumping Unit				3,499,303		HBCG
Construction Of Homabay County Arboretum	Restoration of degraded ecosystem, conservation of	To enhance environmental sustainability	Excavation, landscaping, tree growing, paving and ablution.	5,700,000	5,890,250	2,346,000	3,500,000	IDA	HBCG

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	biodiversity and reduction of GHC emissions		Planting of indigenous trees						
Establishment of Community Tree Nurseries and Tree Growing	Restoration of degraded ecosystem, conservation of biodiversity and reduction of GHC emissions	To enhance environmental sustainability	Establishment and management of tree nurseries		12,790,006			IDA/KfW	
Rehabilitation of Kanyaluo Water Project					7,000,000	7,000,000		IDA	HBCG
Rehabilitation of Sindo Water Project						1,669,924		IDA	HBCG
Waste Management Services in Oyugis Municipality			Garbage collection, and cleaning services			2,594,184		HBCG	HBCG
Supply and Delivery of Certified seeds	Promotion of sustainable agricultural systems, climate	Enhance climate resilient agricultural productivity	Distribution of certified seeds to registered farmers across the county			24,150,000		KfW	HBCG

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	smart technology and land management systems	and food security							
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